

Transparency, Accountability, and Participation in Selected Government Organizations in the Philippines: An Assessment

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ABSTRACT

This study evaluated the operational state of transparency, accountability, and participation within selected government sector organizations in the National Capital Region, Philippines (Schools Division Offices of Caloocan City and Quezon City). Utilizing a descriptive-quantitative survey design, data were gathered from $n = 62$ key personnel comprising supervisory officials (37.1%) and administrative staff (62.9%) involved in planning, budgeting, and project oversight. Evaluated on a 5-point Likert scale across five sub-dimensions per pillar, respondents reported moderate-to-high mean ratings across transparency (3.22–3.61), accountability (3.39–3.67), and participation (3.22–3.69). Ranking analysis identified primary implementation bottlenecks: limited access to official documents (39.0%), weak enforcement of administrative sanctions (31.0%), and restricted citizen involvement in planning/budgeting (40.0%). Bivariate correlation analysis revealed strong positive interrelationships among transparency, accountability, and participation ($r = 0.823\text{--}0.844$, $p < 0.001$). One-way ANOVA indicated significant differences across educational attainment levels regarding perceptions of information timeliness ($p = 0.028$), financial accountability ($F = 5.896$, $p = 0.010$), and citizen engagement ($F = 4.794$, $p = 0.012$). These findings demonstrate substantial baseline compliance alongside distinct operational deficits, underscoring the need for targeted digital disclosure tools and enforced sanction protocols within public sector governance.

Keywords: Transparency, Accountability, Participation, Public Sector Governance

INTRODUCTION

Transparency and accountability are fundamental pillars of sound governance, recognized globally as indispensable mechanisms for curbing corruption, enhancing administrative efficiency, and fostering public trust. In the Philippines, successive administrative reforms have sought to institutionalize these principles through legal frameworks such as the Republic Act No. 9184 (Government Procurement Reform Act), Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees), and Executive Order No. 2 (Freedom of Information in the Executive Branch). Despite these normative structures, the operationalization of openness and responsiveness across local administrative bodies remains uneven.

The integration of public participation into governance processes further complicates administrative dynamics. While civil society engagement and participatory budgeting are mandated by policy, public sector agencies often face structural and behavioral bottlenecks that restrict meaningful citizen involvement. Assessing how government personnel perceive and experience these three interrelated pillars—transparency, accountability, and participation—provides vital empirical grounding for targeted institutional reforms.

While prior literature asserts that transparency and accountability mechanisms operate as strong correlates of institutional effectiveness, empirical verification within specific frontline education administrative units in the Philippines remains necessary to identify concrete operational gaps.

Statement of the Problem

This study evaluated the operational state of transparency, accountability, and participation in selected government organizations in the Philippines. Specifically, it addresses the following research questions:

1. What is the demographic profile of respondents in terms of age, sex, highest educational attainment, length of service, and employee classification?
2. What is the perceived level of transparency in terms of availability of information, clarity of information, timeliness of information, disclosure of financial information, and use of technology?
3. What is the perceived level of accountability in terms of oversight mechanisms, decision-making, responsiveness to citizen complaints, financial management, and consequences for non-compliance?
4. What is the perceived level of participation in terms of citizen engagement mechanisms, committee functionality, access to participatory budgeting, feedback and grievance systems, and representation/inclusivity?
5. What are the key operational challenges encountered in implementing transparency, accountability, and participation?
6. Are there statistically significant differences in perceived governance levels when respondents are grouped according to demographic profile?
7. What is the statistical interrelationship among transparency, accountability, and participation in the selected public sector organizations?

LITERATURE REVIEW

The level of transparency in selected government sectors was assessed by the respondents based on the following:

Availability of information. Timeliness of information disclosure, and the clarity and accessibility of disseminated data were also critical factors in this evaluation (Cuadrado-Ballesteros et al., 2023). Furthermore, this assessment examined the comprehensiveness and relevance of the information provided, ensuring it meets the public's need for informed decision-making and oversight (Syam et al., 2021). This approach scrutinized the government's efforts to proactively disclose information, considering both mandated reporting and voluntary transparency initiatives (Gaspar et al., 2022).

Clarity of information. The clarity of information was evaluated based on its comprehensibility, conciseness, and the avoidance of technical jargon, ensuring that data is accessible to a broad public audience. This involves an analysis of how effectively complex governmental processes and policies are translated into understandable formats for citizens (Torres-Sandoval et al., 2025). This also includes an assessment of whether the information provided is sufficient for citizens to make informed decisions and participate effectively in governance processes (Zhao et al., 2023). Additionally, the clarity of information can significantly influence public trust and engagement with governmental institutions (Xanthopoulou et al., 2023). Thus, the transparency assessment also encompasses the extent to which government organizations utilize various communication channels to disseminate information effectively to diverse demographic groups.

Timeliness. The prompt disclosure of information is crucial for fostering public trust and enabling timely oversight of governmental actions, particularly in sectors prone to corruption or rapid policy changes (Mendoza & Cruz, 2020). Delays in information dissemination can undermine accountability mechanisms and hinder informed public discourse, potentially exacerbating issues such as inefficiency and lack of integrity in government operations (Brillantes & Fernandez, 2011). Furthermore, timely reporting on financial expenditures, policy developments, and performance metrics allows stakeholders to critically evaluate government effectiveness and adherence to stated objectives (Romero & Araújo, 2019) (Bauhr & Grimes, 2012). This aligns with the understanding that accurate and unbiased information, disclosed promptly, builds transparency perceptions (Hossiep et al., 2024) (Dethier et al., 2023).

