Asia-Pacific Consortium of Researchers and Educators, Inc.
APCORE Online Journal
Volume 1, Issue 1, 2025

Research Article

Compliance with the Full Disclosure Board Policy in the Municipality of Boac, Province of Marinduque

Maricel P. Go
Marinduque State University, Tanza, Boac, Marinduque, Philippines

Correspondence should be addressed to *Corresponding Author: macelgo1679@gmail.com, go.maricel@marsu.edu.ph

ABSTRACT

This study compliance with the full disclosure policy in the municipality of Boac, Marinduque. The study determined the (1) level of compliance of the Sangguniang Kabataan and barangays to the full disclosure policy in terms of accuracy, completeness, accessibility, and mode of posting; (2) challenges encountered by the selected barangays in complying with the full disclosure policy in terms of budget reports, procurement reports, and special purpose fund reports; (3) recommendations of the respondents to address the challenges encountered in complying with the full (4) intervention proposed out of the findings of the study. The data were collected through the distribution of researcher-created questionnaires and interviews. The respondents to this survey were from seven (7) barangays in Boac,, Marinduque. The researcher-created questionnaires were distributed to respondents between October and November 2024, with the interview taking place in November 2024. For the quantitative approach, the study used a descriptive method, while the qualitative approach used an interview. The findings of the study revealed that the degree of compliance with the full disclosure policy in the Municipality of Boac in terms of accuracy and accessibility was complied. In terms of posting style and completeness, barangays were partially compliant. This merely demonstrates that the policy needs improvement and thorough rules in order for the barangay to fulfil its mandates. On the other hand, the barangay's budget reports revealed that the procedure of completing various documents and budget forms was time-consuming. In terms of procurement reports, the barangay determined that missing or incomplete procurement records, such as bid documents, contracts, and purchase orders, have an influence on compliance. While, in terms of special purpose fund reports, the Barangays experienced mismanagement of funds, such as overspending in certain areas while neglecting essential projects and programs of the Sangguniang Barangay. The respondents highly recommend establishing a culture of transparency and accountability by interacting with the community on a regular basis through forum discussions, information sessions and outreach initiatives to create awareness of the full disclosure policy. Since the findings of the study was evident that the implementing agency, Department of the Interior and Local Government (DILG) has lack of implementation strategy on the policy for the barangay level as well as on-sites monitoring was not enforced that lead to barangay to partially complied on different reports for full disclosure policy, the researcher recommended a monitoring tool for barangay level wherein budget, procurement, and special purpose fund reports may be posted and monitored on it.

Keywords: Sangguniang Barangay, Compliance, Full Disclosure Policy, Transparency

1. INTRODUCTION

The Philippines is still facing lack of accountability and transparency when it comes to public funds and transactions, which hinders the country's development and may affect the vision and objectives outlined in the Philippine Development Plan for 2023–2028. Higher levels of budget transparency positively influence the quality of governance, and vice versa (Bisogno & Ballesteros, 2021). However, how can people trust an office that is not transparent with the public? The Philippines ranked 115th out of 180 countries in the 2023 Corruption Perceptions Index of Transparency International. This ranking shows that government officials continue to manipulate public funds for their own interests. To address this issue, the Department of the Interior and Local Government (DILG) implemented the Full Disclosure Policy (FDP), which mandates local government units (LGUs) to disclose specific documents, such as the annual budget, summary of income and expenditures, 20% of the internal revenue allotment (IRA), annual procurement plan, notices of award, and itemized monthly collections and disbursements. This policy enables the public to access information about how public funds are spent and allocated.

The Basay local government took appropriate measures to comply with the FDP program. However, underlying issues, such as a lack of communication among various LGU offices, resulted in Basay municipality being regularly late or non-compliant. There was also an unclear schedule for preparing and providing essential financial documents for posting on the FDP portal. Despite these challenges, local constituents remain confident that the FDP program will improve accountability and transparency in their municipality, even though program advocacy efforts have been minimal (Andaya et al., 2019).

Locally, in the Municipality of Boac, Marinduque, approximately 40% of barangays are late in complying with Procurement and Special Purpose Fund Reports. This may reflect poorly on their Barangay Full Disclosure Boards. According to Memorandum Circular 2010-083, every document report has specific deadlines for submission. Late submissions can hinder the policy's objectives and make it less effective if barangays consistently fail to comply on time.

This information has led the researcher to continue studying the compliance with the Full Disclosure Policy in selected barangays in the Municipality of Boac, Marinduque. Based on the National Competitiveness Council, Boac is classified as a first-class municipality in Marinduque, meaning it has the highest annual revenue. This serves as a key reason to assess the barangays' financial transactions, ensuring they comply with the DILG's mandates and guidelines. The study also investigated whether the challenges faced by selected Sangguniang Barangay and Kabataan officials affect compliance with the Sangguniang Kabataan and barangay accomplishments in terms of Budget Reports, Procurement Reports, and Special Purpose Fund Reports.

2. MATERIALS AND METHODS

In this study, the research design used was mixed methods of research. The study was conducted in the Municipality of Boac, Province of Marinduque. The researcher focused on the selected Sangguniang Barangay and Kabataan Officials in the selected Barangays in the Municipality of Boac, Province of Marinduque, specifically Amoingon, Daypay, Tagwak, Mainit, Mataas na Bayan, Ihatub, and Lupac. The participants of the study were the Punong Barangay of seven (7) mentioned Barangays and the Municipal Local Government Operation Officer. In the quantitative portion, the self-made questionnaire has 49 respondents specifically the SB & SK Chairman, SB & SK Secretary, SB & SK Treasurer, and the Committee on Appropriation of the Barangay from the seven (7) participating Barangays. On the other hand, the researcher used purposive sampling to select the participants for the qualitative method. The participants for the qualitative method were this study has a total of 57 respondents. Data were collected using a research-made questionnaire, conducted from the period of OCTOBER 2024 to NOVEMBER 2024. The statistical treatments utilized to answer the research questions were weighted mean. The respondents' responses to the questionnaires were examined and interpreted with the use of statistical treatment.

3. RESULTS AND DISCUSSIONS

Compliance by Selected Sangguniang Kabataan and Barangay in Full Disclosure Policy in terms of Accuracy, Completeness, Accessibility, and Mode of Posting

Table No. 6.1. Compliance with the Full Disclosure Board in the Barangay in terms of Accuracy

INDICATORS	WM	INTERPRETATION
The Sangguniang Barangay & Kabataan has clear documentation for Budget Reports, Procurement Plan Report, and Special Purpose Fund Reports.	3.71	Complied
The required documents of the Department of the Interior and Local Government are posted in Barangay Full Disclosure Board.	3. 41	Complied
The Sangguniang Barangay & Kabataan submitted its documents are disclosed in timely manner.	3.39	Partially Complied
Reports of the Sangguniang Barangay & Kabataan are done with proper formats.	4.18	Complied
The Sangguniang Barangay reports are in accordance with IRR of Full Disclosure Policy.	4.39	Fully Complied
AVERAGE MEAN:	**3.82**	**Complied**

The statement "The Sangguniang Barangay reports are in accordance with IRR of Full Disclosure Policy" has the greatest weighted mean (WM), 4.39 (Fully Complied), according to Table 6.1, which displays the accuracy level of the full disclosure board in the barangay. However, with a mean of 3.39 (Partially Compliant), the statement "The Sangguniang Kabataan and barangay submitted its documents are disclosed in a timely manner" has the lowest weighted mean.

