

Transparency Practices in Selected Local Government Units: Basis for Developing a Good Governance Model

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ABSTRACT

Good governance and transparency are recognized globally as the twin pillars of democratic administration, serving as mechanisms through which trust, accountability, and public confidence are cultivated between governments and their citizens. Good governance is crucial because it enables local government entities to provide efficient, honest, and equitable services to the public. In the Philippines, it is the duty of local governments to oversee public finances, offer essential services, and include the people in decision-making. This obligation makes transparency a crucial component in guaranteeing the implementation of good governance, particularly at the barangay level where the people are most directly impacted by government activities.

This study will employ a quantitative research approach, specifically utilizing a descriptive-correlational design and tests on differences, to systematically evaluate the current state of governance practices in Pasig City and assess the effectiveness of its initiatives from a stakeholder perspective. According to Bermundo et al. (2019), quantitative research combined with a correlational approach is effective in determining the existence, strength, and direction of relationships among variables without implying causation. The study will involve 150 participants from two groups of respondents, including 50 barangay officials and personnel and 100 residents of Barangay Rosario. The inclusion criteria are designed to capture a comprehensive perspective on governance and transparency, requiring participants to be either actively serving as elected officials, employed as city personnel, or residents who interact with and are affected by LGU policies and services.

The study found that the assessment of transparency in Barangay Rosario, Pasig City, across budget documents, procurement records, statements of income, and expenditure reporting showed that barangay officials rated all indicators as Highly Agree (WM 3.30–3.58), while residents generally rated them as Agree (WM 2.67–3.29), with overall means of 3.23 for budget documents, 3.36 for procurement records, 3.31 for statements of income, and 3.20 for expenditure reporting, indicating functional transparency mechanisms but a perceptual gap in accessibility and clarity of information. Similarly, the assessment of good governance across participation, accountability, responsiveness, efficiency, and equity revealed that officials consistently rated all indicators as Highly Effective (WM 3.42–3.74), while residents generally

rated them as Effective (WM 2.51–3.03), with total means of 3.16 for participation, 3.12 for accountability, 3.29 for responsiveness, 3.20 for efficiency, and 3.13 for equity, showing that governance mechanisms were functional but residents experienced moderate effectiveness. The test of significant difference in transparency implementation showed that computed t-values for budget documents (10.20), procurement records (4.37), statements of income (8.78), and expenditure reporting (6.27) all exceeded tabular t-values at 0.05 significance, indicating a significant perceptual gap between officials and residents, with officials rating transparency higher (WM 3.46–3.52) than residents (WM 2.88–3.27). Likewise, the test of significant difference in governance effectiveness produced computed t-values for participation (15.27), accountability (15.96), responsiveness (17.19), efficiency (16.05), and equity (21.87) that exceeded tabular values, reflecting a significant perceptual gap where officials consistently rated governance effectiveness higher than residents. The test of significant relationship showed a strong positive correlation (Pearson $r = 0.85$, $t = 4.56$, $p < 0.01$) between transparency and governance effectiveness, indicating that higher levels of transparency were associated with greater perceived effectiveness. Finally, the assessment of challenges revealed that officials rated them as moderate (WM 3.06–3.26) while residents rated them mostly as highly encountered (WM 3.19–3.48), with main issues including limited access to information, technological limitations, weak accountability mechanisms, low public participation, and budget constraints, highlighting areas where governance practices did not fully meet community expectations. The study revealed that Barangay Rosario, Pasig City, had functional transparency and governance mechanisms, with officials consistently rating practices as highly implemented and effective, while residents generally perceived them as moderately implemented and effective. Significant differences existed between officials' and residents' perceptions, highlighting a perceptual gap in both transparency and governance outcomes. A strong positive relationship was found between transparency and governance effectiveness, indicating that accessible information and clear reporting contribute to better governance. Challenges such as limited access to information, technological constraints, weak accountability, low public participation, and budget limitations were more strongly felt by residents, suggesting areas for improvement to ensure that governance practices fully meet community needs.

Keywords: Transparency, Accountability, Participation, Responsiveness, Efficiency, Equity, Public Administration, Local Government Units, Good Governance, Model.

CHAPTER I

This chapter presents the foundation of this study by providing the background of the study, related literature and studies, the statement of the research problem, theoretical and conceptual framework, the significance of the study, and the scope and delimitation. It also defines key terms to ensure clarity and understanding of the concepts used throughout the research. This chapter sets the context for examining the role of transparency, accountability, and citizen participation in enhancing the performance and governance of local government units.

INTRODUCTION

Good governance and transparency are recognized globally as the twin pillars of democratic administration, serving as mechanisms through which trust, accountability, and public confidence are cultivated between governments and their citizens.

Good governance is crucial because it enables local government entities to provide efficient, honest, and

equitable services to the public. In the Philippines, it is the duty of local governments to oversee public finances, offer essential services, and include the people in decision-making. This obligation makes transparency a crucial component in guaranteeing the implementation of good governance, particularly at the barangay level where the people are most directly impacted by government activities.

The public may easily understand government actions, choices, and expenditures when there is transparency. When municipal officials communicate effectively, the public may observe how projects are organized, financed, and carried out. In addition to strengthening accountability and preventing corruption, transparency fosters community and governmental confidence.

Numerous policies that encourage openness and sound governance in local government entities lend credence to this study. These include Executive Order No. 2, s.; Republic Act No. 7160 (Local Government Code of 1991), which emphasizes participation and accountability in local governance; and Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), which encourages honesty and openness. 2016 (Freedom of Information), which guarantees that the general public can obtain information from the government.

Good governance is an important idea for effective public administration and lasting development. It focuses on being accountable, involving people, following the law, being responsive, fair, and clear in managing public matters. Among these ideas, transparency is very important because it builds public trust, stops corruption, and improves the credibility of institutions. Transparency means that government decisions, policies, and money matters are clear, available, and easy for citizens to understand. This helps them keep an eye on public officials and take part in governance. In a democratic system, transparency encourages openness in decision-making and lets people get timely and correct information. It makes public officials responsible for their actions and ensures that resources are used wisely. When citizens are well-informed, they can participate in community activities, give feedback, and ask for better public services. This openness leads to stronger community involvement and teamwork between the government and the public.

Even though it is crucial, attaining transparency continues to be a struggle in numerous organizations due to administrative obstacles, restricted access to information, ineffective policy enforcement, and reluctance to share information. Enhancing transparency strategies, such as open data initiatives, inclusive governance frameworks, and straightforward reporting processes, is vital in tackling these issues. By institutionalizing transparent practices, institutions can foster ethical leadership, minimize chances for corruption, and enhance service delivery results.

This study explores the role of transparency as a cornerstone of good governance. It aims to examine how transparent practices contribute to accountability, public trust, and organizational effectiveness. Ultimately, the study seeks to highlight the significance of transparency in fostering a governance system that is responsive, participatory, and aligned with the needs of the people.

Background of the Study

Barangays are the smallest units of government and play a very important role in local governance. They are responsible for implementing programs related to health, peace and order, infrastructure, and social services. Because barangay officials deal directly with residents, transparency in barangay governance greatly affects how people view the performance and credibility of their local leaders.

Historical accounts from the Pasig City Hall Library (2023) indicate that Barangay Rosario, located in the eastern portion of Pasig City, is among the most densely populated communities in Metro Manila. The

barangay was named after its patron saint, Nuestra Señora del Rosario. Originally a small agricultural settlement, its early residents relied on farming and fishing for livelihood. Over time, Rosario evolved into a busy residential and commercial area. A major factor in its development was the establishment of the Rosario Bridge, which improved connectivity with neighboring areas. Despite rapid urbanization, a strong sense of community persists, supported by local events and programs designed to promote social cohesion and community welfare.

According to Jano (2020), Pasig City has gained media attention as a landlocked urban center in Metro Manila due to its rapid economic expansion, environmental initiatives, and high population density. The city's economy was projected to grow by approximately 4.8% in 2023 while maintaining resilient development. The local administration actively promotes climate-related initiatives aimed at improving residents' quality of life. Within this dynamic urban setting, Barangay Rosario stands as one of the city's largest communities, with a population of about 73,979 residents. The barangay provides shared recreational facilities such as basketball and tennis courts that foster community engagement. However, the area also faces disaster risks, as evidenced by a fire incident in January 2025 that displaced around 70 families and damaged 28 houses.

Demographic data from PhilAtlas indicate that the largest age group in Barangay Rosario falls between 25 and 29 years old, while the smallest group consists of individuals aged 80 and above. Individuals aged 14 and below comprise about 25.98% of the population, those aged 15 to 64 represent approximately 70.18% and form the economically active workforce, and senior citizens aged 65 and above account for about 3.83%. These figures translate to an age dependency ratio of approximately 42 dependents for every 100 working-age individuals. The median age of 27 suggests a relatively young population. Over the past three decades, Rosario's population grew from 57,354 in 1990 to 73,979 in 2020, reflecting an annual growth rate of approximately 3.82%.

Despite its growth and development, Barangay Rosario faces several urban challenges. According to the Pasig City Government (2025), traffic congestion and mobility issues arise from major highways and commercial activity, resulting in commuter delays and productivity losses. Rapid urbanization and population influx place pressure on infrastructure and contribute to housing density and informal settlements. The barangay is also vulnerable to flooding due to its proximity to the Marikina River, highlighting the need for effective drainage and waste management systems. Continuous infrastructure upgrades are necessary to sustain roads, utilities, schools, health services, and recreational facilities. Disaster risks, including urban fires and other hazards, remain a concern, while social equity issues persist as low-income households and informal workers continue to face urban poverty and limited access to essential services.

Barangay Rosario follows the rules set by the Philippine Local Government Code. It is led by the Punong Barangay, the Sangguniang Barangay, and the Sangguniang Kabataan (SK). These groups work with committees that focus on safety, health, the environment, and social services to help the community effectively. The barangay provides important services like clearance and residency certificates, indigency certifications, permits, and help with civil registry. It also runs community programs such as daycare, youth development, health services, vaccination campaigns, and disaster readiness efforts. Safety is managed through barangay tanod patrols, community safety programs, and working with the Pasig City Police. To ensure transparency and accountability, budgets and spending are publicly shared, and barangay assemblies are held for discussions. There is also a citizen's charter that explains services and ways to file

complaints. Additionally, the Pasig City Government has introduced reforms and digital systems to make services better and more transparent at the barangay level.

By focusing on Barangay Rosario, this study aims to examine how transparency is practiced at the barangay level and how it contributes to good governance. The perceptions of residents serve as an important source of information in evaluating whether transparency measures are effective and responsive to community needs. The results of this study may help barangay officials improve transparency practices, strengthen public trust, and encourage greater citizen participation. In the long run, promoting transparency in Barangay Rosario may lead to better service delivery, improved governance, and a more accountable and responsive local government.

Rationale:

The development of the “Good Governance Through Transparency (GGTT) Model” is grounded in the findings of this study, which revealed perceptual gaps between barangay officials and residents regarding transparency and the effectiveness of governance in Barangay Rosario, Pasig City. While officials generally perceived governance mechanisms as highly effective, residents often rated the same practices as moderately effective, highlighting challenges in access to information, citizen participation, accountability, and equitable service delivery. These discrepancies underscore the need for a structured framework that not only guides administrative processes but also ensures that governance initiatives are experienced positively by the community. By positioning transparency at the core, the model emphasizes its critical role as a catalyst that strengthens participatory mechanisms, accountability systems, and equitable service delivery, ultimately bridging the perception gap between implementers and beneficiaries of governance.

Furthermore, the model provides a practical, cyclical approach that integrates inputs, processes, outputs, and feedback to sustain continuous improvement in governance practices. Inputs such as policies, resources, and systems feed into transparency mechanisms, which drive effective participation, equitable service delivery, and robust accountability. The outputs, including citizen awareness, engagement, trust, and satisfaction, reflect the tangible benefits of transparent governance, while the feedback loop ensures lessons learned and stakeholder experiences inform ongoing improvements. This framework serves as both a conceptual guide and a practical tool for local government units, enabling them to institutionalize transparency, enhance citizen-centered governance, and achieve measurable improvements in the effectiveness, efficiency, and equity of public service delivery.



The spin-wheel diagram illustrates the “Good Governance Through Transparency (GGTT) Model,” with Transparency Mechanisms at the core, signifying its central role in promoting effective governance. Inputs such as Policies, Resources, and Systems feed into the model, providing the foundation for governance processes. Surrounding the center are four interlinked segments: Participation & Accountability, Service Delivery & Equity, Outputs, and the Feedback Loop. The participation and accountability segment emphasizes citizen engagement, monitoring, and oversight to ensure decision-making is inclusive and responsible. The service delivery and equity segment highlights fair distribution of resources, efficient operations, and responsiveness to diverse community needs. The outputs segment represents tangible results, including resident awareness, community engagement, and public trust and satisfaction. Finally, the feedback loop closes the cycle by promoting continuous improvement, ensuring that lessons learned from governance practices inform future policies, resource allocation, and system enhancements. This cyclical flow reflects a dynamic and iterative approach, ensuring that transparency directly translates into effective, equitable, and sustainable governance outcomes.

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Review of Related Literature

This section presents a review of relevant local and international studies and literature on transparency and good governance. It highlights key concepts, best practices, and theoretical frameworks that inform how transparency mechanisms and participatory governance can enhance accountability, responsiveness, and service delivery. The insights drawn from these studies will serve as a foundation for developing a model aimed at improving transparency and strengthening good governance.

Transparency and Good Governance

Transparency and good governance are key to promoting accountability, integrity, and public trust in local government operations. Transparency ensures that policies, budgets, and programs are openly shared, enabling citizens to monitor and evaluate government performance. Good governance involves ethical leadership, participatory decision-making, and efficient resource management. At the barangay and LGU levels, studies show that transparency enhances citizen engagement, reduces corruption, and improves service delivery (Gabriel & Castillo, 2020; Geroso et al., 2025). Moreover, transparency and good governance are interconnected—transparent practices such as open budgets, public consultations, and feedback mechanisms strengthen institutional credibility and empower communities to hold officials accountable (Sitchon, Ramos, & Alicuman, 2024; Corpin & Dura, 2025).

Local government units and barangays have adopted various transparency initiatives to strengthen good governance and citizen trust. Examples include the publication of participatory budgets and financial reports on official websites and social media platforms, which allow residents to see how public funds are allocated and spent. Some barangays also implemented barangay assemblies and open fora where constituents can directly engage officials, ask questions, and provide feedback on local programs and projects. Digital tools such as social media pages and mobile apps have been used by LGUs to broadcast council sessions, announce procurement details, and publish ordinances and resolutions in real time. In selected municipalities, citizen feedback mechanisms—such as suggestion boxes, online surveys, and complaint hotlines—have been institutionalized to allow residents to report issues and monitor service delivery. These initiatives demonstrate how transparency is operationalized at the grassroots level to improve responsiveness, promote accountability, and enhance public participation in governance.

According to Sitchon, M. G., Ramos, V., & Alicuman, W. 2024, this study aimed to investigate the implementation of transparency and accountability among barangay officials. The study found a majority of female respondents, indicating a positive trend towards gender diversity in leadership roles. Furthermore, respondents in the 36-40 age group were most prevalent, suggesting active engagement from individuals with valuable experience. Marriage was common among respondents, reflecting the importance of familial support in leadership roles. High school graduates comprised the majority, highlighting the significance of practical knowledge in governance. Regarding tenure, a substantial number of respondents had served for 13-20 years, indicating deep community knowledge among experienced officials. In terms of transparency and accountability, the research uncovered commendable practices. Barangay officials demonstrated efficiency in budget management, public service delivery, local legislation, elections, infrastructure development, community engagement, conflict resolution, and resource management. The weighted means for each domain ranged from 3.73 to 4.10, indicating highly implemented practices across various governance aspects. These findings underscore the success of barangay officials in upholding high standards of transparency and accountability, serving as a model for effective local governance. The research suggests the importance of investing in professional development for officials, promoting gender and age diversity, and enhancing community engagement to sustain these positive practices. Ultimately, the implications extend beyond Barangay Sta. Rita and San Nicolas, highlighting the potential for positive change in local governance structures to improve community well-being.

A study of Buenaflor, E. K. B. 2024 investigates the implementation of monitoring and evaluation (M&E) systems in Philippine Local Government Units (LGUs) through the lens of Good Governance Theory [1]. Recognizing the pivotal role of M&E in assessing the effectiveness and impact of LGU programs, projects, and policies [2], this research examines the alignment between M&E practices and the principles of good governance — participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness, efficiency, accountability, and strategic vision [1]. Despite the acknowledged importance of M&E, a significant proportion of LGUs in the Philippines prioritize M&E poorly [3], raising concerns about the factors influencing its implementation. This study delves into the extent to which good governance principles are reflected in LGU M&E practices, the challenges and barriers hindering effective implementation, and the influence of good governance alignment on the effectiveness of LGU initiatives. Ultimately, this research aims to derive policy recommendations that can bolster M&E capacity and foster a culture of evidence-based decision-making within Philippine LGUs [4]. By addressing the existing gaps in M&E implementation, this study seeks to enhance the overall effectiveness and impact of local governance in the Philippines.

Corpin, C. & Dura, A. 2025, this research was to look into the predictive value of Digos City's government's participatory use of social media and transparency and trust in Digos City LGU to citizen participation. The study employed a quantitative, descriptive, and correlational research design. Utilizing proportionate stratified sampling, 381 registered voters of Digos City who voted on the May 13, 2019 national and local elections were surveyed. Results revealed that Digos City's government's participatory use of social was high. Additionally, transparency and trust in Digos City LGU had a statistically significant positive correlation with citizen participation. The results in the analysis of the multiple regression determined that changes in the Digos City's government's participatory use of social media and transparency and trust can explain 57.3% of the variance in citizen participation. Hence, Digos City government needs to give stronger focus on elevating the transparency of government activities

particularly on organizational matter, fiscal expenditures, urban planning and land use management. This will strengthen trust and consequently increase citizen participation with the Digos City's government's social media platforms. The conclusions and recommendations fully support the Sustainable Development Goals pertaining to Goals 5, 16 and 17.

Geroso, P. J. S., Hernan, J. B., Jimenez, J. M. D., & Amaro, M. S. 2025, this study aimed to determine governance practices of selected barangays in Sagay City and test its hypothesis. The study was anchored in the Behavioral Theory of Leadership and Contingency Theory of Leadership. A descriptive-quantitative research design was applied, and a modified research instrument that underwent validation with a 0.79 content validity index and Cronbach alpha of 0.967 was used. Therefore, most participants are residents, followed by appointed personnel and elected officials. The results also showed that there is a high level and significant difference ($p < 0.05$) in the level of good governance practices in the selected barangays in Sagay City in terms of Transparency, Responsiveness, and accountability when they are grouped according to their category. Thus, the selected barangays in Sagay City perform good governance practices wherein the officials rule their constituents in a good political manner, execute fairness in decision-making for the progression of their people, and observe the current situation in their barangays for them to implement good governance. The researchers recommended that elected officials maintain their good governance practices in terms of transparency, responsiveness, and accountability and future research about good governance practices-related variables.

Gabriel, A. G. & Castillo, L. C. 2020, the organizational practices of government personnel are indispensable components of building public trust and confidence. The 56 department heads and 662 personnel from two cities and five municipalities in the Philippines showed that transparency practices in the domains of: a) decision making, b) procurement, and access to public information are from "almost always to always" equated to "high" observance of accountability practices. Applying Mann Whitney U test and Kruskal-Wallis test, proved that there was no significant difference in terms of observance of transparency practices in access to information and decision making. But significant difference is found in the transparency practices on procurement.

Transparency

Transparency is one of the main characteristics of Good Governance. Transparency is based on the principle of openness in providing information that is relevant to the public interest and can be accessed by those who need it. According to Government Accounting Standards regulated in Government Regulation Number 24 of 2005, transparency means presenting financial information openly and honestly to the public. This is based on the assumption that the public has the right to know in full and openly how the government is accountable for the management of the resources entrusted to it, as well as the government's compliance with the law. Another opinion states that transparency includes openness in the decision-making process and disclosure of relevant material information. Transparency is a principle that ensures that everyone has access or freedom to obtain information about the administration of government, including information about policies, the process of making and implementing them, and their results. Transparency means that policies are available for public scrutiny, and the information in question is information about every aspect of government policy that is accessible to the public. Transparency means real, comprehensive openness, and provides space for all levels of society to actively participate in the process of managing public resources. It is hoped that openness of information will result in healthy, tolerant political competition, and policies made based on public preferences (Ulya & Astuti, 2020).

In recent years, transparency has evolved from a theoretical concept into a tangible governance requirement, facilitated by digital transformation and civic engagement. Kraah and Mertens (2020) noted that local governments in the twenty-first century are increasingly adopting digital systems to institutionalize transparency, reflecting the public's growing expectation for accessible information and participatory decision-making. Similarly, Sofyani, Riyadh, and Fahlevi (2020) emphasized that information technology governance enhances accountability by reducing bureaucratic discretion and facilitating open access to government performance data. These developments align with the Organisation for Economic Co-operation and Development (OECD) principles of open governance, which call for citizen participation and data-driven public service delivery. Yet, despite global progress, disparities persist. The United Nations Development Programme (UNDP, 2022) reported that corruption, lack of public participation, and weak accountability frameworks continue to hinder the implementation of good governance principles in many countries.

From a regional standpoint, countries in Southeast Asia have demonstrated varying levels of governance maturity. In Vietnam, Binh and Giai (2022) revealed that while transparency laws exist, implementation gaps persist due to bureaucratic culture and limited civic empowerment. Likewise, in Indonesia, Marwan, Garduno, and Bonfigli (2022) emphasized the challenges of integrating digital governance with regulatory ethics, noting that emerging digital law issues require adaptive policy frameworks to maintain public trust. These findings suggest that transparency and governance reforms must not only focus on policy creation but also on institutional behavior and ethical leadership. The Association of Southeast Asian Nations (ASEAN) has also adopted frameworks promoting public sector transparency and anti-corruption measures, yet governance effectiveness remains uneven across member states, as observed by Abao and Jovita (2023), who identified domestic constraints in the Philippines' participation in regional integration. In the Philippine context, good governance and transparency are enshrined in the 1987 Constitution, particularly Article II, Section 27, which mandates the State to maintain honesty and integrity in the public service and take positive and effective measures against graft and corruption. Furthermore, the Local Government Code of 1991 (Republic Act No. 7160) institutionalized decentralization, granting local government units (LGUs) autonomy to implement policies that reflect good governance principles. However, as noted by Gabriel and Castillo (2020), the presence of policies alone does not guarantee transparency; their actual implementation and perception at the grassroots level define their effectiveness. The Seal of Good Local Governance (SGLG) established under Republic Act No. 11292 further emphasizes accountability, disaster preparedness, and financial transparency as criteria for evaluating LGUs. Yet, as the Department of the Interior and Local Government (DILG, 2023) reports, only 493 out of 1,715 LGUs qualified for the SGLG in the most recent evaluation—an indicator of persistent governance gaps despite formal frameworks.

The Philippine government has also enacted laws to institutionalize transparency in specific areas. The Freedom of Information (FOI) Executive Order No. 2, series of 2016, underlines the right of citizens to access information from government agencies. Complementing this, the Anti-Red Tape Act (Republic Act No. 9485) and the Ease of Doing Business Law (Republic Act No. 11032) were established to streamline public service processes and prevent bureaucratic corruption. Despite these measures, corruption perception in the Philippines remains a concern. The Transparency International (2023) Corruption Perception Index ranked the Philippines 115th out of 180 countries, reflecting a decline in public trust toward local institutions. According to the Commission on Audit (COA, 2023), recurring issues in

procurement, fund utilization, and project implementation continue to plague local governments, suggesting gaps between policy intent and administrative practice.

At the national level, several studies have documented the ongoing struggle to institutionalize good governance. Dela Cruz et al. (2021) observed that inconsistencies in transparency during the COVID-19 pandemic's vaccine rollout weakened public confidence, proving that governance effectiveness depends heavily on communication clarity and accountability. Similarly, Coracero et al. (2021) linked the failure of solid waste management initiatives to the absence of governance coherence and weak enforcement mechanisms. These findings reveal that while frameworks for transparency exist, institutional behavior, administrative culture, and leadership commitment remain decisive factors. Moreover, the Philippine Center for Investigative Journalism (PCIJ, 2022) noted that although digital transparency tools such as the Full Disclosure Policy Portal have been introduced, limited public awareness and usability constrain their potential to promote accountability.

At the local level, transparency and governance practices vary considerably across cities and municipalities. Pasig City, a highly urbanized local government in Metro Manila, has been recognized for its innovations in open governance and citizen engagement. The city has implemented digital platforms such as the Pasig Transparency Portal and Pasig Live, allowing residents to access budget reports, procurement data, and real-time public announcements. These initiatives align with Krah and Mertens' (2023) assertion that financial transparency fosters trust and willingness among citizens to comply with government programs. Pasig's leadership has also institutionalized participatory budgeting mechanisms, echoing the democratic governance model proposed by Krah and Mertens (2020), where citizen involvement in fiscal decision-making enhances accountability. Nonetheless, gaps persist in the consistency of information dissemination and the evaluation of policy outcomes. While digitalization has improved transparency, sustaining participatory governance and ensuring institutional integrity remain continuing challenges.

Transparency in local governance is not merely an administrative preference but a legal and moral duty. Republic Act No. 6713, or the Code of Conduct and Ethical Standards for Public Officials and Employees, mandates that all public officials act with utmost responsibility, integrity, and accountability. Moreover, Section 352 of the Local Government Code requires LGUs to publish annual financial statements in locally circulated newspapers. However, as noted by Luyun et al. (2021), decentralization without robust transparency mechanisms can lead to elite capture and uneven resource allocation. The issue lies not in the absence of governance frameworks but in the uneven institutionalization of transparency standards across local governments. Kawanishi et al. (2019) similarly observed that weak institutional coordination and reporting capacity undermine the Philippines' compliance with international transparency commitments in environmental governance. These findings collectively illustrate the structural and behavioral challenges that continue to hinder the realization of good governance in the local sphere.

From a performance perspective, the Asian Development Bank (ADB, 2022) reported that only 40 percent of local governments in the Philippines maintain active open-data platforms, while less than half conduct participatory budget consultations. The ADB emphasized that governance quality directly correlates with public satisfaction, efficiency, and resource management. At the same time, studies such as that of Bernal-Sundiang et al. (2023) highlight that governance must be inclusive and responsive, ensuring that health and social services reach marginalized populations. Similarly, Nay-ud (2022) found that financial governance mechanisms such as audit committees play a vital role in ensuring accountability and

institutional trust. Yet, despite these insights, the challenge remains: how can local governments ensure sustained transparency and accountability in an evolving digital and political landscape?

Globally, transparency has been linked to economic growth, reduced corruption, and improved service delivery. Hausteijn and Lorson (2023) emphasized that public perception of transparency depends not on data volume but on its clarity and accessibility. When governments provide financial statements that are understandable and relevant, citizens are more likely to perceive their actions as credible. Likewise, Mourão, Bronić, and Stanić (2023) found that budget transparency correlates with fiscal discipline, as openness discourages overspending and debt accumulation. These findings are consistent with Gabriel and Castillo's (2020) argument that measuring transparency from the ground up provides a more accurate assessment of governance effectiveness. Pasig City's commitment to fiscal openness through its online budget disclosure mirrors these global practices but still requires comprehensive evaluation to determine its long-term impact on trust and governance outcomes.

While governance frameworks and transparency initiatives exist in Pasig City, their institutionalization and consistency warrant empirical evaluation. Pormon et al. (2021) observed that in post-disaster rehabilitation efforts, lack of transparent communication led to public distrust, even when policies were well-designed. Similarly, Abun et al. (2020) found that transparency in organizational management enhances employee engagement and trust, implying that transparency benefits extend beyond citizens to internal governance culture. These findings indicate that while Pasig City demonstrates progressive governance practices, continuous evaluation is necessary to ensure that transparency is embedded in both administrative structures and organizational behavior.

Budget Documents

Local government budget documents, such as proposed budgets, execution reports, and financial disclosures, are fundamental to ensuring transparency and good governance in decentralized public administration. According to the OECD (2019), budget transparency involves the systematic disclosure of fiscal information in a clear and timely manner, enabling accountability, inclusiveness, and legitimacy in public spending decisions principles that are central to strengthening LGU governance worldwide. Budget transparency refers to the full disclosure of all relevant fiscal information in a timely and systematic manner. It is a multidimensional concept addressing the clarity, comprehensiveness, reliability, timeliness, accessibility and usability of public reporting on public finances, as well as citizen engagement in the budget process. Some of the most important benefits of budget transparency include enhanced accountability, legitimacy, integrity, inclusiveness and quality of budget decisions all of which could ultimately develop trust between governments and citizens. Beyond the disclosure of key budgetary information, budget transparency also encompasses public participation in the budget process (OECD, 2017, 2019).

As a general trend, budget transparency has improved in recent years across OECD countries, driven mainly by the availability of core budget reports. All OECD countries with available information now publish a draft budget and the approved budget (34 countries), with a majority of countries also making available the underlying datasets of these documents in a machine-readable format (e.g. open data), (respectively 24 and 27 countries). A similar trend is observed with the publication of citizens' guides to these key budget documents, which are short, easy-to-understand documents aimed at presenting budget decisions simply and clearly. While in 2012, citizens' guides to the budget were produced in 14 OECD countries (42%), they are now produced in 23 (68% of surveyed countries). The nine countries that have started producing citizens' guides to the budget since 2012 include the Czech Republic, Denmark, France, Hungary, Portugal, Slovenia, Spain, Turkey and the United

Kingdom. In 2018, citizens' guides were most often published for the approved budget (17 countries) and the executive budget proposal (11 countries) and were less likely to be published for the wider range of budget documents, although these documents and their underlying datasets remain widely available.

