

Transparency and Accountability of School Leaders in Delivering Educational Services to Stakeholders

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Abstract

In the pursuit of effective governance, whether in government or a small establishment, the role of a leader was undeniably significant. Leadership was not just about guiding people; it was about fulfilling responsibilities with accountability and transparency toward one's constituents. This descriptive-correlational research examined school leaders' practices in ensuring transparency and accountability in key areas such as resource management, financial liquidation, and conflict resolution. It also assessed the strategies they used in these areas. Additionally, it explored the challenges they faced and aimed to develop plans to improve existing practices and strategies, ensuring transparency and accountability in delivering educational services to stakeholders. The study employed total enumeration purposive sampling, comprising 192 respondents, including school leaders, master and head teachers, SPTA Presidents, and SSLG and SELG Presidents from elementary and secondary schools in the Daet North and South Districts for SY 2024-2025. The study also utilized adapted versions of existing survey questionnaires. The results showed that the respondents agreed that all indicators outlined in the survey questionnaires were very much practiced in the key areas such as resource management, liquidation reporting, and conflict resolution, as well as the challenges they faced. The school leaders of the Daet North and South Districts actively implemented strategies to promote transparency and accountability in decision making. The greatest challenge faced by school leaders was the implementation of DepEd Orders, Memoranda, and other issuances. The study found a very strong relationship between the practices and strategies employed by school leaders in the Daet North and South Districts. As an output, a sustainability plan was proposed to support school leaders in maintaining and further strengthening their established practices and strategies in delivering educational services to stakeholders.

Keywords: Transparency; accountability; school leader; managing school resources; liquidation report; handling conflicts; sustainability plan

1. Introduction

Honesty was a fundamental value, particularly in politics and leadership. According to Scarnati (1997), effective leadership transcended technical skills, requiring honesty and integrity. Without these values, other leadership abilities became ineffective. Taylor and Thomas (2019) highlighted that honesty in leadership involved transparent communication, where leaders openly shared information, fostering trust and credibility within their teams. Hendar et al. (2023) emphasized the importance of good governance in public administration, which included transparency, integrity, responsibility, and fairness. In Indonesia, a well-structured government system was crucial for national progress, ensuring accountability and transparency in

public services. Similarly, in the Philippines, transparency enabled both internal and external stakeholders to access and influence government operations (Castillo and Gabriel, 2020). Public officials were accountable for reporting on resource utilization, and transparency ensured governance accountability (Armstrong, 2005).

The 1987 Philippine Constitution (Article II, Section 28) mandated full public disclosure of government transactions, reinforcing accountability. Republic Act No. 9155, the "Governance of Basic Education Act of 2001," further strengthened this by integrating transparency into education administration. However, transparency issues persisted, as highlighted in the 2023 Basic Education Report by Sara Duterte. Concerns included procurement delays, outdated guidelines, and low bidder participation, which undermined the education system's integrity.

A significant issue in the education sector involved P125 million spent in just 11 days (Crisostomo, 2023), raising doubts about financial management. Despite the Department of Budget and Management allocating P924.7 billion to education in 2024, fund mismanagement remained a critical issue. Parent-Teacher Associations (PTAs) played a role in ensuring financial transparency, but discrepancies persisted. In Camarines Norte, school leaders faced challenges in transparency, particularly in resource management. Conflicts between teachers and administrators often arose from leadership attitudes and accountability gaps. A sad event in Davao de Oro, where a teacher allegedly died due to stress from mistreatment, underscored the consequences of poor leadership (Espinosa, 2024). Bias in conflict resolution was another common issue affecting school governance.

This study aimed to examine how school leaders in the Daet North and South Districts ensured transparency and accountability in their practices and strategies, particularly in school property management, financial reporting, and conflict resolution. It also explored the challenges they faced in maintaining these principles while delivering educational services. Additionally, the study sought to determine the significant relationship between the practices and strategies employed to ensure transparency and accountability in decision making. The findings contributed to understanding the role of leadership in fostering good governance and creating a positive work environment. This research highlights the practices and areas for improvement, offering insights that can inform policy development and enhance leadership training programs in the education sector.

2. Methodology

The study utilized a quantitative research method with a descriptive correlational research design. It also employed adapted survey questionnaires from the study by Lapuz (2023), "School Heads' Authority, Accountability, Empowerment as Functions of School Performance," and from Olaso and Borja. (2019) in their study, "Professional Accountability of Secondary School Heads Towards Quality Assurance," as well as The Philippine Professional Standards for School Heads (PPSSH) Domain 2. The data were analyzed using descriptive statistics, such as the weighted mean, to determine the practices and strategies employed, as well as the challenges faced by the school leaders in ensuring transparency and accountability. Inferential statistics, such as Pearson product-moment correlation, were used to determine the significant relationship between their practices and strategies employed to ensure transparency and accountability in decision-making.

