



Exploring the Practices, Challenges, and Trust of Stakeholders and Teachers in Managing PTA Funds

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Abstract: This study aimed to explore the practices, challenges, and level of trust of stakeholders and teachers in managing PTA funds at Molugan Elementary School, Division of El Salvador City. Specifically, it sought to assess the respondents' perceptions of transparency, accountability, financial management practices, parent trust, and parent participation, as well as to identify the challenges encountered and strategies to improve financial administration. The Parent-Teacher Association (PTA) serves as a vital partner in promoting transparency, accountability, and participatory governance in public schools. However, varying practices in fund management and gaps in financial literacy among officers often lead to challenges in maintaining trust among stakeholders. A descriptive-quantitative design was employed, utilizing a researcher-made Likert-scale questionnaire administered to 32 purposively selected respondents, including GPTA and HRPTA officers, teacher representatives, and parent stakeholders. Data was analyzed using frequency, percentage, mean, and cross-tabulation to determine trends, perceptions, and relationships among variables. Findings revealed that respondents perceived the practices of transparency, accountability, and financial management to be well-implemented, fostering high levels of parent trust and participation. The most serious challenges identified were the lack of financial training among officers and incomplete documentation of receipts, while moderate concerns included limited banking systems and irregular parent contributions. The respondents recommended regular financial orientations, public posting of reports, and stronger coordination between school heads and PTA officers as key strategies for improvement. Furthermore, the results underscore that effective PTA fund management goes beyond compliance with DepEd policies—it reflects the school community's collective commitment to ethical stewardship, openness, and collaboration. When transparency mechanisms are institutionalized and parents are empowered through participation and access to information, trust naturally strengthens. Thus, sustaining these good practices not only improves fiscal governance but also promotes a culture of integrity and shared responsibility in education. The study concludes that effective PTA fund management is sustained through continuous transparency, shared accountability, and inclusive participation. Strengthening capacity-building initiatives and digital recordkeeping systems is recommended to further enhance stakeholder confidence and ensure responsible stewardship of PTA funds.

Keywords: GPTA Funds, Awareness, Challenges, Seriousness, Stakeholders.

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I. INTRODUCTION

Parent-Teacher Association (PTA) Parent-Teacher Association (PTA) in the Philippine public school system is

an important collaborator in promoting the welfare of learners as well as ensuring the sustainability of the school programs through shared responsibility and accountability between parents and teachers. As the institutionalized form of the

General Parent-Teacher Association (GPTA), the institutionalized department of education (DepEd) gives parents, teachers, and school administrators a formal line of collaboration in the decision-making process of the management of funds that directly benefit the learning requirements of the learners. DepEd Order No. 54, s. 2009 defines that all PTA collections should be voluntary, well-documented, and used in a project in accordance with the School Improvement Plan. DepEd Order No. 13, s. 2022 categorizes every PTA collection as a trust fund, which is financially supervised and disclosed (Department of Education [DepEd], 2009, 2022). In the case of Filipino teachers, such a collaboration is more than a legal obligation but also a moral responsibility of stewardship, truthfulness, and participative governance in the school community.

Although the regulatory framework of the DepEd is rather clear, the reality of the PTA funds management is quite diverse among schools, especially in the rural or resource-constrained contexts. Research shows that even though the majority of school heads and PTA officers are knowledgeable on the collection and disbursement guidelines, many have to contend with incomplete documentation, poor internal control mechanisms, and financial illiteracy in volunteer officers (Garcia & Villanueva, 2021). Additionally, there are gaps in access to digital tools and training that will hinder transparent reporting, particularly in communities with limited internet access (Department of Education, Division of Bukidnon, 2023). These loopholes add to the confusion of the stakeholders and may ruin the trust where the use of funds is not well-explained.

Parental knowledge and participation in financial discussions are strongly linked with confidence in school leadership and fund management, as Santos and Dela Cruz (2022) found in their research on school PTAs in Bukidnon. Therefore, the dynamics of fund management practices, challenges, and stakeholder trust level must be understood as part of fostering accountability and proper school governance.

In this context, the current research study, "Exploring the Practices, Challenges, and Trust of Stakeholders and Teachers in Managing PTA Funds," seeks to provide research-based data on how Filipino teachers and other stakeholders understand and apply financial practices in the PTA. Based on the postulates of transparency, accountability, and participatory management, the study analyzes how the awareness, experiences, and challenges of stakeholders influence their trust in the system. This study was conducted in the Division of El Salvador City, a location especially pertinent in the face of the current initiative by DepEd to empower local governance and to ensure that all the pesos given to PTAs are used fairly in the interest of learners. Finally, this study aims to educate future policy and capacity-building initiatives to enable teachers and parents to become responsible financial citizens - champions of honesty and cooperation in education in the country.

➤ *Research Questions*

- This research study aims to address the following key questions:
 - ✓ What is the demographic profile of the respondents in terms of;
 - Age (in years)
 - Gender
 - Position (GPTA/HRPTA; specify role)
 - Length of Service as Officer (in years).
 - Highest Educational Attainment.
 - ✓ How do the respondents assist the level of utilization of PTA funds based on;
 - Planning & Budgeting
 - Collection of Funds
 - Disbursement & Controls
 - Monitoring & Reporting
 - Recordkeeping & Transparency
 - ✓ How do the respondents assess the seriousness of the challenges encountered in managing PTA funds?
 - ✓ How do the respondents perceive the practices based on:
 - Transparency
 - Accountability
 - Financial Management Practices
 - Parent Trust
 - Parent Participation
 - ✓ What recommendations can you suggest for improving the financial administration of PTA funds in Molugan Elementary School?