Parliaments are responsible for approving the executive budget proposal and ensuring that the budget reflects citizens' preferences while being aligned with fiscal constraints. For all countries with available information, the breadth of budget documents provided to parliament by OECD countries has increased since 2012, signaling countries' efforts to promote transparency and encourage improved budget oversight. In 2018, all surveyed OECD countries presented macroeconomic assumptions to the legislature, 97% presented budget priorities, and 82% presented a medium-term perspective on total revenue and expenditure. A further trend in relation to budget oversight is the growing role of OECD country parliaments at the *ex ante* phase of the budget process. The number of countries reporting that the government submits a pre-budget report to the legislature increased from 19 in 2012 to 22 in 2018. While in 2012 only 3 OECD countries reported that the legislature held a pre-budget debate, this figure increased to 15 in 2018. Of these, more than half send the results of the pre-budget debate as a report to the government, including Canada, France, Greece, Ireland, Italy and Sweden.

Dian Fathirah, Nirwana, and Haliah (2024) conducted a comprehensive literature review on budget transparency and accountability in local governments and found that openness in budget documents significantly enhances public financial management, improves performance, and fosters trust among citizens and officials. However, challenges persist due to inconsistent regulations, limited human resource competency, and low public participation in budget oversight. This study aims to evaluate the effect of budget transparency and accountability on local government performance, especially in public financial management. This study uses a literature review method by analyzing articles published in the last five years related to the topic of transparency and accountability in the public sector. The results of the study indicate that transparency and accountability play an important role in improving the effectiveness of budget management and the performance of local government employees. Performance-based budgeting has been shown to increase the efficiency of public resource utilization. However, there are challenges in budget absorption, especially at the end of the budget period. Budget transparency and accountability are important issues in local governance. As public attention to the use of public funds increases, the government is expected to be able to present accurate, open, and accountable financial reports. In Indonesia, the implementation of Regional Autonomy and Fiscal Decentralization policies since the reform era has required local governments to be more independent in managing their finances. The public is increasingly demanding that local governments not only be transparent in financial reporting, but also accountable in every budget decision taken. This phenomenon drives the urgent need to evaluate how budget transparency and accountability contribute to local government performance, especially in terms of public financial management. In this context, transparency is considered a prerequisite in ensuring that government budgets are managed effectively, while accountability is needed to ensure that public funds are used in accordance with their intended purpose. However, many regions still face challenges in achieving optimal transparency and accountability. Inconsistent regulations, lack of human resource competency, and weak project management are often the main obstacles in this process. This is further exacerbated by the low level of public participation in regional financial supervision, which should be an important element in creating good governance. This study contributes to the enrichment of knowledge by presenting a literature review on the impact of budget transparency and accountability on local government performance. Unlike previous studies that only focused on one aspect of governance, this study brings together various perspectives and identifies challenges and opportunities for improvement in

public budget management. By using a literature review approach, this study not only highlights the relationship between transparency and accountability and local government performance but also explores how financial governance reform can improve the efficiency of public resource use. This study aims to explore the relationship between transparency, accountability, and financial management performance at the local government level. Specifically, this study will highlight the role of performance-based budgeting and how its implementation can strengthen transparency and accountability mechanisms. In addition, this study is expected to be able to identify challenges faced in the implementation of this policy and offer practical recommendations to improve financial management performance in local governments

Michel A. Salvador and colleagues (2025) examined the relationship between fiscal transparency and disbursement efficiency in a local government unit (LGU) in Cebu, Philippines, using publicly available 2024 fiscal data. Transparency is defined as the percentage of actual quarterly disbursement relative to the expected amount of 25% of the annual budget per quarter, while efficiency measures the proportion of funds utilized. Both variables are derived from disbursement percentages, contributing to the strong positive correlation and unusually high regression coefficients observed. Linear regression analyses across four quarters reveal a consistent, statistically significant positive relationship between transparency and efficiency. Unstandardized coefficients (B) rise from 0.25 in Quarter 1 to 0.57 in Quarter 4, with Quarter 4 showing the highest standardized beta ($\beta = 10.19$, $R^2 = 0.985$). These results indicate that transparency increasingly influences efficiency as fiscal pressures mount toward year-end. The findings affirm transparency as a critical governance tool that aligns planned and actual disbursements to improve budget execution. Practically, enhanced transparency fosters accountability, strengthens fiscal discipline, and supports evidence-based resource allocation, which are vital for effective LGU policy and responsive public service delivery. However, the close operational linkage between transparency and efficiency warrants cautious interpretation of coefficient magnitudes. The study recommends performance-informed budgeting, improved monitoring, and inter-agency coordination to balance transparency with execution flexibility, optimizing resource use and governance outcomes in decentralized fiscal systems.

In a related foreign study, Paulo Reis Mourão, Mihaela Bronić, and Branko Stanić (2023) explored the impact of budget transparency on local government debt and own revenues in Croatian municipalities. Their panel analysis showed that higher transparency correlates with lower debt levels and higher own revenue generation, suggesting that transparent budget reporting can curb fiscal risks and empower local authorities to pursue more sustainable financial strategies. When public sector expenditures are greater than public sector revenues, the result is a public sector deficit. The sum of all public sector deficits incurred in the current and previous periods financed by borrowing constitutes the amount of public debt. Since overly high levels of debt are not good for economic growth, the public is often rightly concerned about the levels and sustainability of public debt (Cuadrado Ballesteros and Bisogno 2022). Some established good governance practices can be perceived as effective options for monitoring and controlling excessive and/or opportunistic public debt levels (Akitoby et al. 2020). In this context, (online) fiscal transparency (FT) or budget transparency (BT) stands out in the literature as one of the basic pillars of modern good governance. In fact, it is generally argued that greater FT/BT leaves room for the studious observation of political actions and decisions, i.e., rising public scrutiny (Prijaković 2022). In particular, by publishing budgetary documents online, continuously creating channels, and encouraging participation, the executive can pave the way and greatly facilitate citizens' scrutiny, monitoring, and constructive participation in government decisions and budgetary processes (Wu and Wang 2012). FT/BT also makes policymakers more accountable and motivates them to implement more credible, efficient, and effective

public policies (de Renzio and Wehner 2017; Kopits and Craig 1998; Milesi-Ferretti 2004; Montes, Bastos, and de Oliveira 2019). Recently, authors such as Cuadrado-Ballesteros and Bisogno (2022) have presented evidence that government BT can also positively impact government financial sustainability. The evidence drawn from previous studies mostly supports the idea that FT/BT leads to lower public debt (Alt and Lassen 2003, 2006a, 2006b; Gerunov 2016; Montes, Bastos, and de Oliveira 2019). The research thus far has been mostly focused on the impacts of FT on the national or state debt level (Alt and Lassen 2006a; Arbatli and Escolano 2015; Jarmuzek 2006) and on the impacts of online BT on the national debt level (Arbatli and Escolano 2015; Cuadrado-Ballesteros and Bisogno 2022; Gerunov 2016; Montes, Bastos, and de Oliveira 2019; Sedmihradská and Haas 2013). To the best of our knowledge, there are no studies on the effects of online BT on debt at the local government (LG) level.

Hasriawati Idris (2025) examined the effect of implementing e-Budgeting systems on budget management transparency in local governments. This study highlighted that digital tools for budget documentation and reporting significantly enhance transparency and accountability, especially when supported by adequate technical infrastructure and skilled personnel. This study aims to determine the effect of e-Budgeting implementation on budget management transparency in local governments. This system is expected to create efficiency, accountability, and increase public information transparency. This study uses a quantitative approach and secondary data from various regions in Indonesia. The results show that e-Budgeting has a significant effect on budget transparency with the provision of adequate technical support and human resources.

Turning to participatory approaches, research has shown that participatory budgeting — where citizens engage in budget decision-making — enhances transparency and governance by making budget priorities and allocations explicit to the public. Scholars like Joshua C. Yang et al. (2023) found that digitally facilitated participatory budgeting increases perceived fairness and transparency in municipal budget processes. Participatory Budgeting (PB) has evolved into a key democratic instrument for resource allocation in cities. Enabled by digital platforms, cities now have the opportunity to let citizens directly propose and vote on urban projects, using different voting input and aggregation rules. However, the choices cities make in terms of the rules of their PB have often not been informed by academic studies on voter behaviour and preferences. Therefore, this work presents the results of behavioural experiments where participants were asked to vote in a fictional PB setting. We identified approaches to designing PB voting that minimize cognitive load and enhance the perceived fairness and legitimacy of the digital process from the citizens' perspective. In our study, participants preferred voting input formats that are more expressive (like rankings and distributing points) over simpler formats (like approval voting). Participants also indicated a desire for the budget to be fairly distributed across city districts and project categories. Participants found the Method of Equal Shares voting rule to be fairer than the conventional Greedy voting rule. These findings offer actionable insights for digital governance, contributing to the development of fairer and more transparent digital systems and collective decision-making processes for citizens.

While not exclusively about budget documents, Jonathan Davies, Miguel Arana-Catania, and Rob Procter (2022) explored how digital participatory budgeting processes are embedded in local governments. They concluded that technology-enabled transparency in decision processes becomes a mechanism for accountability and inclusion, bridging gaps between citizen expectations and actual fiscal outcomes. The challenging task of embedding innovative participatory processes and technologies within local government often falls upon local council officers. Using qualitative data collection and analysis, we

investigate the ongoing work of Scottish local councils seeking to run the process of participatory budgeting (PB) within their institution, the use of digital platforms to support this and the challenges faced. In doing so this paper draws on empirical material to support the growing discussion on the dynamics or forces behind embedding. Our analysis shows that formal agreement alone does not make the process a certainty. Local council officers must work as mediators in the transitional space between representative structures and new, innovative ways of working, unsettling the entrenched power dynamics. To do so they must be well trained and well resourced, including the ability to use digital platforms effectively as part of the process. This provides the necessary, accessible, transparent and deliberative space for participation. Still in the Indonesian context, Lestari et al. (2021) illustrated how civil society participation in budget oversight positively influences accountability and transparency, reinforcing that budget documents must be accessible, understandable, and subject to public scrutiny to be meaningful tools for good governance. Regional budget management constitutes a critical foundation for achieving good governance in the era of decentralization and regional autonomy. This article comprehensively examines the pivotal role of accountability and transparency as essential instruments in enhancing the quality of regional budget governance. Employing a qualitative research methodology through systematic literature review and policy analysis, this study investigates the conceptual framework, implementation mechanisms, and practical implications of accountability and transparency principles in regional financial management. The findings reveal that robust implementation of accountability mechanisms—including financial reporting systems, internal and external oversight, and performance measurement—coupled with comprehensive transparency practices through information disclosure, public participation, and digital technology utilization, significantly contribute to strengthening institutional legitimacy, enhancing budget allocation efficiency, and preventing corruption. The research identifies that accountability is operationalized through multiple layers including legal compliance, procedural adherence, program effectiveness, and policy justification, while transparency manifests through open access to budget documents, participatory planning processes, and technology-enabled information systems. However, the study also uncovers substantial implementation challenges encompassing limited human resource capacity in financial management, inadequate inter-agency coordination, varying levels of public financial literacy and participation, and disparities in technological infrastructure between urban and rural areas. These challenges necessitate a multi-dimensional approach to reform. The article proposes evidence-based policy recommendations including systematic capacity building programs for government apparatus, strengthening regulatory frameworks with effective enforcement mechanisms, community empowerment through financial literacy initiatives, strategic investment in integrated digital platforms, and fostering collaborative partnerships among government institutions, legislative bodies, oversight agencies, civil society organizations, and citizens.

A study by Elise Padovani (2025) highlighted budgeting and accountability mechanisms in local governments, showing how transparent financial documentation, combined with clear administrative procedures, supports governance by enabling residents and officials to monitor financial performance and policy outcomes. This article explores the evolving dynamics between budgeting and accountability within local governments, emphasizing the complex interplay of financial and non-financial accountability across different public administration paradigms - i.e, Traditional Public Administration, New Public Management, and New Public Governance. By critically examining how each paradigm shapes budgeting processes and accountability expectations, the paper highlights emerging tensions, particularly in contexts where these paradigms coexist. Financial accountability faces challenges from competing accounting

methodologies, diverse expectations of solvency, and blurred jurisdictional boundaries due to collaborative governance and externalization of services. Simultaneously, non-financial accountability calls for inclusive stakeholder engagement, participatory budgeting mechanisms, and comprehensive assessments of social and environmental outcomes. Digitalization further complicates this landscape by offering innovative accountability tools yet potentially exacerbating existing inequalities. The paper advocates for an integrated, holistic approach that reconciles efficiency-driven financial practices with broader, stakeholder-centric governance demands, ultimately enhancing accountability, transparency, and the sustainable impact of local governments.

From the Philippines, Ingrid P. Jamisola and colleagues (2025) examined budget transparency practices in selected barangays in the LGU of Anda. Their research reaffirmed that transparent budget documentation is critical for democratic accountability at grassroots levels, as communities can better assess how public funds are allocated and spent when budget documents are openly shared. Budget transparency is crucial for effective governance, particularly within Local Government Units (LGUs), where communities rely on them for essential services such as infrastructure development, healthcare provision, and educational initiatives. LGUs, being the primary conduits of public service delivery, must uphold democratic values and maintain a high standard of accountability in managing public funds. This study explores the perceptions of both citizens and LGU employees in Anda, Bohol, regarding existing budget transparency practices and identifies potential areas for improvement. A self-made survey questionnaire was distributed to 116 citizens across four barangays and 100 LGU employees. The research employed a descriptive-comparative research design. Most respondents were aged 26-36, with a higher number of female respondents (122) compared to males (94). Data were analyzed using Frequency Count and Percentage, Weighted Mean, and the T-test Formula. Findings revealed a significant difference in perceptions between the two groups. Citizens indicated an "agree" level of transparency, with a sub-composite mean of 2.90, ranging from 2.81 to 3.02. In contrast, LGU employees showed a "strongly agree" level, with means ranging from 3.37 to 3.61. These results suggest that while budget transparency practices in LGU Anda are generally perceived as effective, LGU employees have greater confidence in these practices compared to citizens, likely due to their closer involvement in budgetary processes. This highlights the need for the LGU to improve public communication and engagement to bridge this perception gap.

David HM Hasibuan and Khomsiyah (2020) investigated the effects of legislative oversight and budget transparency on local government performance in Indonesia. Even though legislative oversight alone did not drive performance, the study found that budget transparency positively influences local government performance, reinforcing that open budget documents play a governance-enhancing role. This study aims to examine the relationship between legislative oversight, budget transparency, and the quality of internal auditors on local government performance. To achieve the research objectives, we observed 264 local governments in the 2018 period. The scope limitation in 2018 was due to budget transparency data using a form on the local government website. This study uses descriptive statistics and multiple regression analysis to assist in data processing the findings in this study, among others. Legislative supervision and internal quality auditors do not affect the local government's performance, and local government financial reports' quality impact on local government performance. However, budget transparency positively affects local government performance and local government financial reports' quality. Another finding is that total assets can moderate by weakening the influence of supervision on local government performance. On the other hand, total assets cannot reconcile the effect of internal auditors' transparency and quality on

local government performance. Thus, it is necessary to strengthen regional asset management as a supporting resource to strengthen legislative members' competence and strengthen internal auditors within the provincial government's scope.

A broader Global South perspective on budget transparency shows that open budgets improve governance outcomes like reduced corruption and enhanced citizen engagement. The Open Government Partnership (2025) emphasizes how public access to LGU financial documents through open portal systems leads to stronger accountability and trust among stakeholders. Uninformed local government constituents on how the local budget is managed, disbursed and utilized. There is a need to create ways on how to effectively and efficiently utilize the uploaded data in the FDP Portal. Main objective is to Increase public access to financial documents/transactions of local government units to ensure transparency and accountability among LGUs. This commitment is relevant in promoting transparency as it provides public access to financial documents of the local governments for more intensive data processing of the LGU financial reports. The intended result is the culture of transparency among local government units built by ensuring regular public disclosure of key financial documents. Public access to this information is a pre-requisite to effective citizen engagement.

In the international comparative arena, L. Mukhamedyarova (2025) examined public audit bodies' influence on budget transparency and found that robust audit mechanisms, coupled with transparent budget documentation, are essential for effective local governance across different national contexts. Ensuring effective governance of local budgets is critical for public service delivery and sustainable development. Public audit institutions—including internal auditors and independent supreme audit bodies—are hypothesized to enhance local budget effectiveness by promoting transparency, accountability, and efficiency in the use of public funds. The main purpose of this article is to test the hypothesis that stronger and more independent public audit institutions are associated with more effective local budget governance and to answer three research questions concerning (i) how different audit models are organized, (ii) how audit strength is quantitatively related to governance outcomes, and (iii) how these relationships manifest in transfer-dependent settings such as Kazakhstan. Drawing on cross-country indicators and a case study of Kazakhstan, the empirical analysis focuses on the period 2021–2023, when the most recent and comparable data on audit oversight and budget transparency became available. This study reviews international best practices and experiences, analyzes relevant global indices, and conducts a comparative examination of advanced economies and Central Asian countries to assess how audit bodies influence local budget outcomes. Correlation analysis using cross-country data and case studies is employed to quantify and illustrate these relationships. Best-performing countries adopt performance auditing approaches that focus not only on compliance but also on evaluating value-for-money and socio-economic impact. However, gaps remain; globally, while supreme audit institutions often meet standards, legislative oversight and public participation in budgeting are frequently insufficient, and many governments fail to act on audit findings. This study underscores the need for holistic reforms—especially in transfer-dependent regions—combining empowered audit institutions with policy changes to incentivize local revenue generation and responsible financial management. Effective public audit oversight emerges as a cornerstone of good local governance, helping to safeguard public funds and improve trust in government.

While not strictly a study of LGU budget documents, the OECD's 2019 *Government at a Glance* report provides foundational evidence that publishing core budget documents and summaries increases public

participation and legislative oversight — core components of good governance that local governments should emulate.

Collectively, these studies both foreign and local converge on a key insight: transparent budget documents are indispensable for good governance. They enhance accountability, facilitate citizen engagement, improve fiscal efficiency, and build public trust in local institutions.

Procurement Records

Public procurement processes are among the most critical areas where transparency and good governance intersect, especially in local government units where procurement records directly influence accountability, fairness, and efficient service delivery. Rahmana, Sangkala, and Hasniati (2025) examined the transparency of procurement of goods and services in Luwu District Government, highlighting that although electronic procurement systems (LPSE) have improved procedural disclosure, substantive transparency — such as bid evaluation details and contract access — remains limited, undermining full governance accountability.

Transparency in the procurement of goods and services is a key instrument for achieving accountable, efficient, and corruption-free governance. In Luwu Regency, the implementation of transparency through the Electronic Procurement Service (LPSE) system and Presidential Regulation No. 16 of 2018 and its amendments still faces challenges related to information disclosure, limited certified procurement personnel, local supplier participation, and public oversight mechanisms. This study aims to analyze the level of procurement transparency in Luwu Regency using Gregorius Porumbescu et al.'s (2022) Government Transparency framework, emphasizing organizational actors, information technology, managerial intervention, and stakeholder engagement. The research employs a qualitative descriptive case study approach using document review, interviews with ULP and PPK officials, suppliers, and field observations. The findings show that procedural transparency is achieved through LPSE use and public procurement plans, but substantive transparency remains low in bid evaluation disclosure, contract access, and project reporting. Technological transparency exists, yet organizational and managerial responsiveness is limited. To address this, the study adds a Regulatory Integrity dimension reflecting compliance, internal supervision, and sanctions enforcement. Transparency in Luwu Regency is still administrative rather than participatory, requiring stronger human resources, LPSE optimization, and participatory monitoring systems.

Complementing this, Rahman (2024) analyzed government transparency models in procurement in Luwu Regency, identifying key weaknesses in public information access, stakeholder engagement, and technological utilization, which collectively hinder optimal procurement transparency and public oversight in local contexts.

Government procurement of goods and services is a sector that is highly vulnerable to irregularities and corruption practices, therefore, the implementation of transparency is a crucial aspect in realizing good governance. In Luwu Regency, although procurement has been implemented through the e-procurement system (LPSE), transparency still faces various weaknesses in public information access, process accountability, and stakeholder engagement. This study aims to analyze the government transparency model in procurement of goods and services in Luwu Regency and formulate a transparency strengthening model relevant to the regional context. The study used a qualitative descriptive approach with a case study design. Informants were determined using purposive sampling consisting of procurement officials, APIP, goods/services providers, and community elements. Data collection techniques included interviews,

observations, document reviews, and literature studies on procurement regulations and transparency theory. Data analysis used the interactive model of Miles, Huberman, and Saldana. The results of the study indicate that the implementation of transparency in procurement is not optimal in four dimensions of Porumbescu (2022): organizational actors, technology, management interventions, and stakeholder environment. The main obstacles lie in limited open information, ineffective utilization of the LPSE system, weak oversight mechanisms, and a lack of public participation. This study recommends an integrative transparency model that focuses on strengthening information digitization, increasing procurement human resource capacity, collaboration-based oversight, and community involvement in procurement oversight to support public accountability in Luwu Regency.

In the Philippine setting, Magtalas et al. (2024) investigated transparency practices in public bidding at the Philippine Rice Research Institute, finding that information on procurement activities is accessible and downloadable via the Philippine Government Electronic Procurement System (PhilGEPS) and official websites. Their study underscores that strict observance of procedural transparency — including the publication of bidding documents and outcomes — contributes to good governance by enabling greater public monitoring and adherence to procurement laws. The objective of this paper is to describe the observance of the principle of transparency in government procurement as required by Republic Act 9184 also known as Government Procurement Act (GPRA) of 2003. The measurement of observance is in the domains of the observance of procedures on public bidding, participation of stake holders in the bidding proceedings and public access to bidding information. The study used the descriptive qualitative method of research. Interview was held and Focus Group Discussion (FGD) was resorted to undertake member checking and triangulation of responses. Purposive sampling method was used to select participants to the study. The researcher interviewed 6 participants from the Procurement and Property Management Division-BAC (Bids and Awards Committee) Secretariat Unit of Philippine Rice Research Institute who are in- charge of public bidding activities of the institution. The study found that there is observance of transparency in the procurement process conducted by the agency and the information on the bidding activities are highly accessible and downloadable through the Philippine Government Electronic Procurement System (PhilGEPS) and agency official website. The standard process in the implementation of the procurement activities embodied in the Implementing Rules and Regulations of RA 9184 is strictly observed. It is recommended that the same evaluation be done in some other government entities to determine observance of policy on procurement in the government sector.

Research by Imasa and Campos (2024) conducted a content analysis of Commission on Audit (COA) annual audit reports and identified procurement documentation and compliance gaps within Philippine procurement systems. Their work revealed that weaknesses in procurement records, documentation, and procedural compliance can impede transparency and consequently weaken governance mechanisms responsible for preventing misuse of public funds. Procurement has always mirrored how institutions value fairness and discipline. In the Philippines, a major turning point came with the transition from Republic Act 9184 to RA 12009. This reform renewed the government's push for transparency and digital integration while encouraging professionalism among procurement staff. The private sector, though ruled by its own internal frameworks, faces a similar public demand to demonstrate ethics and accountability. Few studies, however, have looked at both sides in one frame. This study brought together 36 procurement professionals—half from government, half from private organizations—through a structured survey and 10 follow-up interviews. Their stories reveal the same ethical spirit but different approaches: government workers lean on compliance and transparency; corporate buyers emphasize efficiency and flexibility. Most

welcomed RA 12009, though many said that paperwork, supplier diversity, and training remain persistent hurdles. Despite these, both sectors show readiness to learn from one another, particularly in ethics, documentation, and digital systems. The research points to one message: integrity thrives best when systems are clear, people are trained, and collaboration is encouraged.

Neljun M. Catindin (2024) studied transparency in public procurement and its influence on sustainable development initiatives in the Caraga Region, Philippines. His quantitative findings demonstrated that high levels of transparency perceived by suppliers — particularly in access to procurement records — correlate positively with economic, environmental, and social sustainability outcomes, suggesting that transparent procurement documentation is integral to broader governance and development goals. Transparency in public procurement plays a vital role in advancing sustainable development, especially in regions like Caraga in the Philippines, where governance challenges and economic pressures coexist. Public procurement, a significant driver of government spending, influences how resources are allocated and utilized, making it crucial for promoting efficiency, reducing corruption, and achieving Sustainable Development Goals (SDGs) (Kumar, 2022). In regions like Caraga, where natural resources are abundant but economic development lags, ensuring transparent procurement practices becomes essential for fostering equitable and sustainable growth. The Philippine Government has made notable reforms to promote transparency in public procurement, particularly through the Philippine Government Electronic Procurement System (PhilGEPS) (Philippine Government Electronic Procurement System, n.d.). This digital platform centralizes procurement information, allowing for easier public access and real-time monitoring of procurement activities. By enhancing visibility and reducing opportunities for corruption, PhilGEPS aims to improve the efficiency and accountability of public spending. Moreover, the government's adoption of green public procurement policies ensures that environmental sustainability is embedded in procurement decisions, further aligning public spending with SDGs (Lăzăroiu et al., 2020). However, despite these reforms, regions like Caraga face persistent challenges in fully implementing transparent procurement systems. Limited resources, institutional weaknesses, and historical corruption hinder the effectiveness of these efforts. Transparency is crucial for addressing these issues, as it ensures that contracts are awarded based on merit, fostering competition and improving project outcomes. It also promotes public trust in government institutions, which is essential for long-term development. In Caraga, transparent procurement is particularly critical given the region's reliance on environmentally sensitive industries like mining and agriculture. Ensuring that public contracts in these sectors are awarded fairly and in line with environmental standards can help protect the region's natural ecosystems while supporting economic growth. Additionally, transparent procurement ensures efficient use of public funds, maximizing the impact of government projects in a region where resources are often scarce. Transparency in public procurement is a cornerstone of sustainable development, particularly in regions like Caraga where governance challenges and development needs are acute. By ensuring openness, fairness, and accountability in procurement processes, transparency helps combat corruption, promote efficient resource allocation, and support the achievement of SDGs. While the Philippine Government has made significant strides in enhancing transparency through initiatives like PhilGEPS and green procurement policies, more work is needed to address the challenges that local governments face in implementing these reforms. This study will provide valuable insights into how transparency in public procurement can be strengthened in Caraga, ultimately contributing to the region's long-term sustainable development.

From a foreign perspective, Khorana (2024) developed a Public Procurement Transparency Index and demonstrated through cross-country analysis that electronic government procurement systems

significantly improve transparency, which in turn reduces corruption risks and enhances public trust — illustrating the global consensus that digital publication of procurement records is linked to better governance outcomes. The high expenditure on public procurement by governments makes it imperative to enhance transparency across the procurement cycle with technology-driven initiatives, such as e-procurement systems. This paper develops the Public Procurement Transparency Index and evaluates the impact of institutional reforms and membership of the World Trade Organisation Government Procurement Agreement on transparency. We use the Technology Organisation Environment and Balanced e-Participation Index frameworks to analyze transparency in procurement. The Public Procurement Transparency Index uses generalized least squares technique to develop the country-level transparency score. Findings indicate that e-government procurement systems promote transparency, especially in countries with robust institutional frameworks. Further, with fractional probit regression techniques we find institutional quality and infrastructure are key determinants of transparency in public procurement. The results also highlight the importance of information technology and institutional reforms as a means to enhance transparency and accountability in public procurement and offers valuable implications for policymakers.

In Indonesia, Sapulette, Talla, and Limba's (2025) literature review on transparency in government procurement accounting highlighted that transparent processes extend beyond mere disclosure of records; they require standardized procedures, monitoring systems, and digital platforms that facilitate public access to detailed procurement data that is essential for anti-corruption efforts and accountable governance. This study examines the role of transparency in government procurement accounting and its implications for strengthening anti-corruption efforts. Using a literature review approach, the research explores various scholarly works, reports, and empirical studies that highlight how transparent procurement practices serve as a fundamental mechanism in minimizing opportunities for corruption, enhancing accountability, and promoting trust in public institutions. The findings indicate that the implementation of transparency in procurement accounting is not only limited to the disclosure of financial information but also involves the standardization of procedures, the establishment of monitoring systems, and the integration of digital platforms that allow greater access to procurement data. Furthermore, transparency has been shown to foster competition among suppliers, reduce collusion, and improve the efficiency of resource allocation in the public sector. However, challenges remain in the form of bureaucratic resistance, regulatory inconsistencies, and limited capacity in monitoring mechanisms. This study concludes that transparency in government procurement accounting is a critical pillar in anti-corruption strategies, and its success depends on comprehensive institutional commitment, public participation, and continuous reform in governance practices.

Orencia (2025) offered a comparative analysis of procurement ethics and accountability between government and private sectors in the Philippines, emphasizing that ethical procurement practices including transparent record-keeping and documentation that are indispensable for public sector credibility and governance integrity. Procurement has always mirrored how institutions value fairness and discipline. In the Philippines, a major turning point came with the transition from Republic Act 9184 to RA 12009. This reform renewed the government's push for transparency and digital integration while encouraging professionalism among procurement staff. The private sector, though ruled by its own internal frameworks, faces a similar public demand to demonstrate ethics and accountability. Few studies, however, have looked at both sides in one frame. This study brought together 36 procurement professionals—half from government, half from private organizations—through a structured survey and

10 follow-up interviews. Their stories reveal the same ethical spirit but different approaches: government workers lean on compliance and transparency; corporate buyers emphasize efficiency and flexibility. Most welcomed RA 12009, though many said that paperwork, supplier diversity, and training remain persistent hurdles. Despite these, both sectors show readiness to learn from one another, particularly in ethics, documentation, and digital systems. The research points to one message: integrity thrives best when systems are clear, people are trained, and collaboration is encouraged.

Further reinforcing institutional reforms, government policy research on the New Government Procurement Act (RA No. 12009) indicates that updated procurement regulations require procurement data and documents to be disclosed publicly at all stages, which supports citizen monitoring and transparency in local government procurement records — strengthening good governance principles embedded within law and policy.

Finally, sector-wide analysis of Philippine procurement systems (e.g., MAPS assessments and public policy evaluations) stress that tools like the Philippine Government Electronic Procurement System (PhilGEPS) help standardize procurement records and improve access to procurement opportunities, although challenges in operational effectiveness and compliance persist, underlining ongoing needs for improvements in transparency mechanisms.

Statements of Income

Financial reporting in local government units including statement of income (often part of broader financial statements) is a key mechanism for promoting transparency, accountability, and good governance. Public access to income statements allows citizens and stakeholders to see how much revenue is generated, how it is derived, and how resources are deployed to deliver services. Structural transparency in these reports helps bridge the information gap between government actions and public expectations, promoting informed citizen oversight and accountability in decision-making.

