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# Exploring the Impact of Transparent, Ethical and Accountable (Tea) Governance in the Management of Public Schools

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### ABSTRACT

Transparent, Ethical, and Accountable (TEA) governance in public schools plays a vital role in fostering an educational environment that promotes quality, inclusiveness, and equity. Grounded in the principles of transparency, ethics, and accountability, TEA governance supports the development of trust, integrity, and responsibility among school administrators, educators, and stakeholders. Transparency refers to the open and honest sharing of information regarding policies, financial decisions, and resource allocations, thereby strengthening stakeholder engagement and institutional credibility. Ethical governance involves adherence to moral standards, fairness, and integrity in all decision-making processes. It is fundamental to cultivating a culture of trust and professionalism within the school system. Accountability, meanwhile, requires school leaders to assume responsibility for their actions, aligning them with institutional objectives and broader societal goals.

This study examined the implementation of TEA governance in public schools and its perceived impact on school management practices. A self-constructed survey questionnaire was personally distributed to public school teachers in a district within the Division of Quezon. Data collected were analyzed using frequency counts, weighted arithmetic mean, and Pearson correlation coefficient to assess the levels of implementation, perceived impact, and their relationship to school management practices.

The findings revealed that TEA governance is generally practiced and agreed upon, especially in the areas of transparency, ethics, and accountability. However, challenges remain in areas such as financial transparency, procurement procedures, and mechanisms for addressing unethical conduct. Although TEA governance demonstrated positive effects on school responsiveness, stakeholder satisfaction, and communication, no statistically significant relationship was found between its implementation and immediate impact on school management outcomes. These findings led to the development of the BEAT (Building Ethics, Accountability, and Transparency in Schools) program, aimed at addressing governance gaps.

It is recommended that school heads intensify financial transparency, foster stakeholder involvement, enhance resource allocation, and implement the BEAT program to strengthen school governance and leadership over time.

**Keywords:** TEA Governance, Transparency, Ethical Standards, Accountability, Public Schools, School Management, BEAT Program, School Governance

### I. Introduction

Transparent, ethical and accountable (TEA) governance in public schools is fundamental to fostering an education system prioritizing quality, inclusiveness and equity. The principles of transparency, ethics and accountability collectively support the development of trust, integrity, and responsibility among school administrators, educators and stakeholders. Transparency ensures open sharing of policies, financial decisions, and resource allocations, building trust and engagement (UNESCO, 2021). Ethical Governance entails adhering to moral standards, fairness and integrity in decision-making, which is vital for maintaining institutional credibility (OECD, 2018). Accountability requires school leaders to take responsibility for their actions, aligning them with institutional and social goals (World Bank, 2020).

The importance of these principles is reinforced by the 1987 Philippine Constitution, specifically Article XI, Section 1, which establishes that public office is a public trust. This constitutional mandate enjoins public servants, including education officials, to act with accountability, integrity, and loyalty, ensuring ethical service delivery.

In alignment with this constitutional directive, the Department of Education (DepEd) CALABARZON Region implemented TEA Governance to uphold these principles in education management. TEA Governance, which stands for Transparent, Ethical, and Accountable Governance, is defined by DepEd as a framework that guides leaders and personnel in the education sector to adhere to the principles of transparency, ethical behavior, and

accountability in the delivery of education services (DepEd, 2021). It provides guidelines for ethical conduct, transparent processes, and efficient service delivery from regional offices to schools, ensuring that educational programs contribute to human and societal development.

At the school level, TEA Governance is operationalized through practices such as participatory decision-making, open and consultative school planning, public sharing of School Report Cards, timely submission of financial and performance reports, and consistent alignment of school activities with the Basic Education Development Plan (BEDP). School heads are tasked with embedding these principles in daily operations by modeling integrity, promoting shared leadership, ensuring stakeholder engagement, and upholding child-friendly and inclusive education practices. They are guided through standardized templates, governance tools, and monitoring checklists to ensure uniformity and alignment with national policies. Regular feedback is also provided through school visits, performance reviews, and validation of submitted reports by the Schools Division Office.

However, the implementation of TEA Governance faces challenges. A study by Villamor in 2022 identified obstacles such as limited access to digital platforms in rural areas, impeding the dissemination of information to stakeholders. Ethical Governance struggles with inconsistent standards due to inadequate training among school officials. The accountability mechanism also lacks robust monitoring and evaluation frameworks, making it difficult to assess the effectiveness of governance practices. These issues are exacerbated by resource constraints, particularly in unreached communities.

Moreover, the implementation of Transparent, Ethical and Accountable (TEA) Governance Management in public schools in the Philippines faces several challenges. A major issue is the lack of cooperation and participation from stakeholders, such as parents, teachers, and school administrators, who are not fully engaged or informed about governance processes and decisions. Additionally, inefficient communication channels lead to misinformation or lack of transparency regarding policies, programs, and professional growth opportunities. There are also challenges related to proper coordination among responsible people, which can impede the effective implementation of governance practices (Eclarin, 2019).

In one of the districts within the Division of Quezon, several significant challenges hinder the implementation of effective, Transparent, Ethical, and Accountable (TEA) Governance in public schools. One of the primary issues is the lack of basic infrastructure, as evidenced by the fact that 7 out of 12 elementary schools lack internet access, and 2 schools do not have electricity. These deficiencies severely limit the ability of teachers and students to utilize Information and Communication Technology (ICT) for instructional purposes. Additionally, there is a notable lack of engagement from stakeholders, as demonstrated by the low attendance at a recent parent meeting where only 12 out of 43 parents were present. This lack of participation suggests a broader issue of insufficient communication and involvement from the school community, which can further impede the implementation of TEA governance practices.

This study aimed to evaluate the extent of TEA Governance implementation and its impact on public school management, focusing on transparency, ethical standards, and accountability (TEA) governance in the management of public schools. The research sought to identify possible programs that could be proposed to enhance transparent and ethical Governance in public schools. By addressing these challenges, the study aimed to contribute to the achievement of both national education objectives and the United Nations Sustainable Development Goal 4, which emphasizes inclusive and equitable quality education. This comprehensive approach helped ensure that TEA Governance was effectively implemented, improving the District's overall management and educational outcomes.

#### Statement of the Problem

This study investigates the impact of public schools' transparent, ethical and accountable (TEA) governance. Specifically, this study has the following specific research questions:

1. To what extent is TEA Governance implemented in public schools in terms of:
  - 1.1 transparency;
  - 1.2 ethical standards; and
  - 1.3 accountability?
2. What are the impacts of TEA Governance in the management of public schools in terms of:
  - 2.1 overall satisfaction;
  - 2.2 responsiveness;
  - 2.3 reliability;
  - 2.4 access to facilities;
  - 2.5 communication;
  - 2.6 cost;
  - 2.7 integrity assurance; and
  - 2.8 outcomes?
3. Is there a significant relationship between the extent of implementation and the impact of TEA Governance in management of the public schools?

- 4 Based on the findings of the study, what capacity-building program can be proposed to enhance transparent, ethical, and ethical Governance in public schools?