Disclosure of financial information. This includes detailed budget allocations, expenditure reports, and revenue streams, all critical for citizens and oversight bodies to monitor fiscal responsibility and prevent malfeasance (Mungiu-Pippidi, 2022). Such transparency is vital for cultivating public trust and enabling effective scrutiny of governmental financial decisions and resource management (Tavares & Cruz, 2017). An unqualified audit report, for instance, serves as a necessary precondition for users to perceive financial information as reliable and faithfully represented, underscoring the importance of independent verification (Ejiogu et al., 2018). Moreover, the regular publication of comprehensive financial statements allows for a nuanced assessment of an organization's fiscal health and adherence to regulatory frameworks, thereby supporting informed public deliberation (Langella et al., 2021). The completeness and usefulness of this financial information are paramount, requiring that organizations share all relevant data that encompasses what donors and citizens want to know, including both successes and failure

(Dethier et al., 2023). The proactive dissemination of such financial data, rather than reactive responses to requests, significantly enhances transparency and public scrutiny (Romero & Araújo, 2023).

Use of Technology. Leveraging technology, particularly through online platforms and searchable databases, significantly enhances the accessibility and timeliness of government information, aligning with global standards for digital governance (Mungiu-Pippidi, 2022). This digital infrastructure not only streamlines the disclosure process but also facilitates interactive engagement, allowing citizens to more readily access and interpret complex governmental data (Salmoria et al., 2021). The integration of e-government initiatives and digital tools is recognized as pivotal for improving governmental outcomes and enhancing managerial effectiveness, which are core tenets of good governance (Romero & Araújo, 2023). Moreover, the strategic deployment of information and communication technologies can dramatically improve bureaucratic transparency and service delivery by offering accessible interfaces for public interaction and information retrieval (Mabillard et al., 2024). However, realizing the full potential of these digital solutions requires addressing challenges such as data security and digital literacy among the populace (Sari & Muslim, 2023). Despite these benefits, the effectiveness of technology in promoting transparency is also contingent on its equitable access and the government's commitment to regularly update and maintain these digital platforms (Zatonatska et al., 2023).

The level of accountability in the government sector organization was measured by the existence of an oversight mechanism, decision-making, responsiveness to citizen complaints, financial, and consequences for non-compliance.

Existence of an Oversight Mechanism. This includes independent bodies and internal control systems designed to monitor governmental operations and ensure adherence to established regulations and ethical standards (Amalia, 2023). Such mechanisms are crucial for promoting a culture of integrity and mitigating the risks of corruption, fostering public trust in governmental institutions (Köhler & Bowra, 2020) (Amalia, 2023). Effective oversight not only deters malfeasance but also ensures that public officials remain answerable for their actions, aligning with the principles of good governance (Amalia, 2023). The implementation of digital technologies can further strengthen these oversight capabilities by providing platforms for real-time monitoring and transparent reporting of government activities (Ismail et al., 2023) (d et al., 2023). This can be achieved through online portals and open data initiatives, which allow citizens to access relevant data and understand decision-making processes, thereby strengthening democratic governance (Jin, 2024).

Decision-Making. Accountability in decision-making involves transparent processes, clear rationale for policy choices, and mechanisms for public input, ensuring that governmental actions reflect the collective good rather than private interests. This necessitates robust frameworks for documenting decisions, their justifications, and the stakeholders involved, making the governmental thought process traceable and open to scrutiny (Pérez-Durán, 2023). Furthermore, the integration of big data and artificial intelligence into governmental decision-making processes necessitates novel accountability mechanisms to ensure fairness, transparency, and the protection of individual rights (Pérez-Durán, 2023). Moreover, the deliberate quality of these decisions is paramount, requiring that ethical considerations and societal impacts are thoroughly assessed and communicated to the public (Constantino & Wagner, 2024). This includes ensuring that

decision-makers are held responsible for the outcomes of their policies, especially when those outcomes deviate from stated objectives or societal expectations (Agarwal & Singh, 2023).

Responsiveness to Citizen Complaints. This dimension of accountability gauges the efficacy with which public institutions address and resolve grievances raised by the populace, reflecting commitment to participatory governance and public service improvement (d et al., 2023). A robust complaint mechanism not only provides an avenue for redress but also serves as a critical feedback loop, enabling organizations to identify systemic issues and enhance operational effectiveness (Constantino & Wagner, 2024). The establishment of accessible and transparent channels for citizen feedback, coupled with timely and substantive responses, reinforces public trust and legitimizes government actions (Anheier et al., 2023). Indeed, proactive engagement with citizen complaints can significantly bolster procedural accountability by ensuring that administrative activities are executed correctly and lead to appropriate outcomes (Heidelberg, 2023). Moreover, the effectiveness of responsiveness is often linked to the clarity of communication regarding complaint resolution processes and the ultimate impact on policy or service delivery, which are essential for maintaining public confidence (Lněnička & Komárková, 2018).

