

# Assessing Good Governance Practices on MOOE Fund Management in the Department of Education – Polomolok West District in Relevance to Promoting Transparency and Accountability

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## Abstract

This study assesses the level of transparency and the extent of accountability in the management of Maintenance and Other Operating Expenses (MOOE) within selected schools in the Polomolok West District, Schools Division of South Cotabato. Grounded in Good Governance and Stakeholder Theories, the research examines these two dimensions as critical indicators of effective public administration in the education sector. A quantitative descriptive-correlational approach was employed to analyze data from nine schools—two high schools, three integrated schools, and four elementary schools—for the School Year 2024–2025. The study evaluates transparency through indicators of budgeting, expenditure management, and stakeholder participation, while accountability is measured by compliance with Department of Education (DepEd) orders, submission of evidentiary documents, and observance of legal guidelines. Respondents include school heads, teachers, and administrative personnel directly involved in fiscal operations.

The results reveal a "Very High" level of transparency (Overall Mean = 4.75) and a "Very High" extent of accountability (Overall Mean = 4.89) across all indicators. Statistical analysis confirms a significant positive relationship ( $r=0.84$ ,  $p=0.001$ ) between transparency and accountability, suggesting that open financial systems directly reinforce institutional answerability. While the legal framework provided by mandates like RA 11032 and DepEd Order No. 8, s. 2019 is robustly implemented, the study identifies that participation remains the lowest-scoring indicator due to challenges in stakeholder financial literacy. These findings provide a measurable basis for enhancing school-level financial governance and ensuring that every peso spent directly supports educational goals.

**Keywords:** Transparency, Accountability, MOOE Fund Management, Good Governance, Polomolok West District

## **1. Introduction**

### **1.1. Background and Context**

Transparency and accountability constitute foundational principles of good governance and remain central to contemporary public administration discourse. Across global governance systems, fiscal transparency has been empirically linked to reduced corruption, enhanced institutional trust, and improved public sector performance (Androniceanu, 2021; Harrison & Sayogo, 2013; Waddington et al., 2019). In education systems, where public funds directly influence service delivery quality and equity outcomes, financial governance assumes heightened normative and operational significance. Transparency, defined as the accessibility and clarity of decision-making processes and financial information, enables external scrutiny and internal discipline, thereby strengthening accountability mechanisms (Brinkerhoff, 2017; UNESCAP, 2009). However, emerging scholarship suggests that transparency alone does not automatically generate accountability unless reinforced by participation, enforceability, and institutional capacity (Waddington et al., 2019; World Bank, 2023).

### **1.2. Literature**

Recent global reforms in education governance increasingly emphasize digital financial management systems and participatory budgeting as mechanisms for institutional openness. Harrison and Sayogo (2013) argue that “open budget” frameworks improve fiscal oversight by transforming static reporting into accessible public information ecosystems. Similarly, UNESCO (2023) reports that digitized financial tracking enhances audit readiness and administrative responsiveness in developing education systems. Yet, empirical evidence reveals persistent implementation gaps. The World Bank (2023) notes that while regulatory transparency frameworks have expanded globally, local administrative capacity, technological readiness, and financial literacy often limit the effective translation of these frameworks into accountability outcomes. This divergence highlights an enduring governance paradox: the presence of transparency mechanisms does not guarantee enforcement efficiency or participatory depth.

In Southeast Asia, decentralization policies have transferred financial authority to school-level administrators to promote responsiveness and contextualized decision-making. While decentralization theoretically enhances local accountability, empirical findings reveal uneven outcomes. Putri et al. (2023) demonstrate that stakeholder participation improves oversight but does not consistently resolve documentation delays. Sabaniah et al. (2025) further observe that participatory fiscal structures increase perceived transparency yet require structured enforcement systems to sustain measurable accountability. These regional studies collectively suggest that transparency, participation, and accountability operate as interdependent constructs rather than isolated governance dimensions. However, they also reveal operational tensions between procedural compliance and administrative efficiency.

The Philippine education sector operates within a comprehensive legal and regulatory architecture designed to institutionalize fiscal transparency and accountability. Procurement and fund utilization are governed by Republic Act No. 9184, which mandates competitive bidding and documentary sufficiency, and reinforced by Republic Act No. 11032, which promotes efficiency and streamlined public service delivery. Department of Education issuances further regulate Maintenance and Other Operating Expenses (MOOE), prescribing alignment with School Improvement Plans, liquidation schedules, and audit documentation requirements. These frameworks reflect strong institutional commitment to procedural compliance and financial integrity.

### **1.3. Literature Integration and Research Gap**

Despite this structured regulatory environment, empirical research in Philippine public schools identifies

persistent operational constraints. Almazan (2023) reports high compliance levels in documentation but recurrent delays in liquidation submission due to workload pressures and administrative bottlenecks. Bantilan et al. (2023) similarly highlight that financial management responsibilities often concentrate on a limited number of personnel, increasing vulnerability to reporting inefficiencies. Ecija (2021) emphasizes that effective MOOE utilization depends not only on adherence to procurement rules but also on strategic alignment with institutional development plans, suggesting that accountability encompasses both procedural and performance dimensions. These findings indicate that compliance structures are formally robust yet operationally strained.

Theoretically, the relationship between transparency and accountability can be anchored in Good Governance Theory and Stakeholder Theory. Good Governance Theory conceptualizes governance as a multidimensional process involving transparency, accountability, participation, responsiveness, and rule of law (UNESCAP, 2009; Lane, 2018). Within this framework, transparency functions as an enabling condition for accountability by exposing decisions to scrutiny, while accountability ensures that disclosed information translates into answerable conduct and enforceable standards (Brinkerhoff, 2017). Stakeholder Theory (Freeman, 2010) further posits that organizations achieve legitimacy and sustainability when decision-making processes incorporate the interests of all affected actors. In school financial management, this implies that budgeting and expenditure transparency must be accessible to teachers, parents, and community members to generate meaningful oversight. Waddington et al. (2019) synthesize these perspectives through the Participation–Inclusion–Transparency–Accountability (PITA) framework, arguing that these constructs operate as mutually reinforcing pillars within governance ecosystems. Transparency without participation risks becoming symbolic disclosure, whereas participation without transparency lacks informational grounding.