#### Conceptual Framework

Transparent, ethical, and accountable (TEA) governance plays a pivotal role in the management of public schools, as it fosters a fair, inclusive, and efficient educational system that benefits all stakeholders. Transparency in Governance refers to the openness of school administrators regarding their decisions, policies, and the use of resources. Transparent Governance means that all stakeholders, students, parents, teachers, and the broader community are well-informed about what is happening in their school. Openness fosters trust, as stakeholders can scrutinize the decisions made by school leaders. It also encourages participation and information sharing freely, ensuring that the governance process remains open and accessible to all involved parties (UNESCO, 2021).

Ethical standards are critical in maintaining the integrity of public schools. These standards guide school administrators and educators to make decisions based on moral principles such as fairness, honesty, and justice. Ethical Governance ensures that decisions are made impartially and without bias, avoiding favoritism or any form of discrimination. In the context of education, ethical standards are essential because school leaders serve as role models for students. If leaders act ethically, they impart important values to students, influencing their behavior and shaping their understanding of right and wrong. Ethical standards are also important for building public trust, as communities expect school leaders to act in students' best interest, prioritizing educational outcomes over personal or political gain (OECD, 2020).

Accountability ensures that school leaders and administrators are responsible for their actions and decisions. It involves being answerable to the public and stakeholders for how resources are used and for the outcomes of governance practices. These are supported by evaluation frameworks such as the Results-Based Performance Management System (RPMS) and the School-Based Management (SBM) Assessment Tool, which help measure compliance and effectiveness. Furthermore, government policies like DepEd Order No. 2, s. 2015 (Guidelines on the Establishment and Implementation of the Results-Based Performance Management System in the Department of Education) and the Anti-Red Tape Act (ARTA) mandate transparency, ethical behavior, and streamlined processes in school governance. School leaders must be held accountable for the educational outcomes in their institutions, ensuring that their decisions align with the goals of providing quality education. Accountability mechanisms such as audits, performance evaluations, and feedback systems are crucial in monitoring the effectiveness of governance practices. By holding school leaders accountable, schools ensure that resources are used effectively and that educational objectives are met. Furthermore, accountability promotes continuous improvement, encouraging school leaders to assess their practices and adjust as needed to achieve better student results (World Bank, 2019).

The impacts of TEA governance in public schools are multi-dimensional and touch upon several key areas of school management. Overall satisfaction measures the level of contentment among stakeholders with the governance practices in their schools. It reflects how well the principles of TEA Governance translate into positive experiences for students, teachers, parents, and the broader community. When TEA Governance is effectively implemented, overall satisfaction increases because stakeholders feel valued, respected, and well-informed about school policies and decisions. Responsiveness refers to the ability of school administrators to quickly and effectively address the concerns and needs of their community. In TEA-governed schools, responsiveness means that leaders are proactive in solving problems and adapting to the evolving needs of students, teachers, and parents. Being responsive enhances the legitimacy and credibility of school leadership (Van Wart, 2021).

Reliability ensures that governance practices are consistent and dependable. A reliable school governance system is one where decisions are made based on established policies and procedures, and promises made by school leaders are kept. Reliability in Governance creates a sense of stability, which is important for fostering confidence and trust within the school community. Reliable schools are more likely to meet students' educational needs effectively. Access to facilities is an important measure of Governance and infrastructure to support academic needs. Ensuring access to adequate classrooms, technology, libraries, and sports facilities fosters an effective learning environment. Access to quality facilities can positively impact educational outcomes, as students are more likely to succeed when they have the necessary tools and resources (UNESCO, 2019).

Communication is another vital aspect of TEA Governance. Effective communication ensures that all stakeholders are informed about school policies, updates, and changes. It is particularly important for maintaining transparency and ensuring that everyone is on the same page. Good communication also builds trust, as stakeholders are more likely to feel valued when they are kept informed about decisions that affect them. Cost-efficiency in Governance refers to the optimal use of resources to achieve the desired outcomes. In public schools, cost-efficiency is critical because schools are often working with limited budgets. Schools can maximize their impact without wasting resources by ensuring that funds are allocated properly and used effectively. Resources should be directed toward initiatives significantly impacting learning (Mishra, 2019).

Lastly, integrity assurance is a critical aspect of ethical Governance, ensuring that school leaders adhere to high standards of integrity. This includes ensuring that school administrators are held accountable for their actions and decisions and that mechanisms are in place to prevent corruption, fraud, and unethical behavior. Specific measures that support this include the DepEd Code of Ethics for Professional Teachers, which outlines expected standards of conduct; anti-corruption policies aligned with the Civil Service Commission's guidelines; and the implementation of transparency seals and Citizen's Charters in schools, which promote openness in processes and transactions. The tools help foster a culture of honesty, accountability, and ethical leadership at all levels of school governance. Integrity assurance enhances trust in school leadership and ensures that educational institutions operate fairly and justly, benefiting students and the community. These principles of TEA governance work together to create a school environment that is transparent, ethical, and accountable, ultimately leading to improved educational outcomes and a stronger, more engaged school community.

The relationship between the extent of TEA governance implementation and its impact on school management is significant. As TEA governance practices are implemented more extensively, the overall satisfaction of stakeholders, such as teachers, students, and parents, is likely to increase. This is because transparency, ethical practices, and accountability build trust and improve relationships among all parties involved in the school environment. Furthermore, as the implementation of TEA governance enhances responsiveness, reliability, and communication, the school's ability to meet its community's needs improves, directly affecting educational outcomes. Improvements in governance practices lead to better resource allocation, reduced instances of favoritism or mismanagement, and a more supportive work environment for teachers, thereby boosting their morale and instructional quality. For students, increased engagement stems from feeling heard and valued in a well-managed school setting, which can result in higher academic achievement, improved attendance, and a more positive attitude toward learning.

An essential element in strengthening TEA governance practices is the capacity-building program for school leaders and staff. These programs ensure that school administrators and educators possess the necessary skills, knowledge, and tools to implement transparent, ethical, and accountable Governance eGovernance. Capacity building fosters leadership development, enhances decision-making capabilities, and encourages a culture of continuous improvement. Examples include the School Heads Development Program (SHDP), which focuses on instructional and transformational leadership; ethics and values formation seminars conducted in partnership with the Civil Service Commission; and governance certification programs offered through the National Educators Academy of the Philippines (NEAP). The effectiveness of these training programs is evaluated using pre-and post-assessments, performance appraisal tools like the Results-Based Performance Management System (RPMS), and monitoring of key indicators such as improved school performance metrics, stakeholder satisfaction surveys, and evidence of participatory Governance in school improvement plans. By investing in the professional growth of educators and school leaders, the school system becomes more equipped to address challenges, adapt to changes, and lead with integrity and transparency. This, in turn, further enhances the implementation of TEA governance and its positive impact on school management and educational outcomes. Ultimately, capacity building is a key factor in sustaining the momentum of TEA governance practices, ensuring their long-term success and contribution to improved schools.

