

Culture of Efficiency and Accountability and School Resource Management in Public Secondary Schools: Basis for a Strategic Management Framework

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ABSTRACT

This study examined the culture of efficiency and accountability and school resource management in public secondary schools in Binangonan District, Rizal, as a basis for developing a Strategic Management Framework. Specifically, it assessed the culture of efficiency and accountability in terms of shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance, as well as school resource management in terms of operational efficiency, transparency, sustainability, and resource allocation and equity. It also determined differences in perceptions between teaching and non-teaching personnel and relationships between the study variables. A quantitative descriptive-correlational research

design was employed using a researcher-made survey questionnaire administered to teaching and non-teaching personnel from six public secondary schools. Data were analyzed using frequency, percentage, mean, t-test, and Pearson's r correlation. Findings revealed that the culture of efficiency and accountability was highly observed across all dimensions, while school resource management was rated very high in operational efficiency, transparency, sustainability, and resource allocation and equity. No significant difference was found between the perceptions of teaching and non-teaching personnel regarding the culture of efficiency and accountability. Communication and feedback mechanisms and ethical and stewardship practices demonstrated significant relationships with selected dimensions of resource management, whereas most variables showed no significant relationships. The findings indicate that schools maintain strong accountability cultures and highly implemented resource management practices, although organizational culture selectively influences resource management outcomes. Consequently, the LIZIEL Strategic Management Framework was developed to strengthen communication, ethical stewardship, accountability, and effective, transparent, sustainable, and equitable school resource management practices.

Keywords: *Culture of Efficiency, Accountability, Resource Management, Public Secondary Schools, Transparency, Sustainability, Strategic Management Framework, LIZIEL Framework*

INTRODUCTION

Schools were expected to provide high-quality instruction as well as responsibly manage public resources in the current educational environment, where demands for accountability, efficiency, and transparency are growing. In fact, UNESCO (2021) highlighted that ethical and efficient planning, distribution, and use of educational resources are essential to high-quality education. Effective resource management guaranteed that inputs were optimized to support significant teaching and learning outcomes.

This included financial allocations, facilities, instructional materials, and human resources. In a similar vein, the OECD (2023) observed that as governments look to leverage current assets before raising budgets, optimizing resource use emerged as a global imperative, especially during the post-pandemic recovery phase. As a result, efficiency and accountability became crucial markers of institutional credibility and governance quality as educational systems continue to manage the COVID-19 pandemic's disruptions (World Bank, 2023). In order to promote resilience and sustainability in education, it became more widely acknowledged that cultivating a culture of responsible resource management was crucial (Fullan and Quinn, 2022).

In particular, it was generally accepted that the cornerstones of successful resource stewardship in schools were accountability and efficiency. According to the OECD (2023), efficiency was the process of converting inputs like money, facilities, human capital, and time into useful outputs and results with the least amount of waste. On the other hand, accountability made sure that people and organizations were held responsible for the choices and actions they made when managing resources, which promoted openness and confidence among stakeholders (Boud & Molloy, 2021). According to research, schools with strong accountability systems typically exhibited better operational effectiveness and organizational performance (Velasco & Gonzales, 2024). Nevertheless, many educational institutions found it difficult to convert policy-level accountability into uniform practice at the school level even in the presence of these frameworks. According to studies, formal policies offered guidelines and expectations, but their efficacy was mostly dependent on the organizational culture of schools and the dedication of those responsible for carrying them out (UNESCO, 2021; World Bank, 2022).

Considering the size and complexity of the Philippine public education system, effective resource management was especially important. Serving millions of students in thousands of public schools around the country, the Department of Education (DepEd) was in charge of one of the biggest basic education systems in the world. DepEd enacted reforms targeted at improving efficiency, accountability, and transparency in order to address these issues. Internal control systems and quality management frameworks that were in line with ISO 9001:2015 standards were some of these reforms that promoted methodical documentation, process standardization, and ongoing oversight of educational operations (DepEd, 2023; ISO, 2021). These frameworks helped schools plan, carry out, oversee, and assess programs to guarantee resource management.

However, there were still operational difficulties. The Second Congressional Commission on Education's (EDCOM 2, 2023) findings revealed persistent problems, such as underutilized equipment, inconsistent documentation of school property and resources, and procurement delays. These results showed that although procedural reforms were in place, their effectiveness ultimately rested on how deeply efficiency and accountability principles were ingrained in school culture. To put it another way, cultural change was necessary to guarantee that accountability was internalized and applied consistently; procedural compliance was not enough.

Good governance, stakeholder engagement, and responsible resource management were highlighted in DepEd's current strategic reform initiative, the MATATAG Agenda, which further supported this direction (DepEd, 2023). However, how school staff interpreted and applied these principles in their day-to-day work would determine how successful these reforms were. Although many employees follow reporting guidelines, Velasco and Gonzales (2024) noted that there was still uneven internalization of accountability as a professional value. The daily guardians of school resources, including textbooks and lab equipment, were teachers, clerks, and administrative staff. Therefore, how these resources were used and maintained was greatly influenced by their collective attitudes toward accountability and efficiency. Thus, maintaining the goals of the MATATAG Agenda required an understanding of their perspectives.

Studies on school administration in the Philippines also showed differences in accountability procedures. According to Santos and Dizon (2024), some schools prioritized minimal compliance, while others exhibited proactive monitoring, cooperative planning, and transparent resource management. These

differences highlighted how crucial it was to look at organizational culture as a major factor influencing how policies were implemented at the school level. The common values, norms, and beliefs that direct people's actions within an organization were referred to as its organizational culture (Schein & Schein, 2023). The culture of schools influenced how staff members prioritized responsible resource stewardship, understood accountability, and viewed efficiency.

Organizational leadership research added credence to this viewpoint. According to Argote (2020), sustainable practices developed as a result of both official policies and the social transmission of norms and behaviors among members. In a similar vein, Fullan and Quinn (2022) contended that effective educational reform necessitates cultural alignment, where staff members embrace principles that promote responsible governance and ongoing improvement. Essentially, institutions were more likely to see long-term increases in productivity and effectiveness when accountability was ingrained in regular school culture as opposed to being viewed as a compliance requirement.

These factors were very important for public secondary schools in the Rizal Schools Division Office at the local level. Teachers and non-teaching staff were essential to the management of resources and the execution of educational programs in Binangonan District. However, how well resources were used could be impacted by differences in management procedures, documentation systems, and adherence to accountability standards.

The researcher's professional experiences further highlighted how important it was to look at these dynamics. The researcher was able to personally witness the increasing focus on documentation accuracy, standardized procedures, and accountability in schools through participation in ISO documentation, Quality Management System (QMS) implementation, and Philippine Quality Award (PQA) initiatives. However, staff dedication, awareness, and cooperation were frequently necessary for these systems to be effective.

The researcher was also directly exposed to the realities of resource management, such as asset documentation, equipment utilization monitoring, property inventory, and procurement facilitation, through her work as an administrative officer and school custodian. Common issues that emerged from these experiences included underutilized equipment, inconsistent documentation, procurement delays, and inconsistent adherence to accountability standards. These findings emphasized the need to look into the extent to which schools have an efficient and accountable culture and how that culture affects resource management techniques.

In light of these considerations, there was a clear need to examine the extent of the culture of efficiency and accountability and its relationship to resource management in public secondary schools. Accordingly, this study examined the extent of the culture of efficiency and accountability among public secondary schools, assessed the level of resource management in schools within the Binangonan District, and determined the relationship between these two variables. Furthermore, the findings were intended to provide a basis for developing a Strategic Management Framework to enhance school governance and resource stewardship.

Theoretical Framework

This study is anchored on *Organizational Culture Theory*, primarily developed by *Edgar H. Schein*, which explains how the shared values, beliefs, norms, and practices within an organization influence the behavior and decision-making of its members. Schein described organizational culture as a pattern of basic assumptions that a group develops as it learns to cope with problems of external adaptation and internal integration. These assumptions become embedded in the organization and are taught to new members as the correct way to perceive, think, and behave in relation to those problems. Organizational culture is reflected in leadership practices, communication patterns, ethical standards, and operational systems that guide how an institution functions on a daily basis. In educational institutions, particularly public secondary schools, organizational culture shapes how administrators, teachers, and staff interact, make decisions, and manage institutional resources. A strong culture of efficiency, responsibility, and joint responsibility can

have a big influence on how schools deal with financial, human and material resources to reach educational goals.

For example, within the framework of the study “Culture of Efficiency and Accountability and Strategic Foundation: School Resource Management in Public Secondary schools management framework,” Organizational Culture Theory offers a robust basis for understanding the internal values and practices of schools impact the resource management. The idea of a culture of efficiency and accountability points to the common mentality and behavioral standards in the organization that foster responsible management, transparency and best use of resources. When these cultural values are embedded in the school system, they guide administrators and personnel in the effective planning, budgeting, monitoring and evaluation of the use of resources. As part of the public sector, schools are accountable to stakeholders such as students, parents, government agencies, and the community. Thus, it is necessary to develop a culture of efficiency and accountability to ensure that resources are used appropriately and educational services are delivered effectively.

According to the study's theory, a crucial component of an organization is its shared values. According to the theory of organizational culture, members' attitudes and behaviors are influenced by their shared values. A culture of efficiency and accountability is built upon a set of organizational values shared by public secondary schools, such as responsibility, integrity, professionalism, and dedication to educational excellence. Teachers, administrators, and staff are more likely to collaborate to accomplish institutional goals and manage resources responsibly when they all share these values. Decisions about budgeting, purchasing, and resource allocation are influenced by shared values, which guaranty that these procedures are in line with the goals and objectives of the school.

Communication and feedback mechanisms are another factor that is closely related to Organizational Culture Theory. Schein highlighted that communication and interaction patterns within an organization are what maintain and strengthen its culture. Administrators and employees can share information, define expectations, and resolve resource management issues with the help of efficient communication systems. Teachers and staff can report problems with resource use, make suggestions for improvements, and take part in decision-making processes in schools that promote open communication and feedback. Because stakeholders are informed about policies, procedures, and financial decisions, such mechanisms improve accountability and transparency. In addition to ensuring that resources are used effectively and in line with institutional goals, clear communication channels also improve departmental coordination.

The deeper values ingrained in corporate culture are also reflected in ethical and stewardship practices. According to organizational culture theory, moral standards and expectations among an organization's members influence ethical behavior within that organization. Teachers and administrators in public schools serve as stewards of public resources, which means that it is their duty to safeguard, oversee, and make use of these resources for the good of the community and students. People are more likely to refrain from financial mismanagement, material misallocation, or ineffective practices when a school culture places a strong emphasis on moral leadership, honesty, and accountability. Budgets, facilities, equipment, and educational materials are all managed with integrity and accountability thanks to ethical stewardship.

Institutionalized policy compliance is another significant facet of organizational culture. Organizational norms have an impact on whether policies are consistently followed or disregarded, according to Organizational Culture Theory. To guaranty accountability and transparency in resource management, public secondary schools establish policies pertaining to budgeting, procurement, inventory management, and reporting. Administrators and staff follow policies and procedures not only because they are required but also because they are recognized as crucial practices for upholding organizational integrity when policy compliance becomes ingrained in the school's culture. This cultural orientation reduces the possibility of resource mismanagement or misuse while promoting effective administrative procedures.

Additionally, the study looks at a number of aspects of school resource management that are heavily impacted by organizational culture, such as resource allocation and equity, sustainability, operational efficiency, and transparency. The ability of the school to use its resources in a way that maximizes output while minimizing waste is referred to as operational efficiency. When an efficient culture is ingrained in the school, staff members become more aware of how resources are used, making sure that funds, facilities, and educational materials are managed efficiently to support teaching and learning. According to organizational culture theory, effective procedures become commonplace when they are supported by accepted standards and expectations.

Another result that is closely related to an accountability culture is transparency. Open reporting, unambiguous documentation, and the availability of information about resource management are all components of transparent practices. Administrators in schools with a strong accountability culture frequently update stakeholders on program results, procurement procedures, and financial decisions. In addition to ensuring that the administration of school resources is visible and open to review, transparency fosters trust among educators, parents, and the community.

Furthermore, cultural perspectives on long-term planning and resource responsibility have an impact on sustainability in school resource management. Strong organizational cultures foster long-term stability and expansion, according to organizational culture theory. Sustainability in the context of public secondary schools entails upholding infrastructure, conserving resources, and putting policies in place that guaranty ongoing enhancement of educational services. Over time, schools can sustain operations and meet their learning goals with the support of a culture that emphasizes responsible planning and effective resource use.

Organizational culture also influences equity and resource distribution. Administrators are more likely to allocate resources in a way that guaranties equal opportunities for students and staff in schools where fairness, inclusivity, and accountability are fundamental values. According to organizational culture theory, cultural norms have an impact on how leaders prioritize needs and decide how to distribute funds, educational resources, and support services. When equity is ingrained in the school's culture, decisions about how to allocate resources are based on the idea that all students should receive sufficient support and that resources should be allocated to areas where they are most needed.

The Organizational Culture Theory offers a thorough framework for comprehending how internal norms, values, and practices affect the management of school resources in public secondary schools as well as the culture of efficiency and accountability. The study illustrates how cultural factors influence administrative behaviors and operational procedures by looking at variables like shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance. Key outcomes in resource management, such as operational effectiveness, transparency, sustainability, and fair resource distribution, are influenced by these cultural factors. Using this theoretical framework, the study highlights that developing an organizational culture that encourages accountable, open, and strategic management practices is just as important to improving school resource management as putting policies or procedures into place.

Conceptual Framework

In conducting this study, the researcher used the conceptual model following the IPO format, namely Input, Process, and Output.