The Sangguniang Kabataan (SK) and barangay officials demonstrate adherence to the Department of the Interior and Local Government's (DILG) Full Disclosure Policy (FDP) by fulfilling the requirements for transparency and accountability in governance. They ensure compliance by preparing and submitting the necessary reports in accordance with the Implementing Rules and Regulations (IRR) outlined under the policy. These regulations specify the modalities for posting barangay financial transactions, such as income, expenditures, and budget allocations, on designated Full Disclosure Boards (FDBs) accessible to the public. The policy mandates the timely submission of these reports within specified posting periods to promote transparency and encourage civic participation. Among the essential reports required for posting are the Barangay Budget, Statement of Receipts and Expenditures, Annual Investment Program, and procurement-related documents. The barangay and SK officials utilize clear guidelines provided in the IRR to ensure that their financial disclosures are accurate, complete, and accessible to the community.

By consistently following these directives, barangay and SK officials not only comply with the DILG's requirements but also uphold their commitment to fostering public trust. This practice emphasizes their accountability to their constituents while promoting an environment of openness and transparency in local governance. Hence, the barangay somehow impacts the deadline of the reports as they are not totally disclosed it in a timely manner. This finding shows that the implementing agency of Full Disclosure Policy may have an intervention on how our officials disclose their reports prior to its deadline as the Barangay is partially complied in terms of disclosing their reports on a timely manner.

Making useful government data available to the public is only one aspect of openness; another is encouraging meaningful public interaction with governments. In order to provide more transparent and accountable governance, this calls for policies that mandate adherence to open government data standards and a capacity building process to make sure the public, to whom the data is intended, is aware of and able to use the data (Canares, 2014)

Table No. 6.2. Compliance with the Full Disclosure Board in the Barangay in terms of Accuracy

THEME	CODE	ACTUAL RESPONSE
Barangay Full Disclosure Board Accuracy	**Reports** Deadline	P1-7 "Pagdating sa deadlines ng mga report Sir hindi namin masasabing lahat ay napopost namin agad at 'yong iba ay matagal ang proseso non. Treasurer namin sa Barangay ang nagaintindi niyan Sir ay laging madaming lakad at transaksyon kaya makikita mo sa FDB namin kulang-kulang ang nakapost"
	Document Formats	P1-7 "Mahabang proseso Sir kung paano namin nagawa ang mga reports dito sa Barangay, sa Budget Plan, napakadaming kailangan ayusin talaga at kapag hindi namin apagtiyagaan ay apabalik-balikin kami sa Budget Office pero 'yan ay naconsult namin sa BDC naten or Barangay Development Council. Lahat naman ng reports ay may mga formats na 'yan na nababa sa amin kailangan lang namin i-update 'yong mga dokumento para makita ng mga kabarangay namin 'yon mga nagawa na namin dito sa Barangay".

The information collected from various Punong Barangays about their opinions on the accuracy of their barangay's status on the full disclosure board was displayed in Table 6.2. The incomplete posting of financial reports by the barangay highlights a significant challenge in complying with the Full Disclosure Policy. One of the primary reasons for this non-compliance is the lengthy and complex procedures involved in preparing and finalizing the required documents. These procedures demand substantial time and effort, which often delay the timely submission and posting of reports. Compounding the issue is the overburdened role of the Barangay Treasurer, who is tasked with handling numerous financial transactions and administrative responsibilities across various agendas. This heavy workload limits their capacity to focus exclusively on fulfilling the requirements of the Full Disclosure Policy.

As a result, the barangay fails to fully adhere to the policy's stipulation that all necessary documents must be uploaded within the allotted submission timeframe. This non-compliance not only impacts the barangay's standing with the Department of the Interior and Local Government (DILG) but also undermines the intended goals of transparency and accountability. The inability to post all financial reports on time creates gaps in public access to critical information and diminishes the community's trust in their local leaders. Addressing these challenges requires streamlining reporting procedures, enhancing resource allocation, and providing additional support to overworked personnel to ensure full compliance with the policy. Hence, they follow the forms provided by the Municipal or Budget Office.

Transparency is essential to good governance in order to provide residents with services in an appropriate manner. In general, transparency is predicated on the notion that the public would have greater faith in the state the more transparency it exhibits (Moore, 2018). According to Memorandum Circular No. 2024-021 Sec. 5 (5.2.1), barangay reports must adhere to prescribed formats issued by the Municipal and Budget Office. Barangay Secretaries and other relevant officials are mandated to follow these standards to ensure consistency and clarity in reporting. This requirement streamlines the preparation process and enhances the accuracy of submitted documents. Quantitative results from compliance assessments further indicate that the barangays are aligning with the appropriate formats, demonstrating their adherence to established guidelines. This structured approach promotes transparency and accountability by ensuring that financial and administrative data are presented in a clear and standardized manner.

Table No. 6.3. Compliance with the Full Disclosure Board in the Barangays in terms of Completeness

INDICATORS	WM	INTERPRETATION
The Sangguniang Kabataan and Barangay Annual Budget Plan are posted in Barangay Full Disclosure Board.	2.43	Not Complied
Summary of Income and Expenditures of the Sangguniang Kabataan and Barangay are complete and posted.	2.78	Partially Complied
The 20% Component of the IRA Utilization of the Barangay are listed in Barangay Full Disclosure Board.	3.27	Complied
The Annual Procurement Plan or Procurement List of the Sangguniang Kabataan and Barangay are disclosed and updated.	3.80	Complied
List of Notices of Award of the Sangguniang Kabataan and Barangay are done and posted.	3.82	Complied
The Itemized Monthly Collections and Disbursements of Sangguniang Kabataan and Barangay are posted and completed.	2.49	Not Complied
AVERAGE MEAN:	**3.10**	**Partially Complied**

The completeness of the barangay's full disclosure board is shown in Table 6.3. The statement j"List of Notices of Award of the Sangguniang Kabataan and barangay are done and posted" has the highest weighted mean (WM), 3.82 (Complied), which indicates that the barangay is in compliance in that area. With a mean of 2.43 (Not Complied), the indicator "The Sangguniang Kabataan and Barangay Annual Budget Plan are posted in Barangay Full Disclosure Board" had the lowest weighted mean (WM), suggesting that the barangay had trouble complying with the reports. While some reports from the Sangguniang Kabataan (SK) and barangay suggest partial adherence to the Department of the Interior and Local Government's (DILG) Full Disclosure Policy, the majority highlight a significant lack of policy implementation within their jurisdiction. Many reports remain outstanding because compliance with reporting requirements is not prioritized, primarily due to the overwhelming volume of the tasks of barangay officials. This lack of prioritization creates delays in submitting and posting critical financial and administrative reports, undermining the policy's goal of transparency and accountability.

