

SCHOOL HEADS' COMPETENCE, COMPLIANCE AND DIFFICULTIES IN THE IMPLEMENTATION OF SCHOOL-BASED MANAGEMENT

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Abstract:

This study evaluated the competence and compliance levels of school heads and the difficulties they faced during the School-Based Management (SBM) implementation for the school year 2022-2023, aiming to inform an enhancement plan. The major variables included school leadership, curriculum instruction, learning environment, accountability and continuous improvement, and resource management. The study surveyed 88 secondary teachers from an island district in Central Philippines, analyzing responses based on age, length of service, highest educational attainment, and plantilla position using descriptive methods, frequency counts, simple percentages, weighted means, and the Mann-Whitney U-Test. The findings revealed that the school heads were rated very high in competence and compliance across all areas. Difficulties encountered were rated low. When comparing competence by age, younger teachers rated school heads very high, while older teachers rated them high. Similar patterns emerged for length of service, highest educational attainment, and plantilla position. Compliance levels showed no significant differences across demographic variables except for resource management when compared by age and length of service. The difficulties faced were generally rated low, with no significant differences except in the learning environment when categorized by plantilla position. The study concludes that enhancing school heads' competence and compliance in SBM implementation is essential. An enhancement plan focusing on school leadership, curriculum instruction, learning environment, accountability and continuous improvement, and resource management is proposed to improve SBM practice and maximize learning outcomes.

Keywords: School-based management, School leadership, competence levels, enhancement plan

Introduction:

Nature of the Problem

Pursuant to DepEd Order No. 83, series of 2012, the Department of Education empowers schools to ensure quality education and holistic development for learners through School-Based Management (SBM) Validation. SBM transfers significant decision-making authority from state and district offices to individual schools. Article XIV, Section 1 of the 1987 Constitution mandates the state to ensure accessible quality education for all, supporting SBM through improved planning and management. Research shows that school leaders' competence in SBM implementation is critical. For example, in Indonesia, SBM empowers schools to design, implement, and manage educational programs, emphasizing effective leadership.

In the Philippines, the implementation of SBM necessitates schools to conduct document analysis, observation, discussion, and self-assessment of their SBM level of practice using the Enhanced SBM Assessment Tool. School managers adopt practices responsive to the needs of learners and the community to promote shared governance, continuous improvement, and sustainability of good performance. Nurabadi et al. (2018) stressed that a well-organized management system is vital for effective program implementation. Without it, educational approaches cannot function optimally. Wagner (2016) identified tangible constraints in SBM implementation, noting that school leaders' primary commitment is to improve student learning. Financial resources are paramount, as highlighted by Sugiyanto et al. (2018), and their insufficiency can jeopardize SBM implementation. Mercado (2020) pointed out challenges such as monitoring and evaluation, inadequate funding, and the need for stronger stakeholder relationships. Torrevillas (2019) emphasized the need for dynamic, innovative, and competent leadership to promote and sustain quality education through SBM.



Observations in various public elementary and secondary schools in the District reveal major challenges in SBM implementation, even before the pandemic. These include lack of teacher training, improper staffing, insufficient tools for practical instruction, and poor coordination among stakeholders. These challenges have impeded the improvement of SBM practice levels. Despite school heads' efforts to enhance SBM practice, the difficulties have become more pressing, necessitating technical assistance to improve SBM levels. Motivated by a commitment to address these challenges and enhance the quality of education, this study aims to conduct an in-depth investigation into school heads' competence in implementing the SBM Program, their compliance levels, and the difficulties encountered in secondary schools within an island district in central Philippines.

Current State of Knowledge

School-based management program has been implemented in many developed and developing countries and establishes many forms. The implementation of school-based management involves making decisions which the school leaders see as sound and effective, articulating a clear vision, establishing achievable goals, and providing members with the knowledge and tools necessary to achieve those goals. In Indonesia, the implementation of school-based management is intended to give schools broad authority to design, implement and manage educational programs including classroom teaching highlighting social and cultural norms. School leaders in this country gives emphasis on effective leadership that highlights the ability of an individual or a group of individuals to influence and guide members of an organization. School heads in this country have autonomy in appointing and assigning stakeholders to dimensions and principles of school-based management thereby possessing worth commending characteristics to further strengthen the implementation of SBM, to wit: self-confidence, strong communication and management skills, creative and innovative thinking and perseverance in the implementation phase of the innovative program (Huang &Revina, 2020).

Fathurrochman et al. (2021) also cited that in Indonesia, primary and secondary school levels adhere to the quality standards of education that are thoroughly applied in the education parlance. It is at this point that school heads must be mindful of the efforts that need to be concerted in order to strengthen support systems of the Department on School-Based Management through improved educational planning and management. On the other hand, Ulfatin et al. (2020) cited that School-Based Management is a new innovative strategy in education that aims to improve school effectiveness and student achievement thereby developing a functional management support system for continuing school improvement.

The same contention was explained by Warman (2021) that one success indicator for the program is the employment of a commendable leadership that is a potent tool in achieving the goals of educational organizations. The department's aim to comply provision of resources is closely parallel to the contentions of Lorensius et al. (2021) that the application of good management which includes the functions of planning, organizing, implementing and supervising is deemed appropriate to produce outputs in cognizance with the expectation of the government and society. More importantly, their contentions are due for the preparation of the different means of verification as specified in each dimension of SBM. They further explained that identification of outstanding accomplishments and best practices be carried out so as to check whether or not the schools are adhering to the guidelines set for the conduct of SBM assessment and validation among elementary and secondary schools. By this, provision of technical assistance could be at hand and that sufficiency level and access to resources could also be attained thereby implementing the program with utmost directness.

To assure the schools are adhering to the underlying contexts of School-Based Management, the Vice President of the Republic of the Philippines and Secretary of the Department of Education, through her Undersecretary Epimaco V. Densig III (2022), issued DepEd Memorandum No. 75, series of 2022 regarding the preparations and assistance that should be extended to field offices and schools in their gradual transition from DepEd Order No. 83, series of 2012 (Implementing Guidelines on the Revised School-Based Management (SBM) Framework, Assessment Process and Tool to the new SBM policy. In this memorandum, field offices should observe a practice-based provision of technical assistance in lieu of recognition-based validation activities.

Bandur et al. (2021) emphasized the significance of continuous empowerment in school personnel as well as leadership training for school principals for the implementation of effective SBM policies and practices that result to an improved teaching-learning environment. However, there are school heads who are hesitant to tap external stakeholders because these stakeholders are tapped, they will impede decision making of the school heads and teachers. This is one of the difficulties school heads are facing the implementation of school-based management. In the context of program implementation, it is expected that school heads should forge partnership among stakeholders to address the needs and concerns of the schools most especially those that directly affect learners' welfare. They should provide strong, dynamic, innovative and competent leadership in promoting and sustaining quality education thereby having community ownership and shared governance in the program implementation.

This stand of Ballarta et al. (2022) is of great significance to this present study as it could serve as basis in determining the SBM level of schools for the promotion of shared governance, continuous improvement and



sustainability of good performance. Their claims provide a bird's eye view over the philosophical underpinnings that could also improve the level of SBM practice. The policy guidelines which will govern the implementation procedures of the enhanced school-based management assessment process, validation and tool with contextualized means of verification shall be of help in ensuring improvement of SBM level of practice in schools. De Torres (2021) also disclosed the importance of utilizing the stakeholders' input and feedback in dealing with the critical features of program improvement. Changes and reforms are best accomplished when the participants are focusing on the school's level of practice thereby employing the necessary interventions which they see are sound and effective in the implementation of the program. There have been instances where minimal participation of stakeholders has created an impact in the delivery of services knowing that community linkages have not been established.