#### Conceptual Paradigm

**Figure 1**

*Conceptual Paradigm of Exploring the Impact of Transparent, Ethical, and Accountable (TEA) Governance of Public Schools*

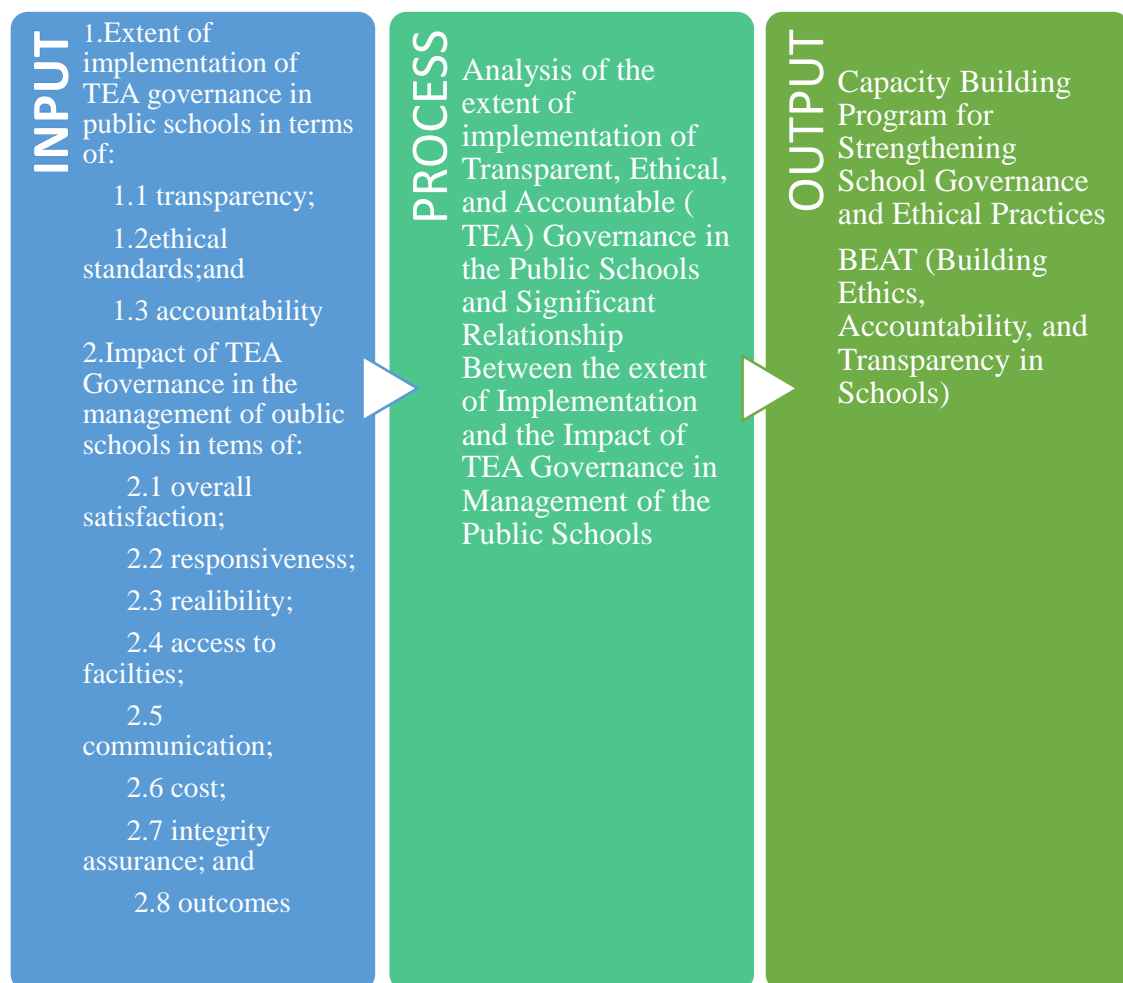


Figure 1 shows the conceptual paradigm that directed the researcher in conducting the present study. The researcher utilized the Input-Process-Output (IPO) model to present the study flow. It was composed of three (3) steps, including the input, process, and output, and each stage had designated variables necessary to describe how the process evolved.

As illustrated in the paradigm, the study's input emphasized the extent of TEA governance implemented in public schools regarding transparency, ethical standards, and accountability. Furthermore, the input also included the impact of TEA Governance on the management of public schools in terms of overall satisfaction, responsiveness, reliability, access to facilities, communication, costs, integrity assurance, and outcomes. The process encompassed the analysis and interpretation of the data on the impact of public schools' transparent, ethical, and accountable (TEA) Governance and significant relationships between the extent of implementation and the impact of TEA Governance in the management of the public schools. To align each component with the research questions, the analysis focused on determining (1) the extent of implementation of TEA Governance principles in public schools, (2) the perceived impact of TEA Governance on school management, and (3) the significant relationship between the extent of implementation and its impact. The Weighted Arithmetic Mean (WAM) was used to determine the average level of implementation and perceived impact based on respondents' ratings, providing a clear quantitative measure for each variable. To examine the relationship between the extent of implementation and its impact, Pearson  $r$  was utilized, allowing for the identification of the strength and direction of correlation.

Lastly, the output of the study was a capacity-building program to enhance transparent, ethical, and accountable (TEA) Governance in public schools. The program was developed to address the challenges identified in the input and process stages, focusing on improving leadership practices, stakeholder engagement, and governance processes. The program includes training on key principles of TEA governance, fostering a deeper understanding of ethical practices, transparency, and accountability. By targeting the areas, the program aims to enhance the effectiveness of school leaders and create a more inclusive and responsible school environment.

#### Significance of the Study

The results of this study are significant to **school heads** as they provide clear guidance on how to improve their leadership and governance practices. By understanding the extent to which Transparent, Ethical and Accountable (TEA) Governance is implemented, school heads can identify areas where their schools excel and areas that need improvement. This knowledge helps them make better decisions in managing resources, ensuring fairness, and fostering trust among teachers, students and stakeholders.

The findings will guide **teachers** in actively contributing to better governance practices and aligning their actions with institutional goals, ultimately improving the quality of education and outcomes for students. These results emphasize the importance of teachers' voices in school governance and highlight their role in creating a transparent and ethical educational community. Teachers can participate actively by participating in school planning activities, engaging in collaborative decision-making, and promoting open communication with stakeholders. Also, model ethical behavior in their professional duties and contribute to building a school accountability culture. Additionally, the findings support creating capacity-building initiatives where teachers could receive professional development or training on TEA Governance principles. Such opportunities will further empower them to engage meaningfully in governance processes and promote a school culture rooted in transparency, ethics, and accountability.

The results of this study are significant to the **School Governing Council (SGC)** as it highlights the pivotal role of Transparent, Ethical, and Accountable (TEA) Governance in the effective management and improvement of public schools. For the SGC, which plays a key role in decision-making and oversight, the study provides insights into how implementing TEA Governance can positively impact school leadership, resource allocation, and overall school management.

The results of this study are significant to **parents** as they highlight how transparent, ethical, and accountable (TEA) governance affects the quality of education and the overall school environment experienced by their children. Transparency in Governance ensures that parents are well-informed about school policies, resource allocation, and decisions that impact their children's education.