This situation reflects poorly on the barangay's commitment to holding its stakeholders accountable for their responsibilities. The insufficient enforcement of reporting requirements signals a lack of urgency in promoting openness and fostering public trust. Furthermore, the failure to ensure that all reports are accessible to the public hinders the ability of constituents to monitor and evaluate the barangay's performance effectively.

To address these issues, barangay may establish clear timelines, streamline compliance procedures, and allocate sufficient resources to manage reporting tasks. Additionally, enhancing accountability measures and providing training for barangay officials on the importance of transparency can improve the consistent implementation of the DILG's policy, ensuring that all stakeholders meet their obligations. In contrast to these conclusions, Canares (2014), emphasized that obligatory information disclosure is rooted in the principle that all citizens have the fundamental right to access government documents, fostering transparency and accountability in governance. However, Canares also noted that certain documents are exempt from public disclosure due to constitutional restrictions, such as those related to national security, privacy, or confidential government operations. These exceptions are carefully defined to balance transparency with the protection of sensitive information, ensuring that the public can hold officials accountable without compromising security or individual rights.

Table No. 6.4. Compliance with the Full Disclosure Board in the Barangay in terms of Completeness

THEME	CODE	ACTUAL RESPONSE
Completeness of Barangay Full Disclosure Board	**Mandated Documents**	P1-7 "Ang mga documents or reports na napost namin sa Full Disclosure Board (BFDB) na nandito sa loob ng Barangay Hall namin ay Annual Budget Plan, Summary of Income and Expenditures, 20% Component of IRA/NATA Utilization, Itemized Monthly collection and Distribution, list of Notice of Awards and Annual Procurement Plan"
	Reports Consistency	P1-7 "Usually Sir nagkakaproblema 'yan pagdating sa summary of income and expenditures namin o hindi kaya ay sa mga na procured namin dito sa Barangay Sir like mga office supplies kase kadalasan ang nangyayari kapag nagacanvas

		kami nakadraft lang ang mga items tapos kapag nabili na namin 'yon hindi na nagagawan ng maayos na documentation kase hindi rin naman lahat ng nasa procurement plan ay nabibili 'yan parang guide lang siya kung ano mga bibilhin namin at may mga changes din talaga 'yan"

The data collected from various Punong Barangays regarding the completeness of their Full Disclosure Boards (FDB) is presented in Table 6.4. The findings shows that the barangay officials are generally aware of the reports required to be posted on their boards, indicating a good understanding of the Full Disclosure Policy's guidelines. However, the data also reveals a few minor gaps in compliance, particularly the failure to post some essential documents such as the Procurement Plan and the Summary of Income and Expenditures reports. These reports are critical for ensuring transparency in the barangay's financial and procurement activities, and their absence undermines the goals of public accountability.

The barangay officials acknowledged encountering minor issues that contributed to these gaps. One of the main challenges they faced was ensuring that the products they purchased, along with the allocated funds for these purchases, were accurately recorded and reflected in their reports. This oversight suggests that the barangay may not have fully implemented robust internal monitoring systems to track and verify these financial transactions. Such lapses highlight the need for better documentation practices and increased attention to detail when reporting on procurement activities. Addressing these minor gaps would significantly improve the barangay's compliance with the Full Disclosure Policy and enhance transparency in their community.

Transparency, or the right to know, is viewed as a critical component in evaluating the government's accountability to the people or constituents in a democratic nation-state. This is because transparency is an essential tool for local government officials to understand and analyze democracy (Shrivastava, 2015). Because these reports require more work to complete, according to Punong Barangays, the results of the quantitative and qualitative approaches show that barangays are not fully compliant with various reports, particularly the Annual Budget, Summary of Income and Expenditures, and Procurement Plan. Therefore, to promote transparency and ensure an open government, the Department of the Interior and Local Government (DILG) mandates that all barangay transactions be posted in accordance with Memorandum Circular No. 2014-81. This policy aims to provide the public with easy access to important financial and administrative documents, fostering accountability and enabling citizens to monitor the actions of their local government. Failure to comply with these posting requirements can result in penalties, including sanctions or disqualification from certain programs, which emphasize the importance of following the prescribed guidelines. This regulation holds barangays accountable for their duty to provide transparent governance.

Table No. 6.5. Compliance with the Full Disclosure Board in the Barangay in terms of Accessibility

INDICATORS	WM	INTERPRETATION
The Sangguniang Kabataan and Barangay reports are visible to the stakeholders and their constituents.	3.37	Partially Complied
Reports of the Sangguniang Kabataan and Barangay are posted in conspicuous places (Barangay Hall or Facilities).	3.98	Complied
Reports are clear and understandable for stakeholders.	3.26	Partially Complied
AVERAGE MEAN:	**3.54**	**Complied**

The full disclosure board's accessibility status in the barangay is shown in Table 6.5. The statement "Reports of the Sangguniang Kabataan and barangay are posted in conspicuous places (Barangay Hall or Facilities)" has the highest weighted mean (WM), 3.98 (Complied), indicating that the barangay complies with that indicator. With a weighted mean (WM) of 3.26, the barangay, on the other hand, is Partially Compliant on the statement "Reports are clear and understandable for stakeholders," suggesting that the barangay had only minor issues with that criterion.

Although the barangay's reports are partially visible to its constituents, the data reveals that the public does not have full access to these reports. The primary issue is that the Full Disclosure Board (FDB) is typically located inside the barangay hall, which limits access to those who are not authorized to enter the facility unless they are conducting official transactions. This setup restricts the ability of ordinary citizens to view the critical documents that should be made available to them under the Full Disclosure Policy. Such limitations create barriers to transparency and hinder the barangay's efforts to ensure that all constituents can monitor the government's financial and administrative activities. This highlights an urgent action for barangay officials to re-evaluate their approach to public information dissemination. To achieve true transparency, it is essential that reports be easily accessible to all members of the community, not just those with specific business within the barangay hall. Barangay officials may take immediate action to make these reports more widely available, possibly by exploring alternative locations for the Full Disclosure Board, such as placing it in a public space outside the hall or creating online access platforms.