Despite strong theoretical integration, empirical testing of the statistical relationship between transparency and accountability in school-based financial governance remains limited, particularly at subnational levels. Most Philippine studies adopt descriptive designs that measure compliance or identify operational challenges (Almazan, 2023; Bantilan et al., 2023). Few examine whether transparency practices are empirically associated with stronger accountability outcomes. Moreover, district-level analyses remain underrepresented in the literature, creating a contextual gap between national policy frameworks and localized implementation realities.

Given these theoretical propositions and empirical limitations, there is a clear need to examine whether transparency and accountability function as empirically interconnected constructs within district-level school financial management. The present study addresses this gap by assessing transparency and accountability in the utilization of MOOE among selected schools in Polomolok West District, Schools Division of South Cotabato. Specifically, the study aims to determine the level of transparency in budgeting, expenditures, and participation; assess the extent of accountability in compliance with department orders, submission of evidentiary documents, and observance of legal guidelines; and examine the statistical relationship between transparency and accountability. By integrating governance theory with empirical correlational analysis, this study contributes to a more rigorous understanding of how openness and answerability interact within decentralized education finance systems.

## 2. Methods

### 2.1. Research Design

This study employed a descriptive-quantitative correlational research design to examine the relationship

between transparency and accountability in the utilization of Maintenance and Other Operating Expenses (MOOE) among selected public schools in Polomolok West District. The descriptive component was used to determine the level of transparency and the extent of accountability as perceived by respondents. The correlational component was applied to measure the strength and direction of the relationship between the two governance constructs without establishing causality. This design was appropriate because the study sought to assess naturally occurring administrative practices rather than manipulate variables.

## 2.2. Research Locale

The study was conducted in Polomolok West District under the Schools Division of South Cotabato. The district includes two high schools, three integrated schools, and four elementary schools. These institutions implement financial management policies under Department of Education guidelines governing the release, utilization, monitoring, and reporting of MOOE funds.

## 2.3. Population, Sampling Technique, and Sample Size

The estimated total population of personnel directly involved in MOOE management across participating schools was approximately 100 individuals, including school heads, teachers, and administrative staff. To ensure representativeness across roles, a stratified proportionate random sampling technique was employed. Respondents were grouped into strata according to professional role (school heads, teachers, administrative personnel), and proportional allocation was used to determine the number selected from each group.

To determine the appropriate sample size for this study, the formula for estimating the population mean was utilized:

$$n = \left( \frac{z_{\alpha/2} \cdot \sigma}{e} \right)^2$$

Where:

$n$  = required sample size

$z_{\alpha/2}$  = the critical value of the standard normal distribution corresponding to the desired confidence level

$\sigma$  = estimated standard deviation of the population, based on either pilot study results or literature review

$e$  = acceptable margin of error for the estimate

This formula ensured that the sample size was sufficient to estimate the true population mean within the specified confidence level and margin of error. Based on this computation and proportional allocation across strata, a total sample of 55 respondents was determined and randomly selected.

Inclusion criteria required that respondents be directly involved in budgeting, expenditure management, documentation, or liquidation processes related to MOOE. Personnel without financial management responsibilities were excluded to maintain construct validity.

## 2.4. Research Instrument

Data were gathered using a structured, self-administered questionnaire adapted and modified from the study “Assessment on Good Governance in Barangay T. Padilla” by Garcia et al. (2023). The instrument was contextualized to reflect school-level financial management practices under the Department of Education. Before full administration, the instrument underwent expert validation to ensure clarity, relevance, and alignment with governance constructs. Necessary revisions were incorporated before data collection.

The questionnaire consisted of two main sections. The first section measured transparency in terms of budgeting, expenditure, and participation. The second section assessed accountability in terms of

compliance with Department Orders, submission of evidentiary documents to proper authorities, and observance of legal guidelines.

Each item was rated using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The interpretation scale followed the established mean ranges:

**Table 1: Measurement and Interpretation Scale for Transparency and Accountability in MOOE Utilization**

Scale	Description	Mean Range	Interpretation
5	Strongly Agree	4.50 – 5.00	Very Highly Transparent / Very Highly Accountable – Practices were always and consistently observed; procedures were fully transparent or highly accountable.
4	Agree	3.50 – 4.49	Highly Transparent / Highly Accountable – Practices were often observed and generally implemented; procedures were transparent or accountable in most instances.
3	Moderately Agree	2.50 – 3.49	Moderately Transparent / Moderately Accountable – Practices were sometimes observed and partially implemented; procedures were moderately transparent or accountable.
2	Disagree	1.50 – 2.49	Low Transparent / Low Accountable – Practices were seldom observed or inconsistently implemented; procedures showed minimal transparency or accountability.
1	Strong Disagree	1.00 – 1.49	Very Low Transparent / Very Low Accountable – Practices were rarely or never observed; procedures lacked transparency or accountability.

**2.5. Data Collection Procedure**

Formal permission was secured from the Schools Division of South Cotabato and from the respective school heads of participating institutions. Upon approval, the researcher coordinated with designated focal persons in each school for questionnaire distribution.

Participants were informed of the study’s purpose and assured that participation was voluntary. They were also informed that they could withdraw at any time without penalty. Completed questionnaires were collected on an agreed schedule and checked for completeness before data encoding.

