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Transparency and Governance in Self-Implementing Secondary Schools

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Abstract. This study investigated the relationship between transparency and governance in self-implementing secondary schools in Digos City, Davao del Sur, with 137 respondents. Employing a non-experimental quantitative-correlational design, the research focused on teachers' perceptions as primary data sources. The study examined levels of transparency in budgeting, accounting, procurement, and asset management, as well as governance dimensions including transparency and accountability, effectiveness and efficiency, and equity and inclusiveness. The findings indicated that respondents perceived transparency and governance in the selected schools to be consistently strong, with most areas earning high marks for quality and effectiveness. A strong, positive correlation was found between transparency and governance, indicating that enhanced transparency significantly contributes to more effective governance structures and practices. Interestingly, no significant differences in perception were observed based on teachers' demographic profiles—such as sex, age, or years of experience—implying consistent governance practices regardless of background. The study also highlighted areas for improvement, particularly in asset management and stakeholder communication. Recommendations include implementing enhanced tracking and reporting systems, as well as establishing regular performance assessments and feedback mechanisms, to strengthen school governance. This research provides valuable insights for school leaders, policymakers, and educators seeking to promote accountability and operational effectiveness in decentralized education systems. Emphasizing transparency not only builds trust among stakeholders but also ensures more equitable and inclusive governance practices. Ultimately, the study underscores the vital role of transparency in fostering effective school leadership and improving educational outcomes in self-governing school environments.

Keywords: Accountability; Budgeting; Governance; Self-Implementing; Transparency SGDs: (quality education, peace and justice, strong institutions, partnership for the goals, reduced inequalities).

1.0 Introduction

Self-implementing schools, characterized by autonomy in decision-making and operational management, offer a promising framework for fostering innovation and responsiveness to local needs. However, this autonomy also raises significant concerns regarding the schools' capacity to manage their responsibilities effectively and the potential for inadequate oversight. This creates a delicate balance between accountability and decentralized control that needs to be carefully examined. By examining their governance structures and transparency mechanisms, it is essential to understand how these schools can maintain effective oversight while promoting the flexibility necessary for innovation and local responsiveness. The investigation will assess whether self-implementation truly enhances educational outcomes or if the absence of sufficient checks and balances risks undermining their effectiveness.

The development of public knowledge about the transparency and accountability of financial management in the regions poses a challenge for the government to improve financial management in the regions, making financial statements more transparent. The government is obligated to exercise caution in preparing its report to avoid raising questions that may erode public confidence in the financial report it has created (Saragih, 2019).

The intent is to empower schools, promote a higher degree of teacher agency, and, with them, improve educational outcomes. With greater autonomy comes a critical requirement for strong systems of transparency and governance to deliver accountability. Thus, a lack of transparency and effective governance can undermine the positive intentions of decentralization, potentially leading to misuse of resources, lack of accountability, and ultimately, a decline in educational quality. (Engida & Iyasu, 2024). Effective management reform relies on firm governance and accountability for the efficient, effective, and ethical use of public finances and resources. Greater transparency and participation regarding the use of public finances also play a significant reinforcing role (Public Financial Management Reform, 2020)

The problem lies in the limited research on the levels of transparency and governance in self-implementing secondary schools in Digos City and Davao del Sur. These schools, which have greater autonomy in decision-making and budgeting, require thorough analysis to understand how well they manage resources, ensure accountability, and promote transparency. Despite the significance of these aspects for effective school management and public trust, a noticeable gap exists in the existing literature regarding how these schools manage their financial and operational responsibilities.

2.0 Methodology

2.1 Research Design

This study employed a non-experimental quantitative research design utilizing a correlational technique. A substantial proportion of quantitative educational research is non-experimental because many important variables of interest are not manipulable. Because non-experimental research is a widely employed methodology among researchers, it is essential to utilize a classification system that is both highly descriptive of our methods and facilitates effective communication in an interdisciplinary research environment. The study investigated the relationship between the level of transparency and governance in self-implementing secondary schools.

2.2 Research Locale

The researcher focused the study on four self-implementing secondary school teachers in Davao del Sur, Philippines: Digos City National High School, Marber National High School, Sta. Cruz National High School and Matanao National High School. The selection of these schools is detailed in the Locale and Period of the Study section. The target population for this study comprises teachers within these schools. The specific number of participants from each school was determined through a sample size calculation, ensuring adequate statistical power to detect meaningful relationships between the variables under investigation. This calculation considered factors such as the desired level of confidence, margin of error, and the expected variability in responses.