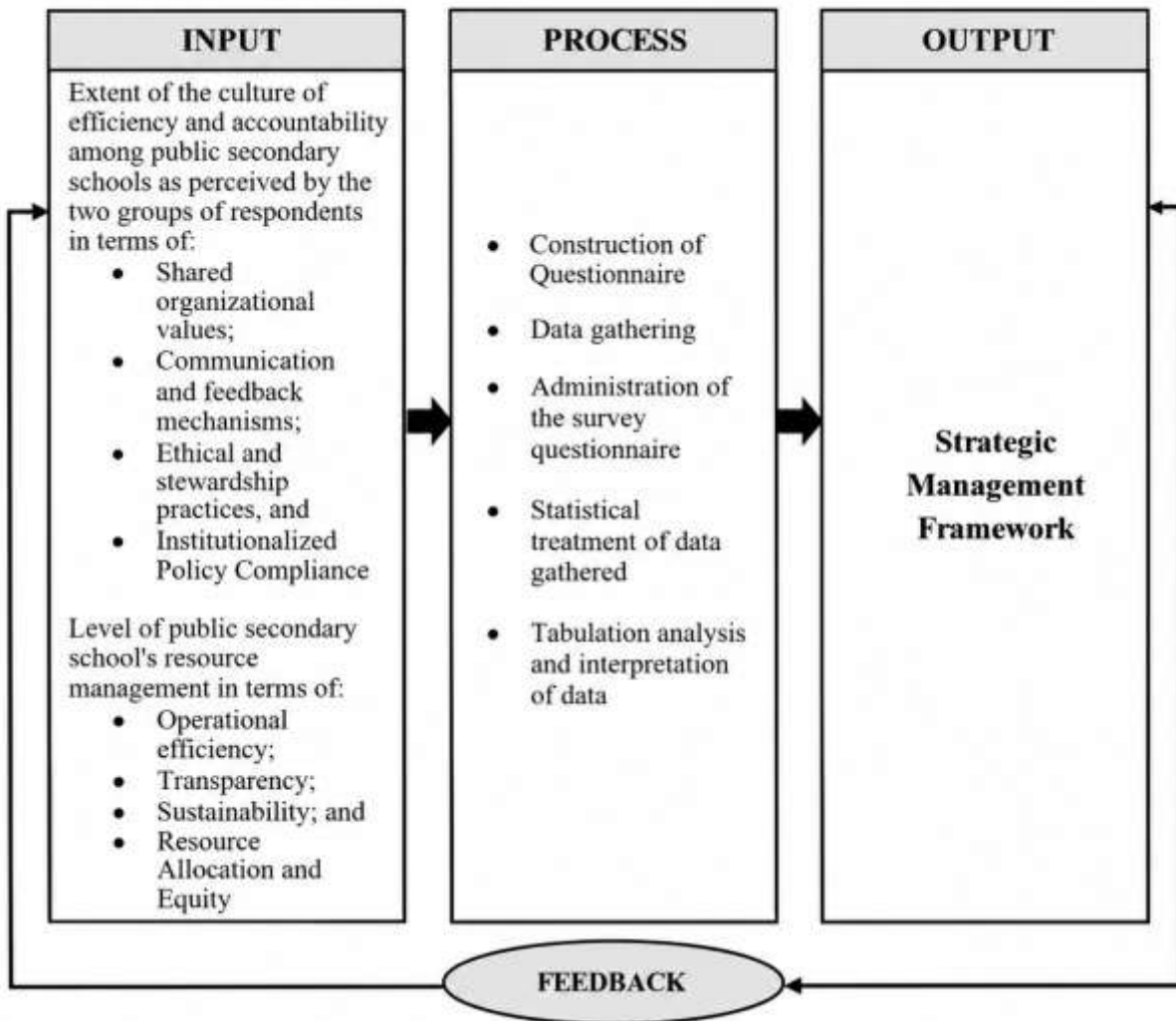


Figure 1. *Conceptual Framework*

The initial frame pertained to the input, which encompassed the extent of culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of Shared organizational values; Communication and feedback mechanisms; Ethical and stewardship practices, and Institutionalized Policy Compliance. And to assess the level of public secondary school's resource management in terms of Operational efficiency; Transparency; Sustainability; and Resource Allocation and Equity.

The second frame presented the process which contained Construction of Questionnaire, Data gathering, Administration of the survey questionnaire, Statistical treatment of data gathered, and Tabulation analysis and interpretation of data.

The last frame provided the anticipated output of the study, which was the Strategic Management Framework.

Finally, a straight line was drawn connecting the three frames to show the relationship among the input, process, and output.

Statement of the Problem

This study aims to assess the culture of efficiency and accountability among public secondary schools.

Specifically, this study seeks to answer the following questions:

1. What is the extent of the culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of:
 - 1.1 Shared organizational values;
 - 1.2 Communication and feedback mechanisms;
 - 1.3 Ethical and stewardship practices, and
 - 1.4 Institutionalized Policy Compliance
2. Is there a significant difference on the extent of the culture of efficiency and accountability as perceived by the the two groups of respondents with respect to the aforementioned variables?
3. What is the level of public secondary school's resource management in terms of:
 - 3.1 Operational efficiency;
 - 3.2 Transparency;
 - 3.3 Sustainability; and
 - 3.4 Resource Allocation and Equity
4. Is there a significant relationship between the culture of efficiency and accountability and the level of resource management in public secondary schools?
5. Based on the findings of the study, what output maybe developed to strengthen the culture of efficiency and accountability in public secondary schools?

Literature Review

Shared Organizational Values

The study of Amah and Ahiauzu (2024) found that shared values within an organization significantly influence organizational effectiveness, particularly in terms of profitability, productivity, and market share. Using a cross-sectional survey of 388 bank managers in Nigeria, the research measured shared values through coordination and integration, agreement, and core values, and analyzed their relationship with organizational effectiveness using Spearman's rank correlation. The findings revealed a statistically significant positive correlation ($\rho = 0.555$, $p < 0.05$), suggesting that organizations whose members embrace similar values and objectives are more likely to achieve higher levels of effectiveness and operational success. This result highlights the importance of a shared sense of purpose in strengthening organizational performance.

In the context of school resource management, this relationship reflects a culture that prioritizes efficiency and accountability. When school administrators, teachers, and staff are guided by common principles such as integrity, collaboration, and responsibility, they are more likely to work together in managing resources wisely and transparently. The alignment of these values encourages prudent use of school funds, materials, and time, leading to improved educational outcomes, stronger accountability practices, and more efficient attainment of institutional goals.

The study further emphasized that common organizational values are essential for the effective execution of strategies. It underscored the need to evaluate the extent to which values are shared among members and introduced a quantitative approach for measuring value alignment and consistency within organizations. Results from the empirical investigation showed that greater alignment of values contributes to more successful strategy implementation. This perspective is equally applicable to school resource management, where a shared commitment to cooperation, accountability, and transparency fosters the effective stewardship of resources and supports the overall achievement of educational objectives. When members of the school community share common principles such as accountability, integrity, and commitment to educational goals, policies and plans are implemented more effectively, ensuring that

resources such as funds, materials, and time are used efficiently to support teaching and learning outcomes (Badovick and Beatty 2023).

On the study of Garcia-Vidal et.al (2022) they examined the relationship between organizational values and performance indicators by analyzing two work teams in a restaurant. Using the Delphi method, the researchers identified the level of consensus among team members regarding key organizational values and determined which values were most important in guiding their work. The Mann-Whitney statistical test was then used to analyze the relationship between these shared values and performance indicators such as customer satisfaction and productivity. The results indicated that groups with a strong alignment and consistency in their shared values tended to achieve higher levels of performance. The study found a direct connection between value agreement and customer satisfaction, as well as an indirect influence on productivity. These findings suggest that when organizational members are guided by common principles and beliefs, they are more likely to collaborate effectively and produce favorable outcomes. In the context of school resource management, fostering a culture of efficiency and accountability likewise depends on the presence of shared values among administrators, teachers, and staff. Principles such as responsibility, transparency, and dedication to educational excellence help shape decisions and behaviors related to the allocation and utilization of school resources. When educators and school personnel demonstrate a strong commitment to these values, resources such as funds, materials, and time are managed more responsibly, contributing to improved institutional performance and enhanced student learning outcomes.

According to Harrington et al. (2025), although some organizational leaders question the practical relevance of corporate values, evidence indicates that shared values play a crucial role in influencing organizational success by guiding employee behavior and decision-making. These values often emerge as organizations respond to various challenges and may not always be formally expressed; however, they provide a consistent framework that directs workplace actions. Shared values also strengthen relationships with stakeholders, encourage employee engagement, and inspire individuals to contribute greater effort toward organizational goals, ultimately supporting productivity and overall effectiveness. Organizations further sustain these values through hiring practices that attract individuals with similar principles and by reinforcing them through everyday operations and workplace culture. This perspective is particularly relevant to school settings that aim to strengthen efficiency and accountability in resource management. Values such as integrity, collaboration, responsibility, and commitment to community service provide a foundation for how school leaders, teachers, and staff carry out their responsibilities and manage available resources. When these principles are deeply embedded in the school culture and consistently practiced, they promote cooperation, sound judgment, and dedication to educational objectives. As a result, schools are better positioned to maximize the use of financial resources, instructional materials, and time while maintaining transparency and accountability, ultimately contributing to improved educational quality and student achievement.

The study conducted by Jemima N. A. A. (2025) demonstrated that organizational culture, particularly the presence of shared values, established norms, and ethical leadership, has a significant influence on employees' ethical behavior within banking institutions. Based on survey data from 100 employees, the findings revealed that a clear understanding of organizational values, strong adherence to ethical standards, and leadership support for ethical practices were positively linked to responsible workplace conduct. These results suggest that when employees embrace and identify with organizational values, they are more likely to act ethically in carrying out their responsibilities. This principle is equally relevant in school resource management, where clearly articulated values, ethical expectations, and supportive leadership encourage administrators, teachers, and staff to manage resources responsibly. By promoting integrity, transparency, and accountability, schools can foster ethical decision-making regarding the use of funds, materials, and time, ensuring that resources are utilized effectively while supporting the achievement of educational objectives.

Similarly, the research of Lages et al. (2022) emphasized the importance of shared organizational values in improving the performance of frontline employees in service-oriented organizations. Drawing on the Conservation of Resources (COR) theory, the study explained that shared values function as an important organizational resource that strengthens employees' perceptions of support, reduces emotional strain, and enhances job satisfaction and organizational commitment. These factors collectively contribute to improved service performance. The findings further suggested that alignment with organizational values not only promotes employee well-being but also enhances performance by encouraging greater engagement and dedication. In the educational setting, this perspective highlights the value of cultivating shared principles such as responsibility, cooperation, and commitment to student success. When school personnel feel supported and connected to these values, they are more likely to remain motivated, avoid burnout, and utilize school resources efficiently, resulting in stronger accountability and improved school effectiveness.

Another investigation found that organizational values, including conformity, commitment, and trust, play a significant role in shaping both organizational and project outcomes. Through semi-structured interviews, the researchers discovered that excessive conformity may hinder team effectiveness and contribute to poor staffing decisions, whereas commitment supports problem-solving efforts and trust strengthens relationships among stakeholders. The study underscored the importance of recognizing and managing these values to navigate complex organizational environments successfully. In the context of school resource management, similar values help direct the actions of school leaders, teachers, and staff. Commitment to assigned responsibilities, trust among colleagues, and adherence to established policies encourage collaboration and sound decision-making. When these values are consistently reinforced, schools are better equipped to reduce inefficiencies, maintain transparency in the use of resources, and improve overall performance in achieving educational goals (Gutierrez, 2023).

Finally, Scott (2022) highlighted the significance of moral values in understanding organizational behavior and performance. The study identified five fundamental values: honesty in communication, respect for property, respect for life, respect for religion, and justice. These values can be examined at both the individual and organizational levels, with factors such as actions, intentions, affected individuals, and expected outcomes providing insight into how moral principles are expressed within organizations. The study also noted that content analysis is an effective approach for assessing the extent to which moral values are reflected in organizational practices. In school resource management, the promotion of efficiency and accountability is closely linked to these ethical principles. When administrators, teachers, and staff demonstrate honesty, fairness, respect for resources, and concern for the welfare of learners and the broader school community, they are more likely to make responsible decisions, ensure transparent use of resources, and contribute to the effective attainment of educational goals.

Communication and Feedback Mechanisms

Organizations operate in environments that are constantly evolving and often unpredictable, making adaptability essential for long-term success. One way to achieve this is through effective feedback mechanisms and strong internal communication systems that encourage ongoing learning and organizational growth. The conceptual framework emphasizes that structured feedback processes, including continuous improvement and organizational learning cycles, work alongside open and responsive communication channels to help organizations assess performance, exchange knowledge, and address emerging challenges. When communication is transparent and information is shared effectively across all levels, employees become more involved in organizational activities and are better equipped to participate in decision-making and problem-solving initiatives. This perspective is highly relevant to the promotion of efficiency and accountability in school resource management. Feedback systems provide schools with opportunities to monitor how resources are allocated and utilized, while open communication fosters transparency, cooperation, and shared responsibility among administrators, teachers, and staff. Through regular reflection and continuous assessment, school personnel can identify areas for improvement and

implement appropriate actions to enhance resource management practices. By integrating ongoing improvement efforts with collaborative learning processes, schools can strengthen accountability, optimize the use of available resources, and support sustained institutional development. Ultimately, these practices contribute to more effective school operations and improved educational outcomes (Hart, 2025).

Espejo and Reyes (2022) explained that organizational control and communication can be understood through the principles of cybernetics, a field of study introduced by Norbert Wiener in his seminal work *Cybernetics: Or Control and Communication in the Animal and the Machine*. This perspective views organizations as systems that rely on the continuous exchange of information, feedback, and regulation to maintain effective operations, coordinate activities, and adapt to changing conditions. Cybernetics describes how systems regulate and improve themselves through feedback loops, where part of a system's output returns as input and influences future actions. The term itself comes from the Greek word for "steersman," which Plato used to describe the skill of steering a ship, and later André-Marie Ampère applied it to the science of governance. Wiener further explained that feedback mechanisms support learning, adaptation, artificial intelligence, and language because systems use past outputs as information for future decisions. These mechanisms operate in many systems—from heating devices and servo-mechanisms to complex learning systems that rely on memory. Communication in this context is not merely the transmission of messages but the coordination of actions among members of a system. This perspective emphasizes the critical role of feedback mechanisms and effective communication in fostering a culture of efficiency and accountability in school resource management. Through continuous feedback, information regarding the allocation and utilization of school resources can be assessed and integrated into planning and decision-making processes. This enables school leaders and teachers to evaluate existing practices, make necessary adjustments, and implement improvements when needed. As a result, resources are managed more responsibly and efficiently, promoting transparency, informed decision-making, and the effective achievement of educational goals.

Ibrahim et al. (2024) emphasized the significant role of managerial communication in enhancing employee engagement by strengthening organizational identification, job satisfaction, motivation, commitment, and overall performance, even in multicultural and developing environments such as Al-Qalam University Katsina. Grounded in theories including Self-Determination Theory, Job Demands-Resources Theory, Social Exchange Theory, and Communication Satisfaction Theory, the study demonstrated that effective communication practices, particularly decentralized information sharing, culturally sensitive training programs, and robust feedback mechanisms, help address challenges arising from organizational culture, political factors, and cultural diversity. By supporting employees' needs for autonomy, competence, and social connectedness, these communication practices encourage greater participation and motivation. This perspective is highly relevant to school resource management, where transparent communication, collaborative decision-making, and inclusive practices enable administrators, teachers, and staff to work together effectively, oversee resources responsibly, and strengthen both accountability and organizational commitment within the school community.