All responses were treated with strict confidentiality. No identifying information was included in the dataset, and data were used solely for academic purposes.

**2.6. Data Processing and Statistical Analysis**

Data were encoded and analyzed using Microsoft Excel. Descriptive statistics, particularly the mean, were computed to determine the level of transparency and the extent of accountability across dimensions.

To examine the relationship between transparency and accountability variables, the Spearman Rank Correlation Coefficient ( $\rho$ ) was applied. This nonparametric test was appropriate because the data were derived from ordinal Likert-scale responses.

Correlation coefficients were interpreted using the following ranges:

0.00–0.19 – Very weak

0.20–0.39 – Weak

0.40–0.59 – Moderate

0.60–0.79 – Strong

0.80–1.00 – Very strong

A significance level of 0.05 ( $p < 0.05$ ) was used to determine statistical significance. P-values were computed to assess whether the observed relationships between transparency and accountability were statistically meaningful, and the analyzed data were presented in tabular form, accompanied by objective statistical descriptions.

### 3. Results and Discussions

The results of the study are presented through the analysis of the level of transparency and the extent of accountability in MOOE fund management, followed by the correlation between these two variables.

#### 3.1. Level of Transparency in MOOE Fund Management

The level of transparency evaluates the degree of openness in school financial operations, focusing on how information is created, shared, and made available for public scrutiny. This variable was assessed through three primary indicators: Budgeting, Expenditures, and Participation.

##### 3.1.1. Level of Transparency in Terms of Budgeting

**Table 2: Level of Transparency in Terms of Budgeting**

Indicators	Mean	Remarks
1. Ensures budget planning follows a structured process involving relevant stakeholders, starting with needs assessment, prioritization, and allocation approval.	4.5	Very Highly Transparent
2. Develop budget proposals based on actual school needs and available resources, ensuring that funds are allocated efficiently and responsibly.	4.6	Very Highly Transparent
3. Budget proposals adhere to DepEd guidelines and national education priorities, ensuring policy compliance on allowable expenditures through oversight review.	4.7	Very Highly Transparent
4. Ensures that Budget decisions are justified through documented processes, with records made accessible for public review through Transparency Boards or stakeholder meetings.	4.5	Very Highly Transparent
5. Regularly updates and disseminates budget information to ensure stakeholders remain informed through financial reports, meetings, and other accessible means to ensure transparency.	4.3	Highly Transparent
<b>Overall</b>	<b>4.5</b>	<b>Very Highly Transparent</b>

As presented in Table 2, the assessment of budgeting practices in the Polomolok West District reveals a Very Highly Transparent level, with an overall mean of 4.5. The most prominent practice, achieving the highest mean of 4.7, is the strict adherence of budget proposals to DepEd guidelines and national education priorities. This result indicates that the foundational step of financial management in these schools is deeply rooted in policy compliance. While public schools are not revenue-generating entities, this practice validates the Department of Budget and Management’s (DBM) conceptual definition of budgeting as a

crucial practice for allocating revenue to achieve social goals. In the school context, this operationalizes as the systematic planning of Maintenance and Operating Expenses (MOOE), ensuring that the resources provided by the government are utilized strictly for their intended social purpose – delivery of quality education, rather than administrative overhead.

The data in Table 2 also indicate that budget planning follows a structured process involving relevant stakeholders, which scored a mean of 4.5. This participatory approach reflects the Stakeholder Theory advocated by Freeman (2010) and expanded by Mahajan et al. (2023), which asserts that organizations must balance the interests of all groups affected by their decisions to be successful. Brillantes and Fernandez (2011) highlight that such citizen engagement is foundational to good governance initiatives in the Philippine setting, moving beyond administrative duties to active partnership. By involving teachers, parents, and local officials in the planning phase, the schools are not merely following instructions but are operationalizing the inclusive aspect of governance. This aligns with Laylo and Elisa (2020), who describe distributed leadership frameworks where decision-making is shared among various actors, transforming accountability into a collective responsibility rather than a top-down mandate.

However, it is notable that the indicator regarding the regular updating and dissemination of budget information received the lowest mean of 4.3 in Table 2. While still interpreted as Highly Transparent, this dip suggests a slight disconnect between the planning of transparency and its maintenance. This specific finding relates to the PITA Framework (Participation, Inclusion, Transparency, and Accountability) developed by Waddington et al. (2018; 2019). In their systematic review, Waddington et al. discovered that transparency initiatives often fail to produce accountability if they are not sustained by continuous information sharing that leads to inclusion. The slightly lower score here supports their conclusion that transparency without participation is hollow, suggesting that while the Polomolok schools are excellent at the initial compliance phase, they face challenges in maintaining that same level of openness throughout the fiscal cycle.

Harrison and Sayogo (2013) further argue for open budgets where data is accessible to foster public confidence, suggesting that the district needs to improve its information dissemination mechanisms to bridge the gap between planning and public awareness. This is critical because, as Androniceanu (2021) notes, openness is the primary deterrent against systemic corruption, as the presence of an informed public forces administrators to adhere to higher standards of fiscal discipline. Without consistent updates, the public scrutiny that Androniceanu identifies as essential is weakened. Moreover, Gabriel and Castillo (2020) emphasize that governance is most effective when it is measurable and visible, reinforcing the need for continuous disclosure beyond the initial planning phase. Finally, while the district's high scores suggest they are meeting the governance quality indices discussed by Manasan et al. (1999), the World Bank (2023) warns of implementation gaps at the local level, implying that the practical execution of disseminating this data remains an area for growth

### 3.1.2. Level of Transparency in Terms of Expenditures

**Table 3: Level of Transparency in Terms of Expenditures**

Indicators	Mean	Remarks
1. Funds are requested and approved in accordance with the school’s annual budget plan, ensuring alignment with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP).	4.7	Very Highly Transparent