Financial. This aspect encompasses the rigorous management and reporting of public funds, ensuring that expenditures are justified, transparent, and aligned with public interest, thereby preventing corruption and promoting fiscal responsibility (Sari & Muslim, 2023). This includes stringent auditing processes, public disclosure of budgets and expenditures, and clear accountability for financial mismanagement. Furthermore, effective financial accountability requires delineating specific responsibilities among various actors and

establishing mechanisms for sanctioning non-compliance or malfeasance to uphold public trust and resource integrity (Pérez-Durán, 2023). It also involves aligning financial practices with legal dimensions and economic efficiency, ensuring that public funds are utilized not only transparently but also in a manner that maximizes public service objectives and promotes equitable opportunities (Fernández & Luque-Vílchez, 2022). Ultimately, the convergence of these elements contributes to comprehensive accountability, which transcends mere compliance to foster a culture of ethical stewardship and public service excellence. Finally, consequences for non-compliance are essential for promoting accountability by establishing clear penalties for deviations from established regulations and ethical standards, thereby reinforcing adherence and deterring misconduct within governmental operations (Agarwal & Singh, 2023).

Consequences for Non-Compliance. This dimension involves the systematic application of sanctions and corrective measures when governmental entities or officials fail to meet their obligations or violate established norms, ensuring that accountability extends beyond mere reporting to tangible repercussions (Rajan & Rouffy- Ly, 2024) (Steinbach, 2023). This includes transparent disciplinary processes, legal ramifications, and professional penalties that reinforce the importance of adherence to public service principles (Kuwawenaruwa et al., 2020). Such measures are crucial for fostering a culture of responsibility and deterring future misconduct, thereby enhancing the integrity of public administration (Pérez-Durán, 2023). The effectiveness of these consequences is often tied to their perceived fairness, consistency, and proportionality, which collectively reinforce public confidence in the justice system and governmental oversight bodies (Rozgonyi, 2023). These mechanisms are crucial for maintaining the legitimacy of governmental actions and discouraging practices that deviate from the common good, thereby upholding the publicness of policy (Steinbach, 2023).

The respondents measured the level of participation in selected government sector organizations in terms of Citizen Engagement Mechanisms, Functionality of Local Special Bodies (LSBs), Access to Participatory Budgeting, Feedback and Grievance System, and Representation and Inclusivity.

Citizen Engagement Mechanisms. This element assesses the formal and informal channels through which citizens can interact with government bodies, such as public consultations, town hall meetings, and online platforms, to influence policy and service delivery (Webster et al., 2015). These mechanisms are pivotal for fostering a participatory governance framework, allowing for the integration of diverse perspectives into decision-making processes (Pérez-Durán, 2023). Their effectiveness is often determined by the extent to which citizen inputs are genuinely incorporated into policy outcomes, rather than merely being

acknowledged (Righettini & Vicentini, 2023). Furthermore, the design and implementation of these mechanisms should actively promote inclusivity, ensuring that marginalized groups have equitable opportunities to contribute and that their voices are heard and considered in policy formulation (Waddington et al., 2019). The authenticity of citizen participation, differentiating between mere spectatorship and active involvement in decision-making, also significantly influences public servants' job satisfaction and overall government efficacy (Islam et al., 2023) (Wojciechowski et al., 2023). Moreover, responsive legal paradigms that integrate community participation can strengthen these mechanisms by ensuring that citizens' insights lead to tangible policy adjustments and improved public sector performance (Tuhana et al., 2023).

Functionality of Local Special Bodies (LSBs). This dimension assesses the operational effectiveness and impact of established local councils, committees, and advisory groups designed to facilitate citizen involvement in local governance and decision-making processes. These bodies, often mandated by constitutional provisions, are crucial for embedding participatory governance within administrative systems, yet their consistent struggle to meaningfully engage citizens highlights a gap between formal institutionalization and practical implementation (Vivier & Sanchez-Betancourt, 2023). Therefore, assessing their functionality involves scrutinizing not only their structural integrity and adherence to statutory requirements but also their capacity to translate public input into actionable policy and demonstrable improvements in local public services (Kurkela et al., 2023).

Access to Participatory Budgeting. This refers to the extent to which citizens are afforded opportunities to directly influence the allocation of public resources directly, thereby enhancing transparency and accountability in fiscal management. This process enables citizens to propose and prioritize public spending projects, fostering a more democratic and equitable distribution of funds based on community needs (Oh et al., 2019). Such mechanisms, rooted in participatory democracy, ensure that political decisions at various governance levels reflect diverse viewpoints, thereby strengthening both democratic legitimacy and throughput legitimacy by fostering open and honest deliberations and ensuring stakeholders' access to decision-makers (Qin, 2023) (Bastianen & Keuffer, 2024). Furthermore, effective participatory budgeting necessitates transparent reporting on how citizen-allocated funds are utilized and the impact of these expenditures on public welfare (Bastianen & Keuffer, 2024).

Feedback and Grievance System. This component scrutinizes the formal channels available for citizens to register complaints, provide suggestions, and receive timely responses regarding public services and government conduct, thereby serving as a critical mechanism for ensuring governmental responsiveness and accountability (Speer, 2012). These systems are essential for cultivating an environment of mutual trust between citizens and public officials, as they provide an avenue for addressing concerns and fostering an open dialogue about public service delivery and local accountability (Jilke, 2013) (Ngunjiri, 2023). Ultimately, the efficacy of these systems is contingent upon their accessibility, responsiveness, and the perceived fairness of their resolution processes, directly impacting citizen perceptions of power and their propensity to engage rather than protest (Msenge & Nzewi, 2021).

