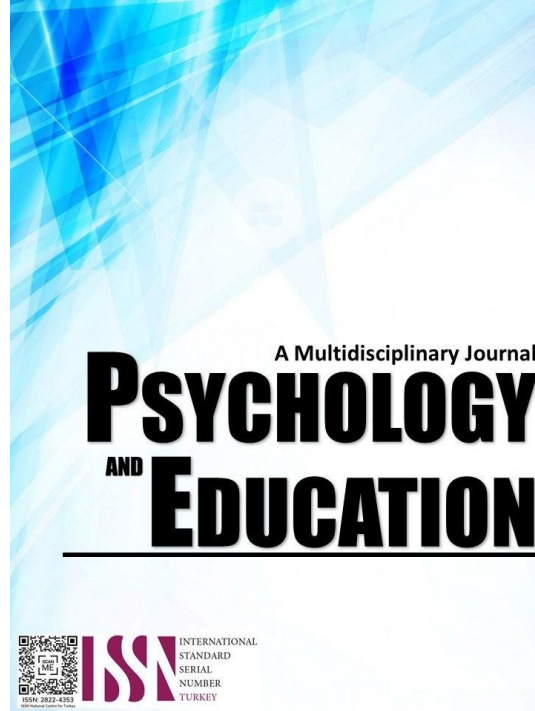


# FISCAL MANAGEMENT PRACTICES OF PUBLIC SCHOOLS: A SYSTEMATIC REVIEW



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## Fiscal Management Practices of Public Schools: A Systematic Review

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### Abstract

This systematic review synthesized fiscal management practices in public secondary schools in Africa and Asia. Fiscal management plays a vital role in shaping the operational efficiency and educational quality of public secondary schools, particularly in low- and middle-income regions. In Africa and Asia, disparities in school funding, governance structures, and policy implementation have raised concerns about transparency, accountability, and the equitable allocation of resources. The review proceeded by choosing studies, rating quality and extracting data, then synthesizing conclusions. By searching Google Scholar for “fiscal management” and “school,” the Publish or Perish software found relevant peer-reviewed articles from 2019 to 2024. The Critical Appraisal Skills Program (CASP) checklist was used to evaluate studies that met inclusion criteria for methodological rigor after screening for duplication, relevance, and accessibility. 12 studies were analyzed. A six-step coding method found and evaluated theme analysis data patterns. Key challenges were strategic budgeting, planning, internal control, transparency, financial literacy, political governance, funding equity, and educational outcomes. Fiscal management increase school performance, financial discipline, and equitable access to quality education when participatory, data-driven, and transparent. Fiscal governance must be integrated in school leadership and policy reforms to strengthen public secondary schools' operational and developmental capability.

**Keywords:** *fiscal management practices, public schools, systematic review*

### Introduction

Transparency International, the IMF, and the World Bank have supported fiscal transparency internationally for 20 years. Public trust, economic stability, and development are linked by these groups to open fiscal government. The IMF's 2019 Revised Fiscal Transparency Code asserts that public finance transparency increases fiscal discipline, curbs corruption, and enhances public services. Filipino fiscal governance practices follow the IMF's Code of Good Practices on Fiscal Transparency due to these pressure s.

Public sector integrity has strengthened. On Transparency International's 2023 Corruption Perceptions Index (CPI), the Philippines rose from 139th in 2009 to 116th out of 180 nations. Despite change, the country remains in the lowest half of the world. Government entities must show a Transparency Seal on their websites under national open governance laws like the FY 2012 General Appropriations Act (GAA), Section 93. This seal stores digital mandates, funding allocations, targets, performance indicators, and procurement strategies.

To ensure budgetary openness at the school level, DepEd has formalized processes. Based on GAA rules, DepEd issued various Regional and Division Memoranda requiring public schools and learning centers to form Transparency Boards. Non-symbolic boards display detailed and updated fiscal information on MOOE, SEF, PTA, school-based income-generating activities, and external donations. Localized transparency delivers open government to public school communities and empowers stakeholders with budgeting knowledge.