Similarly, a study on entrepreneurial business performance examined the role of communication and feedback in improving organizational outcomes. Using a qualitative and exploratory design, researchers conducted semi-structured interviews with 28 entrepreneurs and four innovation agents participating in the Agentes Locais de Inovação Program. Analysis of the data revealed that communication becomes more effective when relationships are built on trust, commitment, mutual understanding, and positive interpersonal connections. These qualities serve as the foundation for meaningful feedback and productive exchanges among stakeholders. The study further recommended that educational institutions and support organizations strengthen programs that promote communication skills and relationship-building practices. These findings are applicable to school resource management, where trust-based communication and systematic feedback mechanisms encourage transparency, informed decision-making, and cooperative

efforts among school leaders, teachers, and stakeholders. Such practices contribute to the responsible use of resources and improve the overall effectiveness of school operations (Ensino e Pesquisa, 2023).

In addition, Kazanskaia (2024) examined how internal communication fosters inclusivity, unity, and organizational effectiveness, particularly among nonprofit and community-based organizations operating with limited resources. The study highlighted practical and low-cost approaches such as digital communication platforms, participatory feedback systems, open-door policies, and recognition initiatives that promote engagement and cultivate a positive organizational culture. It also identified conflict management as a critical communication function, requiring active listening, mediation, and clear procedures to sustain cooperation among members. Case studies from several countries demonstrated that combining accessible technology with supportive communication practices enhances organizational alignment, resilience, and employee morale. These insights are relevant to school resource management because open communication, recognition of staff contributions, and effective conflict-resolution processes help schools coordinate efforts efficiently, optimize available resources, and maintain transparent and accountable operations that support educational success.

Likewise, Benitez (2025) explored the evolution of internal communication and its strategic importance in organizations, emphasizing its influence on employee satisfaction and organizational effectiveness. The study showed how social, cultural, and technological developments have transformed communication practices and stressed the need to integrate communication into organizational planning and implementation processes. Particular attention was given to information flow, communication channels, and feedback systems that enhance mutual understanding and improve communication over time. The findings suggest that effective communication and feedback contribute to a positive work environment, increase employee satisfaction, and support coordinated action. In schools, these principles strengthen efficiency and accountability by ensuring that information is communicated clearly, performance is continuously monitored, and resources are managed responsibly through collaborative and well-informed practices.

Another study investigated communication as an organizational strategy for strengthening commitment to quality outcomes during performance evaluations conducted at the Universidade Federal do Cariri. Through a quantitative field study involving 42 administrative and academic personnel, researchers found that communication and feedback practices were generally viewed positively. However, the absence of feedback from supervisors before and after performance assessments emerged as a significant concern. Participants recommended improvements such as clearer policies, the use of appropriate technologies, alignment meetings, staff training, and timely feedback. These findings demonstrate that structured communication systems, regular feedback, and professional development opportunities are essential for encouraging accountability and engagement. In the context of school resource management, these practices support informed decision-making, efficient resource utilization, and transparent management processes throughout the educational system (Feitosa et al., 2021).

Finally, Nadrag et al. (2023) highlighted the importance of communication and feedback in helping organizations adapt to rapidly changing environments. The study discussed various communication models, communication barriers, and feedback methods that influence organizational performance. Findings from an employee survey conducted within an insurance company revealed a positive relationship between satisfaction with internal communication and perceptions of organizational effectiveness. This suggests that well-structured, timely, and transparent communication processes contribute to stronger employee engagement, improved coordination, and higher performance. Applied to school resource management, these results underscore the value of effective internal communication and continuous feedback in promoting accountability, supporting responsible resource allocation, and enabling school leaders and staff to make informed decisions that enhance educational outcomes and organizational transparency.

Ethical and Stewardship Practices

The paper emphasized stewardship as an ethical framework that encourages individuals and institutions to manage natural resources with responsibility, respect, and care. It recognizes the interconnected relationship between people and the environment, asserting that nature possesses inherent worth beyond its economic value. Rather than treating resources merely as instruments for profit, particularly in highly commercialized societies, stewardship advocates for their protection and preservation. The theory promotes principles such as shared existence, personal accountability, proportional use of resources, and solidarity, urging individuals to utilize resources only to the extent necessary while safeguarding them for future generations. These principles closely align with the promotion of efficiency and accountability in school resource management, where educational leaders and staff serve as stewards of school resources by ensuring that funds, facilities, learning materials, and environmental assets are utilized responsibly, preserved appropriately, and managed transparently to support sustainable and effective educational environments (Gubazire Dr., 2022).

Likewise, contemporary approaches to sustainable and ethical management stress the importance of responsible resource utilization, ethical leadership, and long-term organizational growth. Environmental stewardship forms a central component of this perspective by encouraging efficient resource management and minimizing ecological impact through strategies such as green technologies and circular economy practices. The concept of Corporate Social Responsibility further reinforces ethical conduct, stakeholder engagement, and inclusive organizational cultures, while sustainable supply chain management promotes responsible sourcing and ethical operations. Ethical leadership guides employees toward principled decision-making, and active employee involvement strengthens organizational commitment to sustainability initiatives. Innovation and collaboration also contribute to addressing global concerns such as climate change and resource scarcity. Although implementing sustainable practices may involve challenges, including financial constraints and resistance to change, adherence to policies, regulations, and collaborative partnerships supports successful outcomes. These principles highlight the value of stewardship, transparency, and responsible resource allocation, which are equally important in school resource management. Through ethical leadership, prudent use of funds and materials, staff participation, and sustainable practices, schools can ensure that resources are managed effectively, transparently, and for the long-term benefit of the educational community (Mr. Rohith N. R., 2024).

Furthermore, Caldwell et al. (2023) described outstanding leaders as ethical stewards who inspire commitment and trust through consistent demonstrations of integrity and accountability. Ethical stewardship involves fulfilling obligations to employees, stakeholders, and society while pursuing sustainable organizational success. The study suggested that leaders who act fairly, honestly, and transparently are more likely to earn trust and strengthen ethical governance within their organizations. By honoring responsibilities to both individuals and the institution, leaders cultivate environments that encourage accountability, commitment, and sound decision-making. In the context of school resource management, these principles underscore the importance of leadership that models stewardship and ethical conduct. When school leaders demonstrate integrity and transparency, they foster trust among teachers and staff, promote responsible management of resources, and encourage a culture of accountability that supports long-term educational success.

Similarly, Belle (2022) examined stewardship theory as a stable framework for guiding ethical behavior within organizations amid the challenges of defining a consistent theory of business ethics. While business ethics seeks to ensure that organizational activities remain morally, socially, and legally responsible, ethical standards may evolve in response to changing circumstances. The study introduced the concept of knowledge stewardship, which focuses on the responsible management and sharing of organizational knowledge to improve ethical decision-making and strengthen organizational integrity. Stewardship-oriented practices were found to promote authenticity, advocacy, and authority, helping organizations align their actions with their values. The study also recommended further exploration of

knowledge stewardship as a means of strengthening ethical organizational cultures. These insights are particularly relevant to schools, where administrators and staff are responsible not only for managing financial and physical resources but also for safeguarding institutional knowledge and information. Through transparent knowledge-sharing practices and ethical decision-making, schools can enhance efficiency, accountability, and alignment with their educational mission.

In addition, Worrell (2021) explored stewardship as a contemporary management philosophy that emphasizes ethical responsibility in resource utilization. Stewardship was defined as the balanced and conscientious management of resources that considers the needs of society, future generations, other living species, and private interests while maintaining accountability to the broader community. Although widely applied in environmental and land management contexts, the study noted that its philosophical foundations require further development and examination. Nevertheless, stewardship remains closely associated with sustainability because it encourages leaders and managers to consider the interests of diverse stakeholders and prioritize the common good. Its application across different sectors promotes more responsible resource management and strengthens public confidence in organizational leadership. These ideas are highly applicable to school resource management, where educational leaders are expected to manage financial, physical, and human resources responsibly, ensure transparency in decision-making, and balance the needs of current learners, future students, and the wider community.

Finally, research in Strategic Human Resource Management (SHRM) highlighted the important role of human resource professionals in advancing organizational success through systems and policies that reflect institutional values, missions, and goals. The study emphasized that modern organizational environments create ethical responsibilities that require HR professionals to function as ethical stewards who consider the interests of all stakeholders while supporting long-term value creation. By combining ethical stewardship with transformative leadership, HR professionals can encourage ethical behavior, improve organizational outcomes, and foster positive work environments that enhance employee satisfaction and engagement. These findings reinforce the importance of accountability, ethical responsibility, and alignment with organizational values. In school settings, administrators and HR personnel serve as stewards of human, financial, and material resources by ensuring that policies and practices reflect the institution's mission, promote responsible resource utilization, and contribute to improved staff performance and overall school effectiveness (Do X. Truong et al., 2023).

Institutionalized Policy Compliance

The study by Yaak Kur et al. (2025) revealed that compliance with organizational policies is a significant factor in improving institutional performance, particularly in challenging and resource-limited settings such as the Ministry of Defense and Veteran Affairs in South Sudan. Guided by Institutional Theory, Policy Implementation Theory, and Resource Dependency Theory, and employing a mixed-methods design, the research identified a strong positive relationship between policy adherence and organizational effectiveness. The findings indicated that nearly half of the variation in organizational performance could be attributed to the extent of compliance with established policies. The study further highlighted the importance of performance evaluation systems, monitoring mechanisms, stakeholder participation, and infrastructure investments in strengthening compliance and achieving better results. These insights underscore the value of accountability, oversight, and adherence to organizational standards, which are equally relevant to promoting efficiency and accountability in school resource management. Through well-defined policies, systematic evaluations, and consistent monitoring, school leaders and staff can maximize the effective use of funds, materials, and human resources while maintaining transparency and responsible decision-making, even in resource-constrained environments.

Similarly, J. Koebel (2023) examined the increasing importance of internal compliance programs in higher education institutions as a response to expanding regulatory requirements. The study found that although compliance systems may contain limitations, their effectiveness improves when institutional

policies are integrated into collaborative processes that encourage the sharing of best practices among organizations. Drawing from institutional theory, the research suggested that compliance outcomes are strengthened when policies are clearly communicated, transparently implemented, and supported through appropriate incentives. These findings emphasize the importance of structured governance, accountability frameworks, and collaborative approaches, which directly support a culture of efficiency and accountability in school resource management. By implementing clear policies, monitoring compliance, and promoting cooperation among administrators and staff, schools can ensure responsible resource utilization, meet institutional obligations, and maintain consistent and transparent operational practices.

In addition, Ghorbani et al. (2024) investigated the implementation of institutional frameworks and policies for flood risk management using Sint Maarten as a case study. The research differentiated between formally established policies and the extent to which those policies are applied in practice, revealing that compliance varies across different stages of implementation. Using Institutional Network Analysis (INA), the study demonstrated that translating formal regulations into practical actions is often complicated by existing practices that deviate from official directives. The findings highlighted the need for continuous monitoring, accountability measures, and alignment between policy intentions and actual practices. These conclusions have direct implications for school resource management, where effective oversight requires not only the creation of policies but also their consistent implementation and evaluation. By ensuring that procedures governing the use of funds, facilities, and materials are properly followed, schools can reduce inefficiencies and achieve desired outcomes more effectively.

Likewise, Currie (2022) explored how corporate governance and compliance functions have evolved into central elements of organizational management. Through a longitudinal qualitative investigation of the implementation of an information technology-based investment management system, the study found that institutionalization is a complex and dynamic process influenced by regulatory, cultural, and normative pressures. These competing influences can create inconsistencies in organizational behavior and outcomes. The study emphasized the importance of ensuring alignment between formal policies, organizational culture, and compliance practices. Such insights are highly relevant to school resource management, where educational leaders must balance regulatory requirements, ethical expectations, and institutional culture while promoting adherence to policies. Effective monitoring and consistent implementation help ensure that school resources are managed responsibly, transparently, and efficiently.

Similarly, Hou et al. (2023) highlighted that the success of information security policies depends not only on their design but also on the willingness of employees to comply with them. Drawing on Institutional Theory, the study explained that compliance is shaped by a combination of formal regulations, social expectations, and shared cultural beliefs within an organization. These institutional forces influence employee behavior and determine whether policies are effectively practiced. The findings demonstrate that strong organizational culture, clear guidelines, and ongoing monitoring are essential for promoting responsible conduct. In schools, these principles reinforce the importance of establishing clear procedures, encouraging shared accountability, and cultivating values that support the responsible management of financial, physical, and informational resources.

Furthermore, Berjillos et al. (2025) examined the role of compliance systems in shaping ethical organizational cultures. The study highlighted a transition from traditional compliance models focused on sanctions and rule enforcement toward integrity-based approaches that emphasize shared values, ethical behavior, and mutual accountability. Focusing on Spanish organizations recognized for ethical leadership, the researchers found that ethical cultures are most effectively sustained when managerial commitment is combined with active employee participation. The concept of “evolutive compliance” was introduced, emphasizing the importance of integrating ethical principles into daily organizational practices rather than relying solely on procedural requirements. These findings suggest that lasting cultural change depends on leadership support, employee engagement, and value-based governance. In the context of school resource

management, these principles encourage administrators and staff to embed ethics into policy implementation, decision-making, and resource allocation. By fostering integrity, participation, and accountability, schools can ensure the responsible and transparent management of financial, human, and material resources while supporting long-term educational success.

Likewise, AlKalbani et al. (2021) emphasized that ethical organizational cultures are strengthened when compliance systems extend beyond rule enforcement and become part of an institution's everyday practices. The study stressed that integrity-based approaches encourage individuals to internalize ethical values, resulting in greater accountability and commitment to organizational goals. Managerial leadership and employee involvement were identified as essential factors in institutionalizing ethical behavior and sustaining positive organizational cultures. These findings further support the development of efficiency and accountability in school resource management, where ethical values must be consistently reflected in policies, resource allocation decisions, and daily operations. When schools promote integrity, transparency, and collective responsibility, they create an environment where resources are utilized effectively and educational objectives are achieved in a sustainable and accountable manner.

Operational Efficiency

Johnston (2022) describes operational efficiency in public secondary schools as how well administrators use resources—financial, human, and material—to reach educational goals with minimal waste and the best possible results. When resources are managed efficiently, school programs, facilities, and teaching materials support learning effectively. The focus lies in streamlining processes and managing resources to cut costs without sacrificing productivity (Betingo, 2025).

A study by Valenzuela and Buenvinida (2021) looked at how public schools in the Philippines managed operations and resources during the shift to the new normal in education. Their research showed that schools with clear operational plans and smart resource allocation kept learning on track and met performance goals. They stressed that operational efficiency depends heavily on administrative leadership and strategic management. Schools with strong accountability systems kept a close eye on how financial, human, and material resources were used. The study found that transparency, teamwork in decision-making, and regular monitoring of resources all boosted operational efficiency. In short, leadership that demands accountability and promotes wise use of resources plays a crucial role in the efficiency of public secondary schools.

Ramos et al. (2024) reviewed 39 studies on resource management strategies within the Department of Education, focusing on how budgeting, policy implementation, and technology affect operational efficiency in schools. Their findings showed that strategic allocation of resources and sound budgeting greatly enhance both institutional sustainability and academic outcomes. They concluded that schools operate efficiently when they allocate financial and material resources in ways that reduce waste and boost educational results. The study also emphasized the crucial role of strong leadership and accountability systems in maintaining smooth school operations.