The results of this study are significant to **students** as they directly affect their educational experience and outcomes. Transparent, Ethical, and Accountable (TEA) governance ensures that students benefit from fair resource allocation, access to quality facilities, and clear communication about school policies and decisions. The study's findings empower learners by identifying areas of improvement in Governance that can enhance their academic opportunities and personal development. When Governance is transparent and ethical, students feel more valued and respected, which fosters a greater sense of belonging and motivation to participate in school activities. They are encouraged to voice their concerns and opinions through student councils or feedback mechanisms, knowing that their input is heard and considered. Accountability in school leadership also assures students that their rights are protected and their well-being is prioritized. With improved Governance, students are better equipped to succeed in a supportive, inclusive, and well-managed learning environment that nurtures academic success and character development. This also encourages a culture of active citizenship, where students take responsibility for their actions and contribute positively to the school community. As a result, they develop critical life skills such as leadership, collaboration, and ethical decision-making, which are essential for their future success. The results of this study are significant to **policymakers and educational leaders** as they provide evidence-based insights into the actual implementation of Transparent, Ethical, and Accountable (TEA) Governance at the school level. The findings can inform the development or refinement of public school policies that promote good governance practices. By identifying gaps and strengths in implementation, educational leaders can design more targeted interventions, allocate resources more effectively, and create strategic plans that uphold integrity, transparency, and accountability across all levels of the education system. The study's results can also guide creating more targeted training programs for school leaders and staff, focusing on identified gaps such as leadership skills, ethical decision-making, or financial transparency. By aligning the interventions with the study's findings, educational leaders can allocate resources more effectively, ensuring that support is directed to the areas that will significantly improve governance practices. The targeted approach allows for the creation of strategic

plans that promote a culture of integrity, transparency, and accountability across all levels of the education system, ultimately improving the quality of education in public schools.

The results of this study are significant to **future researchers** as they provide a foundation and framework for further exploration into Transparent, Ethical, and Accountable (TEA) governance in educational settings. Future researchers can use the findings to delve deeper into specific aspects of Governance, such as how transparency influences student outcomes or how ethical practices foster trust within school communities. A particular research gap remains in the lack of qualitative data capturing the lived experiences and perceptions of different stakeholders, such as students, parents, and non-teaching staff, regarding the implementation of TEA Governance. Further studies incorporating interviews, focus group discussions, or case studies could provide richer insights into how governance principles are internalized and experienced at the grassroots level. Additionally, longitudinal studies could explore the long-term impact of consistent TEA Governance practices on school culture and performance.

### *Scope and Limitations of the Study*

This study was confined to evaluating the extent of TEA Governance implementation and its impact on public school management in one of the districts, which is a district in the Division of Quezon. The scope included assessing transparency, ethical standards, and public school governance accountability. The study was limited to public elementary schools within one of the districts in the Division of Quezon, which may have restricted the generalizability of the findings to other districts or regions.

The study employed a quantitative research method to collect and analyze data systematically. This approach allowed for the objective measurement of variables related to TEA Governance and its impact on school management. Quantitative methods provided a structured framework for examining the extent to which TEA Governance practices were implemented and their effects on various aspects of the school environment.

The respondents for this study were 137 selected elementary school teachers. Teachers were chosen through a simple random sampling technique, with the selection process aiming to include a diverse range of perspectives to provide a comprehensive understanding of the current state of TEA Governance in the selected schools. The primary instrument for data collection was a survey questionnaire. It was designed to gather detailed information on the implementation and impact of TEA Governance practices. The use of a survey questionnaire allowed for the systematic collection of data from a large number of respondents, facilitating the analysis of trends and patterns.

For data analysis, the study utilized Weighted Average Mean (WAM) to measure the extent of implementation of TEA Governance principles and Pearson  $r$  correlation to determine the significant relationship between the importance of TEA Governance implementation and the impact of TEA Governance on management. The duration of the study spanned from April to March, allowing for comprehensive data gathering and analysis.

However, the study also acknowledges certain limitations. One of the key limitations is the potential for survey response bias, wherein respondents may have given socially desirable answers rather than reflecting actual practices. Another limitation is the limited depth of responses due to the close-ended nature of the questionnaire, which may have restricted the ability of participants to elaborate on their perspectives or provide context-specific insights. The limitations were considered during the interpretation of the data to ensure balanced and objective conclusions.

### *Definition of Terms*

To enhance clarity and understanding of the research, the researcher provided both conceptual and operational definitions of the terms used in the study.

**Accountable Governance.** It refers to the responsibility of the leaders to justify their decisions and actions, ensuring alignment with established goals and ethical standards (World Bank, 2021). It is measured by the mechanism for monitoring and evaluation, stakeholder feedback on leadership responsiveness, and adherence to institutional performance targets.

**BEAT** Building Ethics, Accountability, and Transparency in Schools: These three pillars help build trust and improve Governance, leading to more effective and ethical leadership. They are essential in creating a system that is both fair and efficient.

**Capacity Building.** Refers to the development of individual and collective efficacy, the belief that educators can make a difference and the ability to act on that belief to improve student learning (Fullan, 2020). Involves training, workshops, seminars, and other learning activities aimed at equipping school leaders, administrators, and stakeholders with the necessary tools, strategies, and understanding to effectively implement and uphold the principles of transparency, ethical standards, and accountability in their governance practices.

**Ethical Governance.** Refers to the extent to which an organization demonstrates and promotes ethical conduct through its structures, systems, and leadership behavior, thereby ensuring that the organization and its members act in accordance with moral standards (Kaptein, 2019). It refers to the consistent practice of fairness, ethical behavior, and adherence to professional standards, promoting trust, integrity, and accountability in school governance.

**Governance.** The system by which organizations are directed, controlled, and held to account encompasses the mechanisms and relationships through which decisions are made and authority is exercised (Gann & Salter, 2019). It refers to the school leaders' procedures in managing policies, resources, and stakeholder engagement to ensure efficient, transparent, and accountable school operations.

**Impact.** The demonstrable contribution that intervention makes to long-term outcomes, such as changes in behavior, systems, or performance, is often assessed through evidence of sustained benefits (Wagner, 2020). It refers to the extent to which TEA governance management practices affect various dimensions of public school management in San Francisco District I.

**Public Schools.** State-funded institutions that serve the public interest by offering free education, governed by public policies and accountable to democratic oversight mechanisms to ensure equitable access and quality learning (Lubienski & Malin, 2020). In these schools in the San Francisco District, I examine the Impact of Transparent, Ethical and Accountable (TEA) governance management.

**Transparent Governance.** Transparency in Governance: Governments must be open in communication, decision-making, and resource allocation, allowing stakeholders to access relevant information for accountability and trust-building (UNESCO, 2021). In this study, transparent government through stakeholders' perceptions of the clarity and availability of school policies. Budgets and other information. Surveys and interviews will determine the extent to which transparency is practiced in schools.

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## II. Methodology

### Research Design

The researcher employed a quantitative research method focused on collecting and analyzing numerical data to identify patterns, relationships, and trends. This approach was well-suited for studies that required objective, measurable outcomes and allowed statistical analysis to uncover significant patterns within large datasets (Creswell & Poth, 2022). In this study, the researcher specifically used the descriptive survey and descriptive-correlational research methods. Descriptive research was used to comprehensively understand a group's characteristics or the current state of a phenomenon. It helped describe the situation without manipulating variables (Bui, 2022). Additionally, correlational research explored the relationships between two or more variables to determine if a relationship existed and the direction and strength of that relationship (Mertens, 2021).