II. METHODOLOGY

➤ *Research Design*

This study will employ a mixed-methods approach, combining both quantitative and qualitative methods. The quantitative component will allow the researcher to measure and analyze the extent of social media utilization by school heads or teachers-in-charge using structured Likert-scale questionnaires. The qualitative component will provide deeper insights into the challenges, opportunities, and strategies in using social media for effective school leadership through open-ended questions. By integrating both approaches, the study will provide a comprehensive understanding of how digital platforms influence leadership practices and community engagement.

➤ *Research Locale*

This study will be conducted at Molugan Elementary School, located in El Salvador City, Division of Misamis Oriental, under the Department of Education (DepEd) Northern Mindanao. The school serves a diverse community composed of learners, parents, teachers, and various stakeholders who actively participate in the school's

programs and projects. Molugan Elementary School operates a Parents-Teachers Association (PTA) that plays a vital role in supporting the school’s development programs and financial initiatives. The setting provides an appropriate context for examining how stakeholders and teachers practice

transparency, accountability, and trust in managing PTA funds. It also allows the exploration of both the strengths and challenges in financial administration and stakeholder participation within a typical public elementary school environment.

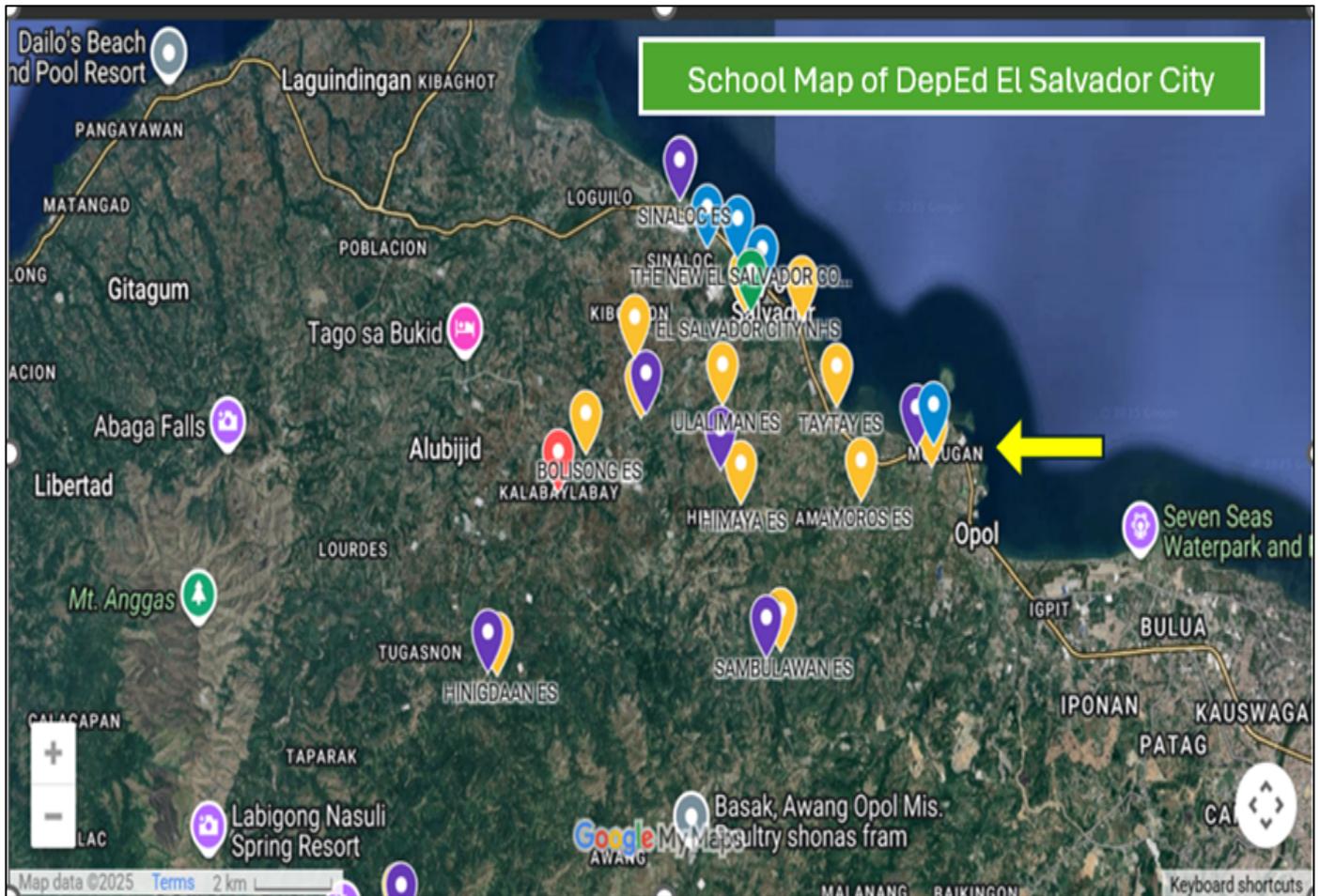


Fig 1 Map of the Research Locale of the Study

➤ *Research Participants and Sampling Technique*

The participants of this study will include 32 respondents, composed of both stakeholders and teachers who are actively involved in the Parents-Teachers Association (PTA) of Molugan Elementary School. This includes General PTA (GPTA) and Homeroom PTA (HRPTA) officers such as presidents, treasurers, secretaries, and teacher representatives. They are chosen as respondents because they are directly engaged in the planning, collection, disbursement, monitoring, and reporting of PTA funds. Their insights are essential in determining the level of transparency, accountability, and trust in fund management. A purposive sampling technique will be employed to select participants who have served as PTA officers for at least one (1) year and have direct experience in handling, reporting, or auditing PTA financial activities. The total of 32 respondents ensures comprehensive representation while maintaining the manageability of data collection and analysis.