Theoretical Underpinnings

This part presents the Theoretical Framework that highlights the supporting theories based on the context of the study. This study is anchored on the Theory of Competence by Bibi (2016), Compliance Theory by Lunenburg (2016) and Theory of Sustained Optimal Challenge by Ahmed (2017). The competence theory explained that competence of the school head means his/her innate tendency to use theoretical knowledge to practical applications and situations for the purpose of acquiring excellent performance. Competence among school heads is associated with skills and behaviors that are vital to superior performance. Instructional leadership demands competence among school heads as this improves the schools' SBM level of practice towards good leadership, management of performance and effective delivery of basic education services which will lead to the improvement of the learning outcomes. This theory supports this study hence competence among school heads is one of the major considerations in assessing an effective school-based management program in improving the school's level of practice.

The Compliance Theory, on the other hand, explains that the organization must set standards based on set parameters. Such standards must be strongly adhered to by the school leaders so as to redirect resources that support the goals developed in the school. As reiterated, exemplary compliance could be determined by an actual performance exceedingly far beyond the standard and poor performances are determined through actual performance below the standard. This theory supports the study as the competence among school heads becomes futile without the context of being compliant to the set standards. The levels of competence among the school heads set the qualifications while the compliance serves as a potent tool for evaluating the school's SBM level of practice based on the SBM policy. School leaders need to ensure the production/preparation of intended outputs thereby meeting all standards of a system fully integrated in the community where stakeholders' participation is evident.

The Theory of Sustained Optimal Challenge plainly refers to the adjustment of challenges experienced in the implementation of school-based management, as well as the resiliency to address concerns encompass that of the program implementation due to tangible constraints. These three mentioned theories mainly back-up the present study which provides the researcher to deal with the unfurling of answers based on the specific objectives raised in this study.

Objectives

This study aims to determine the School Heads level of competence, extent of compliance and level of difficulties in the implementation of School-Based Management (SBM) in an island district in a large size, in a large-sized schools division in central Visayas for the School Year 2023-2024 as basis for an enhancement plan. Specifically, it seeks to answer the following sub-problems: 1) the level of school heads' competence in the implementation of school-based management in terms of area in school leadership, curriculum instruction, learning environment, accountability and continuous improvement, and management of resources as assessed by the teachers and the school heads themselves; 2) the extent of school heads' compliance in the implementation of school-based management according to the aforementioned areas; 3) the level of school heads' difficulties in the implementation of school-based management according to the aforementioned areas.

Methodology

This section presents the discussion of the research methodology used, the subjects and respondents of the study, the research instruments used, the validity and reliability of the instruments, the procedure for data gathering, and the statistical tools and procedure for data analysis.

Research Design

This study used the descriptive research design in assessing the level of competence and compliance as well as the degree of difficulties encountered by school heads relative to the implementation of school-based management in the identified secondary schools in an island district of a large-sized division in Central Visayas for the School Year



2022-2023 as basis for an intervention plan. According to Best and Kahn (2016), descriptive research is a method of research which concerns itself with the present phenomena in terms of conditions, practices beliefs, processes, relationships or trends invariably. Descriptive research is devoted to the gathering of information about prevailing conditions or situations for the purpose of description and interpretation. The nature of this study determined the condition of things in their present state. It delved into relationships between and among variables that are considered in the study as well as the influence of one variable on another. Based on the above premise, the researcher considered it most appropriate to use the descriptive research design.

Study Respondents

The respondents of the study were the eighty-eight (88) teachers from the identified secondary schools in an island district of a large-sized schools division in Central Visayas for the School Year 2022-2023. These teachers were selected using purposive sampling. Purposive sampling, also known as judgmental or selective sampling, involves selecting individuals that are most representative or informative for the study's purpose. According to Etikan, Musa, and Alkassim (2016), purposive sampling is a non-probability sampling technique where the researcher relies on their judgment to choose participants that best serve the research objective. This method ensures that the sample contains elements that can provide in-depth and specific insights related to the study's focus.

Instruments

The researcher used a structured survey questionnaire to find out the level of school heads' competence, compliance including the degree of difficulties encountered in the implementation of school-based management. The questionnaire consists of four (4) parts: Part I gathered the respondents' profile, Part II gathered data on level of school heads' competence in areas of school leadership, curriculum instruction, learning environment, accountability and continuous improvement and management of resources. Part III gathered data on level of school heads' compliance on same areas and part IV gathered data on the degree of difficulties encountered by school heads in the implementation of school-based management. Each area has 15-line items. The validity index was 4.71 for the level of school heads' competence, compliance, and degree of difficulties in SBM implementation, which were interpreted as "Excellent," making the instrument valid. And the reliability coefficient was 0.983 for the level of school heads' competence in SBM, 0.985 for the extent of compliance in implementing SBM, and 0.980 for the level difficulties encountered by school heads in SBM implementation which all were interpreted as Excellent, making the instrument reliable.

Data Gathering Procedure

After the research instrument was considered valid and reliable, permission from the Schools Division Superintendent was carried out for the conduct of the study then it was channeled to the Public Schools District Supervisor and to the School Heads of the identified secondary schools in an island district of a large-sized division in Central Visayas. After the approval, the questionnaires were distributed to the respondents who are the teachers of the identified secondary schools in the district. Questionnaires were distributed personally adhering to research protocols. The data collected were tallied and carefully analyzed and interpreted using appropriate statistical tools with the aid of the Statistical Package for Social Sciences (SPSS). The researcher ensured voluntary participation of the respondents to this study, names were included in the data and each identity was not being disclosed, they were get assured of full confidentiality of the data with the researcher being the sole person who has data access. After tabulating and analyzing the data, electronic data were discarded, print-outs were also shredded to prevent unauthorized access of the information.

Data Analysis and Statistical Treatment

Objective No. 1 used descriptive analytical scheme and mean to determine the level of school heads' competence in areas such as school leadership, curriculum instruction, learning environment, accountability and continuous improvement, and management of resources.

Objective No. 2 used descriptive analytical scheme and mean to determine the extent of school heads' compliance in the implementation of school-based management according to the aforementioned areas.

Objective No. 3 used descriptive analytical scheme and mean to determine the level of school heads' difficulties in the implementation of school-based management according to the aforementioned areas.

Ethical Consideration

In conducting the study, research ethics considerations were taken into account. Anonymity was maintained by not requiring personal identifying information from the respondents. Confidentiality was also ensured by keeping the data securely stored and accessible only to the researcher. To minimize the risk of harm, the researcher observed

health protocols such as wearing a mask and face shield when interacting with the respondents. Informed consent was also obtained from the participants, emphasizing their right to withdraw from the study at any time without consequence. The potential risks and benefits of the study were explained to the participants, and they were given the opportunity to ask questions before giving their consent to participate. These research ethics considerations were put in place to protect the welfare and rights of the participants and maintain the integrity of the study.

Results and Discussion

This section deals with the presentation, analysis and interpretation of data gathered to carry out the objectives of this study. All these were made possible by following certain appropriate procedures so as to give the exact data and solution to each specific problem.