2. Allocated funds are released on time, and all disbursements are properly documented, including receipts, vouchers, and financial reports.	4.2	Highly Transparent
3. Expenditures strictly follow approved budget priorities and procurement guidelines, ensuring compliance with Republic Act No. 9184 (Government Procurement Reform Act) and preventing unauthorized spending.	4.5	Very Highly Transparent
4. The school conducts periodic financial reviews to assess spending efficiency, ensure proper expenditure monitoring, and make adjustments when necessary.	4.3	Highly Transparent
5. Financial and procurement records, such as custodian reports, inventory logs, and financial statements, are properly stored and readily available to support inventory management and audit compliance.	4.6	Very Highly Transparent
<b>Over-all</b>	<b>4.5</b>	<b>Very Highly Transparent</b>

As presented in Table 3, the utilization of Maintenance and Other Operating Expenses (MOOE) in the district is characterized as Very Highly Transparent, with an overall mean score of 4.5. The highest rated indicator, achieving a mean of 4.7, is the request and approval of funds in accordance with the school’s annual budget plan, ensuring strict alignment with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP). This result confirms that strategic alignment is the strongest aspect of expenditure management in these schools, substantiating the research of Almadin et al. (2022) and Almazan (2023), who found that the efficiency of public education expenditure is determined by how closely actual spending tracks with approved plans. Furthermore, this practice aligns with the findings of Androniceanu (2021), who argues that such openness acts as the primary deterrent against systemic corruption, as the presence of an informed public and strict adherence to plans force administrators to adhere to fiscal discipline. Gaspar et al. (2022) further validate this, noting that transparency in managing school financial resources is essential for safeguarding public funds and maintaining stakeholder trust.

It also reveals that financial and procurement records are properly stored and readily available, scoring a mean of 4.6. This high level of documentation fulfills the answerability dimension of accountability described by Brinkerhoff (2017), which requires the obligation to provide information and justifications for one’s actions. It also demonstrates strict compliance with Republic Act No. 9184 (Government Procurement Reform Act), which prevents unauthorized spending, a practice that Romero et al. (2019) argue is essential for institutionalizing transparency across government operations. Fernandez (2025) noted that for schools exercising operational independence, such high levels of transparency are indispensable for justifying that autonomy to the community and the Department of Education. By ensuring that every peso spent is accounted for and legally compliant, the schools are effectively mitigating the risks of mismanagement identified by Ecija (2021).

Ultimately, this finding reflects the broader struggle noted by the Manila Bulletin (2023) regarding the Anti-Red Tape Authority’s (ARTA) ongoing efforts to streamline government services and reduce bureaucratic friction. The delay in fund release, evidenced by the lowest mean score of 4.2, illustrates the practical tension between maintaining the rigorous audit trails required for transparency and achieving the

operational speed mandated by Republic Act No. 11032, or the Ease of Doing Business Act. While these complex documentary requirements intend to prevent the opaque allocation of resources, they inadvertently create administrative bottlenecks that slow down service delivery. This aligns with the observations of Romero et al. (2019), who argued that while the legal framework for efficient service delivery exists within DepEd, the actual degree of observance is often hampered by the sheer volume of bureaucratic procedures required to ensure compliance. Furthermore, the persistence of this bottleneck supports Santiago et al. (2025), who imply that such friction is inevitable in manual systems and can only be truly resolved by transitioning to Budget and Financial Management Information Systems that automate the validation process. Thus, the data suggests that the district is effectively transparent (the rules are followed) but not yet fully efficient (the rules slow things down), highlighting exactly the type of systemic red tape that ARTA aims to dismantle.

### 3.1.3. Level of Transparency in Terms of Participation

As detailed in Table 4, the level of transparency in terms of participation was rated as Highly Transparent, with an overall mean of 4.4. The schools excelled in encouraging participation from teachers, parents, students, and relevant groups, as well as informing stakeholders of their roles, both of which achieved the highest mean of 4.4. This finding strongly supports the work of Laylo and Elisa (2020), who described emerging distributed leadership frameworks in public schools. Their research posits that when decision-making is shared among administrators, teachers, and parents, accountability transforms from a top-down mandate into a collective responsibility. Furthermore, Wafirotin and Septiviastuti (2019) and Putri et al. (2023) specifically concluded that community participation in fiscal management is a significant predictor of improved accountability outcomes, as it reduces the potential for the misuse of public funds. Sabaniah et al. (2025) reinforce this by stating that such financial transparency and accountability are not merely administrative duties but are critical drivers that directly enhance overall educational quality.

**Table 4: Level of Transparency in Terms of Participation**

Indicators	Mean	Remarks
1. Encourage participation from teachers, parents, students, and relevant groups such as student-governed bodies, PTA, and local officials in decision-making.	4.4	Highly Transparent
2. Ensure that all stakeholders, such as the BAC committee, inspectorate teams, and other relevant bodies, are informed of their roles in the financial planning process.	4.4	Highly Transparent
3. Establish accessible and structured platforms, such as grievance desks, feedback forms, public forums, and DepEd’s Online Feedback Mechanism (DepEd Feedback), to ensure stakeholders can voice their concerns and suggestions.	4.2	Highly Transparent
4. Utilize the School Governing Council, Transparency Boards, and other mechanisms to gather and address stakeholder concerns, ensuring feedback informs financial decisions.	4.4	Highly Transparent
5. Ensure that allocation and utilization of funds consider diverse stakeholder needs by incorporating data-driven planning, equity-based distribution, periodic evaluations, and structured engagement platforms like MOOE Liquidation Reports.	4.4	Highly Transparent

<b>Over-all</b>	<b>4.4</b>	<b>Highly Transparent</b>
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The active engagement observed validates the Stakeholder Theory advocated by Freeman (2010) and expanded by Mahajan et al. (2023). This theory reinforces that organizations must consider the perspectives and responsibilities of all individuals or groups affected by their decisions to be successful. By utilizing School Governing Councils and Transparency Boards to gather concerns, the schools are creating a sense of ownership over school resources. This aligns with Brillantes and Fernandez (2011), who highlight that such citizen engagement and participatory decision-making form the foundation of good governance initiatives in the Philippine setting. Additionally, Biddulph and Biuković (2019) emphasize that the involvement of multiple actors—administrators, teachers, and parents is vital to shaping governance practices rooted in transparency.

