

**Leadership and management practices in promoting transparency and accountability
in public secondary schools: Basis for an enhanced school governance model**

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ABSTRACT

This study examined leadership and management practices that promote transparency and accountability in secondary schools in the San Francisco I and Prosperidad districts of Agusan del Sur. Anchored in Transformational Leadership Theory, Stewardship Theory, and participatory governance, it treated leadership as ethical and participatory behavior, management as administrative processes, and transparency and accountability as governance outcomes. A quantitatively driven embedded mixed-methods design was used. Data were collected once from 135 teachers through a researcher-developed questionnaire that underwent expert validation, pilot testing, and reliability analysis using Cronbach's alpha. Descriptive statistics were employed, while interview data were analyzed thematically to explain the findings. Conflict handling, personnel concerns, and decision-making were practiced to a high degree ($M = 3.4511$, $SD = 0.6902$), followed by property management ($M = 3.2857$, $SD = 0.7667$). Financial management and reporting received the lowest rating and were practiced ($M = 3.1955$, $SD = 0.8253$). Strategies for conflict handling and decision-making ($M = 3.3133$, $SD = 0.7640$) and property management and documentation ($M = 3.2695$, $SD = 0.7767$) were widely employed. In contrast, liquidation reporting and audit-compliance strategies were employed to a lesser extent ($M = 3.1549$, $SD = 0.8531$). Interviews showed that ethical leadership, shared responsibility, documentation, communication, and stakeholder participation supported accountable governance. However, resource constraints, delayed reporting, unclear roles, heavy workloads, communication gaps, inadequate monitoring, and inconsistent implementation limited sustainability. The Enhanced School Governance Model was developed around Resource Stewardship, Financial Accountability, Evidence-Based Decision-Making, Leadership Capacity Building, and Stakeholder Engagement. Expert validation, pilot implementation, and further evaluation were recommended before adoption.

Keywords: Leadership practices, management practices, school governance, transparency, accountability, financial accountability, participatory governance.

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INTRODUCTION

Effective leadership and management practices are fundamental to the successful operation of public secondary schools because school heads serve as instructional leaders, administrators, and stewards of public resources. Their responsibilities encompass instructional supervision, policy implementation, resource allocation, personnel management, conflict resolution, stakeholder engagement, and the delivery of educational services. These functions require the consistent exercise of transparency and accountability, which are indispensable principles of sound school governance. Transparency promotes openness, clarity, accessibility of information, and timely communication of decisions, procedures, and resource utilization, while accountability requires responsibility, answerability, compliance with established policies, and justification of administrative actions and decisions. Leadership practices, including ethical influence, shared vision, consultative decision making, professional responsibility, and stakeholder engagement, together with management practices such as planning, organizing, documenting, implementing, monitoring, reporting, and evaluating school processes, determine how these governance principles are translated into everyday school operations. International scholarship consistently identifies educational leadership as a critical determinant of school effectiveness, accountability, institutional performance, and improved learning outcomes, underscoring the indispensable role of school leaders in fostering ethical and effective educational organizations (UNESCO, 2024; Stewart, 2006; Hallak & Poisson, 2006; World Bank, 2025).

The importance of transparency and accountability becomes even more pronounced within public secondary schools because these institutions administer public funds, government property, personnel decisions, and programs that directly affect communities and stakeholders. Sound governance requires that decisions, financial transactions, and administrative procedures remain open to scrutiny while ensuring compliance with legal and institutional standards. However, despite widespread recognition of these principles, many public secondary schools continue to encounter governance challenges that undermine administrative efficiency and public confidence. Delayed liquidation, incomplete or late financial reporting, procurement difficulties, weak documentation systems, unclear lines of responsibility, inconsistent implementation of policies, communication gaps, and inadequate monitoring mechanisms remain persistent concerns. These governance deficiencies extend beyond technical or administrative limitations because they directly influence program implementation, resource utilization, personnel morale, stakeholder confidence, and the overall credibility of school leadership. As emphasized by Hallak and Poisson (2006), weaknesses in governance frequently originate from deficiencies in management capacity, documentation systems, regulatory implementation, and stakeholder ownership of governance processes.

The consequences of unresolved governance issues further demonstrate the necessity of strengthening leadership and management practices in public schools. Delayed liquidation and inadequate financial documentation may expose schools to audit findings, inefficient utilization of public resources, and potential financial mismanagement. Procurement inefficiencies may delay the implementation of school programs, restrict access to essential instructional materials, and adversely affect educational service delivery. Similarly, inconsistent policy implementation and ineffective communication may generate confusion, perceptions of unfairness, diminished trust in school leadership, and weakened stakeholder participation. Collectively, these concerns threaten the quality, efficiency, and credibility of public education. The World Bank (2025) emphasizes that effective service delivery, accountable institutions, and sound governance systems are fundamental to sustaining public trust and achieving long term development outcomes, suggesting that governance reforms must address both administrative systems and leadership capacity simultaneously.

The persistence of these governance challenges exists despite the comprehensive legal and policy framework governing Philippine basic education. The 1987 Philippine Constitution, Republic Act No. 9155 or the Governance of Basic Education Act of 2001, Republic Act No. 9184 or the Government Procurement Reform Act, Commission on Audit regulations, and Department of Education financial and administrative policies collectively establish standards for authority, accountability, transparency, competitiveness, responsibility, and public monitoring in educational governance (Republic Act No. 9155, 2001; Republic Act No. 9184, 2003). Complementing these legal mandates, the revised School Based Management System of the Department of Education emphasizes shared leadership, participatory decision making, stakeholder engagement, continuous improvement, transparency, and accountability as essential elements of effective school governance (Department of Education, 2024). Nevertheless, the existence of policies alone does not guarantee effective implementation. Their success depends largely on how school heads exercise leadership, communicate decisions, manage institutional systems, monitor compliance, guide personnel, and encourage meaningful stakeholder participation. This observation highlights a recurring theme across governance literature, namely that institutional effectiveness depends not only on regulatory structures but also on the quality of leadership responsible for operationalizing them.

The theoretical foundations of this study reinforce the multidimensional nature of educational governance by integrating Transformational Leadership Theory, Stewardship Theory, and participatory governance principles. Transformational Leadership Theory explains how school heads cultivate commitment, encourage collaboration, establish shared vision, and promote ethical and participatory decision making. Stewardship Theory emphasizes the obligation of leaders to manage public resources with integrity, prudence, accountability, and commitment to organizational goals. Participatory governance principles further recognize the importance of involving teachers, school personnel, parents, and other stakeholders in decision making, monitoring, and continuous school improvement. Collectively, these perspectives explain how leadership practices and management systems influence transparency, accountability, and the governance barriers encountered in public schools while providing an integrated theoretical explanation for understanding ethical leadership and institutional effectiveness (Davis, Schoorman, & Donaldson, 1997; Stewart, 2006).

The convergence of international literature, national policy, and theoretical perspectives demonstrates that transparency and accountability constitute universally accepted principles of good governance, yet their practical implementation remains highly context dependent. Globally, these principles are consistently associated with ethical leadership, institutional effectiveness, participatory governance, public trust, and equitable educational service delivery (UNESCO, 2024; World Bank, 2025). Nationally, they are institutionalized through Philippine educational laws, Department of Education policies, and audit regulations. At the local level, however, governance practices vary according to leadership capability, personnel competence, school resources, documentation systems, monitoring mechanisms, and stakeholder participation (Hallak & Poisson, 2006; Department of Education, 2024). This global, national, and local perspective reveals that although transparency and accountability are universally valued, their realization depends on contextual organizational conditions that warrant empirical examination within specific educational settings.

The study is likewise grounded in the principles of Development Education, which emphasize institutional capacity building, ethical leadership, stakeholder empowerment, social responsibility, equity, and sustainable governance systems. Within this framework, transparent and accountable governance extends beyond administrative compliance and becomes a developmental imperative that strengthens planning, documentation, monitoring, reporting,

evidence-based decision making, and institutional accountability. Ethical leadership promotes fairness, integrity, and responsible stewardship of public resources, while participatory governance empowers teachers, school personnel, parents, and community stakeholders to become active contributors to educational improvement. Consequently, transparency and accountability are viewed not only as administrative mechanisms but also as catalysts for institutional strengthening, equitable educational opportunities, sustainable governance, and enhanced public trust in education (World Bank, 2025; UNESCO, 2024).

Although numerous studies have investigated educational leadership, school management, governance, and accountability, the existing literature reveals important conceptual and contextual gaps. Previous investigations have generally focused on broad leadership behaviors and governance practices without sufficiently examining how specific leadership and management practices influence transparency and accountability within localized public secondary school settings in the Philippines. Likewise, limited empirical attention has been devoted to understanding how governance challenges, including delayed liquidation, procurement difficulties, weak documentation systems, inconsistent policy implementation, role ambiguity, and communication gaps, persist despite comprehensive legal mandates. Existing scholarship also provides limited evidence regarding the interaction among leadership practices, management strategies, governance barriers, and the development of practical governance frameworks tailored to district level public secondary schools. These gaps indicate the need for context specific inquiry capable of generating evidence-based interventions that respond directly to the realities of school governance.

Addressing these gaps, the present study investigates the leadership and management practices of school heads in promoting transparency and accountability in selected public secondary schools within the San Francisco I and Prosperidad districts of the Division of Agusan del Sur during School Years 2024–2026. Specifically, the study examines governance practices related to the management of school properties, financial management, disbursement, liquidation, reporting, conflict management, personnel concerns, and decision making. It further determines the strategies employed by school heads, examines the relationship between transparency and accountability practices and the strategies utilized, and identifies the challenges and barriers encountered in sustaining transparent and accountable governance. By integrating leadership practices, management processes, governance barriers, and contextual realities within a single analytical framework, the study responds directly to the identified gaps in both local and international literature.

Ultimately, the study seeks to develop an Enhanced School Governance Model that serves as a practical, evidence based, and development-oriented framework for strengthening transparency and accountability in public secondary schools. The proposed model emphasizes responsible resource stewardship, financial accountability, participatory decision making, leadership capacity building, stakeholder engagement, systematic documentation, effective monitoring, and appropriate corrective action. Beyond addressing localized governance concerns, the study contributes to the broader discourse on educational leadership by providing empirical evidence that supports institutional effectiveness, ethical governance, and sustainable educational development. Through this contribution, it advances the goals of Development Education by reinforcing equitable governance, strengthening public trust, enhancing organizational capacity, and promoting quality educational service delivery in Philippine public secondary schools.

Statement of the problem

This study examines the leadership and management practices of school heads in promoting transparency and accountability (T and A) in public secondary schools in the San Francisco 1 and Prosperidad school districts, Agusan del Sur, during School Years 2024–2026. The findings of this study aim to provide an evidence-based foundation for strengthening school leadership practices and for developing an Enhanced School Governance Model that promotes transparency and accountability in school operations.

Specifically, this study seeks to answer the following questions:

1. As perceived by the respondents, what is the level of transparency and accountability practices in managing school properties, preparing, disbursing, and liquidating school funds, and handling conflicts, personnel concerns, and decision making?
2. To what extent are strategies ensuring transparency and accountability employed in school property management and documentation, liquidation reporting, financial documentation and audit compliance, and conflict handling, grievance mechanisms, and staffing decision making?
3. Is there a significant relationship between the level of transparency and accountability practices and the strategies employed in managing school properties, liquidation reporting and financial documentation, and conflict handling and decision making?
4. What challenges and barriers to upholding transparency and accountability are encountered by school leaders?
5. Based on the findings of the study, what Enhanced School Governance Model can be developed to strengthen transparency and accountability in school operations?