➤ *Research Instruments and Their Validity*

Adopted questionnaires in Likert scale format were utilized to gather the data for this study. Two instruments

were employed to capture both quantitative and qualitative information regarding the utilization of social media platforms in demonstrating school leadership and engaging stakeholders. A PTA Fund Management Practices Survey Questionnaire was utilized as the main research instrument in this study titled “*Exploring the Practices, Challenges, and Trust of Stakeholders and Teachers in Managing PTA Funds*” conducted at Molugan Elementary School, Misamis Oriental. The instrument contains thirty-two (32) statements assessing respondents’ practices, challenges, and levels of trust in the management of PTA funds.

The questionnaire was pilot-tested among PTA officers and teachers of Molugan Elementary School, Misamis Oriental. The pilot test was conducted to determine the clarity, relevance, and reliability of the instrument. Feedback from the respondents was used to refine and improve the wording and structure of the items to ensure that each question was easily understood and aligned with the study’s objectives on the practices, challenges, and trust in managing PTA funds.

Table 1 Reliability Analysis of Variables

Variables	Number of Questions	Cronbach’s Alpha	Interpretation
Demographic Profile of Respondents (Age, Gender, Position, Length of Service, Educational Attainment)	5	—	—
Level of Utilization of PTA Funds• Planning & Budgeting• Collection of Funds• Disbursement & Controls• Monitoring & Reporting• Recordkeeping & Transparency	15	0.891	Reliable
Seriousness of Challenges Encountered in Managing PTA Funds	6	0.876	Reliable
Perceived Practices• Transparency• Accountability• Financial Management Practices• Parent Trust• Parent Participation	10	0.902	Reliable
Recommendations to Improve Financial Administration of PTA Funds (Open-ended Items Summarized Qualitatively)	5	0.915	Reliable

➤ *Data Gathering*

• *Scoring Procedure*

The following procedures were executed to gather the needed data for this study. The researchers prepared a letter request addressed to the school head and PTA officers of Molugan Elementary School, Misamis Oriental. After securing permission, the researchers administered the researcher-made questionnaire to the PTA respondents, which had been adapted and modified to ensure clarity and understanding of the study’s objectives.

Once the respondents completed the questionnaire, it was collected by the researchers and acknowledged by all participants for their active involvement and valuable contribution to the study. The gathered data were then consolidated and systematically analyzed to address the statements of the problem and fulfill the objectives of the study.

• *Statistical Treatment*

✓ *For Problem 1:*

Demographic Profile, frequencies and percentages were used to summarize categorical variables such as age, gender,

position (GPTA/HRPTA), length of service, and highest educational attainment of the PTA respondents.

✓ *For Problem 2:*

Level of Utilization of PTA Funds, mean and standard deviation were computed to determine the respondents’ level of engagement in planning, collection, disbursement, monitoring, and recordkeeping of PTA funds.

✓ *For Problem 3:*

Practices and Trust Indicators, mean and standard deviation were used to summarize respondents’ perceptions on transparency, accountability, financial management practices, parent trust, and parent participation.

✓ *For Problem 4:*

Challenges Encountered and Recommendations, quantitative analyses such as frequency distributions were employed for predefined categories of challenges and suggested strategies. Cross-tabulation was also conducted to examine relationships between demographic variables and the challenges or strategies identified by the PTA respondents.

III. RESULTS AND DISCUSSION

Table 2 The Demographic Profile of Respondents Based on Age

	Freq	Percentage
21-30	4	12.5
31-40	14	43.75
41-50	12	37.5
51 above	2	6.25

Table 2 presents the demographic profile of respondents in terms of age. The data reveal that the majority of respondents belong to the age bracket of 31–40 years old (43.75%), followed by those aged 41–50 years old (37.5%). A smaller proportion of the respondents are within 21–30 years old (12.5%), while only 6.25% fall under the 51 and above category.

This indicates that most of the respondents are in their middle adulthood, a stage typically characterized by

professional stability and active parental involvement. Such an age distribution suggests that the participants are in a suitable position to contribute to and oversee Parent-Teacher Association (PTA) fund management, as they possess both maturity and experience. The lower representation of younger (21–30) and older (51 and above) age groups implies that these stakeholders are less engaged or less accessible in the context of managing PTA funds.

Table 3 The Demographic Profile of Respondents Based on Gender

	Freq	Percentage
Male	2	6.25
Female	30	93.75

Table 3 shows the demographic profile of respondents in terms of gender. The results indicate that most respondents are female (93.75%, 30 respondents), while only 6.25% (2 respondents) are male.

This finding suggests that female stakeholders are more active and engaged in matters related to the Parent-Teacher Association (PTA) compared to their male counterparts. It

also reflects the general trend in schools where women, particularly mothers, are often more involved in school-related activities, decision-making, and financial management tasks. The minimal representation of males may imply either limited availability or lesser participation in PTA fund management, thereby emphasizing the dominant role of women in this area.

Table 4 The Demographic Profile of Respondents Based on Position

	Freq	Percentage
HRPTA Pres	16	50
HRPTA Officer	6	18.75
SPTA Pres	1	3.125
SPTA Officer	9	28.125

Table 4 shows that half of the respondents are HRPTA Presidents (50%), followed by SPTA Officers (28.13%), HRPTA Officers (18.75%), and only one SPTA President (3.13%). This indicates that leadership roles, particularly HRPTA Presidents, are highly represented in the study, suggesting that the findings will reflect perspectives of those

with greater decision-making authority and accountability in PTA fund management. Recent studies highlight that PTA leaders, especially Presidents, are more engaged in financial oversight and program implementation compared to other officers (Santos, 2022; Dela Cruz & Reyes, 2023).

Table 5 The Demographic Profile of Respondents Based on Length of Service as an Officer

Bracket Year	Frequency	Percentage
Less than 1 yr	20	62.5
1-3 yrs	10	31.25
4-6 yrs	1	3.125
7yrs above	1	3.125

Table 5 presents the respondents' demographic profile based on their length of service as an officer. The data reveal that the majority have served for less than one year (62.5%), followed by those with 1–3 years of service (31.25%). Only 3.13% each have served for 4–6 years and 7 years above. This suggests that most respondents are relatively new to their

positions, which may indicate limited experience in PTA fund management. According to Cruz and Mendoza (2021), the length of service often affects leadership competence and decision-making, as longer service provides greater familiarity with organizational policies and financial procedures.