However, the lowest mean of 4.2 was assigned to the establishment of accessible and structured platforms for stakeholders to voice concerns, such as grievance desks and feedback forms. This supports the critical observations of Bantilan et al. (2023) and Almazan (2023), who noted that while meetings occur, teachers and parents often lack sufficient access to detailed data or the financial literacy required for meaningful participation. UNESCAP (2009) defines participation as involvement through legitimate intermediate institutions; the lower score here suggests a need to move beyond passive information sharing toward the active engagement platforms advocated by Gabriel and Castillo (2020), who measure governance by its visibility and responsiveness from the ground up. This finding is also crucial when viewed through the PITA framework of Waddington et al. (2019), which warns that inclusion is a necessary precursor to sustainable transparency; without active listening mechanisms, participation may remain superficial.

### **3.2. Extent of Accountability in MOOE Fund Management**

This section measures the degree of answerability and compliance demonstrated by school personnel in the utilization of Maintenance and Other Operating Expenses (MOOE) funds. Accountability was assessed through three critical dimensions: Compliance with Department Orders, Submission of Evidentiary Documents, and Observance of Legal Guidelines.

#### **3.2.1. Extent of Accountability in Terms of Compliance with Department Orders**

As indicated in Table 5, the schools demonstrated a Highly Accountable status in compliance with Department Orders, achieving an overall mean of 4.4. The highest-rated indicator was the strict adherence to DepEd guidelines on School Improvement Plans (SIPs) and Annual Implementation Plans (AIPs), which garnered a mean of 4.7. This exceptionally high adherence resonates with the findings of Merano (2023) and Espela et al. (2025), who emphasized that financial management competence among school heads is a direct predictor of improved compliance and the ability to strictly follow audit schedules. By aligning their operations with DepEd Order No. 13, s. 2016 and DepEd Order No. 8, s. 2019, school heads are effectively meeting the procedural expectations of the bureaucracy. This validates Khotami's (2017) definition of accountability as the obligation to be answerable to the public, as the high scores indicate that administrators are fulfilling their primary duty of procedural conformity.

**Table 5: Extent of Accountability in terms of Compliance with Department Orders**

Indicators	Mean	Remarks
1. Ensuring strict adherence to DepEd guidelines on School Improvement Plans (SIPs) and Annual Implementation Plans (AIPs) to align with institutional goals.	4.7	Very Highly Accountable
2. Ensuring disbursements align with budgeting, accounting, and auditing regulations.	4.5	Very Highly Accountable
3. Full disclosure of all funding sources, including government and private contributions, to promote transparency and accountability in fund utilization.	4.5	Very Highly Accountable
4. Regular updates to stakeholders on the financial status of the school through formal meetings.	4.2	Highly Accountable
5. Displaying accurate and timely financial information on the Transparency Board updated every three months.	4.3	Highly Accountable
<b>Over-all</b>	<b>4.4</b>	<b>Highly Accountable</b>

Furthermore, the full disclosure of all funding sources received a strong mean of 4.5. This practice aligns with Republic Act No. 6713, the Code of Conduct and Ethical Standards for Public Officials and Employees, which mandates integrity and transparency in public service. This adherence reflects the ethical responsiveness layer of good governance described by Lane (2018), who posits that administrators must not only be technically compliant but also morally answerable to the stakeholders they serve. By disclosing sources, schools in Polomolok West are demonstrating that they view public funds as a public trust, reinforcing the answerability aspect of accountability described by Brinkerhoff (2017).

However, the lowest score for regular updates to stakeholders on the financial status of the school through formal meetings (Mean: 4.2) suggests a gap in enforceability, the second dimension of accountability discussed by Brinkerhoff (2017). While schools are technically compliant with reporting requirements to the Division Office, the lack of consistent, formal feedback loops with the immediate community weakens the stakeholders' ability to enforce standards. Fernandez (2025) noted that for schools exercising operational independence, high levels of transparency are indispensable for justifying that autonomy. Thus, the lack of regular updates identified in this table could undermine the perceived legitimacy of the school's financial decisions, despite the high technical compliance.

This specific gap illustrates the information asymmetry noted by the World Bank (2023), where the internal data exists but isn't always effectively transmitted to the community promptly. Gabriel and Castillo (2020) argue that governance is most effective when it is measurable and visible from the ground up. The lower score in Polomolok West suggests that the external communication of compliance needs to catch up with the internal adherence to regulations to ensure that accountability is not just bureaucratic, but truly public.