In this study, the researcher used the descriptive survey method to determine the extent of implementation of TEA Governance in terms of transparency, ethical standards, and accountability, as well as the impact of TEA Governance in the management of public schools. This included overall satisfaction, responsiveness, reliability, access to facilities, communication, cost, integrity assurance, and outcomes. The descriptive-correlational method was used to find if there was a significant relationship between the extent of implementation of TEA Governance in terms of transparency, ethical standards, and accountability and the impact of TEA Governance in the management of public schools in the same areas.

Drawing from the finding's, targeted programs were developed to enhance public schools' transparent, ethical, and accountable governance.

### Research Locale

The research locale for this study was one of the districts in the Division of Quezon. This District was in the rural areas of Quezon province, part of Region IV-A in the Philippines. It included 12 public elementary schools serving local communities. In some areas, the schools in this District faced limited resources, infrastructure problems, and lack of internet or electricity.

This District was a suitable locale for studying the implementation of transparent, ethical, and accountable (TEA) governance in public schools. The District's unique challenges provided useful insights into how TEA Governance affected education in rural areas.

### Research Respondents

The respondents for this study were selected public elementary school teachers from one of the districts in the Division of Quezon. A total of 137 respondents were chosen out of 210 public elementary school teachers using a simple random sampling technique. This selection process aimed to ensure a diverse range of perspectives, which is crucial in providing a comprehensive understanding of the impact of Transparent, Ethical, and Accountable (TEA) governance in the management of public schools. The district's unique challenges offered valuable insights into how TEA governance practices affected education in rural areas.

The researcher employed Cochran's Sample Size Determination Formula, which is particularly suited for smaller populations. This formula was used to calculate the appropriate sample size, ensuring that the results would be reliable and precise while maintaining high accuracy.

Using simple random sampling, the study ensured that the selection process was fair and random. Each of the 211 teachers had an equal chance of being selected, which helped minimize selection bias and made the sample representative of the entire teacher population. According to Creswell and Creswell (2018), this method is frequently utilized in research due to its simplicity and effectiveness in promoting randomness in the selection process. Since each teacher had the same probability of inclusion, the study was able to capture a broader range of viewpoints, enhancing the overall validity of the results and reflecting a more accurate representation of the impact of TEA governance practices on public school management.

### Research Instrument

The researcher utilized a self-devised questionnaire with two parts. The first part evaluated the implementation of Transparent, Ethical, and Accountable (TEA) Governance in public schools, focusing on three main variables: transparency, ethical standards, and accountability. For each variable, five statements were included to capture a range of perceptions and experiences related to each aspect of TEA governance. The second part examined the impact of TEA Governance on school management, addressing aspects such as overall satisfaction, responsiveness, reliability, access to facilities,

communication, cost, integrity assurance, and outcomes. Again, five statements were developed for each of these variables to ensure comprehensive coverage of the topic.

The items in both sections were carefully crafted to ensure they were clear, relevant, and directly aligned with the study's objectives. They were designed based on a review of existing literature, expert opinions, and pilot testing to ensure clarity and validity. A Likert scale with a 4-point continuum was used to measure the responses, where respondents could choose from the following options: "Strongly Agree," "Agree," "Disagree," and "Strongly Disagree." This scale was selected to encourage more decisive responses and avoid neutral answers, helping to provide a clearer distinction between varying levels of agreement. The 4-point scale ensured that each respondent could clearly express their opinion on the items, enhancing the data's reliability and precision.

A thorough validation process was performed to ensure the reliability and validity of the questionnaire. Three experts reviewed the instrument: one principal with a PhD degree and two Public Schools District Supervisors (PSDS), both of whom also held PhD degrees. Their educational management and governance expertise ensured that the questions were relevant, clear, and aligned with the study's objectives. Additionally, pilot testing was conducted with a small sample of teachers further to assess the clarity and functionality of the instrument.

The instrument also underwent a reliability test using Cronbach's alpha, a statistical method used to measure the internal consistency of the items in the questionnaire. Cronbach's alpha values range from 0 to 1, with higher values indicating greater reliability. The reliability test results showed Cronbach's alpha value of 0.85, indicating a high level of internal consistency. This means that the items in the questionnaire consistently measured the intended constructs of Transparent, Ethical, and Accountable (TEA) Governance. A Cronbach's alpha value above 0.80 is generally considered excellent and suggests that the questionnaire is reliable for gathering data on the study's variables. Therefore, the high Cronbach's alpha score confirms that the instrument is reliable and can be trusted to provide valid and consistent responses.

By utilizing this comprehensive questionnaire, the study aimed to gather detailed and relevant data that would provide insights into the effectiveness of TEA Governance in public schools and its impact on key aspects of school management. This instrument allowed for a systematic evaluation of both the implementation and the resulting effects of governance practices, thereby enabling the researcher to draw meaningful conclusions and make informed recommendations for enhancing TEA Governance.

#### Data Gathering Procedures

The data-gathering procedure followed a structured and systematic approach to ensure clarity, organization, and ethical integrity throughout the study. The process began in February 2025 when the researcher secured a letter of request for endorsement addressed to the Schools Division Superintendent of the Division of Quezon. This letter, signed by both the research adviser and the dean of the Graduate School of Sacred Heart College, formally requested permission to conduct the study and administer the research instrument. Once the necessary endorsements were received, the study proceeded to the next phase.

Before data collection began, the researcher provided the respondents with a detailed overview of the study in February 2025. This overview included the study's objectives, procedures, and an explanation of the respondents' rights. This transparency helped foster trust and cooperation between the researchers and the respondents. Informed consent was obtained from each respondent, ensuring they understood the study's purpose, procedures, and the confidentiality of their responses. This process adhered to ethical standards, protecting the respondents' rights and reinforcing transparency.

During the data collection, the researcher will utilize a self-devised questionnaire. was administered to the respondents between February and March 2025. During this period, the researcher was present to clarify any questions and ensure respondents could comfortably complete the survey. The researcher assured respondents that their responses would be kept confidential throughout the data collection process, further promoting honesty and open participation. By adhering to these rigorous procedures, the study aimed to gather reliable and meaningful data that would contribute to understanding the impact of Transparent, Ethical, and Accountable (TEA) Governance in the management of public schools. Throughout the data collection process, the researcher assured respondents that their responses would be kept confidential, which helped promote honesty and open participation. Respondents were encouraged to provide their true opinions and experiences without fear of judgment, fostering a trustworthy environment for data gathering.

Additionally, the researcher periodically monitored the process to ensure the surveys were completed correctly and addressed any challenges. The researcher also checked for completeness and consistency in responses, ensuring that all sections of the questionnaire were answered thoroughly. By adhering to these rigorous procedures, the study aimed to gather reliable and meaningful data that would contribute to understanding the impact of Transparent, Ethical, and Accountable (TEA) Governance in the management of public schools.