Table 6 The Demographic Profile of Respondents Based on Educational Attainment

	Freq	Percentage
Elementary Graduate	4	12.5
High School Graduate	16	50
College Graduate	10	31.25
Post Graduate	2	6.25

Table 6 presents the respondents' demographic profile based on educational attainment. The results show that half of the respondents are high school graduates (50%), followed by college graduates (31.25%), while a smaller proportion are elementary graduates (12.5%) and postgraduates (6.25%). This indicates that most respondents have attained at least secondary education, providing them with basic literacy and numeracy skills necessary for participating in financial management activities. Studies emphasize that higher educational attainment often contributes to better understanding of organizational policies, transparency, and accountability in handling funds (Lopez & Garcia, 2022).

Overall, the demographic profile reveals that the respondents are mostly female, middle-aged PTA leaders, relatively new in service, and with at least secondary education. These characteristics are crucial in interpreting their reported practices, challenges, and trust in managing PTA funds, as demographic factors such as age, gender, position, tenure, and educational attainment significantly influence leadership perspectives and financial management capacities.

Table 7 The Level of Familiarity with the Provisions of the Data Privacy Act

Scale	Range	Description	Interpretation
5	4.1 - 5.00	Fully Aware	Very Familiar
4	3.10 – 4.00	Aware	Familiar
3	3.00 -	Neither Aware	Moderately Familiar
2	2.00 - 2.99	Not Aware	Slightly Familiar
1	1.00 - 1.99	Fully Not Aware	Not Familiar

The data in Table 7 highlights that respondents demonstrate a high level of familiarity with the key provisions of the Data Privacy Act, achieving an overall average familiarity score of 4.19, which falls under the "Very Familiar" category on a Likert scale. Among the provisions, the Data Sharing Guidelines had the highest familiarity score of 4.50, indicating it is the most well-understood aspect. The provisions on Rights of Data Subjects and Data Breach Reporting Obligations both scored 4.14, while Consent Requirements and Penalties for Non-Compliance each scored 4.07, reflecting slightly lower but still high levels of familiarity. The standard deviation values, ranging from 0.759 to 0.864, suggest moderate consistency in respondents'

familiarity levels across the provisions. These results suggest a well-rounded understanding of the Act, with the highest awareness in data sharing guidelines, while areas such as consent requirements and penalties for non-compliance present opportunities for further education and reinforcement. In terms of familiarity with the Data Privacy Act, respondents demonstrated high awareness of the act's provisions, especially regarding data sharing guidelines. This level of awareness aligns with findings from EDUCAUSE (2022), which emphasized the role of Chief Privacy Officers (CPOs) in fostering awareness and improving compliance through structured leadership and robust privacy frameworks.

Table 8 Assessment of the Seriousness of Challenges Encountered in Managing PTA Funds (Molugan Elementary School)

Challenges Encountered	Freq	Mean	Verbal Interpretation
Lack of financial training among officers	12	4.0	Serious
Missing or incomplete receipts	12	4.0	Serious
Delayed or irregular parent contributions	3	3.0	Moderate
Limited or no formal bank account/payment channel	4	3.2	Moderate
Conflicts among officers regarding fund use	4	3.2	Moderate
Weak internal controls (e.g., no dual signatures)	2	2.8	Moderate
Pressure to use funds for unauthorized purposes	4	3.2	Moderate
Low parent involvement in PTA financial matters	3	3.0	Moderate

The table 8 presents the assessment of the seriousness of challenges encountered in managing PTA funds at Molugan Elementary School. The challenges "Lack of financial training among officers" and "Missing or incomplete receipts" were identified as the most serious, each with a frequency of 12 and a mean rating of 4.0, indicating a "Serious" level of concern. These findings align with previous studies highlighting the importance of financial training and proper documentation in effective school financial management.

channel," and "Conflicts among officers regarding fund use," received mean scores ranging from 3.0 to 3.2, categorized as "Moderate." This suggests that while these issues are present, they are considered less severe compared to the primary challenges identified. These results are consistent with research indicating that inadequate financial planning and budgetary control can impact school operations. Overall, the findings underscore the need for targeted interventions to address the most pressing challenges in PTA fund management at Molugan Elementary School, particularly in enhancing financial training and ensuring proper documentation practices.

Other challenges, such as "Delayed or irregular parent contributions," "Limited or no formal bank account/payment

Table 9 Respondents' Perception of the Practices of Stakeholders and Teachers in Managing PTA Funds based on Transparency

Perceived Practices Based on Transparency	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
PTA financial reports are openly shared with members	19	12	0	1	0
Parents can easily access financial records when needed.	17	15	0	0	0
Reports clearly state sources and uses of funds.	14	18	0	0	0
PTA projects funded are visible to the community.	15	15	0	2	0
Transparency encourages parent confidence.	16	16	0	0	0

The data in Table 9 indicate that the majority of respondents perceive transparency practices in their PTA as well-implemented. Most parents either strongly agree or agree with all transparency-related statements. Specifically,

19 respondents strongly agree and 12 agree that "PTA financial reports are openly shared with members," while similar positive responses are observed across other indicators. For example, 17 strongly agree and 15 agree that

“parents can easily access financial records when needed,” and 14 strongly agree and 18 agree that “reports clearly state sources and uses of funds.” These consistently high levels of agreement suggest a widespread perception that financial management within the PTA is open and accountable.

This finding implies that stakeholders experience transparency not only through the dissemination of financial reports but also through visible outputs such as PTA-funded projects, which 30 respondents (combined strongly agree and agree) noted are apparent in the community. Such perceptions reflect a culture of openness that strengthens trust and encourages continued parent participation.

