

Transparency and Accountability of Managing School Financial Resources

Millie Rose Gaspar

Department of Education (DepEd) - Division of Nueva Ecija

Jocelyn P. Gabriel

Natural and Applied Sciences Department, Nueva Ecija University of Science and
Technology

NEUST, General Tinio St., Quezon Dist., Cabanatuan City, Philippines

Manuel B. Manuel

College of Public Administration and Disaster Management

Nueva Ecija University of Science and Technology

Sumacab Campus

Divina S. Ladrillo

College of Education

Pampanga State Agricultural University

Evangeline R. Gabriel

College of Teacher Education

President Ramon Magsaysay State University

Arneil G. Gabriel (Corresponding author)

College of Public Administration and Disaster Management, Nueva Ecija University of
Science and Technology

NEUST, General Tinio St., Quezon Dist., Cabanatuan City, Philippines

E-mail: gabrielarneil77@gmail.com

Received: June 5, 2022 Accepted: August 2, 2022 Online published: August 4, 2022

doi:10.5296/jpag.v12i2.20146

URL: <https://doi.org/10.5296/jpag.v12i2.20146>

Abstract

Transparency and accountability are essentials to the operation of governments regardless of political systems. They are tools to prevent corruption. Transparency and accountability are twin requirements in managing school financial resources. Transparency as a requirement ensures that sound and efficient utilization of resources is maintained while transparency makes opportunity for greater accountability. The study looks into the behavior of school heads on how they manage financial resources of their schools using the parameters of transparency and accountability. The locale of the study is in the province of Nueva in the Philippines. The findings showed that most school heads and finance staff possess graduate-level educational qualification and experienced financial managers. The least accountability parameter of the respondents is in the domain of asset management while it showed the least scores for transparency domain in the area of budgeting. School financial managers encountered challenges which include policy-related procedures, differences in the market prices of supplies and equipment against the programmed budget, and limited opportunities for seminars/trainings regarding school financial management. The late release of budget allocation to schools, lack of adequate skilled manpower essential for effective budget utilization, engagement of school management on different duties, lack of planning and performance of school activities together with stakeholders and interferences of school principals are among the critical challenges that may render ineffective financial resource utilization in secondary schools.

Keywords: Transparency, accountability, financial management, corruption, governance

1. Introduction

Transparency and accountability are essentials to the operation of governments. They are tools to prevent corruption (Gabriel, 2017; Gabriel & Ong, 2018). Its significance compels governments to provide legal basis for its observance both in terms of theory and practice. In fact, section 28, Article II of the 1987 Philippine Constitution provides that the State must adopt and implement a policy of full public disclosure of all its transactions involving public interest, subject to reasonable conditions prescribed by law. Transactions involving the use of public funds falls under the concept of “public interest”. Likewise, Chapter 1, Section 5, Paragraph (c) of the Republic Act No. 9155 also known as “Governance of Basic Education Act of 2001” emphasizes that; “The principles of accountability and transparency shall be operationalized in the performance of functions and responsibilities at all levels.” This means that under all circumstances units and divisions of an agency of the government, the observance of the twin principles is imperative. The public schools, being funded by the government, are no exemption. Education funds should be utilized based on the parameters of

equity, efficiency, transparency, and public accountability.

1.1 School Financial Management

Transparency and accountability is a tool to strengthen school financial management. In the Philippines, the accomplishments of public schools depend on the way a school head manages school funds given by the government. They are ; Maintenance and Other Operating expenses (MOOE), the School-Based Management Grants (SBM), and School-Based Repair and Maintenance Scheme funds (SBRMS). The SBM and the SBRMS could be released depending on the identified needs of the school. The request for release is initiated by the Parents Teachers Association Fund (PTA) from the Special Education Fund (SEF) of the LGU to be released annually among selected schools. The essence of transparency and accountability is to strengthen financial management by ensuring in the school system budget planning and preparation and an efficient implementation and monitoring system.

1.2 Accountability

Anggraini (2013) defined accountability as a state rated for the quality of its performance in completing a task to which it is responsible. It is the obligation of the managers assigned to manage public resources and all the aspects related to them. These managers must be able to answer the things about the fiscal accountability of the organization. By consensus, accountability ideally encompasses answerability and enforceability. Answerability refers to the responsibility of financial managers to provide information and justification for their actions. Meanwhile, enforceability refers to the possibility of imposing penalties or consequences on financial managers for failing to answer accountability claims (Goetz & Jenkins, 2005).