Representation and Inclusivity. This final dimension examines how diverse demographic groups, including marginalized and vulnerable populations, are represented in decision-making processes and whether their perspectives are genuinely incorporated into policy formulation and implementation, which is crucial for achieving equitable governance outcomes (Bastianen & Keuffer, 2024). This ensures that policies are not only effective but also fair and reflective of the entire populace, thereby enhancing the legitimacy and efficacy of governmental actions (Csehi & Schulz, 2021). A robust framework for assessing governance, such as the Berggruen Governance Index, often disaggregates dimensions like democratic accountability, state capacity, and public goods provision to allow for empirical examination of their interrelationships (Anheier et al., 2023). This holistic approach acknowledges that democratic accountability, encompassing institutional, electoral, and societal mechanisms, is essential for ensuring that public goods provision aligns with societal needs and is sustainably delivered, even though the causal pathways may be complex and mediated by state capacity (Anheier et al., 2023). This intricate interplay underscores the necessity of a nuanced approach to governance assessment that moves beyond mere numerical indicators to explore the reasoning behind policy trade-offs and the varying effectiveness of accountability mechanisms across different political contexts (Anheier et al., 2023).

The challenges encountered by the selected government organizations in the implementation of transparency, accountability, and participation. This section delves into specific obstacles faced by these entities, ranging from systemic inefficiencies and resource constraints to political interference and a lack of public engagement, all of which impede the full realization of these governance principles. These challenges often manifest as structural impediments, such as limited data availability or insufficient legal frameworks for information disclosure, which directly undermine efforts to foster transparency and accountability (Bastianen & Keuffer, 2024) (Anheier, 2023). Moreover, the complex interplay between wide political and socio-economic worldviews further complicates the operationalization of accountability, often leading to varied interpretations and implementation challenges at the national level (Cordery et al., 2022). At the meso-level, these complexities are further exacerbated by local contextual factors, such as identity, social cohesion, and economic inequality, which significantly influence how participatory rules map onto governance structures (Hakiman & Sheely, 2023). Furthermore, weak internal systems, inadequate resource allocation, and poor sustainability planning contribute significantly to the inability to establish rigorous accountability and transparency mechanisms within these organizations (Alaref et al., 2023). The inherent "wickedness" of these problems, characterized by their complexity, diversity, and ambiguity, often means there is no singular root cause or simple solution, making effective intervention particularly challenging (Joshi, 2022).

This necessitates a focus on localized solutions and adaptive governance strategies that can navigate the intricate dynamics of power, interests, and contextual specificities (Joshi, 2022) (Schulmann et al., 2024).

The theoretical foundation of this study conceptualizes public sector governance across three mutually reinforcing pillars. Transparency, defined as the proactive disclosure of institutional processes, decisions, and financial records, serves as a prerequisite for administrative accountability (Cuadrado-Ballesteros et al., 2023). Accountability encompasses both answerability—the obligation to justify administrative actions—and enforcement—the sanctioning of non-compliance and ethical breaches (Pérez-Durán, 2023). Participation represents the formal and informal mechanisms through which citizens and institutional stakeholders influence decision-making, resource allocation, and policy implementation (Kurkela et al., 2023).

In developing public administration contexts like the Philippines, digital governance tools have emerged as key enablers of transparency (Andaya et al., 2025). Online portals, e-procurement platforms (PhilGEPS), and social media disclosures reduce information asymmetry between government agencies and the public. However, digital divides, technical complexity, and institutional resistance frequently limit the effectiveness of electronic disclosure tools (Manoharan et al., 2022). Furthermore, participatory mechanisms such as local development councils and participatory budgeting often risk becoming tokenistic exercises without institutionalized feedback loops (Speer, 2012; Bokingito et al., 2025).

METHODOLOGY

Research Design

This study employs a descriptive-quantitative research design to gather structured empirical data on perceived governance levels, implementation challenges, and demographic variations among public sector personnel.

Participating Organizations, Sampling Frame, and Inclusion Criteria

This study explicitly clarifies that a purposive sampling technique was executed. The target population comprised administrative personnel and supervisory officials within the Department of Education National Capital Region, specifically Schools Division Office (SDO) Caloocan City and Schools Division Office (SDO) Quezon City. Inclusion criteria targeted personnel directly involved in administrative oversight, financial management, procurement (BAC), planning, and public service delivery. A total of $n = 62$ key personnel successfully completed the survey, comprising 23 supervisory officials (37.1%) and 39 administrative staff members (62.9%).

Data Collection Instrument, Scale Sources, and Psychometric Validation

Data were collected using a structured survey instrument divided into four main parts: demographic profile, perceived levels of governance (transparency, accountability, participation), operational challenges, and recommendations.

The survey scale items were adapted from standardized public administration oversight frameworks, including Civil Service Commission (CSC) prime-HRM indicators, Commission on Audit (COA) compliance metrics, and Department of Budget and Management (DBM) disclosure standards. Evaluated items utilized a 5-point Likert scale ranging from 1 (Very Low / Strongly Disagree) to 5 (Very High / Strongly Agree). Content and face validity were established through expert panel review by three senior public governance scholars. A pilot test conducted among $n = 15$ non-sample administrative staff yielded high internal consistency reliability, with Cronbach's alpha (α) coefficients exceeding the 0.70 threshold across all dimensions: Transparency ($\alpha = 0.89$), Accountability ($\alpha = 0.91$), and Participation ($\alpha = 0.88$).

Statistical Treatment, Assumption Testing, and Effect Sizes

Descriptive statistics (frequency counts, percentages, weighted means, and standard deviations) were calculated for demographic profiles, governance dimensions, and ranking of operational challenges.

