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GOVERNANCE, ACCOUNTABILITY MECHANISMS AND POLICY IMPLEMENTATION IN LEARNING INSTITUTIONS

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ABSTRACT

This study determined the governance, accountability mechanisms, and policy implementation in learning institutions in the Schools Division of Antique, Philippines, during the school year 2025–2026. The study involved 218 randomly selected school heads of public elementary schools. The study examined governance, accountability mechanisms, and policy implementation as dependent variables, with age, highest educational attainment, length of administrative experience, school location, and type of school as independent variables. Data were gathered through validated questionnaires based on previous studies on governance, accountability mechanisms, and policy implementation. Descriptive statistics such as frequency, percentage, and mean were used, while t-test, Analysis of Variance, and Pearson's r were employed as inferential statistical tools at .05 level of significance. Data analysis was conducted using the Statistical Package for the Social Sciences (SPSS). Results revealed that governance in learning institutions was described as “Advancing,” while extent of policy implementation was “Very Great.” Accountability mechanisms were manifested through the presence of consequences for policy non-compliance, systematic monitoring of school projects and programs, and regular review of school performance reports for decision-making. No significant differences were found in the status of governance, accountability mechanisms, and extent of policy implementation in learning institutions when respondents were grouped according to age, highest educational attainment, length of administrative experience, and school location. However, significant differences existed when classified according to type of school. Furthermore, significant relationships were found among governance, accountability mechanisms, and policy implementation.

KEYWORDS: *Governance, Accountability Mechanisms, Policy Implementation, Learning Institutions.*

INTRODUCTION

Over the last several years, there has been growing research interest in how school governance — that is, the structures, decision-making processes, and leadership arrangements within schools — affects institutional performance and educational quality. According to Verger, Parcerisa, Pagès and Camphuijsen (2024), governance reforms that combine increased school autonomy with accountability regulations are being widely adopted across various educational systems. This “autonomy with accountability” model reshapes traditional centralized control by allowing schools more discretion over curriculum, resource allocation, and internal administration, while simultaneously requiring them to meet agreed-upon performance and accountability standards.

Closely linked to governance is the role of accountability mechanisms — both formal and informal — in ensuring that policies and governance decisions result in actual improvements. Salvioni and Cassano (2023) argues that in a context of limited resources and frequent educational reforms, robust accountability systems are essential to guarantee transparency, optimize resource use, and maintain trust among stakeholders (learners, parents, government authorities, communities). These systems include performance monitoring, stakeholder engagement, reporting procedures, and transparent financial management, all of which contribute to performance management and institutional legitimacy.

Policy implementation in learning institutions — whether decentralization frameworks like school-based management (SBM), curriculum reforms, or resource-allocation policies — does not automatically succeed just because governance and accountability frameworks exist. Empirical studies show wide variation in how these frameworks are implemented. For instance, Quinones and Abanto (2024) found that implementation of SBM across schools varied significantly, with some areas showing high adherence to governance, resource, and accountability dimensions, while others lagged. In another more recent study, Saga (2025) demonstrated that school governance practices, combined with school-based management and organizational commitment, significantly influence overall school management effectiveness; highlighting that governance and accountability mechanisms are not separate from implementation outcome, but are fundamental determinants of institutional success.

Given these dynamics, there is a clear need to conduct a study on governance, accountability mechanisms, and policy implementation in learning institutions. This study can provide

empirical evidence on which governance arrangements and accountability practices lead to effective policy implementation and improved educational outcomes. It can also uncover implementation gaps, such as inequities in accountability practices, resource mismanagement, or inconsistent stakeholder engagement, which may undermine policy goals, as shown by uneven SBM implementation in different contexts.

Statement of the Problem

This study aimed to determine the governance, accountability mechanisms and policy implementation in learning institutions in the schools Division of Antique, Philippines for the school year 2025-2026.

Specifically, this study sought answers to the following questions:

1. What is the status of governance in learning institutions as assessed by the respondents when taken as a whole and when classified according to age, highest educational attainment, length of administrative experience, school location and type of school?
2. What are the accountability mechanisms in learning institutions as assessed by the respondents when taken as a whole and when classified according to age, highest educational attainment, length of administrative experience, school location and type of school?
3. What is extent of policy implementation in learning institutions as assessed by the respondents when taken as a whole and when classified according to age, highest educational attainment, length of administrative experience, school location and type of school?
4. Are there significant differences in the status of governance in learning institutions as assessed by the respondents when classified according to age, highest educational attainment, length of administrative experience, school location and type of school?
5. Are there significant differences in the accountability mechanisms in learning institutions as assessed by the respondents when classified according to age, highest educational attainment, length of administrative experience, school location and type of school?
6. Are there significant differences in the extent of policy implementation in learning institutions as assessed by the respondents when classified according to age, highest educational attainment, length of administrative experience, school location and type of school?
7. Are there significant relationships among governance, accountability mechanisms and policy implementation in learning institutions?

METHODOLOGY

The study employed a quantitative descriptive-correlational research design to determine governance, accountability mechanisms, and policy implementation in learning institutions in the Schools Division of Antique, Philippines, during School Year 2025-2026. The respondents were 218 randomly selected school heads of public elementary schools. Slovin's formula determined the sample size, while stratified proportionate random sampling was used to select participants. Data were gathered through a four-part questionnaire. Part I obtained age, highest educational attainment, length of administrative experience, school location, and type of school. Part II measured governance using 15 items based on Manuel et al. (2024); Part III measured accountability mechanisms using 15 items based on Villanueva and Galigao (2025); and Part IV measured policy implementation using 15 items based on Mahinay et al. (2025). Five experts validated the instrument using the Good and Scates criteria. Pilot testing among 30 school heads outside the final sample yielded Cronbach's alpha coefficients of .910 for governance, .899 for accountability mechanisms, and .922 for policy implementation, indicating high reliability. After authorization was secured from the Schools Division Superintendent and the concerned district offices, the researcher administered the questionnaires, and the data were tallied and analyzed using SPSS. Frequency and percentage described respondent characteristics; mean determined governance, accountability mechanisms, and policy implementation; t-test and analysis of variance tested group differences; and Pearson's r tested relationships among the study variables. Inferential tests used a .05 level of significance.