A stratified random sampling technique was employed to ensure representation from different subgroups within the target population. Stratification was based on relevant factors, including years of teaching experience and position within the school hierarchy. This stratified random sampling helped to mitigate potential bias and enhance the generalization of the findings. Before data collection, ethical considerations were addressed. Informed consent was obtained from all participants, ensuring they were fully aware of the study's purpose, procedures, and their rights. Confidentiality and anonymity were maintained throughout the study, protecting the identities and responses of all participants. The data collected were used solely for this research and will be securely stored by the relevant ethical guidelines and regulations.

Table 1. *Population and Sampling Procedure*

	Digos City National High School	Marber National High School	Matanao National High School	Sta. Cruz National High School	Overall total
Total Number of Teachers	447	57	102	90	696
Total Number of Teachers with 5 Years' Experience	82	11	11	33	137

2.3 Research Instrument
This study utilized an adapted questionnaire. Three sets of instruments were used to gather the data for this study. The first part consisted of a demographic profile and the survey questionnaire, which were used to determine the level of transparency in the study by Gabriel (2022). The second set was adapted from Hanberger, A. (2016) to determine the level of governance in the self-implementing secondary schools of Digos City and Davao del Sur.

2.4 Data Collection and Gathering Procedure
The permission letter was secured from the Office of the Schools Division Superintendents of Digos City and Davao del Sur Divisions. Another letter was sent to the Public Schools Division Superintendent and the School Heads to distribute the questionnaires to the respondents. Upon approval, the administration and distribution of the questionnaire were personally administered and facilitated by the researcher. The questionnaires were retrieved immediately after the conduct, and the gathered data were scored, recorded, and classified with the guidance of the statistician. The results of the computation were tabulated, analyzed, and interpreted by the study's purpose.

The researcher asked experts to validate the survey instruments used in the study. Once validated, the researcher surveyed with the respondents. The researcher personally administered the survey questionnaires to the respondent-teachers. The researcher was acquainted with the respondents in the study. The researcher asked experts to validate the survey instruments to be used in the study. Once validated, the researcher conducted a survey with the respondents. The researcher personally administered the survey questionnaires to the respondent-teachers. The researcher was acquainted with the respondents in the study.

2.5 Data Analysis
The following statistical tools were used, and the null hypothesis was tested at a 0.05 level of significance. The data gathered was tallied and analyzed using statistical methods.

Relative Frequency. This statistical tool was used to determine the demographic profile of the respondents.
Mean. This statistical tool was used to measure the level of transparency and governance in self-implementing secondary schools.
T-Test. This statistical tool was used to determine the significant difference in the level of transparency and governance when analyzed by the demographic profile of secondary school teachers.
ANOVA (Analysis of Variance) – Applied to assess whether there are statistically significant differences in the level of transparency and governance based on grouped demographic variables (e.g., age, years of service).
Pearson's R. In this study, this statistical tool will be used to determine the relationship between transparency and governance in self-implementing secondary schools.

2.6 Ethical Consideration
The researcher was responsible for ensuring the safety of the respondents during the survey. During the conduct, the researcher must explain the purpose of the study, their role as participants, and the possible benefits they may gain from participating in the study. This was done during the orientation. The data from the survey were utilized for research purposes only. All information was provided and remained confidential and anonymous. Ethical considerations were discussed with the respondents. The ethics of plagiarism were also taken into consideration. To avoid such issues, the researcher must ensure that proper credit, attribution, and acknowledgment of the works of authors are cited correctly. Before the final printing of this study, a plagiarism detection tool was utilized to determine the similarity index of this manuscript.

3.0 Results and Discussion
3.1 Demographic Profile of Self-Implementing Secondary Schools
Table 2 presents the demographic profile data for the analysis of transparency and governance in self-implementing secondary schools. The majority (32) of the respondents have rendered 1 year of service (23.5%); on the other hand, 22 of the respondents (16.2%) have been in service for five years or more. There were 62 (58.5%) respondents who were aged 40 or younger. However, only 22 (16.2%) were aged 41-50. Furthermore, the data on sex revealed that the majority of the teachers, 84 (61.8%), are female, and only 52 (38.2%) are male.