Lastly, the different financial accountability components have been stressed by various authors. Such components of financial accountability are the following, which will be explored in this study: budgeting, accounting, procurement, and asset management (Batley, 2006; Goetz & Jenkins, 2005; Harrison et al., 2011; Moyes et al., 2006; Viswesvaran, 2002; Wilks & Zimbelman, 2004)

1.3 Transparency

According to Castillo & Gabriel (2020), transparency, as a practice, allows the internal and external forces of governance to inquire into, have access to, and influence to a certain extent the, government operations. Transparency is opening up government and governance to public scrutiny and encouraging greater participation of citizens (Castillo & Gabriel, 2020). For its part, the Department of Education promotes transparency and accountability in school governance. Schools are mandated to put up a Transparency Board, displaying the liquidation report of school funds posted in conspicuous places within the school premises. The report should be clear, easy to read, accessible, and up to date.

Suk Kim et al. (2005), Castillo & Gabriel (2020), Bellver & Kaufmann (2005), Prat (2005), Birkinshaw (2006), Ferry & Eckersley (2015), Medina (2012), & Puruwita et al. (2014) cited that the importance of transparency is the stimulation of ethical awareness among citizens.

Similarly, transparency is being ensured to make all school stakeholders aware of the financial status of the schools and the financial decisions and actions of the school financial leaders.

Transparency and accountability are twin requirements of the law in managing school financial resources. Transparency as a requirement ensures that sound and efficient utilization of resources is maintained. Regardless of levels of transparency and accountability observed, the fact remains that observance of this principles creates compelling reason to meticulously consider potential expenditures and disbursement of government resources in the basic education in the Philippines thereby preventing graft and corruption.

In the Philippine basic educational system (Reyes Jr., 2007) is considered to be one of the most corrupt agencies in the Philippines. Among their two programs; Textbook Delivery has been ineffective in terms of controlling corruption. In addition, corruption in the Philippine education according to Chua (1999) and Chua (2001), is an educational bureaucracy that is barely able to deliver the most basic educational services to the country's 15 million public school students, It was in 2019 when the Commission on Audit flagged DepEd for aging unliquidated cash advances of 1.9 billion (Araga, 2019). At present, DepEd strengthens campaign against graft and corruption thru the creation of Anti-Corruption committees through DepEd Order No. 7 series of 2022 which also provides mobilization of civil society organization of the private sector as stakeholder representatives to the committee. The increase in the budget utilization of the Basic Education in the Philippines is useless when appropriation of the same shall not be the subject of citizens check. Reform in the handling and management of school financial resources may take effect on the manner transactions are left open for public scrutiny. In this particular study, the study looks into the behavior of school heads and the manner they manage and use financial resources of their school using as parameters transparency and accountability. With the hope that in so doing, gaps in the management of financial resources of secondary schools in the Philippines may become rationalize and useful to the needs and reality on the ground. This study will provide useful inputs.

1.4 Conceptual Framework/Theoretical Framework

This research study was based on the concepts of accountability and transparency and the Felt Accountability Theory. In the school's case, financial accountability includes defining the utilization of school resources for the parents and other school stakeholders.

The connection between the frameworks and the paradigm of this study shows that accountability and transparency mechanisms are important tools of governance to evaluate and, when necessary, sanction the behavior of financial managers. The paradigm of this research study is illustrated in Figure 1.