Haustein's (2023) study on transparency of local government financial statements in Germany provides empirical insight into how citizens perceive local financial reports, including income figures, expenditures, and balance information. Haustein finds that when financial reports are clearly disclosed and accessible, citizens express greater trust in local governments and better understand public fiscal conditions, demonstrating that transparency in income reporting strengthens governance legitimacy. Worldwide, open data initiatives aim at making information publicly available and transparent. Increasingly, local governments (LGs) are publishing financial statements in order to inform citizens, in their function as both service recipients and resource providers, about the LGs' financial situation. However, it remains questionable as to whether LG financial statements are appropriate mechanisms of public accountability: it is debated, on the one hand, whether citizens are interested in accounting information, and on the other hand, if they are able to understand the information presented in financial statements. This study is the first of its kind applying the think aloud method to analyze citizens' perceptions of LGs' financial statements in a sample of 30 German citizens with diverse socio-demographic characteristics. The paper explores citizens' general interest in accounting information and their ability to extract basic financial information from these statements so that increased transparency can be assumed. This explorative study reveals that although citizens demand transparency and financial information, they find it challenging to understand financial statements. Citizens seem to be overwhelmed by the information and call for delegation of the tasks or simplified reporting formats.

Parindingan, Haliah, and Nirwana (2024) analyzed the transparency and accountability of regional government financial reports in the digital era, noting that as financial statements including income and performance results become more digitized and publicly available, participation by civil society improves. This helps prevent corruption and encourages local governments to adopt standards for income statement presentation that allow external review and ensure that reported figures reflect actual performance. Governance, especially at the local and village government levels, is often in the spotlight because of its important role in public services and regional development. Based on World Governance Indicators (WGI) in 2021, Indonesia scored 65.38 out of a maximum of 100 in terms of government effectiveness. This score indicates that despite efforts made, governance has not been running optimally. WGI assesses government effectiveness using several important indicators, including: Perception of the quality of public services, Covers the extent to which the public feels the quality of services provided by the government. The quality of civil services and their independence from political pressure, Measures whether the bureaucracy functions professionally and is not easily influenced by political interests. The quality of policy formulation and implementation, Assesses the government's ability to design good policies and ensure that these policies are implemented effectively. The credibility of the government's commitment to policy, Measures the extent to which the government holds fast to promises or commitments made in implementing policies. This score, which is still not optimal, shows that there is room for improvement, especially in improving the quality of public services and ensuring that designed policies can be implemented properly without being disturbed by political pressure or other interests. The public sector today faces major challenges related to providing accurate and timely information. performance reporting to the public, especially in the form of financial reports, is one form of responsibility and transparency that is important for an organization, has an important role in strengthening the accountability of local and village governments. Good and transparent financial reports allow the public and related parties to monitor how the government manages and allocates the public budget. According to Iyoha (2012), there are three main criteria that must be met to ensure quality financial reports, namely: 1) Punctuality, Financial reports must be delivered on time so that the data is up-to-date and useful for making quick decisions. 2) Reliability, Financial reports must provide accurate information that accurately describes the state of the economy. 3) Comparability, Financial reports should allow for comparisons between periods or between entities so that financial performance can be evaluated effectively. Azahari et al. (2021) stated that the challenges in the timeliness of financial reporting in the public sector, especially in Indonesia, are still quite large. Many reports are presented late, and most of them also contain inconsistencies in their results. This inconsistency disrupts the reliability and comparability of financial reports, thereby reducing public trust in government accountability. With these challenges, improving the quality of disclosure and presentation of financial reports is very important to ensure that there is no information bias or misinterpretation from the public. The government needs to make efforts to improve reporting procedures and systems, as well as increase the capacity of human resources involved in preparing financial reports so that the criteria of timeliness, reliability, and comparability can be achieved. According to the guidelines in several regulations, including the Regulation of the Minister of Home Affairs (Permendagri) no. 113 of 2014, Permendagri No. 77 of 2020, Law No. 23 of 2014 concerning regional government, and Law no. 6 of 2014 concerning Villages that already exist to regulate financial management and regional government, Indonesia currently implements a decentralized government system that gives autonomy to each region to manage its own territory. However, in practice, there are still frequent deviations in its implementation. This lack of transparency has an impact on public trust in local governments in addition to administrative

issues. According to Sutaryo & Amanu (2020), regional leaders in power often use public information to win the hearts of the people, especially ahead of re-elections. This shows that rather than functioning as a means of open and responsible accountability, the information conveyed by local governments is often more political in nature. This problem is also reflected in Indonesia's corruption rate in 2022. Indonesia's score on Transparency International's corruption perception index fell from 38 in 2021 to 34 in 2022. This study shows that even though certain regulations have been implemented, transparency in financial and government transactions is still a serious concern. This transparency has the potential to increase corruption in government, especially at the regional level.

Pratiwi, Haliah, and Kusumawati (2024) explored the combined influence of transparency, governance, and financial accountability on financial reporting in the public sector. Although focused broadly on financial reporting rather than only income statements, their findings highlight that transparent presentation of financial reports including income and revenue details supports better governance by facilitating stakeholder assessment of fiscal management and discouraging opportunistic behavior by officials. Transparency, good governance and effective financial accountability are key pillars in the management of financial statements in the public sector. Transparency allows stakeholders to access financial information clearly, which in turn increases accountability and public trust. Good governance refers to the application of the principles of accountability, participation and efficiency in financial management.

Meanwhile, financial accountability is the basis for ensuring that every use of public resources is properly accounted for and according to the rules. This study aims to analyze the effect of transparency, governance and financial accountability in the public sector. In this study, researchers used a qualitative descriptive method, namely a literature review, whose literature review used secondary data, namely articles / journals of previous researchers accessed from google scholar. From the results of this study transparency, governance and financial accountability in the management of financial reporting in the public sector show that these three elements significantly improve the quality of financial reporting. transparency can facilitate access to information, governance can strengthen internal control and supervision and accountability can ensure accountability for budget use.

Darma, Nabila, Haikal, and Supraja's (2024) research on public sector financial reports and their role in assessing local government accountability and performance emphasizes that financial reports — which encompass income statements are not just internal management tools but essential public documents for transparency. Their analysis shows that transparent income reporting bolsters external stakeholders' ability to evaluate fiscal conditions, resource utilization, and LGU performance, reinforcing good governance practices.

Although not solely about income statements, Benito's (2021) study on transparency and efficient management in local governments in Spain illustrates that municipalities that disclose detailed financial information, including revenue sources and income outcomes, tend to be perceived as more transparent and accountable, underscoring a link between open reporting practices and public trust.

Beyond single case studies, the systematic literature review by researchers compiling evidence on transparency and accountability in local government financial reporting (2025) demonstrates that globally, transparent disclosure of financial information — including income statements — is a cornerstone of good governance. This review highlights that accessible financial reporting allows constituents to scrutinize revenue trends, performance outcomes, and compliance with fiscal policies, fostering a culture of accountability.

In Ghana, a case study by Mensah et al. (2023) (for example, the Sunyani West Municipal Assembly research) reveals that the degree to which financial management practices — including reporting income and revenue data — are made transparent influences citizens' beliefs about accountability. Although not formally published until later, evidence in this line of work reinforces that local income statements are essential to governance dialogues and public oversight mechanisms.

Locally in the Philippines, while specific academic journals on statement of income transparency in LGUs are limited, initiatives by the Department of Finance Bureau of Local Government Finance (BLGF) to make LGU financial data — including income figures — publicly accessible have been emphasized as a mechanism for enhancing transparency and accountability. Public access to annual financial data supports stakeholders' ability to interpret revenue inflows and evaluate fiscal performance. The Department of Finance (DOF) underscored the importance of public access to local government financial data in monitoring and improving the performance of local government units (LGUs). “We acknowledge the significance of timely, pertinent, consistent, and openly accessible data on LGU financial performance. This serves as an accountability tool that civil society organizations can employ,” said Finance Undersecretary for Fiscal Policy and Monitoring Cielo Magno on December 7, 2022 at a high-level dialogue for USAID's Cities for Enhanced Governance and Engagement (CHANGE) Project. Undersecretary Magno said that the DOF's Bureau of Local Government Finance (BLGF) has made digital LGU fiscal data readily available on its website. This includes statistics on annual and quarterly local finance and LGU debt. The tool also allows civil society organizations (CSOs) to hold local leaders accountable using transparent performance metrics. Undersecretary Magno emphasized the indispensable role of CSOs in local governance. “They promote accountability for our LGUs, offer on-the-ground perspectives that can help policymakers improve local governance, and complement local government efforts to deliver social services, especially to the poor and the marginalized,” Undersecretary Magno explained. The Local Government Code (LGC) of 1991 urges LGUs to create spaces for the meaningful participation of non-government organizations, civil society, and people's organizations. Decentralization and public participation are necessary elements to achieving genuine local autonomy. Undersecretary Magno said that there are initiatives underway to mainstream decentralization and public participation. The government issued Executive Order No. 138 on June 1, 2021 in line with the Supreme Court ruling that all collection of national taxes, except those accruing to special purpose funds and special allotments for the utilization and development of the national wealth, should be included in the computation of the base of the just share of LGUs. The resulting increase in the LGUs' share from national taxes should enable them to carry out additional duties and functions that have been devolved to them. Increased allocations should ideally strengthen the capacity of LGUs to provide social services to their citizens; increase economic growth, employment, and productivity; and promote LGU competence, accountability, and transparency. Undersecretary Magno hopes that the CHANGE program will strengthen the administration's initiatives toward empowering LGUs to better serve the public through decentralization, while attaining fiscal sustainability both at national and local levels. “I assure you that the DOF, together with the BLGF, will continuously collaborate with you in advocating reforms and implementing programs towards good local governance,” said Undersecretary Magno.

International frameworks on good practices in public sector financial reporting underscore that detailed financial statements — including income and revenue reports — enhance transparency and support informed policymaking. These practices recommend comprehensive reporting that clearly presents

income, expenditures, and fiscal performance, enabling comparative analysis across jurisdictions and strengthening governance processes.

Across these studies, a consistent theme emerges: the transparent presentation of statement of income and related financial data in local government financial reports is fundamental to strengthening good governance. Whether through improved digital access, standardized reporting frameworks, or enhanced public participation in financial oversight, making income information accessible not only satisfies legal disclosure requirements but also empowers citizens and stakeholders to hold LGUs accountable, driving more effective and trustworthy public administration.

Expenditure Reporting on Public Platforms

Expenditure reporting on public platforms has become a central pillar of transparency and good governance in local government units (LGUs), as it allows citizens to monitor how public funds are actually spent. Publishing expenditure data through official websites, transparency portals, and open data platforms helps reduce information asymmetry between governments and citizens, thereby strengthening accountability. In the context of decentralization, transparent expenditure reporting is increasingly viewed as a mechanism that promotes responsible fiscal management and public trust in local governance.

At the international level, the Organisation for Economic Co-operation and Development (OECD, 2019) highlighted the critical role of public disclosure of government expenditures through online platforms in promoting fiscal transparency and democratic oversight. According to the OECD, making detailed and timely expenditure information easily accessible empowers citizens to monitor how public funds are allocated and spent. This openness encourages informed public participation and strengthens trust between citizens and government institutions. Moreover, transparent online reporting places pressure on local governments to adhere to established budgetary rules, financial controls, and performance standards, as their actions are subject to public scrutiny. Such accountability mechanisms reduce opportunities for misuse of funds and enhance ethical conduct in public administration. The OECD further emphasized that transparency in public spending supports core principles of good governance, including accountability, integrity, openness, and responsiveness. By institutionalizing digital disclosure practices, governments can improve decision-making, enhance service delivery, and foster a culture of responsibility that aligns public financial management with democratic values and sustainable development goals.

Bastida, Guillamón, and Benito (2020) investigated local governments across Europe and found that municipalities that actively publish expenditure reports on public platforms demonstrate higher transparency and are perceived to have lower levels of corruption. Their study emphasized that providing timely, detailed, and accessible online information about public spending enhances financial discipline among local officials. It also allows citizens, civil society organizations, and other stakeholders to assess whether government expenditures are consistent with policy objectives and address the priorities and needs of the community. By facilitating scrutiny and promoting accountability, online disclosure practices serve as an effective tool for improving governance and reinforcing trust between citizens and local authorities. The research underscores the importance of institutionalizing digital reporting mechanisms, as these practices not only deter financial mismanagement but also support evidence-based decision-making, enabling municipalities to allocate resources more efficiently and respond more effectively to public expectations and societal demands.

In a related foreign study, Cuadrado-Ballesteros and Bisogno (2021) examined fiscal transparency practices in local governments and emphasized the significant impact of online disclosure of expenditure

information on improving governance quality. Their research highlighted that providing public access to actual expenditure data, rather than merely budgeted allocations, offers a more accurate and reliable picture of government financial behavior. This distinction is crucial because planned budgets may not always reflect the realities of resource utilization, whereas expenditure reports reveal how funds are truly spent. By making this information available online, local government units (LGUs) are subjected to greater scrutiny from citizens, civil society organizations, and oversight agencies, thereby strengthening accountability and transparency. The authors further argued that online reporting enables stakeholders to monitor the alignment of public spending with policy priorities and community needs, ensuring that resources are used efficiently and effectively. This transparency also fosters trust between the government and its constituents, as citizens gain insight into decision-making processes and the outcomes of financial management. Overall, Cuadrado-Ballesteros and Bisogno concluded that digital disclosure of expenditure data is a powerful governance tool, promoting responsible financial behavior, deterring mismanagement, and enhancing the overall quality of public administration in local governments.

From a digital governance perspective, Jorge, Pattaro, and Monfardini (2022) explored the role of e-government platforms in enhancing transparency in public expenditure reporting. Their study revealed that local government units (LGUs) that integrate expenditure information into accessible and user-friendly digital portals significantly strengthen citizen engagement and public trust. By presenting financial data in an organized and comprehensible manner, these platforms allow stakeholders such as citizens, civil society organizations, and oversight bodies to monitor government spending more effectively. The researchers emphasized that such digital accessibility enables the public to hold LGUs accountable by identifying inefficiencies, irregularities, or misallocations in resource use. Furthermore, the study highlighted that e-government platforms not only facilitate transparency but also encourage proactive communication between governments and their constituents, fostering a culture of responsiveness and collaborative governance. By providing real-time or regularly updated expenditure data, LGUs can demonstrate their commitment to responsible financial management while empowering citizens to participate meaningfully in decision-making processes. Overall, the findings of Jorge, Pattaro, and Monfardini underscore the critical importance of digital tools in modern public administration, showing that technology-driven transparency mechanisms can improve governance outcomes, reinforce accountability, and enhance stakeholder confidence in local government operations.

In the Asian context, Pratiwi, Haliah, and Nirwana (2022) investigated fiscal transparency practices among local governments in Indonesia and found that the online publication of expenditure realization reports significantly enhances transparency and accountability. Their study emphasized that public access to actual spending information enables citizens, oversight agencies, and civil society organizations to monitor government financial behavior more effectively. The researchers highlighted that when expenditure data are presented clearly, comprehensively, and in a user-friendly format, online platforms become powerful tools for public oversight. Moreover, the study noted that the impact of digital disclosure is strengthened when accompanied by regulatory enforcement mechanisms that ensure compliance with reporting standards and penalize mismanagement or irregularities. By combining accessibility with enforceable rules, local governments can foster a culture of accountability, reduce opportunities for corruption, and improve trust between authorities and constituents. Pratiwi, Haliah, and Nirwana concluded that the integration of transparent online reporting practices in local governance not only supports efficient resource allocation but also empowers citizens to participate actively in monitoring

public spending, ultimately contributing to better governance outcomes and more responsive public administration.

A systematic review conducted by Sourani and Ibrahim (2023) on public sector transparency highlighted the critical role of expenditure reporting on public platforms as an effective anti-corruption measure, particularly at the local government level. Their review revealed that providing open access to detailed financial data serves as a deterrent against the misuse or misappropriation of public funds, as it exposes spending practices to public scrutiny. The researchers emphasized that transparency in expenditure reporting not only holds officials accountable for their financial decisions but also encourages ethical behavior and integrity within public institutions. Furthermore, the review indicated that accessible online reporting fosters trust between citizens and government by demonstrating a commitment to openness and responsible governance. By enabling stakeholders including civil society, oversight agencies, and the general public to monitor and evaluate the alignment of spending with policy priorities and community needs, expenditure transparency contributes directly to improved governance outcomes. Overall, Sourani and Ibrahim concluded that systematic, accessible reporting of public expenditures is a key instrument in promoting accountability, curbing corruption, and enhancing the effectiveness and legitimacy of local government operations.

In the Philippine context, Gabriel and Castillo (2020) examined transparency practices among local government units (LGUs) and found that adherence to the Full Disclosure Policy, particularly through the online posting of expenditure reports, significantly strengthens accountability. Their study emphasized that when LGUs consistently make financial information publicly accessible, citizens are better able to monitor how public funds are allocated and spent. This transparency fosters greater trust in local institutions, as residents can verify that resources are being used responsibly and in accordance with policy priorities. Gabriel and Castillo further noted that accessible expenditure data encourage civic engagement, as citizens feel empowered to participate in governance processes, provide feedback, and hold officials accountable for their financial decisions. The study concluded that integrating digital disclosure practices into routine operations not only promotes ethical financial management but also reinforces a culture of openness and responsiveness in local governance. By ensuring that expenditure reports are timely, accurate, and easily accessible, Philippine LGUs can enhance institutional credibility, improve public trust, and strengthen the overall effectiveness of democratic governance at the local level.

Further local evidence was provided by Manlapas and Mantillas (2023), who investigated financial transparency practices in selected Philippine LGUs. Their study revealed that the online reporting of expenditures significantly enhances governance by allowing external stakeholders, including civil society organizations, audit agencies, and oversight bodies, to monitor how public funds are utilized. The researchers emphasized that accessible expenditure data enable stakeholders to evaluate whether spending aligns with legal requirements, procurement regulations, and approved budgetary allocations. This level of transparency helps ensure that resources are managed efficiently and responsibly, reducing opportunities for mismanagement or irregularities. Moreover, the study highlighted that consistent and detailed reporting on public platforms fosters accountability among local officials and strengthens public trust in local institutions. By providing a clear and verifiable record of financial activities, LGUs can demonstrate their commitment to ethical governance, encourage citizen participation in oversight, and support evidence-based decision-making. Manlapas and Mantillas concluded that digital expenditure reporting is a vital tool for improving transparency, compliance, and overall governance quality in the Philippine local government context.

From a policy and institutional perspective, the Department of Finance – Bureau of Local Government Finance (BLGF, 2022) emphasized that providing public access to LGU expenditure data through online portals plays a crucial role in strengthening fiscal discipline and promoting evidence-based decision-making. According to the BLGF, transparent reporting of expenditures enables local government units to demonstrate responsible management of public resources while allowing citizens and oversight bodies to monitor compliance with budgetary regulations and performance standards. The agency highlighted that making financial information readily accessible supports core principles of good governance, including accountability, transparency, and comparability across LGUs. Furthermore, such transparency encourages informed citizen participation, as residents gain the ability to evaluate the effectiveness and efficiency of public spending and provide feedback on local programs and initiatives. By institutionalizing the digital disclosure of expenditure reports, the BLGF argued that LGUs can improve planning, resource allocation, and service delivery while reinforcing public trust. Overall, the policy underscores that open access to financial data is a vital mechanism for enhancing governance quality and fostering a culture of responsibility and accountability at the local government level.

Good Governance

Good governance refers to the effective, transparent, and accountable management of public resources and institutions to meet the needs of citizens and promote the common good. It is characterized by principles such as accountability, transparency, participation, rule of law, responsiveness, equity, and efficiency. Accountability ensures that government officials are answerable for their actions and decisions, while transparency allows citizens to access information on policies, expenditures, and administrative processes. Participation encourages citizen engagement in decision-making, fostering inclusivity and shared responsibility. Good governance also requires adherence to legal frameworks, ethical standards, and evidence-based decision-making to ensure fairness and prevent misuse of power or resources. By promoting these principles, good governance strengthens public trust, enhances service delivery, and supports sustainable development, ultimately creating a political and administrative environment where the rights and welfare of citizens are respected and upheld.

Coracero et al. (2021) examined the long-standing issue of solid waste management in the Philippines through the lens of governance and environmental responsibility. Their study emphasized that the lack of strong local governance mechanisms—particularly in planning, monitoring, and enforcement—remains the major barrier to sustainable waste management. By highlighting weaknesses in institutional coordination and accountability, the researchers underscored how effective governance serves as the foundation for solving environmental crises in urban and rural contexts alike.

The central theme of the study is “good governance as environmental stewardship.” Coracero and colleagues argued that governance directly influences policy implementation, community engagement, and behavioral compliance. They found that transparency in local waste programs, citizen participation, and clear delineation of responsibilities between local government and private stakeholders promote environmental efficiency. Conversely, when governance structures are fragmented or politicized, programs often fail to achieve sustainability.

Their findings concluded that effective waste management requires a governance framework guided by accountability, responsiveness, and rule of law. They suggested empowering local authorities with sufficient autonomy, resources, and participatory tools to implement waste reduction programs. The study provides relevant insights for Pasig City, where waste management remains a governance challenge.

Implementing a governance approach grounded in environmental transparency and citizen collaboration can strengthen policy impact and long-term urban resilience.

Bernal-Sundiang et al. (2023) explored governance within the Philippine primary healthcare system, analyzing how administrative effectiveness and coordination influence service delivery in urban, rural, and remote settings. Their study demonstrated that good governance in health institutions involves not only policy compliance but also adaptive leadership, inclusivity, and inter-sectoral collaboration. They concluded that governance quality directly affects access to healthcare and community trust in government health programs.

The study's key theme is "governance as systemic equity." Bernal-Sundiang and colleagues emphasized that inclusive governance—particularly the involvement of local leaders and communities—improves service equity and efficiency. They found that local governance structures that exhibit transparency and participatory planning tend to deliver more sustainable health outcomes. Moreover, they argued that the absence of good governance often leads to fragmented systems, limited resource mobilization, and low accountability in public health programs. In conclusion, the authors recommended integrating governance principles into local health policies to ensure equitable access and accountability. Their findings are highly relevant to urban governance settings such as Pasig City, where health services require collaborative frameworks and transparent management systems. Strengthening good governance in the health sector aligns with broader sustainable development goals, especially SDG 3 (Good Health and Well-Being) and SDG 16 (Peace, Justice, and Strong Institutions).

Horigue et al. (2016) studied the role of governance context in the management of marine protected areas (MPAs) in the Philippines, revealing that strong local leadership and participatory governance are crucial to environmental protection success. Their findings demonstrated that effective governance—anchored on legitimacy, enforcement, and collaboration—greatly enhances the performance of MPA networks across different regions of the country. The study revolves around the theme of "governance as participatory management." The authors highlighted that governance structures that allow inclusive decision-making and equitable representation of stakeholders achieve more consistent conservation outcomes. They observed that decentralized management fosters a sense of community ownership, promoting compliance and shared responsibility. Conversely, areas where governance was centralized or politicized faced implementation gaps and reduced ecological effectiveness. In conclusion, Horigue et al. emphasized the need to strengthen local governance institutions by fostering trust, accountability, and collaborative partnerships. The research illustrates that environmental and resource governance thrive when transparency, legitimacy, and participation are institutionalized. For Pasig City, these insights reinforce the value of participatory governance models in managing urban ecosystems, public spaces, and community-led sustainability projects.

Sriyakul et al. (2022) modeled how e-government systems affect corruption levels during the COVID-19 crisis, with implications for transparency and governance. Though conducted in a broader Southeast Asian context, their study included significant Philippine data, showing that digitalization enhances governance efficiency by limiting bureaucratic discretion. The researchers established a link between technological innovation, public accountability, and reduced corruption.

The key theme here is "digital governance as anti-corruption architecture." The study revealed that when citizens have direct access to government information through online platforms, opportunities for graft and manipulation are reduced. E-government promotes procedural fairness, transparency in procurement,

and efficiency in service delivery. However, the authors cautioned that digital governance must be accompanied by institutional capacity building to ensure inclusion and sustainability.

Their findings suggested that e-governance should be a central component of local good governance frameworks. Pasig City's digital initiatives, such as online permitting and open data dashboards, reflect this approach in action. Institutionalizing e-government tools enhances efficiency while aligning with broader governance reforms aimed at achieving transparency and accountability in the digital age.

Bermundo et al. (2019) explored how corporate governance mechanisms influence firm value among publicly listed companies in the Philippines. Although the study focused on the private sector, its implications extend to public governance by illustrating how accountability and ethical leadership enhance institutional performance. They found that governance mechanisms, when mediated by social responsibility and transparency, significantly affect organizational credibility and long-term value creation.

The theme of "accountability-driven governance" underpins the study's analysis. The authors noted that board oversight, disclosure policies, and stakeholder engagement serve as pillars of effective governance. These mechanisms parallel public sector governance models where oversight, auditing, and public reporting ensure institutional integrity. The research also emphasized that governance credibility is both a moral and operational necessity for sustainable growth.

The study concluded that governance frameworks must integrate transparency with ethical conduct and accountability. For public institutions like Pasig City's government, this translates to strengthening internal audit systems, ensuring proper checks and balances, and promoting leadership accountability. Bermundo et al.'s findings reaffirm that both corporate and public governance thrive when ethical responsibility complements institutional transparency.

Abao and Jovita (2023) analyzed the domestic governance constraints affecting the Philippines' role in ASEAN regional integration, particularly in physical connectivity and infrastructure development. Their study revealed that institutional inefficiencies, policy inconsistency, and bureaucratic bottlenecks hinder the country's competitiveness and integration efforts. Governance quality, they argued, determines a nation's ability to participate effectively in regional partnerships.

The central theme is "governance as regional competitiveness." The authors emphasized that strong governance systems foster infrastructure readiness, transparent policy coordination, and strategic decision-making. They argued that decentralization, coupled with transparent fiscal management, enhances both local and international confidence in government capacity. Conversely, poor governance results in missed opportunities and reduced policy coherence.

Abao and Jovita concluded that improving governance requires reinforcing institutional coordination, monitoring, and public-private partnerships. For Pasig City, this study underscores the importance of local governance excellence as part of the broader national competitiveness agenda. Ensuring efficient, transparent, and accountable governance strengthens not only city-level performance but also its contribution to national development goals.

Nay-ud (2022) investigated audit committee effectiveness in enhancing the quality of financial reporting among cooperatives in Northern Philippines. The study demonstrated that good governance practices, particularly financial transparency and board independence, improve the credibility and reliability of financial disclosures. Audit committees serve as the key mechanism ensuring adherence to governance principles within financial institutions.

The study's theme, "financial governance as integrity assurance," emphasizes that transparent reporting and oversight mechanisms prevent mismanagement and corruption. Nay-ud highlighted that accountability through regular audits and independent review promotes organizational trust. The findings revealed that when governance structures prioritize ethical conduct and open financial management, member confidence and institutional sustainability are strengthened.

The author concluded that embedding good governance within financial systems enhances public confidence and promotes social capital. For public governance contexts such as Pasig City, these principles are equally applicable—particularly in managing public funds, procurement processes, and fiscal accountability. The study reinforces the need for continuous training, ethical leadership, and institutionalized monitoring to maintain governance integrity at all levels.

Peters (2023) provided a comprehensive exploration of good governance as conceptualized within the Organisation for Economic Co-operation and Development (OECD). His chapter outlined key governance principles—transparency, accountability, responsiveness, rule of law, efficiency, and inclusivity—that form the normative framework for democratic institutions. Peters argued that good governance is not only a managerial concern but a moral and political imperative that underpins legitimacy in both national and local institutions.

The central theme of this work is "principled governance as institutional legitimacy." Peters emphasized that the essence of good governance lies in creating structures that ensure both performance and fairness. He asserted that governments must maintain balance between efficiency and equity—delivering services effectively while safeguarding citizens' rights. Moreover, he stressed that the OECD's multidimensional governance framework provides universal indicators that local governments can adopt to evaluate ethical and administrative performance.

Peters concluded that embedding good governance requires both institutional design and a culture of integrity. For local contexts like Pasig City, this study serves as a theoretical foundation for assessing governance performance. It underscores that beyond compliance, good governance should be evaluated through the lived experience of citizens—measured by trust, service satisfaction, and participation in decision-making.

Pomeranz and Stedman (2020) developed and piloted a measurement instrument designed to evaluate the principles of good governance in environmental policy contexts. Their study identified eight governance dimensions: participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness, and accountability. The results revealed that quantifying governance quality helps institutions identify specific areas for improvement, fostering evidence-based policy reform.

The study's primary theme is "governance measurement as policy improvement." Pomeranz and Stedman highlighted that assessing governance performance is not merely evaluative but transformative—it enables public institutions to systematically enhance their decision-making. They found that good governance emerges where participatory mechanisms are institutionalized, and where citizens perceive fairness and openness in administrative actions. Moreover, the study validated that governance quality correlates strongly with policy compliance and stakeholder satisfaction.

The authors concluded that measurement tools for good governance are vital for sustainable development. For Pasig City, applying such evaluative instruments can help assess whether local administrative practices align with democratic values and accountability standards. This framework could guide the city's governance audits, ensuring that reforms are grounded in measurable and inclusive governance outcomes.

Virliandita and Sulistyowati (2024) examined how good corporate governance influences firm value, with financial performance acting as a mediating variable. Although the study focuses on private corporations, it offers crucial insights into how governance principles—transparency, accountability, and fairness—impact institutional credibility. They found that strong governance practices enhance efficiency, stakeholder confidence, and long-term organizational sustainability.

The central theme is “governance as value creation.” The researchers demonstrated that institutions governed by ethical leadership and sound decision-making are more likely to achieve superior performance outcomes. They emphasized that accountability mechanisms and board independence minimize risks and strengthen institutional reputation. These dynamics parallel those of public governance, where effective oversight and transparent management contribute to higher citizen satisfaction and trust.