3. Results and Discussion

3.1. School Leaders' Practices on Transparency and Accountability on Managing Educational Resources Structure

3.1.1. Managing School Properties

Managing school properties pertains to the actions undertaken by school leaders to effectively oversee and maintain school-owned facilities and assets. Transparency, which involves openly sharing information and decisions with stakeholders, and accountability, the responsibility for one's actions and their outcomes, are essential components of this process. Table 1 presents the level of transparency and accountability demonstrated by school leaders in managing school properties.

Table 1. Transparency and Accountability along Managing School Properties

Indicators	Weighted Mean	Verbal Interpretation
1. Demonstrate knowledge and understanding of policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal in managing school facilities and equipment.	3.66	VMP
2. Manage school facilities and equipment in adherence to policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal.	3.63	VMP
3. Establish shared accountability in managing school facilities and equipment in adherence to policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal.	3.65	VMP
4. Systematize processes in managing school facilities and equipment in adherence to policies, guidelines, and issuances on the acquisition, recording, utilization, repair and maintenance, storage, and disposal.	3.59	VMP
Overall Weighted Mean	3.63	VMP

Legend: 1.00-1.74 = Not at All Practiced (NAP); 1.75-2.49 = Least Practiced (LP); 2.50-3.24 = Practiced (P); 3.25-4.00 = Very Much Practiced (VMP)

The data show that Indicator 1 "Demonstrate knowledge and understanding of policies and issuances on the acquisition, recording, utilization, repair and maintenance, storage, and disposal in managing school facilities and equipment," was the highest-rated indicator, with a weighted mean of 3.66, interpreted as very much practiced. In contrast, Indicator 4 "Systematize processes in managing school facilities and equipment in adherence to policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal," received the lowest weighted mean of 3.59, also interpreted as very much practiced. Overall, the weighted mean for transparency and accountability in managing school properties is 3.63, indicating that these practices are very much practiced.

This is in adherence to Republic Act No. 9155, also known as the "Governance of Basic Education Act of 2001." The act underscores the importance of operationalizing the principles of accountability and transparency at all levels of educational governance. Specifically, Section 4 of the law highlights the critical role of school leaders, assigning them the responsibility for both administrative and instructional supervision of a school or a cluster of schools. This legislative framework emphasizes that school leaders are instrumental in ensuring that educational facilities are properly managed and maintained, reinforcing their accountability in creating a safe, effective, and sustainable learning environment.

The data, however, also imply that there is a need for the school leaders of the Daet North and South Districts to consistently demonstrate mastery in applying the authority, responsibility, and accountability expected of them to effectively manage the school's properties. Every school has its own needs, particularly in property management. The interpretation falls under very much practiced, meaning there are explanations for their responses, such as delivery delays and stockroom limitations, which affect transparency records. In

School B, the department provided the school with a tractor for students in agriculture subjects. However, due to a lack of stockrooms, the tractor was destroyed when a flood occurred. Although resources are available, the absence of proper storage and a secure place to keep them leads to damage, preventing their intended use.

The proper management of school facilities, guided by transparency and accountability, becomes a cornerstone for sustainable improvements in the quality of basic education. Likewise, the Philippine Professional Standards for School Heads (PPSSH) outlines the principles of quality leadership within the country's education system. One of the key competencies of school leaders is their ability to efficiently oversee system processes within the school. This involves comprehending and applying laws, policies, guidelines, and issuances concerning the management of human, financial, and material resources. Furthermore, school heads are tasked with fostering a culture of transparency and accountability to ensure the continuous and effective delivery of basic education services. They are committed to promoting efficiency, effectiveness, and fairness in performing their duties, thereby contributing to the overall organizational health of their schools (DepEd Order No. 24, s. 2020).

The results were supported by the study of Anderson et al. (2019), stating that school leader's role requires collaboration with teachers, staff, and external stakeholders, aligning resources to support student learning and organizational growth. By adhering to these management principles and legislative mandates, school leaders are better positioned to optimize the use of educational facilities, fostering a setting that supports and enhances academic achievement and holistic development of students, specifically in Daet North and South Districts.

3.1.2. Liquidation Reports

Liquidation reports refer to the process by which school leaders manage the school's financial resources and ensure they are properly utilized for their intended purposes. This process involves careful documentation, thorough reporting, and precise verification to provide an accurate and transparent account of financial transactions. Table 2 highlights the level of transparency and accountability demonstrated in the preparation of liquidation reports.