Furthermore, the barangay may actively engage with the Department of the Interior and Local Government (DILG) to advocate for updating the policy's accessibility provisions. The DILG, as the implementing agency, could amend the guidelines to ensure that full disclosure boards are placed in locations where they are visible and accessible to all members of the community, thereby ensuring the reports fulfill their purpose of promoting transparency and accountability. Susanto and Meiryani (2019) define full disclosure as the complete and comprehensive disclosure of financial facts to inform the public about the fiscal issues.

Table No. 6.6. Compliance with the Full Disclosure Board in the Barangay in terms of its Accessibility

THEME	CODE	ACTUAL RESPONSE
Barangay Full Disclosure Board Accessibility	**Reports Visibility**	P1-7 "Visible naman siya sa aming mga kabarangay Sir kaya laang ngani ay syempre sa mga napunta lamang dito sa Brgy. Hall namin, kase ito lamang 'yong building na meron kaming nakalagay na FDB.
	Stakeholders Level of Understanding	P1-7 "Ay sa totoo lamang Sir ay kung alam nila 'yan ay syempre maiintindihan nila, kase ang mga Barangay ay may nasunod 'yan na mga formats hindi naman namin 'yon pwede baguhin at kami ang mahihirapan. Kami din halos laang naman Sir ang nagatingin niyan, minsan kapag may mga studyante na may kailangan ayon nasisilip nila pero karamihan kahit may FDB kami hindi sila aware Sir na meron niyan.

The status of the Barangay's full disclosure board in terms of accessibility is shown in Table 6.6. The Punong Barangay stated that their Full Disclosure Board is accessible to constituents, but only on a case-by-case basis. Since the barangay hall is the only building with the Full Disclosure Board, a concerned citizen can view the reports only if they have official transactions within the barangay. This limited access creates a barrier to public transparency, as it excludes citizens who may not have any business at the barangay hall but still have a right to view the financial reports. Ideally, the Full Disclosure Board should be located in a more accessible public space, or made available digitally, to ensure that all members of the community can freely access the necessary information. Additionally, the Punong Barangay mentioned that while some viewers found the reports perplexing, the documents are formatted according to the prescribed templates. This suggests that while the Reports are technically compliant with the required formats, the complexity of the information may deter constituents from fully understanding the data. To address this issue, barangay officials could consider providing supplementary explanations or guides that help the public navigate and interpret the reports effectively

.

Furthermore, Punong Barangay recognized that other types of information, such as updates and announcements, are made available to the public via official websites and social media accounts. It would be beneficial for these platforms to also host financial reports and other relevant data related to policy goals. Expanding the accessibility of information in this way would enhance transparency and accountability, allowing for a broader and more inclusive sharing of information with the public. By leveraging digital platforms, the barangay could significantly improve communication and public engagement. According to Gabriel (2017), the information must be current, relevant, understandable, and practical. Consequently, based on the data collected using both quantitative and qualitative methods, it appears that the two types of information are similar

.

The barangay disclosed that because of its selected area for inspection, which demonstrated noncompliance with the rules, their Full Disclosure Board is not entirely available to the public. According to Memorandum Circular No. 2011-134, which requires barangay officials to post reports in three prominent locations where the public can easily view and access them, the Barangay should improve their approach to disclosing reports since their constituents are not fully aware of the full disclosure board. For the public to be aware of the Barangay Full Disclosure Board's complete contents and to understand how the barangay spent the budget and the overall expenses for programs and projects that are being carried out, they can think about posting it in a public place.

Table No. 6.7. Compliance with the Full Disclosure Board in the Barangay in terms of Mode of Posting

INDICATORS	WM	INTERPRETATION
The Sangguniang Kabataan and Barangay Reports are posted through LGU website.	3.37	Partially Complied
Reports of Sangguniang Kabataan and Barangay are posted in privately-owned buildings or facilities.	2.57	Not Complied
Required documents issued by Department of the Local Government (DILG) are disclosed and posted in the Barangay Full Disclosure Board (BFDB).	3.74	Complied
AVERAGE MEAN:	**3.23**	**Partially Complied**

With a mean of 3.74 (Complied), the statement "Required documents issued by Department of the Local Government (DILG) are disclosed and posted in the Barangay Full Disclosure Board (BFDB)" had the highest weighted mean (WM) among the full disclosure boards in the barangay, as shown in Table 6.7 regarding Mode of Posting. However, the statement "Reports of Sangguniang Kabataan and barangay are posted in privately-owned buildings or facilities" had the lowest weighted mean (WM), 2.57 (Not Compliant), suggesting that the Barangay has little trouble posting reports on the Full Disclosure Board. Although the Sangguniang Kabataan and barangay officials are not utilizing privately held buildings or facilities for posting reports, they demonstrate compliance with the requirements for publishing reports on the Barangay Full Disclosure Board (BFDB). The current practice is to place these reports inside the barangay hall, which is a public facility that is accessible to constituents under specific circumstances. However, the process of utilizing privately owned buildings for posting financial data involves obtaining prior authorization from the building owner. This additional step can be time-consuming and may delay the timely posting of required documents, which has led the barangay to deprioritize this strategy in favor of more straightforward methods.

Given the challenges associated with obtaining permission for posting reports in privately owned spaces, the barangay has focused its efforts on other means of compliance. However, with the increasing reliance on digital platforms for communication and access to information, there is a growing opportunity to rethink how reports are shared. Modern technology offers a much more accessible and efficient alternative to traditional physical postings, allowing for quicker dissemination of information to the public.

These findings highlight the need for the implementing agency, such as the Department of the Interior and Local Government (DILG), to reconsider the strategy for report accessibility at the barangay level. Emphasizing digital platforms for publishing financial reports would not only make the information more readily accessible but also align with the modern trends in communication. Digitalization could bridge the gap in public access and significantly improve the transparency and accountability of local government operations. Barangay through FDP portal shows an increase of compliance percentage for the LGU's of Asuncion, New Corella, San Isidro and Sto. Tomas (Lagura, 2017).

Table No. 6.8. Compliance with the Full Disclosure Board in the Barangay in terms of Mode of Posting

THEME	CODE	ACTUAL RESPONSE
Mode of Posting for Barangay Financial Transactions	**Area for Posting**	P1-17 "Sa ngayon ay nandito na lamang siya sa loob ng barangay hall namin nakalagay pero dati meron kami niyan sa mga waiting shed namin kaso ay hindi man laang natagal ng ilang buwan Sir at napagsisira ng mga bata ay sayang 'yong nagastos ng barangay kaya dito na laang namin siya pinuwesto sa barangay hall 'yon lamang ngani ay kaunti lamang kakakita niyan at kapag may mga meeting lamang dito maraming tao.
	Digital Adaptation	P1-7 "Ay Sir hindi kami nag-aupload sa mga websites ng ganyan at ang mga barangay natin ay wala namang websites may portal kaming alam sa ganyan Sir ay parang ang sabi sa amin ay pang Municipal 'yon tapos hindi naman kami marunong gumamit non kaya ang paraan laang namin para makapag-comply sa policy na 'yan ay itong Full Disclosure Board natin.