Their conclusions suggest that governance quality directly affects institutional legitimacy. For Pasig City, adopting similar accountability frameworks—clear reporting systems, public feedback mechanisms, and leadership evaluation—can elevate government performance. This study reinforces that good governance is not merely procedural but strategic, shaping both internal effectiveness and external credibility.

Muhsin et al. (2020) analyzed the relationship between good university governance and student satisfaction, emphasizing how accountability, transparency, and responsiveness drive institutional excellence. The study found that when governance mechanisms are well-implemented, stakeholders exhibit greater engagement and satisfaction. They concluded that participatory decision-making and ethical leadership are core drivers of institutional performance.

The study’s main theme is “participatory governance as service quality.” Muhsin and colleagues highlighted that effective governance in education settings mirrors broader public governance frameworks, where stakeholder involvement ensures responsiveness and fairness. Their model demonstrated that governance principles must not only exist in policy but also be actively practiced in daily operations. Furthermore, they found that governance success is measured by stakeholder trust and the perceived legitimacy of institutional actions.

Their findings underscore that good governance builds institutional loyalty and public confidence. Applied to local governments like Pasig City, these insights suggest that citizen participation and transparency in policymaking can improve service satisfaction. Strengthening participatory mechanisms and ethical standards will help create an inclusive governance environment that fosters both efficiency and trust.

Heriningsih and Sudaryati (2020) examined the impact of good governance and human resource competence on village fund management in Indonesia, considering religiosity as a moderating factor. Their findings showed that good governance—anchored on accountability, transparency, and rule of law—significantly improves financial management and reduces misuse of public funds. They emphasized that ethical values and competent personnel are vital for sustaining good governance practices.

The thematic focus is “ethical governance and human competence.” The authors found that integrity-based governance systems cultivate trust and accountability among local officials. They also noted that human resource competence complements governance frameworks by ensuring professional execution of policies. Importantly, religiosity in governance was associated with ethical decision-making and moral responsibility, reinforcing integrity in public management.

Their conclusions highlight that good governance is a moral and technical construct requiring capable and ethical actors. For Pasig City, this underscores the importance of capacity-building initiatives, performance monitoring, and values-based leadership. Institutionalizing training and ethical standards

within governance systems will enhance transparency, fiscal discipline, and service delivery. Marwan et al. (2022) analyzed emerging digital law issues and their implications for good governance policy in Indonesia. Their study emphasized that rapid digitalization introduces governance challenges, including privacy protection, accountability in algorithmic decisions, and transparency in online transactions. They argued that digital law and good governance are interdependent—strong regulatory frameworks are essential to maintaining public trust in the digital era.

The main theme is “digital governance and regulatory ethics.” The authors noted that good governance must evolve alongside technological advances to ensure fairness, accessibility, and ethical compliance. They highlighted that digital governance policies must safeguard citizen rights while promoting transparency and accountability in online services. Failure to regulate digital transformation effectively can undermine governance integrity and social equity.

Their findings suggest that digital policy must balance innovation with accountability. For Pasig City, which increasingly employs e-governance and online citizen services, this research underscores the need to integrate data privacy, ethical standards, and digital transparency into governance frameworks. Doing so ensures that modernization strengthens rather than compromises good governance principles.

Kurnia et al. (2020) investigated the relationship among carbon emission disclosure, corporate governance, financial performance, and firm value. Their study showed that companies with strong governance frameworks tend to disclose more environmental information, enhancing both reputation and stakeholder trust. Governance mechanisms—such as board independence and transparent reporting—were found to drive environmental accountability and sustainable performance.

The key theme of the study is “sustainability governance and accountability.” The researchers emphasized that good governance extends beyond financial oversight to include environmental and social dimensions. They found that when governance structures integrate environmental responsibility, institutions achieve greater legitimacy and stakeholder confidence. This reflects a shift toward holistic governance that balances profit, people, and planet.

Kurnia et al. concluded that integrating environmental accountability within governance systems builds long-term resilience and trust. For Pasig City, their findings suggest that adopting sustainability-oriented governance—emphasizing environmental stewardship and transparent performance reporting—can enhance both ethical standing and public confidence in local governance practices.

Participation

Citizen participation is widely regarded as a cornerstone of transparent and accountable governance in local government units (LGUs). Active engagement of citizens in decision-making processes — including planning, budgeting, and policy monitoring — allows governments to respond to community needs effectively and demonstrates commitment to openness. Participation ensures that governance is not only top-down but incorporates diverse perspectives, enhancing legitimacy and reinforcing the principles of good governance.

In a global context, Fung and Wright (2019) emphasized that participatory governance models, such as participatory budgeting, play a significant role in enhancing transparency and accountability in local government operations. Their research demonstrated that when citizens are actively involved in reviewing, deliberating, and approving budgetary allocations, they gain direct access to detailed expenditure and revenue information. This engagement allows residents to monitor how public funds are allocated and spent, fostering a sense of ownership and responsibility over local resources. By enabling citizen

participation in financial decision-making, participatory governance not only strengthens accountability but also builds trust between communities and local authorities. Fung and Wright further noted that such inclusive practices encourage more informed discussions about public priorities, reduce opportunities for mismanagement or corruption, and enhance the responsiveness of government programs. Overall, their study highlights that participatory mechanisms are effective tools for promoting transparency, ethical governance, and collaborative decision-making, ultimately contributing to better governance outcomes and stronger democratic practices at the local level.

Bisogno (2020) examined local governments in Europe and highlighted the importance of structured citizen participation mechanisms, such as public hearings and online consultations, in enhancing fiscal transparency. The study found that municipalities that actively incorporate citizens' feedback into financial reporting and project monitoring demonstrate higher credibility and accountability in their operations. By engaging residents in reviewing budgets, expenditures, and development projects, local governments create opportunities for public oversight, reducing the likelihood of mismanagement or corruption. Bisogno emphasized that such participatory practices strengthen trust between citizens and authorities, as stakeholders see their input reflected in decision-making processes and resource allocation. The study illustrates a clear link between citizen engagement and good governance, showing that inclusive mechanisms not only improve transparency but also encourage ethical behavior, informed oversight, and responsiveness in local administration. Ultimately, structured participation fosters a culture of accountability and collaboration, enabling municipalities to deliver services more effectively while reinforcing democratic principles and public confidence in government institutions.

In Latin America, Avritzer (2021) examined participatory governance practices in Brazilian municipalities and found that active citizen involvement in public decision-making significantly improves transparency and government responsiveness. The study revealed that when residents engage in budgeting, planning, and policy discussions, they gain direct access to financial and operational data, enabling them to monitor the use of public resources more effectively. This active participation encourages local governments to maintain accurate, timely, and publicly accessible records of expenditures and policy implementation, fostering accountability and trust. Avritzer emphasized that transparent participation processes not only empower citizens to influence decisions that affect their communities but also compel authorities to respond to public concerns and prioritize community needs. By institutionalizing participatory mechanisms, municipalities are better able to align spending with social priorities, reduce opportunities for mismanagement, and enhance the overall quality of governance. The study underscores that citizen engagement is a vital tool for promoting ethical, accountable, and responsive local administration, strengthening democratic practices in Latin American municipalities.

From a technology perspective, Chen, Yu, and Li (2022) examined the use of e-participation platforms in Asian local governments and highlighted their impact on enhancing transparency and accountability. Their study found that online platforms enable residents to track public spending, monitor service delivery, and provide direct feedback to local government units (LGUs). By digitizing participatory processes, these platforms make financial and operational information more accessible, timely, and user-friendly, allowing citizens to engage meaningfully in governance. The researchers emphasized that e-participation strengthens accountability, as officials are aware that their decisions and resource allocations are subject to public scrutiny. Moreover, the study noted that the use of technology fosters a culture of trust between citizens and LGUs, as transparent reporting and responsive feedback mechanisms demonstrate the government's commitment to ethical and efficient administration. Chen, Yu, and Li concluded that

integrating digital tools into participatory governance not only improves oversight of public resources but also encourages citizen involvement, promotes collaborative decision-making, and enhances the overall effectiveness and credibility of local government operations.

In Indonesia, Pratiwi, Haliah, and Kusumawati (2022) explored the role of community participation in promoting transparency at the village level. Their study revealed that when citizens actively engage in budget discussions, development planning, and project monitoring, local governments are more likely to publicly release expenditure reports and other financial information. This active participation ensures that governance practices are aligned with the principles of accountability and openness, as officials are held responsible for their financial decisions and resource allocations. The researchers emphasized that citizen involvement not only improves the accuracy and accessibility of reported data but also encourages local authorities to prioritize community needs and adhere to regulatory standards. By fostering a participatory environment, the study showed that village-level administrations can strengthen trust between residents and officials while reducing opportunities for mismanagement or corruption. Overall, Pratiwi, Haliah, and Kusumawati concluded that community engagement is a key mechanism for enhancing transparency, promoting ethical governance, and ensuring that public resources are used efficiently and responsibly in local government operations.

Local studies in the Philippines also highlight the crucial role of citizen participation in promoting transparency and accountability. Gabriel and Castillo (2020) investigated transparency practices among LGUs and found that municipalities implementing participatory mechanisms such as town hall consultations, public hearings, and citizen monitoring of projects tend to enjoy higher levels of public trust. These mechanisms provide residents with direct access to information regarding budgets, expenditures, and program outcomes, enabling them to evaluate the efficiency and effectiveness of local government initiatives. The study emphasized that participatory practices not only empower citizens to hold officials accountable but also encourage local authorities to make informed, transparent decisions that reflect community priorities. By institutionalizing citizen engagement in governance processes, LGUs can strengthen oversight, reduce opportunities for mismanagement or corruption, and foster a culture of openness. Gabriel and Castillo concluded that participatory mechanisms serve as an essential tool for reinforcing good governance, ensuring that local government actions are responsive, inclusive, and aligned with the needs and expectations of the communities they serve.

Manlapas and Mantillas (2023) examined participatory governance practices in Philippine LGUs and found that active community involvement in planning and oversight significantly enhances financial transparency. Their study highlighted that when citizens participate in reviewing expenditure reports, attending budget briefings, and monitoring local projects, local governments are encouraged to maintain accurate, timely, and accessible financial records. This engagement not only improves the quality of reporting but also incentivizes LGUs to comply with fiscal regulations and adhere to established budgetary standards. The researchers emphasized that participatory mechanisms empower citizens to hold local officials accountable, fostering a culture of responsibility and ethical governance. Moreover, community involvement strengthens trust between residents and government authorities, as stakeholders can directly observe how public resources are allocated and utilized. Manlapas and Mantillas concluded that institutionalizing citizen participation in financial oversight is a key strategy for promoting transparency, reinforcing accountability, and ensuring that local governments deliver services efficiently while meeting the expectations and needs of their communities.

Sourani and Ibrahim (2023) conducted a systematic review examining the relationship between citizen

participation and public sector transparency. Their study concluded that both in-person and digital participation mechanisms significantly enhance access to information, empowering stakeholders to engage more effectively in governance processes. By involving citizens in decision-making, budget reviews, and project monitoring, these mechanisms enable the public to detect irregularities, track the implementation of policies, and hold government officials accountable for their actions. The researchers emphasized that such participatory practices strengthen oversight, promote ethical conduct, and reduce opportunities for mismanagement or corruption. Furthermore, by facilitating active engagement and informed scrutiny, participation fosters transparency, builds trust between citizens and government, and aligns administrative actions with community priorities. Overall, Sourani and Ibrahim concluded that institutionalizing citizen participation is a critical tool for advancing good governance, as it supports accountability, responsiveness, and inclusiveness, ultimately improving the effectiveness and legitimacy of public sector operations.

Finally, the Organisation for Economic Co-operation and Development (OECD, 2023) emphasized that fostering citizen engagement in subnational government decision-making is essential for strengthening transparency and accountability. The organization recommended that local government units (LGUs) institutionalize participatory mechanisms, integrate public feedback into digital reporting platforms, and ensure that engagement processes are inclusive, well-structured, and easily accessible to all stakeholders. By adopting these measures, LGUs can create opportunities for meaningful oversight, enabling citizens to monitor expenditures, evaluate policy implementation, and contribute to decision-making that reflects community needs. The OECD further noted that systematic citizen participation not only improves the quality and credibility of governance but also promotes ethical management of public resources, reinforces accountability, and builds public trust. Overall, integrating participatory practices into local governance supports democratic principles, enhances responsiveness, and strengthens the alignment of public spending with societal priorities, ultimately contributing to more transparent, accountable, and effective government operations.

Accountability

Accountability is a cornerstone of good governance and is closely linked to transparency in local government units (LGUs). When local governments maintain transparent practices in budgeting, expenditure reporting, and policy implementation, they create mechanisms for accountability that allow citizens, oversight bodies, and other stakeholders to monitor government actions. Accountability ensures that public officials are answerable for their decisions, reducing corruption and promoting trust in local institutions.

Accountability is a fundamental component of good governance in local government units (LGUs), ensuring that public officials are answerable for the proper management of resources and for decisions that impact the community. Transparency serves as a key enabler of accountability by providing mechanisms through which citizens and oversight institutions can monitor government actions. Tools such as open financial reporting, public disclosure of projects, and easily accessible information portals allow stakeholders to track expenditures, evaluate policy implementation, and assess whether officials are adhering to established rules and standards (Bouckaert & Van de Walle, 2019). By making government operations visible and understandable, transparency not only deters mismanagement and corruption but also fosters trust between the public and local authorities. When citizens have access to clear, timely, and comprehensive information, they are empowered to hold officials accountable, participate meaningfully

in governance processes, and ensure that public resources are used efficiently and ethically, ultimately strengthening the overall quality and legitimacy of local governance.

Farazmand (2020) emphasized that public sector accountability is significantly strengthened when local governments institutionalize transparent processes. He argued that the open reporting of revenues, expenditures, and service outcomes helps reduce information asymmetry between authorities and citizens, providing the public with a clear understanding of how resources are allocated and used. This transparency enables stakeholders to monitor government performance, detect irregularities, and demand corrective interventions when necessary. Farazmand noted that such practices not only promote responsible management of public funds but also foster trust between citizens and local authorities. By making financial and operational information accessible and understandable, local governments can ensure that officials are answerable for their decisions and actions. Ultimately, institutionalized transparency serves as a critical mechanism for enhancing accountability, improving governance quality, and reinforcing ethical, responsive, and citizen-centered public administration.

In a study of European municipalities, Christensen, Læg Reid, and Rykkja (2020) found that local government units (LGUs) that integrate performance reporting with transparency initiatives achieve higher levels of accountability. Their research highlighted that combining outcome-based reporting with public access to financial and operational data ensures that officials are held responsible not only for legal and regulatory compliance but also for the effectiveness and impact of their programs. By linking performance outcomes to transparent reporting, citizens and oversight institutions can assess whether policies and projects meet intended goals, monitor the efficient use of resources, and identify areas needing corrective action. The authors emphasized that this approach strengthens public trust, encourages ethical conduct, and promotes informed participation in governance. Overall, the study demonstrates that accountability in LGUs is most effectively reinforced when transparency is paired with performance measurement, enabling governments to deliver services responsibly, respond to citizen expectations, and ensure that public programs achieve tangible and beneficial outcomes for the community.

Alonso and Andrews (2021) studied fiscal governance in Latin American cities and found that formal accountability structures, such as audit committees and citizen oversight boards, are most effective when combined with transparency measures. Their research showed that the public disclosure of financial and operational data generates external scrutiny, creating pressure on local government units (LGUs) to comply with ethical standards and manage resources efficiently. By making information on budgets, expenditures, and program outcomes accessible to citizens and oversight bodies, LGUs are held responsible not only for legal compliance but also for the prudent and effective use of public funds. The authors emphasized that transparency amplifies the impact of formal accountability mechanisms by fostering trust, enabling informed public participation, and deterring mismanagement or corruption. Overall, the study underscores that integrating transparency with structured oversight is essential for reinforcing accountability, promoting ethical governance, and ensuring that local governments deliver services responsibly and in alignment with community priorities.

In Africa, Nyamapfene and Chikodzi (2021) examined local government accountability in Zimbabwe and highlighted the role of transparency in enhancing citizen engagement. Their study revealed that local government units (LGUs) that proactively disclose information on expenditures, procurement processes, and financial activities create opportunities for communities to monitor public spending and participate in oversight. By making financial data accessible and understandable, these LGUs encourage citizens to provide feedback, raise concerns about irregularities, and assess the efficiency and effectiveness of local

programs. The researchers emphasized that such participatory practices not only promote accountability but also strengthen the integrity of governance by reducing opportunities for mismanagement and corruption. Transparency, therefore, acts as a catalyst for civic involvement, fostering trust between citizens and government authorities while ensuring that public resources are used responsibly and aligned with community needs. Overall, the study underscores that combining open reporting with active citizen participation is essential for enhancing governance quality, ethical decision-making, and the responsiveness of local government institutions in Zimbabwe.

Sikolia and Ogola (2022) examined accountability in Kenyan county governments and demonstrated that providing public access to expenditure reports significantly reduces opportunities for corruption and improves service delivery. Their study emphasized that regular, detailed, and easily accessible financial reporting serves as a critical mechanism for both internal and external accountability. By making information on budgets, expenditures, and program outcomes available to citizens, oversight bodies, and other stakeholders, county governments enable effective monitoring of resource utilization and decision-making processes. The researchers highlighted that transparency in financial reporting not only deters mismanagement but also fosters public trust and confidence in government institutions. Moreover, accessible expenditure data allow citizens to engage in governance, provide feedback, and hold officials responsible for inefficient or unethical practices. Overall, Sikolia and Ogola concluded that institutionalizing comprehensive and transparent financial reporting is essential for strengthening accountability, promoting ethical governance, and ensuring that local governments deliver services efficiently and in alignment with community needs.

Locally, Dela Cruz and Bautista (2020) examined accountability practices in Philippine municipalities and found that local government units (LGUs) that comply with transparency laws, including the Local Government Code and the Full Disclosure Policy, tend to earn higher levels of citizen trust. Their study emphasized that effective accountability extends beyond merely reporting financial information; it also involves responding to citizen inquiries and concerns regarding the use of public funds. By providing accessible, accurate, and timely reports on budgets, expenditures, and program outcomes, LGUs enable residents to monitor government performance and ensure resources are used responsibly. The authors highlighted that accountable practices foster a culture of openness, ethical governance, and responsiveness, strengthening the relationship between local authorities and the communities they serve. Overall, Dela Cruz and Bautista concluded that institutionalizing transparency and citizen engagement in financial reporting is crucial for enhancing public trust, promoting responsible resource management, and ensuring that local governments deliver services efficiently and in alignment with community needs.

Villanueva and Ramos (2021) conducted a study on Philippine city governments and found that the online publication of annual financial statements, budget reports, and project outcomes significantly enhances accountability. Their research highlighted that when financial and operational information is made accessible to the public, civil society organizations, oversight bodies, and citizens are better able to evaluate government performance and detect instances of mismanagement or inefficiency. The study emphasized that transparent reporting not only holds officials responsible for their decisions and actions but also fosters public trust and confidence in local institutions. By enabling stakeholders to monitor expenditures, assess program outcomes, and provide feedback, LGUs are encouraged to manage resources responsibly and adhere to ethical governance standards. Villanueva and Ramos concluded that institutionalizing digital disclosure of financial and project information is a critical mechanism for strengthening accountability, promoting transparency, and ensuring that local governments operate effi-

ently while addressing the needs and priorities of their communities.

In Southeast Asia, Hidayat and Sari (2022) examined the effect of transparency initiatives on local government accountability in Indonesia. Their study found that public disclosure of expenditures, performance audits, and participatory budgeting significantly strengthen both procedural and substantive accountability. Procedural accountability is enhanced when financial and operational information is systematically reported and accessible, while substantive accountability improves as citizens and oversight bodies can evaluate whether government actions achieve intended outcomes. The researchers emphasized that accountability is most effective when transparency mechanisms are consistent, comprehensive, and supported by institutional oversight that enforces compliance and addresses irregularities. By integrating disclosure practices with participatory processes and formal monitoring, local governments are incentivized to manage resources responsibly, adhere to ethical standards, and deliver services efficiently. Hidayat and Sari concluded that sustained and structured transparency initiatives are critical for reinforcing accountable governance, fostering public trust, and ensuring that local government units remain responsive to community needs and priorities.

Finally, the World Bank (2023) emphasized that accountability in subnational governments requires an integrated approach, combining financial transparency, participatory monitoring, and independent auditing. The World Bank argued that such integrated systems ensure that LGUs are answerable for both fiscal performance and service delivery, reinforcing trust, reducing corruption, and strengthening democratic governance.

Responsiveness

Responsiveness is a key dimension of good governance in local government units (LGUs), reflecting the ability of authorities to address citizens' needs, concerns, and complaints promptly and effectively. It involves not only delivering services efficiently but also adapting policies and programs based on community feedback. Transparent systems, such as public reporting, digital platforms, and participatory mechanisms, play a critical role in enhancing responsiveness by providing channels for citizens to communicate their priorities and monitor government actions (Kaufmann et al., 2019). These mechanisms allow LGUs to track feedback, identify service gaps, and make informed adjustments to policies or programs, ensuring that government actions are aligned with public expectations. By integrating transparency and participatory practices, local governments can foster a culture of responsiveness that strengthens trust, improves service delivery, and reinforces accountability. Ultimately, responsiveness ensures that governance is citizen-centered, adaptive, and capable of addressing evolving community needs in an efficient and equitable manner.

In a study of municipal governments in Europe, Olsen and Peters (2020) emphasized that responsiveness in local government units (LGUs) is closely linked to transparency. Their research demonstrated that when LGUs provide clear, timely, and accessible information regarding decision-making processes, budgeting, and service delivery, citizens are more likely to engage with government platforms and initiatives. This active engagement enables authorities to receive feedback, monitor community needs, and respond efficiently and appropriately to concerns or requests. The study highlighted that transparency not only informs citizens but also facilitates two-way communication, allowing local governments to adjust policies, programs, and services based on actual community input. Olsen and Peters concluded that the integration of transparent reporting and citizen engagement mechanisms strengthens responsiveness, promotes accountability, and enhances public trust, ultimately ensuring that municipal governance is more

adaptive, citizen-centered, and effective in addressing the priorities and expectations of the communities they serve.

Abdel-Meguid and Aziz (2020) studied local government responsiveness in Egypt and found that transparency mechanisms, including the online disclosure of service requests and expenditure reports, significantly enhance the capacity of officials to address citizen concerns promptly. Their research emphasized that when information is accessible and clearly presented, local authorities can track community needs more effectively and take timely action to resolve issues. The study also highlighted that transparency fosters public trust, encouraging citizens to report problems, provide feedback, and actively participate in governance processes. By linking open information with responsive service delivery, local governments can improve accountability, strengthen citizen engagement, and ensure that policies and programs are aligned with community priorities. Abdel-Meguid and Aziz concluded that integrating transparent reporting systems with mechanisms for citizen interaction is essential for building a responsive, trustworthy, and efficient local government that meets the evolving needs of its constituents. In Latin America, Lopez and Camacho (2021) examined municipal responsiveness in Colombia and found that local governments that combine participatory budgeting with the public reporting of expenditures demonstrate greater agility in addressing community priorities. Their study highlighted that transparency in resource allocation enables citizens to monitor whether government actions and spending decisions align with local needs and expectations. By providing accessible financial information and engaging residents in decision-making processes, municipalities can identify community concerns more effectively and adjust policies, programs, and services accordingly. Lopez and Camacho emphasized that the integration of participatory mechanisms with transparent reporting strengthens accountability, fosters public trust, and promotes more citizen-centered governance. The study concluded that municipalities that institutionalize these practices are better positioned to respond efficiently, allocate resources responsibly, and ensure that local government initiatives are both effective and aligned with the priorities of the communities they serve.

From an Asian perspective, Kim and Lee (2021) investigated the role of digital governance in enhancing responsiveness within South Korean local governments. Their study found that online feedback platforms, complaint tracking systems, and transparent reporting tools enable officials to respond quickly and effectively to citizen requests, concerns, and complaints. By providing timely access to information and facilitating two-way communication, these digital mechanisms allow local authorities to monitor community needs, address issues proactively, and adjust services or policies as necessary. The researchers emphasized that the integration of transparency and digital participation creates a synergistic effect, improving both the efficiency of service delivery and public satisfaction. Kim and Lee concluded that digital governance tools are vital for fostering responsive, accountable, and citizen-centered local administrations, as they enhance trust, encourage civic engagement, and ensure that local government operations align with the priorities and expectations of the communities they serve.

In Indonesia, Sari, Pratiwi, and Hidayat (2022) found that village-level governments that implement transparent financial reporting and participatory mechanisms demonstrate significantly higher responsiveness to local residents. Their study highlighted that when performance data and expenditure information are made publicly accessible, citizens can monitor service delivery, identify gaps, and provide feedback effectively. Open communication channels, such as public consultations and digital platforms, allow residents to follow up on issues, ask questions, and hold officials accountable for timely and appropriate responses. The researchers emphasized that combining transparency with participatory

practices not only improves the efficiency and quality of local services but also strengthens trust between citizens and government authorities. Sari, Pratiwi, and Hidayat concluded that institutionalizing open reporting and citizen engagement mechanisms is essential for ensuring that local governments remain responsive, accountable, and aligned with the needs and priorities of the communities they serve.

In Africa, Agyemang and Mensah (2021) examined responsiveness in Ghanaian municipalities and concluded that local government units (LGUs) that provide clear information on expenditures, project implementation, and service delivery, while maintaining open communication channels, are better able to address citizen complaints efficiently. Their study emphasized that transparency is a critical enabler of responsiveness, as accessible and timely data allow officials to identify issues, monitor progress, and take corrective actions where necessary. By combining open reporting with effective communication mechanisms, municipalities can foster accountability, strengthen institutional capacity, and build public trust. Agyemang and Mensah highlighted that transparent practices not only improve the speed and quality of government responses but also empower citizens to engage meaningfully in governance processes. Overall, their research demonstrates that integrating transparency with responsive service delivery is essential for promoting effective, accountable, and citizen-centered local governance in Ghanaian municipalities.

Locally in the Philippines, Cruz and Bautista (2020) investigated the responsiveness of LGUs in Metro Manila and found that municipalities that actively publish budget and expenditure reports online are able to respond more promptly to citizen complaints and concerns. Their study emphasized that providing citizens with clear, timely, and accessible information enables local authorities to monitor community needs effectively and make informed adjustments to services, projects, and policies. By linking transparency with responsive governance, LGUs can address issues proactively, improve service delivery, and ensure that public programs align with the priorities of their constituents. Cruz and Bautista highlighted that open access to financial and operational data not only enhances responsiveness but also fosters accountability, strengthens public trust, and encourages citizen participation in governance processes. Overall, the study underscores that institutionalizing digital reporting and participatory mechanisms is essential for promoting adaptive, efficient, and citizen-centered local governance in Philippine municipalities.

Manalo and Ramos (2021) examined the role of transparency in improving responsiveness in provincial LGUs and found that open reporting of government performance, including financial and operational data, directly influences both the speed and quality of responses to citizen requests. Their study highlighted that when citizens have access to clear and comprehensive information, they are better equipped to engage in governance processes, provide feedback, and monitor service delivery. This creates a feedback loop in which informed public participation enables local authorities to identify issues promptly, adjust programs or policies, and improve overall service outcomes. Manalo and Ramos emphasized that transparency is therefore not only a mechanism for accountability but also a critical factor in fostering responsive, citizen-centered governance. By institutionalizing transparent reporting practices, provincial LGUs can enhance service efficiency, strengthen trust with constituents, and ensure that government actions are aligned with community needs and priorities.

Finally, the World Bank (2023) emphasized that responsiveness is a critical outcome of transparent governance practices. The report highlighted that local government units (LGUs) that maintain open data portals, implement citizen feedback mechanisms, and institutionalize participatory decision-making systems are better equipped to respond effectively to community needs. By providing accessible

information and structured avenues for citizen input, these LGUs can identify issues promptly, make informed adjustments to policies and services, and ensure that government actions reflect public priorities. The World Bank further noted that such practices not only improve the efficiency and timeliness of responses but also reinforce accountability and strengthen public trust. Overall, the report underscores that integrating transparency with responsive governance is essential for creating citizen-centered, ethical, and effective local administrations that can meet the evolving needs of the communities they serve.

In conclusion, the reviewed literature and studies consistently demonstrates that responsiveness in LGUs is inseparably linked to transparency and good governance. Open reporting, digital platforms, and participatory mechanisms enable local governments to address citizen needs efficiently and build confidence in public institutions. Responsiveness is not only a measure of service delivery effectiveness but also a reflection of an LGU's commitment to transparent, accountable, and participatory governance.

Efficiency

Efficiency in local government units (LGUs) refers to the capacity of public institutions to deliver quality services while maximizing outputs with minimal use of resources. Transparent practices such as open financial reporting, accessible project updates, and systematic performance monitoring play a crucial role in promoting efficiency. By making information readily available, transparency allows both internal stakeholders, such as government managers, and external actors, including citizens and oversight bodies, to evaluate how resources are allocated and utilized. This visibility helps identify inefficiencies, optimize processes, and ensure that public funds are spent effectively (Peters & Pierre, 2019). Moreover, transparent reporting fosters accountability and informed decision-making, enabling LGUs to adjust programs and operations based on performance insights and community needs. Ultimately, integrating transparency into governance enhances operational efficiency, ensures responsible use of resources, and supports the delivery of timely, effective, and citizen-centered services.

In European municipalities, Bovaird and Löffler (2019) emphasized that efficiency in service delivery is greatly enhanced when local government units (LGUs) adopt transparent reporting mechanisms. Their study found that the clear disclosure of expenditures, budgets, and performance metrics allows both government officials and external stakeholders to monitor resource allocation and operational outcomes effectively. By providing accessible and accurate information, LGUs can reduce duplication of efforts, identify inefficiencies, and ensure that public funds are used optimally. The researchers highlighted that transparency not only improves operational efficiency but also strengthens accountability, as officials are aware that their decisions and actions are subject to public scrutiny. Overall, Bovaird and Löffler concluded that institutionalizing transparent reporting practices enables municipalities to deliver services more effectively, optimize resource utilization, and reinforce trust and confidence among citizens, contributing to more responsible and citizen-centered local governance.