Table 1

School Heads' Competence in the Implementation of School-Based Management in the Area of School Leadership

Item	Mean	Interpretation
1. providing a mechanism that allows for the development of a shared vision, mission, and goals that reflect the aspirations and thrusts of the entire school community.	4.50	Very High Level
2. revisiting and adjusting the school's vision, direction, and aspirations to respond to conditions and emerging needs.	4.48	High Level
3. enabling stakeholders to participate, through dialogue and/or consensus-building, in formulating relevant policies and guidelines in conducting regular reviews and updating of school initiatives.	4.67	Very High Level
4. facilitating regular information and feedback sharing on the progress of the school-based management program.	4.59	Very High Level
5. facilitating the development of a school-based management plan based on its direction and aspirations.	4.56	Very High Level
6. making sound and effective decisions that are consistently based on valued and respected information sources and processes that adhere to the vision, direction, and aspirations of the school community.	4.48	High Level
7. demonstrating initiative and building effective relationships that contribute to the attainment of the school's vision, mission, and goals.	4.63	Very High Level
8. enhancing leadership competencies to face emerging opportunities and challenges.	4.56	Very High Level
9. fostering a culture that encourages excellence and continuous improvement.	4.61	Very High Level
10. communicating the DepEd VMGs to ensure shared understanding and promote school effectiveness.	4.56	Very High Level
11. developing an evidence-based strategic plan.	4.43	High Level
12. cultivating leadership among personnel by providing opportunities to perform leadership roles and responsibilities.	4.58	Very High Level
13. exercising instructional leadership and management functions.	4.51	Very High Level
14. mentoring and coaching teachers on SBM practices and other school operations.	4.40	High Level
15. managing school funds efficiently to devote time on instructional leadership and supervision.	4.40	High Level
Overall Mean	4.53	Very High Level

Table 1 presents the mean scores for various items assessing school heads' competence in implementing school-based management (SBM) in the area of school leadership. The overall mean rating is 4.53, which falls into the "Very High Level" category, indicating that school heads are highly competent in this domain. The item with the highest mean score is "enabling stakeholders to participate, through dialogue and/or consensus-building, in formulating relevant policies and guidelines in conducting regular reviews and updating of school initiatives" with a mean of 4.67, interpreted as "Very High Level".

Conversely, the item with the least mean score is "mentoring and coaching teachers on SBM practices and other school operations," which has a mean of 4.40, interpreted as "High Level". While still relatively high, this score indicates a slight area for improvement compared to other competencies. The lower score in mentoring and coaching could be due to several factors, such as time constraints, limited resources, or insufficient training for school heads in these specific skills. This lower rating implies that school heads might need more support and professional development opportunities to enhance their mentoring and coaching capabilities. Improving this area is crucial because effective mentoring and coaching can significantly impact teachers' professional growth and the overall success of SBM initiatives.

Supporting the findings related to the lower rating in mentoring and coaching, a study by Brown and Green (2017) found that professional development for school leaders significantly influences their ability to mentor and coach teachers effectively. The study highlighted the importance of continuous training and support for school leaders to develop these competencies fully. Ensuring that school heads receive adequate training and resources for mentoring and coaching can lead to more effective SBM implementation and overall school improvement.

Table 2
School Heads' Competence in the Implementation of School-Based Management in Curriculum Instruction

Item	Mean	Interpretation
1. implementing a curriculum that is consistent with national standards, fully contextualized to local needs, and accepted by community stakeholders on the basis of the adopted VMG.	4.56	Very High Level
2. monitoring the school-based management system using appropriate tools to ensure the holistic growth and development of the learners and the community.	4.59	Very High Level
3. reviewing and improving appropriate assessment tools and ensuring that assessment results are contextualized to the learner and local situation, and the attainment of relevant life skills.	4.57	Very High Level
4. participating in the context of developing and mentoring the learners' awareness thereby sharing in the attainment of individual and collective competencies.	4.58	Very High Level
5. employing methods and resources that are learner and community-friendly, safe, inclusive, accessible, and aimed at developing self-directed learners.	4.60	Very High Level
6. developing strategies and methods that promote effective learning and are appropriate to the learners' ecology, history, community worldview, values, and spirituality.	4.56	Very High Level
7. nurturing values and environments that are protective of all learners and inclusive of all learners thereby demonstrating behaviors consistent to the school's vision, mission and goals.	4.63	Very High Level
8. providing relevant teaching-learning activities and learning resources.	4.53	Very High Level
9. utilizing integrative learning approaches.	4.58	Very High Level
10. implementing appropriate teaching-learning support systems that contribute to the developmental needs of diverse learners.	4.52	Very High Level
11. designing differentiated strategies to measure desired learning outcomes.	4.58	Very High Level
12. utilizing the assessment results to improve learning outcomes.	4.60	Very High Level
13. providing teaching-learning activities and resources that cater to various learner modalities and phases.	4.60	Very High Level
14. using school assessment results to develop learning programs that are suited to the school community and customized to learners' contexts which are also utilized for collaborative decision-making to improve learning outcomes.	4.39	High Level
15. aligning and focusing systems of curriculum, instruction, and assessment within and across teaching and learning areas.	4.56	Very High Level
Overall Mean	4.56	Very High Level

Table 2 presents the competence of school heads in implementing School-Based Management (SBM) in the area of curriculum instruction. The overall mean rating is 4.56, interpreted as a "Very High Level" of competence. The highest mean score is 4.63 for the item "nurturing values and environments that are protective of all learners and inclusive of all learners thereby demonstrating behaviors consistent with the school's vision, mission, and goals," also interpreted as a "Very High Level." This indicates that school heads are exceptionally skilled in fostering inclusive and protective educational environments aligned with their school's core values and goals.

Conversely, the item with the lowest mean score, 4.39, interpreted as a "High Level," is "using school assessment results to develop learning programs that are suited to the school community and customized to learners' contexts which are also utilized for collaborative decision-making to improve learning outcomes." This relatively lower score suggests that while school heads are competent, there is room for improvement in utilizing assessment results to tailor learning programs effectively and foster collaborative decision-making. The implications point to potential causes such as insufficient training in data analysis, lack of resources to implement customized programs, or limited stakeholder engagement in the decision-making process, which can impact the overall effectiveness of SBM implementation.

Supporting this finding, Li et al. (2016) highlighted the challenges in integrating assessment data into curriculum development, emphasizing the need for professional development and resource allocation to enhance this capability. Their study indicated that without adequate training and resources, school leaders struggle to translate assessment data into actionable educational strategies effectively.

Table 3
School Heads' Competence in the Implementation of School-Based Management in Learning Environment

Item	Mean	Interpretation
1. implementing policies and procedures for a safe, secure, and equitable learning environment.	4.53	Very High Level
2. creating more effective learning environments for the learners' holistic development.	4.55	Very High Level
3. promoting inclusive learning environment.	4.57	Very High Level
4. ensuring efficient management of physical and IT-enabled learning structures.	4.47	High Level
5. providing support for learner participation.	4.67	Very High Level
6. ensuring a learning environment that fosters health, nutrition and well-being of learners and school personnel.	4.63	Very High Level
7. establishing mechanisms for a resilient learning environment.	4.57	Very High Level
8. ensuring a learning environment that fosters positive discipline.	4.64	Very High Level
9. creating opportunities to strengthen the advocacy on sustaining a learning environment that highlights positive transformation of the school.	4.60	Very High Level
10. nurturing values on safety and preparedness to institutionalize programs, activities and projects solely for the internal and the external stakeholders.	4.60	Very High Level
11. focusing on accountability for decisions that highlight the context of equitable learning environment.	4.52	Very High Level
12. strengthening the practice of inclusivity among the internal and the external stakeholders in the implementation of school-based management.	4.56	Very High Level
13. establishing a non-threatening environment through generation of support from other stakeholders.	4.60	Very High Level
14. promoting school-community relationships that value and support academic learning.	4.68	Very High Level
15. creating and sustaining a school environment where every learner is known, accepted and valued.	4.60	Very High Level
Overall Mean	4.59	Very High Level

Table 3 details school heads' competence in creating and managing learning environments under SBM. The overall mean rating is 4.59, interpreted as a "Very High Level." The highest mean score is 4.68 for "promoting school-community relationships that value and support academic learning," which indicates a strong capability in fostering productive and supportive relationships between schools and their communities.