The Information obtained from various Punong Barangays through an interview approach about the compliance of their full disclosure boards in their barangay regarding mode of posting is shown in Table 6.8. They disclosed that the boards are only set up inside the barangay hall, which is restricted to the audience until additional meetings are held. It also demonstrates that they are no longer interested in using waiting sheds and other structures to disclose the findings because of issues with the board's sustainability. While the barangay currently lacks the computer literacy required to modernize its compliance reporting, there are indications of interest in digital adaptation. However, their progress is hindered by the unavailability of websites or online portals at the barangay level, which are currently limited to the municipal and provincial levels. This lack of access has restricted the barangay from fully embracing digital tools for transparency and accountability. As a result, the Barangay Full Disclosure Board (BFDB) has not fully achieved its goals, as reports are not shared with a broader audience, leaving constituents unaware of key financial transactions and activities within the barangay.

The limited accessibility of reports prevents constituents from participating in governance processes and undermines the transparency objectives of the Full Disclosure Policy. Additionally, the inability to adopt modern posting methods similar to those used successfully in other cities and provinces highlights a missed opportunity for innovation. Barangay officials could benefit from adopting best practices in online reporting, such as using websites and social media platforms to reach a wider audience effectively.

To address this gap, training programs aimed at enhancing computer literacy and digital skills for barangay officials are essential. These programs could empower them to navigate online platforms, manage digital reporting tools, and publish reports efficiently. With proper training and access to technology, barangays can align themselves with modern standards of governance, ensuring that their constituents remain informed and engaged. This shift toward digitalization would strengthen transparency and accountability at the grassroots level.

II. Challenges Identified by Sangguniang Kabataan and Barangay in Compliance with the Full Disclosure Policy

Table No. 7.1. Challenges Identified by the Barangay in Compliance with the Full Disclosure Policy in terms of Budget Reports

INDICATORS	WM	INTERPRETATION
Many documents and budget forms to be accomplished are time consuming processes.	4.31	Always
No consultation to civil societies and other stakeholders can hinder the overall process of budgeting.	4.27	Always
Changes in the budget forms affect the timeframe for submissions.	3.98	Often
Estimation or projection of expenditures for programs and activities requires in dept-knowledge.	4.22	Always
AVERAGE MEAN:	**4.20**	**Always**

With a mean of 4.31 (Always), the statement "Many documents and budget forms to be accomplished are time consuming processes" had the highest weighted mean (WM), indicating that the barangay encountered it constantly. Table 7.1 lists the difficulties that Sangguniang Kabataan and the barangay identified with regard to the full disclosure policy in terms of Budget Reports. The statement that receives the lowest weighted mean, 3.98 (Often), is "Changes in the budget forms affect the timeframe for submission," suggesting that the barangay frequently faced difficulties with that indication. According to the respondents, creating the documents took a lot of time, which could have an impact on the reports' due date or timeline. Additionally, modifications to the budget forms could have an impact on the reports' submission timeline, which could reduce their effectiveness and potentially have a cascading effect on the policy because the creation of the documents is delayed. Finally, the posting of the reports on the Full Disclosure Board could also have an impact. Although the reports follow the correct formats, the lengthy document processing process interferes with the duties of the affected barangay authorities, causing them to comply late. Barangay officials regarding the Municipality of Santo's local budgeting process. According to Tomas, the first issue with budget preparation is the sheer volume of paperwork and budget forms that needed to be filled out. This comprises the Annual Investment Plan, Executive and Legislative Agenda, Budget Call, Budget Message, and more (Dagohoy, 2021). These results allow the implementing agency to keep holding workshops and seminars for report mastery, allowing the barangay to complete the reports successfully and efficiently. This also helps the Department of the Interior and Local Government (DILG) fulfill its policy obligations.

Table No. 7.2. Challenges Identified by the Barangay in Compliance with the Full Disclosure Policy in terms of Budget Reports

THEME	CODE	ACTUAL RESPONSE
Budget Reports Challenges	**Budget Reports Barrier**	P1-7 "Hindi naman siya Sir ganon kahirap pero totoo na matagal siya bago namin matapos pero sa aking posisyon naman hindi ako basta basta nagalagay ng mga kailangan namin dito sa opisina o proyekto na sa tingin ko ay tama.
	Civil Societies Participation	P1-7"Ay oo naman Sir lalo na don sa mga bagong appointed kailangan talaga nilang i-consult yon, 'yan Sir ay bago i-submit sa budget office at suriin ng Sangguniang Bayan inadaan muna namin sa BDC.
	Budget Forms Transformation	P1-7 "Makakaapekto talaga siya kung papalitan at aralin pa ulit namin 'yon kung paano ang proseso.

Table 7.2 presents the data gathered from different Punong Barangay in an interview approach regarding their challenges on full disclosure board in terms of Budget Reports. They reveal that the long process of budget reports affects their compliance with the policy, as usually their budget is approved mid-quarter, which also indicates the late posting of budget reports on their full disclosure board. They also show that engaging with different civil societies affects the reliability and credibility of the reports, indicating that the barangay should consult with an organization to reduce their difficulties, specifically for newly appointed officials. Punong Barangay also reveals that changes in formats lengthen the overall process as they need to learn new procedures again. The barangays suffer more in the process of their compliance due to lack of mastery, which impacts the deadline of their

reports, leading to late compliance with the full disclosure policy. The barangay reveals the importance of civil societies for additional inputs for their reports, which may shorten the overall process.

Furthermore, local governments are well-positioned to interact with people and react to their concerns. They can solve the most urgent development challenges with the right incentives, resources, and authority. This indicates the extent to which the government fosters and enables the engagement of citizens not just in the delivery of services but also in the assessment (Asia Foundation, 2017). Furthermore, this data matches the quantitative results showing that the Barangay experience a bulk of challenges pertaining to budget reports as well as to the compliance for full disclosure policy based on Republic Act No. 10155, also known as General Appropriation Act. The annual budgets of LGUs are prepared in accordance with the forms, procedures, and schedules prescribed by the Department of Budget and Management and those jointly issued with the Commission on Audit.