#### Statistical Treatment

To answer statements of problems 1 and 2, on identifying the extent of implementation of TEA Governance in public schools in terms of transparency, ethical standards, and accountability, and the impact of TEA Governance on the management of public schools in terms of overall satisfaction, responsiveness, reliability, access to facilities, communication, cost, integrity assurance, and outcomes, the researcher utilized the frequency count and weighted arithmetic mean.

The Weighted Arithmetic Mean was computed following this formula:

$$WAM = \frac{\sum fw}{n}$$

n



where:

WAM- weighted arithmetic mean

$\Sigma fw$ - summation of the products of frequencies and weights

N- total no. of responses per item

The Pearson r was computed following this formula:

$$r_{xy} = \frac{n \Sigma xy - \Sigma x \Sigma y}{\sqrt{[n \Sigma x^2 - (\Sigma x)^2] [n \Sigma y^2 - (\Sigma y)^2]}}$$

To interpret and analyze the impact of Transparent, Ethical, and Accountable (TEA) Governance in the management of public schools in one of the District in the Division of Quezon, the researcher used a 4-point Likert scale to measure the extent of TEA Governance implemented in public schools in terms of transparency, ethical standards, and accountability, as well as the impact of TEA governance on the management of public schools in terms of overall satisfaction, responsiveness, reliability, access to facilities, communication, cost, integrity assurance, and outcomes. The researcher identified the extent to which the results were equivalent from strongly agree to disagree strongly. The weights and associated qualitative index were as follows:

Continuum	Qualitative Index
3.26-4.00	Strongly Agree
2.51-3.25	Agree
1.76-2.50	Disagree
1.00-1.75	Strongly Disagree

The researcher applied SPSS licensed to Sacred Heart College to conduct a test of normality before determining if there is a significant relationship between the extent of TEA Governance implementation in public schools in terms of transparency, ethical standards, and accountability and the impact of TEA Governance on the management of public schools in terms of overall satisfaction, responsiveness, reliability, access to facilities, communication, cost, integrity assurance, and outcomes to identify the appropriate test of hypothesis to apply. A test of normality was conducted to determine whether the data followed a normal distribution. After confirming normality, the researcher used Pearson r to identify the significant relationship between the extent of TEA Governance implementation and the impact of TEA Governance on management.

#### Ethical Considerations

Before the research commenced, obtaining informed consent was crucial to ensure that respondents were fully aware of the study's purpose, methods, and potential benefits. The potential benefits of the study were clearly communicated to the participants, including contributing to developing policies and practices aimed at enhancing Transparent, Ethical, and Accountable (TEA) Governance in public schools. Additionally, respondents were informed that the results could help improve educational management and school governance, benefiting both educators and students in the long term.

The respondents were informed that their participation was voluntary and that they could withdraw at any point in the study without penalty or negative consequences. This transparency fostered a sense of trust and ensured that their involvement was based on informed and voluntary consent. Additionally, the researcher clearly communicated the measures taken to safeguard respondents' confidentiality and anonymity, ensuring that no personal identifying information would be linked to their responses in any way. This helped to establish a foundation of ethical practice throughout the research process.

The researcher maintained continuous transparency regarding the study's aims and methods during the research. Respondents were regularly reminded of their rights and the confidentiality of their responses, promoting honesty and openness in their participation. Confidentiality was rigorously upheld throughout the data collection and storage process, with personal identifiers being removed or anonymized as soon as possible. The data was securely stored in locked, password-protected files to ensure that no unauthorized person could access sensitive information. Sensitive data, such as responses to questions regarding personal experiences or opinions on governance practices, was handled with the utmost care to avoid any potential harm to respondents.

After the research concluded, data protection continued to be a priority. Any identifiable information was securely disposed of following ethical guidelines. This included either permanently deleting digital files or securely shredding any physical documents. Published findings were disseminated responsibly, ensuring that the results were accurately represented, and that no respondent could be identified or harmed by the outcomes. The researcher made certain that any potential misrepresentation or harmful application of the findings was avoided.

This comprehensive approach to informed consent, data handling, and ethical conduct collectively upheld the integrity of the research process. It also ensured that the welfare and rights of the respondents were safeguarded at every stage of the study.

## IV Results and Discussion

Based on the data gathered, the following findings were revealed in this study:

1. TEA Governance is implemented in public schools in terms of the following:
  - 1.1. Transparency has an overall WAM of 3.21 with a qualitative index of Agree. The indicator *"Policies and decisions affecting the school community are openly communicated"* obtained the highest WAM of 3.26, with a qualitative index of Agree. On the other hand, indicator *"School financial reports are regularly published and made accessible monthly to stakeholders"* got the lowest WAM of 3.16 with a qualitative index of Agree, and indicators 2 and 3, *"Procurement processes for school projects are conducted openly and fairly"* and *"Annual school performance reports, including academic and financial updates, are made publicly accessible"* both garnered second lowest WAM of 3.18, with a qualitative index of Agree.
  - 1.2. Ethical standards have an overall WAM of 3.24 with a qualitative index of Agree. The indicator *"The school has established and accessible mechanisms for reporting and addressing complaints about unethical behavior among teachers, staff, and students"* received the lowest WAM of 3.19, with a qualitative index of Agree. The indicator *"Ethical guidelines are strictly followed in handling student records"* garnered the second lowest WAM of 3.21, with a qualitative index of Agree. Meanwhile, the indicator *"The school promotes values such as honesty and integrity among students and staff"* garnered the highest WAM of 3.31, with a qualitative index of Strongly Agree.
  - 1.3. Accountability has an overall WAM of 3.24 with a qualitative index of Agree. The indicator *"Accurate and timely documentation is maintained for all school activities and operations"* gained the lowest WAM of 3.21, with a qualitative index of Agree, and indicators 3 and 4, *"Stakeholders have avenues to provide feedback and report issues about school governance"* and *"The school implements a structured and transparent system for evaluating the performance of teaching and non-teaching staff"* both got the second lowest WAM of 3.22, with a qualitative index of Agree. The indicator *"School administrators are accountable for the effective implementation and monitoring of programs and projects through structured evaluation and reporting mechanisms"* got the highest Weighted Arithmetic Mean (WAM) of 3.28, with a qualitative index of Strongly Agree.

The overall average WAM of the extent of implementation of TEA Governance in the public schools in terms of transparency, ethical standards and accountability is 3.23 with a qualitative index of Agree. The extent of implementation of TEA Governance in public schools regarding openness obtained the lowest average WAM of 3.21 with a qualitative index of Agree. Meanwhile, both extent of implementation of TEA Governance in the public schools in terms of ethical standards and accountability gained the highest WAM of 3.24 with a qualitative index of Agree.

2. Impacts of TEA Governance in the management of public schools in terms of:

- 2.1. Overall satisfaction has an overall WAM of 3.19 with a qualitative index of Agree. The indicator *"The school effectively identifies and responds to the needs of students, parents, and staff through relevant programs and support services"* obtained the lowest WAM of 3.12 with a qualitative index of Agree. The indicator *"The school maintains a safe, well-equipped, and supportive environment that fosters effective teaching and learning"* recorded the second lowest WAM of 3.15 with a qualitative rating of Agree.