The item with the lowest mean score, 4.47, interpreted as a "High Level," is "ensuring efficient management of physical and IT-enabled learning structures." This suggests that while school heads generally manage learning environments effectively, there are challenges in optimizing physical and technological resources. Causes for this lower score may include limited funding for IT infrastructure, inadequate training in the use of technology, or insufficient maintenance of physical facilities, which can hinder the creation of an optimal learning environment. In support of this, Baroudi and Radaideh (2017) found that schools often face significant barriers in integrating technology into their learning environments, primarily due to budget constraints and lack of technical expertise. They emphasized the importance of targeted investments and professional development to overcome these challenges and enhance the learning environment.

Table 4
School Heads' Competence in the Implementation of School-Based Management in Accountability and Continuous Improvement

Item	Mean	Interpretation
1. identifying programs, projects, activities, and fund requirements as reflected in the school plan.	4.39	High Level
2. introducing transparency and accountability mechanics as regards the implementation of school-based management.	4.47	High Level

3. adhering to procurement processes required by law.	4.50	Very High Level
4. disbursing funds based on monthly cash programs or school operating budget.	4.49	High Level
5. meeting minimum required utilization of funds in accordance to accounting and auditing rules and regulations.	4.50	Very High Level
6. managing strategies in place to mobilize resources.	4.53	Very High Level
7. adhering to the existing asset management policy to further strengthen the implementation of school-based management.	4.51	Very High Level
8. complying all physical and financial reports governing the new SBM policy.	4.59	Very High Level
9. defining roles and responsibilities of accountable person/s and collective body/ies through shared and participatory processes.	4.50	Very High Level
10. developing performance accountability system that introduces appropriate action to address gaps relative to SBM implementation.	4.48	High Level
11. enhancing management structures and mechanisms that are responsive to the emerging learning needs and demands of the community.	4.52	Very High Level
12. providing feedback mechanisms and validation techniques and processes that are collaboratively developed and agreed upon.	4.48	High Level
13. conducting participatory assessment of the school's SBM level of practice using the appropriate SBM tools.	4.51	Very High Level
14. utilizing assessment results and lessons learned as bases for feedback, technical assistance, recognition and plan adjustment.	4.52	Very High Level
15. clarifying responsibilities among stakeholders in adapting SBM practices which are responsive to the needs of the learners and the community.	4.52	Very High Level
Overall Mean	4.50	Very High Level

Table 4 examines school heads' competence in accountability and continuous improvement within SBM. The overall mean rating is 4.50, interpreted as a "Very High Level." The highest mean score is 4.59 for "complying all physical and financial reports governing the new SBM policy," reflecting a high level of competence in meeting accountability standards.

The item with the lowest mean score, 4.39, interpreted as a "High Level," is "identifying programs, projects, activities, and fund requirements as reflected in the school plan." This indicates some challenges in planning and identifying necessary resources. Possible causes include insufficient training in strategic planning, limited experience in resource allocation, or challenges in stakeholder engagement, which can impact effective program implementation and resource management.

Supporting this, Smith and Hoyle (2016) discussed the complexities school leaders face in strategic planning and resource allocation. They found that ongoing professional development and stakeholders' collaboration are crucial for improving these competencies, ensuring that school plans are well-aligned with resource requirements and educational goals.

Table 5
School Heads' Competence in the Implementation of School-Based Management in Management of Resources

Item	Mean	Interpretation
1. informing stakeholders about school governance and operations.	4.63	Very High Level
2. achieving 100 percent implementation of the programs, projects and activities of the school.	4.44	High Level
3. informing stakeholders about the implementation of programs, projects and activities.	4.59	Very High Level
4. establishing a feedbacking and monitoring mechanism in place for school operations.	4.52	Very High Level
5. establishing a system of networking and feedbacking with stakeholders in the implementation of programs, projects, and activities.	4.55	Very High Level
6. collaborating with the community in preparing a calendar of activities to encourage learners' participation.	4.63	Very High Level
7. establishing harmonious relationship between internal and external stakeholders to maximize partnership as means of continuous improvement.	4.64	Very High Level
8. undertaking regular inventory of resources as basis for resource allocation and mobilization.	4.48	High Level
9. engaging stakeholders and supporting the implementation of	4.56	Very High Level

community education plans through regular dialogue for planning and resource programming.		
10. managing resources with transparency, effectiveness and efficiency.	4.52	Very High Level
11. developing and implementing regular monitoring, evaluation, and reporting processes of resource management to give the entire school community a voice in key decisions.	4.55	Very High Level
12. developing a system that strengthens and sustains partnerships for improving resource management.	4.57	Very High Level
13. providing access to learning resource portals such as internet and equipment needed in the implementation of school-based management	4.55	Very High Level
14. bringing stakeholders together regularly for planning and resource allocation.	4.52	Very High Level
15. conducting routine resource inventories for resource distribution and mobilization.	4.52	Very High Level
Overall Mean	4.55	Very High Level

Table 5 focuses on school heads' competence in resource management under SBM. The overall mean rating is 4.55, interpreted as a "Very High Level." The highest mean score is 4.64 for "establishing harmonious relationships between internal and external stakeholders to maximize partnership as means of continuous improvement," indicating strong skills in fostering partnerships for resource management.

The item with the lowest mean score, 4.44, interpreted as a "High Level," is "achieving 100 percent implementation of the programs, projects, and activities of the school." This suggests challenges in fully implementing planned initiatives, likely due to issues such as limited resources, unforeseen obstacles, or inefficiencies in project management. These challenges can significantly impact the school's ability to meet its goals and effectively utilize resources.

Supporting this, Martin and Aladjem (2015) emphasized the importance of efficient project management and resource allocation in schools. Their study found that schools often face hurdles in fully implementing programs due to resource constraints and highlighted the need for improved project management training and stakeholders' involvement.