Supporting this, Andal (2024) found that having adequate facilities, sufficient funding, and good management practices strongly impacts school performance and operational efficiency. Schools that managed their infrastructure and instructional resources well delivered better education and saw increased productivity.

In a related study, Remirata and Ramada (2024) explored how fiscal management practices affect teacher satisfaction and organizational performance in public schools in Bohol. Their results showed that schools excelling in fiscal management reported higher organizational performance and greater teacher satisfaction. This suggests efficient resource allocation and monitoring lead to better school operations. The study underscored financial accountability and transparency as key factors driving operational efficiency, reinforcing the idea that accountability directly influences resource management in public secondary schools.

Baculio et al. (2024) examined administrative service delivery in a Philippine school division by surveying 15 school heads and 253 teachers, focusing on personnel services, financial management, and asset management. Overall, administrative services were rated as effective and satisfactory, showing that streamlined administrative processes improve school management and resource coordination. The study linked efficient administrative systems closely with improved accountability and resource management, supporting the points made in this research.

Lastly, Vicente et al. (2023) conducted a systematic literature review on financial management practices in education to identify strategies that boost resource use and institutional performance. Analyzing numerous studies on school financial systems, budgeting, and accountability, the review found that transparent budgeting, financial monitoring, and participatory planning significantly enhance operational efficiency. Schools with clear financial accountability mechanisms were better able to maximize limited resources and maintain smooth operations. It was concluded that financial accountability and transparency are important elements of operational efficiency in educational institutions. These findings support the present research by indicating that a culture of efficiency and accountability contributes to better resource management practices in public secondary schools.

Gueta et al. (2024) investigated financial management practices among public secondary school principals in the Philippines, focusing on how they handle fiscal resources through planning, budgeting, and accountability. Their findings revealed that administrators frequently engage in financial planning, transparent budgeting, and diligent monitoring of school funds, reflecting strong competencies in managing school finances. The study further highlighted that effective financial management directly supports improved school operations and resource use. Moreover, it underscored that sound fiscal leadership and accountability systems are key drivers of enhanced operational efficiency in schools.

Transparency

Transparency and accountability are fundamental to government operations across all political systems, serving as crucial safeguards against corruption. Within school financial management, transparency ensures that resources are used responsibly and efficiently, while accountability mechanisms build on this transparency to enforce responsible stewardship.

Gaspar et al. (2022) explored these concepts in public educational institutions by examining budgeting, reporting, procurement, and asset management through a descriptive research design. Their results showed that transparency practices were generally maintained at a moderately high level, with mean ratings between 3.40 and 3.60 on a 5-point scale. Financial reporting had the highest transparency, supported by regular documentation and accessible financial records. In contrast, budgeting scored lower due to limited stakeholder involvement in planning processes. The study also identified challenges to transparency, including delayed funding, staffing shortages, and inadequate financial management training, all of which impeded effective resource oversight.

Similarly, Kabaso (2024) assessed financial accountability and transparency among public secondary school managers by evaluating adherence to procurement protocols, expenditure reporting, and resource usage. The study found that 78% of school managers complied with established accountability and transparency standards, indicating a solid commitment to policy adherence. However, 22% showed inadequate transparency in financial practices, raising concerns about existing monitoring frameworks. Kabaso emphasized that enhancing oversight mechanisms and offering further training to administrators would strengthen transparency and accountability in managing school resources.

Gusnardi et al. (2021) explored how state vocational schools implement transparency and accountability in financial management. Their study surveyed principals, treasurers, teachers, and school committee members from nine schools. Results showed that while schools adhered to government financial regulations, transparency remained limited, especially regarding stakeholder engagement and communication. Most institutions focused on regulatory compliance instead of adopting innovative

transparency tools like digital reporting or open financial disclosure platforms. Thus, although transparency existed, it had yet to reach a level that fully supports participatory governance.

Lamatokan et al. (2024) also investigated the link between school transparency and budget management effectiveness through quantitative methods. Their findings demonstrated that transparency significantly improved budget efficiency. Schools that openly shared financial information and actively involved stakeholders in decisions better allocated resources and implemented programs more successfully. The statistical analysis revealed a positive regression coefficient ($\beta = 0.56$), indicating that greater transparency directly enhances financial governance in educational settings. Meriç and Öz (2025) examined the connection between transparency and organizational trust in educational institutions. Their study identified a strong positive correlation ($r = 0.71$) between transparent communication—including financial disclosure—and teachers' trust in leadership. When administrators openly shared information about decisions and finances, teachers expressed greater confidence in leadership and showed increased willingness to engage in school governance.

In addition, Fernandez (2025) studied transparency and governance in self-managed secondary schools in Digos City, surveying 137 teachers using a quantitative correlational design. The study revealed high perceptions of transparency in budgeting, accounting, procurement, and asset management, accompanied by positive governance factors such as accountability and inclusiveness. A significant correlation linked transparency with effective governance, with no demographic factors affecting perceptions. The research identified areas needing improvement, particularly in asset management and stakeholder communication, and recommended enhanced tracking, reporting systems, and regular performance evaluations. Overall, the study underscored transparency's critical role in promoting effective leadership and improving educational outcomes.

The study of Gumilao (2025) focused on how public elementary and secondary school heads in Pagadian City manage resources equitably and effectively. Employing qualitative research with a thematic approach, the study explored how educational leaders navigate resource allocation challenges in diverse, often underserved communities. Through online data collection, document analysis, and observation, the research provided a detailed account of the strategies and decision-making processes used to address teachers' needs and ensure fair resource distribution. Through online data gathering, document analysis and observational data, the study was able to capture the overall practices of various techniques and decision-making teachers' needs. The findings uncovered several core strategies including transparency in governance and utilization of inclusive decision-making processes that involved faculty, staff, and community stakeholders, commitment to data-informed planning to adapt to real-time school and student data, and active community engagement to mobilize local resources and partnerships. These best practices highlight proactive and equitable approaches to addressing resource disparities and illustrate how school heads navigate constraints to ensure an optimal learning environment. The implications of the findings extend beyond Pagadian City, providing insights that can inform resource management policies and practices in other regions of the Philippine education system, particularly in areas facing similar challenges. This study shed light on the critical role of leadership in achieving resource equity and highlights the potential for these approaches to contribute to educational improvement nationwide.

To add, the study of Rodelas (2025) established that capacity-building mechanisms and operational practices are highly implemented in small and medium-sized schools in the Division of Laguna, directly correlating with superior levels of transparency and accountability. By analyzing data from 180 personnel, the researcher found that investments in professional development, mentorship, and structured strategies such as crisis management and resource allocation significantly enhance institutional integrity and governance. Ultimately, the findings suggest that schools that prioritize continuous training and stakeholder engagement achieve better compliance and operational efficiency, leading to recommendations for standardized transparency guidelines and increased involvement of parents and students in decision-making processes.

Sustainability

Ramos and Baguio (2025) investigated the integration of Sustainable Development Goals (SDGs) and shared vision management among public secondary school teachers in the Philippines. The study revealed a moderate level of SDG practice and high shared vision management, indicating that teachers generally support sustainability in principle, but implementation varies. Furthermore, there was a positive relationship between SDG awareness and collaborative vision practices, suggesting that strong leadership and cohesive school vision enhance sustainability outcomes. The authors emphasized the need for policy support and capacity-building programs to sustain resource management initiatives.

Similarly, Sucuoğlu and Erdem (2021) studied sustainable strategic planning in primary schools, finding that embedding sustainability into strategic plans improved Total Quality Management (TQM) practices. Their results suggest that sustainable planning enhances managerial accountability, operational continuity, and resource efficiency, demonstrating that structured approaches to sustainability have measurable impacts on school management outcomes.

Alonzo and Paglinawan (2025) explored the role of stakeholder involvement in public school sustainability planning. The study showed high participation from school communities and a strong positive correlation between stakeholder engagement and effective sustainability plan implementation. Schools with greater collaboration demonstrated more comprehensive and sustained program execution. Their findings indicate that active engagement of parents, local partners, and educators is crucial to long-term sustainability.

Baba, et al. (2024) developed a framework to assess sustainability in schools located in conflict-affected areas. Their framework emphasized infrastructure stability, service continuity, and adaptive practices, illustrating how inclusive planning and risk-aware resource management contribute to sustainability. Together, these studies highlight that stakeholder collaboration and structured frameworks are vital for maintaining sustainable school operations.

Leadership and school organizational factors have a strong influence on the sustainability of resource management. Karakose, et al. (2024) conducted a meta-synthesis of challenges faced by school leaders in implementing sustainable improvements. They identified funding shortages, staffing limitations, and policy pressures as key barriers. Their study highlights the necessity of leadership capacity and strategic planning for sustaining school initiatives.

A Springer chapter (2026) demonstrated that organizational structures, including leadership, policy alignment, and culture, significantly affect Education for Sustainable Development (ESD) outcomes. Porras, et al. (2025) found that higher levels of school-based management (SBM) were weakly but significantly associated with conducive learning environments, emphasizing the importance of resource allocation decisions in sustaining school effectiveness.

Further, Machado and Davin (2023) mapped sustainability research in education, highlighting trends in pedagogy, institutional practices, and resource efficiency. Findings from broader studies (e.g., resource management in Asia) suggest that educational institutions play a critical role in shaping sustainability outcomes, both in infrastructure and planning. Their insights indicate that lessons from higher education and large-scale research can be adapted to improve resource management sustainability in public schools.

Alferez and Tantoy (2025) explored environmental management practices in public high schools, such as waste segregation, energy conservation, and water management. They found that while some schools effectively implemented these practices, others faced challenges due to leadership turnover and resource constraints. The study highlighted the importance of continuous training and policy support for sustaining environmental initiatives. Husin et al. (2025) also examined teachers' expectations of environmental sustainability, finding that high expectations were associated with proactive environmental education practices. These findings demonstrate that the integration of environmental initiatives in school programs requires not only proper resource allocation but also leadership and teacher commitment.

Resource Allocation and Equity

The paper of Acido and Kilongkilong (2022) evaluated the resource management practices of a Philippine public Higher Education Institution (HEI) across the dimensions of planning, budgeting, allocation, and control, particularly in response to the funding challenges exacerbated by the pandemic. Using a descriptive research design with a sample of 72 administrators and staff, the study found that while budgeting and allocation are consistently executed, planning and control are implemented "most of the time." To improve these processes, the authors recommended stronger management support, the standardization of administrative policies, and the integration of ICT tools. Ultimately, the research underscored the necessity of strategic fund-setting to ensure institutional resilience against both anticipated academic needs and unexpected external crises.

The study of Chibuko, et al. (2025) examined how equity-focused funding formulas operate in Nigerian public secondary schools. Despite having resource allocation frameworks intended to reduce disparities across regions and populations, findings showed persistent inequalities due to implementation inconsistencies, political interference, and weak monitoring. Schools in rural and less developed geopolitical zones received fewer equitable resources compared to urban counterparts, revealing systemic imbalances in distribution practices. The authors concluded that current models do not sufficiently achieve equity goals and recommended redesigned funding formulas incorporating equity weights, enhanced transparency, and performance-based funding disbursement. They emphasized that data-driven and context-sensitive planning at national and regional levels is necessary to minimize disparities and support more equitable educational resourcing.

Moreover, Arbilon and Gallardo (2025) examined the influence of school heads' financial risk capability and resource allocation fairness on organizational achievement in South Cotabato, Philippines. Equitable resource allocation was rated moderately extensive, with teachers perceiving fair distribution of resources and professional development support, though special program support lagged behind. Importantly, a significant positive relationship was found between equitable resource allocation and school achievement outcomes. The findings indicated that transparent and fair budgeting practices by school heads contribute to higher organizational effectiveness, teacher engagement, and professional development. The study suggests targeted training in budgeting and financial planning to enhance leaders' capacity to manage resources equitably and sustain school performance in public education contexts.

In a similar sense, Omoeva, et al. (2021) developed and applied a methodological framework to measure equity in education resource allocation using output indicators (e.g., teacher quality, instructional environment) across schools in Brazil. It showed that equity cannot be judged by input measures alone but must be understood in terms of how well resources match student needs. Schools serving disadvantaged populations often still received proportionally fewer instructional resources despite policies. The study's output-based approach provided evidence that resource allocation frameworks must align resource distribution with need-based criteria to truly achieve equity. The authors argue for standardized measurement tools to assess and guide equitable education funding and staffing practices at national levels.

Zhu and Li (2025) investigated how different resource allocation strategies affect educational equity across socioeconomic contexts using mixed methods. The analysis revealed that unequal resource distribution correlates with disparities in educational outcomes, particularly across urban and rural schools. Targeted interventions such as needs-based funding formulas and participatory budgeting were shown to improve equity. The study concluded that a multifaceted approach incorporating community involvement and continuous monitoring enhances equitable access to quality education. It emphasizes strategic planning that responds to context-specific disparities rather than uniform allocation practices.

The comparative study of Wu (2024) examined resource allocation and educational equity across nations. It found that while some countries have progressed through targeted resource distribution and policy reforms, significant disparities remain, especially where resources (funding, teachers, technology) are unevenly distributed across socioeconomically disadvantaged and advantaged areas. The research

highlighted that inclusive policies combined with equitable funding models and international cooperation improve access to quality education. However, global inequities persist, requiring contextualized strategies tailored to specific education systems' challenges.

Similarly, Mestler (2024) analysis of K-12 public schools in the U.S. identified major obstacles to equitable resource distribution, including disparities in educator quality, rural education access, and program availability. The study emphasized that unequal resource allocation can hinder student achievement and widen opportunity gaps. It proposed revitalized finance models, targeted investments, and inclusive policies to mitigate these challenges, reinforcing that structural change in resource distribution can foster equity.

Perez (2022) also investigated the relationship between principals' resource allocation decisions and a school's collaborative culture in NYC public schools. Results showed that when principals allocated resources inclusively and transparently, school collaboration and culture improved significantly. The findings suggested that equitable resource practices strengthen trust, teamwork, and overall school environment, indicating that leadership in resource management influences equity outcomes beyond funding metrics.

Dy and Galigao (2025) explored how resource allocation models (data-driven, collaborative, culturally sensitive) influence student achievement and equitable access to education. Findings showed a strong link between strategic needs-based resource allocation and improved educational outcomes across diverse global contexts. The study highlights the importance of adopting contextually appropriate models to enhance equity within public school resource management systems.

Synthesis

The culture of efficiency and accountability in public secondary schools is a multidimensional construct encompassing shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance. Existing studies indicate that schools with strong shared values and clear communication channels demonstrate higher engagement among teachers and administrators, fostering ethical behavior and adherence to policies. Variations in perceptions between stakeholder groups often reveal differences in experience and exposure to institutional practices, highlighting areas where organizational culture may need reinforcement to ensure alignment across the school community. This suggests that a strong, consistent culture of accountability underpins effective operational practices and guides decision-making at all levels.