METHODOLOGY

This study employed an embedded mixed methods research design, with the quantitative component serving as the primary strand and the qualitative component providing supplementary explanatory evidence. The design may be represented as QUAN (qual), indicating that qualitative data are embedded within a predominantly quantitative descriptive-correlational inquiry, an approach considered appropriate because the study sought not only to measure the transparency and accountability practices of school heads but also to understand the contextual challenges and leadership responses associated with implementing these principles in public secondary schools. The quantitative component utilized a descriptive-correlational research design aimed at determining the extent to which school heads demonstrate transparency and accountability in the management of school property, administration of school funds, and decision-making and conflict-resolution processes; the frequency with which strategies promoting transparency and accountability are implemented across these governance areas; and whether a statistically significant relationship exists between the transparency and accountability practices of school heads and the strategies they employ. Quantitative data were gathered through structured survey items contained in Parts I, II, and III of the research instrument, with responses analyzed using appropriate descriptive and inferential statistical techniques, where descriptive statistics summarized respondents' assessments of governance practices and strategies while inferential analysis determined the relationships among the identified variables, thereby providing an empirical basis for examining patterns, levels, and associations concerning transparency and accountability across the selected public secondary schools.

The qualitative component, embedded within the quantitative design, performed a complementary explanatory function by seeking to clarify and enrich the statistical findings through an examination of respondents' perceptions of the challenges school leaders face in maintaining transparency and accountability. Through open-ended questions, respondents were given the opportunity to identify existing barriers, describe how these challenges manifest in school practices, and explain the approaches school heads employ to manage or resolve them. This component was not treated as a separate or independent study but was instead integrated into the overall research process to provide context for the quantitative results, offering practical insights into issues involving policy implementation, documentation, financial accountability, property management, communication, decision-making, conflict resolution, stakeholder participation, and administrative responsibilities, insights that enabled the researcher to interpret the numerical findings in relation to the realities experienced within the school environment. The embedded mixed-methods design was particularly well suited to the study because transparency and accountability are multidimensional governance principles that cannot be fully captured by numerical measures alone: quantitative findings established the extent and frequency of governance practices and strategies, whereas qualitative findings explained the barriers, contextual conditions, and leadership responses that may influence their implementation, allowing the study to progress from measurement and relational analysis to contextual interpretation and explanation. Furthermore, integrating quantitative and qualitative evidence strengthened the credibility and comprehensiveness of the findings through methodological triangulation, as convergences between the statistical results and respondents' narratives reinforced the validity of the conclusions while inconsistencies revealed areas requiring deeper interpretation, meaning that the qualitative evidence did not merely supplement the quantitative findings but contributed to a more nuanced understanding of school governance practices. The selected research design was also aligned with the ultimate objective of developing an Enhanced School Governance Model, the formulation of which required both empirical evidence regarding the transparency and accountability practices and strategies of school heads and contextual insights into the challenges, institutional conditions, and leadership responses that shape governance processes; by integrating these forms of evidence, the study was able to develop a governance framework that is empirically grounded, context-responsive, and applicable to the needs and circumstances of public secondary schools. Overall, the embedded mixed-methods design provided a systematic and comprehensive approach to examining transparency and accountability in school governance, supporting the measurement of existing practices, the analysis of relationships among the study variables, the explanation of governance challenges, and the development of a locally responsive Enhanced School Governance Model relevant to the field of Development Education.

The study was further guided by the Input-Process-Output (IPO) framework, which illustrated the logical progression of the research from identifying relevant variables and governance concerns to developing the proposed output, clarifying the study's major components, outlining the procedures for data collection and analysis, and demonstrating how the findings inform the formulation of the Enhanced School Governance Model. The IPO framework was aligned with the final approved Statement of the Problem and reflected the study's embedded mixed-methods research design, with the primary strand following a quantitative, descriptive-correlational approach while the embedded qualitative strand provided contextual explanations of governance challenges, barriers, and school leaders' responses, allowing the study to move systematically from measuring transparency and accountability practices to interpreting the factors that affect their implementation.

The input to this framework comprised the key variables and governance domains identified in the research questions, including the level of transparency and accountability demonstrated by school heads in the management, utilization, documentation, and

safeguarding of school properties; the preparation, disbursement, documentation, and liquidation of school funds; and the management of conflicts, personnel concerns, grievance-related matters, staffing decisions, and other school-level decision-making processes. The input also included the strategies employed by school heads to promote and sustain transparency and accountability within these same governance domains, covering property inventory and documentation, financial planning and reporting, liquidation procedures, audit compliance, disclosure of relevant information, stakeholder consultation, conflict-management mechanisms, grievance procedures, personnel management, and participatory decision-making. In addition, the study considered the challenges and barriers encountered in upholding transparency and accountability as perceived by the teacher-respondents, which provided an essential contextual dimension by revealing the organizational, administrative, procedural, and interpersonal conditions that may facilitate or hinder effective school governance, along with the perceived responses of school leaders to these concerns, which offered practical insights necessary to develop a governance model responsive to actual school conditions.

The process component encompassed the systematic research procedures through which the identified inputs were transformed into empirical findings and practical outputs. The process began with the conceptualization of the study, during which the research problem, objectives, hypotheses, variables, scope, and delimitations were established based on governance concerns observed in public secondary schools, followed by a comprehensive review of related literature, studies, theories, policies, and legal foundations that provided the conceptual, theoretical, and regulatory bases of the study and clarified the relationships among leadership practices, management systems, transparency, accountability, ethical decision-making, stakeholder participation, and governance challenges. The next phase involved the development, validation, and refinement of the research instruments, with a structured survey questionnaire prepared for the quantitative strand and open-ended questions or a qualitative interview guide developed for the embedded qualitative strand; the instruments were aligned with the approved Statement of the Problem and subjected to expert validation to establish their relevance, clarity, appropriateness, and consistency with the study variables, with necessary revisions incorporated before administration. Following instrument validation, the study proceeded to the data-gathering phase, during which appropriate permissions and approvals were secured and coordination was undertaken with the participating schools and respondents, and the survey questionnaire was administered to the selected teacher-respondents to obtain quantitative data regarding the transparency and accountability practices of school heads and the extent to which relevant governance strategies are implemented. The embedded qualitative component gathered explanatory and interpretative responses from the respondents, focusing on the challenges and barriers affecting transparency and accountability, how these concerns are manifested in actual school operations, and how school leaders are perceived to address them, with the collection of both quantitative and qualitative data from the respondents supporting the embedded mixed-methods structure by generating measurable governance indicators alongside contextual explanations.

After data collection, the quantitative data were organized, processed, analyzed, and interpreted using appropriate descriptive and inferential statistical techniques, with frequency counts and percentages used to describe the respondents' profiles when applicable, weighted means used to determine the level of transparency and accountability practices and the extent to which governance strategies are implemented, and the Pearson product-moment correlation coefficient employed to determine whether a statistically significant relationship exists between transparency and accountability practices and the strategies employed by school heads. The qualitative responses were analyzed through systematic content analysis, in which

responses were coded, grouped into categories, and synthesized into recurring themes concerning governance barriers, administrative concerns, leadership responses, contextual influences, and proposed areas for improvement, and the qualitative findings were then integrated with the quantitative results to explain, support, clarify, or expand the observed statistical patterns. This integration allowed the study to move beyond the numerical description of governance practices, enabling the researcher to explain why certain practices and strategies are implemented at particular levels, what conditions affect their implementation, and how leadership responses influence school governance outcomes. The final stage of the process was the model-development phase, in which the integrated quantitative and qualitative findings were synthesized to formulate the proposed Enhanced School Governance Model, developed based on the measured governance practices, strategies employed, significant relationships among variables, identified barriers, contextual conditions, and leadership responses revealed by the study.

The output of this framework comprised the empirical findings and practical contributions generated by the research, including the determined level of transparency and accountability demonstrated by school heads across the identified governance domains, the assessed extent to which strategies for transparency and accountability are implemented, the identified significant relationship between governance practices and the strategies employed, the challenges and barriers affecting transparency and accountability in public secondary schools, the perceived approaches used by school leaders to address governance-related concerns, and the proposed Enhanced School Governance Model. The principal output of the study was the Enhanced School Governance Model itself, intended to serve as a context-responsive, evidence-based, and development-oriented framework for strengthening transparency and accountability in public secondary school operations, integrating measurable governance practices with contextual insights concerning policies, systems, leadership behaviors, administrative procedures, stakeholder participation, communication, financial management, property management, conflict resolution, and personnel decision-making. The proposed model was designed not only to address observed weaknesses but also to reinforce effective governance practices already demonstrated by school heads, potentially providing school leaders, teachers, education officials, and other stakeholders with a structured basis for improving administrative systems, strengthening participatory decision-making, promoting ethical leadership, and enhancing institutional accountability. This framework demonstrated that the research began with clearly defined governance variables and contextual concerns, progressed through a systematic embedded mixed-methods process involving instrument development, validation, data gathering, statistical analysis, qualitative content analysis, integration, and model formulation, and culminated in empirical and developmental outputs, illustrating further that the study was not limited to describing existing governance conditions but sought to generate theoretically informed, empirically supported, and practically applicable recommendations that may contribute to ethical leadership, participatory governance, organizational improvement, and institutional capacity building in public secondary schools.

The study was conducted in selected public secondary schools in the San Francisco 1 and Prosperidad districts of the Division of Agusan del Sur, Philippines. These schools were selected because they operate under the governance framework of the Department of Education (DepEd), making them appropriate settings for examining school heads' leadership and management practices regarding transparency and accountability. As public educational institutions, the selected schools are required to comply with established standards and procedures governing property and resource management, financial transactions and liquidation, documentation and record-keeping, grievance mechanisms, personnel management, stakeholder engagement, and school-level decision-making, and since these areas are central to the study, the selected research environment provided a relevant and authentic

context for assessing how transparency and accountability are practiced at the school level. The research environment was particularly suitable because school heads perform instructional, managerial, and administrative functions within clearly defined legal and institutional mandates, with responsibilities that include managing school resources, ensuring compliance with policies and regulations, maintaining accurate records, communicating with stakeholders, addressing grievances and operational concerns, and promoting participatory decision-making, functions through which transparency and accountability become observable components of everyday school governance rather than merely abstract administrative principles.

The inclusion of schools from San Francisco 1 and Prosperidad provided two distinct yet comparable district contexts within the Division of Agusan del Sur. Although the selected schools operate under the same national and divisional governance framework, they may differ in terms of school size, staffing patterns, workload, organizational culture, resource availability, and stakeholder composition, and these variations allowed the study to examine how local conditions influence the governance practices of school heads, so that the research environment supports a more contextualized understanding of how transparency and accountability are implemented across schools with similar institutional mandates but differing operational realities. The selected schools also provided an appropriate setting for teacher-respondents to evaluate the transparency and accountability practices of their school heads, since teachers are directly involved in school operations and regularly experience leadership decisions, communication processes, resource allocation, policy implementation, conflict resolution, and stakeholder engagement, making their perspectives valuable in assessing the strategies employed by school heads, determining the relationship between these strategies and governance practices, and identifying challenges or barriers that may affect the implementation of transparency and accountability. Moreover, the research environment supported the integration of quantitative and qualitative approaches, as quantitative data could be used to measure the perceived extent of transparency and accountability practices and examine their relationship with the leadership and management strategies employed by school heads, while qualitative data could provide a deeper understanding of the challenges encountered, the contextual factors influencing governance, and teachers' perceptions of school heads' responses to governance-related constraints, a combination that allowed the study to produce findings that are both measurable and grounded in the actual experiences of school personnel.

The setting was also significant for the study's potential replicability and contextual transferability, as the selected schools share characteristics with many public secondary schools throughout the Philippines, operating under DepEd policies, relevant national laws and regulations, Commission on Audit requirements, and established standards of public accountability. Although the findings primarily reflect the experiences of schools in San Francisco 1 and Prosperidad, the governance areas examined, including property management, financial liquidation, documentation, conflict and grievance management, staffing, stakeholder communication, and school-level decision-making, are also present in other public secondary school settings. Replicability was further strengthened by clearly identifying the institutional and geographic characteristics of the research environment, including the schools' status as public secondary institutions, their operation under a common DepEd governance framework, their compliance with uniform administrative and financial mandates, the central role of school heads in school operations, and the participation of teachers who are knowledgeable about governance practices, and by specifying these features, the study provided future researchers with clear criteria for determining whether other research sites are sufficiently comparable for replication or adaptation. Researchers seeking to replicate the study may select public secondary schools with similar characteristics, such as DepEd supervision, school-based

management structures, school heads with administrative and operational responsibilities, and teachers who can provide informed assessments of governance practices, so that the study offers a practical research framework that may be applied to other districts, divisions, or regions with comparable institutional conditions.