RESULTS AND DISCUSSIONS

Status of Governance in Learning Institutions as Assessed by the Respondents When Taken as a Whole

The status of governance in learning institutions as assessed by the respondents when taken as a whole was determined by computing the mean scores.

When taken as a whole, the status of governance in learning institutions as assessed by the respondents is “Advancing” with obtained overall mean score of 4.61. A scrutiny of the means in the same table reveals that respondents obtained a highest mean score in the indicators “Policies are regularly reviewed and updated to improve their effectiveness” (M=4.76), “School administration ensures compliance with Department of Education policies” (M=4.73), and “School leadership encourages active participation of teachers in decision-making” (M=4.71) described as “Advancing” while they obtained the lowest mean

score in the indicators “Performance reports and outcomes are communicated to all stakeholders” (M=4.48), “Parents are actively involved in school decision-making processes” (M=4.50) and “There are clear guidelines for monitoring and evaluating school programs” (M=4.51) described also as “Advancing.”

This result means that schools demonstrate institutionalized SBM practices that consistently produce improved learner outcomes while governance is highly participatory, accountability systems are well established, and continuous improvement is embedded in school operations. This is also indicated by regularly reviewing and updating policies to improve school effectiveness, ensuring compliance with Department of Education policies and encouraging active participation of teachers in decision-making.

This finding supports the study of Mabololo and Dela Cruz (2023) who reported that school governance among public schools was manifested at a high level, as school heads demonstrated effective leadership, strengthened community partnerships, and encouraged shared responsibility among stakeholders.

Likewise, it affirms the study of Manuel et al. (2024) found that governance practices in educational institutions were continuously improving, particularly in areas related to participatory leadership, collaborative decision-making, and the efficient management of school resources.

Table 1. Status of Governance in Learning Institutions as Assessed by the Respondents When Taken as a Whole.

Category	Mean	Description
School leadership encourages active participation of teachers in decision-making.	4.71	Advancing
The school head demonstrates transparency in administrative decisions.	4.64	Advancing
School governance policies are clearly communicated to all personnel.	4.61	Advancing
Teachers are consulted before major academic or operational changes are implemented.	4.55	Advancing
School programs and policies are effectively implemented as planned.	4.53	Advancing
There are clear guidelines for monitoring and evaluating school programs.	4.51	Advancing
School administration ensures compliance with Department of Education policies.	4.73	Advancing
Policies are regularly reviewed and updated to improve their effectiveness.	4.76	Advancing

Category	Mean	Description
Parents are actively involved in school decision-making processes.	4.50	Advancing
The school officials collaborate with the local community to support learning.	4.59	Advancing
Teachers and staff feel that their opinions are valued in school governance.	4.64	Advancing
School administration regularly monitors the performance of teachers and staff.	4.63	Advancing
There are clear accountability mechanisms for managing school resources.	4.60	Advancing
Performance reports and outcomes are communicated to all stakeholders.	4.48	Advancing
School governance promotes a culture of responsibility and integrity among personnel and learners.	4.66	Advancing
Overall Mean	4.61	Advancing

Scale of Means: 4.01–5.00 Advancing; 3.01– 4.00 Maturing; 2.01 – 3.00 Developing; 1.00-2.00 Beginning

Status of Governance in Learning Institutions as Assessed by the Respondents When Classified According to Age, Highest Educational Attainment, Length of Administrative Experience, School Location and Type of School

The status of governance in learning institutions as assessed by the respondents when classified according to age, highest educational attainment, length of administrative experience, school location and type of school was determined by computing the mean scores.

When classified according to age, both young (M= 4.65) and old (M=4.59) respondents assessed the status of governance in learning institutions as “Advancing”.

When classified according to highest educational attainment, respondents who are holder of bachelor’s degree (M=4.59), master’s degree (M=4.62) and doctorate degree (M=4.69) assessed the status of governance in learning institutions as “Advancing”.

When classified according to length of administrative experience, both respondents with short (M= 4.63) and long (M=4.59) length of service assessed the status of governance in learning institutions as “Advancing”.

When classified according to school location, both respondents who came from upland (M=4.61) and lowland (M=4.61) schools assessed the status of governance in learning institutions as “Advancing”.

When classified according to type of school, both respondents who came from central (M=4.49) and non-central (M=4.67) schools assessed the status of governance in learning institutions as “Advancing”.

This result means that regardless of age, highest educational attainment, length of administrative experience, school location and type of school, respondents of this study believe that schools demonstrate institutionalized SBM practices that consistently produce improved learner outcomes where governance is highly participatory, accountability systems are well established, and continuous improvement is embedded in school operations.

This supports the DepEd’s School-Based Management (SBM) framework supports the finding by highlighting that schools continuously progress through different levels of governance maturity by enhancing leadership, curriculum management, resource utilization, and stakeholder involvement. Schools demonstrating advancing governance practices are characterized by stronger accountability structures, data-driven planning, and collaborative implementation of programs.

Table 2. Status of Governance in Learning Institutions as Assessed by the Respondents When Classified According to Age, Highest Educational Attainment, Length of Administrative Experience, School Location and Type of School.