Resource management in public secondary schools including operational efficiency, transparency, sustainability, and equitable resource allocation is tightly linked to the prevailing culture of accountability. Research consistently shows that schools exhibiting structured governance and ethical stewardship achieve higher efficiency in resource use, more transparent financial practices, sustainable program implementation, and fair distribution of resources across departments and learners. Furthermore, empirical evidence indicates a significant relationship between the culture of efficiency and accountability and resource management outcomes, where enhanced accountability practices directly correlate with improved transparency, equitable access, and sustainable operations. Disparities in perceptions among different respondent groups can inform targeted interventions to strengthen alignment and institutional consistency.

Based on these interconnections, interventions aimed at enhancing the culture of efficiency and accountability can significantly enhance resource management outcomes. Output strategies may include institutionalized feedback systems, ethical and stewardship training programs, policy monitoring frameworks, and participatory decision-making platforms to foster shared values and equitable practices. By embedding these practices into school operations, public secondary schools can cultivate a culture that not only promotes accountability and ethical conduct but also ensures efficient, transparent, sustainable, and equitable management of resources, leading to overall institutional effectiveness and educational quality.

METHODS

Research Design

In order to identify trends, assess theoretical presumptions, and generate findings that could be applied generally, this study used a quantitative research design, an organized methodology that concentrated on collecting and analyzing numerical data. To investigate relationships between variables, quantitative research frequently used instruments like surveys in conjunction with statistical analyzes like ANOVA and hypothesis testing (Cooper et al., 2023). It was extensively utilized in fields like psychology, education, and economics where precise measurement and conclusions based on data were crucial. Ongoing developments have made quantitative approaches even more accurate and useful in a variety of research settings (Baker et al., 2025).

The quantitative approach was used in this study to evaluate the degree of resource management in public secondary schools as well as the degree of an efficient and accountable culture.

Teachers and non-teaching staff were given surveys and questionnaires, among other structured tools, to collect data. These tools included closed-ended questions and Likert-scale items designed to gather quantifiable information about participants' experiences and perceptions of the school's resource management and efficiency and accountability culture in public secondary schools. To find patterns, compare the opinions of various respondent groups, and investigate the relationships between variables like shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, institutionalized policy compliance, operational efficiency, transparency, sustainability, and resource allocation and equity, statistical techniques like descriptive analysis and inferential tests, such as ANOVA, were used.

This method supported an objective evaluation of culture of efficiency and accountability and the level of resource management in the schools.

Population and Sampling

The population of this study consisted of teaching and non-teaching personnel from the six (6) public secondary schools in Binangonan District, Rizal, namely: Mahabang Parang NHS, Guronasyon Foundation NHS, Vicente Madrigal NHS, Rizal Science NHS, Margarito Duavit NHS, and Don Jose NHS. Specifically, the population included a total of 65 teachers and 65 non-teaching personnel, distributed across the schools as follows: Mahabang Parang NHS (14 teachers, 14 non-teaching personnel), Guronasyon Foundation NHS (11 teachers, 11 non-teaching personnel), Vicente Madrigal NHS (12 teachers, 12 non-teaching personnel), Rizal Science NHS (11 teachers, 11 non-teaching personnel), Margarito Duavit NHS (9 teachers, 9 non-teaching personnel), and Don Jose NHS (8 teachers, 8 non-teaching personnel).

Total enumeration was used to determine the number of non-teaching personnel as respondents. This strategy made sure that the viewpoints of all support staff members—who were essential to resource management and operational accountability—were recorded, (Creswell & Creswell, 2023). Meanwhile, for the teachers, the study used convenience sampling, whereby respondents were selected based on their availability and willingness to participate during the data collection period. This method was suitable given the accessibility constraints and the need to include teachers actively engaged in school operations at the time of the study (Etikan et al., 2022; Palaganas et al., 2024).

Respondents of the Study

The respondents of this study were teachers and non-teaching personnel from six (6) public secondary schools in Binangonan District, Rizal: Mahabang Parang NHS, Guronasyon Foundation NHS, Vicente Madrigal NHS, Rizal Science NHS, Margarito Duavit NHS, and Don Jose NHS.

A total of 130 respondents, comprised of 65 teachers and 65 non-teaching personnel, participated in the study. All non-teaching personnel were included through total enumeration, while teachers were selected through convenience sampling based on availability and willingness to participate.

Teachers provided perspectives on instructional practices and classroom-related resource use, while non-teaching personnel offered insights on administrative support, documentation, and resource handling. Collectively, they provided a comprehensive view of the culture of efficiency and accountability and the level of resource management in the schools.

Research Instrument

In gathering the needed data, the researcher designed a survey questionnaire–checklist as the major instrument of the study. The survey questionnaire consisted of two parts.

Part 1 focused on the extent of culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of Shared organizational values; Communication and feedback mechanisms; Ethical and stewardship practices, and Institutionalized Policy Compliance.

Part 2 assessed the level of public secondary school’s resource management in terms of Operational efficiency; Transparency; Sustainability; and Resource Allocation and Equity.

A four-point Likert-scale tool was used to assess the extent of culture of efficiency and accountability in terms of shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance.

Scale	Range	Verbal Interpretation
4	3.25 – 4.00	Highly Observed (HO)
3	2.50 – 3.24	Observed (O)
2	1.75 – 2.49	Moderately Observed (MO)
1	1.00 – 1.74	Not Observed (NO)

And the scale below will be used to assess the level of public secondary school’s resource management in terms of operational efficiency, transparency, sustainability, and Resource Allocation and Equity.

Scale	Range	Verbal Interpretation
4	3.25 – 4.00	Very High (VH)
3	2.50 – 3.24	High (H)
2	1.75 – 2.49	Very Low (VL)
1	1.00 – 1.74	Low (L)

Validation/ Reliability of the Instrument

Before the questionnaire was finalized, it underwent several validation steps to ensure its effectiveness and accuracy. The research adviser first reviewed the instrument and provided constructive feedback for improvement. Afterwards, research and subject matter experts evaluated the content to verify its relevance and alignment with the study objectives. Their recommendations were carefully considered and integrated into the revised version of the tool. To further test its reliability, a pilot study was administered, and the results were analyzed using Cronbach’s alpha to measure internal consistency.

Data Gathering Procedure

Before distributing the survey questionnaires to the participants, the researcher obtained authorization from the Office of the Schools Division Superintendent. An informed consent form was given to each respondent, along with detailed instructions on how to complete the survey and an explanation of the study's goal. After that, the questionnaires were distributed, giving participants plenty of time to honestly and accurately complete them.

After the surveys were finished, the researcher collected all completed forms and made sure the information was kept private. To help organize, analyze, and interpret the gathered data using the proper statistical tools and treatments, a certified statistician was hired. The analysis's findings were carefully considered and used as the basis for creating a Strategic Management Framework that addressed public secondary schools' resource management and efficiency and accountability cultures.

Statistical Treatment

The gathered data were processed using the following statistical measures and treatments.

Frequency (f) and Percentage (%). The frequency was utilized to represent the number of observations within a given interval, while the percentage was used to compare the quantities with each other.

Mean. The tool determined the survey results and population mean to obtain the central tendency across the data set.

Extent of the Culture of Efficiency and Accountability. The extent of culture of efficiency and accountability in terms of shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance, was determined using the following scale:

Scale	Range of Scales	Verbal Interpretation	Description
4	3.25 – 4.00	Highly Observed	This indicator has a very strong influence on the respondent
3	2.50 – 3.24	Observed	This indicator has a very strong influence on the respondent
2	1.75 – 2.49	Moderately Observed	This indicator does not influence the respondent
1	1.00 – 1.74	Not Observed	This indicator has entirely no influence on the respondent

Level of Resource Management. The level of public secondary school's resource management in terms of operational efficiency, transparency, sustainability, and Resource Allocation and Equity

Scale	Range of Scales	Verbal Interpretation	Description
4	3.25 – 4.00	Very High	The school demonstrates highly effective and consistent resource management. Few to no areas need improvement.
3	2.50 – 3.24	High	The school demonstrates generally effective resource management with some areas needing enhancement.
2	1.75 – 2.49	Low	The school demonstrates moderately effective resource management. There are notable gaps that require attention.
1	1.00 – 1.74	Very Low	The school demonstrates ineffective resource management. Immediate action is needed to address mismanagement.

ANOVA or analysis of variance was applied to compare the means of two or more groups or populations. It allowed for the investigation of whether there were any significant differences between the means of the groups and determined whether those differences were due to genuine group effects or random variability.

Pearson-R. This was used to determine the significant relationship between the culture of efficiency and accountability and the level of resource management in public secondary schools as assessed by the respondents.

Ethical Consideration

In order to safeguard participant rights and uphold the validity of the study, ethical standards were closely adhered to. The study's goals, purpose, and scope was fully explained to school administrators, teachers, and non-teaching staff, and participation was entirely voluntary. Participants were informed that they have the right to withdraw at any time without any negative consequences.

To ensure privacy, all data were treated as confidential, anonymized, and securely stored in accordance with the Data Privacy Act of 2012 (Republic Act No. 10173), ensuring that participants' personal information would remain protected. The data collected were used solely for the purposes of this study.

RESULTS AND DISCUSSION

Problem 1: What is the extent of the culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance?

Table 1 presented the extent of the culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of shared organizational values.

The table showed that all indicators under Shared Organizational Values were interpreted as highly observed for both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean scores were found in several indicators. The indicator "The school vision, mission, and core values are communicated to personnel" with a mean score of 3.55 was among the highest, followed closely by "The school promotes shared goals among teachers and non-teaching personnel" with a mean score of 3.52. Another high indicator was "Teamwork among personnel is evident in carrying out school functions" with a mean score of 3.54. These were followed by "Personnel carry out their assigned duties and responsibilities in accordance with school expectations" with a mean score of 3.51.

Table 1. *Extent of the Culture of Efficiency and Accountability among Public Secondary Schools as Perceived by the Two Groups of Respondents in Terms of Shared Organizational Values*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. The school promotes shared goals among teachers and non-teaching personnel.	3.52	HO	3.54	HO
2. Personnel carry out their assigned duties and responsibilities in accordance with school expectations.	3.51	HO	3.51	HO
3. School personnel demonstrate responsibility in completing assigned tasks.	3.34	HO	3.34	HO
4. Collaboration among teachers and staff occurs in the implementation of school programs.	3.42	HO	3.49	HO
5. The school vision, mission, and core values are communicated to personnel.	3.55	HO	3.45	HO

6.	Personnel show awareness of the importance of maximizing available school resources.	3.37	HO	3.23	HO
7.	School initiatives aimed at improving efficiency are implemented among staff.	3.37	HO	3.48	HO
8.	Teachers and non-teaching personnel participate in activities that support school goals.	3.46	HO	3.42	HO
9.	Personnel demonstrate professionalism in performing school-related tasks.	3.45	HO	3.55	HO
10.	Teamwork among personnel is evident in carrying out school functions.	3.54	HO	3.60	HO
Total		3.45	HO	3.46	HO

**Legend: 3.25 – 4.00 – Highly Observed (HO)*

Next were "Teachers and non-teaching personnel participate in activities that support school goals" with a mean score of 3.46 and "Personnel demonstrate professionalism in performing school-related tasks" with a mean score of 3.45. The indicator "Collaboration among teachers and staff occurs in the implementation of school programs" had a mean score of 3.42. This was followed by "School initiatives aimed at improving efficiency are implemented among staff" and "Personnel show awareness of the importance of maximizing available school resources" both with a mean score of 3.37. The indicator "School personnel demonstrate responsibility in completing assigned tasks" had a mean score of 3.34, which was among the lowest.

Among non-teaching personnel, the highest mean scores were also observed in several indicators. The indicator "Teamwork among personnel is evident in carrying out school functions" had a mean score of 3.60, followed by "Personnel demonstrate professionalism in performing school-related tasks" with a mean score of 3.55 and "The school promotes shared goals among teachers and non-teaching personnel" with a mean score of 3.54. The indicator "Personnel carry out their assigned duties and responsibilities in accordance with school expectations" had a mean score of 3.51.

This was followed by "Collaboration among teachers and staff occurs in the implementation of school programs" with a mean score of 3.49 and "School initiatives aimed at improving efficiency are implemented among staff" with a mean score of 3.48. The indicator "The school vision, mission, and core values are communicated to personnel" had a mean score of 3.45. Next were "Teachers and non-teaching personnel participate in activities that support school goals" with a mean score of 3.42. The indicator "School personnel demonstrate responsibility in completing assigned tasks" had a mean score of 3.34, while "Personnel show awareness of the importance of maximizing available school resources" had the lowest mean score of 3.23.

Findings demonstrated that overall, the teaching and non-teaching personnel had good perception of the shared organizational principles on all the metrics. Responses stated that the educational atmosphere was very much in evidence with cooperation, professionalism and alignment with school aims. The relatively high ratings in communicating vision, mission and basic values revealed that the direction of the institution was generally understood by the personnel. The consistency in mean scores of the two groups indicates that there is a consistent assessment of organizational procedures in the educational environment. Results showed the existence of shared organizational principles and their contribution to the support of collaboration among school personnel. This quality suggested a work atmosphere that supported efficiency and accountability in the school's operations.

Sumayang and Escarlos (2025) noted that a collaborative culture anchored on shared organizational values promotes cooperation among educators and administrators. This environment emphasizes efficiency and responsibility in school operations through open communication, teamwork, and shared decisions. Also, it helps to strengthen professional relationships among school workers and promotes coordinated

work practices in their daily jobs. Eisenschmidt et al. (2024) also found that shared views among school staff create a collaborative environment that promotes teamwork and communication. They found that stable teams, strategies for collaboration, and trust among members reinforced school processes and outcomes. The study in addition found that continued collaboration helps the seamless implementation of school activities and improves coordination among the different roles in the school setting.

Table 2 presented the extent of the culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of communication and feedback mechanisms.

The table showed that all indicators under Communication and Feedback Mechanisms were rated as highly observed by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean score was found in the indicator "School leaders respond to concerns raised by teachers and staff" with a mean score of 3.60. This was followed by "Feedback from personnel is gathered regarding school programs and activities" with a mean score of 3.57 and "Feedback is provided to staff regarding work performance and responsibilities" with a mean score of 3.54. The indicators "Mechanisms are available for teachers and staff to express concerns or suggestions" and "Communication between administrators and personnel occurs regarding school matters" both had a mean score of 3.51.