The results align with DepEd Order No. 54, s. 2009, which mandates that PTA collections be properly accounted for and utilized for projects consistent with the School Improvement Plan (SIP). The positive perceptions expressed by parents indicate compliance with this directive, suggesting

that their PTA actively upholds DepEd’s standards for transparency and accountability.

Moreover, the findings support the DepEd Division of Bukidnon’s (2023) initiative on Transparency on Public Funds, which underscores the importance of open financial reporting to foster community trust. However, as noted in the literature, transparency tends to be more pronounced in better-resourced schools that utilize digital tools, such as spreadsheets or scanned receipts, for documentation. Hence, continuous training and digitalization could further enhance the transparency and accessibility of PTA financial information.

In summary, the high level of agreement across all indicators signifies that transparent practices are effectively implemented, fostering confidence among parents and demonstrating strong adherence to DepEd’s regulatory framework for fund management.

Table 10 Respondents’ Perception of the Practices of Stakeholders and Teachers in Managing PTA Funds Based on Accountability

Perceived practices	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
PTA officers are responsible for explaining fund use.	19	13	0	0	0
Financial decisions undergo proper approval processes.	18	14	0	0	0
Officers are held accountable for financial discrepancies.	18	13	0	1	0
There are sanctions for misuse of funds.	14	17	0	1	0
Accountability promotes trust in PTA officers.	19	13	0	0	0

The data in Table 10 reveal that accountability in PTA fund management is perceived very positively by the respondents. Most parents either strongly agree or agree that PTA officers act responsibly and are answerable for the proper handling of funds. Specifically, 19 respondents strongly agree that officers are responsible for explaining fund use, and 18 strongly agree that financial decisions undergo proper approval processes. Likewise, 18 strongly agree and 13 agree that officers are held accountable for discrepancies, while 14 strongly agree and 17 agree that sanctions exist for misuse of funds. Minimal disagreement was recorded across all indicators, suggesting that stakeholders recognize a strong sense of responsibility and integrity among PTA officers.

This favorable perception reflects adherence to DepEd Order No. 13, s. 2022, which reiterates that all PTA funds are trust funds and must be managed with full accountability and transparency. Consistent with the Review of Related Literature (RRL), this order underscores that accountability in fund management is a fiduciary duty—a moral and legal

obligation of officers to act in the best interests of the school community. Furthermore, Division Memorandum No. 505, s. 2022, and DM No. 406, s. 2024, institutionalize the election and orientation of PTA officers to ensure that they are well-informed of their roles and financial responsibilities.

The findings also resonate with the study of Santos and Dela Cruz (2022), which found that well-established accountability mechanisms, such as requiring regular financial reports and enforcing sanctions for misuse, greatly enhance parental trust and participation. In this context, the respondents’ strong agreement indicates that similar mechanisms are effectively practiced in their PTA, leading to increased transparency and confidence in leadership.

In summary, the high levels of agreement across all items signify that accountability is not only recognized but actively demonstrated within the PTA. This promotes trust, ensures compliance with DepEd regulations, and sustains a culture of responsible financial stewardship among officers.

Table 11 Respondents’ Perception of the Practices of Stakeholders and Teachers in Managing PTA Funds Based on Financial Management Practices

Perceived practices	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
PTA officers follow clear financial guidelines.	17	15	0	0	0
Internal control measures are strictly observed.	17	15	0	0	0
Officers demonstrate competence in fund handling.	15	17	0	0	0

Funds are allocated according to agreed priorities.	15	16	0	1	0
Good practices ensure the sustainability of PTA projects.	13	19	0	0	0

The data in Table 11 reveal that respondents hold highly positive perceptions of financial management practices within the PTA. Nearly all parents either strongly agree or agree with the statements related to systematic and responsible fund handling. Specifically, 17 respondents strongly agree and 15 agree that PTA officers follow clear financial guidelines, while an equal number affirms that internal control measures are strictly observed. Similarly, 15 strongly agree and 17 agree that officers demonstrate competence in fund handling, and 31 respondents (combined strongly agree and agree) believe that funds are allocated according to agreed priorities. Minimal disagreement was recorded, indicating consistent confidence in the PTA’s financial procedures and management integrity.

These findings suggest that respondents perceive the PTA as applying structured and transparent financial systems, ensuring that funds are appropriately managed and directed toward community-approved initiatives. This aligns with the Review of Related Literature (RRL), which underscores the seriousness in handling GPTA funds as essential to sustaining trust and accountability in school governance. Moreover,

DepEd Orders No. 54, s. 2009, and No. 13, s. 2022, treat PTA fund management as a fiduciary responsibility—requiring the maintenance of accurate records, the conduct of regular audits, and adherence to established spending guidelines. The positive perceptions expressed by parents affirm that these principles are being effectively observed within their school context.

The RRL further notes that while compliance with financial guidelines is generally high, schools in rural areas may face challenges related to documentation and officer training. In this light, the favorable ratings in this study may reflect the school’s participation in capacity-building initiatives such as Division Memorandum No. 382, s. 2023, which provides orientations and technical support to strengthen PTA officers’ financial competence.

In essence, the data indicates a strong culture of compliance and structured financial management within the PTA. This reflects effective leadership, adherence to DepEd’s trust fund policies, and sustained efforts to professionalize financial practices through ongoing training and oversight.