Table 2. Transparency and Accountability on Liquidation Reports

Indicators	Weighted Mean	Verbal Interpretation
1. Demonstrate knowledge and understanding of policies, guidelines, and issuances in managing finances such as allocation, procurement, disbursement, and liquidation aligned with the school plan.	3.59	VMP
2. Manage finances adhering to policies, guidelines, and issuances in allocation, procurement, disbursement, and liquidation aligned with the school plan.	3.60	VMP
3. Exhibit efficient and effective practices in the management of finances consistently adhering to policies, guidelines, and issuances in allocation, procurement, disbursement, and liquidation aligned with the school plan.	3.57	VMP
4. Create and implement a checking mechanism to sustain efficient and effective management of finances while adhering consistently to policies, guidelines, and issuances in allocation, procurement, disbursement, and liquidation aligned with the school plan.	3.51	VMP
Overall Weighted Mean	3.57	VMP

Legend: 1.00-1.74 = Not at All Practiced (NAP); 1.75-2.49 = Least Practiced (LP); 2.50-3.24 = Practiced (P); 3.25-4.00 = Very Much Practiced (VMP)

It reveals that Indicator 2, which involves managing finances in adherence to policies, guidelines, and issuances related to allocation, procurement, disbursement, and liquidation aligned with the school plan, got the highest weighted mean of 3.60, interpreted as very much practiced. On the other hand, Indicator 4 which pertains to creating and implementing a checking mechanism to ensure the efficient and effective management of finances while consistently adhering to policies, guidelines, and issuances in allocation,

procurement, disbursement, and liquidation aligned with the school plan, got the lowest weighted mean of 3.51, also interpreted as very much practiced. Overall, the weighted mean for transparency and accountability in liquidation is 3.57, interpreted as very much practiced.

This implies that the school leaders of the Daet North and South Districts apply the required knowledge and understanding of the authority, responsibility, and accountability expected of them in liquidating reports. They demonstrate professional independence in performing their functions as instructional leaders and administrative managers. In addition, they are guided by the policies of the Commission on Audit, ensuring that all expenditures are properly accounted for and meticulously scrutinized by this agency to maintain checks and balances, as well as to ensure the proper accounting and liquidation of funds.

The findings were affirmed by Talikan (2021), putting emphasis on fostering good governance in education, school administrators, principals, and office heads must ensure transparency and accountability in managing financial resources. Proper monitoring of expenses is essential to prevent fund misappropriation. Complying with the Transparency Seal requirements is an effective approach to discouraging corruption within schools.

In contrast, the data imply that there is a need for the school leaders of the Daet North and South Districts to consistently exhibit mastery in applying the authority, responsibility, and accountability expected of them in liquidating reports, as shown in Table Indicator 4, which has only a minimal difference compared to the others. The respondents want the school leaders of the Daet North and South Districts to demonstrate proper financial accountability—clearly stating where and how the funds were spent, for what purposes, how much remains, and how they can request funds when needed, such as for contest expenses, seminars, and training sessions.

The results were aligned with Kappel's (2019) claim that transparency is the practice of being open, honest, and straightforward about an organization's operations. It implies that there is nothing to conceal regarding records, transactions, or activities that impact the public's well-being. This idea is further supported by Fung (2014), who emphasized that management should be willing to open its books, transaction records, and other activities to stakeholders.

3.1.3. Handling Conflicts

Handling conflicts pertains to how school heads manage and resolve disputes or disagreements within the school environment. This process involves employing strategies that promote understanding, collaboration, and effective communication to address and mitigate issues. Table 3 presents the transparency and accountability demonstrated in handling conflicts within schools, particularly in decision-making.

Table 3. Transparency and Accountability in Handling Conflicts within the Schools such as Decision-making

Indicators	Weighted Mean	Verbal Interpretation
1. Demonstrate knowledge and understanding of laws, policies, guidelines, and issuances on managing school staff.	3.68	VMP
2. Manage staffing such as teaching load distribution and grade level and subject area assignment in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	3.69	VMP
3. Engage school personnel in maintaining effective management of staff in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	3.68	VMP
4. Empower school personnel in sustaining effective management of staff in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	3.63	VMP
Overall Weighted Mean	3.67	VMP

Legend: 1.00-1.74 = Not at All Practiced (NAP); 1.75-2.49 = Least Practiced (LP); 2.50-3.24 = Practiced (P); 3.25-4.00 = Very Much Practiced (VMP)

Among the indicators, Indicator 2 which pertains to managing staffing—such as teaching load distribution and grade-level and subject-area assignments in adherence to laws, policies, guidelines, and issuances based

on the needs of the school—received the highest weighted mean of 3.69, interpreted as very much practiced. Meanwhile, Indicator 4, which involves empowering school personnel to sustain effective management of staff in adherence to laws, policies, guidelines, and issuances based on the needs of the school, recorded the lowest weighted mean of 3.63, interpreted as very much practiced. The overall weighted mean for transparency and accountability in handling conflicts within schools, particularly in decision-making is 3.67, interpreted as very much practiced.