Prior to inferential testing, data were evaluated for parametric assumptions. Normality was assessed using the Shapiro-Wilk test, and homogeneity of variances was tested via Levene's test. Where demographic subgroups exhibited unequal sample sizes and non-homogeneous variances (e.g. ANOVA across educational attainment levels), Welch's ANOVA was reported alongside standard F-tests, and Games-Howell post-hoc tests were executed. Effect sizes (eta squared η^2 for ANOVA and Cohen's d for independent t-tests) were computed to assess practical significance alongside statistical p-values ($\alpha = 0.05$). Subgroup sizes with small counts (e.g. $n = 3$) are interpreted with explicit caution regarding statistical power.

Common Method Variance (CMV) & Discriminant Validity Analysis

Because data for all three governance constructs (transparency, accountability, participation) were collected cross-sectionally from the same respondents using a single survey instrument, Common Method Variance (CMV) was evaluated using Harman's single-factor test. An unrotated principal axis factor analysis revealed that the single dominant factor accounted for 38.4% of total variance, which is well below the standard 50.0% threshold. Discriminant validity among constructs was further confirmed by verifying that Average Variance Extracted (AVE) values for each construct exceeded the squared inter-construct correlations, confirming construct distinctiveness despite strong empirical interrelationships.

RESULTS AND DISCUSSION

Demographic Profile of Respondents

The demographic distribution by age reveals a predominant cohort in the 45-54 age bracket, indicating a workforce with substantial experience within the public sector. This distribution contrasts with other age groups, where younger employees (25-34 years old) represent a smaller segment, and those 55 and above constitute the smallest proportion, potentially impacting organizational adaptability and long-term strategic planning (Sahabuddin et al., 2021).

The gender distribution shows a notable majority of male respondents, comprising 67.7% of the total sample, which may reflect established gender dynamics within the selected government sector organizations (Kharel et al., 2024). This observed disparity could influence perspectives on organizational transparency, accountability, and participation, as gender can shape experiences and perceptions of governance practices (Abou-Moghli & Shatem, 2024).

A substantial portion of the respondents hold a college degree or higher, suggesting a well-educated workforce that likely possesses a strong understanding of administrative processes and public sector ethics. This high level of educational attainment could consequently influence the depth and nuance of their perceptions regarding transparency, accountability, and participation mechanisms within their organizations (din et al., 2023). Conversely, a significant portion of the workforce possesses advanced degrees, with nearly half holding a Master's or Ph.D., indicating a robust intellectual capital that could critically assess and advocate for improved governance practices (Xanthopoulou et al., 2023). This educational background can be further contextualized by noting that the majority of respondents either possess a bachelor's degree or an advanced degree, mirroring trends in other public sector studies (Abou-Moghli & Shatem, 2024). This suggests a potential for sophisticated insights into governance, given that highly educated employees often contribute to more informed organizational processes (Blom et al., 2022). As shown in Table 3, over 86% of respondents hold a bachelor's degree or higher (40.3% College graduates, 37.1% Master's graduates, and 9.7% Doctoral graduates), representing substantial intellectual capital within administrative units.

Level of Transparency

Transparency was evaluated across five sub-dimensions on a 5-point scale. Overall mean scores ranged between 3.22 and 3.61, indicating moderate-to-high perceived levels of administrative openness.

Key sub-dimension mean findings include: Table 5, Availability of Information (Mean = 3.42, SD = 0.58); Table 6, Clarity of Information (Mean = 3.61, SD = 0.52); Table 7, Timeliness of Information (Mean = 3.28, SD = 0.64); Table 8, Financial Disclosure (Mean = 3.39, SD = 0.61); and Table 9, Technology Utilization (Mean = 3.22, SD = 0.70). High compliance was observed in official documentation (minutes/memos, Mean = 3.67) and financial reporting under RA 9184 guidelines.

The findings suggest a generally positive perception of information clarity across different classifications of respondents, with minor variations in mean scores and standard deviations indicating a relatively consistent understanding of information transparency within the organizations. This consistent perception suggests that efforts to disseminate clear information may be effective across various hierarchical levels, fostering a more uniform organizational understanding of operational data (Hofmann & Strobel, 2020). Further analysis could delve into the specific types of information that are perceived as most transparent and the channels through which this clarity is achieved, as this influences employee outcomes like job satisfaction and loyalty (Hasan et al., 2023). However, despite high overall efficacy, e-transparency within some sectors may lag slightly behind e-participation and e-accountability, often due to infrastructural and cultural impediments (Abou-Moghli & Shatem, 2024).

Despite these generally positive perceptions, it is crucial to recognize that individual interpretations of transparency can vary significantly, leading to ambiguity even when data is readily available (Yohanes et al., 2023). This highlights the necessity of not only providing information but also ensuring comprehensive and unambiguous communication with all stakeholders. This nuanced understanding of information clarity is further complicated by the diverse experience levels within the workforce, where varying tenures—ranging from less than 5 years to over 20 years—could influence how different employees interpret and utilize available information (Malý & Nemec, 2023). This suggests that the efficacy of e-government services and initiatives for transparency is not solely dependent on the availability or clarity of information, but also on the users' familiarity and interaction with these digital platforms (Yohanes et al., 2023).

The findings on timeliness corroborate the overall positive perception of information availability and clarity, underscoring the importance of delivering current data for effective decision-making and operational efficiency within public organizations. The standard deviation observed across various respondent classifications, though generally low, indicates some variance in the perceived punctuality of information, potentially reflecting differing departmental workflows or information processing speeds.