Variables	Mean	Description
Age		
Young	4.65	Advancing
Old	4.59	Advancing
Highest Educational Attainment		
Bachelor’s Degree	4.59	Advancing
Master’s Degree	4.62	Advancing
Doctorate Degree	4.69	Advancing
Length of Administrative Experience		
Short	4.63	Advancing
Long	4.59	Advancing

Variables	Mean	Description
School Location		
Upland	4.61	Advancing
Lowland	4.61	Advancing
Type of School		
Central	4.49	Advancing
Non-Central	4.67	Advancing

Scale of Means: 4.01–5.00 Advancing; 3.01– 4.00 Maturing; 2.01 – 3.00 Developing; 1.00-2.00 Beginning

Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Taken as a Whole

The accountability mechanisms in learning institutions as assessed by the respondents when taken as a whole were determined by computing the mean scores.

When taken as a whole, the accountability mechanisms in learning institutions as assessed by the respondents are the following: There are consequences for non-compliance with institutional policies (M=1.39), There is a systematic process for tracking progress on school projects and programs (M=1.21) and School performance reports are regularly reviewed by school heads for decision-making (M=1.20) described as “Least Employed.”

This result means that some learning institutions employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.

This is consistent with the findings of Villanueva and Galigao (2025) who revealed that effective accountability mechanisms are closely associated with improved governance practices in learning institutions. Their study indicated that schools with clear monitoring systems, performance evaluation processes, and transparent decision-making structures tend to exhibit stronger governance conditions.

Table 3. Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Taken as a Whole.

Accountability Mechanisms	Mean	Description
The school administration ensures that all school operations follow established rules and policies.	1.11	Least Employed
Clear reporting structures exist for personnel to be accountable for their tasks.	1.19	Least Employed
Roles and responsibilities of school staff are well-defined and communicated.	1.13	Least Employed
There is a systematic process for tracking progress on school projects and programs.	1.21	Least Employed
Teachers' performance is regularly assessed to ensure effective teaching.	1.18	Least Employed
Learning outcomes are monitored and evaluated systematically.	1.14	Least Employed
School performance reports are regularly reviewed by school heads for decision-making.	1.20	Least Employed
Teachers are required to submit reports on learners' progress.	1.03	Least Employed
School resources are allocated transparently and according to priority needs.	1.16	Least Employed
There is a formal mechanism for auditing school funds and resources.	1.18	Least Employed
The school ensures that financial transactions are properly documented and reported.	1.14	Least Employed
Parents and community members are informed about school programs and decisions.	1.08	Least Employed
Feedback from teachers, learners, and parents is considered in decision-making.	1.15	Least Employed
The school administration is transparent in sharing information about policies and performance outcomes.	1.11	Least Employed
There are consequences for non-compliance with institutional policies.	1.39	Least Employed
Overall Mean	1.16	Least Employed

Scale of Means: 2.34–3.00 Mostly Employed; 1.67 – 2.33 Employed; 1.00 – 1.66 Least Employed

Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Classified According to Age, Highest Educational Attainment, Length of Administrative Experience, School Location and Type of School

The accountability mechanisms in learning institutions as assessed by the respondents when classified according to age, highest educational attainment, length of administrative experience, school location and type of school were determined by computing the mean scores.

Age. When classified according to age, the accountability mechanisms in learning institutions as assessed by young respondents as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.37), There is a systematic process for tracking progress on school projects and programs (M=1.25) and School performance reports are regularly reviewed by school heads for decision-making (M=1.21).

On the other hand, the accountability mechanisms in learning institutions as assessed by old respondents as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.39), There is a systematic process for tracking progress on school projects and programs (M=1.22) and School performance reports are regularly reviewed by school heads for decision-making (M=1.20).

The above findings indicate that both young and old respondents believe that some learning institutions employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.

Table 4. Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Classified According to Age, Highest Educational Attainment, Length of Administrative Experience, School Location and Type of School.

Variables	Mean	Description
Age		
Young	1.17	Least Employed
Old	1.15	Least Employed
Highest Educational Attainment		
Bachelor's Degree	1.16	Least Employed
Master's Degree	1.18	Least Employed
Doctorate Degree	1.15	Least Employed

Variables	Mean	Description
Length of Administrative Experience		
Short	1.16	Least Employed
Long	1.16	Least Employed
School Location		
Upland	1.13	Least Employed
Lowland	1.16	Least Employed
Type of School		
Central	1.25	Least Employed
Non-Central	1.13	Least Employed

Scale of Means: 2.34–3.00 Mostly Employed; 1.67 – 2.33 Employed; 1.00 – 1.66 Least Employed

Highest Educational Attainment. When classified according to highest educational attainment, the accountability mechanisms in learning institutions as assessed by respondents who are bachelor's degree holder as "Least Employed" are the following: There are consequences for non-compliance with institutional policies (M=1.37), There is a systematic process for tracking progress on school projects and programs (M=1.25) and School performance reports are regularly reviewed by school heads for decision-making (M=1.21).

On the other hand, the accountability mechanisms in learning institutions as assessed by respondents who are master's degree holder as "Least Employed" are the following: There are consequences for non-compliance with institutional policies (M=1.40), There is a systematic process for tracking progress on school projects and programs (M=1.28) and School performance reports are regularly reviewed by school heads for decision-making (M=1.25).

Finally, the accountability mechanisms in learning institutions as assessed by respondents who are doctorate degree holder as "Least Employed" are the following: There are consequences for non-compliance with institutional policies (M=1.43), There is a systematic process for tracking progress on school projects and programs (M=1.38) and School performance reports are regularly reviewed by school heads for decision-making (M=1.30).

The above findings indicate that regardless of highest educational attainment, respondents believe that some learning institutions employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.

Length of Administrative Experience. When classified according to length of administrative experience, the accountability mechanisms in learning institutions as assessed by respondents with short years of administrative experience as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.40), There is a systematic process for tracking progress on school projects and programs (M=1.22) and School performance reports are regularly reviewed by school heads for decision-making (M=1.22).