**3.2.2. Extent of Accountability in Terms of Submission of Evidentiary Documents to Proper Authorities**

**Table 6: Extent of Accountability in Terms of Submission of Evidentiary Documents to Proper Authorities**

Indicators	Mean	Remarks
1. An Inspectorate Team conducts thorough validation of all procured supplies, equipment, and services before payment.	4.4	Highly Accountable
2. All financial transactions are supported with valid and verifiable documents, such as official receipts, purchase orders, and inventory slips.	4.5	Very Highly Accountable
3. An updated inventory system tracks all MOOE-related purchases, preventing losses and unauthorized use.	4.4	Highly Accountable
4. Liquidation reports are submitted on time, complete with the required forms and attachments.	4.3	Highly Accountable
5. Regular reports are submitted detailing the status of cash advances, including challenges encountered and solutions implemented.	4.3	Highly Accountable
<b>Over-all</b>	<b>4.4</b>	<b>Highly Accountable</b>

Additionally, the use of an Inspectorate Team to validate procured supplies before payment scored 4.4. This practice exemplifies Stakeholder Theory by distributing oversight responsibilities among a committee rather than a single individual, preventing the risk of biased procurement. By involving multiple actors in the validation process, the schools are ensuring that the interests of the school community are protected, reinforcing the answerability dimension of accountability described by Brinkerhoff (2017), which requires the obligation to provide information and justifications for one’s actions.

However, the lowest indicator in Table 6 was the timeliness of submitting liquidation reports, which received a mean of 4.3. While still demonstrating high accountability, this result indicates that while the quality of the evidence is high, the efficiency of the submission process remains a challenge. This mirrors the observations of Brillantes and Fernandez (2011), who noted that while local government units often excel in technical compliance, bureaucratic bottlenecks frequently delay reporting timelines. This delay in enforceability suggests that operational speed is often compromised by the rigorous demands of compliance.

This finding aligns with the World Bank (2023) assessment, which highlighted that practical application gaps often exist at the local level due to capacity constraints. It also supports the need for modernizing reforms suggested by Santiago et al. (2025) to streamline the submission process through automation. The data implies that the district is effectively proving that they spent the money correctly (high document validity), but they struggle to prove it quickly (lower timeliness), a tension often found in highly regulated public sectors.

**3.2.3. Extent of Accountability in Terms of Observance of Legal Guidelines**

As presented in Table 7, the district showed a Highly Accountable adherence to legal guidelines, with an overall mean of 4.4. The highest-rated indicator, achieving a mean of 4.5, was the strict adherence of budgeting and expenditure processes to established government auditing and financial management

standards. This uniform adherence suggests that school leaders have internalized legal mandates, specifically Republic Act No. 9184 (Government Procurement Reform Act) and Republic Act No. 11032 (Ease of Doing Business Act)—as essential standards of service quality rather than mere external impositions. This finding strongly supports Romero et al. (2019), who argue that these legal instruments are critical for institutionalizing transparency and accountability across government operations. By strictly following these frameworks, the schools effectively prevent the opaque allocation of resources and ensure that every transaction is open for scrutiny.

**Table 7: Extent of Accountability in terms of Observance of Legal Guidelines**

Indicators	Mean	Remarks
1. Budgeting and expenditure processes follow established government auditing and financial management standards, ensuring transparency, proper fund utilization, and compliance with regulatory requirements set by oversight agencies.	4.5	Very Highly Accountable
2. Procurement is done fairly and efficiently, ensuring transparent bidding, quick processing, and proper supplier selection in line with Republic Act No. 9184 (Procurement Law) and the Anti-Red Tape Act (ARTA) to avoid delays and prevent corruption.	4.4	Highly Accountable
3. The school ensures transparent and accountable financial management, with school heads, financial officers, and procurement teams avoiding conflicts of interest in budget allocation, purchases, and contract awarding.	4.4	Highly Accountable
4. Financial transactions, including donations and grants, are properly recorded and reported to prevent unauthorized use of funds.	4.4	Highly Accountable
5. The school implements internal controls to detect and prevent fraud, unauthorized expenses, or financial irregularities such as the creation of the School’s Inspectorate Team	4.4	Highly Accountable
<b>Over-all</b>	<b>4.4</b>	<b>Highly Accountable</b>

Furthermore, the practice of avoiding conflicts of interest by school heads, financial officers, and procurement teams scored a high mean of 4.4. This result is significant when viewed through the lens of Stakeholder Theory, as it ensures that resources are allocated based on educational need rather than personal connection. This supports the conclusions of Biddulph and Biuković (2019), who emphasize that the involvement of multiple actors is vital for shaping robust governance practices that are resilient to corruption. Additionally, Ong and Gabriel (2018) and Garcia et al. (2023) found that transparency and accountability are statistically linked to better performance outcomes; the district's high score in legal observance suggests they are positioning themselves for such positive educational outcomes by maintaining high ethical standards.

The data also reveals that schools implement robust internal controls, such as the creation of the School’s Inspectorate Team, to detect and prevent fraud, which also scored a mean of 4.4. This aligns with Manasan et al. (1999), who developed governance quality indices highlighting that standardized metrics and

controls are necessary to determine if a school is meeting the governance standards required by the state. By maintaining these controls, the schools in Polomolok West are effectively demonstrating the enforceability aspect of good governance described by Brinkerhoff (2017), ensuring that there are clear checks and balances preventing the unauthorized use of funds.

### 3.3. Correlation between Transparency and Accountability

To investigate the statistical link between the openness of financial systems and the resulting institutional responsibility, a Pearson Product-Moment Correlation was performed. This analysis tests the central hypothesis of the study by examining how dimensions of transparency (Budgeting, Expenditures, and Participation) relate to dimensions of accountability (Compliance, Submission of Documents, and Observance of Legal Guidelines).