Indicator *"The school provides high-quality education through a well-implemented curriculum, competent teachers, and effective learning strategies,"* garnered the highest WAM of 3.27 with a qualitative rating of Strongly Agree.

- 2.2. Responsiveness has an overall WAM of 3.18 with a qualitative index of Agree. The indicator *"Teachers and staff promptly address students' academic, emotional, and behavioral needs through appropriate interventions and support,"* received the lowest WAM of 3.16 with a qualitative rating of Agree, and the indicator *"Stakeholders receive timely updates about school activities and changes,"* garnered the second lowest WAM of 3.17 with a qualitative rating of Agree.

Indicators 2 and 4 garnered the highest WAM of 3.20, each with a qualitative rating of Agree: *"Feedback from stakeholders is considered in school policies and decisions,"* and *"The school actively resolves issues affecting its operations."*

- 2.3. Reliability has an overall WAM of 3.01 with a qualitative index of Agree. Indicator 4, *"School facilities and resources are available when needed,"* received the lowest WAM of 2.69 with a qualitative rating of Agree, and indicator *"The school provides reliable support for student academic needs"* obtained the second lowest WAM of 2.82 with a qualitative rating of Agree.

The indicators *"The school consistently delivers on its commitments to stakeholders"* and *"Teachers and staff maintain consistent standards in teaching and management,"* both gained the highest WAM of 3.20, with a qualitative rating of Agree.

- 2.4. Access to facilities has an overall WAM 2.52 with a qualitative index of Agree. Indicator *"Technology resources, such as computers and internet, are accessible"* received the lowest WAM of 2.41 with a qualitative rating of Strongly Disagree, and indicator *"The school implements policies and measures to ensure equal access to all facilities for all students, including those with special needs,"* received the second lowest WAM of 2.49 with a qualitative rating of Strongly Disagree.

The indicator *"Sanitation and water facilities are readily available for students"* received the highest WAM of 2.59, with a qualitative index of Agree.

- 2.5. Communication has an overall WAM 3.26 with a qualitative index of Strongly Agree. The indicator *"The school uses multiple channels to reach out to the community,"* garnered the lowest WAM of 3.09 with a qualitative rating of Agree.

The indicator *"Parents are regularly informed about their child's academic performance,"* received the highest WAM of 3.32, with a qualitative rating of Strongly Agree and the indicator *"The school provides clear information about schedules and events,"* got the second highest WAM of 3.31 a qualitative index of Strongly Agree.

- 2.6. Cost has an overall WAM of 3.11 with a qualitative index of Agree. The indicator *"Financial assistance programs are available for students in need,"* received the lowest Weighted Arithmetic Mean (WAM) of 2.78 with a qualitative rating of Agree, and the indicator *"School governance promotes cost-effective use of resources,"* received a Weighted Arithmetic Mean (WAM) of 3.15 with a qualitative rating of "Agree," ranking second lowest among all indicators.

The indicator *"The school ensures that education-related costs are reasonable for parents,"* received the highest Weighted Arithmetic Mean (WAM) of 3.25, with a qualitative rating of Agree.

- 2.7. Integrity assurance has an overall WAM of 3.23 with a qualitative index of Agree. The indicator *"Teachers and staff uphold high standards of integrity in their duties,"* obtained the lowest Weighted Arithmetic Mean (WAM) of 3.11 with a qualitative rating of Agree.

The indicator *"The school has a clear and transparent system for handling complaints, providing accessible reporting channels and fair resolution procedures"* received the highest Weighted Arithmetic Mean (WAM) of 3.30, with a qualitative rating of "Strongly Agree, and indicator 1 and 4, *"The school ensures fair and ethical practices in its management"* and *"Students and parents trust the school's decision-making processes,"* gathered the second highest Weighted Arithmetic Mean (WAM) of 3.28, with a qualitative rating of Strongly Agree.

- 2.8. Outcomes have an overall WAM of 3.09 with a qualitative index of Agree. The Indicator *"Graduates of the school are well-prepared for higher education, as evidenced by college acceptance rates, entrance exam performance, and readiness skills,"* got the lowest Weighted Arithmetic Mean (WAM) of 2.61, with a qualitative rating of Agree and indicator *"The school meets its performance goals and continues to improve,"* received the second lowest Weighted Arithmetic Mean (WAM) of 3.10, with a qualitative rating of Agree.

Meanwhile, the indicator *"Students achieve significant academic improvement under the school's management,"* received the highest Weighted Arithmetic Mean (WAM) of 3.33, with a qualitative rating of Strongly Agree.

The impacts of TEA Governance in the management of public schools in terms of overall satisfaction, responsiveness, reliability, access to facilities, communication, cost, integrity assurance and outcomes obtained an overall average WAM of 3.08 with a qualitative index of Agree. The impacts of TEA Governance in the management of public schools in terms of access to facilities got the lowest average WAM of 2.52 with a qualitative index of Agree. On the other hand, the impacts of TEA Governance in the management of public schools in terms of communication obtained the highest overall average WAM of 3.26 with a qualitative index of Agree.

3. The data shows varying relationships between transparency in TEA Governance and its impacts. A very strong positive relationship ( $r = 0.804$ ,  $p = 0.002$ ) with reliability is statistically significant, indicating transparency enhances reliability. However, weak or moderate negative relationships with overall satisfaction ( $r = -0.227$ ,  $p = 0.479$ ), responsiveness ( $r = -0.391$ ,  $p = 0.208$ ), and access to facilities ( $r = -0.552$ ,  $p = 0.063$ ) are not statistically significant. There are also weak positive relationships with communication ( $r = 0.148$ ,  $p = 0.646$ ), cost ( $r = 0.085$ ,  $p = 0.792$ ), integrity assurance ( $r = 0.085$ ,  $p = 0.792$ ), and outcomes ( $r = 0.173$ ,  $p = 0.591$ ), all of which are not significant. In conclusion, transparency significantly impacts reliability but has limited effects on other aspects.

The data shows several relationships between ethical standards in TEA Governance and various outcomes. A weak positive relationship with overall satisfaction ( $r = 0.282$ ,  $p = 0.375$ ) and a moderate positive relationship with responsiveness ( $r = 0.310$ ,  $p = 0.327$ ) are not statistically significant. A moderate negative relationship with reliability ( $r = -0.349$ ,  $p = 0.266$ ) also lacks significance. The relationship with access to facilities is very weak ( $r = -0.017$ ,  $p = 0.958$ ), showing no impact. A strong positive relationship with communication ( $r = 0.574$ ,  $p = 0.041$ ) is statistically significant, indicating ethical standards positively affect communication. The relationship between cost ( $r = 0.042$ ,  $p = 0.896$ ) and outcomes ( $r = 0.042$ ,  $p = 0.896$ ) is weak and insignificant. In conclusion, ethical standards significantly influence communication but have limited effects on other areas.