Recent research shows these improvements are necessary for grassroots fiscal responsibility. Llana, Manalo, and Uy (2022) found that Philippine school-level fiscal transparency procedures enhanced community engagement and reduced budget misuse accusations. De Guzman and Abellera (2021) found that transparency boards encouraged school heads to improve financial tracking and reporting, promoting accountability. The OECD (2020) found that decentralized fiscal transparency increases citizen trust and links resources to educational outcomes worldwide.

Despite advancements, implementation is difficult. Financial knowledge among stakeholders and transparency board updates vary each school. Budget documents, procurement strategies, and spending priorities are unclear to stakeholders. Cabanilla and Relon (2023) say many school administrators lack fiscal reporting and public communication training, which reduces transparency efforts. Access to the internet and digital technologies, especially in remote places, limits web-based Transparency Seal compliance.

Thus, while the DepEd and national government have established fiscal transparency legislation and procedures, capacity-building and community education are necessary. Budget disclosure, visual communication, and participatory planning must be ongoing training for school leaders and financial staff. Teachers, parents, and barangay authorities must be able to read and understand financial information to participate in school governance. Long-term, establishing openness as a shared culture can shift school fiscal governance from legal requirement to community-anchored trust and equity.

### Research Objective

This systematic review examined public secondary school fiscal management practices, including budgeting, accountability,

transparency, political influence, financing equity, and school performance.

## Literature Review

### *Fiscal Transparency and Governance*

Effective financial management requires timely, relevant, accessible, and accurate fiscal acts, rules, and policies, according to Kopits and Craig (1998). Through transparency, governments can disclose their fiscal structure, operations, and policy frameworks and provide accurate financial records and predictions. For good fiscal management, the World Bank (2007) developed four standards: clearly defined roles and duties, transparent budgeting procedures, public access to financial data, and independent audits to verify information.

According to Baldrich (2005), sound financial management includes public disclosure of fiscal facts, transparency in budget design and execution, and safeguards against money misuse. He adds that fiscal governance requires accountability. Poterba and von Hagen (1999) agree that budget documents must be legible to policymakers and the public, presenting crucial fiscal data. These principles demonstrate a global consensus that budgetary credibility and democratic accountability require transparency. Public sector reform worldwide, especially in democracies like the Philippines, has prioritized fiscal openness. In Article III, Section 7 of the 1987 Constitution, the Freedom of Information (FOI) Act grants citizens the right to access official records and public papers, institutionalizing openness and accountability in the Philippines. Citizens can oversee public financial activities, including policy development and government spending, under this law.

These regulatory frameworks enable budgetary transparency evaluation in nationally and locally relevant institutions like public schools. Although many of the guiding concepts are from worldwide governance models, they apply to Philippine education. Constitutional and legal requirements require school leaders to be transparent, especially when managing public funds. This obligation improves governance and integrates local school management with national and global standards.

### *Fiscal Management in Education*

In education, funding and budgeting are essential to institutional management. These aspects help school leaders allocate and manage resources for student performance and institutional sustainability. According to Omokorede (2011), education cannot be achieved without proper finance and budgeting.

Leadership and smart decision-making are needed for school fiscal management. In Harvey (2014), a school's financial efficiency depends on the administrator's ability to spend resources wisely and connect expenditures with institutional goals. Financial planning, implementation, and evaluation promote responsible resource use and support the school's mission and educational aims.

Educational institutions need funding and budgeting. These factors facilitate resource allocation and monitoring by school leaders, enabling student performance and institutional sustainability. Omokorede (2011) says that schools cannot succeed without adequate funding and budgeting. Leadership and strategy are needed for school fiscal management. Harvey (2014) claims that a school's financial effectiveness depends on the administrator's resource allocation and expenditure alignment. Ability to plan, implement, and evaluate financial activities enables responsible resource use and support of the school's mission and educational priorities.

## Methodology

This study synthesized public school budgetary management research using a systematic review. The technique consisted of selecting relevant published literature, quality appraisal and data extraction, and synthesis and thematic analysis. This organized method revealed fiscal governance tendencies, strategies, and issues in education. Integrating varied study findings into a consistent and evidence-based understanding of school-level finance management was the goal.

### *Search Strategy*

Google Scholar-indexed peer-reviewed studies were retrieved using Publish or Perish software. The search used “fiscal management”, “public schools”, and “school finance” to find 2019–2024 publications. Citations, relevance to research goals, and complete review accessibility were in the first pool. The Critical Appraisal Skills Programme (CASP) and Literature Matrix template examined each study. Study design, sampling, data collection, and analysis were assessed by CASP. This process met PRISMA transparency and replicability standards for systematic reviews.