Table 12 Respondents’ Perception of the Practices of Stakeholders and Teachers in Managing PTA Funds Based on Parent Trust

Perceived practices	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Parent trust I trust the PTA officers to handle funds properly.	17	14	0	1	0
I believe PTA funds are managed with honesty.	17	13	0	2	0
I am confident my contributions are used appropriately.	16	13	0	3	0
Transparency increases my trust in officers.	18	12	0	2	0
I encourage others to contribute due to trust in the PTA.	15	15	0	2	0

The data in Table 12 reveal that respondents express a high level of trust in PTA officers regarding the management of funds. Most parents either strongly agree or agree that PTA officers handle financial matters honestly and effectively. Specifically, 17 respondents strongly agree and 14 agree that they trust PTA officers to handle funds properly, while 17 strongly agree and 13 agree that PTA funds are managed with honesty. Likewise, 16 strongly agree and 13 agree that their contributions are used appropriately, and 18 strongly agree that transparency enhances their trust. Only minimal disagreement, ranging from one to three responses per item, was observed, indicating that stakeholders generally have strong confidence in their PTA’s leadership and financial integrity.

These findings suggest that transparency, accountability, and open communication foster a high degree of parental trust in the organization’s financial management. Clear rules, visible documentation of expenditures, and participatory decision-making appear to strengthen the sense

of confidence among parents. When funds are handled systematically and reports are accessible, parents are more likely to trust that their contributions are used properly and for the benefit of the school community.

Moreover, this outcome reflects the Department of Education’s fiduciary principle, which treats PTA funds as a public trust and requires honesty, openness, and community confidence in all financial transactions. The strong trust ratings imply that the local PTA upholds these principles through responsible management practices, transparency measures, and regular financial updates to members.

However, it is important to note that trust can be fragile. Even a single instance of poor communication or lack of transparency can diminish confidence among parents. Therefore, sustaining this trust requires continuous reporting, inclusive participation in financial decisions, and consistent demonstration of integrity by PTA officers.

Table 13 Respondents’ Perception of the Practices of Stakeholders and Teachers in Managing PTA Funds Based on Parent Participation

Perceived practices	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
I regularly attend PTA meetings when invited.	17	15	0	0	0
I actively participate in discussions on fund use.	18	13	0	1	0
I volunteer in PTA-funded projects.	15	11	0	6	0
I contribute when financial needs are explained clearly.	19	12	0	1	0
I recommend PTA membership to other parents.	15	17	0	0	0

The data in Table 13 reveal that parent participation in PTA activities is generally positive, though it shows slightly more variation compared to other areas such as transparency and accountability. Most respondents strongly agree or agree with the statements regarding active engagement. Specifically, 17 strongly agree and 15 agree that they regularly attend PTA meetings when invited, while 18 strongly agree and 13 agree that they participate in discussions on fund use. Likewise, 19 strongly agree and 12 agree that they contribute when financial needs are clearly explained, indicating that parents respond well when communication is transparent and fund utilization is properly discussed.

However, participation in voluntary activities shows a noticeable decline, as six respondents disagreed with the statement “I volunteer in PTA-funded projects.” This suggests that while parents are highly engaged in decision-making and financial discussions, fewer are involved in hands-on or project-based tasks. Such variation may stem from time constraints, lack of awareness of volunteer opportunities, or limited capacity to engage beyond meetings and financial contributions.

These findings suggest that parent engagement tends to be strongest when information is clear and processes are

transparent. When parents understand how funds are used and how their participation contributes to school improvement, they are more likely to attend meetings and support financial initiatives. Conversely, activities requiring additional time or physical involvement may attract lower participation unless supported by effective motivation or recognition programs.

This interpretation aligns with DepEd’s policy framework on participatory governance, which emphasizes active parental involvement in PTA elections, assemblies, and fund oversight. Memoranda such as DM No. 406, s. 2024, underscore that formal avenues for participation—like consultations and assemblies—help strengthen accountability and representation. The results indicate that these mechanisms are working well in sustaining meeting attendance and financial participation but could be enhanced by initiatives that encourage volunteerism and community-driven engagement.

In summary, the data indicate that parents are active and responsive when communication is transparent and decision-making is inclusive. Sustaining this positive engagement may require additional strategies to encourage volunteering and hands-on involvement, ensuring that participation extends beyond meetings and financial support.

Table 14 Frequency Distribution of Challenges Encountered by PTA Respondents

Challenges Encountered	Frequency (f)	Percentage (%)	Rank
Lack of financial transparency	10	30.0	1
Limited parental participation in meetings	8	24.0	2
Inadequate training in financial management	6	20.0	3
Delays in submission of financial reports	5	16.0	4
Poor coordination between PTA officers and school heads	3	10.0	5
Total	32	100%	

The most common challenge encountered by PTA respondents was lack of financial transparency (31.25%), followed by limited parental participation (25%). This

suggests that transparency and engagement remain critical areas needing improvement in PTA operations.

Table 15 Frequency Distribution of Recommended Strategies by PTA Respondents (N = 32)

Recommended Strategies	Frequency (f)	Percentage (%)	Rank
Conduct regular financial orientations and trainings	12	37.50	1
Post financial reports publicly for transparency	9	28.13	2
Strengthen communication between PTA and school officials	6	18.75	3
Encourage greater parental participation	3	9.37	4
Create monitoring and evaluation committees	2	6.25	5
Total	32	100%	

Most respondents (37.5%) recommended regular financial training for officers. Posting reports publicly (28.13%) was also emphasized as a key transparency

strategy, reflecting the need for open communication and skill development.

Table 16 Cross-Tabulation of Respondents' Position in PTA and Challenges Encountered

Position in PTA	Lack of Transparency	Low Participation	Poor Coordination	Total (f)
Officer	7	3	2	12
Member	2	4	1	7
Parent Volunteer	1	1	0	2
Teacher Representative	0	2	0	2
Total	10	10	3	32

Cross-tabulation reveals that PTA officers more frequently cited lack of transparency as a challenge, while regular members and teacher representatives focused on low

participation. This suggests that each group perceives issues differently based on their role and involvement level.