Table 6
School Heads' Compliance in the Implementation of School-Based Management in of School Leadership

Item	Mean	Interpretation
1. provides a mechanism that allows for the development of a shared vision, mission, and goals which reflects the aspirations and thrusts of the entire school community.	4.59	Very High Extent
2. revisits and adjusts the school's vision, direction, and aspirations to respond to conditions and emerging needs.	4.55	Very High Extent
3. enables stakeholders to participate, through dialogue and/or consensus-building, in formulating relevant policies and guidelines in conducting regular reviews and updating of school initiatives.	4.61	Very High Extent
4. facilitates regular information and feedback sharing on the progress of the school-based management program.	4.55	Very High Extent
5. facilitates the development of school-based management plan based on its direction and aspirations.	4.55	Very High Extent
6. makes sound and effective decisions which are consistently based on valued and respected information sources and processes that adhere to vision, direction, and aspirations of the school community.	4.52	Very High Extent
7. demonstrates initiative and building effective relationships that contribute to the attainment of the school's vision, mission, and goals.	4.57	Very High Extent
8. enhances leadership competencies to face emerging opportunities and challenges.	4.56	Very High Extent
9. fosters a culture that encourages excellence and continuous improvement.	4.63	Very High Extent
10. communicates the DepEd VMGs to ensure shared understanding and promote school effectiveness.	4.59	Very High Extent
11. develops an evidence-based strategic plan.	4.51	Very High Extent
12. cultivates leadership among personnel by providing opportunities to perform leadership roles and responsibilities.	4.52	Very High Extent
13. exercises instructional leadership and management functions.	4.51	Very High Extent

14. mentors and coaches teachers on SBM practices and other school operations.	4.51	Very High Extent
15. manages school funds efficiently to devote time on instructional leadership and supervision.	4.52	Very High Extent
Overall Mean	4.55	Very High Extent

Table 6 evaluates school heads' compliance in implementing school-based management (SBM) in the area of school leadership. The overall mean rating is 4.55, indicating a "Very High Extent" of compliance. The highest-rated item, with a mean of 4.63, is "fosters a culture that encourages excellence and continuous improvement." This suggests that school heads are highly effective in creating a school culture that promotes ongoing enhancement and high standards.

The item with the lowest mean, though still rated as "Very High Extent," is "develops an evidence-based strategic plan," with a mean of 4.51. This slightly lower rating could imply that while school heads are generally effective in strategic planning, there may be challenges in consistently using evidence-based approaches. Possible causes could include a lack of training in data analysis, insufficient resources for comprehensive data collection, or limited time to focus on strategic planning due to other administrative duties. The impact of this could be a strategic plan that is less grounded in data, potentially affecting the school's ability to respond effectively to emerging needs and opportunities.

A study by Johnson (2018) emphasizes the importance of evidence-based strategic planning in educational leadership, highlighting that data-driven decisions lead to more effective school management and improved student outcomes. The study found that schools with robust data analysis and strategic planning processes are better equipped to adapt to changes and implement improvements.

Table 7
School Heads' Compliance in the Implementation of School-Based Management in Curriculum Instruction

Item	Mean	Interpretation
1. implements curriculum that is consistent with national standards, fully contextualized to local needs and accepted by community stakeholders on the basis of the adopted VMG.	4.57	Very High Extent
2. monitors the school-based management system using appropriate tools to ensure the holistic growth and development of the learners and the community.	4.56	Very High Extent
3. reviews and improves appropriate assessment tools and ensures that assessment results are contextualized to the learner and local situation and the attainment of relevant life skills.	4.58	Very High Extent
4. participates in the context of developing and mentoring the learners' awareness thereby sharing in the attainment of individual and collective competencies.	4.55	Very High Extent
5. employs methods and resources that are learner and community-friendly, safe, inclusive, accessible, and aimed at developing self-directed learners.	4.63	Very High Extent
6. develops strategies and methods that promote effective learning and are appropriate to the learners' ecology, history, community worldview, values, and spirituality.	4.56	Very High Extent
7. nurtures values and environments that are protective of all learners and inclusive of all learners, thereby demonstrating behaviors consistent with the school's vision, mission, and goals.	4.64	Very High Extent
8. provides relevant teaching-learning activities and learning resources.	4.66	Very High Extent
9. utilizes integrative learning approaches.	4.63	Very High Extent
10. implements appropriate teaching-learning support systems that contribute to the developmental needs of diverse learners.	4.60	Very High Extent
11. designs differentiated strategies to measure desired learning outcomes.	4.57	Very High Extent
12. utilizes the assessment results to improve learning outcomes.	4.56	Very High Extent
13. provides teaching-learning activities and resources that cater various learner modalities and phases.	4.55	Very High Extent
14. uses of school assessment results to develop learning programs that are suited to the school community and customized to learners' contexts which are also utilized for collaborative decision-making to improve learning outcomes.	4.52	Very High Extent

15. aligns and focuses systems of curriculum, instruction, and assessment within and across teaching and learning areas.	4.65	Very High Extent
Overall Mean	4.59	Very High Extent

Table 7 assesses the compliance of school heads in the implementation of SBM in curriculum instruction. The overall mean rating is 4.59, classified as a "Very High Extent." The highest mean, 4.66, is for "provides relevant teaching-learning activities and learning resources." This indicates that school heads excel in ensuring that the curriculum is supported by appropriate and effective teaching materials.

The item with the lowest mean, 4.52, still within the "Very High Extent," is "uses school assessment results to develop learning programs that are suited to the school community and customized to learners' contexts." This lower score might reflect difficulties in consistently integrating assessment data into program development. Challenges may include limited training on data interpretation, insufficient technological tools for data management, or time constraints. The impact is that learning programs might not be fully optimized to meet the specific needs of the school community, potentially affecting the quality of education delivered.

According to a study by Smith and Thompson (2017), effective use of assessment results in curriculum development is crucial for tailoring educational programs to meet local needs. The study revealed that schools which effectively use assessment data to inform instruction see significant improvements in student performance and engagement.

Moreover, Pepito & Acibar (2019) has paved the way towards consistent provision of technical assistance among school heads as regards improvement of SBM extent of practice. It is imperative to design differentiated strategies to measure desired learning outcomes and this trend enables school leaders to deal with alignment as to focusing systems of curriculum, instruction and assessment within and across teaching and learning areas. Integrative learning approaches have to be integrated in a sustainable manner with all the available resources at hand.

Table 8
School Heads' Compliance in the Implementation of School-Based Management in Learning Environment

Item	Mean	Interpretation
1. implements policies and procedures for a safe, secure, and equitable learning environment.	4.67	Very High Extent
2. creates more effective learning environments for the learners' holistic development.	4.66	Very High Extent
3. promotes inclusive learning environment.	4.68	Very High Extent
4. ensures efficient management of physical and IT-enabled learning structures.	4.60	Very High Extent
5. provides support for learner participation.	4.74	Very High Extent
6. ensures a learning environment that fosters health, nutrition and well-being of learners and school personnel.	4.67	Very High Extent
7. establishes mechanisms for a resilient learning environment.	4.65	Very High Extent
8. ensures a learning environment that fosters positive discipline.	4.68	Very High Extent
9. creates opportunities to strengthen the advocacy on sustaining a learning environment that highlights positive transformation of the school.	4.67	Very High Extent
10. nurtures values on safety and preparedness to institutionalize programs, activities and projects solely for the internal and the external stakeholders.	4.69	Very High Extent
11. focuses on accountability for decisions that highlight the context of equitable learning environment.	4.59	Very High Extent
12. strengthens the practice of inclusivity among the internal and the external stakeholders in the implementation of school-based management.	4.67	Very High Extent
13. establishes a non-threatening environment through the generation of support from other stakeholders.	4.66	Very High Extent
14. promotes school-community relationships that value and support academic learning.	4.70	Very High Extent
15. creates and sustains a school environment where every learner is known, accepted and valued.	4.67	Very High Extent
Overall Mean	4.67	Very High Extent

Table 8 examines school heads' compliance in SBM implementation concerning the learning environment. The overall mean rating is 4.67, indicating a "Very High Extent." The highest mean, 4.74, is for "provides support for learner participation," highlighting the effectiveness of school heads in encouraging active student engagement and involvement in school activities.

The item with the lowest mean, 4.59, still categorized as "Very High Extent," is "focuses on accountability for decisions that highlight the context of equitable learning environment." This suggests that while accountability measures are in place, there might be room for improvement in ensuring these measures are consistently focused on equity. Potential causes include variations in stakeholder engagement, resource allocation, or training on equity issues. The impact of this could be that some decisions may not fully address the needs of all students, potentially leading to disparities in educational outcomes.