Table No. 7.3. Challenges Identified by the Barangay in Compliance with the Full Disclosure Policy in terms of Procurement Reports

INDICATORS	WM	INTERPRETATION
Failures in the delivery of goods or completion of services beyond the agreed-upon deadline affects the Sangguniang Barangay project timelines or service delivery schedules.	4.39	Always
Missing or incomplete procurement records, such as bid documents, contracts, and purchase orders, could make it more challenging to Sangguniang Barangay to figure out the legality and fairness of transactions.	4.45	Always
Procurement reports might reveal instances where goods or services procured do not meet the specified quality standards, leading to Sangguniang Barangay wastage of resources.	4.04	Often
AVERAGE MEAN:	**4.29**	**Always**

Table 7.3 presents the challenges identified by the barangay in Compliance with Full Disclosure Policy in terms of Procurement Reports. The highest weighted mean (WM) is determined for the statement "Missing or incomplete procurement records, such as bid documents, contracts, and purchase orders, could make it more challenging for Sangguniang barangay to figure out the legality and fairness of transactions" with a mean of 4.45 (Always), indicating that the barangay always encounters challenges in this area. On the other hand, the lowest weighted mean (WM) is shown for the statement "Procurement reports might reveal instances where goods or services procured do not meet the specified quality standards, leading to Sangguniang barangay wastage of resources" with a mean of 4.04 (Often).

The Sangguniang barangay and Kabataan faced significant challenges in managing Procurement Reports, particularly with records management. Missing and incomplete documents are a recurring issue, which directly impacts their compliance with the Full Disclosure Policy. This policy mandates a strict timeframe for the submission of required documents, with penalties for delays or non-compliance. The inability to meet these deadlines not only exposes the barangay to sanctions but also downgrades the principles of transparency and accountability that the policy aims to promote.

Additionally, the quality of procured items has financial implications for the barangay. Poor procurement decisions can lead to resource wastage, affecting the overall budget and efficiency of operations. Without proper records, it becomes difficult to evaluate the value and impact of these purchases, further exacerbating resource management issues.

The bulk of transactions and the sheer volume of documentation required present another challenge. With limited time and resources, barangay officials often struggle to organize and maintain their reports effectively. This disorganization leads to conflicts in data retrieval, making it harder to provide accurate information when needed. To address these issues, implementing a streamlined records management system, coupled with training for barangay staff, could significantly improve compliance, enhance accountability, and optimize resource utilization in the long term.

Table No. 7.4: Challenges Identified by the Barangay in Compliance with the Full Disclosure Policy in terms of Procurement Reports

THEME	CODE	ACTUAL RESPONSE
Procurement Reports Challenges	**Management of Procurement Records**	P1-7"Minsan Sir hindi talaga maiiwasan na may mawala na dokumento gawa ng andaming transaksyon ng barangay at kulang ang mga napaglagyan din namin kaya madalas Sir halo-halo na mga reports ng barangay kaya kapag may ahanapin ang barangay na reports ay natatagalan pa at may mga cases din na hindi na namin nahahanap"
	Procured Items/Projects	P1-7"Actually ang mga barangay Sir bago magpurchase ng

	Quality	mga supplies dumadaan muna sa canvasing para maverify namin 'yong pricing and quality nung mga items pagdating namin sa mga proyekto ng barangay lahat ng 'yan ay kalidad naman kase dumadaan 'yan sa assessment kaya inasigurado namin na walang magiging problema lalo na pagdating sa mga documentation namin"

Table 7.4 presents the data gathered from different Punong Barangay regarding their challenges in terms of Procurement Reports. They reveal that there are instances where reports and some documents are misplaced due to lack of records storage. Additionally, the bulk of transactions hinders their responsibility to keep the reports organized. These issues delay data retrieval for concerned citizens, as they also reveal that some reports are unable to be found.

However, the Barangay seems to show no problem regarding their procured items and projects, as they say that these are of quality and undergo an assessment to ensure that services or products are useful to the public. These findings contradict the data from the quantitative approach, which reveals that the quality of the procured items may impact on the reports as they don't meet quality standards, resulting in wastage of resources.

Thus, it shows similarities regarding the challenges in terms of mismanagement of reports due to lack of proper storage for documents, which leads to Sangguniang Barangay conflicts in terms of retrieving reports. A prevalent challenge identified in public institutions, specifically in terms of poor records management capacity, hinders effective human resource management (Claude, 2024).

Table No. 7.5. Challenges Identified by the Barangay in Compliance with the Full Disclosure Policy in terms of Special Purpose Fund Reports

INDICATORS	WM	INTERPRETATION
Insufficient monitoring systems for ensuring that special purpose funds are used effectively and in compliance with rules and regulations.	4.18	Often
Barangays frequently have limited resources, including individual and financial capacity to efficiently oversee and report on special purpose funds.	4.14	Often
Incomplete or missing information make it more challenging to Sangguniang Barangay to monitor fund consumption and verify expenses.	4.20	Often
Mismanagement of funds, such as overspending in certain areas while neglecting essential projects and programs of the Sangguniang Barangay	4.37	Always
AVERAGE MEAN:	**2.74**	**Highly Observed**

Table 7.5 shows the challenges identified by the Barangay in Compliance with the Full Disclosure Policy in terms of Special Purpose Fund Reports. The highest weighted mean is shown for the statement "Mismanagement of funds, such as overspending in certain areas while neglecting essential projects and programs of the Sangguniang Barangay" with a mean of 4.37 (Always), indicating major problems for the barangay. However, the statement "Barangays frequently have limited resources, including individual and financial capacity to efficiently oversee and report on special purpose funds" has the lowest weighted mean of 4.14 (Often).

The Sangguniang Kabataan and barangay faced several barriers when it comes to accountability for their funds, which negatively impact their ability to effectively implement programs and projects. One key issue is the allocation of funds, where discrepancies may arise in how resources are distributed or spent. While there are guidelines in place regarding the appropriate percentage for the allotment of funds, these barriers often result in inefficient use of resources or delays in the execution of planned initiatives. The lack of accountability mechanisms can also lead to difficulties in tracking and ensuring that funds are spent according to the approved budget and for their intended purposes. These findings highlight the need for the barangay to adopt more comprehensive planning practices when managing special purpose funds. Proper planning can ensure that these funds are used efficiently and effectively, aligning with the needs and priorities of the community.

Furthermore, to address the lack of transparency in fund management, it is crucial for the barangay to consider implementing a monitoring system that tracks the allocation and transfer of funds. This system would allow for real-time oversight of how funds are being used and ensure that they are appropriately allocated to proposed programs and projects.

Establishing a robust monitoring and evaluation system would also enable barangay officials to identify and address any gaps or inefficiencies in the use of funds. It would help strengthen accountability, improve financial management, and ultimately contribute to the successful implementation of community development projects and programs. This finding is supported by the study of Liwanag (2024), which discovered that there is underspending in the budget utilization of barangays in the Municipality of Concepcion from 2020 to 2022.