### *Selection and Inclusion Criteria*

The review covered studies that were (1) peer-reviewed, (2) English-language, (3) non-duplicative, and (4) directly relevant to public education fiscal management practices. Reviewing entire texts for eligibility followed title and abstract screening. Each study was checked for methodological soundness and alignment with this review's objectives using the CASP checklist. Analysis was limited to studies that passed this strict evaluation.

### *Data Analysis*

To summarize the findings, Braun and Clarke (2017)'s six-phase framework was used for thematic analysis. This strategy was

developed by Cana et al. (2023) in their qualitative synthesis of multigrade teaching practices. This study used thematic analysis to familiarize with selected studies, generate initial codes, search for recurring themes, review and refine themes using a thematic map, define and name each theme, and produce a final report with synthesized findings and policy recommendations. Budgeting, accountability, transparency, governance, fairness, and performance outcomes were identified as six important fiscal management topics in schools using this technique.

## Results and Discussion

### Search Results

A total of 201 records were identified through database searches—200 from Google Scholar and one from an academic repository. Following initial screening, 161 records were removed, because the topics were not related to the study's coverage (n = 158) or the sources were inaccessible or un retrievable (n = 3). Of the remaining 39 articles, 10 were excluded during abstract screening due to misalignment with the established research questions.

From the 29 full-text articles retrieved for further review, 11 were excluded—eight due to unavailability of full-text access and three for lacking appropriate citation metadata. A total of 18 full-text articles were then appraised for methodological quality using the Critical Appraisal Skills Program (CASP) checklist. Based on this quality screening, six articles were excluded due to insufficient relevance.

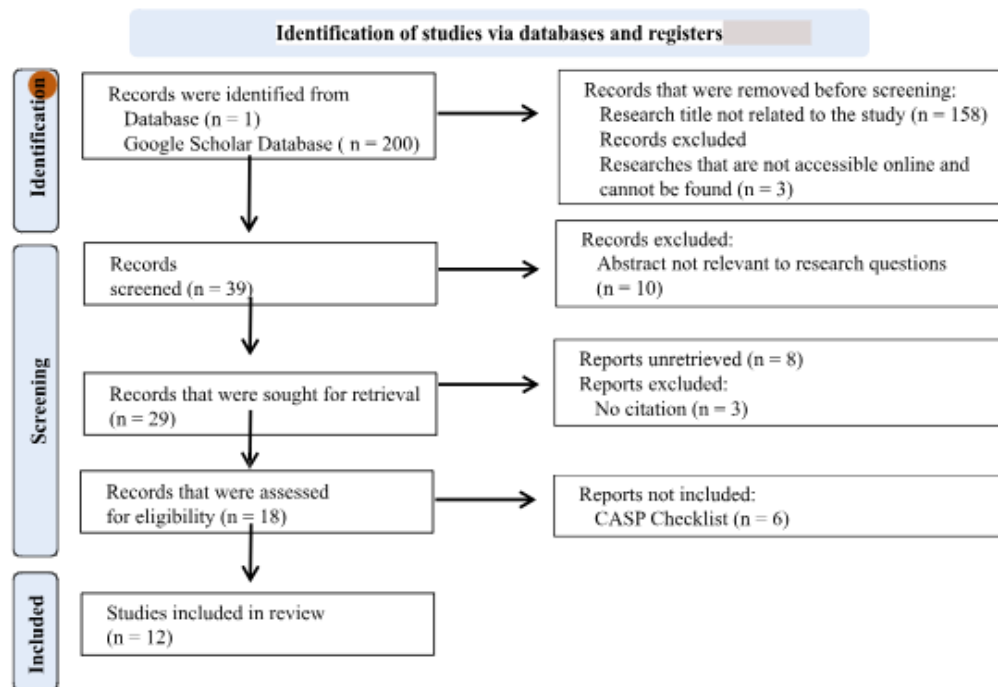


Figure 1. PRISMA Flow Diagram Illustrating the Selection Process of Studies Included in the Systematic Review on Fiscal Management Practices in Public Secondary Schools

The final systematic review comprised 12 studies that matched all criteria. These studies provided a thematic study of fiscal management practices in public secondary schools, shedding light on budgeting, accountability, governance, and financial leadership in different educational environments.