On the other hand, the accountability mechanisms in learning institutions as assessed by respondents with long administrative experience as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.38), There is a systematic process for tracking progress on school projects and programs (M=1.24) and School performance reports are regularly reviewed by school heads for decision-making (M=1.18).

The above findings indicate that both respondents with short and long administrative experience believe that some learning institutions employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.

School Location. When classified according to school location, the accountability mechanisms in learning institutions as assessed by respondents who came from upland schools as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.35), There is a systematic process for tracking progress on school projects and programs (M=1.22) and School performance reports are regularly reviewed by school heads for decision-making (M=1.18).

On the other hand, the accountability mechanisms in learning institutions as assessed by respondents who came from lowland schools as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.40), There is a systematic process for tracking progress on school projects and programs (M=1.24) and School performance reports are regularly reviewed by school heads for decision-making (M=1.20).

The above findings indicate that both respondents who came from upland and lowland schools believe that some learning institutions employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.

Type of School. When classified according to type of school, the accountability mechanisms in learning institutions as assessed by respondents who came from central schools as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.45), There is a systematic process for tracking progress on school projects and programs (M=1.37) and School performance reports are regularly reviewed by school heads for decision-making (M=1.35).

On the other hand, the accountability mechanisms in learning institutions as assessed by respondents who came from non-central schools as “Least Employed” are the following: There are consequences for non-compliance with institutional policies (M=1.35), There is a systematic process for tracking progress on school projects and programs (M=1.26) and School performance reports are regularly reviewed by school heads for decision-making (M=1.23).

The above findings indicate that both respondents who came from central and non-central schools believe that some learning institutions employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.

Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Taken as a Whole

The extent of policy implementation in learning institutions as assessed by the respondents when taken as a whole was determined by computing the mean scores.

When taken as a whole, the extent of policy implementation in learning institutions as assessed by the respondents is “Very Great” with obtained overall mean score of 4.62. A scrutiny of the means in the same table reveals that respondents obtained a highest mean score in the indicators “Teachers and staff are fully aware of the school policies relevant to their roles” (M=4.75), “The personnel understand their responsibilities in implementing school policies” (M=4.74), and “School policies are clearly communicated to all stakeholders” (M=4.70) described as “Very Great Extent” while they obtained the lowest mean score in the indicators “There is a clear system for monitoring policy implementation” (M=4.53), “Sufficient resources to support policy implementation are provided” (M=4.54)

and “Policy violations are appropriately addressed by the administration” (M=4.55) described also as “Very Great Extent.”

This result means that all learning institutions put a formally adopted policy into practice. This is indicated by teachers and staff are fully aware of the school policies relevant to their roles, the personnel understand their responsibilities in implementing school policies and school policies are clearly communicated to all stakeholders.

The study of Mahinay et al. (2025) supports this finding by revealing that policy implementation in educational institutions was highly evident due to the presence of clear implementation procedures, administrative support, and continuous monitoring of school programs. The researchers emphasized that when school leaders provide proper guidance, allocate necessary resources, and ensure compliance with institutional policies, schools are more capable of achieving effective policy execution.

Similarly, Fullan (2020) highlighted that successful policy implementation in schools depends on strong leadership, shared commitment among stakeholders, and the development of a supportive organizational culture. According to Fullan, educational policies are more likely to be implemented effectively when school personnel understand the purpose of reforms and actively participate in their realization.

Table 5. Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Taken as a Whole.

Category	Mean	Description
Teachers and staff are fully aware of the school policies relevant to their roles.	4.75	Very Great Extent
School policies are clearly communicated to all stakeholders.	4.70	Very Great Extent
The personnel understand their responsibilities in implementing school policies.	4.74	Very Great Extent
Orientation and training programs are provided to support policy understanding.	4.62	Very Great Extent
School programs and activities align with established policies.	4.63	Very Great Extent
Policies are consistently applied across all departments and grade levels.	4.69	Very Great Extent
There are mechanisms in place to monitor compliance with school policies.	4.64	Very Great Extent

Category	Mean	Description
Policy violations are appropriately addressed by the administration.	4.55	Very Great Extent
Sufficient resources to support policy implementation are provided.	4.54	Very Great Extent
Personnel receive adequate support and guidance from administrators in executing policies.	4.56	Very Great Extent
There are professional development opportunities to facilitate policy adherence.	4.56	Very Great Extent
There is a clear system for monitoring policy implementation.	4.53	Very Great Extent
Feedback from teachers and staff is considered when reviewing policies.	4.61	Very Great Extent
Adjustments are made based on monitoring and evaluation results.	4.61	Very Great Extent
Leadership demonstrate commitment to policy enforcement.	4.62	Very Great Extent
Overall Mean	4.62	Very Great Extent

Scale of Means: 4.21–5.00 Very Great Extent; 3.41 – 4.20 Great Extent; 2.61 – 3.40 Moderate Extent; 1.81-2.60 Low Extent; 1.00 – 1.80 Very Low Extent

Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Classified According to Age, Highest Educational Attainment, Length of Administrative Experience, School Location and Type of School

The extent of policy implementation in learning institutions as assessed by the respondents when classified according to age, highest educational attainment, length of administrative experience, school location and type of school was determined by computing the mean scores.

When classified according to age, both young (M= 4.62) and old (M=4.62) respondents assessed the extent of policy implementation in learning institutions as “Very Great”.

When classified according to highest educational attainment, respondents who are holder of bachelor’s degree (M=4.62), master’s degree (M=4.58) and doctorate degree (M=4.77) assessed the extent of policy implementation in learning institutions as “Very Great”.

When classified according to length of administrative experience, both respondents with short (M= 4.61) and long (M=4.63) length of administrative experience assessed the extent of policy implementation in learning institutions as “Very Great”.