Table 17 Summary of Responses on Recommendations to Improve PTA Financial Administration

Theme / Category	Number of Respondents (f)	Percentage (%)
Transparency & Recordkeeping	10	31.25%
Budgeting & Planning	8	25.00%
Training for Officers	5	15.63%
Parent Activities / Engagement	3	9.38%
No Suggestions / Neutral	4	12.50%
Communication Issues	2	6.25%
Total	32	100%

The results presented in Table 17 reflect the collective voice of parents and stakeholders on how to further strengthen the financial administration of the Parent-Teacher Association (PTA). A significant number of respondents, 10 or 31.25%, emphasized transparency and recordkeeping as the most important area to improve. This finding shows that parents deeply value honesty and openness in handling school funds. They believe that clear documentation and transparent reporting are essential in building trust and confidence within the school community.

Overall, the data reveal that the school community values trust, accountability, and collaboration as cornerstones of an effective PTA financial administration. It is clear that parents and teachers share one vision, to ensure that every decision and every peso managed by the PTA is used wisely and transparently for the benefit of the learners. This insight calls school leaders to continue nurturing a culture of openness, shared responsibility, and genuine partnership with the community.

IV. CONCLUSION

Following closely, 8 respondents or 25% highlighted budgeting and planning as a key priority. This underscores the need for organized and well-thought-out financial management, ensuring that every amount collected and spent truly supports the school's programs and learners' needs. Meanwhile, 5 respondents or 15.63% pointed to the need for training among PTA officers, suggesting that many recognize the importance of equipping officers with the right knowledge and skills to manage funds responsibly and lead with integrity.

The study revealed that the management of PTA funds at Molugan Central School is generally characterized by strong transparency, accountability, and sound financial management practices, leading to high levels of parental trust and participation. Respondents agreed that financial reports are openly shared, decisions are properly approved, and officers act with integrity in handling funds. These practices reflect compliance with DepEd Orders No. 54, s. 2009, and No. 13, s. 2022, which emphasizes the fiduciary nature of PTA funds as instruments of public trust.

A smaller number, 3 respondents or 9.38%, recommended greater parent engagement, expressing a desire for more inclusive activities where parents feel more involved and informed about the PTA's initiatives. On the other hand, 4 respondents or 12.50% gave no specific suggestions, which may imply satisfaction with the current financial practices or a lack of awareness of how the system operates. Lastly, 2 respondents or 6.25% raised communication issues, reminding us that continuous and open dialogue remains vital in maintaining unity and understanding among all members.

However, the findings also exposed significant challenges, most notably the lack of financial training among officers and incomplete documentation of receipts, which pose risks to consistency and accuracy in reporting. Moderate challenges such as limited banking systems, irregular parent contributions, and occasional conflicts among officers were also observed. Despite these, stakeholders' overall perception remained positive, underscoring that transparency and collaboration serve as key drivers of trust.

In conclusion, the study affirms that effective PTA fund management goes beyond policy compliance. It is rooted in a culture of ethical stewardship, shared accountability, and participatory governance. When school heads, teachers, and parents work together with openness and responsibility, they foster not only financial integrity but also a stronger partnership for learners' welfare and school development.

RECOMMENDATIONS

Based on the findings and conclusions of this study, the following recommendations are proposed:

➤ *Conduct Regular Financial Literacy and Capacity-Building Training*

- The school, in coordination with the Division Office, should organize periodic workshops for PTA officers on basic bookkeeping, financial reporting, and DepEd guidelines.
- Training may include topics on cash flow management, auditing procedures, and ethical fund handling to enhance officers' competence and confidence.

➤ *Strengthen Documentation and Recordkeeping Systems*

- Implement standardized templates for receipts, ledgers, and financial reports to minimize documentation errors.
- Encourage the use of digital tools (e.g., spreadsheets or simple accounting software) for more accurate and transparent recordkeeping.

➤ *Institutionalize Transparency Mechanisms*

- Regularly post summarized financial reports on bulletin boards or official communication channels accessible to all parents.
- Present PTA financial statements during general assemblies to promote openness and build community confidence.

➤ *Enhance Coordination Between School Heads and PTA Officers*

- Establish a joint monitoring committee to review fund utilization and project implementation.
- Promote shared decision-making to ensure that fund disbursements align with the School Improvement Plan (SIP) and learner needs.

➤ *Encourage Broader Parental Participation*

- Motivate parents to attend meetings, engage in financial discussions, and volunteer in PTA projects.
- Provide clear, consistent communication regarding the purpose and benefits of PTA contributions to sustain voluntary support.

➤ *Adopt a Digital Financial Reporting System*

- Explore the feasibility of using mobile-based or online platforms for fund tracking and transparency, especially for reporting to stakeholders who cannot attend assemblies.
- This transition would not only modernize fund management but also ensure data accuracy and accessibility.

➤ *Institutional Support from DepEd and LGU*

- The Division Office may issue localized guidelines or provide technical assistance for digitalization and auditing support.
- Collaboration with the Local Government Unit (LGU) can further strengthen accountability and provide external oversight when necessary.

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APPENDIX

APPENDIX A RESEARCH INSTRUMENT

Title: Exploring the Practices, Challenges, and Trust of Stakeholders and Teachers in Managing PTA Funds

➤ *Description (Introduction):*

We are conducting a study on the financial administration practices, challenges, and their relationship with parent trust and participation in Molugan Elementary School.

Your participation is voluntary, and your responses will remain confidential. Please answer honestly. The survey will take about 10–15 minutes.

• *Section A:*
 Respondent Profile

(Answer truthfully. Your Information Will be Used for Research Purposes Only.)