Beyond its methodological relevance, the research environment represented a setting in which institutional capacity, ethical leadership, participatory governance, and public trust are continuously developed and tested, as public secondary schools function not only as educational spaces but also as local public institutions responsible for managing government resources, serving communities, and promoting stakeholder participation; examining school heads in San Francisco 1 and Prosperidad therefore provided an opportunity to understand how transparency, fairness, responsiveness, responsibility, and institutional legitimacy are enacted in daily school operations. Finally, the selected environment enhanced the practical relevance of the proposed Enhanced School Governance Model, because the model was grounded in actual school conditions, documented governance challenges, stakeholder perceptions, and leadership responses, making it more likely to reflect the realities of public secondary school administration; the selected schools provided concrete evidence of how governance standards are implemented, what barriers affect their implementation, and which leadership strategies may strengthen transparency and accountability, so that the research environment served not only as the primary source of data but also as a meaningful foundation for developing a context-responsive model that can be adapted to comparable public school settings.

The study involved 135 teachers from three selected public secondary schools located in the San Francisco 1 and Prosperidad school districts of the Division of Agusan del Sur, who served as the primary respondents in the quantitative strand of the study and were appropriately positioned to observe and assess the leadership and management practices of their respective school heads, particularly those related to transparency and accountability in school operations. Teachers have direct and sustained involvement in various school governance processes, including school property and resource management, fund utilization and liquidation, policy dissemination, committee assignments, documentation and record-keeping, conflict resolution, staffing arrangements, stakeholder engagement, and school-level decision-making, and their regular interaction with school heads and participation in institutional processes enabled them to provide informed assessments of how transparency and accountability are practiced within their respective schools, making their experiences credible sources of data for both the quantitative and embedded qualitative strands of the investigation.

For the quantitative strand, the study employed total enumeration, whereby all 135 teachers from the three selected schools were included as respondents, an approach considered appropriate because the target population within the identified research sites is manageable and accessible; including the entire population minimized sampling error within the selected schools and ensured that the perspectives of all eligible teachers were represented in the quantitative data. The inclusion of all teachers from the selected research sites enabled the study to provide a comprehensive assessment of school heads' transparency and accountability practices, and it also facilitated the examination of how frequently school heads employ strategies to strengthen these practices and the determination of whether a statistically significant relationship exists between governance practices and the strategies employed across the identified domains. The three schools were purposively selected to reflect varying administrative and governance contexts within a common public-school policy environment, and although the schools may differ in enrollment, staffing patterns, organizational structures, workloads, resource availability, and stakeholder composition, they operate under the same Department of Education governance framework, a combination of institutional similarity and contextual variation that provided an appropriate setting for examining transparency and accountability across distinct but comparable public secondary schools. The teacher-

respondents perform different instructional and school-related functions, and their diverse experiences and levels of involvement in school operations allowed the study to gather governance-related assessments from individuals who interact with school leadership in various professional capacities.

Of the 135 teacher-respondents distributed across the three selected public secondary schools, School A accounted for the largest proportion, with 84 teachers, or 62.22% of the total population; School B had 31 teachers, representing 22.96%; and School C had 20 teachers, accounting for 14.82%, for a combined total of 135 teachers representing 100.00% of the respondent population. Because all 135 teachers from the three selected schools were included, this distribution reflects their actual population sizes rather than a proportionate allocation of a smaller sample. While total enumeration provided complete coverage of the teacher population in the selected schools, the quantitative findings are primarily applicable to these research sites, and any transfer or application of the findings to other schools should therefore consider similarities in governance structures, institutional characteristics, geographic conditions, and administrative contexts.

Within the embedded qualitative strand, a smaller subset of the teacher-respondents was purposively selected to participate in individual interviews, with this strand functioning as an explanatory extension of the quantitative investigation rather than as a separate population-based study, its purpose being to provide interpretive depth by exploring the challenges and barriers that affect transparency and accountability and by examining teachers' perceptions of how school heads respond to and navigate these governance-related concerns. Interviewing all 135 teacher-respondents was neither necessary nor methodologically appropriate for the qualitative strand's intended purpose; instead, participants were selected based on their ability to provide detailed, relevant, and experience-based accounts of school governance, a purposive approach that ensured qualitative evidence was obtained from teachers who possess meaningful knowledge of school processes and sufficient exposure to the leadership and management practices under investigation. The qualitative interview participants were drawn exclusively from teachers who were officially included in the quantitative strand, and maintaining the same respondent pool strengthened the connection between the two strands of the embedded mixed-methods design, enabling the qualitative findings to explain, clarify, support, or expand the statistical patterns identified in the quantitative results.

To qualify for inclusion in the qualitative interviews, prospective participants were required to meet several criteria: inclusion in the quantitative strand, meaning the participant must be one of the 135 teacher-respondents who completed the quantitative survey; direct exposure to school governance processes, meaning meaningful involvement in or knowledge of activities such as committee work, property and resource management, financial processes, documentation and record-keeping, policy implementation, stakeholder consultation, conflict resolution, staffing arrangements, or school-level decision-making; sufficient professional experience, meaning enough teaching or school-based experience to provide informed, reflective observations on school heads' transparency and accountability practices; knowledge of governance-related challenges and leadership responses, meaning the participant must have observed or experienced situations involving barriers to transparency and accountability and must be able to describe how school heads responded to or managed these concerns; capacity to provide substantive information, meaning the ability to articulate clear, relevant, reflective, and experience-based accounts of governance practices, institutional challenges, and leadership responses; voluntary participation, meaning that participation must be entirely voluntary, with only teachers who willingly provided informed consent and expressed readiness to share their experiences and perceptions being included; and willingness to

participate in an in-depth interview, meaning the participant must be willing to devote sufficient time to the interview and respond to follow-up questions necessary to clarify or elaborate on relevant experiences. These criteria ensured that the interview participants possessed the knowledge, experience, and willingness required to provide meaningful qualitative evidence, while also helping maintain alignment between participant selection and the objectives of the embedded qualitative strand.

To capture a broad range of governance experiences, the selection of qualitative participants considered variations in school affiliation, professional role, teaching experience, committee involvement, and exposure to school governance processes, with participants drawn from all three selected schools, as far as practicable, to prevent the qualitative findings from being disproportionately shaped by the experiences of teachers from only one research site. Variation in participant selection was not intended to achieve statistical representativeness, as this is not the purpose of purposive qualitative sampling, but rather sought to obtain a range of relevant perspectives that could illuminate differences and similarities in governance realities across the selected schools, enabling the qualitative strand to reflect diverse experiences while remaining firmly connected to the same population involved in the quantitative inquiry. The sufficiency and depth of the information gathered guided the final number of qualitative interview participants, with interviews continuing until the data provided adequate explanations of the major quantitative findings and no substantially new themes relevant to the research objectives emerged, an approach that prioritized the richness, relevance, and explanatory value of the qualitative evidence rather than the numerical size of the interview group.

The inclusion of qualitative interview participants was essential because the study sought not only to identify and measure challenges to transparency and accountability but also to understand how these challenges manifest in actual school operations; structured survey items could assess the extent and frequency of governance practices and strategies, but they might not fully capture the institutional conditions, interpersonal dynamics, and practical constraints that underlie respondents' assessments. Teachers with direct knowledge of school processes and leadership practices were able to provide detailed explanations of issues involving policy implementation, resource limitations, financial accountability, documentation requirements, communication gaps, administrative workload, staffing concerns, conflict resolution, stakeholder participation, and decision-making, and they could also describe their observations of how school heads respond to these concerns through policy compliance, consultation, delegation, communication, documentation, corrective action, or other leadership and management strategies. The qualitative accounts were integrated with the quantitative findings during data interpretation, used to explain statistical patterns, elaborate on governance areas receiving comparatively high or low assessments, and identify contextual factors that may have influenced the survey results, with the qualitative evidence also confirming, complementing, or revealing differences from the quantitative findings, thereby producing a more comprehensive interpretation of transparency and accountability in the selected public secondary schools. Importantly, the participants were asked to describe their observations and perceptions of school heads' actions and responses rather than to determine the school heads' private intentions or internal interpretations unless these were explicitly communicated or directly observed, a distinction that helped ensure the qualitative findings remained grounded in participants' actual experiences and observable school governance practices.

The combined participation of all 135 teacher-respondents in the quantitative strand and the purposively selected interview participants in the qualitative strand provided both breadth and depth of evidence, with quantitative respondents providing measurable assessments of transparency and accountability practices, the strategies employed by school heads, and the relationship between these variables, while qualitative participants provided

contextual explanations of the challenges, barriers, institutional conditions, and leadership responses associated with the statistical findings. These complementary sources of evidence directly informed the development of the proposed Enhanced School Governance Model, with quantitative results identifying governance strengths, areas requiring improvement, and patterns of association between practices and strategies, and qualitative findings explaining why particular governance concerns persist, how they affect school operations, and which leadership responses are perceived as appropriate or effective. Accordingly, the selection and inclusion of the respondents and participants were consistent with the study's embedded mixed-methods design, as total enumeration ensured comprehensive quantitative coverage of the teacher population in the three selected schools while purposive selection provided information-rich qualitative accounts from teachers with meaningful exposure to school governance, together establishing an empirical and contextually grounded foundation for developing an Enhanced School Governance Model responsive to the conditions of public secondary schools in the San Francisco 1 and Prosperidad school districts.

The main tool for data collection in this study was a questionnaire developed by the researcher, which also included a simple interview guide examining how school leaders manage and lead to ensure transparency and accountability in public secondary schools. The questionnaire was constructed to match the study's Statement of the Problem, Input-Process-Output framework, and legal and theoretical bases, and it was likewise aligned with the mixed-methods research approach used, having been created to gather both measurable information on governance and insights into the challenges to transparency and accountability, covering both numerical school governance data and details that help understand and support the Enhanced School Governance Model. The instrument comprised five major sections, each addressing a core concern of the study, with the first three sections generating quantitative data, the fourth section containing the embedded qualitative component, and the fifth section collecting respondents' input to inform improvements to school governance, together enabling assessment of transparency and accountability practices, determination of the extent of strategies used, examination of links between governance practices and strategies, exploration of barriers, and provision of evidence-based recommendations for developing the final governance model.

The first part of the instrument assessed transparency and accountability practices demonstrated by school heads, with teacher-respondents providing perceptions across three governance domains: management of school properties; preparation, disbursement, and liquidation of school funds; and handling of conflicts, personnel concerns, and decision-making. These domains were directly derived from the first research question and corresponded to the governance areas in Chapter 3 of the manuscript, with the items in this section measuring how often these practices are observed and how consistently school heads demonstrate openness, responsibility, fairness, and compliance in their roles. This section used a four-point Likert scale requiring respondents to rate how much each practice is observed in their school, chosen to prompt more definite judgments about the presence or absence of governance practices and to produce quantitative data suitable for weighted mean analysis, with the scale consisting of 4, Very Much Practiced (VMP); 3, Practiced (P); 2, Least Practiced (LP); and 1, Not at All Practiced (NAP). Responses in this section served as the primary basis for determining the status of transparency and accountability practices among school heads across the three governance domains studied.

The second part of the instrument was intended to determine the extent to which school heads employ strategies that ensure transparency and accountability across the same three governance domains, specifically examining strategies for school property management and

documentation; liquidation reporting; financial documentation; audit compliance; conflict management; grievance mechanisms; and staffing decision-making. This section corresponded directly to the study's second research question and reflected the practical and procedural actions taken by the school to strengthen transparency and accountability in school governance. Like the first part, this section used a four-point Likert scale measuring implementation of governance strategies rather than frequency, with the scale consisting of 4, Very Much Employed (VME); 3, Employed (E); 2, Least Employed (LE); and 1, Not at All Employed (NAE). This section helped determine how much school leaders use systems, mechanisms, procedures, and actions to support transparent and accountable governance, with results analyzed using a weighted mean and then compared with the first part to see whether stronger strategies align with stronger governance practices.