No.	Author	Research Title	Country / Year	Setting	Method/ Design	Publication Type	Summary of Fiscal Management Practices
1	Tomusange Robert, Muweesi Charles, Kyagaba Aisha	Effective Financial Resources Management for School Improvement and Development	Uganda / 2021	Secondary Schools in Uganda	Qualitative	African Journal of Educational Management and Entrepreneurship Studies	Education expenditure tracking; Enrolment monitoring; Budget utilization for school development
2	Omondi Margaret Atieno, Evans Kiganda	Internal Control Systems on Financial Accountability in National Public Secondary Schools in	Kenya / 2020	103 National Public Secondary Schools	Descriptive survey	European Journal of Economic and Financial Research	Use of internal control mechanisms: control environment, risk assessment, monitoring, and accountability

3	Faisal Ahmed Imam	Kenya Impact of Financial Resources Management on Students Academic Performance in Secondary Schools in Kaduna State, Nigeria	Nigeria / 2022	Secondary Schools in Kaduna State	Descriptive survey	Unspecified journal	reporting Impact-focused management linking resource allocation to academic outcomes; emphasis on financial discipline
4	Vitallis Chikoko, Pinkie Mthembu	Financing Primary and Secondary Education in Sub-Saharan Africa: A Systematic Review	Sub-Saharan Africa / 2020	Sub-Saharan Africa	Systematic Review	South African Journal of Education	Comparative analysis of funding sources: public, private, and foreign aid with recommendations for equitable allocation
5	Cecille S. Gerola, Lelia V. Meimban	Educational Management Practices Among Secondary School Administrators	Philippines / 2023	Public Secondary Schools in Pangasinan I and II	Descriptive	Psychology and Education: A Multidisciplinary Journal	Strategic budgeting, policy compliance, and stakeholder engagement in educational management
6	Adeolu Joshua Ayeni	Principals Instructional Time Management and Students Academic Performance	Nigeria / 2020	TESDA Institutions, Panay Island	Descriptive survey	Journal of Education and Learning (EduLearn)	Effective scheduling, delegation, prioritization, and use of time to enhance school performance
7	Jonna Jay F. Gerver, Evangeline B. Ybanez	Fiscal Management Practices and School Performance of TESDA Technology Institutions (TTIs) in Panay Island	Philippines / 2021	TESDA TTIs, Panay Island	Descriptive-correlational	5th International Conference on Family Business and Entrepreneurship	Practices of transparency, budgeting control, and financial literacy training for administrators
8	Ru Cai, Xinping Zhang	Impact of Local Political Elites and Decision-Making Collective on Educational Fiscal Expenditure in China	China / 2021	283 Prefecture-level Admin Units	Empirical	Best Evidence in Chinese Education	Political leadership and administrative dynamics drive fiscal allocations for education, highlighting governance impacts
9	Lemuel B. Estrada	Fiscal Management and School Improvement of Secondary Implementing Units in the Division of Laguna	Philippines / 2022	Secondary Schools in Laguna Division	Descriptive	International Journal of Research Publications	Budget planning, procurement processes, financial accountability systems, and disbursement monitoring
10	Ruben S. Mamburao Jr., Edgar B. Manubag	Fiscal Management Practices Framework of State Universities and Colleges in Region XII	Philippines / 2023	SUCs in Region XII	Quantitative with qualitative component	International Journal of Scientific Research and Management	Transparency, integrity, accountability, and fiscal efficiency in SUC financial operations
11	Sorbarisere Maureen Adooh, Nornubari Barbara Brown	Fiscal Accountability in the Management of Formal Organizations (Public Secondary Schools) in Rivers State	Nigeria / 2021	Secondary Schools in Rivers State	Conceptual Review	International Journal of Institutional Leadership, Policy and Management	Use of fiscal accountability frameworks: communication, motivation, performance metrics, and monitoring systems
12	Caroline Ernest Ikuru	Fiscal Management Strategies in the Administration of Secondary Schools in Nigeria	Nigeria / 2023	Public Secondary Schools	Review Paper	3rd International Conference on Institutional Leadership and Capacity Building in Africa	Strategic planning, budgeting protocols, and emphasis on accountability in addressing fiscal challenges