In Latin America, Escobar and Vargas (2020) examined efficiency in Colombian municipalities and found that transparency in financial and operational reporting significantly enhances decision-making and resource allocation. Their study revealed that local government units (LGUs) that regularly publish performance data and expenditure reports are better able to identify inefficiencies, monitor service delivery, and implement corrective measures in a timely manner. By providing clear and accessible information, transparency allows both officials and external stakeholders, such as citizens and oversight bodies, to evaluate the effectiveness of programs and ensure that resources are used optimally. Escobar and Vargas emphasized that consistent reporting not only improves operational efficiency but also

strengthens accountability, as officials are incentivized to manage public funds responsibly. Overall, their research demonstrated that integrating transparent practices into local governance fosters more responsive, cost-effective, and citizen-centered service delivery, enabling municipalities to achieve higher performance standards while maintaining public trust.

Abdul-Rahman and Hossain (2021) investigated public service efficiency in Southeast Asian local governments and found that digital platforms for expenditure tracking and performance reporting significantly enhance operational efficiency. Their study emphasized that transparency in service delivery enables local government units (LGUs) to monitor outputs, identify inefficiencies, and reduce waste in resource utilization. By providing real-time access to financial and performance data, these digital tools allow officials to prioritize resources effectively, make informed decisions, and adjust programs or services as needed. The researchers highlighted that integrating transparency into operational processes not only improves efficiency but also strengthens accountability and fosters public trust. Overall, Abdul-Rahman and Hossain concluded that adopting transparent reporting mechanisms, particularly through digital platforms, is essential for promoting cost-effective, responsive, and citizen-centered governance in Southeast Asian LGUs.

In African contexts, Kumi and Atuobi (2021) examined efficiency in Ghanaian municipalities and found that transparent budgeting and reporting mechanisms significantly enhance both administrative and fiscal efficiency. Their study revealed that when financial and operational information is openly accessible, citizens and oversight bodies can effectively monitor resource allocation, track expenditures, and assess service delivery outcomes. This visibility reduces opportunities for fund mismanagement, ensures that resources are used responsibly, and enables local governments to implement corrective actions promptly. The researchers emphasized that transparency in reporting not only improves operational efficiency but also strengthens accountability and public trust, as officials are aware that their decisions are subject to scrutiny. Overall, Kumi and Atuobi concluded that institutionalizing transparent practices in budgeting and performance reporting is essential for promoting efficient, responsive, and citizen-centered governance in Ghanaian municipalities.

Alonso and Martínez (2022) examined the relationship between transparency and efficiency in Spanish local governments and found that integrating performance data and expenditure reports into publicly accessible platforms significantly enhances operational efficiency. Their study revealed that when local government units (LGUs) provide clear and timely information on programs, budgets, and outputs, officials can identify underperforming initiatives and reallocate resources to better address community priorities. Transparency allows both internal managers and external stakeholders, such as citizens and oversight bodies, to monitor progress, evaluate resource utilization, and recommend improvements. The researchers emphasized that accessible reporting not only reduces inefficiencies and duplication of efforts but also strengthens accountability and public trust. Overall, Alonso and Martínez concluded that institutionalizing transparent practices in financial and performance reporting is a key strategy for promoting effective, responsive, and citizen-centered governance, enabling LGUs to optimize service delivery while aligning resources with the needs and expectations of their communities.

Locally, Reyes and Mendoza (2020) investigated efficiency in Philippine LGUs and found that municipalities that actively disclose budgets, expenditures, and project outcomes online demonstrate higher levels of service delivery efficiency. Their study highlighted that transparency mechanisms allow officials to monitor performance continuously, identify operational bottlenecks, and implement corrective interventions promptly. By providing accessible and timely information, LGUs can optimize the allocation

of resources, improve program implementation, and ensure that services meet community needs effectively. The researchers emphasized that transparent reporting not only enhances operational efficiency but also strengthens accountability and fosters public trust, as citizens and oversight bodies can track government actions and outcomes. Reyes and Mendoza concluded that institutionalizing digital disclosure and performance monitoring is essential for promoting responsive, cost-effective, and citizen-centered local governance, enabling municipalities to deliver services efficiently while addressing the priorities and expectations of their communities.

Garcia and Santos (2021) examined provincial LGUs in the Philippines and found that adopting open data portals for financial and operational reporting significantly improves administrative efficiency. Their study highlighted that transparency enables officials to monitor performance, identify potential issues early, and implement proactive solutions, fostering more effective problem-solving within government operations. By making budget, expenditure, and project data accessible to both internal stakeholders and the public, LGUs can optimize the allocation of human and financial resources, reduce redundancies, and enhance service delivery. The researchers emphasized that transparent reporting not only streamlines administrative processes but also strengthens accountability and builds public trust, as citizens and oversight bodies can track government activities and evaluate outcomes. Overall, Garcia and Santos concluded that institutionalizing open data practices is crucial for promoting efficient, responsive, and citizen-centered governance, ensuring that local governments manage resources effectively while addressing the needs and priorities of their communities.

In Indonesia, Hidayat and Pratama (2022) found that transparent reporting of expenditures and performance metrics significantly enhances efficiency in village-level governance. Their study demonstrated that public disclosure of financial and operational information reduces delays in project implementation, enables timely decision-making, and ensures that resources are allocated according to actual community needs. By making data on budgets, expenditures, and program outcomes accessible to both officials and residents, village governments can monitor progress, identify bottlenecks, and implement corrective actions promptly. The researchers emphasized that transparency not only improves operational efficiency but also strengthens accountability and fosters public trust, as citizens can track how resources are used and participate meaningfully in governance processes. Hidayat and Pratama concluded that institutionalizing transparent reporting practices is essential for promoting cost-effective, responsive, and citizen-centered governance, enabling village governments to deliver services efficiently while aligning interventions with the priorities and expectations of their communities.

Finally, the World Bank (2023) emphasized that efficiency in subnational governments is closely linked to transparency and good governance. The report highlighted that local government units (LGUs) that maintain open reporting systems, regularly monitor performance, and integrate citizen feedback are better equipped to deliver services effectively and optimize resource use. By providing accessible financial and operational information, LGUs can identify inefficiencies, reduce administrative costs, and implement timely corrective actions. The World Bank further noted that transparent practices enable oversight by both internal managers and external stakeholders, fostering accountability and public trust. Overall, the report concluded that institutionalizing transparency, performance monitoring, and participatory mechanisms is essential for promoting efficient, responsive, and citizen-centered governance, ensuring that local governments manage resources responsibly while meeting the evolving needs and priorities of their communities.

Equity

Equity in local government units (LGUs) refers to the fair and impartial distribution of public resources, services, and opportunities among all sectors of society. Ensuring equity requires that no group is systematically disadvantaged and that resources are allocated according to need and priority. Transparency and good governance play a crucial role in promoting equity, as they provide citizens and oversight bodies with clear, accessible information about how budgets, expenditures, and programs are distributed (Fox & Sandoval, 2019). Open reporting mechanisms, such as online disclosure of financial and operational data, allow stakeholders to monitor allocations, identify disparities, and hold officials accountable for equitable decision-making. By institutionalizing transparency in planning, budgeting, and service delivery, LGUs can foster trust, encourage citizen participation, and ensure that public policies and resources benefit all members of the community fairly. Ultimately, combining equity with transparent governance strengthens social justice, responsiveness, and citizen confidence in local government operations.

In a study of Latin American municipalities, Lora and Filippini (2019) found that equity in service delivery is significantly enhanced when local governments provide transparent information on budgets and expenditures. Their research highlighted that visible allocation patterns enable citizens, particularly those from marginalized communities, to monitor how resources are distributed and advocate for fair treatment. By making financial and operational data accessible, local authorities create opportunities for accountability, as stakeholders can identify inequities and challenge practices that disadvantage certain groups. The authors emphasized that transparency not only promotes equitable allocation of resources but also strengthens public trust and citizen engagement, ensuring that all community members benefit from government programs and services. Lora and Filippini concluded that institutionalizing open reporting mechanisms is essential for fostering equitable governance, enabling LGUs to address disparities, respond to community needs effectively, and uphold principles of fairness and social justice.

Bovens, Schillemans, and 't Hart (2020) emphasized that accountability and transparency mechanisms play a crucial role in promoting equity by ensuring that public officials report not only on financial performance but also on the distributional impacts of policies. Their research in European municipalities demonstrated that transparent reporting allows citizens to assess how resources and services are allocated across different groups, enabling them to detect biases or inequities in government decisions. By providing clear and accessible information on both expenditures and policy outcomes, local governments create opportunities for corrective action, ensuring that marginalized or underserved communities are not overlooked. The authors highlighted that combining transparency with accountability strengthens public oversight, fosters fairness in resource distribution, and builds citizen trust. Overall, Bovens, Schillemans, and 't Hart concluded that institutionalizing mechanisms for open reporting and performance disclosure is essential for achieving equitable, responsive, and inclusive local governance that aligns with principles of social justice and good governance.

In Southeast Asia, Tjahjono and Setiawan (2020) examined local governance in Indonesia and found that transparent reporting of budgets and projects significantly promotes equitable access to public services, especially in rural and underserved communities. Their study highlighted that when citizens can observe and understand how resources are allocated and spent, they are better able to assess fairness and hold local government units (LGUs) accountable for equitable service delivery. The researchers emphasized that transparency fosters trust in local authorities, as residents gain confidence that resources are distributed based on need rather than favoritism. By providing clear and accessible information on financial and operational activities, LGUs can ensure that marginalized populations are not excluded from essential

programs and services. Tjahjono and Setiawan concluded that institutionalizing transparent reporting practices is critical for advancing equity, strengthening citizen engagement, and promoting inclusive governance that meets the needs of all community members.

In Africa, Boateng and Agyapong (2021) examined equity in Ghanaian local government units (LGUs) and found that transparency in expenditure and program reporting enhances the fair delivery of public services. Their study revealed that LGUs that make resource allocation and service implementation information visible are better positioned to address complaints regarding unequal distribution and ensure that all community members have access to essential services. By openly sharing data on budgets, expenditures, and program outcomes, local authorities enable citizens and oversight bodies to monitor equity, identify disparities, and demand corrective actions when necessary. The researchers emphasized that transparency not only improves the fairness of service delivery but also strengthens public trust and accountability, fostering inclusive governance. Boateng and Agyapong concluded that institutionalizing transparent reporting mechanisms is vital for promoting equitable, responsive, and citizen-centered local governance that addresses the needs of marginalized and underserved populations.

In India, Sharma and Reddy (2021) studied transparency and equitable governance in urban local bodies and found that the open disclosure of development projects and fiscal reports significantly facilitates equitable access to public resources, especially for disadvantaged groups. Their research highlighted that when citizens can track budget allocations, expenditures, and project outcomes, they are better able to monitor fairness in resource distribution and hold officials accountable for any inequities. The study emphasized that transparency empowers communities to advocate for their needs, ensuring that services and programs reach marginalized populations. Sharma and Reddy concluded that institutionalizing mechanisms for open reporting and accessible data is essential for promoting equity, strengthening citizen engagement, and fostering inclusive governance that aligns resource allocation with the priorities and needs of all sectors of society.

Locally, Reyes and Villanueva (2020) examined Philippine municipalities and found that local government units (LGUs) that adhere to transparency policies in budgeting and expenditure reporting demonstrate higher equity in service delivery. Their study highlighted that clear and accessible reporting enables citizens, particularly vulnerable and marginalized populations, to verify whether government programs and services reach intended beneficiaries. By making financial and operational data publicly available, LGUs create opportunities for monitoring, feedback, and corrective action, ensuring that resources are allocated fairly and needs-based priorities are addressed. Reyes and Villanueva emphasized that transparency not only promotes equitable distribution of services but also strengthens public trust and accountability, encouraging citizens to participate actively in governance processes. Overall, their research concluded that institutionalizing transparent reporting practices is crucial for advancing equitable, inclusive, and citizen-centered governance in Philippine municipalities.

Delos Santos and Cruz (2021) examined provincial LGUs in the Philippines and reported that public disclosure of financial and operational data promotes equity by enabling stakeholders to monitor the distribution of resources. The research underscored that transparency mechanisms allow for corrective interventions when inequalities in service delivery are identified.

In Southeast Asia, Hidayat and Lestari (2022) examined equity in Indonesian local governments and found that participatory budgeting combined with transparent reporting systems significantly enhances fairness in resource allocation. Their study highlighted that when citizens are actively involved in decision-making and have access to clear information on expenditures and program outcomes, local government units

(LGUs) are better able to address the needs of marginalized and underserved communities. By integrating citizen participation with open financial and operational reporting, LGUs can monitor allocation patterns, detect disparities, and ensure that resources and services reach those most in need. Hidayat and Lestari emphasized that this approach not only promotes equitable governance but also strengthens accountability, public trust, and community engagement. Their findings underscore the importance of institutionalizing mechanisms that combine transparency and participatory practices to achieve inclusive, fair, and citizen-centered local governance.

Finally, the United Nations Development Programme (UNDP, 2023) emphasized that equity in subnational governance is closely tied to transparency and accountability. The UNDP highlighted that local government units (LGUs) that implement open financial reporting, participatory planning processes, and public monitoring mechanisms are better positioned to ensure fair and efficient allocation of public resources. By providing accessible information and engaging citizens in decision-making, LGUs can reduce disparities across social groups and ensure that programs and services reach marginalized and underserved populations. The report further noted that transparency and participatory governance enable communities to track resource distribution, hold officials accountable, and advocate for equitable policies. Overall, the UNDP concluded that institutionalizing mechanisms for open reporting, citizen engagement, and monitoring is essential for promoting inclusive, equitable, and citizen-centered local governance that addresses the diverse needs of all community members.

Synthesis of the Reviewed Studies

The review of related studies highlights that transparency in LGUs is closely tied to the proper management and disclosure of financial documents such as budget documents, procurement records, and statements of income. Studies from both local and foreign contexts (Gabriel & Castillo, 2020; Avritzer, 2021; Chen, Yu, & Li, 2022) show that when LGUs make these financial documents accessible to the public, citizens and oversight bodies can monitor the allocation and utilization of resources more effectively. Transparency in these records reduces opportunities for mismanagement, supports accountability, and ensures that resources are used in alignment with community needs.

Transparency in local government operations is widely recognized as a cornerstone of good governance. Budget documents, including proposed budgets, execution reports, and financial disclosures, are essential tools for promoting accountability, integrity, and public trust (OECD, 2017, 2019; Dian Fathirah, Nirwana, & Haliah, 2024). By providing timely, clear, and comprehensive fiscal information, local governments empower citizens to monitor public spending, engage in budgetary decisions, and hold officials accountable. The literature emphasizes that budget transparency is multi-dimensional, encompassing clarity, comprehensiveness, reliability, accessibility, and citizen engagement. These dimensions collectively strengthen governance effectiveness, improve service delivery, and foster trust between local authorities and the communities they serve.

Procurement transparency constitutes another vital aspect of good governance, particularly in ensuring fairness and accountability in the use of public funds. Research conducted in Indonesia, especially in Luwu Regency, demonstrates that electronic procurement systems (e-procurement) enhance procedural transparency by improving access to procurement plans and processes; however, substantive transparency—such as bid evaluation details and contract access—remains limited (Rahmana, Sangkala, & Hasniati, 2025; Rahman, 2024). These studies highlight that while technology can facilitate procedural compliance, participatory mechanisms, competent personnel, and managerial responsiveness are critical

to achieving comprehensive transparency in procurement. Effective procurement transparency not only reduces opportunities for corruption but also ensures that public contracts align with policy priorities, thereby reinforcing citizen trust and promoting ethical governance.

Financial reporting, including statements of income and expenditure, further strengthens governance legitimacy by bridging the information gap between government operations and public expectations. Studies across multiple contexts show that citizens value accessible and comprehensible financial reports but often struggle to interpret complex accounting information (Haustein, 2023; Parindingan, Haliah, & Nirwana, 2024; Bastida, Guillamón, & Benito, 2020; Cuadrado-Ballesteros & Bisogno, 2021; Jorge, Pattaro, & Monfardini, 2022). The use of digital platforms and e-government portals to disclose expenditure data has been shown to enhance citizen engagement, promote transparency, and strengthen oversight mechanisms. Collectively, these studies reveal that comprehensive budget documents, transparent procurement systems, and accessible financial reporting form the foundation for accountable, ethical, and citizen-centered governance at the local level.

Citizen participation emerges as a key mechanism that reinforces transparency and good governance. Research consistently shows that when residents actively engage in decision-making processes such as planning, budgeting, and policy monitoring, they gain direct access to financial and operational information, thereby improving oversight and accountability (Fung & Wright, 2019; Bisogno, 2020; Avritzer, 2021; Chen, Yu, & Li, 2022). Participatory mechanisms including public hearings, online consultations, and participatory budgeting enable citizens to influence policy decisions, strengthen government responsiveness, and foster a sense of ownership and responsibility over public resources. Through active engagement, communities help reduce mismanagement, promote ethical decision-making, and reinforce legitimacy and trust in local governance.

Closely intertwined with transparency and participation is accountability, which ensures that public officials are answerable for their actions and the outcomes of their decisions (Bouckaert & Van de Walle, 2019; Farazmand, 2020; Christensen, Læg Reid, & Rykkja, 2020). Transparent practices, such as open financial reporting, public disclosure of projects, and accessible digital platforms, provide mechanisms for monitoring and evaluation by citizens and oversight bodies. By requiring officials to justify expenditures, performance results, and service delivery, accountability mechanisms discourage corruption, enhance ethical behavior, and improve governance quality. When transparency and accountability operate together, local government units function in a responsible, citizen-centered manner, strengthening public confidence and institutional legitimacy.

Finally, the dimensions of responsiveness and equity are enhanced through transparent governance. Studies demonstrate that LGUs that provide clear, timely, and accessible information can respond effectively to citizen needs, feedback, and complaints (Kaufmann et al., 2019; Olsen & Peters, 2020; Abdel-Meguid & Aziz, 2020; Lopez & Camacho, 2021). Transparency ensures that service delivery aligns with community priorities, while equitable governance ensures that public resources and services are distributed fairly, without disadvantaging specific groups (Fox & Sandoval, 2019; Lora & Filippini, 2019; Bovens, Schillemans, & 't Hart, 2020; Tjahjono & Setiawan, 2020). By integrating transparency, participation, accountability, responsiveness, and equity, local governments can establish a comprehensive framework for good governance, where citizens are informed, empowered, and confident that government actions are fair, ethical, and aligned with community needs.

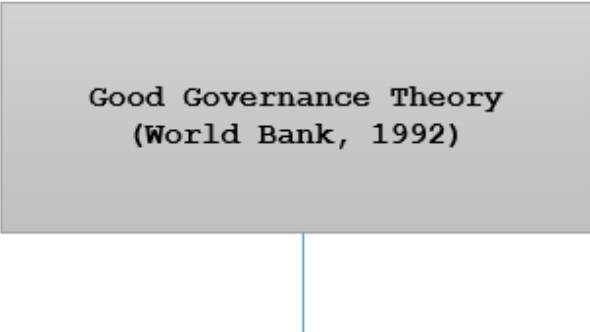
Overall, the synthesis of related studies demonstrates that the variables of financial transparency, participation, accountability, responsiveness, efficiency, and equity are interdependent in promoting good

governance within LGUs. Proper management and public disclosure of budget documents, procurement records, statements of income, and expenditure reports serve as foundational practices that enable citizen engagement, foster accountability, and enhance the delivery of equitable and efficient services. Together, these governance mechanisms create a holistic system where transparency is both a process and an outcome, sustaining public trust and strengthening democratic local governance.

Theoretical Framework

Good Governance Theory by (Daniel Kaufmann, Aart Kraay, & Massimo Mastruzzi, 2019) is a framework that emphasizes the processes, principles, and structures that make governments effective, accountable, and responsive to the needs of their citizens. It is widely promoted by international organizations such as the World Bank, UNDP, and OECD, and highlights key principles including transparency, accountability, participation, equity, responsiveness, and efficiency. The theory posits that governments perform better when decision-making processes are open, citizens have access to information, and public officials are held responsible for their actions. In essence, good governance ensures that public resources are managed fairly, services are delivered effectively, and community trust in government institutions is strengthened. This theory anchors the study by providing a conceptual framework to examine how LGUs implement transparent practices in budget documents, procurement records, statements of income, and expenditure reporting on public platforms. According to Good Governance Theory, transparency in financial and operational records allows citizens and stakeholders to monitor government actions, detect inefficiencies, and ensure that resources are used properly. By linking transparent practices with the other governance variables participation, accountability, responsiveness, efficiency, and equity the theory explains how LGUs can create systems that are both effective and fair, reinforcing public trust and improving service delivery.

Furthermore, Good Governance Theory is directly applicable to the study because it underscores the interconnectedness of governance variables. Participation empowers citizens to engage in monitoring and decision-making processes, which strengthens accountability. Transparent reporting enables responsiveness, as LGUs can quickly address public concerns. At the same time, efficiency and equity are promoted when resources are allocated fairly and used optimally. Thus, the theory not only serves as a foundation to understand the principles of effective local governance but also provides a lens through which the study can analyze how transparency and related governance practices impact the overall performance of LGUs.



Good Governance Theory
(World Bank, 1992)

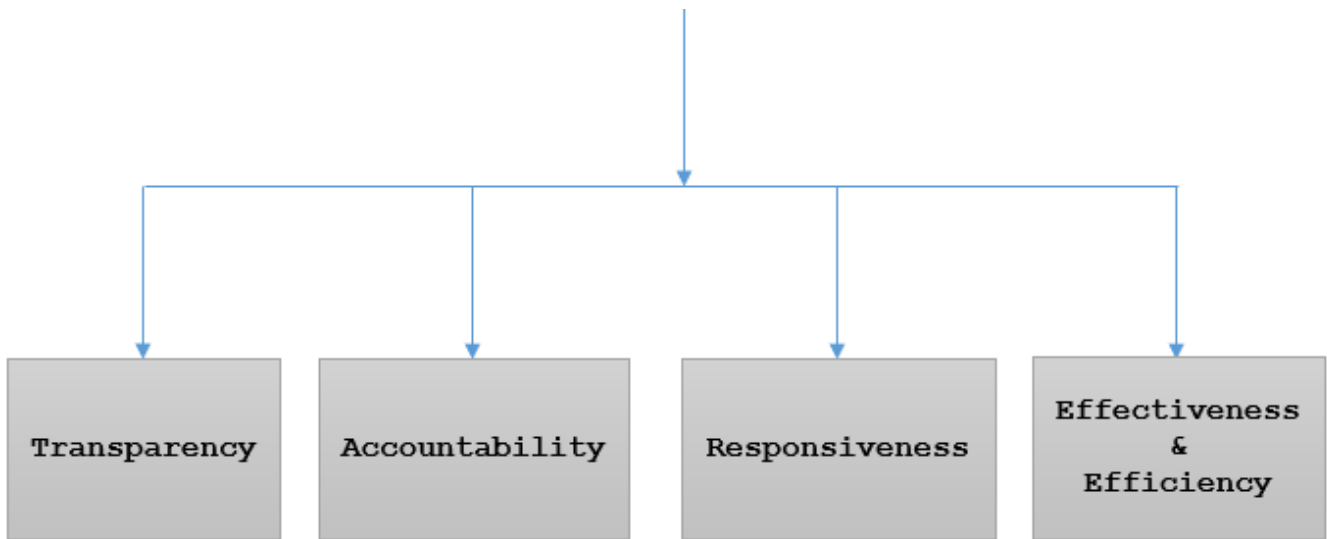


Figure 1. Theoretical Paradigm of Good Governance by (Daniel Kaufmann, Aart Kraay, & Massimo Mastruzzi, 2019)

Conceptual Framework

The study titled “Exploring Good Governance Through Transparency in a Select Local Government Unit Towards Developing Model” aims to examine the relationship between transparency indicators and good governance indicators within the context of local government operations. Anchored on the Good Governance Theory (Daniel Kaufmann, Aart Kraay, & Massimo Mastruzzi, 2019), the study focuses on transparency as reflected in budget documents, procurement records, statements of income, and expenditure reporting, and its impact on governance outcomes such as participation, accountability, responsiveness, efficiency, and equity.

The research utilizes a systematic process that includes data gathering through surveys, interviews, and document review, followed by statistical treatment, thematic interpretations, and validation through triangulation to ensure accuracy and reliability of findings.

The study’s outputs will be developed into a model that aims to improve transparency and strengthen good governance at the barangay level particularly in Barangay Rosario, Pasig City.

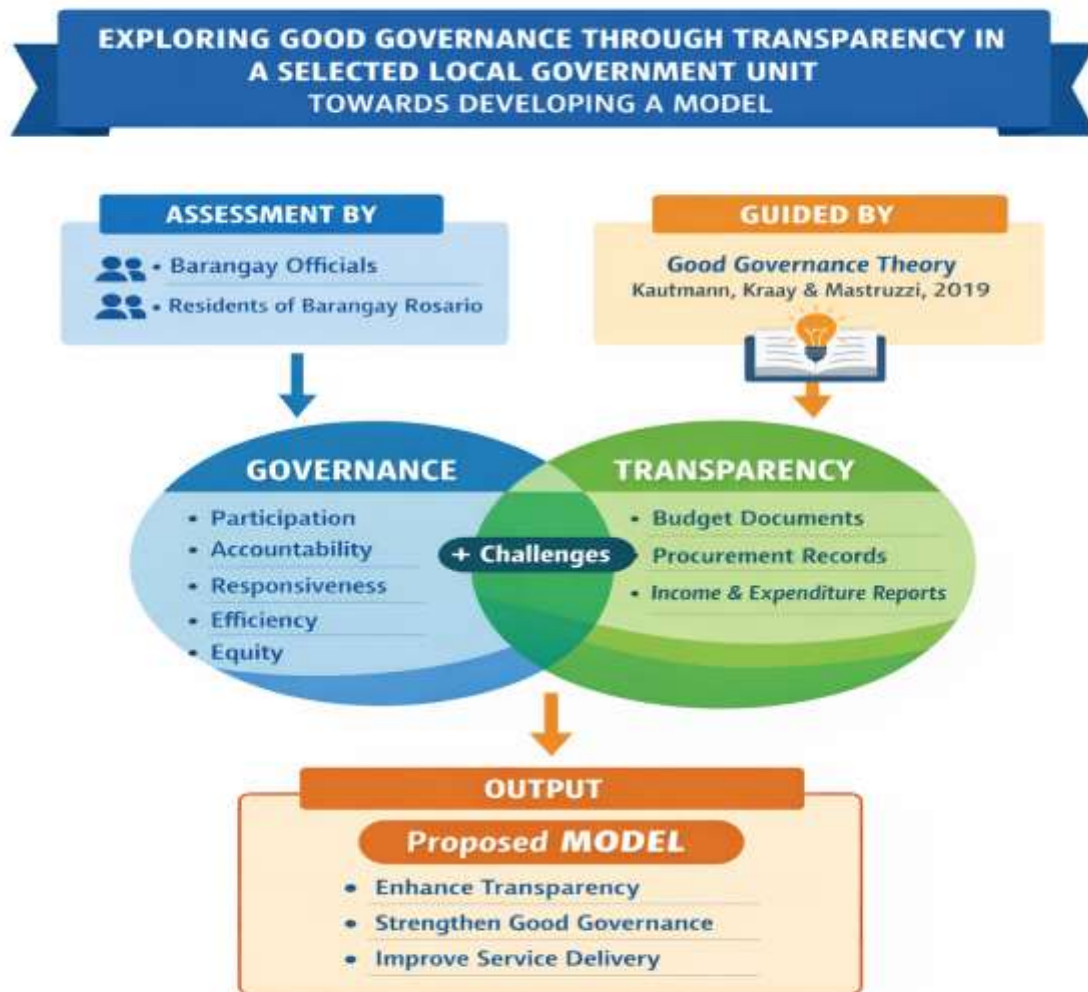


Figure 2. Research Paradigm of the Study

Statement of the Problem

This study aims to evaluate the current state of transparency and governance within the barangay Rosario, Pasig City Local Government Unit (LGU). While the City Government has implemented several initiatives to strengthen its governance framework, there is a need for a systematic, multidimensional assessment of the effectiveness of these efforts from the perspective of key stakeholders.

Specifically, this research examines the practical application of core governance principles fiscal transparency, accountability mechanisms, and public participation while identifying areas of successful implementation as well as existing challenges.

The study seeks to answer the following questions:

1. What is the assessment of the level of implementation of transparency in terms of:

1.1 Budget Documents,

1.2 Procurement Records,**1.3 Statements of Income, and****1.4 Expenditure Reporting on Public Platforms?**

2. What is the level of effectiveness of good governance in terms of:

2.1 Participation,**2.2 Accountability,****2.3 Responsiveness,****2.4 Efficiency, and****2.5 Equity?**

3. Is there a significant difference on the assessments of the two (2) groups of respondents regarding the level of implementation of transparency based on the above-mentioned variables?

4. Is there a significant difference on the assessments of the two (2) groups of respondents regarding the level effectiveness of good governance based on the aforementioned variables?

5. Is there a significant relationship between the level implementation of transparency and the effectiveness of good governance?

6. What challenges are encountered by the respondents in the implementation of transparency and good governance in terms of:

6.1 Access to Information,**6.2 Technological Limitations,****6.3 Accountability Mechanisms,****6.4 Public Participation, and****6.5 Budget Constraints,**

7. What model may be developed based on the findings of the study?

Hypothesis of the Study

Ho1: There is no significant difference on the assessments of the two (2) groups of respondents on the level of implementation of transparency based on the above-mentioned variables.

Ho2: There is no significant difference on the assessments of the two (2) groups of respondents regarding the level effectiveness of good governance based on the aforementioned variables.

Ho3: There is no significant relationship between the levels of implementation of transparency and the effectiveness of good governance.

Significance of the Study

This research, “Transparency Practices in Selected Local Government Units: Basis for Developing a Good Governance Model” provides an important evidences-based foundation for improving local governance and directly benefits several key stakeholders by enabling specific actions:

Local Government Unit (LGU) Officials and Policymakers

The findings offer a systematic evaluation of the LGU’s current governance framework, enabling officials to craft policy reforms aimed at addressing systemic weaknesses. Identifying the exact level of implementation of transparency and the perceived gaps in effectiveness, the LGU can streamline accountability mechanisms and relocate resources to areas requiring immediate improvement, such as enhancing public access to procurement and budget documents.