The third part of the instrument transitioned to relational analysis by exploring indicators that reveal the relationship between transparency and accountability practices and the strategies employed, addressing the study's third research question and associated hypotheses, and collecting data to determine whether there is a significant relationship between transparency and accountability practices and strategies used by school heads across the three governance domains. This section matched the third research question and the study's null hypotheses, with items focusing on the visibility and consistency of specific governance indicators; it assessed the visibility of governance-related practices and indicators using a five-point scale consisting of 5, Very Strongly Evident (VSE); 4, Strongly Evident (SE); 3, Moderately Evident (ME); 2, Slightly Evident (SLE); and 1, Not Evident (NE). These responses provided data for Pearson correlation, examining the direction and strength of the link between governance practices and strategies, connecting the descriptive results of the first two parts to the study's relational analysis.

The fourth part of the instrument provided an embedded qualitative interview guide exploring the challenges and barriers to upholding transparency and accountability in school operations, as well as how school leaders are perceived to address them, reflecting the revised methodology informed by panelist feedback. Instead of listing known barriers and seeking confirmation, the qualitative questions took an open-ended, interpretive approach, allowing respondents to describe actual difficulties in school governance, explain how these barriers appear in practice, and discuss how school leaders are perceived to respond and manage them. This qualitative component was considered essential because transparency and accountability cannot be fully understood with numerical ratings alone; the quantitative sections determined governance practice levels and the use of strategy, while this section added depth by revealing lived realities, institutional constraints, and context, identifying both existing barriers and how they are managed, and giving richer insights for the Enhanced School Governance Model. The qualitative questions asked about governance challenges for school leaders, how these manifest in schools, and how leaders respond, and they also considered which support systems or leadership mechanisms help sustain transparency and accountability; responses were not assigned numbers but were analyzed qualitatively to identify recurring themes, key issues, leadership responses, and suggested improvements, with this section serving to explain and develop ideas that help better understand governance barriers and improve the study's results.

The fifth part of the instrument gathered respondents' input for the Enhanced School Governance Model, allowing teacher-respondents to highlight areas for improvement, governance gaps, effective practices, support needed by school leaders, and mechanisms to strengthen transparency and accountability in schools; given the study's developmental intent, this section ensured the model would be shaped by both statistics and practical insights from those involved in school leadership. Depending on what is approved by the adviser and panel, this part may include both structured and open-ended items, with structured items summarized using frequency and percentage and open-ended responses analyzed using qualitative content

analysis, as in the fourth part, ensuring that the final model is based on observed governance practices, barriers, and teachers' views of the most necessary and feasible school improvements.

To ensure content validity, clarity, and alignment with the study's objectives, the researcher-developed questionnaire and interview guide will be submitted to experts in educational leadership, school governance, development education, and research methodology, who will review the instrument for item relevance, language appropriateness, alignment with the Statement of the Problem, and consistency with the research design, with their comments and suggestions incorporated to refine the instrument before pilot testing and final administration. A pilot test will be conducted among teachers not included in the study's final sample to determine whether the instrument is understandable, coherent, and appropriate for the target respondents; for the quantitative sections, the scale items' internal consistency may be assessed using Cronbach's alpha, and necessary revisions will be made based on pilot results, expert feedback, and identified areas of ambiguity or inconsistency. For the qualitative component, the clarity and openness of the interview questions will also be reviewed to ensure they elicit meaningful, experience-based responses, and these validation procedures enhance the instrument's trustworthiness and overall methodological soundness.

The data-gathering procedure for this study was systematic, sequential, and guided by ethical standards, following the embedded mixed-methods research design, with the study's objective being to generate quantitative data on transparency and accountability practices and strategies and qualitative data on challenges, barriers, and leadership responses related to governance; to meet this goal, the procedure was structured to ensure methodological consistency and comprehensive detail in both data sets, proceeding through a series of coordinated, sequential steps to ensure that all protocols were in place. In preparation for data collection, the researcher compiled all necessary documents, such as the finalized study title, the approved research proposal, the research instruments, and the request letters to relevant authorities, and subsequently submitted a formal request to the Schools Division Superintendent of Agusan del Sur for permission to conduct research within the selected public secondary schools in San Francisco 1 and Prosperidad districts. Upon receiving this approval, the researcher coordinated with school heads or principals to gain school-level permission, clarify the study's purpose, and establish schedules and procedures for data collection, a systematic coordination that ensured official recognition and support from school authorities while minimizing disruption to school operations.

After obtaining approvals, the researcher finalized and validated the research instruments to ensure clarity and appropriateness, and respondents were informed of the study's purpose, participation details, confidentiality measures, and their right to participate voluntarily, thereby ensuring informed consent; data use was limited to academic purposes, and results were reported in aggregated or anonymized form. The study then proceeded to the quantitative data-gathering phase, as this represented the primary research strand, during which a structured survey questionnaire was administered to 135 teacher respondents from three selected public secondary schools, with the approved list of teacher respondents guiding the administration to ensure comprehensive coverage. Depending on school conditions and respondent availability, the questionnaire was provided in either a printed or a digital format, maintaining consistent content, instructions, and response scales, and respondents had sufficient time to review instructions and respond based on their professional experience and observations, with the researcher remaining available to clarify instructions as needed without influencing respondents' answers regarding school heads' leadership and management practices in relation to transparency and accountability. The quantitative instrument included the first

part on transparency and accountability practices in school management, fund handling, and conflict resolution, the second part on the extent of strategy implementation in governance, and the third part on numerical indicators to examine the relationship between practices and strategies, with respondents guided through the response scales and response completeness checked to minimize missing responses and enhance reliability.

After the quantitative phase was completed, the study advanced to the embedded qualitative data-gathering phase to deepen the interpretation of findings, for which a purposively selected subset of teacher-respondents was invited to participate in qualitative interviews, with selection criteria including prior participation in the quantitative phase, direct exposure to school governance processes, sufficient experience in the school setting, voluntary participation, and the ability to provide reflective, relevant responses. Importantly, these participants were not considered a separate population but were intentionally chosen from the original respondent group, an approach that provided richer, experience-based insights into governance challenges and barriers encountered in school operations, ensuring continuity and depth across both data sets. The qualitative component used the embedded interview guide in the fourth part of the instrument, with selected participants answering open-ended questions on challenges and barriers to transparency and accountability, how these manifest in practice, and leaders' responses; data were collected through approved means, with participants encouraged to provide honest, detailed experiences, and this phase identified barriers, leadership responses, and practices to inform the development of the Enhanced School Governance Model. Subsequently, in addition to the fourth part, the fifth part of the instrument was administered, gathering respondents' input for the proposed Enhanced School Governance Model, wherein respondents identified governance gaps, suggested areas for improvement, and indicated support mechanisms, strategies, or leadership practices to strengthen transparency and accountability in school operations; these responses were vital, allowing the study to both describe governance conditions and develop a context-sensitive, evidence-based model for improvement, providing practical insights that complemented the statistical and qualitative findings.

Throughout data gathering, the researcher reviewed, organized, and securely stored completed instruments, with quantitative responses checked for completeness before statistical analysis and qualitative responses transcribed and prepared for coding; any review of school documents was done with permission and in accordance with protocols, solely to contextualize governance practices reported by respondents. The researcher consistently adhered to ethical standards in educational research, with participation voluntary and respondents informed of their right to decline or withdraw at any time without penalty, and confidentiality and anonymity strictly maintained; names were not attached to results, and qualitative statements lacked identifying details, with all data securely stored and used exclusively for this dissertation, maintaining research integrity and protecting respondents' rights and welfare. After all the data had been collected and organized, the researcher initiated the pre-analysis stage, in which quantitative responses were encoded into spreadsheets or statistical software for descriptive and inferential analysis while qualitative responses were prepared for content analysis through coding and categorization, marking the transition to formal analysis and interpretation. The systematic, sequential, and well-documented data-gathering procedure thus ensured that evidence was collected in an organized and ethically sound manner, fully aligned with the study's objective of examining school leadership and management practices to promote transparency and accountability in public secondary schools.

Data collected in this study will be analyzed using both quantitative and qualitative analytical procedures, consistent with the embedded research design, which integrates both strands to provide a comprehensive perspective, with the quantitative component serving as the primary strand for determining the level of transparency. The quantitative strand assesses

school heads' accountability practices, the extent of strategies used to ensure these practices, and the relationship between practices and strategies in governance, while the embedded qualitative component adds depth by identifying challenges to transparency and accountability and examining perceptions of how leaders navigate barriers in real-world settings, together enabling a development-oriented understanding of school governance. Quantitative data will be analyzed using descriptive and inferential statistical tools, with frequency counts and percentages summarizing nominal or categorical data generated by the instrument, including respondent profiles, providing clear numerical descriptions of structured response categories without requiring measures of central tendency, and in this study also potentially summarizing structured inputs related to the Enhanced School Governance Model when responses are categorical or priority based.

To address the first research problem, which examines transparency and accountability practices, the weighted mean will be employed, a method appropriate because the first part of the questionnaire utilizes a four-point Likert scale to measure transparency and accountability in school operations; the weighted mean will indicate the level of practice in managing school properties, handling funds, addressing conflicts and personnel issues, and making decisions, with mean values interpreted using approved descriptors of 3.26 to 4.00 as Very Much Practiced (VMP), 2.51 to 3.25 as Practiced (P), 1.76 to 2.50 as Least Practiced (LP), and 1.00 to 1.75 as Not at All Practiced (NAP), an approach that demonstrates how school heads are perceived to practice transparency and accountability. To address the second research problem, which seeks to determine the extent to which strategies that ensure transparency and accountability are employed, the weighted mean will also be used, as the second part of the questionnaire is structured on a four-point Likert scale to measure implementation of governance strategies across the three domains of school property management and documentation, liquidation reporting, financial documentation and audit compliance, and conflict handling, grievance mechanisms, and staffing decision-making, with corresponding verbal interpretations of 3.26 to 4.00 as Very Much Employed (VME), 2.51 to 3.25 as Employed (E), 1.76 to 2.50 as Least Employed (LE), and 1.00 to 1.75 as Not at All Employed (NAE), a procedure that enables the study to gauge the consistency with which school heads are perceived to employ strategies that support transparency and accountability in schools.

To address the third research problem, which examines the relationship between transparency and accountability practices and strategies, the Pearson product-moment correlation coefficient (r) will be used, a tool that measures the direction and degree of the relationship between two sets of continuous values from relevant questionnaire sections; Pearson's r will determine whether practice levels are significantly related to strategies in managing school properties, financial documentation, and conflict handling, with the correlation indicating the direction and strength of the relationship, and statistical significance tested at the 0.05 level, guiding the decision to accept or reject the null hypotheses. The qualitative data gathered through the fourth part of the instrument will be analyzed using qualitative content analysis, a method appropriate because the embedded qualitative component is designed to elicit interpretative responses regarding challenges and barriers encountered in upholding transparency and accountability, how these barriers manifest in school practice, and how school leaders perceive and navigate them. Qualitative responses will be carefully read, coded, and organized into meaningful categories, with similar responses grouped to identify recurring themes, patterns, governance issues, leadership responses, and suggested mechanisms for improvement, enabling a nuanced understanding of the contextual and institutional factors shaping school governance.

Qualitative analysis will focus on several related concerns, first identifying the main challenges and barriers that school leaders encounter, including documentation, financial processes, communication, workload, policy implementation, role clarity, and governance systems; next examining how these barriers manifest in school operations across the covered domains; then examining leadership responses, adaptive strategies, and institutional mechanisms that support school leaders; and finally identifying areas for improvement, support systems, and governance strategies to strengthen the Enhanced School Governance Model, such that the qualitative analysis is not just supplementary but explanatory and developmental. The analysis will extract respondents' suggested areas for improvement, support systems, and potential governance strategies to strengthen the proposed Enhanced School Governance Model, meaning that the qualitative treatment is not merely supplementary but also explanatory and developmental. Responses from the fifth part, intended to support the Enhanced School Governance Model, will be analyzed by data type, with structured or categorical data summarized using frequencies and percentages and open-ended responses undergoing qualitative content analysis alongside the fourth part's data, a flexible approach appropriate because the fifth part collects practical suggestions and insights that may not be suited to numerical summaries; findings will be integrated with quantitative and qualitative results to ensure the model reflects observed practices, barriers, and respondents' suggestions.