When classified according to school location, both respondents who came from upland (M=4.58) and lowland (M=4.64) schools assessed the extent of policy implementation in learning institutions as “Very Great”.

When classified according to type of school, both respondents who came from central (M=4.53) and non-central (M=4.67) schools assessed the extent of policy implementation in learning institutions as “Very Great”.

This result means that regardless of age, highest educational attainment, length of administrative experience, school location and type of school, respondents of this study believe that all learning institutions put a formally adopted policy into practice.

The study of Mendoza and Reyes (2023) corroborates the above findings who found that public schools exhibited a high level of policy implementation, particularly in areas related to curriculum delivery, instructional supervision, and compliance with government-mandated programs. The study attributed this condition to the continuous support provided by education authorities, regular monitoring, and the commitment of school personnel to institutional goals.

Table 6. Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Classified According to Age, Highest Educational Attainment, Length of Administrative Experience, School Location and Type of School.

Variables	Mean	Description
Age		
Young	4.62	Very Great Extent
Old	4.62	Very Great Extent
Highest Educational Attainment		
Bachelor’s Degree	4.62	Very Great Extent
Master’s Degree	4.58	Very Great Extent
Doctorate Degree	4.77	Very Great Extent
Length of Administrative Experience		
Short	4.61	Very Great Extent
Long	4.63	Very Great Extent
School Location		
Upland	4.58	Very Great Extent
Lowland	4.64	Very Great Extent
Type of School		

Variables	Mean	Description
Central	4.53	Very Great Extent
Non-Central	4.67	Very Great Extent

Scale of Means: 4.21–5.00 Very Great Extent; 3.41 – 4.20 Great Extent; 2.61 – 3.40 Moderate Extent; 1.81-2.60 Low Extent; 1.00 – 1.80 Very Low Extent

Differences in the Status of Governance in Learning Institutions as Assessed by the Respondents When Classified According to Age, Length of Administrative Experience, School Location and Type of School

As reflected in Table 7, no significant differences existed in the status of governance in learning institutions as assessed by the respondents when classified according to age, $t = 1.060$, $p > .05$, length of administrative experience, $t = .768$, $p > .05$ and school location, $t = -.068$, $p > .05$. Thus, the null hypothesis which states that there are no significant differences in the status of governance in learning institutions as assessed by the respondents when classified according to age, length of administrative experience and school location was not rejected.

The above findings indicate that respondents have similar assessment of the status of governance in learning institutions regardless of their age, length of administrative experience and school location.

This finding means that these demographic characteristics did not significantly differ how respondents perceived the status of governance within their respective institutions. Whether the respondents were young or old, had short or long years of administrative experience, or were assigned to upland or lowland schools, they shared comparable views regarding the implementation of governance principles, leadership practices, decision-making processes, accountability, transparency, and stakeholder participation. Such consistency indicates that governance policies and standards are being implemented in a relatively standardized manner across learning institutions, resulting in similar experiences among school heads despite differences in their personal and professional backgrounds.

The study of Manuel et al. (2024) supports this finding by revealing that school governance practices were consistently observed among school heads regardless of their personal characteristics, including age and administrative experience. The study emphasized that governance is largely influenced by established organizational structures, leadership

frameworks, and institutional practices rather than solely by individual demographic attributes. This suggests that school heads, regardless of their years of service or age, may demonstrate comparable governance practices because they operate within similar policy environments and administrative expectations.

On the other hand, significant differences existed in the status of governance in learning institutions as assessed by the respondents when classified according to type of school, $t = -2.898$, $p < .05$. Thus, the null hypothesis which states that there are no significant differences in the status of governance in learning institutions as assessed by the respondents when classified according to type of school was rejected.

The above findings indicate that respondents differ in their assessment of the status of governance in learning institutions when type of school is considered. In the case of this study, respondents who came from non-central schools ($M=4.67$) have better assessment of the status of governance in learning institutions than respondents who came from central schools ($M=4.49$).

This finding means that type of school shaped respondents' perceptions of the status of governance in learning institutions. School heads in non-central schools may perceive governance as more effective because decision-making processes, stakeholder collaboration, accountability mechanisms, and resource management are more manageable within smaller or less complex organizational settings. With fewer personnel and learners to supervise, governance initiatives may be implemented more efficiently, allowing school leaders to maintain closer communication with teachers, parents, and community stakeholders and to respond more promptly to institutional needs.

On the other hand, respondents from central schools may have provided relatively lower assessments because they often operate in larger and more complex educational environments. Central schools typically manage greater learner populations, larger teaching and non-teaching staff, and more diverse programs and administrative responsibilities. These increased demands may create challenges in ensuring consistent stakeholder participation, transparency, effective resource allocation, and efficient policy implementation, leading school heads to evaluate governance more critically. The finding means that while governance structures exist across all learning institutions, the complexity of school operations shaped how governance is experienced and assessed.

This affirms the studies on School-Based Management (SBM) that governance outcomes differ depending on school classification and institutional capacity. Schools with different organizational characteristics may vary in their ability to engage stakeholders, manage

resources, and implement participatory decision-making processes. Larger or more established schools, such as central schools, often have wider responsibilities, more programs, and more complex management systems, which may affect how governance practices are perceived compared with smaller or non-central schools.

Table 7. Significant Differences in the Status of Governance in Learning Institutions as Assessed by the Respondents When Classified According to Age, Length of Administrative Experience, School Location and Type of School.