A study by Martinez (2019) on equitable learning environments found that schools with strong accountability frameworks that focus on equity tend to have better overall student outcomes. The study suggests that continuous professional development and stakeholder involvement are critical in maintaining a focus on equity in school decisions. Moreover, Netolicky (2020) when he said that school leaders should act swiftly with foresight while carefully taking into considerations the options, consequences and effects of actions undertaken. The school performance is based on the dimensions and philosophical underpinnings that also guide the education system to achieve its shared vision, mission and goals making it more responsive to the context of a diverse environment. The need to always create and sustain a school environment where every learner is known, accepted and valued has to be given priority so as to further focus on accountability for decisions that highlight the context of equitable learning environment.

Table 9
School Heads' Compliance in the Implementation of School-Based Management in Accountability and Continuous Improvement

Item	Mean	Interpretation
1. identifies programs, projects, and activities and fund requirement as reflected in the school plan.	4.63	Very High Extent
2. introduces transparency and accountability mechanics as regards the implementation of school-based management.	4.51	Very High Extent
3. adheres to procurement processes required by law.	4.63	Very High Extent
4. disburses funds based on monthly cash programs or school operating budget.	4.57	Very High Extent
5. meets minimum required utilization of funds in accordance to accounting and auditing rules and regulations.	4.61	Very High Extent
6. manages strategies in place to mobilize resources	4.58	Very High Extent
7. adheres to the existing asset management policy to further strengthen the implementation of school-based management.	4.56	Very High Extent
8. complies all physical and financial reports governing the new SBM policy.	4.60	Very High Extent
9. defines roles and responsibilities of accountable person/s and collective body/ies through shared and participatory processes.	4.53	Very High Extent
10. develops performance accountability system that introduces appropriate action to address gaps relative to SBM implementation.	4.60	Very High Extent
11. enhances management structures and mechanisms that are responsive to the emerging learning needs and demands of the community.	4.61	Very High Extent
12. provides feedback mechanisms and validation techniques and processes that are collaboratively developed and agreed upon.	4.57	Very High Extent
13. conducts participatory assessment of the school's SBM extent of practice using the appropriate SBM tools.	4.58	Very High Extent
14. utilizes assessment results and lessons learned as bases for feedback, technical assistance, recognition and plan adjustment.	4.60	Very High Extent
15. clarifies responsibilities among stakeholders in adapting SBM practices which are responsive to the needs of the learners and the community.	4.64	Very High Extent
Overall Mean	4.59	Very High Extent

Table 9 evaluates the compliance of school heads in SBM implementation in the area of accountability and continuous improvement. The overall mean rating is 4.59, classified as a "Very High Extent." The highest mean, 4.64, is for "clarifies responsibilities among stakeholders in adapting SBM practices which are responsive to the

needs of the learners and the community," indicating a strong emphasis on clear role definitions and stakeholders' engagement.

The item with the lowest mean, 4.51, still a "Very High Extent," is "introduces transparency and accountability mechanics as regards the implementation of school-based management." This slightly lower score may point to challenges in maintaining high extents of transparency and accountability consistently. Factors contributing to this could include inadequate training in transparency practices, lack of effective communication channels, or limited stakeholder engagement. The impact is that stakeholders might not be fully informed or involved in SBM processes, which can affect trust and collaboration.

A study by Brown and Green (2016) highlighted the importance of transparency and accountability in school management. The study found that schools with robust transparency mechanisms tend to have higher extents of stakeholder trust and more effective governance, leading to better educational outcomes. Additionally, these statements at the outset are in conformity with the notion of Huang & Revina (2020) where school leaders should have strong communication and management skills in terms of accountability and continuous improvement so as to really define roles and responsibilities through shared and participatory processes. As far as the SBM implementation is concerned, strict adherence to procurement process as required by law must still be given further consideration.

Table 10
School Heads' Compliance in the Implementation of School-Based Management in Management of Resources

Item	Mean	Interpretation
1. informs stakeholders about school governance and operations.	4.65	Very High Extent
2. achieves 100 percent implementation of the programs, projects and activities of the school.	4.52	Very High Extent
3. informs stakeholders about the implementation of programs, projects and activities.	4.58	Very High Extent
4. establishes a feedbacking and monitoring mechanism in place for school operations.	4.56	Very High Extent
5. establishes a system on networking and feedbacking with stakeholders in the implementation of programs, projects and activities.	4.58	Very High Extent
6. collaborates with community in preparing calendar of activities to encourage learners' participation.	4.67	Very High Extent
7. establishes harmonious relationship between internal and external stakeholders to maximize partnership as means of continuous improvement.	4.66	Very High Extent
8. undertakes regular inventory of resources as basis for resource allocation and mobilization.	4.57	Very High Extent
9. engages stakeholders and support implementation of community education plans through regular dialogue for planning and resource programming.	4.66	Very High Extent
10. manages resources with transparency, effectiveness and efficiency.	4.58	Very High Extent
11. develops and implements regular monitoring, evaluation, and reporting processes of resource management to give the entire school community a voice in key decisions.	4.66	Very High Extent
12. develops a system that strengthens and sustains partnerships for improving resource management.	4.67	Very High Extent
13. provides access to learning resource portals such as internet and equipment needed in the implementation of school-based management	4.65	Very High Extent
14. brings stakeholders together regularly for planning and resource allocation.	4.61	Very High Extent
15. conducts routine resource inventories for resource distribution and mobilization.	4.60	Very High Extent
Overall Mean	4.61	Very High Extent

Table 10 assesses school heads' compliance in SBM implementation regarding the management of resources. The overall mean rating is 4.61, indicating a "Very High Extent." The highest mean, 4.67, is shared by several items, including "collaborates with community in preparing a calendar of activities to encourage learners' participation" and "develops a system that strengthens and sustains partnerships for improving resource management." This reflects a strong commitment to community collaboration and resource management.

The item with the lowest mean, 4.52, still a "Very High Extent," is "achieves 100 percent implementation of the programs, projects and activities of the school." This suggests some challenges in fully implementing all planned initiatives. Possible causes might include unforeseen logistical issues, funding shortfalls, or administrative hurdles. The impact of incomplete implementation is that some intended benefits of programs and projects might not be realized, potentially affecting overall school performance and student outcomes.

A study by Robinson and Edwards (2017) found that successful implementation of school programs requires effective resource management and stakeholders' engagement. Their research indicates that schools which manage resources efficiently and engage stakeholders comprehensively tend to have higher implementation success rates and better educational outcomes. Lorensius et al. (2021) also corroborated to these findings by saying management of resources with transparency, effectiveness and efficiency has paved the way in terms of bringing stakeholders together regularly for planning and resource mobilization and allocation, hence, considering routinary inventory of resources as a way of life between and among school leaders.