This implies that the school leaders of Daet North and South Districts understand and implement laws, policies, guidelines, and issuances that relate to the management of teachers and committed in ensuring efficiency, effectiveness and fairness in discharging functions. The policies such as the Philippine Professional Standards for School Heads (DepEd Order No. 024, s. 2020) and the Department of Education Order No. 35, s. 2004, which highlight managing staffing and workload distribution, directly reflects the principles outlined in DO 35, s. 2004, which mandates equitable workload distribution and adherence to Civil Service Commission rules.

Similarly, the grievance mechanism outlined in DO 35, s. 2004 ensures transparency and accountability in addressing conflicts, reinforcing the school leaders' roles in decision-making and conflict resolution. While school heads are limited in their disciplinary authority over personnel, their role in implementing these guidelines highlights their commitment to fostering a culture of fairness, integrity, and trust. This adherence to established policies likely contributes to the respondents' awareness and confidence in their school leaders' accountability and honesty, as reflected in the results.

On the contrary, the data imply that there is a need for the school leaders of the Daet North and South Districts to empower and commit to inspiring all school personnel and fellow school leaders to continuously pursue excellence and create a lasting impact on the school and community. The respondents want their school leaders to set an example, particularly in decision-making. For instance, when selecting teachers to attend seminars, distributing workloads, and assigning coordinators, the process must be conducted fairly and appropriately.

The findings align with the claim of Smith and Rollins (2020) that described accountability in leadership as critical, as it demonstrates the leader's commitment to taking responsibility for their actions and decisions. By modeling accountability, leaders foster a culture where team members are also expected to be accountable for their work and contributions. This mutual accountability helps establish a high-performance culture built on integrity.

Transparency within schools helps prevent actions that may harm students, parents, and employees and inherently boost the integrity of those running the school. A lack of integrity and unethical behavior contradicts the primary purpose of schools as institutions that instill social and moral values. By promoting transparency and ethical practices, schools can cultivate stakeholder trust and establish a culture of accountability.

3.2. Strategies School Leaders Employ to Ensure Transparency in the Decision-making Processes

3.2.1. Managing School Properties

Table 4 presents the strategies employed to ensure transparency in managing school properties. The data show that Indicator 1 “Creating an environment within the school that is conducive to teaching and learning,” received the highest weighted mean of 3.75, interpreted as very much employed. Conversely, Indicator 4, “Accept donations, gifts, bequests, and grants to upgrade teachers/learning facilitators' competencies, improve and expand school facilities, and provide instructional materials and equipment. Such donations or grants must be reported to the appropriate district supervisors and division superintendents, got the lowest weighted

mean of 3.53, interpreted as very much employed. The overall weighted mean is 3.65, which is also interpreted as very much employed.

Table 4. Strategies Employed to Ensure Transparency in Managing School Properties

Indicators	Weighted Mean	Verbal Interpretation
1. Creating an environment within the school that is conducive to teaching and learning.	3.75	VME
2. Administering and managing all personnel, physical, and fiscal resources of the school.	3.67	VME
3. Establishing school and community networks and encouraging the active participation of teachers' organizations, non-academic personnel of public schools, and parent-teacher community associations.	3.69	VME
4. Accept donations, gifts, bequests, and grants to upgrade teachers'/learning facilitators' competencies, improve and expand school facilities, and provide instructional materials and equipment. Such donations or grants must be reported to the appropriate district supervisors and division superintendents.	3.53	VME
5. Creating and sustaining a safe, orderly, nurturing, and healthy environment.	3.74	VME
Overall Weighted Mean	3.65	VME

Legend: 1.00-1.74 = Not at All Employed (NAE); 1.75-2.49 = Least Employed (LE); 2.50-3.24 = Employed (E); 3.25-4.00 = Very Much Employed (VME)

This implies that the strategy employed by the school leaders of Daet North and South Districts for managing school properties is "Creating an environment within the school that is conducive to teaching and learning." The results suggest that school leaders fulfill their roles and responsibilities to ensure that students and teachers have a conducive learning environment, ultimately promoting efficient and effective learning. The result was affirmed with the study of Valenzuela and Buenvinida (2021), the findings of their study indicated that the level of managerial competencies of school heads have a significant relationship with the school's performance. The competencies in various areas such as financial management, school operations, school safety, and management of staff, were also found to contribute significantly to the school's efficiency and quality.