Variables	Mean	t-test value	p-value	Remarks
Age				
Young	4.65	1.060	.291	Not Significant
Old	4.59			
Length of Administrative Experience				
Short	4.63	.768	.443	Not Significant
Long	4.59			
School Location				
Upland	4.61	-.068	.946	Not Significant
Lowland	4.61			
Type of School				
Central	4.49	-2.898	.004	Significant
Non-Central	4.67			

$p > .05$, Not Significant

$p < .05$, Significant

Differences in the Status of Governance in Learning Institutions as Assessed by the Respondents When Classified According to Highest Educational Attainment

The above findings indicate that respondents have similar assessment of the status of governance in learning institutions regardless of their highest educational attainment.

This finding indicates that academic qualifications did not significantly differ how respondents perceived status of governance within their respective institutions. Whether respondents had earned a bachelor's degree, master's degree, or doctoral degree, they shared comparable views regarding the status of governance in learning institutions. This uniformity indicates that perceptions of governance are shaped more by respondents' actual experiences

in implementing and observing governance practices than by the level of formal education they had attained.

The study of Manuel et al. (2024) supports this finding by revealing that school heads demonstrated comparable levels of governance practices regardless of their educational qualifications. The study emphasized that governance competencies are developed not only through formal academic preparation but also through leadership experiences, participation in professional development activities, and exposure to school management responsibilities. Thus, differences in educational attainment may not necessarily result in differences in the way school heads assess and practice governance in their institutions.

Table 8. Significant Differences in the Status of Governance in Learning Institutions as Assessed by the Respondents When Classified According to Highest Educational Attainment.

Variables	Sum of Squares	F-value	p-value	Remarks
Highest Educational Attainment				
Between Groups	.201	.552	.577	Not Significant
Within Groups	39.149			
Total	39.350			

$p > .05$, Not Significant

Differences in the Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Classified According to Age, Length of Administrative Experience, School Location and Type of School

As reflected in Table 9, no significant differences were found in the accountability mechanisms in learning institutions as assessed by the respondents when classified according to age, $t = .591$, $p > .05$, length of administrative experience, $t = -.132$, $p > .05$ and school location, $t = -1.432$, $p > .05$. Thus, the null hypothesis which states that there are no significant differences in the accountability mechanisms in learning institutions as assessed by the respondents when classified according to age, length of administrative experience and school location was not rejected.

The above findings indicate that respondents have similar assessment of the accountability mechanisms in learning institutions regardless of their age, length of administrative experience and school location.

This finding means that these demographic characteristics did not significantly differ how respondents perceived the accountability mechanisms within their respective institutions. Whether respondents were young or old, had short or long years of administrative experience, or were assigned to upland or lowland schools, they shared comparable views regarding the accountability mechanisms in learning institutions. This consistency means that respondents experienced accountability processes in much the same way, irrespective of their personal or professional backgrounds.

The study of Villanueva and Galigao (2025) supports this finding by revealing that accountability mechanisms in educational institutions were consistently practiced through established monitoring systems, performance evaluation procedures, and compliance measures. The study emphasized that accountability practices are embedded in school management systems, making them similarly experienced by school leaders regardless of their age and administrative experience. Since school heads operate within the same policy framework and accountability requirements, their assessment of accountability mechanisms tends to be comparable.

On the other hand, significant differences were found in the accountability mechanisms in learning institutions as assessed by the respondents when classified according to type of school, $t = 3.752$, $p < .05$. Thus, the null hypothesis which states that there are no significant differences in the accountability mechanisms in learning institutions as assessed by the respondents when classified according to type of school was rejected.

The above findings indicate that respondents differ in their assessment of the accountability mechanisms in learning institutions when type of school is considered.

This finding means that type of school shaped how school heads perceived the accountability mechanisms in learning institutions. The significant difference means that accountability mechanisms may not be experienced or implemented uniformly across all school types. For instance, central schools may have more established monitoring procedures, stronger stakeholder participation, or greater access to administrative and financial resources, resulting in more favorable assessments of accountability mechanisms. In contrast, non-central schools may encounter challenges related to limited resources, heavier administrative workloads, or more complex governance demands, which could influence respondents to evaluate accountability mechanisms less positively. This finding highlights the importance of considering the specific context and needs of different school types when designing and strengthening accountability systems.

The study of Villanueva and Galigao (2025) supports this finding by emphasizing that accountability mechanisms vary across educational institutions depending on organizational conditions, leadership practices, and institutional requirements. The researchers noted that schools with different structures and operational contexts may differ in their approaches to monitoring performance, documenting accomplishments, and ensuring compliance with policies. These differences may differ how school heads perceive the effectiveness and implementation of accountability mechanisms.

Table 9. Significant Differences in the Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Classified According to Age, Length of Administrative Experience, School Location and Type of School.

Variables	Mean	t-test value	p-value	Remarks
Age				
Young	1.17	.591	.555	Not Significant
Old	1.15			
Length of Administrative Experience				
Short	1.16	-.132	.895	Not Significant
Long	1.16			
School Location				
Upland	1.12	-1.432	.154	Not Significant
Lowland	1.17			
Type of School				
Central	1.24	3.752	.000	Significant
Non-Central	1.12			

$p > .05$, Not Significant

$p < .05$, Significant

Differences in the Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Classified According to Highest Educational Attainment

The above findings indicate that respondents have similar assessment of the accountability mechanisms in learning institutions regardless of their highest educational attainment.

This finding indicates that differences in academic qualifications did not significantly differ how respondents perceived the accountability mechanisms in their respective institutions. Whether respondents held a bachelor's degree, master's degree, or doctoral degree, they

expressed comparable views regarding accountability mechanisms in learning institutions. This uniformity indicates that respondents evaluated accountability mechanisms based on their actual experiences within their institutions rather than on the level of formal education they had attained.