Table 12
Difficulties Encountered by School Heads in the Implementation of School-Based Management in School Leadership

Item	Mean	Interpretation
1. providing a mechanism that allows for the development of a shared vision, mission, and goals that reflect the aspirations and thrusts of the entire school community.	1.74	Low Level
2. revisiting and adjusting the school's vision, direction, and aspirations to respond to conditions and emerging needs.	1.70	Low Level
3. enabling stakeholders to participate, through dialogue and/or consensus-building, in formulating relevant policies and guidelines in conducting regular reviews and updating of school initiatives.	1.60	Low Level
4. facilitating regular information and feedback sharing on the progress of the school-based management program.	1.61	Low Level
5. facilitating the development of a school-based management plan based on its direction and aspirations.	1.59	Low Level
6. making sound and effective decisions that are consistently based on valued and respected information sources and processes that adhere to the vision, direction, and aspirations of the school community.	1.70	Low Level
7. demonstrating initiative and building effective relationships that contribute to the attainment of the school's vision, mission, and goals.	1.61	Low Level
8. enhancing leadership competencies to face emerging opportunities and challenges.	1.66	Low Level
9. fostering a culture that encourages excellence and continuous improvement.	1.61	Low Level
10. communicating the DepEd VMGs to ensure shared understanding and promote school effectiveness.	1.55	Low Level
11. developing an evidence-based strategic plan.	1.66	Low Level
12. cultivating leadership among personnel by providing opportunities to perform leadership roles and responsibilities.	1.61	Low Level
13. exercising instructional leadership and management functions.	1.67	Low Level
14. mentoring and coaching teachers on SBM practices and other school operations.	1.68	Low Level
15. managing school funds efficiently to devote time on instructional leadership and supervision.	1.63	Low Level
Overall Mean	1.64	Low Level

The table 12 presents the difficulties encountered by school heads in implementing school-based management (SBM) in the area of school leadership. The overall mean rating for this table is 1.64, indicating a "Low Level" of difficulty across various aspects of school leadership. The item with the lowest mean is "communicating the DepEd VMGs to ensure shared understanding and promote school effectiveness," with a mean of 1.55. This suggests that school heads find it less challenging to communicate the Department of Education's vision, mission, and goals (VMGs), which could imply existing efficient communication channels and practices within schools.

Conversely, the item with the highest mean is "providing a mechanism that allows for the development of a shared vision, mission, and goals that reflect the aspirations and thrusts of the entire school community," with a mean of 1.74. Despite being the highest, it still falls within the "Low Level" category. The relatively higher difficulty in this area could stem from the complexity of aligning diverse stakeholder interests and ensuring comprehensive participation in the visioning process. This challenge might impact the coherence and shared commitment towards school goals, potentially slowing down the progress of SBM initiatives.

A study by Leithwood et al. (2017) emphasizes the importance of shared vision and collective leadership in enhancing school performance. They found that schools with a clear, shared vision and robust stakeholder involvement tend to perform better academically and have a more positive school climate. This aligns with the findings in this table where the difficulty in developing a shared vision indicates a need for more structured and inclusive processes to engage all stakeholders effectively.

Table 13
Difficulties Encountered by School Heads in the Implementation of School-Based Management in Curriculum Instruction

Item	Mean	Interpretation
1. implementing a curriculum that is consistent with national standards, fully contextualized to local needs, and accepted by community stakeholders on the basis of the adopted VMG.	1.58	Low Level
2. monitoring the school-based management system using appropriate tools to ensure the holistic growth and development of the learners and the community.	1.64	Low Level
3. reviewing and improving appropriate assessment tools and ensuring that assessment results are contextualized to the learner and local situation, and the attainment of relevant life skills.	1.59	Low Level
4. participating in the context of developing and mentoring the learners' awareness thereby sharing in the attainment of individual and collective competencies.	1.63	Low Level
5. employing methods and resources that are learner and community-friendly, safe, inclusive, accessible, and aimed at developing self-directed learners.	1.58	Low Level
6. developing strategies and methods that promote effective learning and are appropriate to the learners' ecology, history, community worldview, values, and spirituality.	1.57	Low Level
7. nurturing values and environments that are protective of all learners and inclusive of all learners, thereby demonstrating behaviors consistent with the school's vision, mission, and goals.	1.53	Low Level
8. providing relevant teaching-learning activities and learning resources.	1.53	Low Level
9. utilizing integrative learning approaches.	1.58	Low Level
10. implementing appropriate teaching-learning support systems that contribute to the developmental needs of diverse learners.	1.55	Low Level
11. designing differentiated strategies to measure desired learning outcomes.	1.63	Low Level
12. utilizing the assessment results to improve learning outcomes.	1.64	Low Level
13. providing teaching-learning activities and resources that cater various learner modalities and phases.	1.67	Low Level
14. using of school assessment results to develop learning programs that are suited to the school community and customized to learners' contexts which are also utilized for collaborative decision-making to improve learning outcomes.	1.67	Low Level
15. aligning and focusing systems of curriculum, instruction, and assessment within and across teaching and learning areas.	1.64	Low Level
Overall Mean	1.60	Low Level

This table assesses the challenges faced by school heads in SBM related to curriculum instruction. The overall mean rating is 1.60, classified as a "Low Level" of difficulty. The item with the lowest mean is "nurturing values and environments that are protective of all learners and inclusive of all learners, thereby demonstrating behaviors consistent with the school's vision, mission, and goals," with a mean of 1.53. This indicates that fostering inclusive and protective learning environments is relatively less challenging for school heads, suggesting well-established practices and policies that support inclusivity.

The item with the highest mean is "providing teaching-learning activities and resources that cater to various learner modalities and phases," with a mean of 1.67. This area poses more significant challenges, likely due to the diverse needs of learners and the necessity to tailor educational resources and activities accordingly. The implication is that school heads might need more support and resources to effectively address the varying learning modalities, which could affect the overall quality of instruction and student engagement.

Supporting this, a study by Tomlinson and Moon (2016) highlights the complexities of differentiated instruction and the need for adequate training and resources to implement it effectively. They argue that without sufficient support, teachers and school leaders struggle to meet the diverse needs of students.

Table 14

Difficulties Encountered by School Heads in the Implementation of School-Based Management in Learning Environment

Item	Mean	Interpretation
1. implementing policies and procedures for a safe, secure, and equitable learning environment.	1.52	Low Level
2. creating more effective learning environments for the learners' holistic development.	1.60	Low Level
3. promoting inclusive learning environment.	1.55	Low Level
4. ensuring efficient management of physical and IT-enabled learning structures.	1.64	Low Level
5. providing support for learner participation.	1.48	Very Low Level
6. ensuring a learning environment that fosters health, nutrition and well-being of learners and school personnel.	1.51	Low Level
7. establishing mechanisms for a resilient learning environment.	1.52	Low Level
8. ensuring a learning environment that fosters positive discipline.	1.51	Low Level
9. creating opportunities to strengthen the advocacy on sustaining a learning environment that highlights positive transformation of the school.	1.60	Low Level
10. nurturing values on safety and preparedness to institutionalize programs, activities and projects solely for the internal and the external stakeholders.	1.59	Low Level
11. focusing on accountability for decisions that highlight the context of equitable learning environment.	1.64	Low Level
12. strengthening the practice of inclusivity among the internal and the external stakeholders in the implementation of school-based management.	1.64	Low Level
13. establishing a non-threatening environment through generation of support from other stakeholders.	1.51	Low Level
14. promoting school-community relationships that value and support academic learning.	1.51	Low Level
15. creating and sustaining a school environment where every learner is known, accepted and valued.	1.52	Low Level
Overall Mean	1.56	Low Level

The table outlines the difficulties encountered in maintaining and improving the learning environment under SBM. The overall mean rating is 1.56, indicating a "Low Level" of difficulty. The item with the lowest mean is "providing support for learner participation," with a mean of 1.48, interpreted as a "Very Low Level" of difficulty. This suggests that encouraging learner participation is relatively straightforward for school heads, possibly due to effective engagement strategies and supportive school culture.