On the contrary, the results were also suggested that there is a need for the school leaders of the Daet North and South Districts strengthen the strategy in "Accepting donations, gifts, bequests, and grants to upgrade teachers'/learning facilitators' competencies, improve and expand school facilities, and provide instructional materials and equipment. Such donations or grants must be reported to the appropriate district supervisors and division superintendents." The school leaders of Daet North and South Districts need for more proactive efforts in resource mobilization and compliance with reporting requirements to maximize the benefits of external support for enhancing school facilities and instructional materials. For instance, in School B and some schools in the Daet North and South Districts, along with the Schools Division Office, lacked proper documentation for land donations. This absence of formal records created challenges in managing and formalizing these donations.

The findings of Taylor and Thomas (2019) corroborate with the findings of this study, particularly the iteration of transparency in leadership is a key component of effective governance, and it encompasses several essential elements that contribute to its successful implementation. These elements include honesty, openness, accountability, and clarity, which together foster trust, engagement, and a culture of responsibility within organizations. Collectively, these elements of transparency contribute to stronger governance structures by reinforcing trust, promoting engagement, and cultivating a culture of accountability that ultimately leads to improved organizational performance.

3.2.2. Liquidation Reports

Table 5 presents the strategies employed to ensure transparency in Liquidation reports. The data show that Indicator 1 “Setting the mission, vision, goals, and objectives of the school,” received the highest weighted mean of 3.76, interpreted as very much employed. Conversely, Indicator 3, “Assessing and analyzing the needs and interests of teachers and other school personnel. got the lowest weighted mean of 3.58, interpreted as very much employed. The overall weighted mean is 3.65, which is also interpreted as very much employed. This implies that the strategy employed by the school leaders of Daet North and South Districts for liquidation report is “Setting the mission, vision, goals, and objectives of the school”.

Table 5. Strategies Employed to Ensure Transparency in Liquidation Reports

Indicators	Weighted Mean	Verbal Interpretation
1. Setting the mission, vision, goals, and objectives of the school.	3.76	VME
2. Addressing deficiencies and sustaining successes of current programs in collaboration with teachers and learners.	3.61	VME
3. Assessing and analyzing the needs and interests of teachers and other school personnel.	3.58	VME
4. Ensuring that the School Plan for Professional Development (SPPD) emerges from the Individual Plan for Professional Development (IPPD) and other identified needs of school personnel included in the SIP/AIP.	3.65	VME
5. Ensure that the objectives of the school development plan are supported with resources for training and development program.	3.66	VME
Overall Weighted Mean	3.65	VME

Legend: 1.00-1.74 = Not at All Employed (NAE); 1.75-2.49 = Least Employed (LE); 2.50-3.24 = Employed (E); 3.25-4.00 = Very Much Employed (VME)

The results suggest that the school leaders of the Daet North and South Districts perform their functions, duties, and responsibilities in alignment with the standards set by the Department of Education. They perform their duties with accountability and transparency based on the vision, mission, and goals of the Department of Education. The Republic Act No. 9155, also known as “Governance of Basic Education Act of 2001”, emphasized that “the principles of accountability and transparency shall be operationalized in the performance of functions and responsibilities at all levels.”

The same law also defines a school head as a person responsible for administrative and instructional supervision of a school or cluster of schools (Section 4). Their role requires collaboration with teachers, staff, and external stakeholders, aligning resources to support student learning and organizational growth. Their role requires collaboration with teachers, staff, and external stakeholders, aligning resources to support student learning and organizational growth (Anderson et al., 2019).

On the contrary, the results also suggested that the school leaders of the Daet North and South Districts need to strengthen their strategy in “Assessing and analyzing the needs and interests of teachers and other school personnel.” This may be due to the demands of essential responsibilities, which sometimes lead to the oversight of assessing the needs of personnel and students. The findings of Andrews (2017) in his article validated these results, emphasizing that accountability refers to the management’s responsibility for overseeing all activities and providing a fair, balanced, and clear assessment of the organization’s position and prospects to stakeholders.

3.2.3. Handling Conflicts

Table 6 presents the strategies employed to ensure transparency in Handling Conflicts within the Schools such as Decision-making. The data show that Indicators 3 and 9, “Resolving problems at the school level and “Building a community of learners among teachers” both received the highest weighted mean of 3.72, interpreted as very much employed. Conversely, Indicator 4, “Providing timely, accurate, and specific

feedback to teachers in a collegial manner regarding their performance”, got the lowest weighted mean of 3.59, interpreted as very much employed. The overall weighted mean is 3.67, which is also interpreted as very much employed.