Barangay Officials

The study provides insights into the current state of transparency and its role in achieving good governance. The findings may guide officials in improving policy formulation, decision-making, and accountability, helping them build public trust and ensure that barangay programs and resources are managed responsibly.

Barangay Residents

Resident will gain a clear and objective assessment of how effectively their local government is maintaining public funds and services. This empowers residents to engage in informed public participation and advocate for specific changes during consultative meetings. The findings on transparency will equip them the concrete details needed to hold their officials accountable, strengthening the democratic relationship between the governed and the government.

Researcher

This study helps the researcher gain a clearer understanding of transparency and good governance practices in the Barangay Rosario, Pasig City and how they are perceived by different stakeholders. It strengthens the researcher's skills in analyzing data, identifying gaps, and interpreting public policy effectiveness. The insights gained will guide the researcher in proposing improvements to enhance transparency, efficiency, and equity in local governance.

Future Researchers

This research contributes empirical data and a multi-dimensional framework for evaluating transparency and governance within a specific Philippine urban setting. It serves as strong benchmark for comparative studies, allowing researchers to develop more robust theoretical models for good governance implementing in other highly urbanized cities across the nation.

Scope and Delimitation of the Study

This study, *Transparency Practices in Selected Local Government Units: Basis for Developing a Good Governance Model* " evaluates fiscal transparency, accountability, and public participation in the barangay Rosario, Pasig City LGU. The survey will involve 150 respondents, comprising barangay officials and community residents.

This research is primarily limited by its descriptive correlational design, which can demonstrate relationships but cannot establish definitive cause-and-effect conclusions regarding governance effectiveness. The findings are based solely on data gathered from barangay Rosario, Pasig City personnel, elected officials and residents representing internal perceptions, and thus do not directly incorporate the perspective of the general Pasig City populace or external stakeholders (e.g., NGOs, business groups). Furthermore, the survey questionnaire relies on self-reported data, which is subject to potential social desirability bias. The statistical treatments are constrained to descriptive measures and correlational analyses, and will not employ advanced predictive modeling or longitudinal tracking of governance changes.

Definition of Terms

To provide clarity and uniform understanding of concepts used in this study, the following terms are defi-

ned operationally. These terms are frequently used throughout the research and may be interpreted differently in other contexts. Their definitions are presented to guide readers in understanding how each term is applied within the scope of the study titled “Transparency Practices in Selected Local Government Units: Basis for Developing a Good Governance Model”.

Accountability. The extent to which barangay Rosario, Pasig City LGU officials are held responsible for their actions, decisions, and use of public resources, ensuring transparency, integrity, and adherence to laws and regulations.

Accountability Mechanisms. Formal systems, processes, or structures implemented by the barangay Rosario, Pasig City LGU to monitor, evaluate, and enforce responsibility among officials, preventing misconduct and promoting good governance.

Administrative Workload. The volume, complexity, and demands of tasks assigned to LGU personnel that may influence their ability to effectively implement transparency and good governance practices.

Barangay Rosario, Pasig City Elected Officials – Individuals holding elected positions within the Pasig City LGU who are responsible for decision-making, policy formulation, and oversight of local governance.

Barangay Rosario, Pasig City Residents – Citizens and community members of Pasig City who interact with LGU services, participate in governance processes, and provide feedback on transparency and public service delivery.

Budget Constraints. Financial limitations faced by the barangay Rosario, Pasig City LGU that may affect the planning, implementation, and monitoring of programs related to transparency, accountability, and public services.

Budget Documents. Official city financial records, such as the annual budget and allocations, which detail planned expenditures and revenue sources for public knowledge and accountability.

Efficiency. The ability of the barangay Rosario, Pasig City LGU to utilize resources effectively and complete processes, projects, and services in a timely and cost-effective manner.

Equity. The fairness and inclusiveness of the barangay Rosario, Pasig City LGU in delivering services, opportunities, and benefits, ensuring marginalized and vulnerable groups have equal access.

Expenditure Reporting on Public Platforms. The publication of detailed city expenditure information on accessible platforms (e.g., official websites) to promote transparency, monitoring, and public trust.

Good Governance. The overall quality of leadership, management, and administrative practices in barangay Rosario, Pasig City LGU, characterized by transparency, accountability, responsiveness, efficiency, equity, and public participation.

Human Resource Limitations. Constraints related to the number, skills, and capacity of LGU personnel that may affect the implementation of transparent and effective governance practices.

Participation. Active involvement of individuals or groups in the planning, implementation, and evaluation of local government programs and services.

Policy Gaps and Inconsistencies. Areas where local laws, regulations, or procedures are unclear, incomplete, or contradictory, potentially limiting effective governance and transparency.

Procurement Records. Official documents detailing the city’s procurement processes, contracts, amendments, and compliance with regulations, made accessible for public scrutiny.

Public Participation. The engagement of citizens and community stakeholders in local governance processes, including decision-making, planning, consultations, and feedback mechanisms.

Responsiveness. The ability of the barangay Rosario, Pasig City LGU to promptly and effectively address citizen complaints, inquiries, and service requests, including anticipating public needs.

Statements of Income. Financial reports that detail barangay Rosario, Pasig City's revenue sources, income, and fiscal performance over a specific period, shared publicly to promote transparency.

Technological Limitations. Constraints in digital tools, online platforms, or IT infrastructure that affect the LGU's capacity to implement transparent and accessible governance practices.

Transparency. The degree to which the barangay Rosario, Pasig City LGU openly shares information, processes, and decisions, allowing stakeholders to monitor, evaluate, and participate in governance effectively.

CHAPTER II

METHODOLOGY

This chapter shows a brief discussion of the methods and procedures that are used in this study. It shows the research design, research locale, research participants, research instrument, ethical consideration, data gathering procedures, and data analysis.

Research Design

This study will employ a quantitative research approach, specifically utilizing a descriptive-correlational design and tests on difference. This methodology is necessary to systematically evaluate the current state of governance practices in Pasig City and ascertain the efficacy of its initiatives from a stakeholder perspective. According to Bermundo, et al., (2019), quantitative research, when combined with a correlational approach, is effective in determining the existence, strength, and direction of relationships among variables without implying causation.

Furthermore, it will test on difference to determine if the assessment of good governance effectiveness significantly varies when respondents are grouped according to their profile variables (age, gender, years of service, etc.). This comprehensive quantitative design allows the research to move beyond simple description to provide a robust, multi-dimensional evaluation. Finally, this approach will generate the evidence-based findings required to develop model regarding transparency and good governance within the barangay Rosario, Pasig City LGU, thereby fulfilling the study's overall objective.

Research Locale

The study will be conducted exclusively within barangay Rosario, Pasig City, Metro Manila, Philippines. This locale is strategically chosen because the research directly assesses the governance initiatives and practices implemented.

The selection of barangay Rosario, Pasig City as the research locale is integral to fulfilling the study objective of providing a systematic and multi-dimensional evaluation of local government practices. This choice allows the research to capture internal stakeholder perspectives pertaining to the implementation of fiscal transparency, accountability mechanisms, and public participation as specifically mandated and carried out by the city's various department. The concentrated focus on a single highly-urbanized local government unit will minimize confounding variables related to differing LGU classifications and governance scales, providing a coherent and actionable dataset that can be used by Pasig City administrators and policymakers to craft evidence-based reforms.

Research Participants

The participants of this study consist of 150 individuals from the two (2) groups of respondents including 50 LGU officials and 100 residents of barangay Rosario, Pasig City. The inclusion criteria are designed to capture a comprehensive perspective on governance and transparency in the select barangay in Pasig City LGU. Specifically, participants must be either actively serving as elected officials, or residents who interact with and are affected by LGU policies and services.

To ensure representation across all relevant groups, total enumeration will be applied for the smaller group of elected officials, while simple random sampling will be used for city personnel and residents to select participants without replacement.

Sampling Technique

This study utilizes simple random sampling to ensure fair and proportional representation of barangay officials, and residents of Barangay Rosario, Pasig City. This sampling technique allowed the respondents to be grouped according to their roles in the barangay and ensured that data gathered accurately reflect diverse perspectives on transparency and good governance.

Research Instrument

This study utilizes a survey questionnaire as the primary data collection instrument. The questionnaire is divided into three parts: Implementation of transparency, and the effectiveness of good governance in Pasig City and for the challenges encountered. Each section is designed to gather relevant information that aligns with the study's statement of the problem and ensures a comprehensive analysis of the research variables.

First section measures level of implementation of transparency in terms of: budget documents, procurement records, statements of income, and expenditures on public platforms. A Likert scale is used to assess participants' agreement with statements related to their ability to adapt a systematic and multi-dimensional evaluation to ascertain the efficacy of these efforts from a stakeholder perspective.

Second section are the respondents assess the effectiveness of good governance in terms of participation, accountability, responsiveness, efficiency, and equity. The questionnaire includes items that assess these variables to obtain whether the range of their perspective or knowledge is highly effective or highly ineffective. A Likert scale is also used for this section to measure commitment levels and assess the effectiveness of good governance for five-point likert scale.

Third section are the respondents assess the challenges encountered based on the following indicators access to information, technological limitations, accountability mechanisms, public participation, and budget constraints. The questionnaire includes items that assess these dimensions to obtain whether the range of their perspective or knowledge is very serious or not serious.

The researcher will revise the items; however, the various indicators will be utilized. These questionnaires will be answered by respondents, and their validity will be counter-validated by the advisers and other experts. Seeking the judgment of experts in the field is necessary to assess the adequacy and objectivity of the questionnaire. The researcher will seek the pooled judgment of at least six experienced teachers or professors knowledgeable in determining the validity and reliability of the questionnaire. The questionnaire will be presented to the adviser, critic-reader, statistician, and professors for validation. The evaluators will analyze the contents to render judgment based on the rating scale. The questionnaire will be improved based on the evaluators' decisions before it is finally administered to the respondents.

Questionnaire undergoes content validation by experts in respective field, education, and research methodology to ensure that items are relevant, clear, and aligned with the study objectives. A pilot test is conducted to check for reliability and consistency before the full data collection process begins. The results of the survey will be analyzed using descriptive statistics, comparative analysis, and mediation analysis to address the research questions and hypotheses.

The validity of the data-gathering instrument will be described in terms of the following scale values with the corresponding descriptive equivalent.

Likert Scale for Transparency

Scale	Descriptive Equivalent
4	Highly Agree
3	Agree
2	Less Agree
1	Not Agree

Likert Scale for Good Governance

Scale	Descriptive Equivalent
4	Highly Effective
3	Effective
2	Less Effective
1	Not Effective

Research Ethics

The study ensured confidentiality of the participants from the local government unit in the Barangay Rosario, Pasig City, obtain their consent, anonymizing responses, and securing all data respectfully and accurately to protect privacy and maintain research integrity.

Informed Consent and Voluntary Participation

Since the participants are LGU employees (including elected officials, staff, and managers), it is essential to ensure they participate voluntarily and without coercion.

All potential respondents must receive a written consent form clearly outlining the study's purpose, the procedures involve, the estimated time commitment, and the potential risks of benefits.

Participants must be explicitly told that their decision to participate or withdraw at any point will not affect their employment status or professional relationship with the LGU or the researchers. They must provide explicit, informed consent before data collection begins.

Confidentiality and Anonymity

Evaluating governance practices can involve sensitive information and potentially critical assessments of the workplace. Protecting the identity of the respondents is paramount.

Anonymity will be ensured by not collecting any personally identifiable information (e.g., names, specific department IDS). The demographic profile will be reported only in aggregate form.

Confidentiality will be maintained by storing all collected data in a password-protected digital location accessible only to the research team. Identifying information, if unavoidable, will be coded and destroyed upon completion of the study. Responses from small groups like elected officials must be handled carefully for individual opinions cannot be inferred.

Data Integrity and Non-Maleficence

The research aims to evaluate LGU practices, but the process is not harming the participants or the institution.

The researcher must commit to accurate and objective reporting of the findings, ensuring that the results accurately reflect the data collected without bias, exaggeration, or manipulation.

The findings and recommendations are presented constructively, focusing on systemic improvement rather than personal blame. The goal is to enhance governance, not to cause professional distress or unfair scrutiny to any individual or specific department.

Transparency and Feedback

The research process itself should embody the principles of transparency and good governance.

The researchers should be prepared to present a summary of the non-confidential findings to the LGU leadership and, potentially, the public, allowing the LGU to review and act upon the recommendations.

Any conflicts of interest (e.g., if a researcher is personally affiliated with LGU administration or opposition) must be declared and managed to ensure research objectivity.

Data Gathering Procedures

Before gathering the data, the researcher will ask permission from the Graduate School Dean of World Citi Colleges, Professor Marmelo V. Abante – Graduate School through proper channels to administer the questionnaire to the respondents. Various letter of approval and letter of consent in foretelling the thesis paper of the different designated area in LGU. Also, researcher provide some sort of guidelines pertaining to rules and regulation of different designated area to approve the data gathering. Upon of this, researcher will ensure that the respondent response to the survey questionnaire will be out-most confidentiality. After granting the permission and relevant letter of consent, the data gathering procedure will categorize into three aspects:

Pre-data collection

Pre-data collection is defined as the gathering of raw data received at the source. It is the process of obtaining original data obtained by a researcher for the purpose of conducting of a specific study. After receiving permission from the authorized body during a design hearing, the researcher will proceed with the study. Once the survey is approved by the Graduate School Dean or President, researcher will send a letter to the different designated area of Local Government of Pasig City and head of the concerned area in gathering data by notifying them of the approval to conduct the study.

Actual data collection

Afterwards, the survey questionnaire will be prepared by the researcher. The data gathering for the information of the respondents of survey-type questionnaire will be conducting during their weekdays or working session. Before administering the questionnaire, researcher will explain further to the participants for the purpose of this study, its aims, and how it will benefit them for their designated roles. The researcher will ensure that all consent is signed and verify the authenticity of their signed information questionnaire, a briefing and orientation shall be conducted before administering the survey. instructions on how to answer the questionnaire will be provided next. After the respondents answer and complete the questionnaire, it will be collected and analyzed by the researcher. Completed questionnaires will be stored

securely for record-keeping purposes. All data will then be collected and organized according to their quantitative response.

Post data Collection

This is the stage in the process where all of the quantitative data is process and interpret to find out the significant evaluation of the participants' implementation of transparency and respondents assess the effectiveness of good governance in Barangay Rosario, Pasig City to address several critical questions regarding its effectiveness and impact regarding efficacy of these efforts from a stakeholder perspective. The collection of data will be disposed properly after four months of the said study. The conceptual breakdown of data analysis approach is the descriptive analysis and distribution of weighted mean, standard deviation, correlational analyses and Analysis of Variance variables between the mean for analyzing relationship in the implementation of transparency and good governance in Pasig City. Additionally, manual coding system to identify recurring tables and interaction are well-defined in focusing other data sources. Furthermore, investigate the adequacy of career counseling and support for the perception of the respondents on the successful implementation and persistent challenges are highly recommended.

Data Analysis

The researcher will utilize a comprehensive statistical methodology to analyze the data collected through the survey questionnaire. This methodology will encompass procedural plans, sampling techniques, and the application of appropriate statistical analyses to the different variables within the study. Prior to conducting the data analysis, the researcher will assess the internal consistency of the instruments used, specifically the effective contextualized reading materials and specific challenges measurement scale, using Cronbach's Alpha. Cronbach's Alpha is a widely recognized statistical measure that evaluates the reliability and internal consistency of a scale or test. This step ensures the dependability of the instruments before proceeding with the data analysis.

The formula is as follows:

$$\alpha = \frac{K \cdot \bar{r}}{1 + (K-1) \cdot \bar{r}} \quad [\text{Eq. 1}]$$

Where:

K – Number of variables

\bar{r} – Average of correlation among all pairs of variables

Deliberation of data in treating accurate way of data analysis and some formulas hold by the researcher study Morgan, et al., (2019). Its foothold the center of analysis wherein the data procedure in statistical analysis convert to any statistical tool and these are the formula to the following:

Formula of Average Weighted Mean:

N_1 = Sample Size 2, Mean of Group 1

[Eq. 3]

N_2 = Sample Size 2, mean of Group 2

[Eq. 4]

Average Weighted Mean

$$AWM = \frac{\text{Group 1 } N_1 + \text{Group 2 } N_2}{N_1 + N_2} \quad [\text{Eq. 5}]$$

Formula for Standard Deviation:

$$s = \sqrt{\frac{\sum_i^n (X_i - \mu)^2}{N}} \quad [\text{Eq. 6}]$$

The average weighted mean is applied for the mean responses and standard deviation for the dispersion of mean under the statement of the problem. Determining the highest and lowest level of the current state of Transparency and good governance within the Barangay Rosario, Pasig City local government unit. For the specification of average weighted mean in deviating the standard deviation on how does the mean reflect to the variability of data corresponds to the Likert scale are results per each question inside the questionnaire. This average weighted mean is applied for the statement: level of implementation of transparency and respondents assess the effectiveness of good governance in Pasig City.

Another analysis is the correlation analysis under Pearson-Product moment correlation for correlational section in terms of different type of measurements to consider.

Formula of Pearson Product Moment Correlation:

$$r = \frac{\sum (x_i - \mu_x) (y_i - \mu_y)}{\sqrt{\sum (x_i - \mu_x)^2 \sum (y_i - \mu_y)^2}} \quad [\text{Eq. 7}]$$

Where:

r = Correlation Coefficient

x_i = Values of the x-variables in a sample

μ_x = Mean value of x-variables in a sample

y_i = Values of the y-variables in a sample

μ_{yx} = Mean value of y-variables in a sample

Formula of Chi-Square Pearson Correlation:

$$\chi^2_c = \frac{\sum (O_i - E_i)^2}{E_i} \quad [\text{Eq. 8}]$$

Where:

χ^2 = Chi – Square value based on the selected error of probability

O_i = Emperical Frequency of observe value

E_i = Observed data in each category based on the hypothesis

For the Pearson correlation coefficient is based on the scale data sets and is used to measure the relationship between two continuous variables or parameters. Additionally, the Chi-square test was also used to determine the relationship between the level of implementation of transparency across the demographic profile of the respondents. These are the statistical methods were used in analyzing descriptive statistics and inferential statistics in answering different questions in the statement of the problem.

To interpret the correlated data obtained from the two instruments, the following interpretation will be utilized.

Table 1: Interpretation Range of Pearson Correlation

Range of r	Interpretation
+0.91 - +1.00	Very high relationship
+0.71 - +0.90	High relationship
+0.41 - +0.70	Moderate relationship
+0.21 - +0.40	Low relationship
0 - +0.20	Negligible relationship

Lastly, independent t-test was used to determine whether there are significant differences in the assessment of transparency and good governance among different groups of respondents, such as barangay officials and residents. By comparing the mean scores of these groups, t-test helps identify if perceptions and experiences differ significantly based on their roles within the barangay. This statistical test is essential for understanding variations in opinions and ensures that conclusions drawn about transparency and governance are supported by reliable data.

It represents the categorization process refers to the systematic arrangement or combination of different conditions to create a various case that extends the range of the data analysis in statistical treatment through the creation of scheme. The source of variation consists of two groups which are the between groups and the error or within groups for sum of squares that deals with sum of square between the category of all respondents results and the error of sum of square for their intercept of variables. Under the degrees of freedom are consist of k for the total number of variables per each category an the N are the total sample size in determining the critical region of five percent level of significance. Another category under Mean Squares is “Mean Square Between” for the division of sum of square between and degrees of freedom for every variable while the other section for mean square error are comes from the sum of square error and the difference between each variable for their category and whole sample size. The t-value are bases in determining the decision of hypothesis testing in which you can reject the null hypothesis or fail to reject. Assumptions and conditions of analysis of variance are normally distributed in the distribution of normalization procedures followed by homogeneous variances pertaining to all variables are independent and randomly assign (Morgan, et al., 2019). This analysis is applied in statement number five (5) in determining the differences between two types of variables.

**CHAPTER III
RESULTS**

This chapter presents the data gathered as well as the analyses and interpretation. The level of implementation of transparency in Rosario, Pasig City in terms of Budget Documents, Procurement Records, Statements of Income, and Expenditure Reporting on Public Platforms.

Table 1.1 Assessments of the Barangay Officials and Residents on the level of Implementation of Transparency in Barangay Rosario, Pasig City in terms of Budget Documents

Indicators	Officials and Personnel	Residents	TOTAL
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	WM	VI	WM	VI	WM	VI
1.The annual budget document is easily accessible to the public online.	3.52	HA	2.67	A	3.10	A
2.The barangay provides a simplified version of the budget for easy public understanding.	3.46	HA	2.82	A	3.14	A
3.Budget documents clearly indicate identify responsible offices or individuals for each budget line item.	3.58	HA	2.78	A	3.18	A
4.Budget allocation for flagship projects is clearly indicated.	3.50	HA	2.82	A	3.16	A
5.Documents are published in downloadable, searchable formats (e.g., PDF, spreadsheet).	3.54	HA	3.07	A	3.31	HA
6.An online archive of previous year’s budget documents is available.	3.52	HA	2.94	A	3.23	A
7.Information on past budget performance (actual expenditures vs. budgeted amounts) is readily available.	3.58	HA	2.97	A	3.28	HA
8.Published budget documents accurately reflect the city’s financial operations.	3.44	HA	3.12	A	3.28	HA
9.Barangay provides mid-year or quarterly financial reports that compare actual spending to the approved budget.	3.50	HA	3.25	A	3.38	HA
10.Supplemental budgets or budget reallocations are published with the same level of detail as the main budget.	3.52	HA	2.88	A	3.20	A
Average Mean	3.52	HA	2.93	A	3.23	A

Legend: 4:00-3.26 *Highly Agree*, 2.51-3.25 *Agree*, 1.76-2.50 *Less Agree*, 1.00-1.75 *Not Agree*

Table 1 shows the assessment of the level of implementation of transparency in Rosario, Pasig City, particularly in terms of budget documents, shows notable differences between LGU officials, and residents. Overall, officials and personnel consistently rated the city’s efforts as “Highly Agree,” with a total average weighted mean of 3.52, while residents gave slightly lower ratings, averaging 2.93, which falls under “Agree.” The combined total mean of 3.23 indicates that both groups generally recognize that transparency measures are being implemented, although residents perceive room for improvement.

The first indicator, the accessibility of the annual budget document online, received a high rating from officials at 3.52, suggesting strong confidence that the budget is available for public viewing. Residents, however, rated it 2.67, indicating that accessing the online documents may still pose some challenges. The second indicator, the provision of a simplified budget for easier public understanding, also showed a gap between officials’ rating of 3.46 and residents’ 2.82, highlighting that while simplified versions exist, they may not be fully understood by the general public.

Regarding the clear identification of responsible offices or individuals for each budget line item, officials gave the highest rating of 3.58, reflecting confidence in internal accountability, while residents rated it 2.78, showing that clarity is less evident to the public. Similarly, the allocation for flagship projects was rated 3.50 by officials and 2.82 by residents, indicating that residents may not fully see or understand the distribution of funds for major projects.

Officials also rated the publication of budget documents in downloadable, searchable formats highly at 3.54, and residents rated it 3.07. This suggests that providing practical formats such as PDF or spreadsheets improves accessibility and transparency for both groups. The availability of an online archive of previous year’s budget documents received a rating of 3.52 from officials and 2.94 from residents, showing that past budget information is preserved but not always utilized or known by the public.

The provision of information on past budget performance, reflecting actual expenditures versus budgeted amounts, received a high rating of 3.58 from officials and 2.97 from residents, with a combined total of 3.28 (“Highly Agree”), suggesting that detailed financial performance reporting is appreciated. Similarly, the accuracy of published budget documents in reflecting the city’s financial operations was rated 3.44 by officials and 3.12 by residents, indicating that most respondents agree that the documents reliably reflect actual finances.

Mid-year or quarterly financial reports comparing actual spending to the approved budget were rated 3.50 by officials and 3.25 by residents, with a total mean of 3.38, demonstrating that regular updates enhance transparency. Lastly, the publication of supplemental budgets or budget reallocations with the same level of detail as the main budget received a rating of 3.52 from officials and 2.88 from residents, indicating that residents may not always be aware of these updates.

Overall, the analysis shows that Barangay Rosario in Pasig City demonstrates a high level of transparency in its budget documents, especially from the perspective of LGU officials. However, the gap between officials and residents highlights the need for continued efforts in simplifying budget information, improving accessibility, and promoting public awareness. By doing so, the city can ensure that transparency is not only implemented internally but also effectively experienced and understood by its residents.

The findings on Rosario, Pasig City’s budget transparency align with studies on local government transparency, which emphasize that while internal mechanisms may be robust, public perception often lags due to accessibility and comprehension barriers. For instance, research by Bautista (2021) on Philippine cities noted that the mere publication of budget documents does not guarantee public understanding unless accompanied by simplified explanations and user-friendly formats. Similarly, Mendoza (2020) highlighted that citizens’ engagement with budget information increases when financial data is presented clearly and periodically updated, echoing the observed gaps between officials’ high ratings and residents’ moderate ratings in Pasig. This cross-referencing underscores that effective transparency requires not only accurate and comprehensive reporting by city personnel but also active efforts to make information accessible, understandable, and widely disseminated to the public.

Table 1.2 Assessments of the Barangay Officials and Residents on the level of Implementation of Transparency in Barangay Rosario, Pasig City in terms of Procurement Records

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1. Procurement records are easily accessible to the public.	3.52	HA	3.09	A	3.31	HA
2. Awarded contract information is available on the city website.	3.40	HA	3.18	A	3.29	HA

3. Procurement plans are publicly accessible.	3.40	HA	3.2 3	A	3.3 2	H A
4. Information on bidding processes is presented clearly and comprehensively.	3.30	HA	3.1 5	A	3.2 3	A
5. Citizen feedback is considered in procurement decision.	3.54	HA	3.2 1	A	3.3 8	H A
6. Reports of procurement irregularities are promptly investigated.	3.50	HA	3.2 9	H A	3.4 0	H A
7. The barangay is transparent about the investigation outcomes of procurement irregularities.	3.48	HA	3.3 8	H A	3.4 3	H A
8. Justifications for contract awards are clearly documented.	3.48	HA	3.4 8	H A	3.4 8	H A
9. Potential conflicts of interest are disclosed in procurement records.	3.46	HA	3.3 7	H A	3.4 2	H A
10. Contract amendments are promptly added to the procurement record.	3.52	HA	3.2 9	H A	3.4 1	H A
Average Mean	3.46	HA	3.2 7	H A	3.3 6	H A

Legend: 4:00-3.26 *Highly Agree*, 2.51-3.25 *Agree*, 1.76-2.50 *Less Agree*, 1.00-1.75 *Not Agree*

Table 1.2 presents the assessment of the level of implementation of transparency in Barangay Rosario, Pasig City, specifically in terms of procurement records, indicates that both officials and residents, generally perceive transparency practices positively. Officials consistently rated the indicators as “Highly Agree” with an average weighted mean of 3.46, while residents also rated the indicators favorably, giving an average of 3.27, which is interpreted as “Highly Agree.” The combined total mean of 3.36 further confirms that the barangay maintains a high level of transparency in its procurement processes.

The first indicator, the accessibility of procurement records to the public, was rated 3.52 by officials and 3.09 by residents, with a total of 3.31. This suggests that while procurement records are generally accessible, residents may experience some limitations in ease of access. Awarded contract information being available on the city website received ratings of 3.40 from officials and 3.18 from residents, highlighting that both groups recognize efforts to inform the public about contract awards. Similarly, the public availability of procurement plans was rated 3.40 by officials and 3.23 by residents, reflecting a shared perception of transparency in planning.

The clarity and comprehensiveness of information on bidding processes received a slightly lower total mean of 3.23, with officials rating it 3.30 and residents 3.15. This shows that although bidding information is generally clear, there is room for improving how it is presented to the public. Citizen feedback being considered in procurement decisions received high ratings of 3.54 from officials and 3.21 from residents, with a combined mean of 3.38, indicating that public opinion is valued in the procurement process.

Reports of procurement irregularities and the prompt investigation of such reports were highly rated, with officials at 3.50 and residents at 3.29, and a total of 3.40. Moreover, transparency regarding the outcomes of investigations into irregularities was similarly well-rated, with officials at 3.48, residents at 3.38, and a total of 3.43. These ratings suggest that the barangay actively addresses and communicates issues related to procurement integrity.

Indicators related to documentation and disclosure also received high ratings. Justifications for contract awards were rated 3.48 by both officials and residents, indicating strong agreement on proper documentation. Potential conflicts of interest were disclosed according to both groups, with officials rating 3.46 and residents 3.37, while contract amendments were promptly added to procurement records, rated 3.52 by officials and 3.29 by residents. The total means for these indicators range from 3.41 to 3.48, reflecting consistent transparency practices.

Overall, the assessment shows that Barangay Rosario demonstrates a strong commitment to transparency in its procurement records. Officials and personnel consistently view the procurement processes as highly transparent, and residents largely share this perception. The high ratings across all indicators suggest that accessibility, clarity, accountability, and responsiveness are well-maintained. Minor differences in perceptions, particularly regarding accessibility, highlight the need for continued efforts to ensure that all residents can fully access and understand procurement information.

The findings on Barangay Rosario’s procurement transparency are consistent with studies emphasizing that local government units can achieve high public trust when procurement processes are accessible, well-documented, and responsive to citizen feedback. Research by Salazar (2020) on barangay-level governance in Metro Manila highlighted that transparency is strengthened when procurement records, contract awards, and bidding information are not only published but also actively communicated and easily accessible to residents. Similarly, De la Cruz (2019) noted that public participation and timely reporting of irregularities enhance perceived accountability, mirroring the positive ratings observed from both officials and residents in Barangay Rosario. This cross-referencing underscores that while internal procedures may be robust, sustained efforts in public communication and accessibility are essential for translating procedural transparency into meaningful public understanding and trust.