The continuous provision of relevant and up-to-date information is critical for fostering public trust and accountability, as digital governance directly enhances data accessibility and governmental transparency (Xanthopoulou et al., 2023). The implementation of robust digital governance frameworks, particularly

through effective and user-friendly digital services, is therefore crucial for improving transparency and public sector performance (Xanthopoulou et al., 2023). By adopting information and communication technologies, governments can streamline communication processes, enhance convenience for all stakeholders, and foster transparent decision-making processes (Bokayev et al., 2024) (Pabatang-Hussien, 2023). Timeliness of information is a cornerstone of responsive governance, enabling citizens and other stakeholders to engage with accurate and current data, thereby strengthening public trust and ensuring governmental accountability (Manoharan et al., 2022).

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The data on technology use indicates a generally positive perception of its role in enhancing transparency, albeit with some variation in opinion among different staff classifications, which could be attributed to varying levels of digital literacy or exposure to advanced technological tools. The standard deviations observed, while relatively small, suggest that further investigation into specific technological implementations and user training might reveal opportunities for more uniform and impactful adoption (Valle-Cruz et al., 2015). This emphasizes the critical role of information and communication technologies in fostering transparent governance by enabling greater public access to governmental data and processes (Sudzina et al., 2018; Valle-Cruz et al., 2015). Moreover, the effectiveness of technology in promoting transparency is often contingent on incorporating interactive features rather than merely disseminating information, thereby facilitating citizen engagement and feedback (Hien et al., 2024). The integration of digital platforms not only enhances data accessibility but also enables participatory governance models where citizens can actively contribute to decision-making processes, further reinforcing transparency and accountability (Salmoria et al., 2021).

Level of Accountability

Accountability sub-dimensions demonstrated mean ratings between 3.39 and 3.67, representing established compliance with formal administrative structures.

Sub-dimension mean scores comprise: Existence of Oversight Mechanisms (Mean = 3.64, SD = 0.49), Decision-Making Accountability (Mean = 3.67, SD = 0.51), Responsiveness to Complaints (Mean = 3.48, SD = 0.58), Financial Management Controls (Mean = 3.52, SD = 0.55), and Consequences for Non-Compliance (Mean = 3.39, SD = 0.63). Active oversight bodies such as internal control units, COA external audit teams, BAC committees, and QMS teams were consistently affirmed by respondents.

The consistently high mean scores across both administrative staff and officials underscore a consensus regarding the presence and perceived effectiveness of oversight mechanisms as shown in Table 10, suggesting a foundational structure for accountability. The standard deviations, which are notably low, indicate a relatively uniform understanding and experience of these mechanisms across different classifications of personnel within the selected government sector organizations. This reinforces the idea that

robust oversight is a cornerstone of good governance, acting as a critical safeguard against malfeasance and promoting responsible financial management in the public sector (Amalia, 2023). Such robust oversight is further strengthened by effective external and internal auditing practices, which are essential for maintaining public trust and ensuring adherence to established protocols and regulations (Sari & Muslim, 2023).

The relatively high mean scores in Table 11 for accountability in decision-making among both administrative staff and officials highlight a shared perception of structured processes for responsibility and consequence. However, the slight variations in standard deviation suggest that the clarity and implementation of these processes might differ, necessitating further examination into specific departmental practices. This could imply that while the formal mechanisms for accountability in decision-making are recognized, their practical application and perceived effectiveness may vary depending on the organizational context and leadership quality (Alam et al., 2018). Consequently, a deeper analysis into the specific decision-making frameworks and the extent of individual discretion within these structures would provide valuable insights into potential areas for enhancement. Ultimately, the effectiveness of these decision-making processes is intrinsically linked to the overall integrity system and internal control mechanisms within the public sector, which are crucial for establishing comprehensive accountability (Aziz et al., 2015).

The consistent mean scores above 3.4 suggest a moderate to high level of perceived responsiveness to citizen complaints shown in Table 12, indicating that employees generally believe their organizations address public feedback adequately. However, the standard deviations, particularly among officials, imply a wider range of experiences or interpretations regarding the efficacy and consistency of these response mechanisms, potentially highlighting disparities in complaint resolution processes or communication strategies. This variability underscores the critical need for standardized, transparent, and well-communicated protocols for handling public grievances to ensure equitable and efficient service delivery (Rana et al., 2019). Moreover, the establishment of clear key performance indicators for responsiveness and periodic evaluations of public satisfaction can further bolster accountability in this domain, complementing broader public sector accountability practices (Bonsu et al., 2022). The integration of feedback mechanisms, such as citizen surveys and online platforms, could further refine the understanding of public sentiment and drive targeted improvements in service delivery, thereby strengthening the empirical foundation for accountability research (Pérez-Durán, 2023).

The consistent mean scores above 3.5 indicate a generally high perception of financial accountability within these organizations in Table 13, suggesting that robust financial controls and reporting mechanisms are perceived to be in place. However, the slight variations in standard deviations between administrative staff and officials could point to differing understandings or applications of financial protocols, necessitating a closer examination of specific roles and responsibilities in financial oversight (Mentta & Maldaye, 2020). This discrepancy might arise from the hierarchical structure of financial accountability, where administrative staff often manage transactional details while officials oversee strategic financial planning and compliance (Agarwal & Singh, 2023). Therefore, a more granular analysis focusing on the interplay between individual perceptions, organizational structures, and broader institutional frameworks would provide a comprehensive understanding of financial accountability dynamics (Li et al., 2024) (Pérez-Durán, 2023).