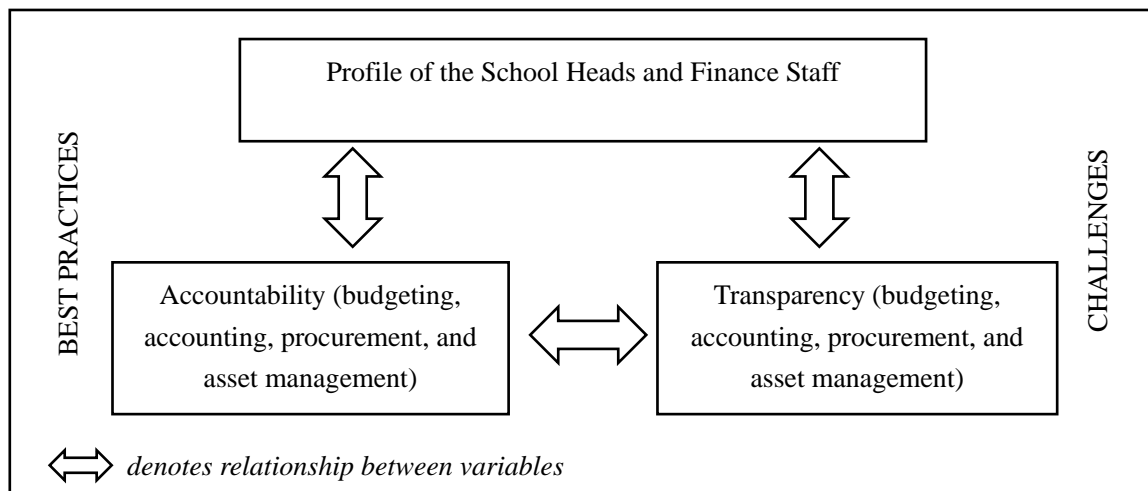


Figure 1. Research paradigm

Anchored on the Felt Accountability Theory, the research paradigm highlights the importance of accountability and transparency in managing school finances. The use of the said theory guided the researchers in exploring the financial decisions and judgments of the school financial personnel. Likewise, the theory helped them to analyze their procedural behaviors particular their behaviors in utilizing school funds. Anchored on the Felt Accountability Theory, the research paradigm highlights the importance of accountability and transparency in managing school finances. The use of the said theory guided the researchers in exploring the financial decisions and judgments of the school financial personnel. Likewise, the theory helped the researchers analyzed their procedural behaviors particular their behaviors in utilizing school funds. More importantly, it led the researchers to evaluate the behavior of school financial managers when it comes to accountability and transparency.

The researchers chose the Felt Accountability Theory as the framework of the study over other existing financial accountability theories (Legitimacy Theory, Agency Theory, Ethical Stakeholder Theory, etc.) since it is the most appropriate theory in the context of school financial management. Felt Accountability Theory highlighted that accountability mechanisms must be established to evaluate and, when necessary, sanction behavior. In the case of this study, the theory was used to evaluate the financial accountability and transparency practices of the school financial managers. From the results of the study, concerned offices may also be able to reward or sanction school financial managers based on the school financial performance.

1.4 Objectives of the Study

The study aimed at determining the levels of accountability and transparency of school heads and finance staff in managing public schools' finances in the Schools Division of Nueva Ecija, Jaen South District in the Philippines. It specifically determined the profile of the school heads and finance staff; and the levels of the school heads' accountability and transparency in managing the school finances including the best practices observed as well as the challenges associated with managing school funds. The paper however dealt with only the insights of

school heads, faculty presidents and Parents-Teachers Association(PTA) in the management of school funds. It does not capture other finance personnel's insights on financial management. The paper is a case study and therefore the findings are limited only to the application for the sample population and other divisions having similar operations. The study adopts the following null hypothesis: a) There is no significant relationship between the profile of the school heads and finance staff and their level of accountability and level of transparency; b) There is no significant relationship between the level of accountability and the level of transparency appertaining to school finances.

2. Method

The quantitative method of research was employed in this study. The quantitative method of researcher helped obtain objective data through statistics and numbers regarding school financial accountability and transparency. The method guided them in testing the hypotheses and in obtaining quantifiable or number-based results. The study was conducted at the Schools Division of Nueva Ecija in Jaen South District, Province of Nueva Ecija, Jaen South District is located in the Fourth Congressional District of Nueva Ecija. It is composed of 13 public elementary schools. This study employed the total population sampling method. In this regard, all the school heads, finance staff, faculty presidents, and PTA presidents of the Schools Division of Nueva Ecija, Jaen South District, were the respondents of this research study. A self-constructed and validated survey questionnaire was utilized to gather necessary information about the levels of accountability and transparency of school heads and finance staff in the management of public schools' finances, particularly in the Schools Division of Nueva Ecija Jaen South District. Two sets of survey questionnaires were used in this study, one for the school heads and finance staff; and the other for the faculty presidents and PTA presidents.

3. Results and Discussion

The profile of the respondents showed that the population of school heads and finance staff belong to age 41 and above which may mean that they have the experience and familiarity with their job. This may also suggest that the school heads and finance staff already can handle the financial school resources given their age and considering their own/personal financial management experiences.