Table 1.3 Assessments of the Barangay Officials and Residents on the level of Implementation of Transparency in Barangay Rosario in Pasig City in terms of Statements of Income

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1. Printed copies of the Statements of Income are accessible in public locations (e.g., city hall, libraries).	3.42	HA	3.21	A	3.32	HA
2. Statements of Income are published promptly after each fiscal period.	3.46	HA	3.08	A	3.27	HA
3. The barangay proactively disseminates information about the availability of Statements of Income.	3.42	HA	3.03	A	3.23	A
4. The Statements of Income include all revenue sources of Barangay.	3.54	HA	3.24	A	3.39	HA
5. There is a clear audit trail for the figures presented in the Statements of Income.	3.50	HA	3.37	HA	3.44	HA
6. Public forums or meetings are held to discuss the barangay financial performance as reflected in the Statements of Income.	3.50	HA	3.22	A	3.36	HA
7. Employee feedback is used to improve the transparency and understanding of future Statements of Income.	3.48	HA	3.07	A	3.28	HA

8. Audit reports related to the Statements of Income are publicly available.	3.46	HA	3.10	A	3.28	HA
9. Access to Barangay Statements of Income increases trust in the city government.	3.48	HA	3.15	A	3.32	HA
10. Barangay Statements of Income are more transparent than those of other comparable cities.	3.42	HA	3.06	A	3.24	A
Average Mean	3.47	HA	3.15	A	3.31	HA

Legend: 4:00-3.26 *Highly Agree*, 2.51-3.25 *Agree*, 1.76-2.50 *Less Agree*, 1.00-1.75 *Not Agree*

Table 1.3 reveals the assessment of the level of implementation of transparency in Barangay Rosario, Pasig City, in terms of Statements of Income, demonstrates that both officials and residents, generally perceive the barangay’s financial reporting practices positively. Officials consistently rated the indicators as “Highly Agree,” with an average weighted mean of 3.47, while residents’ ratings averaged 3.15, falling under “Agree.” The combined total mean of 3.31 indicates that transparency in the Statements of Income is well-practiced and generally acknowledged by both groups.

Printed copies of the Statements of Income were rated 3.42 by officials and 3.21 by residents, with a total mean of 3.32, suggesting that public access to physical documents is largely available but may not be fully utilized by residents. Statements of Income being published promptly after each fiscal period received ratings of 3.46 from officials and 3.08 from residents, with a total of 3.27, reflecting the barangay’s commitment to timely disclosure, although some residents may not be fully aware of updates.

Proactive dissemination of information regarding the availability of Statements of Income was rated 3.42 by officials and 3.03 by residents, with a total mean of 3.23, highlighting that while the barangay takes steps to inform the public, further communication could improve resident awareness. Including all revenue sources in the Statements of Income received a rating of 3.54 from officials and 3.24 from residents, with a total of 3.39, showing that completeness in financial reporting is highly observed.

The presence of a clear audit trail for figures presented in the Statements of Income received high ratings from both officials (3.50) and residents (3.37), resulting in a total mean of 3.44. This demonstrates confidence in accountability and traceability of financial data. Public forums or meetings to discuss financial performance were rated 3.50 by officials and 3.22 by residents, with a total of 3.36, indicating that opportunities for discussion exist but may not reach all residents equally.

Employee feedback used to improve transparency and understanding of future Statements of Income received ratings of 3.48 from officials and 3.07 from residents, resulting in a total mean of 3.28, suggesting that internal feedback mechanisms help enhance reporting clarity. Audit reports related to the Statements of Income were rated 3.46 by officials and 3.10 by residents, with a total of 3.28, reflecting that public access to audit information supports financial accountability.

The perception that access to Statements of Income increases trust in the city government was rated 3.48 by officials and 3.15 by residents, with a total mean of 3.32, showing that financial transparency positively influences public trust. Lastly, the indicator comparing Barangay Statements of Income to other cities was rated 3.42 by officials and 3.06 by residents, with a total mean of 3.24, suggesting that residents see room for improvement in perceived transparency relative to other cities.

Overall, the findings indicate that Barangay Rosario demonstrates a high level of transparency in its Statements of Income, especially from the perspective of officials and personnel. Residents generally

agree with this perception but show slightly lower ratings, particularly regarding awareness and accessibility. This underscores the importance of enhancing public communication, promoting proactive dissemination, and encouraging resident engagement to ensure that transparency is effectively experienced by the community.

The findings on Barangay Rosario’s transparency in Statements of Income are supported by literature emphasizing that comprehensive and timely financial reporting enhances public trust and accountability at the local government level. Studies by Reyes (2020) on Philippine barangays found that the availability of complete financial statements, audit trails, and opportunities for public discussion significantly improve residents’ confidence in governance. Similarly, Cruz (2019) highlighted that proactive dissemination and public engagement are critical in bridging the gap between internal transparency practices and residents’ awareness, aligning with the observed lower ratings from residents in Barangay Rosario. This cross-referencing underscores that while internal mechanisms for financial reporting are strong, sustained communication and participatory strategies are essential for translating procedural transparency into meaningful public understanding and trust.

Table 1.4 Assessments of the Barangay Officials and Residents on the level of Implementation of Transparency in Barangay Rosario, Pasig City in terms of Expenditures in Public Platforms

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1.All types of barangay expenditures are published on public platforms.	3.30	HA	2.92	A	3.11	A
2.Availability of expenditure information on public platforms increases public trust in the barangay.	3.28	HA	2.96	A	3.12	A
3.There are clear channels for reporting suspected misuse or mismanagement of public funds.	3.20	A	3.00	A	3.10	A
4.Expenditures related to emergency or disaster relief are published promptly and in detail.	3.36	HA	2.97	A	3.17	A
5.Subsidies or transfers made to barangays or external entities are clearly reported in detail.	3.48	HA	2.99	A	3.24	A
6.Audit reports related to city government expenditures are publicly available.	3.34	HA	3.09	A	3.22	A
7.Expenditure data is updated regularly on public platforms.	3.48	HA	3.15	A	3.32	HA
8.Records of petty cash or minor purchases are consolidated and summarized on public platforms.	3.42	HA	3.23	A	3.33	HA
9.Disbursement details are published within reasonable timeframes.	3.32	HA	3.17	A	3.25	A
10.Information on all major public expenditures are easy to locate on the city's official website.	3.36	HA	3.07	A	3.22	A
Average Mean	3.35	HA	3.06	A	3.20	A

Legend: 4:00-3.26 *Highly Agree*, 2.51-3.25 *Agree*, 1.76-2.50 *Less Agree*, 1.00-1.75 *Not Agree*

Table 1.4 shows the assessment of the level of implementation of transparency in Barangay Rosario, Pasig City, with respect to expenditures on public platforms, indicates that both officials and residents, generally perceive the barangay's financial reporting as positive. Officials rated the indicators with an average weighted mean of 3.35 ("Highly Agree"), while residents rated them slightly lower at 3.06 ("Agree"). The combined total mean of 3.20 suggests that transparency in reporting expenditures is generally practiced, though residents perceive room for improvement, particularly in accessibility and clarity of information. The first indicator, which pertains to the publication of all types of barangay expenditures on public platforms, received a rating of 3.30 from officials and 2.92 from residents, with a total mean of 3.11. This shows that while the barangay largely discloses expenditures, not all residents may find the information easily accessible. Similarly, the availability of expenditure information increasing public trust received ratings of 3.28 from officials and 2.96 from residents, with a total of 3.12, indicating that transparency positively influences trust, though residents' awareness could be improved.

Clear channels for reporting suspected misuse or mismanagement of funds were rated 3.20 by officials and 3.00 by residents, with a total mean of 3.10, suggesting that reporting mechanisms exist but could be better communicated to the public. Expenditures related to emergency or disaster relief were highly rated by officials at 3.36 and by residents at 2.97, resulting in a total mean of 3.17. This indicates that while such expenditures are promptly reported, residents may not always access this information in detail.

Subsidies or transfers made to barangays or external entities received high ratings from officials at 3.48 and lower ratings from residents at 2.99, with a total mean of 3.24, reflecting that the barangay actively reports transfers, but public awareness is moderate. Audit reports related to city government expenditures were rated 3.34 by officials and 3.09 by residents, with a total of 3.22, showing that public access to audits supports accountability.

Regular updating of expenditure data on public platforms was rated 3.48 by officials and 3.15 by residents, with a total mean of 3.32, while records of petty cash or minor purchases were rated 3.42 by officials and 3.23 by residents, with a total of 3.33. Both indicators demonstrate that timely and organized reporting is practiced and recognized by both groups. Disbursement details published within reasonable timeframes received a total mean of 3.25, and the ease of locating information on major public expenditures on the city's official website received a total of 3.22, suggesting that accessibility remains a minor concern for residents.

Overall, the findings indicate that Barangay Rosario demonstrates a high level of transparency in reporting expenditures on public platforms, particularly from the perspective of officials and personnel. Residents generally agree with this perception but show slightly lower ratings, highlighting the need for enhanced communication, improved access, and user-friendly presentation of expenditure information to ensure that transparency is fully realized by the community.

The findings on Barangay Rosario's transparency in reporting expenditures align with studies emphasizing that public access to financial information is critical for accountability and trust in local governance. Research by Villanueva (2020) on Philippine barangays noted that while timely disclosure of expenditures and audit reports strengthens institutional transparency, residents' awareness and ease of access are often lower than perceived internally by officials. Similarly, Tan (2019) highlighted that presenting financial data on public platforms must be accompanied by user-friendly formats and proactive communication to ensure meaningful public engagement. This cross-referencing underscores that although Barangay

Rosario maintains robust reporting practices, bridging the gap between official transparency and resident understanding requires continued efforts in accessibility, clarity, and public outreach.

The level of effectiveness of good governance in terms of Participation, Accountability, Responsiveness, Efficiency, and Equity?

Table 2.1 Assessments of the Barangay Officials and Residents on the level of Effectiveness of Good Governance in Barangay Rosario, Pasig City in terms of Participation

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1.I feel empowered to participate in local governance in Barangay.	3.46	HA	2.67	E	3.07	E
2.Advisory boards and committees are effective in providing input to the barangay.	3.44	HA	2.68	E	3.06	E
3.All community sectors are represented in the city's decision-making processes	3.56	HA	2.63	E	3.10	E
4.There are effective channels for citizens to report issues and concerns to the barangay.	3.64	HA	2.54	E	3.09	E
5.Public notices and announcements are effectively disseminated to reach all segments of the community.	3.74	HA	2.60	E	3.17	E
6.Public hearings and meetings are conducted in a fair and transparent manner.	3.56	HA	2.66	E	3.11	E
7.The barangay actively promotes the participation of marginalized groups in local governance	3.74	HA	2.99	E	3.37	HE
8.Information about barangay activities is readily available to the public.	3.72	HA	2.93	E	3.33	HE
9.Citizens can participate in the planning of local projects.	3.66	HA	2.76	E	3.21	E
10.The barangay proactively discloses information about its performance and achievements.	3.66	HA	2.51	E	3.09	E
Average Mean	3.62	HA	2.70	E	3.16	E

Legend: 4.00-3.26 Highly Effective, 2.51-3.25 Effective, 1.76-2.50 Less Effective, 1.00-1.75 Not Effective

Table 2.1 presents the assessment of barangay officials and residents regarding the level of effectiveness of good governance in Barangay Rosario, Pasig City in terms of participation. The results reveal notable differences in perception between the two groups, particularly in how participatory governance mechanisms are experienced and evaluated. Using the given scale, barangay officials consistently rated participation practices as Highly Effective (HA), while residents generally perceived them as only Effective (E). The overall average mean of 3.16, interpreted as Effective, indicates that participatory governance mechanisms are functioning but still require improvement to achieve a consistently high level of effectiveness across stakeholders.

The first indicator, which measures whether respondents feel empowered to participate in local governance, obtained a weighted mean of 3.46 (HA) from officials and personnel and 2.67 (E) from residents, resulting in a total mean of 3.07 (E). This suggests that while barangay leaders believe empowerment initiatives are strong, residents experience only moderate empowerment. The gap implies that participation opportunities may exist formally but are not fully felt or maximized by community members.

For the second indicator concerning the effectiveness of advisory boards and committees, officials rated it 3.44 (HA), whereas residents gave a lower rating of 2.68 (E), producing an overall mean of 3.06 (E). This indicates that advisory mechanisms are operational but may lack visibility or inclusiveness from the perspective of residents. Community members may not fully recognize or directly benefit from these consultative bodies.

The third indicator, which examines representation of all community sectors in decision-making processes, recorded 3.56 (HA) from officials and 2.63 (E) from residents, with a total mean of 3.10 (E). Although barangay officials perceive representation as strong, residents may feel that certain groups remain underrepresented, suggesting a need for broader sectoral engagement and more inclusive participation strategies.

In terms of communication mechanisms, the fourth indicator regarding effective channels for reporting issues received 3.64 (HA) from officials and 2.54 (E) from residents, yielding a combined mean of 3.09 (E). This disparity indicates that while reporting systems exist administratively, accessibility or responsiveness may not fully meet residents' expectations. Similarly, the fifth indicator on dissemination of public notices and announcements showed 3.74 (HA) among officials and 2.60 (E) among residents, with an overall mean of 3.17 (E). The findings suggest that information dissemination methods may not equally reach all sectors of the community despite administrative efforts.

The sixth indicator, focusing on fairness and transparency of public hearings and meetings, produced a mean of 3.56 (HA) from officials and 2.66 (E) from residents, resulting in an overall mean of 3.11 (E). This implies that although procedural transparency is perceived positively by implementers, residents may still encounter barriers such as limited awareness, scheduling conflicts, or low engagement levels that affect their participation.

Notably, higher combined ratings emerged in indicators seven and eight. The promotion of marginalized groups' participation received 3.74 (HA) from officials and 2.99 (E) from residents, generating a total mean of 3.37, interpreted as Highly Effective (HE). Likewise, accessibility of information about barangay activities obtained 3.72 (HA) from officials and 2.93 (E) from residents, with a total mean of 3.33 (HE). These results indicate relatively stronger performance in inclusivity initiatives and transparency of information, suggesting that programs targeting marginalized sectors and public information access are among the barangay's most successful participatory practices.

For the ninth indicator, which measures citizen participation in planning local projects, officials rated 3.66 (HA) while residents rated 2.76 (E), producing a total mean of 3.21 (E). Although participation opportunities appear present, residents may not be actively engaged or sufficiently encouraged to contribute to planning processes. Meanwhile, the tenth indicator concerning proactive disclosure of barangay performance and achievements received 3.66 (HA) from officials and 2.51 (E) from residents, with a total mean of 3.09 (E). This suggests that transparency efforts exist but may not fully reach or convince residents regarding the openness of governance practices.

Overall, the average mean scores of 3.62 (HA) for officials and personnel and 2.70 (E) for residents dem-

onstrate a consistent perception gap between governance implementers and beneficiaries. Officials perceive participation mechanisms as highly effective due to policy implementation and administrative compliance, while residents evaluate effectiveness based on actual experience and accessibility. The combined overall mean of 3.16 (Effective) indicates that Barangay Rosario has established functional participatory governance systems; however, improvements are needed to strengthen citizen engagement, enhance communication strategies, and ensure that participatory opportunities translate into meaningful community involvement. Strengthening awareness campaigns, expanding inclusive consultations, and improving feedback mechanisms may help align perceptions and further enhance participatory good governance in the barangay.

The findings on participatory governance in Barangay Rosario are consistent with existing studies on local governance participation, which emphasize that differences in perception commonly arise between government implementers and community members. According to Aquino (2021), barangay officials often evaluate participation as highly effective due to compliance with mandated mechanisms such as consultations, advisory councils, and public hearings, while residents assess effectiveness based on actual inclusion, accessibility, and responsiveness of these platforms. Similarly, Garcia (2020) found that citizen participation becomes meaningful only when communication channels are widely accessible and when residents clearly see how their inputs influence decision-making outcomes. The observed perception gap in Barangay Rosario therefore reflects broader governance trends, suggesting that while participatory structures are institutionally established, strengthening awareness campaigns, inclusivity strategies, and feedback systems is essential to transform formal participation into genuine community engagement and shared governance experience.

Table 2.2 Assessments of the Barangay Officials and Residents on the level of Effectiveness of Good Governance in barangay Rosario, Pasig City in terms of Accountability

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1. The barangay has clear and well-defined procedures for holding public officials accountable for their actions.	3.44	HE	2.58	HE	3.01	E
2. Effective mechanisms exist for investigating allegations of misconduct by public officials.	3.46	HE	2.72	HE	3.09	E
3. Independent bodies or committees responsible for overseeing the conduct of public officials function effectively	3.42	HE	2.68	HE	3.05	E
4. Officials who fail to act on citizen concerns are held accountable for their lack of responsiveness.	3.48	HE	2.55	HE	3.02	E
5. The barangay actively promotes a culture of accountability among its employees.	3.70	HE	2.77	HE	3.24	E
6. Accountability mechanisms are effective in preventing corruption and promoting good governance in Barangay.	3.62	HE	2.59	HE	3.11	E
7. Information about government operations and performance is readily available to citizens.	3.66	HE	2.93	HE	3.30	E

8. Effective controls in place to prevent fraud and corruption in barangay finances.	3.64	HE	2.88	H E	3.26	H E
9. The barangay is transparent about its budget allocation and spending decisions.	3.56	HE	2.65	H E	3.11	E
10. The barangay Effectively enforces laws and regulations related to good governance.	3.54	HE	2.58	H E	3.06	E
Average Mean	3.55	HE	2.69	H E	3.12	E

Legend: 4.00-3.26 *Highly Effective*, 2.51-3.25 *Effective*, 1.76-2.50 *Less Effective*, 1.00-1.75 *Not Effective*

Table 2.2 presents the assessment of barangay officials and residents regarding the level of effectiveness of good governance in Barangay Rosario, Pasig City in terms of accountability. The findings indicate that accountability mechanisms are generally functioning effectively, as reflected in the overall average mean of 3.12, interpreted as Effective (E). While both groups rated all indicators positively, barangay officials consistently provided higher ratings compared to residents, showing a perceptual gap between implementers of governance policies and community beneficiaries.

The first indicator, which examines whether the barangay has clear and well-defined procedures for holding public officials accountable, received a weighted mean of 3.44 (HE) from officials and personnel and 2.58 (E range) from residents, resulting in a total mean of 3.01 (E). This suggests that accountability structures are established administratively, although residents may not fully perceive or understand these procedures, indicating a need for stronger public awareness and communication.

The second indicator concerning the existence of effective mechanisms for investigating allegations of misconduct obtained 3.46 (HE) from officials and 2.72 (HE/E range) from residents, with a combined mean of 3.09 (E). The results imply that investigative systems are operational; however, residents may have limited exposure to or confidence in these mechanisms, which may affect their perception of effectiveness.

For the third indicator, assessing the effectiveness of independent bodies or committees overseeing public officials' conduct, officials provided a rating of 3.42 (HE) while residents rated 2.68, producing an overall mean of 3.05 (E). Although oversight mechanisms exist, the moderate resident rating may reflect limited visibility or participation of citizens in monitoring processes.

The fourth indicator, which evaluates whether officials are held accountable for failing to respond to citizen concerns, recorded 3.48 (HE) among officials and 2.55 among residents, resulting in a total mean of 3.02 (E). This suggests that accountability enforcement is recognized internally but may not always be evident to residents, particularly in cases where feedback or follow-up actions are not clearly communicated.

Indicator five, focusing on the promotion of a culture of accountability among barangay employees, achieved one of the higher ratings from officials at 3.70 (HE) and 2.77 from residents, with a total mean of 3.24 (E). The findings indicate strong institutional efforts to encourage responsibility and ethical conduct among employees, although residents perceive these efforts as moderately effective rather than highly effective.

The sixth indicator regarding the effectiveness of accountability mechanisms in preventing corruption and promoting good governance received 3.62 (HE) from officials and 2.59 from residents, resulting in a total

mean of 3.11 (E). This demonstrates confidence among officials in existing safeguards, while residents may still perceive vulnerabilities or insufficient transparency in corruption prevention measures.

Notably, indicators seven and eight obtained Highly Effective (HE) overall interpretations. The availability of information about government operations and performance recorded 3.66 (HE) from officials and 2.93 from residents, yielding a total mean of 3.30 (HE). Similarly, the presence of effective controls to prevent fraud and corruption in barangay finances obtained 3.64 (HE) from officials and 2.88 from residents, with a total mean of 3.26 (HE). These results indicate that transparency and financial control mechanisms are among the strongest accountability practices of the barangay, reflecting effective disclosure and financial monitoring systems.

The ninth indicator, which measures transparency in budget allocation and spending decisions, obtained 3.56 (HE) from officials and 2.65 from residents, resulting in an overall mean of 3.11 (E). While budget transparency initiatives are perceived positively by administrators, residents may require clearer explanations or more accessible reporting formats to fully appreciate financial openness.

Lastly, the tenth indicator assessing the enforcement of laws and regulations related to good governance received 3.54 (HE) from officials and 2.58 from residents, producing a combined mean of 3.06 (E). This suggests that regulatory enforcement is present but may not always be visible or consistently experienced by community members.

Overall, the average mean scores of 3.55 (HE) for officials and personnel and 2.69 (HE/E range) for residents indicate that accountability practices are viewed more favorably by governance implementers than by residents. The overall interpretation of Effective signifies that Barangay Rosario has established functional accountability mechanisms, including oversight systems, transparency initiatives, and anti-corruption controls. However, the consistent difference in ratings highlights the need to strengthen public communication, citizen engagement in monitoring activities, and feedback mechanisms to ensure that accountability practices are not only implemented but also clearly experienced and trusted by the community. Enhancing participatory monitoring, improving information dissemination, and fostering greater citizen awareness may further elevate accountability toward a uniformly highly effective level of governance.

The findings on accountability in Barangay Rosario are consistent with governance studies emphasizing that accountability systems are often rated more positively by public officials than by citizens due to differences in awareness and direct experience. According to Brillantes and Fernandez (2020), local government units may establish formal accountability mechanisms such as oversight committees, audit controls, and complaint procedures; however, public perception of effectiveness depends largely on transparency, visibility of enforcement actions, and citizen participation in monitoring processes. Similarly, Torres (2019) found that residents tend to evaluate accountability based on responsiveness to concerns and observable outcomes rather than institutional compliance alone. The perceptual gap identified in Barangay Rosario therefore reflects broader trends in local governance, suggesting that while administrative accountability structures are functional and aligned with good governance principles, strengthening public communication, participatory oversight, and feedback mechanisms is essential to enhance citizen trust and ensure accountability is both implemented and clearly experienced by the community.

Table 2.3 Assessments of the Barangay Officials and Residents on the level of Effectiveness of Good Governance in Barangay Rosario, Pasig City in terms of Responsiveness

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1. The time it takes to complete transactions (e.g., permits, clearance) at the Barangay is reasonable and efficient.	3.64	HE	3.03	E	3.34	HE
2. Online platforms (e.g., e-Government portals, Pasig Pass) simplify and speed up service Delivery.	3.56	HE	3.15	E	3.36	HE
3. Barangay officials and staff are prompt in attending to citizens who line up for services.	3.44	HE	3.18	E	3.31	HE
4. Barangay services (e.g., health, social welfare) are accessible even to citizens in remote areas.	3.42	HE	3.07	E	3.25	E
5. Information on requirements and steps for various barangay services is clear and easy to find.	3.62	HE	2.87	E	3.25	E
6. Emergency hotlines and contact numbers are reliably answered and result in prompt action.	3.54	HE	3.21	E	3.38	HE
7. Provides timely acknowledgement of complaints received through any channel.	3.56	HE	3.01	E	3.29	HE
8. Barangay officials follow up to ensure that the solution provided for a complaint was satisfactory.	3.48	HE	3.12	E	3.30	HE
9. The barangay process for handling citizen feedback on infrastructure (e.g., road repairs) is effective.	3.44	HE	3.07	E	3.26	HE
10. Barangay officials are proactive in anticipating public needs (e.g., disaster preparedness, health crises).	3.36	HE	2.96	E	3.16	E
Average Mean	3.51	HE	3.07	E	3.29	HE

Legend: 4.00-3.26 Highly Effective, 2.51-3.25 Effective, 1.76-2.50 Less Effective, 1.00-1.75 Not Effective

Table 2.3 presents the assessment of barangay officials and residents regarding the level of effectiveness of good governance in Barangay Rosario, Pasig City in terms of responsiveness. The results indicate a generally positive evaluation of barangay responsiveness, reflected in the overall average mean of 3.29, interpreted as Highly Effective (HE). Both groups recognized the barangay’s efforts to deliver timely services and respond to community needs, although officials and personnel consistently rated responsiveness higher (3.51 – HE) compared to residents (3.07 – Effective). This difference suggests that while service systems are functioning efficiently from an administrative perspective, residents’ actual experiences remain moderately positive rather than uniformly excellent.

The first indicator, which measures the efficiency and reasonableness of transaction processing time for services such as permits and clearances, received a rating of 3.64 (HE) from officials and 3.03 (E) from residents, resulting in an overall mean of 3.34 (HE). This implies that administrative procedures are generally efficient, allowing citizens to complete transactions within acceptable timeframes. However, residents’ slightly lower rating indicates that occasional delays or procedural challenges may still occur.

The second indicator regarding the effectiveness of online platforms, such as e-government portals and digital systems, obtained 3.56 (HE) from officials and 3.15 (E) from residents, producing a total mean of 3.36 (HE). This finding highlights the barangay's successful adoption of digital governance tools that improve service delivery speed and convenience. Residents recognize the usefulness of these platforms, though continued improvement in accessibility and user familiarity may further enhance satisfaction.

For the third indicator, which assesses promptness of barangay officials and staff in assisting citizens waiting for services, officials rated 3.44 (HE) while residents gave 3.18 (E), resulting in an overall mean of 3.31 (HE). This demonstrates that frontline service delivery is perceived as efficient and organized, contributing positively to public trust and service experience.

The fourth indicator examines accessibility of barangay services, including health and social welfare programs, even for citizens in remote areas. Officials rated this 3.42 (HE) and residents 3.07 (E), with a combined mean of 3.25 (E). Although services are generally accessible, the overall interpretation suggests that geographic or logistical barriers may still limit full accessibility for some residents.

The fifth indicator, which evaluates clarity and availability of information regarding service requirements and procedures, obtained 3.62 (HE) from officials and 2.87 (E) from residents, resulting in a total mean of 3.25 (E). This indicates that while information systems exist, residents may still encounter difficulties locating or understanding service guidelines, emphasizing the need for clearer communication channels and simplified instructions.

The sixth indicator concerning emergency hotlines and contact numbers achieved one of the highest ratings, with 3.54 (HE) from officials and 3.21 (E) from residents, yielding an overall mean of 3.38 (HE). This suggests strong emergency responsiveness, reflecting effective coordination and timely action during urgent situations, which is a critical component of responsive local governance.

Indicator seven, focusing on timely acknowledgment of complaints received through various channels, recorded 3.56 (HE) among officials and 3.01 (E) among residents, producing a total mean of 3.29 (HE). This demonstrates that complaint-handling systems are operational and responsive, although residents may still desire quicker confirmations or updates regarding submitted concerns.

Similarly, the eighth indicator assessing follow-up actions to ensure complaint resolution satisfaction obtained 3.48 (HE) from officials and 3.12 (E) from residents, with an overall mean of 3.30 (HE). This indicates that the barangay makes efforts not only to address issues but also to monitor outcomes, reflecting a service-oriented governance approach.

The ninth indicator, which evaluates the effectiveness of handling citizen feedback on infrastructure concerns such as road repairs, received 3.44 (HE) from officials and 3.07 (E) from residents, resulting in a combined mean of 3.26 (HE). This suggests that mechanisms for addressing infrastructure-related feedback are generally effective, contributing to improved community services and public satisfaction.

Lastly, the tenth indicator assessing the proactive behavior of barangay officials in anticipating public needs, including disaster preparedness and health crises, obtained 3.36 (HE) from officials and 2.96 (E) from residents, producing an overall mean of 3.16 (E). Although preparedness efforts are present, residents may perceive opportunities for stronger anticipation and preventive action rather than reactive responses. Overall, the findings show that responsiveness is one of the strongest dimensions of good governance in Barangay Rosario, Pasig City. The overall mean of 3.29 (Highly Effective) indicates that systems for service delivery, complaint management, digital governance, and emergency response are functioning efficiently. Nevertheless, the consistent difference between officials' and residents' ratings highlights the importance of enhancing accessibility, improving clarity of information, and strengthening proactive

governance practices. By continuing to refine service delivery processes and expanding citizen-centered approaches, the barangay can further sustain and enhance its highly responsive governance performance. The findings on responsiveness in Barangay Rosario are consistent with studies on local governance emphasizing that effective service delivery and timely response mechanisms are key indicators of good governance but are often perceived differently by officials and citizens. According to Capuno (2021), local government units tend to evaluate responsiveness highly due to established administrative systems, digital platforms, and procedural efficiency, while citizens assess responsiveness based on actual service experience, accessibility, and clarity of communication. Similarly, Domingo (2020) found that the adoption of e-governance tools and complaint-handling systems significantly improves service responsiveness, yet public satisfaction increases only when information is easily understood and follow-up actions are clearly communicated. The perception gap observed in Barangay Rosario therefore reflects broader governance patterns, suggesting that while institutional responsiveness is strong, enhancing user-friendly communication, proactive outreach, and citizen-centered service approaches is essential to ensure that responsive governance is consistently experienced and recognized by the community.