III. Recommended Strategies to Address the Challenges Identified by Sangguniang Kabataan and Barangay in Compliance with the Full Disclosure Policy

Table No. 8.1. Recommended Strategies by the Barangay Officials to Address the Challenges in Compliance with the Full Disclosure Policy

INDICATOR	WM	INTERPRETATION
Invest in training and capacity building programs for Barangay Officials to help them improve their knowledge and abilities in data management, transparency, accountability, and other relevant practice	4.47	Very Interested
Advocate for improved technical infrastructure, data management systems, and human resource capability for successful disclosure through increased resources and support from higher levels of government.	4.20	Interested
Consider the use of technology, such as online platforms and digital tools, to speed up data collection, management, and disclosure, making it easier for barangay officials to comply with the Full Disclosure Policy.	4.45	Very Interested
Establish internal and external monitoring and supervision systems to maintain Full Disclosure Policy compliance, such as frequent audits, performance reviews, and community feedback mechanisms.	4.12	Interested
Collaborate with organizations affiliated with civil society, academic institutions, and other stakeholders to effectively utilize their professional expertise, resources, and networks to advocate for transparency and accountability initiative.	4.16	Interested
Establish a culture of transparency and accountability by interacting with the community on a regular basis through forum discussions, information sessions and outreach initiatives to create awareness of the Full Disclosure Policy.	4.49	Very Interested
Overall Weighted Mean	**4.32**	**Very Interested**

Table 8.1 presents the recommended strategies from the barangay officials to address the challenges in the Compliance with the Full Disclosure Policy. The highest weighted mean is determined for the statement: "Establish a culture of transparency and accountability by interacting with the community on a regular basis through forum discussions, information sessions, and outreach initiatives to create awareness of the Full Disclosure Policy," with a mean of 4.49 (Very Interested). The findings also reveal that the statement, "Investment in training and capacity-building programs for barangay officials to help them improve their knowledge and abilities in data management, transparency, accountability, and other relevant practices," is considered important and beneficial, with a mean of 4.47 (Very Interested), in order to comply efficiently with the required reports mandated for submission by the Department of the Interior and Local Government (DILG).

This finding highlights the need for the implementing agency to prioritize training programs for Sangguniang Kabataan and barangay officials to enhance their understanding and execution of the Full Disclosure Policy. These training sessions should not only focus on the technical aspects of complying with reporting processes, such as proper documentation and timely submission, but also emphasize the broader importance of transparency and accountability at the local level. Through such programs, officials can gain a deeper appreciation of how the Full Disclosure Policy supports good governance, promotes public trust, and enables community participation in decision-making. The training should cover practical strategies for managing reports in alignment with policy mandates, including records management, data presentation, and accessibility to the public. Furthermore, these sessions can provide solutions to common challenges, such as delays in submission, incomplete documentation, and limited public awareness.

By equipping officials with the necessary skills and knowledge, the training programs will empower them to implement the policy more effectively and confidently.

Employees need to understand the purposes and objectives of the training program to help improve their skills in service delivery. This program refers to a planned effort by a local government unit to facilitate employees' learning of job-related competencies, knowledge, skills, and behaviors. The goal of the training program is for employees to master the knowledge, skills, and behaviors emphasized in the training and apply them to their daily work (Lussier & Hendon, 2019).

Table No. 8.2. Recommendations of Punong Barangay and Municipal Local Government Operation Officer (MLGOO) to Address the Challenges in Compliance with the Full Disclosure Policy

Theme	Code	Actual Response
Recommendations for the challenges in Compliance with the Full Disclosure Policy	**Planning**	P1-7"Kailangan hindi lang interest naming mga barangay ang isaalang-alang importante ang opinion ng aming kabarangay, kase sila 'yong mas nakakaalam ng mga problema andito kami sa posisyon para bumuo ng plano kung paano namin 'yon masolusyunan, barangay muna bago ang sarili. Kung ang mga programa at proyekto namin ay maging matagumpay bunga ng aming pagsisikap sa pagplano ay madali natin 'yan Sir magagawan ng mga reports o documentation"
	Plans Implementation	P1-7"Kung ano 'yong nasa Plano Sir kailangan gawin 'yon kase madalas matatapos na laang ang fiscal year ay wala pang progress, i-implement naten kase before matapos ang fiscal year ga-propose na naman kami ng mga programa at proyekto sa barangay ay hindi man laang pa nagawa 'yong sa current ay sayang naman may pondo namang nakaallot don"
	Projects Monitoring	P1-7 "Kailangan pala Sir makialam kaming barangay pagdating sa mga proyekto kase hindi lahat ay kasama sa kontrata mamalay na lamang kaming barangay na kami pala ang galakad ng building permit, pagpintura nung building ay hindi pala kasama sa contract kaya sa barangay fund pa namin siya inakuha so, hindi pala dapat maging tahimik ang barangay kahit kontrata na siya sa isang ahensiya kase kami din Sir ang nagahirap, kaya minsan talagang delay ang submission namin ng reports"

Table 8.2 presents the recommendations of the Punong Barangay and the Municipal Local Government Operations Officer (MLGOO) to address the challenges in Compliance with the Full Disclosure Policy. They reveal that proper planning would impact their compliance by ensuring that the needs of their constituents are the top priority, and that the proposed programs and projects should be implemented. Additionally, to minimize issues with the documents, Punong Barangay states that they must engage with the overall process of the projects to avoid conflicts concerning financial aspects. Continuous orientation for concerned officials also seems beneficial for ensuring that their reports are complete and accurate. The Municipal Local Government Operations Officer also reveals that Barangay Secretaries should not be replaced frequently, as they are the officials who have enough knowledge and background to accomplish the required documents. These recommendations are crucial for the Barangay to take the initiative in addressing the challenges in Compliance with the Full Disclosure Policy.

Furthermore, based on the data from both methods, there are differences in the concepts of the recommendations. The respondents focus more on training and public awareness of the Full Disclosure Policy, which is beneficial for the implementing agency to meet the policy mandates. They recommend that continuous capacity-building programs be implemented for Barangay officials in Sablan, focusing on leadership development, financial management, and public service delivery. Providing Barangay officials with regular training opportunities will not only enhance their skills but also enable them to manage local resources more effectively and address the evolving needs of their communities. Conversely, the participants prioritize the importance of incumbent officials ensuring their capability to manage reports accurately, and for their mastery, they find it beneficial to attend continuous orientation. Given the recommendations, the researcher focuses on a monitoring tool for the Full Disclosure Policy at the Barangay level. The Full Disclosure Policy Monitoring Website for the Barangay Financial Transactions in the Municipality of Boac, Marinduque will provide full access to the public to view and download Barangay reports.

4. CONCLUSION

Based on the findings of the study, it is evident that the Compliance with the Full Disclosure Policy in the Municipality of Boac exists but lacks proper implementation and intensive on-site monitoring. Additionally, the majority of the Barangay officials encountered major problems with their reports, leading to delays in compliance. Furthermore, the implementing agency, the Department of the Interior and Local Government (DILG), showed a lack of intervention, as they did not conduct quarterly assessments of the Barangay, which resulted in a domino effect on the policy's mandates.