## **Theme 1: Strategic Budgeting & Planning for Educational Improvement**

Many studies emphasize strategic budgeting and financial planning, emphasizing its importance in fiscal management. From Uganda, Tomusange et al. (2021) showed how education expenditure tracking and enrolment monitoring guided budget use and development planning. According to Estrada (2022), solid budgeting, systematic procurement, and timely resource disbursement were essential for secondary implementing units' fiscal planning in the Philippines. These results show that well-structured financial planning assures government policy compliance and improves public school strategy.

Ikuru (2023) stressed fiscal planning in Nigerian public schools by requiring precise financial targets, budgetary discipline, and frequent policy evaluations. Long-term financial planning helps schools' fit resources to pedagogical aims. Gerola and Meimban (2023) say school administrators that involve teachers and community members in strategic budgeting improve stakeholder trust and legitimacy.

Nigerian public schools should set financial goals, practice fiscal discipline, and routinely examine policy, according to Ikuru (2023). Financial planning and forecasting help schools align resources to instruction. Teacher and community participation in strategic budgeting boosts stakeholder confidence and institutional legitimacy, according to Gerola and Meimban (2023).

Finance planning that is progressive, responsive, and collaborative helps schools thrive. Administrators can prioritize infrastructure, educational resources, and teacher training with fiscal measures in school development plans. School leaders who make frontline economic decisions need financial planning capacity-building.

## **Theme 2: Internal Control and Accountability Mechanisms**

Internal control systems maintain fiscal resources by managing, disbursing, and accounting. According to Omondi and Kiganda (2020), Kenyan national public secondary schools implemented risk assessments, monitoring, and accountability systems. They prevented financial leakage and abuse. Better-controlled schools reported clearly and followed government audits.

Mamburao and Manubag (2023) found integrity, openness, and operational efficiency essential to State Universities and Colleges' fiscal policies in the Philippines. The system moves from ad hoc monitoring to institutionalized financial governance, integrating responsibility into daily operations. Sorbarisere and Brown (2021) stressed the significance of fiscal responsibility frameworks with motivating instruments, performance indicators, and clear communication routes to promote responsible financial conduct.

Scholarly literature confirms that internal controls reduce fiscal risks. The OECD (2022) found that mandated school-based financial audits and risk monitoring minimize fraud and increase public trust in school governance. Lee and Hallinger (2021) noted that school-specific accountability mechanisms improve compliance and education. Internal controls should balance standardization and local flexibility by adapting to the circumstances.

There are several ramifications of these findings. This emphasizes the necessity for legal and institutional support for public school internal audit cycles and accountability checks. It reminds school administrators to foster a fiscal discipline culture where finance and teaching staff understand their stewardship obligations. Poor internal controls can lead to inefficiency or corruption in well-planned budgets, compromising educational equity and quality.

## **Theme 3: Transparency and Financial Literacy in School Leadership**

Financial literacy and transparency are frequently tackled separately, but this analysis shows how closely they are linked in schools. In TESDA institutions in the Philippines, Gerver and Ybanez (2021) found that financial literacy training helped managers create transparent budgeting and control mechanisms. Training increased their ability to explain budget allocations to stakeholders and justify financial decisions to meet institutional goals.

Mamburao and Manubag (2023) demonstrate how transparent schools—through open reporting, participatory audits, and stakeholder involvement—create shared accountability. This collaborative strategy decreases fiscal mismanagement and boosts school leaders' credibility. In contrast, schools without transparency suffer opposition, misplaced expectations, and public mistrust, causing inefficiencies and conflict.

Bush and Glover (2022) argue that financial literacy must be part of leadership development to improve school governance. Financial competency helps administrators manage cash and comprehend how financial decisions affect pedagogy, infrastructure, and staff morale. Financial training helps schools become autonomous, especially in decentralized education systems where school heads oversee large money, according to the World Bank (2020).

This has transformative implications. Financial literacy is a leadership skill, not just for finance officials. Ministry of Education and teacher training institutions should include school finance modules in leadership development. Institutionalize transparency tools like financial dashboards, community scorecards, and open-book accounting to build stakeholder trust.