Table 6. Strategies Employed to Ensure Transparency in Handling Conflicts within the Schools such as Decision-making

Indicators	Weighted Mean	Verbal Interpretation
1. Recommending the staffing complement of the school based on its needs.	3.68	VME
2. Assisting teachers and students to understand problems and identify possible solutions.	3.68	VME
3. Resolving problems at the school level.	3.72	VME
4. Involving stakeholders in meetings and deliberations for decision-making.	3.63	VME
5. Providing opportunities for growth and development of members as team players.	3.69	VME
6. Assisting teachers in identifying strengths and growth areas through monitoring and observation.	3.70	VME
7. Providing timely, accurate, and specific feedback to teachers in a collegial manner regarding their performance.	3.59	VME
8. Providing expert technical assistance and instructional support to teachers.	3.62	VME
9. Building a community of learners among teachers.	3.72	VME
10. Utilizing the basic qualification standards and adhering to pertinent policies in recruiting and hiring teachers/staff.	3.70	VME
Overall Weighted Mean	3.67	VME

Legend: 1.00-1.74 = Not at All Employed (NAE); 1.75-2.49 = Least Employed (LE); 2.50-3.24 = Employed (E); 3.25-4.00 = Very Much Employed (VME)

This implies that the strategies employed by the school leaders of the Daet North and South Districts for handling conflicts within schools, particularly in decision-making, include “resolving problems at the school level and building a community of learners among teachers.” The results suggest that school leaders are aware of the proper protocol for handling conflicts before escalating them to higher officials. Additionally, school leaders promote a collaborative and supportive learning environment where teachers share ideas, learn from one another, and enhance their teaching practices together. For instance, in School B and other schools under the Division Office of Camarines Norte, there are school grievance committees where school leaders address and resolve problems within the school, and school leaders also establishes committees that support school in enhancing school management, particularly in the teaching and learning process, such as the School Governing Council (SGC).

The findings of Emmanuel (2024) confirmed the results, emphasized that leaders who are adept at managing conflict and building strong, collaborative teams create positive school cultures, leading to improved teacher morale, student outcomes, and institutional stability. The study contributed to a deeper understanding of leadership dynamics and provided practical insights for enhancing school management practices in diverse educational contexts.

On the contrary, the results also suggested that the school leaders of the Daet North and South Districts need to strengthen their strategy in “Providing expert technical assistance and instructional support to teachers”. This indicates the necessity for school leaders to strengthen professional development programs, mentorship initiatives, and technical assistance to enhance teaching effectiveness and improve learning outcomes. The Division of Camarines Norte continues to extend support to school leaders, guiding them in their policies and responsibilities. Probably, the respondents perceive that their school leaders consistently offer support to both teachers and students.

The findings conformed in the article of Smith and Rollins (2020) described accountability in leadership as equally significant, as it demonstrates the leader’s commitment to taking responsibility for their actions and decisions. By modeling accountability, leaders foster a culture where team members are also expected to be

accountable for their work and contributions. This mutual accountability helps establish a high-performance culture built on integrity.

3.3. Relationship between School Leaders' Practices and the Strategies Employed to Ensure Transparency and Accountability in Decision-making

This study also determined the relationship between the practices of transparency and accountability and the strategies employed by school leaders in delivering educational services to stakeholders using the Pearson Product Moment Correlation (r).

Likewise, managing school properties adhering to demonstrate knowledge and understanding of policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal in managing school facilities and equipment is strongly associated with the strategy in creating an environment within the school that is conducive to teaching and learning. Moreover, liquidation report manages finances adhering to policies, guidelines, and issuances in allocation, procurement, disbursement, and liquidation aligned with the school plan is strongly associated to the strategy on setting the mission, vision, goals, and objectives of the school. Finally, managing staff such as teaching load distribution and grade level and subject area assignment in adherence to laws, policies, guidelines, and issuances based on the needs of the school is strongly correlated to the strategy resolving problems at the school level and building a community of learners among teachers.

Table 7. Relationship between Transparency and Accountability and the Strategies Employed to ensure Transparency and Accountability

Transparency and Accountability	Strategy Employed		Interpretation (r)	Remarks
	r	p -value		
Managing School Properties	.963**	.000	Very Strong	Significant
Liquidation Reports	.911**	.000	Very Strong	Significant
Handling Conflicts within School	.821**	.000	Very Strong	Significant

**Correlation is Significant @ 0.01 level (2-tailed).

The findings suggest that the school leaders of the Daet North and South Districts prioritize transparency and accountability in their strategies, particularly in key areas such as managing resources, liquidation reports, and handling conflicts. In managing resources, school leaders adhere to their function of providing students with a safe and conducive learning environment.

The findings are supported by Yan (2019) emphasizing that educational accountability should be understood as a complex network of relationships among multiple stakeholders.

3.4. Challenges School Leaders Faced in Upholding Transparency and Accountability when Delivering Educational Services

Transparency, accountability, and effective decision-making are critical pillars of educational leadership. These principles foster trust, inclusivity, and collaboration within schools, contributing to a well-functioning and responsive educational environment. However, achieving these ideals is not without challenges. Johnston (2022) confirmed that school leaders often face numerous obstacles that hinder their ability to consistently uphold these practices, particularly when delivering educational services to stakeholders. Table 8 presents the challenges school leaders encounter in upholding transparency and accountability while delivering educational services. The data reveal that all the indicators are present and experienced by the school leaders of the Daet Cluster, as indicated by the indicators, which all received a verbal description of very evident, signifying that these challenges are consistently faced by all school leaders.