The data reveals a strong positive relationship between TEA Governance accountability and responsiveness ( $r = 0.599$ ,  $p = 0.039$ ), which is statistically significant, indicating a meaningful association between the two. However, the relationship between accountability and overall satisfaction ( $r = 0.479$ ,  $p = 0.115$ ) is not statistically significant, as the p-value exceeds the 0.05 threshold, leading to the acceptance of the null hypothesis. Similarly, the relationships with reliability ( $r = 0.464$ ,  $p = 0.128$ ), communication ( $r = 0.480$ ,  $p = 0.114$ ), and outcomes ( $r = 0.474$ ,  $p = 0.120$ ) show moderate positive correlations, but none are statistically significant. Additionally, a weak positive relationship is observed between accountability and access to facilities ( $r = 0.288$ ,  $p = 0.364$ ), but with a p-value higher than 0.05, there is no significant connection. Both the weak negative relationships between accountability and cost ( $r = -0.157$ ,  $p = 0.626$ ) and integrity assurance ( $r = -0.157$ ,  $p = 0.626$ ) are also not statistically significant. Therefore, the null hypothesis is accepted for all these variables except for responsiveness, where a significant relationship is found. In summary, while accountability in TEA Governance shows some positive associations, only its impact on responsiveness is statistically significant.

There is no significant relationship between the extent of the implementation of TEA Governance and the impact of TEA Governance, with a computed p-value of 0.970, which is greater than 0.05. Therefore, it accepts the null hypothesis, indicating a very weak correlation.

4. The Capacity Building Program, BEAT (Building Ethics, Accountability, and Transparency in Schools), was developed in response to identified gaps in school governance and ethical practices. The assessment revealed key issues in financial transparency, inconsistency in ethical compliance, weak stakeholder participation, and a lack of program sustainability measures. Specifically, financial reports were not regularly accessible to stakeholders, reporting mechanisms for unethical behavior were unclear, and decision-making often lacked inclusivity. There was also a need for improved documentation, integration of technology, and cost-effective resource management.

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## Conclusions

Based on the findings revealed in the study, the following conclusions were drawn:

1. The study revealed that public schools agreed on the implementation of TEA Governance in terms of transparency, ethical standards, and accountability. Transparency is evident, though improvements are needed in financial reporting and procurement processes. Moral standards are observed, especially in promoting honesty and integrity, but mechanisms for addressing unethical behavior need strengthening. Accountability is practiced, with administrators ensuring program monitoring, though documentation and stakeholder feedback systems require enhancement.
2. The study revealed that public schools agreed on the positive impacts of TEA Governance in school management in terms of overall satisfaction, responsiveness, reliability, access to facilities, communication, cost, integrity assurance, and outcomes. Respondents agreed that schools provide quality education and actively respond to stakeholder needs, though improvements are needed in resource availability and access to technology. Communication and integrity assurance were highly rated, with strong trust in school processes. However, challenges remain in ensuring adequate facilities, financial assistance, and graduate preparedness for higher education.
3. The findings show that while transparency improves reliability and ethical standards enhance communication, other aspects of TEA Governance, such as satisfaction and responsiveness, show weak or no significant impact. Accountability significantly affects responsiveness, but other outcomes remain unaffected. The overall implementation of TEA Governance has a very weak correlation with its impacts, indicating the need for further improvement in its practices.
4. BEAT provides a clear roadmap toward building a governance culture rooted in transparency, accountability, and ethical leadership. The program is positioned to address current governance gaps and establish long-term trust and continuous improvement, contributing to an inclusive, well-managed, and integrity-driven school community.

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## Recommendations

Based on the findings of the study, the following recommendations were expressed:

Since the findings of the study revealed key gaps in financial transparency, ethical compliance, and stakeholder engagement, it is recommended that

### School Heads:

- Strengthen financial transparency, ethical standards, and accountability by regularly publishing financial reports, establishing clear complaint mechanisms, and involving stakeholders in decision-making processes. This will promote trust and ensure all parties are informed about school operations.
- Improve resource availability, particularly in terms of technology and facilities, ensuring that these resources are equitably distributed and accessible to all students. This is crucial in addressing the resource disparities often found in rural schools.
- Maintain effective communication with parents and the community to keep them engaged in school activities and decisions. This can be done through regular updates, meetings, and feedback loops to enhance stakeholder involvement.
- Prioritize cost-effective resource management and allocate financial assistance for students in need, ensuring that resources are used efficiently and that disadvantaged students receive the support they require.
- Finally, implementing the BEAT program will help address governance gaps, promote ethical leadership, and build a culture of trust and continuous improvement within schools. This initiative will foster a school environment where transparency, accountability, and participatory decision-making are embedded in daily operations. By addressing these critical areas, school heads can help create a more responsive and ethically governed school system that ultimately benefits students and the broader community.

Since the findings of the study revealed key gaps in financial transparency, ethical compliance, and stakeholder engagement, it is recommended that

### Public Elementary School Teachers:

- Enhance transparency by consistently communicating policies, updates, and important information to parents, guardians, and stakeholders. This will ensure that all parties are informed and involved in the school's activities, building trust and fostering a transparent school environment.
- Uphold high ethical standards by demonstrating honesty, integrity, and professionalism in all actions. Teachers should adhere to ethical practices in their teaching and interactions with students, colleagues, and parents, ensuring that they serve as role models of moral behavior.
- Utilize clear reporting systems to address concerns and issues promptly and effectively. By ensuring that reporting mechanisms are accessible and well-understood, teachers can promote a culture of transparency and accountability within the school community.
- Optimize the use of school resources by effectively managing learning materials and ensuring equal access to educational resources for all students, regardless of their background. Teachers should advocate for equitable resource distribution and ensure that facilities are used efficiently.
- Support the integration of technology in teaching by leveraging digital tools and resources to enhance student learning. Teachers are encouraged to integrate technology to improve instructional delivery and ensure students have access to modern educational tools.
- Actively participate in the BEAT program to promote accountability, foster a transparent culture, and contribute to an integrity-driven school community. Teachers' involvement in the BEAT program will enhance their professional growth and help create a school environment that prioritizes ethics, transparency, and collaboration.

Given that the findings of the study identified significant gaps in financial transparency, ethical compliance, and stakeholder engagement, it is recommended that **Future Researchers:**

- Explore the effectiveness of the BEAT program in strengthening transparency, accountability, and ethical leadership within schools. Future studies should evaluate the impact of the program on improving governance practices and moral standards in school management.
- Investigate strategies to improve financial reporting and ensure more effective stakeholder involvement. Research could focus on identifying best practices for enhancing financial transparency and developing more inclusive and participatory decision-making processes in schools.
- Examine access to technology and resources and explore how improvements in resource distribution can better support equitable learning environments. Future research could look into the barriers and challenges schools face in integrating technology and ensure that all students have equal access to the resources they need for success.
- Focus on developing innovative approaches to enhance higher-education graduate readiness and long-term success. Research could investigate how ethical leadership and transparent governance in elementary schools contribute to preparing students for the challenges of secondary and tertiary education. By fostering a culture of integrity and accountability early on, students develop the essential skills and values needed to navigate complex academic and professional environments. Encouraging open communication and ethical decision-making within elementary schools can empower students to think critically and act responsibly in their future pursuits. Additionally, implementing leadership programs and governance initiatives at an early stage can build confidence and resilience, preparing students for the ever-evolving demands of higher education and beyond.

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