Table 2. *Demographic Profile of Teachers of the Self-Implementing Secondary Schools*

Indicators	Frequency	Percentage
Years of Service		
1 year	32	23.5%
2 years	29	21.3%
3 years	28	20.6%
4 years	25	18.4%
5 years	22	16.2%
Age		
27	23	16.9%
28	27	19.9 %
29	25	18.4%
30	21	15.4%
31	8	5.9%
32	23	16.9%
33	7	5.1%
34	1	.7%
35	1	.7%
Sex		
Female	84	61.8%
Male	52	38.2%

This demographic context aligns well with the principles of good governance in education. According to Tshiunza (2018), younger teachers are more participative in creating strong governance structures that emphasize transparency and accountability; they play a pivotal role in fostering an environment of trust and cooperation among all stakeholders. When school leaders and teachers, who are often seen as role models, embody values of transparency, it ensures that decision-making processes are open, transparent, and inclusive.

Based on their findings, Pagunsan and Moyani (2024) observed that teachers with comparatively shorter tenures in the profession demonstrated a heightened perception of accountability within school management. This was particularly pronounced in key domains, including strategic leadership, resource stewardship, and stakeholder engagement. The study further suggests that these educators are more likely to endorse and enact practices aligned with accountability, positioning them as critical agents in advancing effective and transparent governance in educational institutions.

Moreover, Unda (2023) examines the concept of shared accountability within the context of school governance, highlighting the crucial role of clearly defined expectations and reciprocal influence among stakeholders. The study underscores that cultivating a culture of shared responsibility, particularly one that promotes inclusive participation in institutional decision-making, can significantly enhance transparency, trust, and collaborative dynamics within the educational environment. The general conclusion derived from these observations is that governance processes in self-implementing schools tend to be similar in varying demographic groups. This means that the governance structure within the school is followed uniformly, regardless of the teachers' age, gender, or level of experience.

3.2 Level of Transparency in Self-Implementing Secondary Schools

Table 3 shows the self-implementing secondary schools. The indicators of transparency in self-implementing secondary schools, in terms of Budgeting, Accounting, Procurement, and Asset Management. Showed no difference and were all described as excellent. The overall mean rating of transparency in self-implementing was standard deviation, 3.45 which was described as good.

Table 3. *Level Of Analysis of Transparency in Self-Implementing Secondary Schools*

Indicator	Mean	Descriptive Level
Budgeting	3.48	Good
Accounting	3.43	Good
Procurement	3.47	Good
Asset Management	3.42	Good
Overall	**3.45**	**Good**

The findings on the level of transparency in self-implementing secondary schools are promising in terms of budgeting, accounting, asset management, and procurement. This means that the teachers sometimes observe transparency. According to Castillo and Gabriel (2020), such transparency practices are crucial for reinforcing accountability and strengthening public trust in the management of educational resources. The findings suggested that when financial transactions and resource utilization are openly communicated, they encourage active stakeholder involvement and reduce opportunities for mismanagement or misuse of public funds.

The findings conformed to Araga's (2019) assertion that adherence to the principle of transparency offers a solid foundation for evaluating potential expenditures and ensuring the proper allocation of government funds in basic education in the Philippines. The findings suggested that practicing transparency and accountability, regardless of the extent to which they are implemented, plays a critical role in preventing corruption and the misuse of public resources by promoting integrity, oversight, and fiscal responsibility in school financial management. Transparency and accountability are two essential legal obligations in managing school financial resources. Transparency ensures that resources are used effectively and efficiently, while accountability provides mechanisms for holding individuals and institutions responsible for their financial decisions. By improving budget transparency in budgetary practices, self-sustaining secondary schools can strengthen their stakeholder relationships and help create a more participatory and effective learning environment.

3.3 Level of Governance of Self-Implementing Secondary Schools

Table 4 presents the level of observed governance in self-implementing secondary schools, where the data revealed that all indicators of governance were described as excellent, and the overall mean of governance was 3.46, which was described as good. The study's findings showed that the teachers positively observed the governance of self-implementing secondary schools. This further implies that the teachers sometimes observe good governance.

Table 4. *Level of Governance of Self-Implementing Secondary Schools*

Indicators	Mean	Descriptive Equivalent
Transparency and Accountability	3.42	Good
Effectiveness and Efficiency	3.43	Good
Equity and Inclusiveness	3.53	Good
Overall	**3.46**	**Good**

|The data revealed the governance practices of self-implementing schools, which conformed to the idea of Leechman et al. (2019) that governance is the mechanisms an organization employs to ensure its members adhere to established policies and procedures, as indicated in the study. It plays a pivotal role in promoting growth, development, and poverty reduction even within educational institutions. In the school setting, effective governance can significantly contribute to improved educational outcomes and enriched student experiences.