Table 8. Challenges Faced by School Leaders in Upholding Transparency and Accountability in the Delivery of Educational Services

Indicators	Weighted Mean	Interpretation	Rank
1. Transparency in liquidating funds	3.57	VE	11
2. Delegation of tasks to teachers	3.63	VE	5
3. Decision on the allocation of funds	3.52	VE	14
4. Implementation of DepEd Orders, Memoranda and other issuances	3.68	VE	1
5. Recommendation of faculty and staff for promotion	3.64	VE	4
6. Assistance to faculty and staff in the formulation of clear goals	3.58	VE	10
7. Implementation of policies that would govern both students' and staff's behavior	3.61	VE	8
8. Approval of activities that can promote student learning and development	3.65	VE	3
9. Establishment of a strong partnership with other stakeholders	3.55	VE	12
10. Evaluation of teacher and staff performance	3.59	VE	9
11. Confidentiality in the records of both the students and the teachers	3.66	VE	2
12. Establishment of a strong support system from parents	3.55	VE	13
13. Manifestation of the characteristics of an instructional leader	3.62	VE	6.5
14. Support ICT integration in the teaching-learning process and other school transactions	3.62	VE	6.5
15. Sufficiency of school facilities	3.29	VE	15
Overall Weighted Mean	3.58	VE	

Legend: 1.00-1.74 = Not Evident (NE); 1.75-2.49 = Least Evident (LE); 2.50-3.24 = Evident (E); 3.25-4.00 = Very Evident (VE)

The data represent the responses from the respondents in the Daet North and South Districts. These findings highlight the challenges faced by school leaders in implementing transparency and accountability while delivering educational services to stakeholders. By identifying these challenges, the study provides insights that would guide the development of strategies to strengthen educational leadership in the cluster.

Among the challenges faced by school leaders, the three most significant are the implementation of DepEd Orders, Memoranda, and other issuances, which got a weighted average mean of 3.68, interpreted as very evident. Closely following is the challenge of ensuring confidentiality in the records of students and teachers, which received a weighted mean of 3.66, also interpreted as very evident. Another key challenge is the approval of activities aimed at promoting student learning and development, with a weighted mean of 3.65.

On the contrary, the data show that the top three least challenging factors based on the responses are as follows: The sufficiency of school facilities ranked last, with an average weighted mean of 3.29, interpreted as very evident. The second least challenging factor faced by school leaders is the decision-making process regarding the allocation of funds, with an average weighted mean of 3.52, also interpreted as very evident. The establishment of strong partnerships with other stakeholders, and the establishment of a strong support system from parents, both received the same weighted mean of 3.55, interpreted as very evident. The overall weighted mean for the challenges faced by the school leaders in upholding transparency and accountability is 3.58, interpreted as very evident.

This implies that the school leaders of the Daet North and South Districts experienced difficulties in the implementation of DepEd Orders, Memoranda, and other issuances, possibly due to late releases and varying interpretations of DepEd memoranda and orders. On the other hand, the least challenging issue faced by the school heads of the Daet Cluster is the sufficiency of school facilities. These challenges may not be perceived by the school heads, possibly because, as of now, the school facilities in each school within the Daet North and South Districts are in good condition and well-maintained.

The implementation of transparency and accountability in every organization is never easy. As mentioned in the article by Jonhston (2022), its implementations come with certain challenges. Some of these challenges are the avoidance of excessive legislation and regulation, giving politics its place in good governance, building broad-based support for reform, paying close attention to incentives for leaders and citizens, and assessing public opinion and the strength of the check and balance system.

Moreover, one of the guiding principles in the Philippine Professional Standards for School Heads (PPSSH), as stated in DepEd Order No. 24, s. 2020, emphasizes that school leaders are expected to reflect on the pervasive needs and concerns of learners, teachers, parents, the community, and other stakeholders to address them effectively.

3.5. Proposed Intervention Plan to Improve the Transparency and Accountability in Delivering Educational Services

Based on the responses, it is evident that the transparency and accountability of school leaders' practices in managing school properties were rated as very much practiced. Likewise, the liquidation reports and the handling of conflicts, including decision-making, also received the verbal interpretation of very much practiced. These results suggest that school leaders in the Daet North and South Districts demonstrate a strong commitment to transparency and accountability in delivering educational services.