## **Theme 4: Political Governance and Fiscal Decision-Making**

Cai and Zhang (2021) found in their empirical study of China that political influence affects education fiscal management. They found that mayors and party committee members' traits and priorities directly affected educational spending. Municipalities with politically

active education leadership invested more in school infrastructure and teacher development, with various degrees of success. This implicates fiscal management in education's political economy. Political elites with fiscal authority may influence educational priorities for electoral or ideological reasons. An aligned political will may propel reform. Bruns et al. (2019) discovered that political commitment is a key factor in education finance reform success in developing countries with tight budgets. Political economy in education includes fiscal management. Political elite-controlled economic administration may adjust educational priorities for electoral or ideological reasons. Aligned political will can promote reform. Continuous political commitment predicts education finance reform success, especially in developing countries with major budgetary trade-offs, according to Bruns et al. (2019). Fiscal governance must be protected from political manipulation while political champions can improve it. Transparency, participatory planning, and performance-based grants shield school budgets from politics. Budgetary decision-making should be democratized without compromising executive power in future research and policy.

### **Theme 5: Equity in Funding Sources and Allocation Models**

Budgeting equity is moral and practical. The extensive investigation by Chikoko and Mthembu (2020) showed how government, private, and foreign aid money may prolong Sub-Saharan African educational inequity. Donor-funded programs and public-private partnerships benefit metropolitan schools, but inefficient allocation processes and financial tracking systems underfund rural schools. To prioritize high-demand schools, Tomusange et al. (2021) suggested incorporating enrollment information and demographic requests into financial allocations. Unfortunately, many systems allocate resources based on past funding patterns rather than real-time data, worsening inequalities. UNESCO Global Education Monitoring Report (2023) argues financial equity is crucial to SDG 4 on inclusive and equitable education. Globally, formula-based funding that considers student needs, remoteness, and socioeconomic status is rising. To succeed, these models need reliable data and clear allocation decisions.

For Sustainable Development Goal 4 on inclusive and equitable education, the UNESCO Global Education Monitoring Report (2023) advocates funding equity. Formula-based funding methods that consider student needs, remoteness, and socioeconomic position are emerging worldwide. These models need precise data and transparent allocation.

### **Theme 6: Fiscal Management and Educational Outcomes**

Budgetary management increases school performance, this review's main finding. Fiscal discipline and resource allocation improved Nigerian student achievement, according to Imam (2022). In Ayeni (2020), school leaders' time management—a resource optimization factor—boosted teacher productivity and student achievement.

This shows that financial decisions are instructional as well as administrative. Due to delayed instructional material purchase or misallocation of funds, poor fiscal practices harm classroom learning. In contrast, efficient use of financial resources for teacher development, ICT integration, and infrastructure improves learning conditions.

Perhaps the most striking finding of this review is the link between fiscal management and school success. Fiscal discipline and resource allocation increased Nigerian student performance, according to Imam (2022). Time management by school leaders—a resource optimization strategy—boosted teacher productivity and student accomplishment, according to Ayeni (2020).

Research shows that financial decisions affect education as well as administration. Delays in purchasing educational resources or misallocation of funding harm classroom learning. Financial resources used efficiently for teacher development, ICT integration, and infrastructure improve the school environment and learning.

## **Conclusions**

Effective public secondary school budget management depends on six interrelated strategies. Using data-driven forecasting, strategic budgeting and planning match financial resources with educational priorities. Second, review and approval processes serve as internal checkpoints to validate financial plans against policy and institutional standards. Third, implementation success depends on timely fund release, procurement efficiency, and adherence to approved allocations. Fourth, internal control and accountability mechanisms, such as audits and risk monitoring, help prevent mismanagement and ensure transparency. Fifth, financial literacy and transparency among school leaders promote stakeholder trust and foster participatory decision-making. Sixth, political influence and governance structures can shape financial outcomes, requiring systems that protect school finances from partisan interference. Moreover, funding inequities persist, especially in rural and underserved areas, highlighting the need for needs-based allocation. Lastly, strong fiscal management practices are directly associated with better educational outcomes, improved resource use, and enhanced school performance.

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