Table 2.4 Assessments of the Barangay Officials and Residents on the level of Effectiveness of Good Governance in Barangay Rosario, Pasig City in terms of Efficiency

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1. Barangay allocates its resources effectively to meet the needs of its citizens.	3.68	HE	2.70	E	3.19	E
2. Resources are distributed fairly and equitably across different barangays and communities.	3.40	HE	2.71	E	3.06	E
3. Barangay avoids unnecessary spending and prioritizes essential services.	3.36	HE	2.75	E	3.06	E
4. Applications for permits and licenses are processed quickly and efficiently.	3.44	HE	2.70	E	3.07	E
5. Barangay processes are streamlined and efficient.	3.70	HE	2.79	E	3.25	E
6. Public infrastructure projects are completed on time and within budget.	3.66	HE	2.90	E	3.28	HE
7. The barangay adapts best practices and new technologies to enhance its performance.	3.62	HE	2.92	E	3.27	HE
8. Knowing that the barangay is well-managed makes me feel more confident about its future.	3.64	HE	3.03	E	3.34	HE
9. Waste collection and disposal services are provided efficiently.	3.52	HE	2.96	E	3.24	E
10. The barangay traffic management system operates efficiently.	3.70	HE	2.83	E	3.27	HE
Average Mean	3.57	HE	2.83	E	3.20	E

Legend: 4.00-3.26 *Highly Effective*, 2.51-3.25 *Effective*, 1.76-2.50 *Less Effective*, 1.00-1.75 *Not Effective*

Table 2.4 presents the assessment of barangay officials and residents regarding the level of effectiveness of good governance in Pasig City in terms of efficiency. The findings reveal that governance practices related to efficient resource utilization, service delivery, and operational management are generally functioning well, with an overall average mean of 3.20, interpreted as Effective (E). Barangay officials and personnel rated efficiency practices as Highly Effective (3.57), while residents assessed them as Effective (2.83). This consistent difference in perception suggests that administrative systems are viewed more positively by implementers than by service recipients, indicating areas where operational improvements and public experience may still be enhanced.

The first indicator, which measures whether the barangay allocates resources effectively to meet citizens' needs, received a weighted mean of 3.68 (HE) from officials and 2.70 (E) from residents, resulting in a total mean of 3.19 (E). This indicates that while resource allocation processes are considered efficient internally, residents may not fully perceive the benefits or equitable outcomes of such allocations in their daily community experience.

The second indicator, focusing on the fairness and equity of resource distribution across barangays and communities, obtained 3.40 (HE) from officials and 2.71 (E) from residents, with an overall mean of 3.06 (E). This suggests that although policies promoting equitable distribution exist, residents may perceive disparities in service access or development outcomes among communities.

Similarly, the third indicator assessing avoidance of unnecessary spending and prioritization of essential services recorded 3.36 (HE) among officials and 2.75 (E) among residents, yielding a total mean of 3.06 (E). This result implies that fiscal discipline and prioritization measures are implemented administratively, but residents may require clearer evidence or communication regarding how financial decisions directly benefit the community.

The fourth indicator evaluating the efficiency of processing permits and licenses received 3.44 (HE) from officials and 2.70 (E) from residents, resulting in an overall mean of 3.07 (E). While processes are generally efficient, residents' moderate ratings may reflect occasional delays, procedural complexity, or variations in service experience.

Indicator five, which examines whether barangay processes are streamlined and efficient, achieved one of the highest ratings from officials at 3.70 (HE) and 2.79 (E) from residents, with a combined mean of 3.25 (E). This finding indicates that internal systems and workflows are organized and structured; however, improvements in customer-oriented service delivery may further enhance residents' perception of efficiency.

Notably, several indicators achieved Highly Effective overall interpretations. The sixth indicator, concerning the completion of public infrastructure projects on time and within budget, obtained 3.66 (HE) from officials and 2.90 (E) from residents, producing a total mean of 3.28 (HE). This reflects strong project management practices and effective monitoring of infrastructure implementation.

The seventh indicator, which measures the adoption of best practices and new technologies to enhance performance, received 3.62 (HE) from officials and 2.92 (E) from residents, resulting in a combined mean of 3.27 (HE). This suggests that innovation and modernization efforts are contributing positively to governance efficiency, particularly through technology-driven improvements.

The eighth indicator assessing citizens’ confidence in the barangay’s future due to effective management recorded 3.64 (HE) among officials and 3.03 (E) among residents, yielding an overall mean of 3.34 (HE). This indicates that efficient management practices foster public trust and optimism regarding governance sustainability and development outcomes.

The ninth indicator regarding efficiency of waste collection and disposal services obtained 3.52 (HE) from officials and 2.96 (E) from residents, with a total mean of 3.24 (E). While waste management services are generally effective, residents’ ratings suggest opportunities for improvement in service consistency, scheduling, or coverage.

Lastly, the tenth indicator evaluating the efficiency of the barangay traffic management system received 3.70 (HE) from officials and 2.83 (E) from residents, producing a total mean of 3.27 (HE). This indicates that traffic management initiatives are functioning efficiently overall, contributing to improved mobility and public order within the community.

Overall, the results demonstrate that efficiency in governance practices within barangay Rosario, Pasig City is functioning at an Effective level, with several areas already reaching Highly Effective performance, particularly in infrastructure management, technological adaptation, public confidence, and traffic management. The disparity between officials’ and residents’ ratings highlights the importance of strengthening transparency, improving communication regarding resource utilization, and enhancing citizen-centered service delivery. By aligning administrative efficiency with residents’ lived experiences, the barangay can further improve operational effectiveness and sustain higher levels of good governance efficiency.

The findings on governance efficiency in Pasig City are consistent with existing literature emphasizing that administrative efficiency is often evaluated more positively by government implementers than by citizens who directly experience public services. According to Brillantes and Mendoza (2021), local government units frequently demonstrate strong internal systems for resource allocation, project management, and technological adoption; however, public perception of efficiency depends largely on service accessibility, visible outcomes, and equitable distribution of benefits. Similarly, Llanto (2020) noted that efficiency in local governance becomes fully recognized by citizens only when operational improvements translate into faster services, consistent public utilities, and clearly communicated development results. The perceptual gap observed between officials and residents in Pasig City therefore reflects broader governance patterns, suggesting that while institutional mechanisms for efficient management are well established, enhancing transparency, strengthening citizen-oriented service delivery, and improving communication of resource utilization outcomes are essential to align administrative performance with community experience and trust.

Table 2.5 Assessments of the Barangay Officials and Residents on the level of Effectiveness of Good Governance in Barangay Rosario, Pasig City in terms of Equity

Indicators	Officials and Personnel		Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
1. Ensures free or subsidized healthcare services are equitably distributed across all barangays.	3.56	HE	2.55	E	3.06	E

2. Healthcare facilities (e.g., city hospitals, health centers) are physically accessible to Persons with Disabilities (PWDs) and Senior Citizens.	3.50	HE	2.53	E	3.02	E
3. Vulnerable groups (e.g., solo parents, PWDs, indigenous peoples) are prioritized in local employment and livelihood programs.	3.56	HE	2.57	E	3.07	E
4. City educational subsidies and programs are designed to specifically reduce disparities between wealthy and poor students.	3.64	HE	2.53	E	3.09	E
5. Women and men have equal opportunities to participate in local government meetings and decision-making processes.	3.74	HE	2.56	E	3.15	E
6. Civil Society Organizations (CSOs) representing diverse sectors are given fair representation in local special bodies (e.g., Local Development Council).	3.60	HE	2.67	E	3.14	E
7. City programs are responsive to the diverse needs of various cultural, religious, or ethnic groups residing in Pasig.	3.72	HE	2.70	E	3.21	E
8. The local justice system (e.g., barangay mediation handles disputes fairly and impartially for the poor and the rich.	3.58	HE	2.80	E	3.19	E
9. The Tax Assessment and fee structure of the city are progressive and equitable, requiring a greater contribution from those who can afford it.	3.70	HE	2.74	E	3.22	E
10. Complaint mechanisms against erring City Hall personnel are easily accessible, known, and utilized by the public.	3.70	HE	2.65	E	3.18	E
Average Mean	3.63	HE	2.63	E	3.13	E

Legend: 4:00-3.26 *Highly Effective*, 2.51-3.25 *Effective*, 1.76-2.50 *Less Effective*, 1.00-1.75 *Not Effective*

Table 2.5 presents the assessment of barangay officials and residents regarding the level of effectiveness of good governance in Barangay Rosario, Pasig City in terms of equity. The results indicate that equity-related governance practices are generally functioning at an Effective level, as reflected in the overall average mean of 3.13. Barangay officials and personnel rated equity initiatives as Highly Effective (3.63), whereas residents rated them Effective (2.63). The noticeable difference between the two groups suggests that although inclusive policies and equitable programs are implemented administratively, residents experience or perceive these initiatives with moderate effectiveness rather than at an optimal level.

The first indicator, which evaluates whether free or subsidized healthcare services are equitably distributed across barangays, received a weighted mean of 3.56 (HE) from officials and 2.55 (E) from residents, resulting in a total mean of 3.06 (E). This finding indicates that healthcare assistance programs are in place and operational; however, residents may perceive unequal access or limitations in service availability, possibly due to demand, location, or awareness issues.

The second indicator assessed the accessibility of healthcare facilities for Persons with Disabilities (PWDs) and senior citizens. Officials rated this 3.50 (HE) while residents provided a lower rating of 2.53 (E), producing an overall mean of 3.02 (E). Although accessibility measures exist, residents' responses suggest that physical infrastructure or service accommodations may still require improvement to fully meet inclusivity standards.

For the third indicator, which focuses on prioritizing vulnerable groups such as solo parents, PWDs, and indigenous peoples in employment and livelihood programs, officials rated 3.56 (HE) and residents 2.57 (E), resulting in a combined mean of 3.07 (E). This implies that programs targeting disadvantaged sectors are implemented but may not yet fully reach or benefit all intended recipients.

The fourth indicator regarding educational subsidies designed to reduce disparities between wealthy and poor students obtained 3.64 (HE) from officials and 2.53 (E) from residents, yielding an overall mean of 3.09 (E). This result suggests that educational support initiatives exist; however, residents may perceive gaps in accessibility, coverage, or awareness of such programs.

The fifth indicator, which measures equal participation opportunities for women and men in governance processes, recorded one of the highest ratings among officials at 3.74 (HE) and 2.56 (E) from residents, resulting in a total mean of 3.15 (E). This indicates that gender equality policies are actively promoted, although residents may still observe limitations in actual participation or representation.

The sixth indicator evaluated the fair representation of Civil Society Organizations (CSOs) in local special bodies. Officials rated this 3.60 (HE) while residents rated 2.67 (E), producing an overall mean of 3.14 (E). This suggests that participatory governance structures exist, but awareness or engagement of community organizations may still be limited from the residents' perspective.

The seventh indicator assessed whether city programs respond to diverse cultural, religious, or ethnic needs. Officials gave a rating of 3.72 (HE) and residents 2.70 (E), resulting in a combined mean of 3.21 (E). The findings indicate efforts toward cultural inclusivity; however, residents' moderate rating implies that diversity-sensitive programs could be strengthened further.

The eighth indicator, which examines fairness and impartiality in the local justice system through barangay mediation, obtained 3.58 (HE) from officials and 2.80 (E) from residents, yielding an overall mean of 3.19 (E). This suggests that dispute resolution mechanisms are generally perceived as fair, though residents may still experience inconsistencies or varying satisfaction levels in mediation outcomes.

The ninth indicator evaluated the equity of tax assessment and fee structures, receiving 3.70 (HE) from officials and 2.74 (E) from residents, with a total mean of 3.22 (E). This indicates that fiscal policies are designed to promote fairness; however, residents may not fully recognize or understand progressive taxation principles applied by the local government.

Lastly, the tenth indicator concerning accessibility and awareness of complaint mechanisms against erring personnel received 3.70 (HE) from officials and 2.65 (E) from residents, resulting in a combined mean of 3.18 (E). This implies that accountability channels exist but may require stronger dissemination and public engagement to encourage utilization.

Overall, the results demonstrate that equity in governance practices in Barangay Rosario is functioning effectively but has not yet reached a uniformly highly effective level from the residents' perspective. The average mean scores of 3.63 (HE) for officials and 2.63 (E) for residents reveal a consistent perception gap, where administrators recognize policy implementation success while residents evaluate effectiveness based on accessibility and lived experiences. The overall interpretation of Effective (3.13) indicates that inclusive governance frameworks are established, particularly in healthcare, education, gender equality,

and justice services. However, strengthening program visibility, expanding outreach to vulnerable sectors, improving accessibility infrastructure, and enhancing citizen awareness may further promote equitable governance and align public perception with administrative performance.

The findings on equity in governance in Barangay Rosario align with existing literature emphasizing that inclusive policies often achieve higher ratings from government implementers than from community beneficiaries due to differences in awareness and actual access to services. According to Reyes (2021), local governments frequently establish equity-oriented programs such as healthcare subsidies, gender-inclusive participation, and social protection initiatives; however, citizens evaluate equity based on the fairness of outcomes and the ease of accessing benefits rather than policy existence alone. Similarly, Corpuz (2020) noted that equitable governance becomes fully effective only when vulnerable sectors visibly experience improved access to services and actively participate in decision-making processes. The perceptual gap identified in Barangay Rosario therefore reflects broader governance patterns, suggesting that while institutional frameworks promoting equity are already in place, strengthening outreach programs, improving accessibility infrastructure, and enhancing public awareness are essential to ensure that equity initiatives are not only implemented administratively but are also clearly experienced and recognized by all community members.

Significant difference on the assessments of the two (2) groups of respondents regarding the level of implementation of transparency based on the above-mentioned variables.

Table 3.1. Test of Significant Difference in the Assessment of the Two Group of Respondents on the level of Implementation of Transparency in Barangay Rosario, Pasig City

Variables	Computed t-Value	Tabular t-Value(0.05)	df	Decision on Ho	Remarks
A. Budget documents	10.20	2.23	10	Reject	Significant
B. Procurements records	4.37	2.13	15	Reject	Significant
C. Statements of income	8.78	2.19	12	Reject	Significant
D. Expenditure reporting on public platforms	6.27	2.10	18	Reject	Significant

Table 3.1 shows the test of significant difference in the assessment of the two groups of respondents on the implementation of transparency in Barangay Rosario, Pasig City, reveals that there are statistically significant differences across all four variables. For budget documents, the computed t-value of 10.20 exceeded the tabular t-value of 2.23 with 10 degrees of freedom, leading to the rejection of the null hypothesis and indicating a significant difference between officials and residents in their perception of budget transparency. Similarly, procurement records showed a computed t-value of 4.37, greater than the tabular t-value of 2.13 at 15 degrees of freedom, confirming a significant difference in assessment. For statements of income, the computed t-value of 8.78 exceeded the tabular t-value of 2.19 with 12 degrees of freedom, and for expenditure reporting on public platforms, the computed t-value of 6.27 was higher than the tabular t-value of 2.10 at 18 degrees of freedom. In all cases, the null hypothesis was rejected, demonstrating that officials and personnel consistently perceive the implementation of transparency more positively than residents. This highlights a perceptual gap where government actors view transparency practices as highly implemented, while residents, though generally agreeing, tend to rate these initiatives

lower, suggesting a need for improved communication, accessibility, and public engagement to bridge this difference in perception.

Significant difference on the assessments of the two (2) groups of respondents regarding the level effectiveness of good governance based on the aforementioned variables.

Table 4.1. Test of Significant Difference in the Assessment of the Two Group of Respondents on the Effectiveness of Good Governance in Barangay Rosario, Pasig City

Variables	Computed t-Value	Tabular t-Value(0.05)	df	Decision on Ho	Remarks
E. Participation	15.27	2.12	16	Reject	Significant
F. Accountability	15.96	2.11	17	Reject	Significant
G. Responsiveness	17.19	2.10	17	Reject	Significant
H. Efficiency	16.05	2.10	17	Reject	Significant
I. Equity	21.87	2.12	16	Reject	Significant

Table 4.1 shows the test of significant difference in the assessment of the two groups of respondents on the effectiveness of good governance in Barangay Rosario, Pasig City, indicates that there are statistically significant differences across all governance indicators. For participation, the computed t-value of 15.27 exceeded the tabular t-value of 2.12 with 16 degrees of freedom, leading to the rejection of the null hypothesis and showing that officials and personnel perceive citizen involvement more positively than residents. Accountability also demonstrated a significant difference, with a computed t-value of 15.96 surpassing the tabular value of 2.11 at 17 degrees of freedom, highlighting a perceptual gap in transparency and answerability of local governance processes. Responsiveness had a computed t-value of 17.19, higher than the tabular value of 2.10 with 17 degrees of freedom, indicating that officials rate the timeliness and adequacy of services more favorably than residents. Efficiency showed a computed t-value of 16.05, exceeding the tabular t-value of 2.10 at 17 degrees of freedom, reflecting that procedural and operational effectiveness is viewed more positively by officials. Lastly, equity exhibited the highest computed t-value of 21.87 against a tabular t-value of 2.12 with 16 degrees of freedom, demonstrating a significant difference in perception regarding fairness and inclusivity of barangay governance. Across all variables, the null hypothesis was rejected, suggesting that while officials and personnel consistently perceive governance effectiveness as high, residents tend to rate these indicators lower, pointing to a perceptual gap that may be addressed through improved communication, citizen engagement, and inclusive governance practices.

Significant relationship between the level implementation of transparency and the effectiveness of good governance.

Table 5.1 Test of Significant Relationship

Variable Pair	Pearson r	t-value	df	p-value	Decision	Interpretation
Implementation of Transparency and Effectiveness of Good Governance	0.85	4.56	8	<0.01	Significant	Strong positive correlation

Table 5.1 presents, The test of significant relationship between the level of implementation of transparency and the effectiveness of good governance in Barangay Rosario, Pasig City, indicates a strong and positive association between the two variables. The computed Pearson correlation coefficient (r) of 0.85 demonstrates a strong positive correlation, meaning that higher levels of transparency are closely associated with more effective governance. The corresponding t-value of 4.56, with 8 degrees of freedom and a p-value less than 0.01, shows that this relationship is statistically significant, leading to the rejection of the null hypothesis. This implies that efforts to improve transparency—such as accessible budget documents, procurement records, statements of income, and expenditure reporting—are strongly linked to improvements in governance indicators, including participation, accountability, responsiveness, efficiency, and equity. In essence, the findings highlight that transparency is a critical driver of good governance, reinforcing the need for Barangay Rosario to maintain and enhance open access to financial and administrative information to strengthen residents’ trust and engagement in local government processes.

Challenges are encountered by the respondents in the implementation of transparency and good governance in terms of Access to Information, Technological Limitations, Accountability Mechanisms, Public Participation, and Budget Constraints,

Table 6.1 Assessments on the Two Group of Respondents on the Challenges Encountered regarding the Implementation of Transparency and Effectiveness of Good Governance in Barangay Rosario, Pasig City

Indicators	Pasig City Personnel		Pasig City Residents		TOTAL	
	WM	VI	WM	VI	WM	VI
Access to Information						
1. obtaining required public documents is difficult	3.16	E	3.36	HE	3.26	HE
2. There are delays in the release of information needed by the public.	3.06	E	3.39	HE	3.23	E
3. Some important records are not easily accessible on official platforms.	3.12	E	3.40	HE	3.26	HE
Technological Limitations						
4. Technical issues disrupt the smooth delivery of services.	3.08	E	3.34	HE	3.21	E
5. The digital infrastructure is insufficient to support transparency efforts.	2.98	E	3.42	HE	3.20	E

6.System downtime affects access to online records and documents.	3.16	E	3.38	HE	3.27	HE
Accountability Mechanisms						
7.Monitoring systems for tracking responsibilities are inadequate.	3.10	E	3.34	HE	3.22	E
8.Reporting mechanisms are not consistently implemented across offices.	3.20	E	3.48	HE	3.34	HE
9.There is a lack of clear procedures for addressing accountability concerns.	3.26	HE	3.39	HE	3.33	HE
Low Public Participation						
10.Citizens rarely participate in public consultations and decision-making activities.	3.16	E	3.47	HE	3.32	HE
11.There is limited awareness among residents about governance programs.	3.12	E	3.19	E	3.16	E
12.Public involvement in transparency initiatives is low.	3.12	E	3.27	HE	3.20	E
Budget Limitations						
13.There are insufficient funds to support transparency programs.	3.18	E	3.26	HE	3.22	E
14.Budget constraints limit the improvement of digital systems.	3.10	E	3.23	E	3.17	E
15.Financial limitations hinder the expansion of governance projects.	3.12	E	3.27	HE	3.20	E
Average Mean	3.13	E	3.34	HE	3.24	E

Legend: 4:00-3.26 *Highly Encountered*, 2.51-3.25 *Encountered*, 1.76-2.50 *Less Encountered*, 1.00-1.75 *Not Encountered*

Table 6.1 presents the assessments of barangay officials and personnel and residents regarding the challenges encountered in the implementation of transparency and effectiveness of good governance in Barangay Rosario, Pasig City. The data are categorized into five main areas: access to information, technological limitations, accountability mechanisms, low public participation, and budget limitations. Across all indicators, officials and personnel generally rated the challenges as Encountered (WM 3.06–3.26), reflecting moderate recognition of these issues within administrative operations. In contrast, residents consistently rated the challenges higher, mostly as Highly Encountered (WM 3.19–3.48), indicating that from the public’s perspective, barriers to transparency and effective governance are more significant.

Under access to information, officials rated indicators such as difficulty in obtaining public documents (3.16 E), delays in releasing information (3.06 E), and limited accessibility of important records (3.12 E) as moderate challenges. Residents, however, perceived these same challenges more severely, assigning weighted means of 3.36 HE, 3.39 HE, and 3.40 HE, respectively. This highlights a perceptual gap where administrative procedures may exist but are not fully experienced as effective or accessible by the public.

Regarding technological limitations, officials acknowledged technical disruptions (3.08 E), insufficient digital infrastructure (2.98 E), and system downtimes (3.16 E) as moderate barriers, while residents consistently rated these higher (3.34–3.42 HE), suggesting that limitations in digital tools and infrastructure significantly affect citizens' ability to access services and information.

In the accountability mechanisms category, officials recognized some challenges such as inadequate monitoring systems (3.10 E), inconsistent reporting mechanisms (3.20 E), and unclear procedures for accountability concerns (3.26 HE). Residents again rated these higher (3.34–3.39 HE), showing that they perceive gaps in how the barangay ensures oversight and accountability in practice.

For low public participation, officials rated indicators like rare citizen engagement in consultations (3.16 E), limited awareness of governance programs (3.12 E), and low involvement in transparency initiatives (3.12 E) as moderate issues. Residents rated the same indicators higher (3.19–3.47 HE), reflecting that public involvement is a more pronounced challenge from the community's perspective, indicating the need for stronger outreach and education.

Finally, under budget limitations, officials identified insufficient funds (3.18 E), budget constraints affecting digital systems (3.10 E), and financial limitations restricting project expansion (3.12 E) as moderate challenges, while residents again rated them slightly higher (3.23–3.27 HE), implying that funding issues are tangible obstacles that affect service quality and transparency.

The average mean of all indicators shows that officials perceive challenges at 3.13 (Encountered), while residents perceive them at 3.34 (Highly Encountered), with the total average at 3.24 (Encountered). This demonstrates a consistent gap in perception between administrative personnel and the public, highlighting that while governance structures exist, residents encounter practical difficulties in accessing information, engaging in decision-making, and benefiting from effective and transparent programs. Overall, the findings suggest a need to strengthen public communication, improve digital infrastructure, enhance accountability mechanisms, promote citizen participation, and secure sufficient funding to reduce the challenges in implementing good governance effectively.

The findings on challenges in implementing transparency and good governance in Barangay Rosario align with studies emphasizing the perceptual gaps between government officials and citizens regarding service delivery and administrative efficiency. As Brillantes and Fernandez (2020) note, officials often view governance challenges as moderate because they operate within established procedures and systems, whereas citizens experience these challenges more acutely due to accessibility barriers, limited participation, and practical constraints. Similarly, the World Bank (2021) highlights that technological limitations, insufficient public awareness, and budget constraints are common obstacles that disproportionately affect residents' engagement and perception of government effectiveness. In Barangay Rosario, the consistently higher challenge ratings from residents—particularly in areas of information access, digital infrastructure, accountability, and participation—underscore the need for more citizen-centered strategies, including improved communication, expanded digital tools, participatory programs, and adequate funding, to ensure that governance initiatives are not only implemented administratively but are effectively experienced and appreciated by the community.

CHAPTER IV DISCUSSION

This chapter is the presentation of the summary, conclusions and recommendations of the study.

Summary of findings

Based on the data gathered the following are the significant findings:

1. The assessment of transparency in Barangay Rosario, Pasig City, across budget documents, procurement records, statements of income, and expenditure reporting showed that barangay officials rated all indicators as Highly Agree (WM 3.30–3.58), while residents generally rated them as Agree (WM 2.67–3.29). Specifically, budget documents had an overall mean of 3.23, procurement records 3.36, statements of income 3.31, and expenditure reporting 3.20, indicating functional transparency mechanisms. The data also revealed a perceptual gap: officials viewed transparency as highly implemented, whereas residents experienced moderate accessibility and clarity of information. This suggests that while administrative systems exist, residents may face challenges in fully accessing or understanding financial and procurement information.
2. The assessment of good governance in Barangay Rosario, Pasig City, across participation, accountability, responsiveness, efficiency, and equity showed that barangay officials consistently rated all indicators as Highly Effective (WM 3.42–3.74), while residents generally rated them as Effective (WM 2.51–3.03). Participation had a total mean of 3.16, accountability 3.12, responsiveness 3.29, efficiency 3.20, and equity 3.13. The findings reveal that governance mechanisms are functional and policies are in place, but residents experience moderate effectiveness in practice. The consistent perceptual gap between officials and residents indicates that administrative performance is not fully translated into tangible benefits or engagement for the community.
3. The test of significant difference in the assessment of transparency implementation between barangay officials and personnel and residents in Barangay Rosario, Pasig City. The computed t-values for Budget Documents (10.20), Procurement Records (4.37), Statements of Income (8.78), and Expenditure Reporting on Public Platforms (6.27) all exceeded the tabular t-values at 0.05 significance level, leading to the rejection of the null hypothesis. This indicates a significant difference in perceptions between officials and residents, with officials generally rating transparency higher (WM 3.46–3.52) than residents (WM 2.88–3.27), showing a perceptual gap in the implementation of transparent governance practices.
4. The test of significant difference in the assessment of good governance effectiveness in Barangay Rosario, Pasig City. The computed t-values for Participation (15.27), Accountability (15.96), Responsiveness (17.19), Efficiency (16.05), and Equity (21.87) all exceeded their respective tabular t-values at 0.05 significance level, leading to the rejection of the null hypothesis. This shows a significant difference in perception between barangay officials and residents, with officials consistently rating governance effectiveness higher than residents, reflecting a perceptual gap in how governance outcomes are experienced by the community.
5. The test of significant relationship between the level of implementation of transparency and the effectiveness of good governance in Barangay Rosario, Pasig City. The Pearson r value of 0.85 with a t-value of 4.56 and p-value <0.01 indicates a strong positive correlation. This means that higher levels of transparency in governance practices, such as accessible budget documents, procurement records, and financial reporting, are strongly associated with higher effectiveness in good governance as perceived by both officials and residents.
6. The assessment of challenges encountered in implementing transparency and good governance in Barangay Rosario, Pasig City. Officials generally rated the challenges as moderate (WM 3.06–3.26), while residents rated them higher, mostly as highly encountered (WM 3.19–3.48). The main challenges

include limited access to information, technological limitations, weak accountability mechanisms, low public participation, and budget constraints. This shows a perceptual gap where residents experience these challenges more strongly than officials, highlighting areas where governance practices may not fully reach or satisfy the community.

Conclusion

Based on the aforementioned findings, the following are the conclusions of the study;

1. Barangay Rosario has established effective transparency practices in budget management, procurement, income reporting, and expenditure disclosure. However, the consistent difference in ratings between officials and residents highlights that transparency is more visible to implementers than to the public. While mechanisms exist, accessibility, clarity, and public awareness need improvement to ensure that residents can fully benefit from these governance initiatives.
2. Barangay Rosario demonstrates effective governance practices in participation, accountability, responsiveness, efficiency, and equity. However, the difference in perception between officials and residents suggests that while policies and systems exist, residents may not fully experience or recognize their benefits. Enhancing communication, engagement, and accessibility is necessary to ensure that good governance is not only implemented administratively but also felt positively by the community.
3. It confirms that while transparency mechanisms exist and are implemented by barangay officials, residents perceive their effectiveness to be lower. The significant differences highlight the need for better communication and accessibility of information to ensure that transparency efforts are fully recognized and experienced by the public.
4. It indicates that while good governance mechanisms are in place and implemented effectively by officials, residents perceive their effectiveness to be lower. This gap highlights the importance of bridging administrative efforts with actual citizen experience to achieve governance that is both implemented and felt by the community.
5. It suggests that transparency plays a crucial role in enhancing good governance. When information is readily accessible and governance processes are open, residents are more likely to perceive governance as effective, fostering trust, accountability, and participation in barangay activities.
6. It indicates that despite established governance structures, residents still face practical difficulties in accessing information, participating in programs, and benefiting from transparency initiatives. Addressing these challenges is key to ensuring that good governance is not only implemented but also effectively experienced by the community.

Recommendations

Based on the aforementioned conclusions the following are the recommendations of the study;

1. The barangay should enhance the accessibility and clarity of financial and procurement information through user-friendly formats, online platforms, and regular public announcements. Programs to educate residents on how to access and interpret documents, as well as timely updates on budget, procurement, and expenditure activities, should be implemented. Strengthening digital systems and simplifying reporting mechanisms can help bridge the perceptual gap and improve overall transparency in governance.

2. The barangay should strengthen community engagement programs, increase transparency in decision-making, and improve accessibility to services and information. Initiatives such as public consultations, awareness campaigns, and citizen feedback mechanisms can help bridge the perceptual gap, ensure equitable service delivery, and enhance residents' participation and trust in local governance.
3. The barangay should enhance public awareness campaigns, simplify the presentation of budget and procurement documents, and maintain regularly updated online platforms. Improving visibility and understanding of financial and administrative information can reduce the perceptual gap and strengthen residents' trust in transparent governance.
4. The barangay should improve communication of governance initiatives, increase opportunities for citizen participation, and provide accessible information about programs and services. Strengthening feedback mechanisms and public engagement can help align residents' perceptions with actual governance performance, enhancing overall trust and effectiveness.
5. Barangay Rosario should continue to prioritize transparency by maintaining accessible, clear, and timely information on budget, procurement, and expenditures. Strengthening transparency initiatives will likely improve overall governance effectiveness, encourage community engagement, and build stronger trust between officials and residents.
6. Barangay Rosario should enhance public communication, improve digital systems, strengthen accountability processes, promote active citizen participation, and secure adequate funding. These steps can help reduce barriers and ensure transparency and good governance are more effectively delivered and perceived by residents.
7. Lastly, the researcher developed a model to enhance Good Governance through Transparency.

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