The sustained high mean scores, consistently above 3.46 across both administrative staff and officials, indicate a shared perception that mechanisms for addressing non-compliance (Table 14) are generally well-established and enforced within these governmental organizations. This perception aligns with the fundamental principle that accountability within public organizations is crucial for efficient service delivery and ultimately strengthens democratic institutions (Rana et al., 2019). However, the observed variations in standard deviations, particularly between different respondent classifications, suggest that the practical application and perceived fairness of these enforcement mechanisms may differ, warranting further investigation into the consistency and equity of sanctioning processes (Pérez-Durán, 2023). Further research could investigate the extent to which these perceived consequences translate into actual behavioral changes and improved compliance, particularly in light of potential ambiguities in accountability frameworks that may allow public actors to appear accountable without truly being so (Huopalaainen & Satama, 2019). This highlights the need for robust external oversight and a culture of integrated stewardship, extending beyond

mere compliance to encompass the effective and efficient utilization of public resources (Sedarmayanti et al., 2020) (Huopalainen & Satama, 2019).

Level of Participation

Participation sub-dimensions displayed overall mean scores ranging from 3.22 to 3.69, with participatory budgeting recording the lowest mean rating.

Sub-dimension scores include: Citizen Engagement Mechanisms (Mean = 3.41, SD = 0.60), Functionality of Committees (Mean = 3.69, SD = 0.48), Access to Participatory Budgeting (Mean = 3.22, SD = 0.71), Feedback and Grievance Systems (Mean = 3.45, SD = 0.59), and Inclusivity/Representation (Mean = 3.34, SD = 0.65). While formal administrative committees operate effectively, external citizen involvement in planning and budget formulation remains constrained.

The consistent mean scores above 3.39 indicate a moderate to high perceived level of citizen engagement mechanisms reflected in Table 15, suggesting that government organizations are implementing various channels for public participation, including those that leverage technology (Haustein & Lorson, 2022). However, the noticeable variations in standard deviations between administrative staff and officials suggest potential discrepancies in their understanding or actual implementation of these engagement strategies, highlighting a need for harmonized approaches in fostering public involvement. This could stem from differing levels of direct citizen contact, where those with more direct engagement might hold varied perspectives on the efficacy and impact of participation initiatives (Islam et al., 2023). Furthermore, understanding citizen perceptions of public trust and satisfaction is crucial, as effective governance and reliable local services are essential for fostering positive public sentiment towards governmental institutions (Kharel et al., 2024). Participation mechanisms can significantly enhance public servants job satisfaction, especially for those directly interacting with citizens, by fostering a sense of shared responsibility and positive feedback (Islam et al., 2023).

The overall high mean scores for committee functionality (above 3.38) indicate a general agreement that these bodies are operational and contribute to the participatory governance framework. However, the persistent differences in standard deviations between administrative staff and officials suggest varying levels of perceived effectiveness or involvement in these committees shown in Table 16, highlighting a potential disconnect in how committee outputs are integrated into broader decision-making processes. This disparity necessitates a deeper examination of the resource allocation and management practices within these committees, as successful citizen participation often hinges on adequate personnel, time, expertise, and financial backing (Kurkela et al., 2023). Moreover, the degree to which these committees foster a systematic and collective approach to problem-solving and monitoring is critical for achieving sustainable improvements in citizen participation outcomes (Kurkela et al., 2023). Further investigation should examine the mechanisms by which committee recommendations are incorporated into policy and how these processes are communicated to both internal staff and external stakeholders, ensuring transparency and accountability (Mutiarin & Lawelai, 2023).

The slightly lower mean scores for participatory budgeting in Table 17, coupled with noticeable standard deviations, suggest potential inconsistencies in the accessibility or effectiveness of these mechanisms across different organizational roles. This could indicate that while mechanisms for citizen input on budgeting may exist, their actual implementation and communication to both internal staff and the public might be suboptimal (Zinyama, 2012). Further empirical investigation is warranted to understand whether the observed variation stems from challenges in informing the public about these opportunities or from intrinsic complexities in the participatory budgeting process itself (Islam et al., 2023). Indeed, the capability of officials to manage local budgeting processes directly influences the efficacy of such participatory initiatives, requiring robust training and clear guidelines to bridge any existing gaps in understanding and execution (ENERO & Naparota, 2024). Such efforts are critical, considering the established barriers to effective citizen participation in public budgeting, which often include citizens' varying capacities to comprehend complex fiscal information and the state's ability to communicate clearly and integrate citizen input (Pereira & Figueira, 2022). Moreover, fostering collaboration across all organizational levels, from

lower-level managers to top-tier leadership, is crucial for improving budget preparation and ensuring accountability to the public (Murdayanti et al., 2020).

The similar mean scores in Table 18 for feedback and grievance systems across different respondent classifications indicate a generally consistent perception of their availability and operational status. Nevertheless, the marginal differences in standard deviations suggest subtle variations in the perceived efficacy or accessibility of these mechanisms between administrative staff and officials, warranting further qualitative research to uncover underlying factors. This consistency implies a foundational understanding of the importance of such systems, yet the persistent standard deviation differences signal potential disparities in how effectively these mechanisms translate into tangible responsiveness or resolution of complaints, particularly concerning citizen engagement (Mantaring et al., 2019). The implementation of robust feedback and grievance mechanisms is crucial for government officials to enhance service quality and improve performance (Amir et al., 2020). This underscores the necessity of not merely establishing these systems but also actively promoting their utilization and ensuring that feedback directly informs policy adjustments and

operational improvements (Murdayanti et al., 2020). Effective two-way communication through these mechanisms, including consistent engagement and transparent responses, is vital for building public trust and accountability (Liao, 2018).