Given the embedded mixed-methods design, the final stage of analysis integrates quantitative and qualitative findings, and after processing quantitative and thematic qualitative data, both strands are jointly interpreted, with quantitative results revealing measurable governance practices and strategy levels while qualitative findings provide context and practical realities underlying these patterns; the convergence of both strengthens the study's validity and enables a more comprehensive explanation of transparency and accountability in public secondary school governance. Significant relationships among variables will be identified through quantitative analysis, while qualitative results will explain the context, barriers, leadership responses, and practical realities underlying these numerical patterns, with the convergence of both strands strengthening the study's validity through methodological complementarity and enabling a more comprehensive explanation of transparency and accountability in public secondary school governance. Data integration is essential because the study aims not only to describe governance but also to develop an Enhanced School Governance Model that is evidence-based, contextually grounded, and relevant to the realities of secondary schools; quantitative findings provide the model with an empirical structure by illustrating key practices, strategy levels, and relationships among variables, while qualitative findings enrich the model by revealing how barriers are experienced, how leaders are perceived to respond, and which supports are necessary, so that the use of statistics directly informs the study's developmental and practical outcomes.

The scoring procedure in this study was aligned with the research instrument and clarified the mixed-methods approach, in that quantitative sections use structured response scales for numerical and verbal interpretation while qualitative sections employ interpretative content analysis, a distinction that ensured scoring and interpretation properly match each data type, maintaining consistency across the instrument, statistical analysis, and research question. The first part measured the level of transparency and accountability practices of school heads, as perceived by teacher-respondents, in the areas of managing school properties, preparing, disbursing, and liquidating school funds, and handling conflicts, personnel concerns, and decision-making, using a four-point Likert scale in which responses were assigned numerical values and used to compute the weighted mean for each indicator and governance domain. Within this scale, a weighted mean range of 3.26 to 4.00 corresponded to the descriptive equivalent VMP, interpreted adjectivally as Very Much Practiced and described as highly evident, systematic, and consistently implemented; a range of 2.51 to 3.25 corresponded to P,

interpreted as Practiced and described as adequately evident and implemented with regularity; a range of 1.76 to 2.50 corresponded to LP, interpreted as Least Practiced and described as inconsistently implemented with weak manifestation; and a range of 1.00 to 1.75 corresponded to NAP, interpreted as Not at All Practiced and described as rarely or minimally implemented. This scale measured the extent to which transparency and accountability practices are integrated into routine school governance and helped identify strengths and weaknesses in leadership practices.

The second part measured the extent to which strategies ensuring transparency and accountability are employed by school heads in the governance domains of school property management and documentation, liquidation reporting, financial documentation, and audit compliance, and conflict handling, grievance mechanisms, and staffing decision-making, also using a four-point Likert scale with responses treated using a weighted mean. Within this scale, a weighted mean range of 3.26 to 4.00 corresponded to VME, interpreted as Very Much Employed and described as strategies implemented to the greatest extent and consistently applied; a range of 2.51 to 3.25 corresponded to E, interpreted as Employed and described as strategies implemented to a great extent and often applied; a range of 1.76 to 2.50 corresponded to LE, interpreted as Least Employed and described as strategies implemented to a limited extent and inconsistently applied; and a range of 1.00 to 1.75 corresponded to NAE, interpreted as Not at All Employed and described as strategies not implemented or minimally implemented. This scale determined how extensively school heads employ concrete governance systems and leadership strategies intended to strengthen transparency and accountability.

The third part generated indicators for determining whether there is a significant relationship between transparency and accountability practices, as measured in the first part, and the strategies employed, as measured in the second part. Unlike the first two parts, this section used a five-point scale because it measured the degree to which governance indicators are evident or observable in school operations, with the numerical results derived from this scale used in Pearson Product-Moment Correlation analysis. Within this scale, a mean score range of 4.21 to 5.00 corresponded to VSE, interpreted as Very Strongly Evident and described as highly visible and consistently applied, used in Pearson r correlation analysis; a range of 3.41 to 4.20 corresponded to SE, interpreted as Strongly Evident and described as frequently observed, likewise used in Pearson r correlation analysis; a range of 2.61 to 3.40 corresponded to ME, interpreted as Moderately Evident and described as moderately observed, used in Pearson r correlation analysis; a range of 1.81 to 2.60 corresponded to SLE, interpreted as Slightly Evident and described as rarely observed, used in Pearson r correlation analysis; and a range of 1.00 to 1.80 corresponded to NE, interpreted as Not Evident and described as not observable, likewise used in Pearson r correlation analysis. Numerical values from this section served as the basis for correlation testing to determine the strength and direction of relationships between practices and strategies across the governance domains.

The fourth part consisted of the embedded qualitative interview guide and did not use numerical scoring or rank-order interpretation, with responses treated qualitatively because the purpose was to explore challenges and barriers, their manifestations in school settings, and how leaders interpret and navigate constraints; accordingly, this component, consisting of open-ended narratives with no numerical scoring, was analyzed through a process of coding, categorizing, and synthesizing consistent with qualitative content analysis, with an expected output of recurring themes, dominant barriers, contextual explanations, and patterns of leadership response. The emphasis of this analysis included the nature and context of challenges, how and why barriers emerge in school operations, and implications for

transparency, accountability, and leadership effectiveness, with dominant challenges across respondents identified through thematic convergence to inform priority areas of the proposed model.

The fifth part gathered respondents' inputs for the development of the proposed governance model, with treatment depending on item type: structured or categorical responses, such as priority areas, perceived governance gaps, and readiness indicators, were scored and treated through frequency count and percentage and analyzed using descriptive statistics, yielding a distribution summary of ranked priorities as the expected output, while open-ended responses, such as recommendations, suggested interventions, and support mechanisms, involved no numerical scoring and were instead analyzed using qualitative content analysis, yielding themes, insights, and actionable recommendations as the expected output. This section bridged empirical results and model development to ensure the Enhanced School Governance Model is evidence-based, context-sensitive, and responsive to school-level governance needs.

For clarity, consistency, and precision in interpreting this study, several terms were operationally and contextually defined as used in the research, providing conceptual guidance for understanding the variables, processes, and governance dimensions of school heads' leadership and management practices that promote transparency and accountability in public secondary schools. Accountability is defined in this study as the obligation of school heads and other authorized school personnel to explain, justify, and assume responsibility for their decisions, actions, and utilization of school resources in accordance with existing laws, policies, and governance standards, manifested through proper documentation, timely report submissions, compliance with financial and administrative procedures, observance of internal controls, and responsibility for outcomes related to school property, school funds, and school-based decisions. Challenges and barriers are defined as institutional, procedural, structural, and contextual constraints that affect school leaders' ability to uphold transparency and accountability in public secondary school operations, including in this study delayed reporting, limited resources, unclear procedures, communication gaps, workload demands, role ambiguity, weak monitoring systems, and other governance-related difficulties as perceived by teacher-respondents.

Conflict handling is understood as the set of processes, actions, and leadership practices school heads employ to address disagreements, grievances, disciplinary concerns, and other school-related conflicts in a manner that is fair, documented, participatory, and consistent with established policies, treated in this study as one of the major governance domains through which transparency and accountability are demonstrated in school operations. Decision-making is the process by which school heads formulate, communicate, and implement choices related to school governance, personnel matters, school operations, and institutional priorities, examined in this study in relation to transparency, accountability, and stakeholder participation, particularly in terms of fairness, clarity of rationale, documentation, and inclusiveness in governance processes. Development education is understood in this study as the academic and practical field concerned with institutional strengthening, ethical leadership, participatory governance, equity, social responsibility, and the improvement of systems that contribute to human and community development, serving as the broader framework for examining transparency and accountability not merely as administrative requirements but as governance principles that promote institutional capacity, public trust, and sustainable educational development.

Embedded mixed-methods design is a research design in which a primary quantitative approach is supported by a qualitative component embedded within the study to provide further explanation, interpretation, and contextual understanding of the phenomenon under investigation; in this research, the quantitative component determines the level of transparency and accountability practices, the extent of strategies employed, and the relationships among the

variables, while the qualitative component explores the challenges and barriers encountered and the ways school leaders are perceived to address them. Enhanced School Governance Model is an evidence-based framework developed as the major output of this study to strengthen transparency and accountability in public secondary school operations, derived from quantitative and qualitative findings on governance practices and strategies employed, significant relationships among variables, challenges and barriers encountered, and respondent-based recommendations for improving school leadership and management systems. Governance strategies are the formal and informal mechanisms, systems, procedures, and leadership actions school heads employ to promote transparency and accountability in school operations, including in this study practices related to school property documentation, financial reporting and liquidation procedures, grievance management, participatory meetings, monitoring systems, and communication mechanisms that support lawful, ethical, and efficient school administration.

RESULTS AND DISCUSSION

Based on the data gathered from the 135 teacher respondents of the three selected public secondary schools in the San Francisco 1 and Prosperidad school districts, Division of Agusan del Sur, for School Year 2024 to 2026, this chapter presents, analyzes, and interprets the findings on the leadership and management practices of school heads in promoting transparency and accountability in the delivery of educational services. The study employed an embedded mixed methods design anchored on a descriptive correlational quantitative approach, with total enumeration used to include all 135 teachers as respondents to the researcher developed questionnaire, supplemented by an embedded qualitative interview guide administered to a purposively selected subset of the same respondent pool. Quantitative responses were treated using weighted means to determine the level of transparency and accountability practices and the extent to which corresponding strategies are employed, while the visibility of governance indicators intended for relational analysis was likewise assessed using a five point evident scale, and qualitative responses were examined through systematic content analysis to identify recurring themes on the challenges and barriers encountered in sustaining transparent and accountable school governance. The discussion that follows is grounded entirely in the data collected and interprets the results in direct relation to the study's objectives of determining the level of transparency and accountability practices demonstrated by school heads, the extent of strategies employed to promote these practices, and the challenges and barriers that shape their implementation, all of which inform the development of the proposed Enhanced School Governance Model.

Transparency and accountability in the management of school properties are widely recognized as cornerstones of good governance in the stewardship of public assets. The World Bank's principles of good governance identify transparency, accountability, and predictability, in line with the rule of law and participation, as essential for effective public resource management, principles that apply directly to school property management, where public funds are entrusted to educational institutions to maintain, develop, and optimize physical assets for the benefit of students and communities. Financial management in educational institutions is likewise governed by principles of fairness, efficiency, transparency, and public accountability, as codified in various national regulatory frameworks; in Indonesia, for instance, Government Regulation No. 48 of 2008 concerning Education Funding explicitly mandates these principles for school financial management, including the management of school facilities and infrastructure, while in Vietnam the significance of autonomy and accountability in financial

management has been highlighted as a catalyst for strategic planning and effective governance in educational institutions. Despite the normative importance of these principles, empirical evidence consistently reveals significant gaps in practice: in Australia, accountability for managing school assets has been identified as a persistent weakness, with maintenance chronically underfunded and routinely postponed, a pattern the Victorian Auditor-General's Office has linked to deteriorating infrastructure and compromised educational environments; in Tanzania, individual audit reports and management letters of Local Government Authorities responsible for school properties are issued to the respective entities but are not publicly available, limiting external scrutiny; and in Mali, governance challenges have undermined the effective management of resources allocated to both public and private schools, with transparency of the fiscal transfer system identified as a persistent weakness even as progress has been made in asset and liability management. Effective management of school properties requires comprehensive Asset Management Plans that provide a structured approach to maintaining, renewing, and optimizing infrastructure, with research in Australia and other developed countries identifying adequate funding, robust plans, and private sector involvement as key success factors, and with funding of approximately 2 to 3% of Asset Replacement Value identified as necessary to maintain school facilities over the long term, a threshold that many jurisdictions fail to meet due to inadequate accountability mechanisms linking funding to maintenance standards. Accurate registration and legal ownership of school assets constitute a further prerequisite for transparent management, as illustrated in Mongolia, where the Law on Administrative and Territorial Units and their Governance mandates sub-national government hural as legal owners of local facilities including schools, yet property transfer arrangements, particularly from aimag to soum authorities, have often not been effected due to unclear procedures, creating accountability gaps regarding who bears legal responsibility for maintenance. In Mali, the development of accounting and financial information on public assets, including school infrastructure, remains a priority reform, since the absence of systematic asset accounting makes it impossible to hold managers accountable for the condition and value of properties over time, a difficulty compounded by the polyphony of competing voices among asset managers, facility managers, financial managers, accountants, and corporate planners who may hold distinct views on asset utilization and priorities.