3.1 Level of Accountability in Managing School Finances

Most school heads and finance staff possess graduate-level faculty and orientation. Majority of the respondents were younger than middle-aged respondents who were most likely in the first decade of their financial management experience as school heads and finance staff. Although some respondents have experienced school financial management for more than fifteen years, they only participated in less than six trainings. Maybe because the Financial Management Operation Manual for the Department of Education (DepEd) has just been cascaded in 2016, and requires dissemination among stakeholders. The following table shows the level of accountability of school officers in the managing of school resources.

Table 1. Level of Accountability in Managing School Finances

Parameters	School Heads and Finance Staff	Faculty President and PTA
	(n=24)	President (n=26)
	Mean Response	Mean Response
Budgeting	3.90 (High)	3.88 (High)
Accounting	3.93 (High)	3.87 (High)
Procurement	3.88 (High)	3.82 (High)
Asset Management	3.85 (High)	3.82 (High)
Grand Mean	3.89 (High)	3.85 (High)

The table shows that both the school heads and finance staff, the faculty president, and the PTA president agree that there was a “High” Level of Accountability in managing school finances. The school heads and finance staff have a higher mean response than the faculty president and PTA president, but their rating is comparable. Across the parameters, “Accounting” has the highest mean response (3.93) for the school head and finance staff, followed by “Budgeting” (3.90). Still, for the faculty president and PTA president, it is the “Budgeting” that has the highest mean response (3.88), followed by “Accounting” (3.87). The two sets of respondents also agree that “Asset Management” has the least mean response although it is still high in terms of the level of accountability. Therefore, the school may further enhance its exercise of accountability when managing the school supplies, facilities, and equipment.

Based on the statement and the data results, the challenge in budget accountability occurs on how the school funds will be allocated to accommodate the various needs of the school, given the limited resources and several liquidation processes. It can be stated that the respondents agree that the school has high compliance when it comes to accountability in accounting school finances. They provide proper documentation and follow the government rules and procedures. Although they have many procedures and reports in accounting school finances. They still need more training and seminars to increase their capacity to manage school finances. The results indicate that the school finances are allocated and utilized based on the Annual Procurement Plan (APP). Yet, due to the insufficiency of funds and the long procedures to follow, the procurement process takes time because of the rules and procedures embodied in the law prescribing a certain period for posting, bidding, and awarding projects.

It can be construed that although the schools are doing their part to manage their supplies and facilities, it still lacks proper and full security. Most schools are only maintained by school janitors and utility personnel but not with trained security guards.

3.2 Level of Transparency in Managing School Finances

Based on the summary, the Level of Transparency in managing school finances is “High” as

perceived by the school head and finance staff (Mean Response=3.89) and the faculty president and PTA presidents (Mean Response=3.86). The highest rating for the school head and finance staff was given on the parameter “Asset Management” (3.89). The faculty and PTA presidents were given both the parameters of “Accounting” (3.90) and “Asset Management” (3.90). The least rating for the level of transparency was given to the parameter “Budgeting” by both respondents (3.83 for school finance personnel and 3.76 for teacher and PTA presidents). Compared to the level of accountability where asset management has the least accountability rating, the school shows a higher degree of transparency in managing the school facilities, supplies, and equipment. While the school personnel is accountable for not following the government rules and procedures, they still have room for improvement when it comes to transparency in school budgeting. The data show that the school exercises a high level of transparency by involving the school personnel and relaying the issuances related to budgeting. However, the school lacks initiatives for inviting external stakeholders during budget planning. It should be noted that budget planning is a product of agreement and collaboration between and among stakeholders and not an exclusive domain of school and financial heads.

Table 2. Level of Transparency in Managing School Finances

Parameters	School Heads and Finance Staff (n=24)	Faculty President and PTA President (n=26)
	Mean Response	Mean Response
Budgeting	3.83 (High)	3.76 (High)
Accounting	3.91 (High)	3.90 (High)
Procurement	3.88 (High)	3.88 (High)
Asset Management	3.94 (High)	3.90 (High)
Grand Mean	3.89 (High)	3.86 (High)

Obviously, both groups of respondents have a “High” rating in the level of transparency in the area of “Accounting”. Most of the school heads and finance staff rated high on the requirement of putting up “Transparency Board”. In contrast, most of the faculty and PTA presidents gave a high rating on statement 3 on “Periodic financial statements are placed in the Transparency Board.” Both statements 1 and 3 are concerned about posting the school financial statements on the transparency board, and all of the respondents agreed that the school is exercising it. A transparency board can be utilized in a school context by posting the financial documents in conspicuous places such as in the hallway, bulletin board, or near the entrance. The school heads must see to it that there is a transparency board in their area of jurisdiction. The data gathered showed that the school complies with the national policy of the Government Procurement Reform Act or the Republic Act 9184. The public schools have

inspectorates that inspect the procured supplies and equipment. Under the rule on procurement, competitive bidding is required only on supplies the amount of which exceeds 50,000 pesos. According to most school heads, “they seldom process competitive bidding since most of their transactions are only small”. It can be said that schools exercise diligence when it comes to declaring broken or unserviceable government equipment since this would hinder their output or affect their performance of duties.