The study of Villanueva and Galigao (2025) supports this finding by emphasizing that accountability mechanisms in learning institutions are established through structured policies, monitoring systems, performance evaluation procedures, and reporting practices. The study suggests that because school heads operate within the same educational governance framework, their implementation and assessment of accountability mechanisms remain generally consistent regardless of their educational attainment. The presence of standardized accountability procedures allows school leaders with different academic backgrounds to perform similar responsibilities related to transparency, compliance, and institutional improvement.

Table 10. Significant Differences in the Accountability Mechanisms in Learning Institutions as Assessed by the Respondents When Classified According to Highest Educational Attainment.

Variables	Sum of Squares	F-value	p-value	Remarks
Highest Educational Attainment				
Between Groups	.060	.539	.584	Not Significant
Within Groups	12.042			
Total	12.102			

$p > .05$, Not Significant

Differences in the Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Classified According to Age, Length of Administrative Experience, School Location and Type of School

As reflected in Table 11, no significant differences existed in the extent of policy implementation in learning institutions as assessed by the respondents when classified according to age, $t = -.866$, $p > .05$, length of administrative experience, $t = -.272$, $p > .05$ and school location, $t = -.861$, $p > .05$. Thus, the null hypothesis which states that there are no significant differences in the extent of policy implementation in learning institutions as assessed by the respondents when classified according to age, length of administrative experience and school location was not rejected.

The above findings indicate that respondents have similar assessment of the extent of policy implementation in learning institutions regardless of their age, length of administrative experience and school location.

This finding means that these demographic characteristics did not significantly differ how respondents perceived the implementation of institutional and educational policies. Whether respondents were young or old, had short or long years of administrative experience, or were assigned to upland and lowland schools, they shared comparable views regarding the extent to which policies were communicated, enforced, monitored, and integrated into school operations. This consistency implies that respondents experienced similar extent of policy implementation, regardless of differences in their personal and professional backgrounds.

This is consistent with the findings of Roderos (2026) who found that no significant differences were found in the extent of implementation of school policies when teachers were classified according to age and other demographic variables.

On the other hand, significant differences existed in the extent of policy implementation in learning institutions as assessed by the respondents when classified according to type of school, $t = -2.221$, $p < .05$. Thus, the null hypothesis which states that there are no significant differences in the extent of policy implementation in learning institutions as assessed by the respondents when classified according to type of school was rejected.

The above findings indicate that respondents differ in their assessment of the extent of policy implementation in learning institutions when type of school is considered. In the case of this study, respondents who came from non-central schools ($M=4.67$) have better assessment of the extent of policy implementation in learning institutions than respondents who came from central schools ($M=4.53$).

This finding means that school heads in non-central schools perceived educational policies to be implemented more consistently and effectively within their respective institutions. One possible explanation is that non-central schools often have relatively smaller learner populations, simpler organizational structures, and fewer administrative complexities, enabling school leaders and teachers to monitor, communicate, and implement policies more efficiently. In contrast, central schools typically manage larger enrollments, more diverse programs, and greater administrative responsibilities, which may present challenges in ensuring the uniform and timely implementation of policies. Consequently, respondents from central schools may have been more critical in evaluating policy implementation due to their broader operational demands and greater awareness of implementation gaps. This finding means that type of school shapes perceptions of policy implementation and highlights the

need for educational leaders to strengthen monitoring, support mechanisms, and implementation strategies in central schools while sustaining the effective practices observed in non-central schools.

This is consistent with the findings of Casandig and Rufino (2025) who found that that school type influences the manner in which policies are implemented because institutions differ in organizational structures, resources, stakeholder involvement, and management systems.

Table 11. Significant Differences in the Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Classified According to Age, Length of Administrative Experience, School Location and Type of School.

Variables	Mean	t-test value	p-value	Remarks
Age				
Young	4.62	-.051	.959	Not Significant
Old	4.22			
Length of Administrative Experience				
Short	4.61	-.272	.786	Not Significant
Long	4.63			
School Location				
Upland	4.58	-.861	.391	Not Significant
Lowland	4.64			
Type of School				
Central	4.53	-2.221	.027	Significant
Non-Central	4.67			

$p > .05$, Not Significant

$p < .05$, Significant

Differences in the Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Classified According to Highest Educational Attainment

The above findings indicate that respondents have similar assessment of the extent of policy implementation in learning institutions regardless of their highest educational attainment.

This finding indicates that educational attainment did not significantly differ how respondents perceived the implementation of institutional policies. Whether respondents possessed a bachelor's degree, master's degree, or doctorate degree, they shared comparable views regarding the consistency and effectiveness of policy implementation in their schools. This similarity in assessment may be attributed to the standardized nature of educational policies and implementation guidelines issued by educational authorities, which are uniformly communicated and applied across learning institutions. Moreover, all school personnel, irrespective of their academic qualifications, are generally exposed to the same policies, orientations, and implementation processes, allowing them to develop common perceptions of how these policies are carried out. The finding further indicates that institutional experiences and direct involvement in policy implementation may shape respondents' assessments than their level of formal education.

Table 12. Significant Differences in the Extent of Policy Implementation in Learning Institutions as Assessed by the Respondents When Classified According to Highest Educational Attainment.

Variables	Sum Squares	of F-value	p-value	Remarks
Highest Educational Attainment				
Between Groups	.624	1.565	.212	Not Significant
Within Groups	42.881			
Total	43.505			

$p > .05$, Not Significant

Relationships Among Governance, Accountability Mechanisms and Policy Implementation in Learning Institutions

This study finally aimed to determine the significant relationships among governance, accountability mechanisms and policy implementation in learning institutions using Pearson's r correlation.

Results of Pearson's r correlation show that significant relationship existed between governance and policy implementation ($r = .871$, $p < .05$); between governance and accountability mechanisms ($r = -.713$, $p < .05$); and between accountability mechanisms and policy implementation ($r = -.672$, $p < .05$). Thus, the null hypothesis which states that there

are no significant relationships among governance, accountability mechanisms and policy implementation was rejected.