Table 2. *Extent of the Culture of Efficiency and Accountability among Public Secondary Schools as Perceived by the Two Groups of Respondents in Terms of Communication and Feedback Mechanisms*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. School administrators communicate policies and updates to personnel.	3.48	HO	3.55	HO
2. Mechanisms are available for teachers and staff to express concerns or suggestions.	3.51	HO	3.38	HO
3. Feedback from personnel is gathered regarding school programs and activities.	3.57	HO	3.51	HO
4. Meetings are conducted to discuss school plans, issues, and performance.	3.45	HO	3.45	HO
5. Communication between administrators and personnel occurs regarding school matters.	3.51	HO	3.55	HO
6. Information about school activities and decisions is disseminated to personnel.	3.48	HO	3.46	HO
7. Personnel are given opportunities to participate in discussions related to school improvement.	3.46	HO	3.48	HO
8. Feedback is provided to staff regarding work performance and responsibilities.	3.54	HO	3.46	HO
9. School leaders respond to concerns raised by teachers and staff.	3.60	HO	3.38	HO
10. Communication practices support coordination among school personnel.	3.42	HO	3.40	HO
Total	3.50	HO	3.46	HO

**Legend: 3.25 – 4.00 – Highly Observed (HO)*

Next were "School administrators communicate policies and updates to personnel" and "Information about school activities and decisions is disseminated to personnel" both with a mean score of 3.48. The indicator "Personnel are given opportunities to participate in discussions related to school improvement" had a mean score of 3.46. This was followed by "Meetings are conducted to discuss school

plans, issues, and performance" with a mean score of 3.45. The lowest mean score was "Communication practices support coordination among school personnel" with a mean score of 3.42.

Among non-teaching personnel, the highest mean scores were found in two indicators. These were "School administrators communicate policies and updates to personnel" and "Communication between administrators and personnel occurs regarding school matters" both with a mean score of 3.55. This was followed by "Feedback from personnel is gathered regarding school programs and activities" with a mean score of 3.51.

Next were "Personnel are given opportunities to participate in discussions related to school improvement" with a mean score of 3.48. The indicators "Information about school activities and decisions is disseminated to personnel" and "Feedback is provided to staff regarding work performance and responsibilities" both had a mean score of 3.46. The indicators "Meetings are conducted to discuss school plans, issues, and performance" and "Communication practices support coordination among school personnel" had mean scores of 3.45 and 3.40. The lowest mean score was found in "Mechanisms are available for teachers and staff to express concerns or suggestions" and "School leaders respond to concerns raised by teachers and staff" both with a mean score of 3.38.

The results show that communication and feedback procedures were consistently found among both groups of respondents. The ratings indicated that the school administration frequently communicated with people about policies and updates and school problems. There were feedback systems both through formal and informal channels which supported the flow of information between personnel and leaders. The similarity of scores between teaching and non-teaching people was an indication of mutual perceptions on communication techniques in the school setting. The results indicated that communication and feedback systems assisted in the coordination and information sharing among the school staff. This state mirrored an atmosphere in which communication methods promoted organizational functioning and staff interaction.

According to Monredondo & Baguio (2025), the techniques of workplace communication among public elementary school instructors were high, which supported coordination and information exchange. This state improved the operation of the organization and allowed for increased staff contact within the educational environment. Their research also revealed that communication strategies were associated with feedback systems impacting on teachers' morale, productivity and dedication. Effective communication and feedback mechanisms are vital in enhancing coordination and information flow among school personnel, as previously found by Santiago Rejón & Barrera-Cámara (2025). They concluded that excellent communication strategies boost organizational processes and improve interactions among staff members. Both studies highlighted the value of organized communication and feedback in promoting school operations and personnel engagement.

Table 3 presented the extent of the culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of ethical and stewardship practices.

The table showed that all indicators under Ethical and Stewardship Practices were rated as highly observed by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean score was found in the indicator "Ethical considerations are observed in decision-making processes" with a mean score of 3.58. This was followed by "Personnel follow guidelines related to the use of school resources" and "Information related to financial and administrative matters is shared according to school procedures" both with a mean score of 3.51.

Next were "Personnel handle school funds, materials, and equipment in accordance with established procedures" and "Personnel participate in the maintenance and care of school property" both with a mean score of 3.45. The indicator "Ethical guidelines are communicated to personnel in school activities" had a mean score of 3.43.

This was followed by "School resources are utilized for school-related purposes" and "Practices related to the responsible use of resources are implemented in the school" both with a mean score of 3.42

and 3.40. The lowest mean score was "Personnel observe fairness and responsibility in carrying out assigned tasks" with a mean score of 3.38.

Table 3. *Extent of the Culture of Efficiency and Accountability among Public Secondary Schools as Perceived by the Two Groups of Respondents in Terms of Ethical and Stewardship Practices*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. Personnel follow ethical standards in performing their duties.	3.40	HO	3.49	HO
2. School resources are utilized for school-related purposes.	3.42	HO	3.57	HO
3. Personnel handle school funds, materials, and equipment in accordance with established procedures.	3.45	HO	3.51	HO
4. Ethical considerations are observed in decision-making processes.	3.58	HO	3.46	HO
5. Personnel follow guidelines related to the use of school resources.	3.51	HO	3.60	HO
6. Information related to financial and administrative matters is shared according to school procedures.	3.51	HO	3.57	HO
7. Personnel participate in the maintenance and care of school property.	3.45	HO	3.48	HO
8. Ethical guidelines are communicated to personnel in school activities.	3.43	HO	3.37	HO
9. Personnel observe fairness and responsibility in carrying out assigned tasks.	3.38	HO	3.42	HO
10. Practices related to the responsible use of resources are implemented in the school.	3.40	HO	3.40	HO
Total	3.45	HO	3.49	HO

**Legend: 3.25 – 4.00 – Highly Observed (HO)*

Among non-teaching personnel, the highest mean score was found in the indicator "Personnel follow guidelines related to the use of school resources" with a mean score of 3.60. This was followed by "School resources are utilized for school-related purposes" and "Information related to financial and administrative matters is shared according to school procedures" both with a mean score of 3.57. Next were "Personnel handle school funds, materials, and equipment in accordance with established procedures" with a mean score of 3.51.

The indicators "Personnel follow ethical standards in performing their duties" and "Personnel participate in the maintenance and care of school property" had mean scores of 3.49 and 3.48. The indicator "Ethical considerations are observed in decision-making processes" had a mean score of 3.46. This was followed by "Personnel observe fairness and responsibility in carrying out assigned tasks" with a mean score of 3.42. The indicators "Ethical guidelines are communicated to personnel in school activities" and "Practices related to the responsible use of resources are implemented in the school" had mean scores of 3.37 and 3.40.

The results demonstrated that the principles of ethics and stewardship were consistently observed in both groups of respondents. Ratings reflected personnel's management of resources, cash and administrative issues as per the norm set. Ethical standards guided the school's decision making and daily

operation. Responses were similar amongst teaching and non-teaching professions, suggesting a shared understanding of ethical obligations in the educational context. The results show that the accountability of school operations can be due to the proper usage of resources and compliance with rules. This status was a symptom of a properly organized environment where ethical ideals were the backbone of the school activities and resources management.

Bantilan et al. (2025) pointed out that the appropriate management of resources in educational institutions enhances accountability since it guarantees the proper exploitation of resources and compliance with the prescribed procedures. This structure fosters good moral conduct and increases the school's efficiency by making the most of the available resources. Their research also underlined the significance of institutional performance and results as the foundation of transparent governance and leadership techniques. Furthermore, Gonio et al. (2020) have pointed out that responsible use of resources and compliance with financial management procedures increase accountability in educational institutions. They found that cooperation, transparency and stakeholder participation help to manage financial resources efficiently. Such approaches help to tackle difficulties such as lack of funds and misappropriating the budget resulting in increased institutional performance and results.

Table 4 presented the extent of the culture of efficiency and accountability among public secondary schools as perceived by the two groups of respondents in terms of institutionalized policy compliance.

The table showed that all indicators under Institutionalized Policy Compliance were rated as highly observed by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean scores were found in two indicators. These were "School policies are communicated to personnel" and "Documentation and reporting procedures are followed by personnel" both with a mean score of 3.55. This was followed by "Personnel follow rules, regulations, and policies issued by the Department of Education" and "Accountability measures are applied in school operations" both with a mean score of 3.51. Next were "Guidelines related to procurement and the use of school resources are observed" with a mean score of 3.51 and "Teachers and staff follow established school procedures and administrative guidelines" with a mean score of 3.49.

The indicator "Monitoring systems are implemented to track compliance with school policies" had a mean score of 3.48. This was followed by "School policies are reviewed as part of school management practices" and "Personnel follow policies intended to maintain order and discipline in school operations" both with a mean score of 3.45. The lowest mean score was "Policies related to financial management and resource utilization are implemented in the school" with a mean score of 3.43.

Among non-teaching personnel, the highest mean score was found in the indicator "School policies are reviewed as part of school management practices" with a mean score of 3.57. This was followed by "Teachers and staff follow established school procedures and administrative guidelines" and "School policies are communicated to personnel" both with a mean score of 3.55 and 3.54. Next were "Policies related to financial management and resource utilization are implemented in the school" with a mean score of 3.54.

Table 4. *Extent of the Culture of Efficiency and Accountability among Public Secondary Schools as Perceived by the Two Groups of Respondents in Terms of Institutionalized Policy Compliance*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. Personnel follow rules, regulations, and policies issued by the Department of Education.	3.51	HO	3.49	HO
2. Policies related to financial management and resource utilization are implemented in the school.	3.43	HO	3.54	HO

3. Teachers and staff follow established school procedures and administrative guidelines.	3.49	HO	3.55	HO
4. School policies are communicated to personnel.	3.55	HO	3.54	HO
5. Accountability measures are applied in school operations.	3.51	HO	3.49	HO
6. Monitoring systems are implemented to track compliance with school policies.	3.48	HO	3.48	HO
7. Documentation and reporting procedures are followed by personnel.	3.55	HO	3.35	HO
8. Guidelines related to procurement and the use of school resources are observed.	3.51	HO	3.46	HO
9. School policies are reviewed as part of school management practices.	3.45	HO	3.57	HO
10. Personnel follow policies intended to maintain order and discipline in school operations.	3.45	HO	3.43	HO
Total	3.49	HO	3.49	HO

**Legend: 3.25 – 4.00 – Highly Observed (HO)*

The indicators "Personnel follow rules, regulations, and policies issued by the Department of Education" and "Accountability measures are applied in school operations" had mean scores of 3.49. This was followed by "Monitoring systems are implemented to track compliance with school policies" with a mean score of 3.48. The indicator "Guidelines related to procurement and the use of school resources are observed" had a mean score of 3.46. The lowest mean scores were found in "Personnel follow policies intended to maintain order and discipline in school operations" and "Documentation and reporting procedures are followed by personnel" with mean scores of 3.43 and 3.35.

The results revealed that both groups of respondents consistently observed policy compliance practices. Both groups of respondents consistently observed policy compliance practices, as revealed by the results. Both groups of respondents consistently observed policy compliance practices. The grades represented how well school policies were communicated, implemented, and followed in the administrative and operational process. School management practices included monitoring, documenting, and accountability mechanisms. Similar responses from teaching and non-teaching personnel showed common understanding of policy requirements in the school setting. The results indicated that institutional policies promote organized operations and affect the conduct of workers in the educational context. This state displayed a system whereby compliance criteria imposed order and consistency in the management of schools.

Turgunova (2026) defined the institutional rules as the construction of well-organized operations inside educational institutions by directing staff conduct and providing compliance in school management. The study emphasized the connection between legal guarantees and preventive structures that promote the structured and successful operation of institutions. This alignment of policies and processes makes schools run more smoothly on a daily basis. Costa (2026) identified policies of institutions that directly conduct the work of workers and promote structured operations in schools. The findings indicated that compliance standards increase organizational homogeneity and reinforce effective school management. The study further pointed out that the stakeholders' compliance with regulations resulted in a more conducive educational environment and improved governance outcomes.

Problem 2: What is the level of public secondary school's resource management in terms of operational efficiency, transparency, sustainability and resource allocation and equity?

Table 5 presented the level of public secondary school's resource management in terms of operational efficiency.

The table showed that all indicators under Operational Efficiency were rated as very high by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean score was found in the indicator "School procedures are structured to reduce delays and unnecessary work" with a mean score of 3.65. This was followed by "Time, materials, and human resources are used to minimize waste" with a mean score of 3.60. Next were "Resources such as classrooms, equipment, and learning materials are utilized effectively" and "Personnel coordinate to ensure smooth implementation of programs and activities" both with a mean score of 3.55 and 3.54.

Table 5. *Level of Public Secondary School's Resource Management in Terms of Operational Efficiency*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. The school plans and organizes activities to maximize productivity.	3.43	VH	3.55	VH
2. Tasks and responsibilities are completed within expected time frames.	3.45	VH	3.51	VH
3. Resources such as classrooms, equipment, and learning materials are utilized effectively.	3.55	VH	3.46	VH
4. School procedures are structured to reduce delays and unnecessary work.	3.65	VH	3.55	VH
5. Personnel coordinate to ensure smooth implementation of programs and activities.	3.54	VH	3.60	VH
6. Administrative and teaching tasks are carried out in a systematic manner.	3.45	VH	3.54	VH
7. Processes for procurement and maintenance are consistently followed.	3.42	VH	3.54	VH
8. The school monitors progress and performance to improve operational outcomes.	3.54	VH	3.60	VH
9. Operational challenges are addressed in a timely manner.	3.51	VH	3.52	VH
10. Time, materials, and human resources are used to minimize waste.	3.60	VH	3.38	VH
Total	3.51	VH	3.53	VH

**Legend: 3.25 – 4.00 – Very High (VH)*

The indicator "The school monitors progress and performance to improve operational outcomes" also had a mean score of 3.54. This was followed by "Operational challenges are addressed in a timely manner" with a mean score of 3.51. The indicators "Tasks and responsibilities are completed within expected time frames" and "Administrative and teaching tasks are carried out in a systematic manner" both had a mean score of 3.45. The lowest mean score was found in "Processes for procurement and maintenance are consistently followed" with a mean score of 3.42.

Among non-teaching personnel, the highest mean scores were found in two indicators. These were "Personnel coordinate to ensure smooth implementation of programs and activities" and "The school monitors progress and performance to improve operational outcomes" both with a mean score of 3.60. This

was followed by "School procedures are structured to reduce delays and unnecessary work" and "The school plans and organizes activities to maximize productivity" both with a mean score of 3.55.

Next were "Administrative and teaching tasks are carried out in a systematic manner" and "Processes for procurement and maintenance are consistently followed" both with a mean score of 3.54. The indicator "Operational challenges are addressed in a timely manner" had a mean score of 3.52. This was followed by "Tasks and responsibilities are completed within expected time frames" with a mean score of 3.51. The lowest mean score was found in "Time, materials, and human resources are used to minimize waste" with a mean score of 3.38.