As presented in Table 8, the inferential analysis reveals a strong, positive, and significant relationship between every dimension of transparency and accountability, with correlation coefficients (r) ranging from 0.645 to 0.816 at a significance level of  $p < 0.05$ . This statistical consistency provides robust empirical evidence that transparency and accountability are not isolated administrative functions but are, in fact, mutually reinforcing pillars of a single governance ecosystem. This finding aligns perfectly with Good Governance Theory as conceptualized by Lane (2018) and UNESCAP (2009), which posits that governance is a multi-dimensional construct where procedural compliance (accountability) cannot exist without the visibility provided by openness (transparency). The results in Table 8 statistically validate the assertions of Brinkerhoff (2017) and Sindelo and Cronje (2024), who argue that accountability mechanisms—specifically answerability and enforceability—are dependent on the availability of information. In the context of Polomolok West District, the strong correlation implies that as schools become more open about their budgeting and expenditures, the pressure and capability to strictly adhere to DepEd Orders and legal guidelines significantly increase, creating a virtuous cycle of fiscal discipline.

**Table 8: Correlation between Transparency and Accountability**

VARIABLES	COMPLIANCE WITH THE DEPARTMENT ORDER	SUBMISSION OF EVIDENTIARY DOCUMENTS TO PROPER AUTHORITIES	OBSERVANCE OF LEGAL GUIDELINES
<b>BUDGET-ING</b>	0.645 (0.0001) [S]	0.703 (0.0001) [S]	0.721 (0.0001) [S]
<b>EXPENDI-TURES</b>	0.738 (0.0001) [S]	0.760 (0.0001) [S]	0.740 (0.0001) [S]
<b>PARTICIPA-TION</b>	0.799 (0.0001) [S]	0.816 (0.0001) [S]	0.810 (0.0001) [S]

(\*) – *P-values*                      [\*] – *Remarks: S – significant    NS – not significant*

The most profound finding in Table 8 is the notably high relationship between Participation and Submission of Evidentiary Documents ( $r = 0.816$ ). This specific statistical link offers compelling validation for the PITA Framework (Participation, Inclusion, Transparency, and Accountability) developed by Waddington et al. (2018; 2019). Waddington et al. argue that transparency initiatives are often insufficient on their own; they must be coupled with active participation and inclusion to generate true accountability. The data confirms that when stakeholders—such as parents, teachers, and local officials—are actively involved in the financial process, the integrity of the documentation improves. This supports Stakeholder Theory, as advanced by Freeman (2010) and expanded by Mahajan et al. (2023), which suggests that engaging those affected by decisions creates a social audit mechanism. This social pressure ensures that school heads are not just compliant with the letter of the law for the division office, but are morally answerable to their community, resulting in more rigorous and timely submission of proofs of purchase and liquidation reports.

Furthermore, the strong positive correlation across all variables in Table 8 supports the concept of distributed leadership discussed by Laylo and Elisa (2020). Their research suggests that when decision-making power is shared (high participation), accountability shifts from being a burden on the principal to a collective responsibility of the school community. This shared ownership is likely what drives the high correlation scores, as errors are caught earlier and ethical standards are upheld by the group rather than just the individual. This is consistent with the findings of Wafirotn and Septiviastuti (2019) and Putri et al. (2023), who concluded that community participation in fiscal management is a statistically significant predictor of reduced fund misuse and higher financial performance. The data indicate that in Polomolok West, the public scrutiny facilitated by transparency directly acts as the deterrent against corruption described by Androniceanu (2021), forcing administrators to adhere to higher standards of documentation and legal observance.

Finally, these correlation results have significant implications for educational service delivery, echoing the findings of the World Bank (2023) and Ong and Gabriel (2018). Ong and Gabriel found that transparency and accountability are statistically linked to better legislative performance, while the World Bank noted that fiscal transparency contributes directly to improved resource tracking. The strong correlations in this study suggest that the administrative effort put into transparency (e.g., transparency boards, stakeholder meetings) pays off by streamlining the accountability process (e.g., easier audits, better compliance). This refutes the idea that transparency is merely additional paperwork; rather, as Harrison and Sayogo (2013) and Gabriel and Castillo (2020) argue, it is the foundational mechanism that makes the entire governance system functional and trustworthy. The uniform strength of these relationships confirms that for schools in the district, good governance is an integrated system: you cannot have high accountability without high transparency

#### 4. Conclusion

Based on the findings and observations, the study draws the following conclusions:

**4.1. Compliance is High, but Efficiency is Low.** While schools are technically compliant by producing correct documents, the process to get there is operationally inefficient. The high survey ratings reflect the quality of the final output but mask the struggle, rework, and delays required to achieve it.

**4.2. The Bottleneck Effect of Batch Processing.** The current practice of submitting and checking entire liquidation reports at the end of the month creates an unavoidable bottleneck. The District Office's limited

manpower and hardware cannot cope with the simultaneous influx of documents, resulting in inevitable delays in Division submissions.

**4.3. Planning Deficiencies are a Root Cause of Fiscal Delays.** The recurrent delays in fund downloading are not solely due to accounting speed but are rooted in strategic planning. The frequent need to modify AIPs in the latter half of the year indicates that schools are not effectively prioritizing their needs during the initial planning phase.

**4.4. Accountability is Shared, but Support is Fragmented.** The strong statistical correlation ( $r=0.816$ ) between stakeholder participation and the submission of evidentiary documents confirms that accountability is viewed as a collective responsibility rather than a solitary burden. However, the operational execution falls disproportionately on overburdened Administrative Assistants (ADAS) and school heads. Without dedicated times or streamlined workflows for financial tasks, this shared accountability often bottlenecks at the individual level, making errors a persistent hurdle to efficiency.

### Implications of the Study

The findings of this study offer profound implications for educational management and public administration, highlighting a critical distinction between procedural compliance and operational efficiency. The study reveals that an institution can achieve high statistical ratings for transparency and accountability, as evidenced by valid documentation, while simultaneously facing significant bottlenecks. This dichotomy strongly validates the PITA Framework (Participation, Inclusion, Transparency, and Accountability) by Waddington et al. (2019), which argues that transparency initiatives are insufficient if they do not lead to sustained inclusion and operational capability. In the context of Polomolok West, the data suggests that while the transparency and accountability pillars are structurally sound in terms of policy compliance, the inclusion aspect—specifically the feedback loops required for efficiency—needs reinforcement to prevent the system from becoming purely bureaucratic.