Robust accounting information systems represent a critical mechanism for ensuring transparency in the management of school operational funds and properties. In Indonesia, the School Operational Assistance Fund is managed through a computerized information system available to the public, designed to receive and distribute funds according to official guidelines while maintaining adequate internal controls across the planning, implementation, and reporting stages, and research on similar fund management in Indonesian madrasahs similarly emphasizes transparency and accountability in allocation, utilization, and reporting, notwithstanding challenges such as delayed disbursement and discrepancies in allocation that call for streamlined processes and enhanced financial reporting. Regular financial auditing further reinforces accountability, as seen in Vietnam, where strengthening accounting, auditing, and oversight processes has been identified as essential for autonomous public universities, and in Mongolia, where the National Audit Office conducts financial, performance, and compliance audits of all government budget entities including schools, with each aimag office typically conducting 200 to 300 audits annually, supported by a national working group established to review the policy, legal, and regulatory framework for government audits. In Tanzania, the National Audit Office audits Local Government Authority accounts in conformity with International Standards of Supreme Audit Institutions, while the Public Procurement Regulatory Authority undertakes compliance and value for money audits of procurement activities including those tied to school infrastructure, although limited public availability of individual reports constrains the transparency of these mechanisms; in

Afghanistan, the Education Quality Improvement Program has institutionalized fiduciary financial accountability through Financial Management, Audit, and Procurement Agents and an Audit Reports Compliance System. Budget transparency more broadly provides clarity about the use of public funds so that officials can be held accountable for effectiveness and efficiency, guarding against waste, misuse, and fraud, as reflected in Timor-Leste, where school infrastructure funded from the Infrastructure Fund is managed by the Council of Administration of the Infrastructure Fund with budget transparency identified as a key governance priority, and in Sierra Leone, where the Government Budget and Accountability Act mandates internal audit functions and empowers District Budget Oversight Committees to participate in budget preparation and monitor implementation, even as some procurement processes have been improperly led without adequate oversight, revealing a gap between legal frameworks and practice. Transparent and competitive procurement is likewise essential for value for money in developing and maintaining school properties, as demonstrated in Tanzania, where procurement is governed by the Public Procurement Act of 2011 and supported by a digital system capturing all procurement transactions to enable compliance monitoring, and in Sierra Leone, where an e-procurement system has increased efficiency, reduced transaction costs, automated vendor negotiations, and improved policy compliance, though in Mali, despite legal requirements for open and transparent procurement subject to physical and financial monitoring, practice remains insufficiently transparent and effective. Public-private partnerships have emerged as an important mechanism for school infrastructure management, particularly in Australia, where private finance initiatives have shown significant improvements attributable to committed public and private sectors, appropriate risk allocation, strong private consortia, good governance, and technical feasibility, although the public sector partner remains ultimately responsible for ensuring contracted services meet specified standards, with key performance management issues including the modification of key performance indicators, the integrity of performance data, ongoing monitoring, and the application of penalties, and with research finding no consistent approach for evaluating operational performance across Australian school projects, prompting proposals for an enhanced ex post performance measurement framework. Similar partnership arrangements are evident in Trinidad and Tobago, where a ministerial committee oversees policy, project selection, accountability, and contract management supported by a dedicated unit; in Jamaica, where the National Education Trust executes strategic infrastructure objectives including construction, refurbishment, and maintenance; and in France, where the partnership contract mechanism has addressed the renovation of schools failing to meet safety standards, subject to budget commitment ceilings that constitute a key accountability challenge, underscoring that not all operating risks can be transferred, leaving the public partner with residual accountability for service delivery. Decentralization of property management to sub-national governments creates both opportunities and challenges, as in Mongolia, where the absence of central ministerial focus for policy making and monitoring has produced governance gaps despite the mandate for sub-national ownership, and in Tanzania, where tender boards established at every Local Government Authority handle procurement and disposal while school management appointments, building audits, and furniture oversight have been devolved locally, with effectiveness depending critically on the capacity and independence of local audit bodies; in Mali, the Ministry of National Education has gradually increased administrative and fiscal decentralization over the past decade, although governance challenges persist particularly in the private school sector. Building capacity for implementation is equally vital, as seen in Afghanistan's Education Quality Improvement Program, which provided management and administrative training to District Education Departments and school principals alongside

infrastructure grants, and in Vietnam, where enhancing financial management requires comprehensive, accessible guidelines covering procurement, reimbursement, budget allocation, and financial decision making. Chronic under investment in maintenance and asset renewals remains pervasive, with Australia identifying this as the main challenge in public school asset management amid budget constraints and enrollment growth, compounded by information asymmetry between central governments and local delivery agents, as exemplified by the Building the Education Revolution program, where structural imbalances and power asymmetry undermined the Commonwealth government's capacity to ensure accountability, while the effectiveness of oversight mechanisms overall depends on the capacity and independence of audit bodies, a concern raised in Mongolia's audit reform efforts, Tanzania's limited public disclosure of audit findings, and Mali's delays in establishing asset accounting and effective controls.

Taken together, this body of evidence points toward several interrelated practices essential for transparent and accountable school property management: the development and implementation of robust Asset Management Plans that link funding allocations to specific maintenance standards; the accurate registration of school properties with clearly established legal ownership, supported by regular reviews of asset registers reflecting changes in ownership, condition, and value; the implementation of robust accounting information systems and standardized accounting practices to ensure accurate and timely financial recording, supported by regular internal and external audits; the establishment of transparent and competitive procurement processes supported by digital systems that create auditable trails and facilitate compliance monitoring; the development of consistent frameworks for evaluating the operational performance of public-private partnership school projects, with clear key performance indicators, regular monitoring, and effective penalty mechanisms; sustained investment in the capacity of school managers, local officials, and audit bodies to implement and enforce transparency mechanisms; the public disclosure of audit reports, financial statements, and asset management plans to enable external scrutiny; and the provision of adequate funding, at approximately 2 to 3% of Asset Replacement Value, to maintain school facilities over the long term. The evidence reviewed demonstrates that significant gaps persist across multiple jurisdictions, from chronic under investment and weak asset management in Australia, to inadequate asset registration in Mongolia, limited public disclosure of audit reports in Tanzania, and governance challenges in Mali, while promising practices, including accounting information systems for fund management in Indonesia, enhanced performance evaluation frameworks for partnerships in Australia, digitized procurement in Sierra Leone, and strengthened audit institutions in Mongolia and Tanzania, illustrate pathways toward genuine transparency and accountability, which ultimately requires sustained commitment from governments, educational institutions, and civil society, supported by adequate funding, robust institutional frameworks, and a culture of openness and integrity in the use of public resources.

Within this broader governance context, the data gathered from the teacher respondents indicate that school heads in San Francisco 1 and Prosperidad districts demonstrate a very much practiced level of transparency and accountability in managing school properties, with an overall mean of 3.28574 ($SD = 0.766678$). Among the specific indicators, the item on performing preventive maintenance, repairs, and disposal activities strictly in accordance with established procedures and policies received the highest mean of 3.3835 ($SD = .71480$), signaling that this practice is very much practiced and formally recognized as routine among school leaders and staff, followed closely by facilities and equipment being carefully recorded, labeled, and maintained in inventory records ($M = 3.3158$, $SD = .76246$, VMP), and by the designated assignment of property responsibility through tools such as the Property Accountability Register or the Inventory Control System, with formal acknowledgment of this

role ($M = 3.2782$, $SD = .79156$, VMP). The item on demonstrating working knowledge of Department of Education and Commission on Audit policies regarding the acquisition, recording, utilization, repair, storage, and disposal of properties likewise registered a mean of 3.2632 ($SD = .73747$, VMP), while the item indicating that teachers and staff are oriented on procedures for requesting, using, and returning school property attained the lowest mean of 3.1880 ($SD = .82710$), falling within the Practiced rather than Very Much Practiced category, yet still reflecting meaningful compliance. These results depict a coherent pattern in which property management practices are consistently observed at the school level, with the comparatively lower orientation score suggesting an area where targeted enhancements could further strengthen transparency and accountability in asset handling and utilization, a conclusion consistent with the literature's emphasis on capacity building and accessible guidelines as prerequisites for sustained accountability.

With respect to the preparation, disbursement, and liquidation of school funds, the overall level of practice was found to be Practiced, with a mean of 3.19548 ($SD = 0.825262$). Among the indicators, fund utilization for Maintenance and Other Operating Expenses, donations, and project funds being aligned with approved plans such as the School Improvement Plan, Annual Implementation Plan, or Work and Financial Plan yielded the highest mean of 3.2406 ($SD = .82710$, VMP), reflecting a strong perception that fund utilization is very much practiced. This was followed by the consistent application of internal controls such as segregation of duties, countersignatures, and checks before release ($M = 3.2180$, $SD = .80093$, VMP), the provision of guidance and feedback to teachers or coordinators handling funds on liquidation requirements ($M = 3.2030$, $SD = .79544$, VMP), and the timely preparation and submission of liquidation reports with complete supporting documents ($M = 3.1955$, $SD = .77321$, P). The item on exhibiting a clear understanding of policies related to budgeting, procurement, disbursement, and liquidation registered the lowest mean of 3.1203 ($SD = .92963$, P), indicating that while policy comprehension is well established among respondents, it has not yet reached the razor edge of full implementation observed in fund alignment practices. This pattern aligns with international evidence, particularly from Indonesia and Vietnam, underscoring that clear guidelines, standardized accounting practices, and capacity building for staff handling financial transactions remain central to strengthening financial governance in school settings.

In the domain of handling conflicts, personnel concerns, and decision making, the overall level of practice was Very Much Practiced, with a mean of 3.45112 ($SD = 0.690196$), the highest overall rating among the three transparency and accountability practice domains examined. The item indicating that teachers are consulted or informed before major decisions that affect their workload or assignments obtained the highest mean of 3.6466 ($SD = .60547$, VMP), accompanied by a relatively tight dispersion, signaling strong perceived engagement of staff in workload planning. This was followed closely by the item on conflicts and grievances being addressed using formal, documented procedures such as dialogues and written responses ($M = 3.5714$, $SD = .61896$, VMP), the documentation and monitoring of resolutions and agreements from conflict cases for follow-through ($M = 3.4436$, $SD = .71152$, VMP), and staffing and load assignments following clear, documented criteria such as specialization, needs, and merit ($M = 3.3083$, $SD = .75056$, VMP). The item on school policies regarding behavior, discipline, and performance being applied consistently to all concerned received the lowest mean of 3.2857 ($SD = .76447$, VMP), still within the Very Much Practiced range but suggesting comparatively greater variability in perceptions of consistency across contexts. These findings imply several considerations for strengthening transparency and accountability in educational service delivery: the pronounced emphasis on staff consultation before workload

decisions demonstrates a collaborative governance approach that can enhance legitimacy, trust, and shared responsibility among teachers and administrators, contributing to clearer expectations and more transparent workload distribution; the comparatively lower, though still strong, consistency in applying behavior, discipline, and performance policies points to codified standards as a foundation for equitable treatment while highlighting a need for clearer policy communication, regular training, and routine auditing to reduce perceived inconsistencies; and the overall measurement indicates that school heads in these districts are actively pursuing transparency and accountability through both formal and informal channels, even as opportunities remain to strengthen structural mechanisms such as formal feedback loops, transparent decision logs, and publishable performance dashboards. The balance observed between consultative processes and policy enforcement suggests a leadership landscape in which participatory decision making coexists with standardized rules, underscoring the continuing need for professional development in change management, ethical leadership, and data-informed governance to sustain and deepen transparent accountability during the School Year 2024 to 2026 in the districts studied.