The findings revealed that the operational efficiency practices were highly observed by the two groups of respondents. The ratings revealed that schools had established formal procedures for planning, coordinating, and monitoring activities. Organized use of resources and completion of tasks were managed across school operations. The similarity of the responses of the teaching and non-teaching personnel reflected shared perceptions of efficiency practices in the school environment. The results indicated that the operational systems helped in the organized workflow and timely execution of tasks. This condition implied that efficiency practices improved the operation and use of resources in the work environment of the school.

As per Nofriandi et al. (2025), the organization of the workplace and effective management practices help in a smooth work process and contribute to the increase in productivity. The results showed that good operational practices were associated with effective utilization of resources and quick task completion. The study also emphasized the need for professional development and a conducive work environment to improve employee performance. Likewise, Barkhiyah et al. (2025) revealed that well-structured operational processes, proactive maintenance and use of technology can improve the management of workflow and optimal use of resources. They also noted in their review that efficient maintenance practices are advantageous for sustainability and enhance the quality of educational services in general. The results are consistent with the present results that showed organized work processes and good management of resources in the public secondary schools.

Table 6 presented the level of public secondary school's resource management in terms of transparency.

The table showed that all indicators under Transparency were rated as very high by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean score was found in the indicator "Resource management practices are observable and understandable by staff" with a mean score of 3.62. This was followed by "Records of expenses, materials, and resources are maintained accurately" with a mean score of 3.57. Next was "Procedures for procurement and allocation of resources are clearly explained" with a mean score of 3.54. The indicator "Feedback and reports from personnel are considered in school decision-making" had a mean score of 3.52.

This was followed by "Financial reports and records of resource utilization are available for review" and "Decisions regarding school activities are communicated to relevant staff" both with a mean score of 3.51. The indicator "Reporting and documentation follow consistent and transparent procedures" had a mean score of 3.46. This was followed by "Personnel are informed about criteria for assignments, incentives, or program priorities" with a mean score of 3.43 and "Information on school policies, decisions, and resource use is accessible to personnel" with a mean score of 3.40. The lowest mean score was found in "School plans, programs, and budgets are shared with staff" with a mean score of 3.38.

Table 6. *Level of Public Secondary School's Resource Management in Terms of Transparency*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. Information on school policies, decisions, and resource use is accessible to personnel.	3.40	VH	3.55	VH
2. Financial reports and records of resource utilization are available for review.	3.51	VH	3.52	VH
3. Decisions regarding school activities are communicated to relevant staff.	3.51	VH	3.40	VH
4. Procedures for procurement and allocation of resources are clearly explained.	3.54	VH	3.46	VH
5. Personnel are informed about criteria for assignments, incentives, or program priorities.	3.43	VH	3.51	VH
6. School plans, programs, and budgets are shared with staff.	3.38	VH	3.72	VH
7. Feedback and reports from personnel are considered in school decision-making.	3.52	VH	3.58	VH
8. Records of expenses, materials, and resources are maintained accurately.	3.57	VH	3.55	VH
9. Resource management practices are observable and understandable by staff.	3.62	VH	3.60	VH
10. Reporting and documentation follow consistent and transparent procedures.	3.46	VH	3.51	VH
Total	3.49	VH	3.54	VH

**Legend: 3.25 – 4.00 – Very High (VH)*

Among non-teaching personnel, the highest mean score was found in the indicator "School plans, programs, and budgets are shared with staff" with a mean score of 3.72. This was followed by "Resource management practices are observable and understandable by staff" with a mean score of 3.60. Next was "Feedback and reports from personnel are considered in school decision-making" with a mean score of 3.58. The indicators "Information on school policies, decisions, and resource use is accessible to personnel" and "Records of expenses, materials, and resources are maintained accurately" both had a mean score of 3.55.

This was followed by "Financial reports and records of resource utilization are available for review" with a mean score of 3.52. The indicators "Personnel are informed about criteria for assignments, incentives, or program priorities" and "Reporting and documentation follow consistent and transparent procedures" both had a mean score of 3.51. The indicator "Procedures for procurement and allocation of resources are clearly explained" had a mean score of 3.46. The lowest mean score was found in "Decisions regarding school activities are communicated to relevant staff" with a mean score of 3.40.

Results indicated that resource management transparency was very visible in both groups of respondents. The ratings offered an overview of the school's resources, finances, and operations. The school easily communicated and provided access to information on its resources, finances, and operations, as indicated by ratings. Documentation, reporting procedures, and access to data related to the school were maintained. Throughout school processes we kept documentation, reported practices, and had access to information relevant to the school. across school processes. across school processes. The comparable ratings for teaching and non-teaching staff indicated similar perceptions of openness in resource management activities. The findings revealed that transparency practices enhanced the personnel's

awareness of school operations and provided them with access to relevant information. This was a sign of a work environment where people were open and shared information, which helped manage resources well.

Palomares-Ruiz et al. (2025) found that increased transparency practices increased staff knowledge of school operations and their ability to access relevant information. They found that open information sharing practices led to accountability and increased participation in processes in schools. These initiatives have also played a key role in promoting a more inclusive and participatory school culture. Accountability in educational leadership fosters communication and staff access to vital information (Irani et al., 2024). The study also revealed that transparency in practices results in better decision-making and more efficient administration of school resources. These findings are in support of the present results that indicate the constant dissemination of information and the visibility of resource management processes in public secondary schools.

Table 7 presented the level of public secondary school's resource management in terms of sustainability.

The table showed that all indicators under Sustainability were rated as very high by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean score was found in the indicator "Efforts are made to extend the lifespan of equipment and materials" with a mean score of 3.54. This was followed by "School resources, including materials and facilities, are maintained for long-term use," "Programs and activities are designed to support continuous school improvement," "Personnel are encouraged to adopt practices that conserve resources," and "School policies support ongoing maintenance of facilities and equipment," all with a mean score of 3.51.

Table 7. *Level of Public Secondary School's Resource Management in Terms of Sustainability*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. School resources, including materials and facilities, are maintained for long-term use.	3.51	VH	3.57	VH
2. Programs and activities are designed to support continuous school improvement.	3.51	VH	3.60	VH
3. Energy, water, and other utilities are used responsibly to reduce waste.	3.42	VH	3.49	VH
4. Efforts are made to extend the lifespan of equipment and materials.	3.54	VH	3.55	VH
5. Personnel are encouraged to adopt practices that conserve resources.	3.51	VH	3.55	VH
6. School policies support ongoing maintenance of facilities and equipment.	3.51	VH	3.49	VH
7. Recycling or reuse of materials is observed in school operations.	3.43	VH	3.52	VH
8. Future planning considers the availability of resources for upcoming needs.	3.48	VH	3.48	VH
9. Sustainable practices are integrated into school programs and routines.	3.43	VH	3.46	VH
10. School initiatives aim to maintain operational capacity over time.	3.48	VH	3.43	VH
Total	3.48	VH	3.52	VH

*Legend: 3.25 – 4.00 – Very High (VH)

The indicators "Future planning considers the availability of resources for upcoming needs" and "School initiatives aim to maintain operational capacity over time" both had a mean score of 3.48. This was followed by "Recycling or reuse of materials is observed in school operations" and "Sustainable practices are integrated into school programs and routines" both with a mean score of 3.43. The lowest mean score was found in "Energy, water, and other utilities are used responsibly to reduce waste" with a mean score of 3.42.

Among non-teaching personnel, the highest mean score was found in the indicator "Programs and activities are designed to support continuous school improvement" with a mean score of 3.60. This was followed by "School resources, including materials and facilities, are maintained for long-term use" with a mean score of 3.57. The indicators "Efforts are made to extend the lifespan of equipment and materials" and "Personnel are encouraged to adopt practices that conserve resources" both had a mean score of 3.55.

This was followed by "Recycling or reuse of materials is observed in school operations" with a mean score of 3.52. The indicators "Energy, water, and other utilities are used responsibly to reduce waste" and "School policies support ongoing maintenance of facilities and equipment" both had a mean score of 3.49. The indicator "Future planning considers the availability of resources for upcoming needs" had a mean score of 3.48. This was followed by "Sustainable practices are integrated into school programs and routines" with a mean score of 3.46. The lowest mean score was found in "School initiatives aim to maintain operational capacity over time" with a mean score of 3.43.

The results indicate that both groups of respondents have very high levels of sustainability practices in the management of resources. Ratings indicated that schools-maintained resources, facilities, and equipment for long-term use. School operations were based on conservation, maintenance, future planning, and continuous improvement practices. These two groups of personnel responded similarly, indicating they have a shared understanding of sustainability efforts in the school setting. The results indicated that resource management practices helped ensure that school resources were available and used continually over time. It was a matter of sensible resource use, of taking into account the long-term viability of the operation.

Based on Soleha et al. (2025), the management of educational facilities is responsible for providing and properly utilizing the resources in the schools. The study showed that responding to local needs and getting support from stakeholders in strategies led to a better school environment and better teaching methods. It also said those efforts help support school operations over long periods of time. Similarly, Siregar et al. (2025) reported that systematic planning, regular maintenance, and the use of technology enhanced the practice of resource management in schools. The study also pointed out the necessity of qualified personnel for effective implementation and efficient use of the available resources. These results are in line with the present findings, which indicate continuous use of practices aimed at resource saving and the long-term functioning of public secondary schools.

Table 8. *Level of Public Secondary School's Resource Management in Terms of Resource Allocation and Equity*

INDICATORS	TEACHING PERSONNEL		NON-TEACHING PERSONNEL	
	Mean	VI	Mean	VI
1. Resources are distributed according to the needs of different departments and programs.	3.55	VH	3.58	VH
2. Classrooms, equipment, and learning materials are accessible to all personnel and students.	3.51	VH	3.54	VH
3. Budgeting considers fairness in the allocation of funds and materials.	3.46	VH	3.49	VH
4. School personnel participate in discussions about resource distribution.	3.52	VH	3.54	VH

5. Decision-making in resource allocation is based on school priorities and requirements.	3.49	VH	3.43	VH
6. Resources are provided to support both academic and non-academic programs.	3.57	VH	3.46	VH
7. Staff and students have equitable access to school facilities and services.	3.58	VH	3.55	VH
8. Adjustments are made to meet the changing needs of programs or personnel.	3.43	VH	3.55	VH
9. Procedures for requesting and receiving resources are clear and consistent.	3.45	VH	3.57	VH
10. Monitoring ensures resources are allocated in a manner that supports fairness and effectiveness.	3.57	VH	3.48	VH
Total	3.51	VH	3.52	VH

**Legend: 3.25 – 4.00 – Very High (VH)*

Table 8 presented the level of public secondary school's resource management in terms of resource allocation and equity.

The table showed that all indicators under Resource Allocation and Equity were rated as very high by both teaching personnel and non-teaching personnel.

Among teaching personnel, the highest mean scores were found in three indicators. These were "Staff and students have equitable access to school facilities and services" with a mean score of 3.58, "Resources are provided to support both academic and non-academic programs" and "Monitoring ensures resources are allocated in a manner that supports fairness and effectiveness" both with a mean score of 3.57. This was followed by "Resources are distributed according to the needs of different departments and programs" with a mean score of 3.55. The indicator "School personnel participate in discussions about resource distribution" had a mean score of 3.52.

Next were "Classrooms, equipment, and learning materials are accessible to all personnel and students" with a mean score of 3.51 and "Decision-making in resource allocation is based on school priorities and requirements" with a mean score of 3.49. The indicators "Budgeting considers fairness in the allocation of funds and materials" and "Procedures for requesting and receiving resources are clear and consistent" had mean scores of 3.46 and 3.45. The lowest mean score was found in "Adjustments are made to meet the changing needs of programs or personnel" with a mean score of 3.43.

Among non-teaching personnel, the highest mean score was found in the indicator "Resources are distributed according to the needs of different departments and programs" with a mean score of 3.58. This was followed by "Procedures for requesting and receiving resources are clear and consistent" with a mean score of 3.57. Next were "Classrooms, equipment, and learning materials are accessible to all personnel and students" and "Staff and students have equitable access to school facilities and services" both with a mean score of 3.55. The indicator "School personnel participate in discussions about resource distribution" had a mean score of 3.54.

This was followed by "Adjustments are made to meet the changing needs of programs or personnel" with a mean score of 3.55. The indicator "Monitoring ensures resources are allocated in a manner that supports fairness and effectiveness" had a mean score of 3.48. Next were "Budgeting considers fairness in the allocation of funds and materials" with a mean score of 3.49. The indicators "Resources are provided to support both academic and non-academic programs" and "Decision-making in resource allocation is based on school priorities and requirements" had mean scores of 3.46 and 3.43.

The results indicated that the practices of resource allocation and equity were quite visible in both groups of respondents. The ratings showed that schools distributed resources according to needs, priorities, and program requirements. Access to facilities, materials, and services was generally available to personnel and students in an equitable manner. The responses of the teaching and non-teaching personnel were similar

in their perception of the fairness of the distribution of resources. Findings showed that allocation practices improved equal access to school resources and participation in decision-making. This reflected a school environment where the drivers for resource management practices were fairness and responsiveness.

When schools have equal access to resources, and staff are involved in decision-making, resource allocation is efficient. This leads to a school climate that is equitable and responsive in its management of resources (Perez, 2022). The study also showed that stakeholder participation in allocation processes enhances school culture and collaboration. Gottwitz et al. (2025) show how the allocation of resources by stakeholders provides them access to resources and decision-making. Their findings supported the belief that decentralized decision-making and collective accountability strengthen the relationship between the school and the community. In both studies, it was shown that schools can better coordinate and improve their educational processes through just sharing and distribution of resources. Both studies showed that participation and fair distribution improve school coordination and educational processes.

Problem 3: Is there a significant difference on the extent of the culture of efficiency and accountability as perceived by the two groups of respondents with respect to the aforementioned variables?

Table 9 presented the significant difference on the extent of the culture of efficiency and accountability as perceived by the two groups of respondents with respect to the shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance.

The table showed that there was no significant difference in the extent of the culture of efficiency and accountability as perceived by teaching personnel and non-teaching personnel across all variables, as indicated by the computed t-values. For Shared Organizational Values, the t-value was -0.249, which did not show a significant difference between the two groups.

Table 9. *Significant Difference on the Extent of the Culture of Efficiency and Accountability as Perceived by the Two Groups of Respondents with Respect to the Aforementioned Variables*

	Groups	Mean	Sd	Mean Diff.	t	df	Sig.	Ho	VI
Shared Organizational Values	Teaching Personnel	3.45	.17						
	Non-Teaching Personnel	3.46	.18	-.008	-.249	128	.803	NS	FR
Communication and Feedback Mechanisms	Teaching Personnel	3.50	.16						
	Non-Teaching Personnel	3.46	.12	.037	1.497	128	.137	NS	FR
Ethical and Stewardship Practices	Teaching Personnel	3.45	.16						
	Non-Teaching Personnel	3.49	.16	-.034	-1.205	128	.230	NS	FR
Institutionalized Policy Compliance	Teaching Personnel	3.49	.17	.002	.052	128	.958	NS	FR

Non- Teaching Personnel	3.49	.16
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For Communication and Feedback Mechanisms, the t-value was 1.497, which also indicated no significant difference. For Ethical and Stewardship Practices, the t-value was -1.205, showing no significant difference in perceptions. For Institutionalized Policy Compliance, the t-value was 0.052, which likewise indicated no significant difference between the groups. All computed t-values were within the range that did not meet the threshold for significant difference at the 0.05 level of significance. Therefore, the null hypothesis was not rejected for all variables.