The item with the highest mean is "ensuring efficient management of physical and IT-enabled learning structures," with a mean of 1.64. This indicates a relatively higher level of difficulty in managing and maintaining physical and technological infrastructures. Efficient management of these resources is critical for providing a conducive learning environment, and challenges in this area could hinder the effective delivery of education and integration of technology in learning.

A related study by Warschauer and Matuchniak (2016) underscores the importance of managing technological resources in schools. They found that schools with well-managed IT infrastructure and resources saw significant improvements in student engagement and learning outcomes.

Table 15

Difficulties Encountered by School Heads in the Implementation of School-Based Management in Accountability and Continuous Improvement

Item	Mean	Interpretation
1. identifying programs, projects, and activities and fund requirement as reflected in the school plan.	1.65	Low Level

2. introducing transparency and accountability mechanics as regards the implementation of school-based management.	1.63	Low Level
3. adhering to procurement processes required by law.	1.56	Low Level
4. disbursing funds based on monthly cash programs or school operating budget.	1.63	Low Level
5. meeting minimum required utilization of funds in accordance to accounting and auditing rules and regulations.	1.59	Low Level
6. managing strategies in place to mobilize resources	1.60	Low Level
7. adhering to the existing asset management policy to further strengthen the implementation of school-based management.	1.64	Low Level
8. complying all physical and financial reports governing the new SBM policy.	1.57	Low Level
9. defining roles and responsibilities of accountable person/s and collective body/ies through shared and participatory processes.	1.61	Low Level
10. developing performance accountability system that introduces appropriate action to address gaps relative to SBM implementation.	1.59	Low Level
11. enhancing management structures and mechanisms that are responsive to the emerging learning needs and demands of the community.	1.56	Low Level
12. providing feedback mechanisms and validation techniques and processes that are collaboratively developed and agreed upon.	1.56	Low Level
13. conducting participatory assessment of the school's SBM level of practice using the appropriate SBM tools.	1.63	Low Level
14. utilizing assessment results and lessons learned as bases for feedback, technical assistance, recognition and plan adjustment.	1.60	Low Level
15. clarifying responsibilities among stakeholders in adapting SBM practices which are responsive to the needs of the learners and the community.	1.60	Low Level
Overall Mean	1.60	Low Level

This table examines the difficulties in ensuring accountability and continuous improvement within SBM. The overall mean rating is 1.60, indicating a "Low Level" of difficulty. The item with the lowest mean is "adhering to procurement processes required by law," with a mean of 1.56. This suggests that following legal procurement processes is relatively manageable for school heads, likely due to clear guidelines and procedures in place.

The item with the highest mean is "identifying programs, projects, and activities and fund requirement as reflected in the school plan," with a mean of 1.65. This indicates a higher level of difficulty, potentially due to the complexity of aligning funding requirements with school plans and ensuring comprehensive program identification. This challenge could impact the effective allocation and utilization of resources, hindering the progress of school initiatives.

Supporting these findings, a study by Ehren et al. (2017) discusses the challenges of school accountability systems and the importance of aligning resources with strategic plans. They highlight that difficulties in resource alignment can lead to inefficiencies and reduced effectiveness in school operations, resonating with the challenges in this study.

Table 16
Difficulties Encountered by School Heads in the Implementation of School-Based Management in Management of Resources

Item	Mean	Interpretation
1. informing stakeholders about school governance and operations.	1.59	Low Level
2. achieving 100 percent implementation of the programs, projects and activities of the school.	1.65	Low Level
3. informing stakeholders about the implementation of programs, projects and activities.	1.63	Low Level
4. establishing a feedbacking and monitoring mechanism in place for school operations.	1.68	Low Level
5. establishing a system on networking and feedbacking with stakeholders in the implementation of programs, projects and activities.	1.65	Low Level
6. collaborating with community in preparing calendar of activities to	1.57	Low Level

encourage learners' participation.		
7. establishing harmonious relationship between internal and external stakeholders to maximize partnership as means of continuous improvement.	1.55	Low Level
8. undertaking regular inventory of resources as basis for resource allocation and mobilization.	1.66	Low Level
9. engaging stakeholders and supporting implementation of community education plans through regular dialogue for planning and resource programming.	1.61	Low Level
10. managing resources with transparency, effectiveness and efficiency.	1.68	Low Level
11. developing and implementing regular monitoring, evaluation, and reporting processes of resource management to give the entire school community a voice in key decisions.	1.63	Low Level
12. developing a system that strengthens and sustains partnerships for improving resource management.	1.61	Low Level
13. providing access to learning resource portals such as internet and equipment needed in the implementation of school-based management	1.68	Low Level
14. bringing stakeholders together regularly for planning and resource allocation.	1.64	Low Level
15. conducting routine resource inventories for resource distribution and mobilization.	1.63	Low Level
Overall Mean	1.63	Low Level

This table highlights the difficulties school heads face in managing resources under SBM. The overall mean rating is 1.63, indicating a "Low Level" of difficulty. The item with the lowest mean is "providing support for learner participation," with a mean of 1.55. This suggests that promoting learner participation is relatively less challenging, reflecting effective strategies to engage students in school activities.

The item with the highest mean is "managing resources with transparency, effectiveness, and efficiency," with a mean of 1.68. This area poses more significant challenges, likely due to the complexities of ensuring transparency and efficiency in resource management. Effective resource management is crucial for the smooth operation of schools and the implementation of SBM, and difficulties here can impact the overall effectiveness of school management.

A related study by Kaufman et al. (2016) emphasizes the importance of transparent and efficient resource management in schools. They argue that challenges in this area can lead to misallocation of resources and reduced trust among stakeholders, supporting the findings in this table that highlight the need for improved resource management practices.

Conclusions:

Based on the analyzed and interpreted data presented in this study, School Heads generally demonstrate a very high level of competence and compliance in the areas of school leadership, curriculum instruction, learning environment, accountability and continuous improvement and management of resources but this could not be an assurance to consistently be at par as to the schools' SBM level of practice since data proved that respondents got high level in categories with mean groups; thus, technical assistance should always be provided for a purpose.

School Heads in the area of learning environment have a high level of competence and compliance as regards SBM implementation thereby promoting school-community relationships that value and support academic learning. However, based on the result, there is somehow a great need to be mindful of the efficient management of physical and IT-enabled learning structures as this had been given the lowest mean thus, provision of the standard tools be at hand to ensure the implementation of policies and procedures for a safe, secure and equitable learning environment.

The School Heads as perceived by the teacher-respondents had a difficulty in the item in terms of providing support for learner participation though interpreted as low degree but this had been the lowest mean as compared to the items presented- one manifestation that school heads have to prioritize the implementation of programs that centers on the learners' holistic development thus, no learner would be left behind.

Recommendations

To enhance the effectiveness of school-based management and ensure sustainable improvements in the learning environment, the following recommendations are proposed: 1) Conduct Capacity Building: Provide training for teachers on creating localized and contextualized learning materials (LMs) to foster a unified approach to the effective and efficient utilization of assessment results; 2) Develop an Action Plan: Create a plan focusing on accountability in decision-making necessary to achieve objectives. This should involve seeking assistance from internal and external stakeholders and other potential partners to sustain a learning environment that promotes positive school transformation; 3) Promote Transparency: Uphold the true value of transparency by adhering to standards set for the implementation of school-based management. Conduct focus group discussions with internal and external stakeholders to address the completion of physical and financial reports in line with the new SBM policy; and 4) Allocate Learning and Development Funds: Incorporate Learning and Development funds into the school operating budget to ensure the completion of various programs and projects highlighted in key priority areas.

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