School financial leaders have established public asset management transparency practices based on good governance and accountability. Government schools are accountable for providing the best possible service to their citizens, and they should be guided by that idea when managing public assets.

3.3 Best Practices of the School Heads and Finance Staff in Relation to School Financial Management

The data reveal that the school heads and finance staff mentioned that among the best practices of the school, the top rank is the “Full compliance to DepEd Orders and Memoranda regarding the proper use of MOOE funds,” followed by 100% compliance with the Annual Procurement Plan, engaging external stakeholders to decision-making related to financial matters, and liquidation of the utilized fund. Noteworthy of mentioning is the full compliance to DepEd orders and memoranda regarding the proper use of MOOE funds. School heads adhere to DepEd Order No. s. 2016 (Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools) and the DepEd Order No. 015, s. 2020 (Supplementary Guidelines on Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic) to strengthen school-based management, accountability, and transparency.

3.4 Challenges Confronting the School Heads and Finance Staff in Terms of School Financial Management

According to the respondents, some possible challenges encountered by the school personnel in their financial management include policy-related procedures, differences in the market prices of supplies and equipment against the programmed budget, and limited opportunities for seminars/trainings regarding school financial management. The late release of budget allotments to schools, lack of adequate skilled manpower essential for effective budget utilization, engagement of school management on different duties, lack of planning and performance of school activities together with stakeholders, school principals working alone without inviting others, and interferences of school principals are among the critical challenges for ineffective financial resource utilization in schools, according to the study.

3.5 Significant Relationship between the Profile of the School Heads and Finance Staff and their Level of Accountability

It can be observed that based on Goodman and Kruskal’s Gamma, there is no significant relationship between the profile of the respondents and their level of accountability except between the sex and the level of accountability. There was a statistically significant strong

negative relationship between sex and the level of accountability (Gamma= -1.000, p=.046). It indicates that women are most likely to provide lower levels or ratings of accountability in managing school finances than men.

3.6 Significant Relationship between the Profile of the School Heads and Finance Staff and their Level of Transparency

Based on Goodman and Kruskal's Gamma, there is no significant relationship between the profile of the respondents and their level of transparency except between the sex and the level of transparency. The table shows a statistically significant strong negative relationship between sex and the level of transparency (Gamma= -1.000, p=.028). It indicates that women tend to provide a lower level or rating of transparency in managing school finances than men. It is possible since women are more open to providing criticism than men and are more transparent in dealing with transparency issues in school finances.

3.7 Significant Relationship between the Profile of the School Heads and Finance Staff and their Level of Transparency

Kendall's Tau was used to test the significant relationship between the level of accountability and level of transparency. Based on the result, there is a statistically strong positive relationship between the level of transparency and the level of accountability. This concurs with the study of Gabriel (2017) that a higher level of accountability is consistent with a higher level of transparency. The more public officials and employees exercise their accountability and exercise of responsibility, the more transparency is needed. This is the key measure to combat corruption, particularly in managing public funds, the twin principles of transparency and accountability, which are also among the principles of good governance.

4. Conclusion and Recommendations

The following are the conclusions drawn from the summary of findings:

1. The majority of the school heads and finance staff belong to the 51 to 60 age brackets, have 1 to 5 years of experiences, Master's Degree and training attendance. The school heads and finance staff, the faculty president, and the PTA president agreed to a "high" level of accountability in managing school finances. Across the parameters, "accounting" had the highest mean response for the school heads and finance staff, followed by "budgeting." The two sets of respondents also agreed that "asset management" had the least mean response, although it is still high in terms of accountability.
2. The level of transparency in managing school finances was "high," as perceived by the school heads and finance staff, and the faculty presidents and PTA presidents. The highest rating for the school head and finance staff was given on the "asset management" parameter. The least rating for the level of transparency was given to both respondents' "budgeting" parameters.
3. Among the schools' best practices, the top rank was the full compliance with DepEd Orders and Memoranda regarding the proper use of MOOE funds, followed by 100% compliance with the Annual Procurement Plan, engaging external stakeholders in

decision-making related to financial matters, and liquidation of the utilized fund. While the teacher presidents and PTA presidents agreed that aside from the full compliance of the school personnel to DepEd Orders regarding the use of funds, the timely submission of reports to the District Office and the equitable distribution of supplies among school personnel, were among the best practices of the public schools.