The findings demonstrated that the perception of the culture of efficiency and accountability was similar for the teaching and non-teaching personnel in all areas assessed. The computed t-values did not reveal significant differences that would suggest a common assessment of organizational values, communication systems, ethical practices, and policy compliance. This similarity suggests that both groups The commonalities between the two groups indicate that they faced comparable situations in the school environment concerning the practices of efficiency and accountability. The commonalities between the two groups indicate that they faced similar situations in the school environment related to practices of efficiency and accountability. The responses were consistent, indicating that all the roles shared a common understanding of the implementation and observation of school processes. The results indicated that all personnel categories equally experienced the culture of efficiency and accountability in the public secondary schools.

The culture of efficiency and accountability Personnel groups in public secondary schools perceive the culture of efficiency and accountability in a similar manner (Hernandez & Canoy, 2025). Hernandez & Canoy (2025) noted this collective definition of efficiency encompasses compliance, stewardship, and teamwork among staff in different groups of personnel. This finding implies that staff share a view of efficiency that includes compliance, stewardship, and collaboration. Their results further point out the necessity of inclusive governance to enhance the school's management processes. Palma (2025) also contended that the standards of efficiency and accountability were similar among the different categories of school personnel across various categories of staff. The study indicated that professional standards that already exist affect accountability and help set shared expectations among teachers. Shared practices and standards, the two studies argued, create shared views of school efficiency and accountability.

Problem 4: Is there a significant relationship between the culture of efficiency and accountability and the level of resource management in public secondary schools?

Table 10 presented the significant relationship between the culture of efficiency and accountability and the level of resource management in public secondary schools.

The table showed the significant relationship between the extent of the culture of efficiency and accountability in terms of Shared Organizational Values, Communication and Feedback Mechanisms, Ethical and Stewardship Practices, and Institutionalized Policy Compliance and the level of resource management in public secondary schools in terms of Operational Efficiency, Transparency, Sustainability, and Resource Allocation and Equity.

For Shared Organizational Values, the Pearson's r values with Operational Efficiency, Transparency, Sustainability, and Resource Allocation and Equity were -0.034, 0.101, -0.128, and -0.118 respectively. The corresponding significance values were 0.704, 0.251, 0.145, and 0.180. All p-values were greater than 0.05, indicating that the null hypotheses were failed to be rejected and there were no statistically significant relationships in all areas for this variable.

Table 10. *Significant Relationship Between the Culture of Efficiency and Accountability and the Level of Resource Management in Public Secondary Schools*

Extent of Culture of Efficiency and Accountability	Level of Resource Management	Pearson r	Sig	Ho	VI
Shared Organizational Values	<i>Operational Efficiency</i>	-.034	.704	NS	FR
	<i>Transparency</i>	.101	.251	NS	FR
	<i>Sustainability</i>	-.128	.145	NS	FR
	<i>Resource Allocation and Equity</i>	-.118	.180	NS	FR
Communication and Feedback Mechanisms	<i>Operational Efficiency</i>	-.035	.689	NS	FR
	<i>Transparency</i>	.008	.928	NS	FR
	<i>Sustainability</i>	-.006	.949	NS	FR
	<i>Resource Allocation and Equity</i>	.194	.027	S	R
Ethical and Stewardship Practices	<i>Operational Efficiency</i>	.006	.949	NS	FR
	<i>Transparency</i>	.186	.034	S	R
	<i>Sustainability</i>	-.061	.488	NS	FR
	<i>Resource Allocation and Equity</i>	-.013	.884	NS	FR
Institutionalized Policy Compliance	<i>Operational Efficiency</i>	-.028	.749	FR	NS
	<i>Transparency</i>	.003	.974	FR	NS
	<i>Sustainability</i>	-.004	.965	FR	NS
	<i>Resource Allocation and Equity</i>	.017	.847	FR	NS

With regard to Communication and Feedback Mechanisms, the Pearson's r values were -0.035 for Operational Efficiency, 0.008 for Transparency, -0.006 for Sustainability, and 0.194 for Resource Allocation and Equity. The corresponding p -values were 0.689, 0.928, 0.949, and 0.027. Only the relationship between Communication and Feedback Mechanisms and Resource Allocation and Equity was found to be significant since the p -value of 0.027 was less than 0.05, leading to the rejection of the null hypothesis. The rest showed non-significant relationships due to higher p -values.

For Ethical and Stewardship Practices, the Pearson's r values were 0.006 for Operational Efficiency, 0.186 for Transparency, -0.061 for Sustainability, and -0.013 for Resource Allocation and Equity. The corresponding p -values were 0.949, 0.034, 0.488, and 0.884. Only the relationship between Ethical and Stewardship Practices and Transparency was found to be significant since the p -value of 0.034 was less than 0.05, leading to the rejection of the null hypothesis. The remaining variables showed no statistically significant relationships.

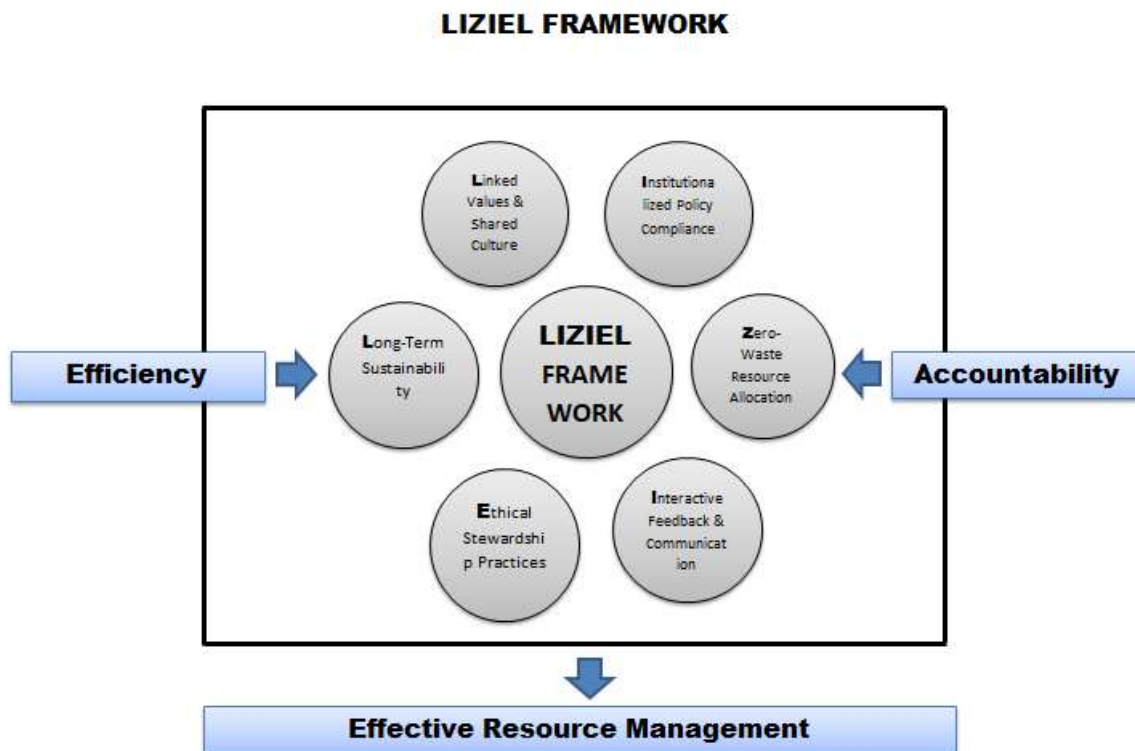
Lastly, for Institutionalized Policy Compliance, the Pearson's r values were -0.028 for Operational Efficiency, 0.003 for Transparency, -0.004 for Sustainability, and 0.017 for Resource Allocation and Equity. The corresponding p -values were 0.749, 0.974, 0.965, and 0.847. All p -values were greater than 0.05, indicating that the null hypotheses were failed to be rejected and there were no statistically significant relationships across all indicators.

The results showed that the culture of efficiency and accountability had limited relationships with resource management practices in public secondary schools. Most of the relationships were not statistically significant. This indicates that shared organizational values, sustainability, and policy compliance were not directly related to most resource management outcomes. However, communication and feedback

mechanisms, together with ethical and stewardship practices, were significantly related to selected areas of resource management. This means that not all aspects of organizational culture were equally connected to how resources were managed. In particular, better communication and stronger ethical practices may help improve resource allocation and transparency. Overall, the results point to a selective relationship between efficiency-related practices and resource management.

Osuji (2024) emphasized the role of effective communication and ethical practices in promoting transparency in resource allocation and building trust among stakeholders. The study also noted that decision support systems and stakeholder engagement can improve allocation processes and the handling of resources. However, the influence of efficiency-related practices varied across resource management dimensions, particularly when transparency and confidentiality had to be balanced in decision-making. Similarly, Esmaeilshad (2022) found that effective communication and ethical practices can contribute to better resource allocation and greater transparency. The study further showed that addressing ethical concerns and using technology can support a more equitable and efficient distribution of resources. These studies are consistent with the present findings, as they show that organizational practices are more closely related to specific aspects of resource management, particularly allocation and transparency, rather than influencing resource management as a whole.

Problem 5: Based on the findings of the study, what output may be developed to strengthen the culture of efficiency and accountability in public secondary schools?



An organization or educational institution can attain Effective Resource Management by using the LIZIEL Framework, a strategic leadership blueprint. Fundamentally, the framework asserts that two driving forces—efficiency and accountability—must be powerfully synchronized in order to achieve optimal resource utilization. While accountability ensures transparency, ownership, and strict adherence to

organizational responsibilities, efficiency ensures that processes are streamlined to maximize impact while minimizing needless time and effort expenditure, as shown by the flanking input arrows. When these two forces come together, they initiate a six-part operational cycle that revolves around the acronym L-I-Z-I-E-L, turning abstract administrative objectives into practical, day-to-day procedures.

The framework's internal mechanism starts with Institutionalized Policy Compliance (I) and Linked Values & Shared Culture (L), which create the fundamental environment of the company. Leaders establish a foundation of institutional integrity and a common goal by firmly integrating standardized regulatory policies into daily operations and grounding resource management in a cohesive collective culture. Through Zero-Waste Resource Allocation (Z), a pillar devoted to fiscal and material precision that strictly eliminates redundancy and guaranties that every budget item or material resource is directed exactly where it is most needed, this cultural alignment directly informs the practical distribution of assets.

The framework mainly depends on ongoing Interactive Feedback & Communication (I) to preserve system responsiveness and health. In order to enable leadership to adjust and make data-driven improvements in real time, this guaranties that data, stakeholder insights, and performance metrics flow dynamically through two-way channels. Ethical Stewardship Practices (E) and a dedication to Long-Term Sustainability (L) protect this entire process. efficient use of resources. In order to ensure that short-term decisions naturally foster long-lasting, robust, and scalable outcomes that safeguard the organization's future, ethical stewardship requires leaders to manage institutional wealth and trust with absolute moral responsibility. The framework's downward trajectory ultimately shows that an institutional capacity for sustainable, strategic, and highly effective resource management is the ultimate result when these six pillars are methodically integrated under the dual banners of efficiency and accountability.

Summary of Findings

The enumerated sentences below were the significant outcomes of the research thesis, which are:

1. The extent of the culture of efficiency and accountability in terms of shared organizational values, communication and feedback mechanisms, ethical and stewardship practices, and institutionalized policy compliance was rated as highly observed, with overall mean scores of 3.45 for teaching personnel and 3.46 for non-teaching personnel for shared organizational values, 3.50 and 3.46 for communication and feedback mechanisms, 3.45 and 3.49 for ethical and stewardship practices, and 3.49 and 3.49 for institutionalized policy compliance.
2. The level of public secondary school's resource management in terms of operational efficiency, transparency, sustainability, and resource allocation and equity was rated as very high, with overall mean scores of 3.51 and 3.53 for operational efficiency, 3.49 and 3.54 for transparency, 3.48 and 3.52 for sustainability, and 3.51 and 3.52 for resource allocation and equity.
3. There was no significant difference in the extent of the culture of efficiency and accountability as perceived by teaching personnel and non-teaching personnel, as shown by the computed t-values of -0.249, 1.497, -1.205, and 0.052 with corresponding significance values of 0.803, 0.137, 0.230, and 0.958.
4. There was a significant relationship between communication and feedback mechanisms and resource allocation and equity with r value of 0.194 and p value of 0.027, and between ethical and stewardship practices and transparency with r value of 0.186 and p value of 0.034, while all other relationships were not significant.
5. Most of the relationships between the culture of efficiency and accountability and resource management were not statistically significant. Only two significant correlations were found among the variables tested.

CONCLUSIONS

As can be deduced from the findings, below are the following conclusions were drawn from the study:

1. The culture of efficiency and accountability is strongly present in public secondary schools across all dimensions studied. This reflects consistent practices in shared values, communication, ethical conduct, and policy compliance among school personnel.
2. Resource management practices in public secondary schools are highly implemented in terms of efficiency, transparency, sustainability, and equity. This indicates that schools have established systems for planning, implementation, monitoring, and the use of resources.
3. Teaching and non-teaching personnel have similar perceptions of the culture of efficiency and accountability. This shows a generally consistent understanding and experience of school practices across different personnel groups.
4. The culture of efficiency and accountability has a limited relationship with resource management. Only selected dimensions showed significant relationships, indicating that specific organizational practices are associated with resource management outcomes.
5. Public secondary schools have established practices for accountability and resource management. However, selected areas still need to be strengthened to improve the connection between organizational culture and resource management practices.

Recommendations

As an outcome of the findings together with the conclusions, the following recommendations were enumerated:

1. School leaders may continue strengthening programs that promote shared organizational values and accountability among personnel. Consistent engagement, collaboration, and alignment of school goals may be encouraged in daily school operations.
2. Education authorities may sustain efforts to improve efficiency, transparency, sustainability, and equity in resource management. Regular review of policies, monitoring mechanisms, and implementation strategies may help maintain effective resource management practices.
3. Schools may maintain clear communication and consistent policy implementation across personnel groups. Information may be clearly disseminated, while personnel may be encouraged to actively participate in school processes and decision-making.
4. Greater attention may be given to communication and feedback systems and to ethical stewardship practices. Strengthening these areas may improve responsiveness, transparency, and participation in resource allocation decisions.
5. Future programs may include capacity-building activities focused on ethical decision-making, participatory governance, and resource management. Targeted training and development activities, together with appropriate system improvements, may help address areas that still need strengthening.

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