This finding indicates that the policy implementation is significantly related to governance and accountability mechanisms.

This finding means that the effectiveness of policy implementation in learning institutions is closely associated with the quality of governance and the strength of accountability systems. This indicates that schools characterized by transparent decision-making, participatory leadership, clear roles and responsibilities, effective monitoring, and responsible use of resources are more likely to implement educational policies successfully. Likewise, well-established accountability mechanisms, such as performance monitoring, regular evaluation, financial transparency, and stakeholder involvement, help ensure that policies are consistently executed and aligned with institutional goals. The significant relationship further means that governance and accountability serve as essential foundations for translating policies into effective practices. As governance becomes more responsive and accountability mechanisms become more robust, the implementation of policies is likely to become more efficient, consistent, and sustainable, thereby contributing to improved institutional performance and the achievement of educational objectives.

The study of Quirino, Palao, and Escarlos (2025) supports the above findings who found that governance mechanisms significantly influence the implementation of policies within educational institutions

Likewise, it aligns with the findings of Salendab, Cogo, and Catipay (2026) that successful policy implementation requires adaptive governance, stakeholder engagement, evidence-based decision-making, effective monitoring, and leadership commitment. Their work emphasized that policies achieve intended outcomes when institutions possess governance systems capable of translating policy provisions into practical actions.

Table 13. Significant Relationships Among Governance, Accountability Mechanisms and Policy Implementation in Learning Institutions.

	Governance	Accountability Mechanisms	Policy Implementation	Remarks
Governance	1 218	-.713 .000 218	.871 .000 218	Significant
Accountability Mechanisms	-.713 .000 218	1 218	-.672 .000 218	Significant
Policy Implementation	.871 .000 218	-.672 .000 218	1 218	Significant

$p < .05$, Significant

CONCLUSIONS

1. The learning institutions in the Schools Division of Antique demonstrate institutionalized SBM practices that consistently produce improved learner outcomes.
2. Some learning institutions in the Schools Division of Antique employed procedures, structures, and practices required to provide a justified account of their actions and performance to relevant stakeholders.
3. All learning institutions in the Schools Division of Antique put a formally adopted policy into practice.
4. School heads in this study have similar assessment of the status of governance in learning institutions regardless of their age, highest educational attainment, length of administrative experience and school location while they differ in their assessment when type of school is considered.
5. School heads in this study have similar assessment of the accountability mechanisms in learning institutions regardless of their age, highest educational attainment, length of administrative experience and school location while they differ in their assessment when type of school is considered.
6. School heads in this study have similar assessment of the extent of policy implementation in learning institutions regardless of their age, highest educational attainment, length of administrative experience and school location while they differ in their assessment when type of school is considered.
7. Policy implementation in learning institutions is significantly related to governance and accountability mechanisms.

RECOMMENDATIONS

1. Higher officials of the Department of Education may continuously strengthen policies and programs that promote transparency, accountability, participatory decision-making, and effective leadership practices to sustain the present status of governance in learning institutions. They may provide regular capacity-building activities, leadership development programs, and technical assistance to school heads and key personnel to enhance their competencies in managing resources, engaging stakeholders, and implementing governance frameworks.
2. School heads may strengthen systems that promote transparency, responsibility, and shared ownership among all stakeholders to improve accountability mechanisms of their schools. They may establish clear performance expectations, well-defined roles, and monitoring procedures to ensure that teachers and personnel understand their responsibilities in achieving institutional goals.
3. School heads may ensure that educational policies are clearly communicated, properly understood, and effectively translated into school practices. They may conduct regular orientations, consultations, and collaborative discussions with teachers, non-teaching personnel, and stakeholders to clarify policy objectives, procedures, and expected outcomes. School heads may also strengthen monitoring and evaluation systems to determine the extent of policy implementation and identify challenges that require immediate action.
4. School heads may continuously promote transparent, participatory, and accountable leadership practices. They may maintain effective governance by strengthening collaboration among teachers, learners, parents, community members, and other stakeholders in school planning, decision-making, and program implementation. School heads may continue to uphold clear communication channels, ethical management of resources, and evidence-based decision-making to ensure that school operations remain responsive to institutional needs.
5. Teachers may demonstrate professionalism, responsibility, and active participation in school processes and activities to help improve the accountability mechanisms of their schools. They may ensure that assigned tasks, instructional responsibilities, and school-related commitments are performed effectively and aligned with institutional policies and objectives. Teachers may maintain accurate documentation of their work, provide timely reports, and actively participate in monitoring and evaluation activities to promote transparency and continuous improvement. They may also engage in collaborative discussions with school heads, colleagues, learners, parents, and other stakeholders to address concerns and develop solutions that enhance school operations.

6. Teachers may actively understand, support, and apply educational policies in their daily professional practices. They may participate in policy orientations, training programs, and collaborative discussions to gain a deeper understanding of policy objectives, procedures, and expected outcomes. They may also provide constructive feedback to school heads regarding challenges encountered during policy implementation and suggest practical solutions for improvement. Furthermore, teachers can strengthen policy implementation by demonstrating commitment, adaptability, and cooperation in carrying out school programs and initiatives.

7. Future researchers may conduct further investigations related to governance, accountability mechanisms, and policy implementation in learning institutions. They may explore other variables that were not included in the study, such as leadership styles, organizational culture, stakeholder engagement, resource management practices, and institutional support systems, which may provide deeper insights into factors influencing effective governance and policy implementation. Future studies may also consider expanding the scope of respondents by including learners, parents, community stakeholders, and other education personnel to obtain a more comprehensive understanding of the phenomenon. Researchers may replicate the study in different educational contexts, geographic locations, or types of learning institutions to validate and compare the findings.

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