4. For the school heads and finance staff, challenges encountered by the school personnel in their financial management included policy-related procedures, differences in the market prices of supplies and equipment against the programmed budget, and limited opportunities for seminars/trainings. For the faculty presidents and PTA presidents, the top challenge was differences in the market prices of supplies and equipment against the programmed budget.

5. There was no significant relationship between the profile of the respondents and their level of accountability except between the sex and level of accountability. There was a statistically significant strong negative relationship between sex and the level of accountability. It indicated that women are most likely to provide lower levels or ratings of accountability in managing school finances than men. Similarly, there was no significant relationship between the profile of the respondents and their level of transparency except between the sex and the level of transparency. There was a statistically significant strong negative relationship between sex and the level of transparency. It indicates that women tend to provide a lower level or rating of transparency in managing school finances than men.

6. There was a statistically strong positive relationship between the level of transparency and accountability appertaining to school finances. A higher level of accountability was consistent with a higher level of transparency in managing school finances.

It is therefore recommended that:

The school to provide trainings regarding school financial management, the Department of Education must craft and implement professional development activities along this area. Similarly, DepEd may tap the services of the Department of Budget and Management and Commission on Audit in providing school financial management trainings and seminars. Having obtained the lowest mean response in terms of accountability, stringent reporting systems must be established on asset management to reinforce a high level of accountability. Frequent/regular inspections and inventories of the school plant, property, and equipment must be conducted. Transparency in terms of budgeting can be addressed through the introduction of bottom-up budgeting among schools. This encourages participation and promotes transparency among school personnel and stakeholders in planning for the school budget. The Schools Division Office or the District Office may conduct award ceremonies for schools with best practices in school financial management. It may reward schools that are highly compliant with the existing DepEd orders and memoranda regarding the proper use of MOOE funds.

To address the challenges of school financial management, the Department of Education and Department of Budget and Management may revisit the MOOE funds of the schools. Similarly, through the District Office or Schools Division Office, the school heads may

secure financial help from the Local Government Unit – Special Education Fund for fund augmentation.

The Department of Education may consider the socio-demographic profiles of the school heads and the finance staff in providing professional development activities among them. Heightened implementation of existing accounting and auditing rules and regulations must be observed to ensure high levels of accountability and transparency. A review of the DepEd Financial Management and Operations Manual may also be considered to address gaps and issues. A stringent review of the national and local policies, rules and procedures in terms of school financial management may be conducted to craft policies attuned to the needs of the present education set-up. Intensified monitoring of the governance principles of accountability and transparency in the financial management to discourage corruption at all levels in the educational system.

Acknowledgments

The authors would like to express their endless gratitude to the following faculty members for without their assistance the paper should have not been finished. The University President Feliciano P. Jacoba, Mr. Corinthian Obispo for the typing job and initial evaluation of the paper, Ms Vilma B Ramos for the criticisms to improve the paper and to Ms. Olive Chester Antonio for the evaluation of methods and statistical treatments. To all of you the researchers are forever grateful.

References

- Anggraini, R. D. (2013). Transparency, participation, and accountability of BOS budget management in RKAS program at SDN Pacarkeling VIII Surabaya. *Policy and Public Management, 1*(2), 201-208.
- Batley, R. (2006). Symposium on non-state provision of basic services. *Public Administration and Development, 26*(3), 193-196. <https://doi.org/10.1002/pad.417>
- Bellver, A., & Kaufman, D. (2005) *Transparencing transparency: initial empirics and policy applications*, Paper presented at IMF conference on transparency and integrity, 6-7 July. Washington, DC: World Bank. <https://doi.org/10.2139/ssrn.808664>
- Birkinshaw, P. (2006). 'Transparency as a Human Right,' in C. Hood and D. A. Heald (eds.), *Transparency: The Key to Better Governance?* Proceedings of the British Academy 135 (Oxford University Press, Oxford). <https://doi.org/10.5871/bacad/9780197263839.003.0003>
- Castillo, L. C., & Gabriel, A. G. (2020). Transparency and accountability in the Philippine local government. In: Farazmand A. (eds) *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Springer, Cham. https://doi.org/10.1007/978-3-319-31816-5_3895-1
- Chua, Y. (1999). *Robbed: an investigation of corruption in the Philippine education*. Quezon city: Philippine Centre for Investigative Journalism. School of Economics Library, University of the Philippines
- Chua, Y. (2001). *Stealing from public schools*, in S. Coronel (ed.) *Betrayals of public trust*, 45–55, Quezon City: Philippine Centre for Investigative Journalism