However, the findings revealed below the expectation of González-Falcón et al. (2019), who emphasized that good governance in the context of education means that school administrators must ensure that financial and material resources are allocated effectively, decisions are made fairly, and policies are consistently implemented transparently. This transparency and fairness are crucial in preventing mismanagement, corruption, and unequal distribution of educational resources.

Furthermore, Gaspar et al. (2022) conducted a study focusing on transparency and accountability in the management of school financial resources in the Philippines. Their research highlighted that effective financial management is crucial for ensuring that resources are utilized efficiently and equitably, thereby preventing mismanagement and corruption. The study emphasized the importance of transparency in financial decisions and accountability mechanisms to uphold fairness in resource allocation and policy implementation within educational institutions.

3.4 Difference in Transparency Among Self-Implementing Secondary Schools when Analyzed Based on Demographic Profiles

Table 5 illustrates the significant difference in transparency among self-implementing secondary schools when analyzed according to their demographic profile. The comparison of years of service produced a p-value of 0.984, much greater than the typical significance threshold of 0.05. The comparison of sex yielded a p-value of 0.194, which is once more significantly higher than the significance level. Likewise, the age analysis had a p-value of 0.792, which is well above the significance level. This means that gender does not appear to be a factor affecting how teachers perceive or experience governance in these schools. This result means that there is no statistically significant variation in practices of governance according to the years of service, age, and sex of teachers; hence, it does not seem to be an element that affects differences in perceptions or experiences of governance in self-implementing schools. This implied that transparency in the organization indicated good governance and leadership. These values should be instilled in the schools.

Table 5. *Difference in Transparency Among Self-Implementing Secondary Schools when Analyzed Based on the Demographic Profile*

Profile	Statistics	P-value	Decision	Interpretation
Years in service	.094	.984	Failed to reject	Not significant
Sex	1.306	.194	Failed to reject	Not significant
Age	.518	.792	Failed to Reject	Not significant

Furthermore, the results suggest that consistency in governance practices across different teacher demographics may reflect the effectiveness of standardized policies and clear communication channels within the institution. The lack of variation suggests that governance is applied equitably, regardless of personal characteristics such as tenure, age, or gender. This could be indicative of a strong institutional culture that values transparency, accountability, and inclusivity, where leadership practices are designed to ensure uniformity and fairness in decision-making processes. It also implies that the focus on leadership training and the establishment of governance frameworks may be key to ensuring that all teachers, irrespective of their background, are aligned with the school's governance practices.

The findings, however, indicate that transparency in school accounting in the Philippines is primarily upheld through the use of a Transparency Board, as mandated by the Anti-Red Tape Act of 2007 (RA 9485). This board publicly displays key information about the school's financial activities, including budget allocations, expenditures, and fund liquidation. By doing so, the Transparency Board promotes accountability and enables stakeholders to monitor how school resources are being utilized.

Further, the findings of Al-Mekhlafi and Alosaimi (2023), which highlight a very high level of adherence to governance principles, particularly transparency, among public secondary school principals, can provide a valuable lens through which to examine the differences in transparency practices among self-implementing secondary schools. Self-implementing schools, which often have greater autonomy over their budgets and operations, may exhibit variability in how effectively transparency is practiced, depending on factors such as leadership capacity, access to training, and institutional support.

The high level of transparency observed in Al-Mekhlafi and Alosaimi's study implies that where governance frameworks are clearly defined and supported, regardless of the level of decentralization, school leaders are capable of upholding strong transparency measures. In contrast, self-implementing schools without robust oversight mechanisms or principals fully committed to governance principles may struggle with inconsistencies in financial disclosure and accountability.

3.5 Difference in Governance Among Self-Implementing Schools when Analyzed Based on Demographic Profile

Table 6 illustrates the significant differences in governance among self-implementing schools when analyzed based on their demographic profiles. The comparison of years of service produced a p-value of 0.374, much greater than the typical significance threshold of 0.05. The comparison of sex yielded a p-value of 0.883, which is once more significantly higher than the significance level. Likewise, the age analysis had a p-value of 0.908, which is well above the significance level. This means that gender does not appear to be a factor affecting how teachers perceive or experience governance in these schools. This result means that there is no statistically significant variation in practices of governance according to the years of service, age, and sex of teachers; hence, it does not seem to be an element that affects differences in perceptions or experiences of governance in self-implementing schools.