Turning to the extent to which strategies ensuring transparency and accountability are employed, the data on school property management and documentation revealed an overall very much employed level, with a mean of 3.26945 ($SD = 0.776748$). The item on donations and grants being documented through a Memorandum of Agreement or Deed of Donation and formally reported to teachers or stakeholders received the highest mean of 3.3835 ($SD = .71480$, VME), reflecting the strongest evidence of formalization in this domain, followed by the documentation of procurement and disposal processes from Purchase Request through Inspection and Acceptance Report to disposal, with results made known to stakeholders ($M = 3.3158$, $SD = .76246$, VME), the regular updating, checking, and signing of Property Accountability Register or Inventory Control System records and stock cards ($M = 3.2632$, $SD = .73747$, VME), and the holding of regular meetings or updates to report on acquisitions, repairs, and disposal of properties ($M = 3.2782$, $SD = .79156$, VME). The items on clearly publishing criteria and schedules for using facilities and equipment through channels such as bulletin boards and group chats, and on regularly conducting and posting safety inspections, risk assessments, and compliance certificates, both registered the lowest mean of 3.1880 ($SD = .82710$, E), still corresponding to an Employed status but suggesting comparatively lesser emphasis or consistency in these areas. These patterns illustrate a baseline of formal documentation, transparent reporting, and routine oversight supporting transparent and accountable delivery of educational services, with the concentration of higher scores on donation documentation and stakeholder communication underscoring a commitment to formalizing external contributions, while the relatively lower scores on facility use scheduling and safety posting point to targeted areas for ongoing improvement.

With respect to liquidation reporting, financial documentation, and audit compliance strategies, the overall level was Employed, with a mean of 3.15488 ($SD = 0.853084$). Summary reports on major expenditures such as school programs and projects being presented or posted for transparency yielded the highest mean of 3.2406 ($SD = .82710$, VME), indicating strong alignment with transparency objectives, followed by the communication of a finance calendar for requests, fund release, and liquidation deadlines to teachers and coordinators ($M = 3.1955$, $SD = .80207$, E), the review of budget versus actual spending with concerned staff, with variances discussed and explained ($M = 3.1654$, $SD = .79944$, E), and the inclusion of Commission on Audit, Department of Education, and Republic Act 9184 guidelines and liquidation standards in school-based Learning Action Cell, In-Service Training, or Professional Development sessions ($M = 3.1203$, $SD = .92963$, E). The item on teachers or coordinators handling cash advances receiving orientation, coaching, or mentoring on liquidation procedures registered the lowest mean of 3.0526 ($SD = .90718$, E), suggesting that

while such orientation is present, it appears comparatively less consistently implemented. These findings underscore the central role of responsible liquidation and diligent financial documentation in reinforcing transparency and accountability within school governance, while highlighting opportunities to strengthen ongoing capacity building for staff responsible for cash handling and liquidation processes, consistent with the broader literature's emphasis on comprehensive and accessible guidelines for financial transactions.

For conflict handling, grievance mechanisms, and staffing decision-making strategies, the overall level was Very Much Employed, with a mean of 3.313283 (SD = 0.763957). The use of formal classroom observations and monitoring tools, with feedback provided transparently and constructively, registered the highest mean of 3.5038 (SD = .73468, VME), indicating a very strong level of implementation, followed by recruitment or promotion recommendations based on merit and qualification standards supported with documents (M = 3.3534, SD = .74055, VME), the conduct of regular Learning Action Cell sessions, mentoring, or coaching to build teamwork, communication, and shared accountability (M = 3.4060, SD = .73893, VME), the involvement of teachers in problem solving and decision making through meetings or dialogues (M = 3.2180, SD = .80093, VME), and the initial resolution of conflicts at the school level using clear, fair, and documented procedures before escalation (M = 3.2030, SD = .79544, VME). The item on staffing recommendations being anchored on documented school needs and explained to concerned personnel yielded the lowest mean of 3.1955 (SD = .77321, E), reflecting a robust but comparatively weaker alignment between identified needs, formal recommendations, and explanatory communication. This pattern suggests that school heads in the studied districts are actively fostering transparency and accountability through structured monitoring, explicit feedback mechanisms, and data-informed staffing decisions, while opportunities remain to strengthen the explicit linkage between school-need documentation and how staffing decisions are communicated to involved staff.

The study further examined indicators intended to capture the visibility of governance practices for purposes of relational analysis, using a five-point evident scale. In the domain of managing school properties, the overall assessment yielded a strongly evident level, with a mean of 3.93158 (SD = 1.069026). The item on property custodians being assigned signed custody receipts and deadlines obtained the highest mean of 4.0376 (SD = 1.02548), indicating strong evidence of formal property control, followed by the conduct of termly property audits with results presented to stakeholders (M = 4.0000, SD = 1.04447), the participation of teachers' committees, such as Bids and Awards Committee observers or School Governing Council representatives, in procurement steps (M = 3.9925, SD = 1.05526), the sharing of an updated inventory list of school properties with staff and key stakeholders (M = 3.9774, SD = 1.04059), the disclosure of procurement criteria and equipment quotations before purchase decisions (M = 3.9173, SD = 1.09437), the prioritization of equipment requests using explicit criteria of need, utilization, and impact (M = 3.9248, SD = 1.08449), and loss or damage reports including causes, actions taken, and responsible officers (M = 3.9023, SD = 1.10690). The provision and tracking of training on property management, including issuances, forms, and disposal, registered a mean of 3.8647 (SD = 1.07155), while the visibility and regular updating of status dashboards for repair, disposal, and transfer, together with adherence to and documentation of preventive maintenance schedules, both registered the lowest mean of 3.8496 (SD = 1.07658 and 1.09057, respectively), reflecting a robust though comparatively more variable perception of these practices relative to custodianship. Together, these results illustrate that school leaders and administrators in the districts studied are systematically enforcing documentation, accountability, and routine maintenance for school properties, thereby contributing to transparent and accountable delivery of educational services.

For liquidation reporting and financial documentation, the overall visibility of governance indicators was likewise strongly evident, with a mean of 4.01279 (SD = 1.021468). The organization and accessibility of supporting documents such as the Report of Expenditure and Report, Official Receipts, and Disbursement Voucher summaries for review yielded the highest mean of 4.0752 (SD = .98952), indicating that stakeholders perceive transparency in the compilation and availability of financial records as a robust practice among school heads. This was followed by the two-level review process involving a pre-audit check and the head's sign-off prior to submission (M = 4.0602, SD = .99056), the conduct of pre-liquidation clinics offering checklists and templates for end-users and coordinators (M = 4.0451, SD = 1.01403), adherence to a liquidation calendar with responsible persons and due dates (M = 4.0301, SD = .97654), the communication of spending priorities and criteria before fund utilization (M = 4.0226, SD = 1.01851), the tracking and addressing of compliance rates for on-time, complete submissions (M = 4.0150, SD = 1.01493), and the sharing of budget versus actual expenditure reports within a set timeline after each period together with the public posting or briefing of major expenditures after each cycle, both registering a mean of 3.9925 (SD = 1.05526 and 1.03350, respectively). Capacity-building initiatives on Commission on Audit and Department of Education rules, supported by post-tests and follow-up coaching, registered a mean of 3.9624 (SD = 1.07595), while the inclusion of variance explanations for over- or underspending in every report registered the lowest mean of 3.9323 (SD = 1.04588), still reflecting a strongly evident though slightly more variable perception of clarity regarding budget variances. These findings underscore the central role of meticulous documentation and transparent variance reporting as mechanisms through which school leadership promotes accountability, while highlighting opportunities to strengthen ongoing capacity building for staff responsible for cash handling and liquidation processes.

With respect to handling conflicts within the school and decision making, the overall visibility of governance indicators was also strongly evident, with a mean of 4.06241 (SD = 1.02067). Teachers' participation being built into deliberations obtained the highest mean of 4.1955 (SD = .92490), reflecting a strong sense among respondents that teacher contributions are actively sought and valued during deliberative processes, followed by the recording and sharing of meeting minutes and resolutions with concerned parties (M = 4.1429, SD = 1.02353), the stating of decision criteria, including policies and evidence used, in written outcomes (M = 4.0977, SD = 1.05790), the provision of evidence-based feedback to parties citing observations, data, or policy (M = 4.0902, SD = 1.02587), the conduct of post-case reflections on what worked and what to improve to prevent recurrence (M = 4.0526, SD = 1.03218), the processing of cases at the school level using fair, documented steps before escalation (M = 4.0677, SD = 1.00148), the monitoring and logging of follow-through on agreed actions such as coaching or restitution (M = 4.0602, SD = 1.01324), and the addressing of non-compliance with procedures through corrective actions (M = 4.0075, SD = 1.04081). The posting and explanation of grievance and discipline procedures, including steps, timelines, and appeals, registered a mean of 3.9624 (SD = 1.05461), while the maintenance of a case tracker recording ownership, actions, and deadlines through to closure registered the lowest mean of 3.9474 (SD = 1.03218), indicating that while respondents view case tracking as strongly evident, greater variability exists in its consistent application across contexts, pointing to room for strengthened standardization and follow-through. Across these three governance domains, the aggregate results portray a consensus that transparency and accountability indicators are, on average, strongly evident to respondents, suggesting a robust orientation toward transparency and accountability in leadership practice even as specific areas, such as facility use scheduling, safety posting, orientation on liquidation for cash advances, and case tracking consistency, present opportunities for continued strengthening.

Beyond the quantitative patterns, the qualitative accounts gathered from school administrators illuminated the challenges and barriers encountered in maintaining transparency and accountability within school operations. Insufficient funds and delayed implementation of programs frequently constrain financial clarity and timely governance, with administrators citing limited budgets, insufficient time, and communication gaps as persistent impediments (Wetterberg et al., 2016; Healey, 2016; Wetterberg, 2016). Additional tensions arise from staff resistance and weak monitoring systems, manifesting in everyday practices as delayed reporting, ambiguous announcements, incomplete records, and misunderstandings among teachers and parents (Tanzania Education Sector Institutional and Governance Assessment, 2021; Healey, 2016). A central and recurring challenge is the stewardship of scarce resources while ensuring that all decisions are communicated clearly to staff and parents, fostering participatory accountability rather than tokenistic consultation (Wetterberg et al., 2016; Healey, 2016; Wetterberg, 2016), a difficulty that in daily routines translates into delayed communications, unclear financial reporting, and inconsistent policy implementation, underscoring limited stakeholder participation and engagement as a core barrier to transparent school management. When resources are tight, administrators must navigate competing demands and prioritize transparent processes that can be understood by all stakeholders, a pressing and ongoing organizational challenge in practice (Tanzania Education Sector Institutional and Governance Assessment, 2021; Healey, 2016; Wetterberg, 2016), suggesting that enhancing transparency and accountability requires strengthening budgetary visibility, timely reporting, and robust monitoring mechanisms, complemented by genuine stakeholder involvement to reduce ambiguity and build trust among staff, parents, and the broader school community.

Beyond these resource-related constraints, school administrators also navigate and respond to limitations tied to policies, procedures, and finite resources, drawing on data that teachers collect to form more precise understandings of what is required for effective instruction, and striving to illuminate the rationale behind policy decisions by engaging with diverse stakeholders across the school system, including other sectors, to foster clearer communication and shared purpose. Transformational leaders who value collaboration, stakeholder engagement, and a systems view tend to treat such constraints as collective challenges emerging from interdependencies within the group rather than as impositions from above, analyzing them as systemic and operational hurdles that can be addressed through clarifying policies, selectively refining procedures, prioritizing scarce resources, and mobilizing targeted supports for teachers, with the overarching aim of sustaining instructional goals and high-quality teaching even when limitations persist, ensuring that student learning remains central and that teachers are equipped to translate policy intentions into effective classroom practice.