The study underscores the importance of modernization strategies that would allow Barangay officials to upload the required documents and reports more easily. The proposed Full Disclosure Policy Monitoring Website for the Barangay Financial Transactions in the Municipality of Boac, Marinduque, addresses these gaps and ensures that compliance is visible to all stakeholders.

ACKNOWLEDGMENT

The researcher would like to express her sincere appreciation to all those who contributed to the successful completion of this study entitled "Compliance with the Full Disclosure Board Policy in the Municipality of Boac, Province of Marinduque."

The researcher would also like to acknowledge the contributions of her advisee Mr. Lance Laurence M. Labog, Bachelor of Public Administration.

REFERENCES

[1] Adi, S., Martani, D., Pamungkas, B., & Simanjuntak, R. (2016). Analysis of the quality of performance report of the local government on websites: Indonesian case https://www.tandfonline.com/doi/full/10.1080/23311975.2016.1229393

[2] Andrew, J., Andaya, G., & Abocejo, F. (2019). Implementation of the full disclosure policy (FDP) of Basay Municipality, Negros Oriental, Philippines: Status, challenges and sustainability. ResearchGate.

[3] Arifin, J. (2018). Potential factors to enhance the level of disclosure within financial statements of Indonesian provincial governments. Neliti. https://www.neliti.com/publications/442282/potential-factors-to-enhance-the-level-of-disclosure-within-financial-statements#cite

[4] Bautista, N. C. (2016). Disclosing without Being Transparent: A Rational Choice for Local Government Bureaucrats? Taking Action: A Rational Choice for the Citizen

[5] Bisogno, M., & Ballesteros, B. (2021). Budget transparency and governance quality: A cross-country analysis. Taylor & Francis Online. https://www.tandfonline.com/doi/abs/10.1080/14719037.2021.1916064

[6] Bollettino, V., Alcayna, T., & Enriques, K. (2018). Perceptions of disaster resilience and preparedness in the Philippines. Harvard Humanitarian Initiative. https://hhi.harvard.edu/publications/perceptions-disaster-resilience-and-preparedness-philippines

[7] Cañares, M. (2014). Briefing: Opening the gates—Will open data initiatives make local governments in the Philippines more transparent? Academia.edu. https://www.academia.edu/36325659/Briefing_Opening_the_Gates_Will_Open_Data_Initiatives_Make_Local_Goverments_in_the_Philippines_More_Transparent

[8] Cañares, M. (2014). Opening the local: Full disclosure policy and its impact to local governments in the Philippines. ResearchGate. https://www.researchgate.net/publication/289886743_Opening_the_local_Full_disclosure_policy_and_its_impact_on_local_governments_in_the_Philippines

[9] Cities and Municipalities Competitive Index. (n.d.). Department of Trade and Industry. https://cmci.dti.gov.ph/provprofile.php?prov=Marinduque&year=2023

[10] Dagohoy, R. (2021). Capabilities and Difficulties of Barangay Officials on Local Budgeting Process

[11] Factors affecting full disclosure policy of barangays. (n.d.). Typeset.io. https://typeset.io/questions/what-are-the-factors-affecting-full-disclosure-policy-of-8j4q357

[12] Gabriel, A. (2017). Praxis in Local Legislative Governance: Measure of Organizational Effectiveness of the Component Cities in Nueva Ecija, Philippines

[13] Hadi, A., Handajani, L., Putra, N. (2018). Financial Disclosure based on Web-ICT Determinants: Its Implications for Local Government Financial Performance in Indonesia https://sloap.org/journals/index.php/irjmis/article/view/32

[14] https://scholar.google.com/scholar?hl=en&as_sdt=0%2C5&q=Bautista%2C+N.+C.+%282016%29.+Disclosing+without+Being+Transparent%3A+A+Rational+Choice+for+Local+Government+Bureaucrats

[15] https://www.researchgate.net/publication/321026550_Praxis_in_Local_Legislatie_Governance_Measure_of_Organizational_Effectiveness_of_the_Component_Cities_in_Nueva_Ecija_Philippines

[16] https://www.researchgate.net/publication/352640459_Capabilities_and_Difficulties_of_Barangay_Officials_on_Local_Budgeting_Process

[17] King, S. (2023). The importance of budget reports. GrowthForce. https://www.growthforce.com/blog/the-importance-of-budget-reports

[18] Krah, R., & Mertens, G. (2020). Transparency in local governments: Patterns and practices of twenty-first century. SAGE Journals. https://journals.sagepub.com/doi/10.1177/0160323X20970245#bibr330160323X20970245

[19] Lagura, G., Junsay, M., & Santos, E. (2017). Full disclosure policy (FDP) compliance of the Davao del Norte province at the FDP portal. Research Gate.

https://www.researchgate.net/publication/332457325_Full_Disclosure_Policy_FDP_Compliance_of_the_Davao_del_Norte_Province_at_the_FDP_Portal

[20] Moore, S. (2018). Towards sociology of institutional transparency. JSTOR. https://www.jstor.org/stable/26558712

[21] Oino, I. (2019). Do Disclosure and Transparency Affect Bank's Financial Performance? https://www.emerald.com/insight/content/doi/10.1108/cg-12-2018-0378/full/html

[22] Parungao, M. (2024). PH ranks 115th in 2023 corruption index, improves score by 1 point. Inquirer News. https://newsinfo.inquirer.net/1898371/ph-ranks-115th-in-2023-corruption-index-improves-score-by-1-point

[23] Presidential Decree No. 1177 revising the budget process in order to institutionalize the budgetary innovations of the new society. Government Procurement Policy Board. https://www.gppb.gov.ph › ...PDF

[24] Revised implementing guidelines on the full disclosure policy (FDP) and FDP portal. (n.d.). Department of the Interior and Local Government. https://www.dilg.gov.ph/issuances/mc/Revised-Implementing-Guidelines-on-the-Full-Disclosure-Policy-FDP-and-FDP-Portal/3871

[25] Shukla, S. (2020). Concept of population and sample. ResearchGate. https://www.researchgate.net/publication/346426707_CONCEPT_OF_POPULATION_AND_SAMPLE

[26] Singh, J. (2024). What is descriptive research? Definition, methods, types, and examples. Researcher Life. https://researcher.life/blog/article/what-is-descriptive-research-definition-methods-types-and-examples/

[27] Susanto, A., & Bong, M. (2019). Impact of Alignment Environmental Accounting Information System on Firm Performance and Environmental PER. https://www.researchgate.net/publication/331966537_The_impact_of_Environmental_Accounting_Information_System_Alignment_on_Firm_Performance_and_Environmental_Performance_A_case_of_Small_and_Medium_Enterprises_s_of_Indonesia