Table 6. *Difference in Governance Among Self-Implementing Secondary Schools when Analyzed Based on Demographic Profile*

Profile	Statistics	P - value	Decision	Interpretation
Years of Service	F = 1.071	.374	Failed to reject	Not significant
Sex	t = .147	.883	Failed to reject	Not significant
Age	F = .418	.908	Failed to reject	Not significant

Furthermore, the results indicate that variations in perceptions or experiences of governance observed among teachers with different service durations are not statistically significant. That is, the duration of years that a teacher has worked in a self-implementing school does not seem to have any effect on his or her perception or experience of governance.

The finding, however, does not necessarily imply that experience is irrelevant to understanding governance practices. Instead, it may suggest that governance frameworks and policies are implemented consistently across varying levels of tenure, resulting in relatively similar experiences among teachers regardless of tenure. This consistency could indicate effective policy dissemination and adherence to governance frameworks within self-implementing schools Zeb et al., 2020) . Nevertheless, it is also possible that more nuanced factors—such as the quality of leadership, the school's internal culture, or teachers' roles in decision-making processes—may have a more substantial influence on governance perceptions than years of service alone.

This implies that the duration of a teacher's service in a self-implementing school does not significantly influence their perceptions of governance, suggesting that the governance structures and practices are applied uniformly across the institution. Whether a teacher is a newcomer or has several years of experience, they may similarly perceive governance, potentially due to consistent policies, leadership styles, and institutional norms (Konow et al., 2020). These findings suggest that governance processes, once established, tend to become standardized and are less influenced by the individual experiences or tenure of the staff.

3.6 Significant Relationship Between Transparency and Governance of Self-Implementing Secondary Schools

Table 7 shows the significant relationship between transparency and governance of self-implementing secondary schools. A Pearson r correlation data analysis was performed to test the significant relationship between transparency and governance of self-implementing secondary schools. The analysis revealed that the transparency and governance of self-implementing secondary schools were found to have a moderate positive correlation, r = .465. Moreover, the p-value is less the .05, which implies significance.

Table 7. *Relationship Between Transparency and Governance of Self-Implementing Secondary Schools*

Pair of Variables	R-value	P-value	Decision	Interpretation
Transparency and Governance	.465	.000	Reject Ho	Significant

Thus, the null hypothesis is rejected, indicating a significant relationship between transparency and governance in self-implementing secondary schools. This implied that transparency in the organization indicated good governance and leadership. These values should be instilled in the schools. According to Paraiso (2022), effective governance is a fundamental pillar for the success of self-managing or self-implementing schools. The findings suggested that strong governance is not only achieved through structured policies, but more critically through the active participation of key stakeholders—including teachers, School Governing Bodies (SGBs), parents, and students—in making informed decisions. The study emphasizes that transparency in areas such as financial operations and educational performance plays a key role in building trust and empowering stakeholders to hold the school accountable.

From the result, it can be inferred that there is a concrete manifestation of Felt Accountability Theory (Tetlock, 1980), wherein the relationship between transparency and governance in self-implementing secondary schools is highlighted. According to this theory, individuals feel accountable for their actions when they perceive that their decisions are subject to scrutiny by others, especially those who are directly affected by the outcomes. In the context of self-governing schools, transparency in governance practices ensures that leadership decisions, particularly in areas such as financial management and educational performance, are open to stakeholder evaluation. The strong positive correlation between transparency and governance found in this study suggests that prioritizing transparency enhances a sense of accountability among leaders and stakeholders, ultimately fostering better governance (Paraiso, 2022).

4.0 Conclusion

The majority of teachers had two years of teaching experience. Most of the teacher-respondents are aged 28. Lastly, it was found that most of the teachers are female. The level of observed transparency in the operations of self-implementing secondary schools was described as good. In general, the transparency in terms of budgeting, accounting, procurement, and asset management was maintained effectively, ensuring that all stakeholders were well-informed and could hold the school accountable. The level of governance, in terms of transparency and accountability, effectiveness and efficiency, and equity and inclusiveness, observed in these schools was also described as good. School leaders and management demonstrated governance.

The significant difference in transparency when analyzed based on the demographic profile is found to have no statistical significance. This means that years of teaching, age, and sex do not affect the level of transparency in self-implementing secondary schools. The study found that there was no significant difference in the level of governance when analyzed according to teachers' demographic profiles in terms of years of teaching experience, sex, and age. This indicates that governance practices in self-implementing secondary schools are perceived consistently across diverse groups of teachers. Given the significant relationship between transparency and governance, the results suggest that both elements are interdependent.

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7.0 Conflict of Interests

Not indicated

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9.0 References

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