Leadership practices and the quality of decision-making processes further shape teachers' perceptions of fairness, trust, and accountability within the school. Transparent policies and inclusive, participatory decision making, when established as consistent, lived practice across the institution, allow accountability to shift from a purely top-down obligation toward a shared culture of professional growth, achieved by actively communicating outcomes and rationales to all stakeholders, including the broader school community as well as faculty and staff, while welcoming and integrating their comments and suggestions. Relationship-focused practices and decision-making processes function as interdependent forces that jointly mold professional identity, inform pedagogical approaches, and influence career longevity; when teachers perceive fairness, these perceptions are reinforced by transparent processes, equitable involvement, and visible investments in professional development, whereas when

leadership is perceived as one-sided or unresponsive, trust and morale can deteriorate, underscoring the need for open channels of dialogue, genuine listening, and deliberate inclusion of diverse perspectives to cultivate an environment in which teachers feel respected, supported, and empowered to grow professionally.

Structural factors such as workload, role clarity, and administrative demands likewise shape school administrators' capacity to uphold transparent and accountable governance. When these pressures intensify, leaders often prioritize compliance and crisis management over collaborative communication and reflective governance practices, and public-school leaders, particularly those within Department of Education affiliated systems, must simultaneously juggle instructional supervision, financial oversight, human resources, regulatory reporting, stakeholder engagement, and crisis response. Without clearly defined roles, accountability becomes diffuse, and transparency diminishes because no single individual feels wholly responsible for explaining or justifying decisions; elevated workload, vague or overlapping responsibilities, and substantial administrative duties constrain administrators' capacity to consistently communicate, monitor, and enact transparent governance, and handling multiple concurrent tasks makes it difficult to focus on ensuring transparency, following up on reports, or appropriately consulting teachers and other stakeholders. Collectively, heavy workloads, unclear roles, and high administrative demands impede sustained, transparent, and accountable governance across the school system.

Notwithstanding these challenges, the data suggest that leadership practices, systems, and governance mechanisms can markedly strengthen transparency and accountability in public secondary schools. Implementing transparent budgeting processes, instituting regular stakeholder feedback mechanisms, and embedding data-informed evaluation can foster trust, accountability, and shared ownership among teachers, administrators, parents, and the broader school community, while clear and consistent communication, inclusive decision making, regular reporting, and well-defined responsibilities create a framework in which stakeholders participate openly in budgeting, planning, and policy implementation. Open channels for feedback and participatory decision making reinforce transparency by ensuring that information is accessible, decisions are explained, and progress is tracked through regular documentation and reporting, while equitable distribution of tasks, fairness in decision processes, and ongoing engagement with teachers and stakeholders further consolidate transparency and accountability, with regular reporting and sustained stakeholder involvement supporting governance that is responsive, legitimate, and capable of delivering improved educational outcomes for all students.

Taken as a whole, the findings demonstrate that school heads in San Francisco 1 and Prosperidad districts exhibit consistently high levels of transparency and accountability across the three governance domains examined, with handling conflicts, personnel concerns, and decision-making rated highest overall ($M = 3.45112$, VMP), followed by managing school properties ($M = 3.28574$, VMP) and preparing, disbursing, and liquidating school funds ($M = 3.19548$, P). Correspondingly, the strategies employed to sustain these practices were rated Very Much Employed in property management documentation ($M = 3.26945$) and in conflict handling, grievance mechanisms, and staffing decision making ($M = 3.313283$), and Employed in liquidation reporting, financial documentation, and audit compliance ($M = 3.15488$), while the visibility indicators intended for relational analysis were consistently rated strongly evident across property management ($M = 3.93158$), liquidation reporting ($M = 4.01279$), and decision making ($M = 4.06241$). These quantitative patterns, when read alongside the qualitative findings on resource constraints, workload pressures, role ambiguity, and the need for genuine stakeholder participation, directly address the study's objectives by establishing both the extent to which transparency and accountability practices and strategies are enacted in the daily governance of these schools and the contextual barriers that condition their consistent

implementation. The convergence of strong practice and strategy ratings with persistent, qualitatively identified constraints around funding, communication, and administrative capacity underscores that transparency and accountability in school governance cannot be sustained through documentation and procedure alone, but require deliberate investment in stakeholder engagement, capacity building, and structural clarity, a conclusion that resonates with the international literature reviewed on property management, financial governance, and public-private partnerships. These integrated findings contribute an evidence-based understanding of instructional and administrative leadership in the specific context of rural public secondary schools in Agusan del Sur and establish the empirical foundation upon which the subsequent chapter develops the proposed Enhanced School Governance Model, intended to institutionalize the observed strengths, address the identified gaps, and provide a context-responsive framework for strengthening transparent and accountable school governance in comparable public secondary school settings.

CONCLUSION

This study examined the leadership and management practices of school heads in promoting transparency and accountability in public secondary schools in the San Francisco I and Prosperidad school districts, Division of Agusan del Sur, during School Years 2024–2026 using an embedded mixed methods research design. Quantitative data were gathered from 135 teacher respondents and were complemented by qualitative evidence obtained through guided interviews analyzed using content analysis. The investigation focused on three major governance domains, namely managing school properties, preparing, disbursing, and liquidating school funds, and handling conflicts, personnel concerns, and decision making. It also assessed the extent to which governance strategies were employed, examined the relationship between transparency and accountability practices and the strategies implemented, and identified the barriers affecting the sustainability of transparent and accountable school governance.

The findings indicate that school heads generally demonstrated favorable leadership and management practices that promote transparency and accountability across the three governance domains. Among the areas examined, conflict handling, personnel concerns, and decision making obtained the highest ratings, followed by school property management, while financial governance, particularly in the preparation, disbursement, liquidation, reporting, and audit compliance of school funds, received the lowest aggregate ratings. These results suggest that although transparency and accountability are evident in school operations, governance practices are not implemented with equal strength across all domains, thereby identifying financial governance as the primary area requiring further enhancement.

Specifically, school property management was rated Very Much Practiced with a mean of 3.28574 and a standard deviation of 0.766678. Preventive maintenance, repairs, and disposal of school properties in accordance with established procedures emerged as the strongest practice with a mean of 3.3835. In contrast, staff orientation regarding the proper requesting, utilization, and return of school property received the lowest rating with a mean of 3.1880, indicating the need to institutionalize more systematic orientation programs. Likewise, strategies related to property management and documentation were rated Very Much Employed with a mean of 3.26945 and a standard deviation of 0.776748. Formal documentation and reporting of donations and grants obtained the highest mean of 3.3835, whereas the publication of facility uses criteria, schedules, and safety or compliance information received the lowest

ratings with a mean of 3.1880, suggesting opportunities to strengthen transparency through improved dissemination of property related information.

Financial governance emerged as the weakest governance dimension. The preparation, disbursement, and liquidation of school funds obtained an overall rating of Practiced with a mean of 3.19548 and a standard deviation of 0.825262. The highest rated practice involved aligning fund utilization with the approved School Improvement Plan, Annual Implementation Plan, and Work and Financial Plan priorities with a mean of 3.2406. However, teachers' understanding of budgeting, procurement, disbursement, and liquidation policies received the lowest mean of 3.1203, indicating that financial governance procedures have not yet been consistently institutionalized. Similarly, strategies concerning liquidation reporting, financial documentation, and audit compliance were rated Employed with a mean of 3.15488 and a standard deviation of 0.853084. Posting or presenting expenditure summaries received the highest mean of 3.2406, while coaching personnel responsible for cash advances registered the lowest mean of 3.0526. These findings emphasize the importance of strengthening financial capability building, standardized documentation procedures, and regular coaching to improve accountability and audit readiness.

Conflict handling, personnel concerns, and decision making represented the strongest governance area, receiving a rating of Very Much Practiced with a mean of 3.45112 and a standard deviation of 0.690196. Consultation before decisions affecting workload and personnel assignments received the highest rating with a mean of 3.6466, demonstrating the school heads' commitment to participatory leadership and collaborative decision making. Nevertheless, the consistent implementation of behavior, discipline, and performance policies obtained the lowest mean of 3.2857, indicating that fairness and accountability can still be enhanced through more consistent policy implementation and documentation. Likewise, strategies involving conflict handling, grievance mechanisms, and staffing decisions were rated Very Much Employed with a mean of 3.313283 and a standard deviation of 0.763957. Classroom observation, monitoring, and constructive feedback received the highest mean of 3.5038, whereas staffing recommendations based on documented needs and communicated to personnel obtained the lowest mean of 3.1955. These findings suggest that transparent documentation and clearly communicated staffing decisions remain essential for sustaining trust and organizational fairness.

The descriptive results further revealed Strongly Evident ratings for property management with a mean of 3.93158, liquidation reporting with a mean of 4.01279, and decision making with a mean of 4.06241. However, these descriptive statistics alone do not establish the existence of statistically significant relationships among the variables examined. Without the corresponding inferential statistical results, including the correlation coefficient, probability value, significance level, and decision regarding the null hypothesis, no valid conclusion can be drawn concerning the statistical relationship between transparency and accountability practices and the strategies employed. This finding underscores the importance of supporting descriptive interpretations with appropriate inferential analyses before making conclusions regarding statistical significance.

The qualitative findings complemented the quantitative results by identifying several interconnected barriers that hinder the effective implementation of transparent and accountable governance. These challenges include insufficient resources, delayed reporting, weak documentation systems, communication gaps, unclear roles and responsibilities, heavy workloads, inadequate monitoring mechanisms, inconsistent policy implementation, and uneven stakeholder participation. Collectively, these findings indicate that governance effectiveness depends not solely on the capability of individual school heads but also on the existence of strong organizational systems, clearly defined responsibilities, adequate institutional support, effective communication, and collaborative stakeholder engagement.

Sustainable transparency and accountability therefore require leadership practices that are reinforced by standardized procedures, accessible documentation, assigned responsibilities, regular monitoring, and continuous organizational improvement.

Overall, the study concludes that school heads exhibit transparent and accountable leadership practices across the major governance domains, although varying levels of implementation highlight the need for continuous enhancement, particularly in financial governance. Property governance remains a notable organizational strength, while participatory leadership practices in conflict management and decision making contribute positively to organizational trust and collaboration. However, greater consistency in policy implementation, improved documentation, enhanced financial management systems, and stronger monitoring mechanisms are necessary to achieve more effective and sustainable governance. Furthermore, the available descriptive findings are insufficient to establish a statistically significant relationship between governance practices and implementation strategies without corresponding inferential statistical evidence.

In light of these findings, strengthening transparent and accountable school governance requires sustaining effective practices in property stewardship and participatory leadership while prioritizing improvements in financial governance. Schools should institutionalize finance calendars, liquidation checklists, preaudit review procedures, budget versus actual discussions, expenditure summary reporting, and recurring coaching for personnel responsible for financial transactions. Annual orientation programs should be provided for property custodians and end users, supported by updated Property Acknowledgment Receipt and Inventory Custodian Slip records, facility use schedules, maintenance logs, and publicly accessible safety and compliance information. Decision making should be reinforced through documented meeting minutes, written criteria, grievance trackers, action registers, and comprehensive decision logs that ensure fairness, consistency, and accountability. Governance teams with clearly defined roles should be established to distribute responsibilities, reduce accountability gaps, and maintain continuity despite personnel changes. District and division offices should likewise provide standardized governance templates, risk-based monitoring systems, and continuous technical assistance concerning current Department of Education, Commission on Audit, procurement, disbursement, and liquidation requirements. Schools should regularly monitor key governance indicators, including inventory reconciliation, timely and complete liquidation, returned document rates, grievance resolution time, documented decision rationales, stakeholder feedback response time, and corrective action completion. Finally, future researchers are encouraged to validate the proposed Enhanced School Governance Model in other educational settings and investigate additional variables such as school climate, organizational trust, digital governance readiness, and stakeholder participation to further strengthen the evidence base for transparent and accountable school governance.

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