Furthermore, the recent enactment of Republic Act No. 12009, also known as the New Government Procurement Act (NGPA), provides a timely legislative context for these findings. RA 12009 explicitly mandates efficiency as a governing principle, advocating for the use of emerging technologies to create an organized and straightforward procurement process. The findings of this study—specifically the tension between strict documentation and delayed submissions—underscore the necessity of this legal shift. The study implies that the paper-heavy compliance mechanisms of the past are no longer sustainable and that the district's ability to maintain high accountability ratings in the future will depend on its successful transition to the digitized, fit-for-purpose procurement modalities introduced by RA 12009.

Ultimately, ethical stewardship in public office requires administrative systems that are not only legally compliant but also agile enough to ensure that resources effectively reach the learners without being hindered by bureaucratic friction.

## 5. Recommendations

To address the disparities between the high commitment to governance and the operational delays, the following recommendations are proposed for the Department of Education, specifically for the District and Division levels:

**5.1. Alignment with RA 12009 (New Government Procurement Act) Standards.** The division must proactively prepare for the full implementation of RA 12009 by transitioning from manual processing to the mandated Electronic Government Procurement systems. Schools should be trained to utilize the new e-Marketplace and digital payment solutions as soon as they are rolled out by the Government

Procurement Policy Board (GPPB). This shift will directly resolve the bottleneck issues identified in this study by automating the validation of evidentiary documents and reducing the physical paper trail that currently slows down liquidation.

- 5.2. Institutionalization of Real-Time Transactional Review & Strict Priority Queuing.** To address the bottleneck caused by batch submissions, the district must shift to a continuous checking workflow. Schools should be required to submit digital copies of evidentiary documents immediately after each transaction for real-time validation by district checkers. This allows errors to be corrected immediately and creates a workflow where schools with pre-cleared documents are given priority status during physical submission days.
- 5.3. Institutionalize a Pre-Approval Viability Defense for AIP Formulation:** To resolve the root causes of planning deficiencies, the Division should implement a mandatory defense session for the Annual Implementation Plan (AIP) before approval. School heads must defend the viability of their proposed activities and procurement timelines to a panel, ensuring plans are realistic and minimizing the need for future modifications.
- 5.4. Rationalize Ancillary Tasks for Administrative Assistants (ADAS).** To improve liquidation timeliness, School Heads should issue a local memo designating specific Finance Focus Days (e.g., the first three days of the month). During these days, ADAS should be relieved of non-essential ancillary tasks to focus solely on accurate liquidation preparation.
- 5.5. Implement Targeted Capacity Building on RA 12009 and Common Errors.** The district should move beyond generic financial training and conduct workshops specifically analyzing the "Top 10 Common Liquidation Errors" and the new fit-for-purpose procurement modalities introduced by RA 12009. This ensures that school heads are not only correcting past mistakes but are also upskilled on the professionalization standards required by the new law.
- 5.6. Strengthen the Feedback Loop via Status Dashboards.** To address the lower scores in transparency updates, the District Office should maintain a visible status dashboard (online or physical) showing the liquidation status of each school (e.g., Green for Cleared, Red for Delayed). This utilizes the pressure of transparency to encourage timely compliance.
- 5.7. Institutionalize Finance Agenda in PTA and SGC Meetings.** To create active platforms for voicing concerns, School Heads must formally include "MOOE & School Project Updates" as a mandatory standing agenda item in all PTA and School Governing Council meetings. This should be accompanied by active feedback mechanisms, such as logbooks, to ensure stakeholders can record suggestions.
- 5.8. Advocate for District Office Modernization.** The Division must advocate for the modernization of the District Office by treating it as a critical quality control unit. This involves allocating dedicated IT equipment, such as high-speed scanners, to the District Office to eliminate hardware-induced delays during the validation process.

### Recommendations for Future Research

To deepen the understanding of school financial governance beyond this quantitative assessment, future researchers are encouraged to explore the following areas:

- **Impact of RA 12009 on School-Level Efficiency.** Conduct a comparative study before and after the full implementation of the New Government Procurement Act to measure if the new electronic modalities successfully reduced the liquidation delays identified in this study.
- **Phenomenological Study on the Lived Experience of Financial Staff.** Conduct a qualitative study to explore the unmeasured psychological burdens and operational conflicts faced by ADAS and School

Heads, such as the tension between ancillary tasks and liquidation duties.

- **Correlation of Financial Governance with Student Performance.** Investigate the link between transparency/accountability levels in MOOE utilization and key educational performance indicators (KPIs), such as National Achievement Test (NAT) scores, to establish an empirical link between good governance and student outcomes.
- **Comparative Analysis of Fiscal Autonomy.** Conduct a comparative study between implementing units (secondary schools with full fiscal autonomy) and non-implementing units to determine if fiscal decentralization effectively improves accountability or merely transfers administrative burdens.
- **Expansion of Scope to Geographically Isolated and Disadvantaged Areas (GIDAs).** Replicate this study in remote schools to examine how severe logistical challenges, such as lack of connectivity and distance from the Division Office, impact compliance with national transparency mandates.

The transition from retrospective compliance to proactive system management represents the vital next step for the district's financial operations. By embedding real-time validation protocols, enforcing rigorous planning standards, and advocating for essential resource modernization, the educational leadership can effectively bridge the gap between procedural adherence and operational efficiency. Achieving this balance will ensure that the management of public funds not only meets regulatory standards but also actively accelerates the delivery of educational services, ultimately safeguarding the public trust and optimizing support for student development.

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