- Ferry, L., & Eckersley, P. (2015). 'Accountability and transparency: a nuanced response to Etzioni', *Public Administration Review*, 75(1), 11–12. <https://doi.org/10.1111/puar.12303>
- Gabriel, A. (2017). Transparency and accountability in local government: Levels of commitment of municipal councilors in Bongabon in the Philippines. *Asia Pacific Journal of Public Administration*, 39(3), 217–223. <https://doi.org/10.1080/23276665.2017.1368902>
- Gabriel, A. G., & Ong D. (2018). Linking transparency and accountability to local legislative performance in the province of Nueva Ecija in the Philippines. *Journal of Public Administration and Governance*, 8(2). <https://doi.org/10.5296/jpag.v8i2.13345>
- Goetz, A. M., & Jenkins, R. (2005). *Reinventing accountability: Making democracy work for human development*. Basingstoke, UK: Palgrave Macmillan. <https://doi.org/10.1057/9780230500143>
- Harrison, W., Horngern, C., Thomas, C. & Suwardy, T. (2011). *Financial accounting*. International Financial Reporting Standards. 8th ed.
- Medina, F. (2012). *Faktor-faktor yang mempengaruhi transparansi informasi keuangan pada website resmi pemerintah daerah di Indonesia*, Undergraduate Thesis, Universitas Indonesia.
- Moyes, D., Lin., M., Landary, S., & Vicdan, H. (2006). Internal auditors' perceptions of the effectiveness of red flags to Detect Fraudulent Financial Reporting. *Journal of Accounting, Ethics & Public Policy*, 6(1), 1-28. <https://doi.org/10.2139/ssrn.961457>
- Official Gazette of the Philippines. (2001). Republic Act No. 9155. *An Act Instituting A Frame Work Of Governance For Basic Education, Establishing Authority And Accountability, Renaming The Department Of Education, Culture And Sports As The Department Of Education, And For Other Purposes*. Official Gazette of the Philippines. The Constitution of the Republic of the Philippines.
- Prat, A. (2005). The wrong kind of transparency. *American Economic Review*, 95(3), 862-77. <https://doi.org/10.1257/0002828054201297>
- Puruwita, D., Yunika, M., Darma, R. S., Dewi, N. (2014). *Stakeholder perception of transparency, participation, and accountability of school financial management*. Paris Economics, Finance, and Business Proceedings. Paris: Perancis.
- Suk Kim, P., Halligan, J., Cho, N., Oh, C. H., & Eikenberry, A. M. (2005). Toward participatory and transparent governance: report on the sixth global forum on reinventing government. *Public Administration Review*, 65(6), 646-54. <https://doi.org/10.1111/j.1540-6210.2005.00494.x>
- Reyes, V. Jr. (2007). Corruption and policy implementation in the philippines: a comparative analysis of the teacher training and textbook delivery programmes, *Asian Journal of Political Science*, 15:1, 97-125. <https://doi.org/10.1080/02185370701315657>
- Wilks, T., & Zimbelman, M. (2004). Decomposition of fraud-risk assessments and auditors' sensitivity to fraud cues. *Contemporary Accounting Research*, 21(3), 719– 745. <https://doi.org/10.1506/HGXP-4DBH-59D1-3FHJ>
- Viswesvaran, C. (2002). Assessment of individual job performance: A review of the past century and a look ahead. In N. Anderson, D. S. Ones, H. K. Sinangil, & C. Viswesvaran (Eds.), *Handbook of industrial, work and organizational psychology*, Vol. 1. Personnel

psychology, 110–126, Sage Publications Ltd. <https://doi.org/10.4135/9781848608320.n7>

Copyright Disclaimer

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).