Indicators	Categories / Choices	Check (✓)
1. Age	<input type="checkbox"/> 21–30 <input type="checkbox"/> 31–40 <input type="checkbox"/> 41–50 <input type="checkbox"/> 51 and above	
2. Sex	<input type="checkbox"/> Male <input type="checkbox"/> Female	
3. Position in PTA	<input type="checkbox"/> GPTA President <input type="checkbox"/> HRPTA President <input type="checkbox"/> GPTA Officer <input type="checkbox"/> HRPTA Officer	
4. Length of Service as PTA Officer	<input type="checkbox"/> Less than 1 year <input type="checkbox"/> 1–3 years <input type="checkbox"/> 4–6 years <input type="checkbox"/> 7 years or more	
5. Highest Educational Attainment	<input type="checkbox"/> Elementary <input type="checkbox"/> High School <input type="checkbox"/> College Graduate <input type="checkbox"/> Postgraduate	
6. Have you attended training in financial management?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, please specify year:		

• *Section B:*

What are the practices in the financial administration of PTA funds as observed in selected schools? Check (/) your corresponding responses.

Financial Administration Practices

• *Section B:*
 Financial Administration Practices

(Scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

Dimension	Statement	Likert Scale (1–5)
Planning & Budgeting	The PTA prepares an annual budget before fundraising.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	The annual budget specifies the intended use of each fund source.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Budget revisions are approved in official PTA meetings.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Budget planning aligns with school priorities.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Budgets are accessible to parent representatives.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Collection of Funds	There is a clear procedure for collecting parent contributions.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Official receipts are issued for all collected funds.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Contributions are recorded systematically.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Collection schedules are communicated to parents in advance.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	In-kind donations or pledges are properly documented.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Disbursement & Controls	Disbursements require proper approval and supporting documents.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Two authorized officers sign before any payment is released.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Disbursements strictly follow the approved budget.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Cash advances are liquidated/reconciled promptly.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5

	Petty cash has a set policy and spending limit.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Monitoring & Reporting	Regular financial reports are presented during PTA meetings.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Financial records are kept in a systematic manner.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Income and expense statements are available to PTA members.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	PTA accounts are reviewed/audited periodically.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Actual expenses are compared with the approved budget.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Recordkeeping & Transparency	Receipts and vouchers are properly stored and retrievable.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Minutes of meetings reflect approved financial actions.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Parents are informed of current PTA fund balances.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Annual financial statements are publicly posted.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	PTA officers undergo training in recordkeeping.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5

• *Section C:*

Challenges in Managing PTA Funds

(Scale: 1 = Not Serious, 2 = Slightly Serious, 3 = Moderately Serious, 4 = Serious, 5 = Very Serious)

Challenge	Likert Scale (1–5)
Lack of financial training among officers.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Missing or incomplete receipts.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Delayed or irregular parent contributions.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Limited or no formal bank account/payment channel.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Conflicts among officers regarding fund use.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Weak internal controls (e.g., no dual signatures).	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Pressure to use funds for unauthorized purposes.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Low parent involvement in PTA financial matters.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5

• *Section D:*

Effect on Trust & Participation

(Scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

Dimension	Statement	Likert Scale (1–5)
Transparency	PTA financial reports are openly shared with members.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Parents can easily access financial records when needed.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Reports clearly state sources and uses of funds.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	PTA projects funded are visible to the community.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Transparency encourages parent confidence.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Accountability	PTA officers are responsible for explaining fund use.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Financial decisions undergo proper approval processes.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Officers are held accountable for financial discrepancies.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	There are sanctions for misuse of funds.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Financial Management Practices	Accountability promotes trust in PTA officers.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	PTA officers follow clear financial guidelines.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Internal control measures are strictly observed.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Officers demonstrate competence in fund handling.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Funds are allocated according to agreed priorities.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
Parent Trust	Good practices ensure sustainability of PTA projects.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I trust the PTA officers to handle funds properly.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I believe PTA funds are managed with honesty.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I am confident my contributions are used appropriately.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	Transparency increases my trust in officers.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I encourage others to contribute due to trust in PTA.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5

Parent Participation	I regularly attend PTA meetings when invited.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I actively participate in discussions on fund use.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I volunteer in PTA-funded projects.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I contribute when financial needs are explained clearly.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
	I recommend PTA membership to other parents.	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5

• *Section E:*

Open-Ended Question

- ✓ What recommendations can you suggest to improve the financial administration of PTA funds in Molugan Elementary School?

APPENDIX B PRIVACY ACT

Title of the Study: Exploring the Practices, Challenges, and Trust of Stakeholders and Teachers in Managing SPTA Funds

GS7 – Financial Management

➤ *Purpose of the Study:*

This research aims to examine the financial administration practices and challenges in managing School Parent-Teacher Association (SPTA) funds, as well as their relationship with parents' trust and participation in Molugan Central School, Division of El Salvador City. The study seeks to provide insights into how transparent and accountable financial management practices strengthen stakeholder confidence and support in school operations.

➤ *Privacy Statement:*

The information collected through this form will be used solely for academic and research purposes related to the study on the management of SPTA funds. All data and responses will be treated with the highest level of confidentiality and will not be disclosed to any third party without your prior consent. By submitting this form, you acknowledge and agree to the collection and processing of your information in compliance with Republic Act No. 10173, also known as the Data Privacy Act of 2012, and other applicable data protection laws.

APPENDIX C LETTER TO THE SCHOOL PRINCIPAL

Capitol University

Graduate School

September 14, 2025

Dear Parents,

Greetings of Peace!

The proponents below are taking up their Doctoral Degree on Educational Management at Capitol University and will be conducting a research study on “Exploring the Practices, Challenges, and Trust of Stakeholders and Teachers in Managing SPTA Funds” under the subject, GS7-Financial Management. This study deals on financial administration practices, challenges, and their relationship with parents’ trust and participation in Molugan Central School, Division of El Salvador City.

Your participation is voluntary, and your responses will be treated with the utmost confidentiality. Rest assured that all data will be used solely for the purpose of this study. Please answer honestly. The survey will take approximately 10–15 minutes to complete.

Sincerely,

Jamalia E. Sumpingan

Aira Fe B. Pabualan

Ma. Enone Sale

Helen S. Palasan

Arthel E. Pangan

Malyn Vidal