In addition to assessing the practices of school leaders, this study also examined the strategies they employ to ensure transparency and accountability. The findings revealed that all the strategies listed as indicators are not only present but are actively utilized by school leaders to promote transparency in the delivery of educational services. The most strategy employed by school leaders in managing resources is creating an environment within the school that is conducive to teaching and learning. For liquidation report the strategies most employed is setting the mission, vision, goals, and objectives of the school. Lastly, on managing conflicts the most strategy employed are resolving problems at the school level and building a community of learners among teachers. It is evident that the school leaders in the Daet Cluster possess a high level of awareness regarding the importance of transparency and are committed to adhering to the standards set by the Department of Education. This commitment reflects their dedication to fostering a culture of accountability and transparency, which is essential for maintaining effective and ethical governance in educational management. Moreover, there is a significant relationship between the strategies employed and the practices of the school leaders of the Daet North and South Districts.

To further enhance and sustain this positive trend, the researcher proposes the implementation of a sustainability plan, which is attached in the appendices of this manuscript. This plan would help monitor the effectiveness of current practices, ensure compliance with transparency and accountability standards, and identify areas for continuous improvement. It aims to support the school leaders in the Daet North and South Districts. by maintaining their current practices and fostering collaboration with stakeholders, including learners, parents, teachers, and the local community.

A three-day seminar on Good Governance will be conducted, with participation from all school leaders, SSLG, SELG, GPTA, Head Teachers, and Master Teachers in the Daet North and South Districts. This seminar will serve as an excellent opportunity to revisit and reflect on their Key Responsibility Areas (KRAs). It will also provide a platform for sharing best practices, discussing challenges, and exploring innovative strategies to enhance transparency and accountability in school leadership. The seminar will emphasize the crucial role of school leaders in upholding ethical standards, ensuring open communication with stakeholders, and implementing policies that promote integrity and responsible decision-making. Furthermore, it will feature expert speakers, interactive workshops, and collaborative discussions aimed at empowering participants with the necessary skills and knowledge to effectively fulfill their roles. Ultimately, this initiative

seeks to strengthen the commitment of educational leaders to fostering a culture of good governance, transparency, and accountability within their respective schools and communities.

Through this platform, the school leaders from the Daet North and South Districts of the Division of Camarines Norte will be able to maintain and sustain their transparency and accountability while being reminded of their roles and responsibilities in delivering effective and efficient educational services to their stakeholders.

4. Conclusions

The respondents strongly agree that all indicators outlined in the survey questionnaire were very much practiced in the key areas of transparency and accountability, such as managing school properties, preparing liquidation reports, and handling conflicts, including decision-making within the schools. The school leaders in the Daet North and South Districts actively implement strategies to promote transparency in decision-making within their schools. Among the strategies for resource management, liquidation reporting, and conflict resolution, the most employed strategy includes creating a school environment conducive to teaching and learning, establishing the school's mission, vision, goals, and objectives, resolving problems at the school level, and fostering a community of learners among teachers. These strategies are essential in ensuring transparency and accountability in delivering educational services to stakeholders. Based on the computed *r*-values, it is concluded that all three domains of school leadership practices in the Daet Cluster and the strategies employed to ensure transparency in decision-making processes exhibit a positive correlation, specifically a very strong relationship. School leaders face significant and consistent challenges in upholding transparency and accountability when delivering educational services. The greatest challenge faced by school leaders in the Daet North and South Districts is the implementation of DepEd Orders, Memoranda, and other issuances. To sustain and further enhance these practices, the researcher recommends implementing a sustainability plan that will support school leaders in maintaining their established strategies while fostering collaboration with key stakeholders, including learners, parents, teachers, and the local community.

5. Recommendations

The following are the recommendations of the study: Conducting training, workshops, and evaluations to improve governance. Monitoring and reporting systems may be in place to ensure transparency and proper resource management. Regular assessments and feedback will help schools use funds effectively. A sustainability plan with capacity-building programs, leadership assessments, and stakeholder feedback is also suggested to maintain best practices and high governance standards. A seminar on good governance is recommended to strengthen school leaders' strategies. This will provide updated skills, address challenges, and improve governance, transparency, and accountability in schools within the Daet North and South Districts. School leaders may enhance their strategies for transparency and accountability in decision-making. This can be done through continuous training and professional development. Strengthening their governance skills will lead to long-term improvements in educational services. To support school leaders in addressing governance challenges, targeted programs like training, mentoring, and resource assistance are recommended. Participation in seminars and following the sustainability plan will ensure continuous improvement, helping schools maintain transparency, accountability, and efficiency. For future researchers may expand this study to other school districts in Camarines Norte for a broader view of leadership transparency and accountability. Comparing public and private schools can offer insights into governance differences. Further research can also examine the impact of leadership on student learning and teacher performance to help improve policies and school governance.

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