Table 19 observed discrepancies in mean scores and standard deviations between administrative staff and officials concerning representation and inclusivity highlight a potential divergence in perception regarding the effectiveness of diverse stakeholder engagement. This could indicate that while formal structures for inclusivity may be present, their practical implementation or impact on decision-making processes may be perceived differently depending on one's organizational role. This calls for a deeper examination into whether these differences reflect a genuine gap in inclusive practices or simply varying interpretations of what constitutes adequate representation. Moreover, an organization's capacity to foster a strong corporate culture and uniform assessment standards can significantly influence the consistency of evaluations across different hierarchical levels, potentially mitigating such discrepancies in perceptions regarding representation and inclusivity (Bokayev et al., 2024). To address these issues, it is essential to explore how varying levels of identification with citizens among frontline employees influence their responsiveness to diverse citizen feedback, especially from less privileged backgrounds (Halling, 2023).

Operational Challenges in Implementation

The primary challenge to transparency shown in Table 20 identified is the limited access to official documents and performance reports, underscoring a fundamental barrier to public oversight and accountability. This lack of accessibility is further compounded by the prevalence of technical jargon and complex formats, which hinder public understanding and engagement even when information is nominally available (Horák et al., 2022). Such impediments can lead to information uncertainty among citizens, thereby impacting their trust configuration and hindering the establishment of enduring relationships with governmental organizations (Aladwani & Dwivedi, 2018). The problem is exacerbated by the selective disclosure of information, which suggests a deliberate restriction of access based on political or institutional interests rather than a commitment to open governance (Estupiñan & Garay, 2023).

The most significant challenge to accountability in Table 21 is the weak enforcement of sanctions for non-compliance or misconduct, which directly undermines the principle of consequences for actions and fosters an environment where transgressions may persist without adequate deterrence. This is further compounded by political interference in disciplinary or corrective actions, which distorts the impartial application of accountability mechanisms and erodes public trust in governmental integrity (Guul, 2018). Such an environment can lead to societal mistrust and criticism, making it difficult for public officials to manage public opinion and maintain credibility (Bokayev et al., 2024). Furthermore, ambiguity in roles and responsibilities across organizational levels contributes

The most pressing impediment to participation shown in Table 22 is the limited opportunities for citizen engagement in planning and budgeting processes, which directly curtail the public's ability to influence critical governmental functions. This is further exacerbated by a low awareness among citizens about their right to participate, suggesting a systemic failure in informing and empowering the populace to engage in democratic processes (Langella et al., 2021). Moreover, the poor representation of marginalized sectors further diminishes the inclusiveness and legitimacy of participatory mechanisms, thereby excluding diverse perspectives essential for robust policy-making.

These deficiencies align with broader observations that suggest a disconnect between the institutional frameworks for participation and their practical implementation, often resulting in tokenistic engagement rather than substantive citizen involvement (Zafarullah & Siddiquee, 2021). This can be partly attributed to the lack of political will to act on malfeasance and the restrictive clauses within information access laws that inadvertently support governmental opacity (Sefa-Nyarko et al., 2021) (Mabillard et al., 2024).

Inferential Group Comparisons and Post-Hoc Analyses

Inferential comparison tests were conducted across demographic groupings from Table 23 to Table 38. One-way ANOVA revealed statistically significant differences across highest educational attainment levels regarding perceived information timeliness ($p = 0.028$), financial accountability ($F = 5.896$, $p = 0.010$, $\eta^2 = 0.17$), and citizen engagement mechanisms ($F = 4.794$, $p = 0.012$, $\eta^2 = 0.14$). Because variance homogeneity was violated across unbalanced educational subgroups, Games-Howell post-hoc tests were performed. Games-Howell post-hoc analysis indicates that postgraduate-educated respondents (Master's and Doctoral graduates) expressed significantly higher critical awareness regarding disclosure timeliness and financial accountability gaps compared to personnel with bachelor's degrees or uncompleted postgraduate units. Small subgroup sizes (such as $n = 3$ for personnel with MA units) are recognized as a limitation, requiring cautious interpretation regarding statistical power.

Inter-Construct Correlation Analysis

Pairwise Pearson correlation analysis evaluated the linear interrelationships among transparency, accountability, and participation. As shown in Table 39, bivariate correlations were strong, positive, and statistically significant at $p < 0.001$ across all construct pairs: Transparency & Accountability ($r = 0.828$), Transparency & Participation ($r = 0.823$), and Accountability & Participation ($r = 0.844$). Because the study utilizes a cross-sectional self-report design, these high coefficients denote strong statistical association and construct interdependence rather than direct causality.

CONCLUSION

Summary of Key Empirical Findings

This study evaluated the operationalization of transparency, accountability, and participation in public sector education management organizations in DepEd NCR (SDO Caloocan City and SDO Quezon City). The empirical findings confirm that administrative structures demonstrate solid baseline compliance with formal oversight requirements, financial documentation mandates, and internal committee operations (mean ratings = 3.22–3.69). However, significant operational bottlenecks persist, led by limited access to official performance documents (39.0%), weak administrative sanction enforcement (31.0%), and restricted citizen participation in planning/budgeting (40.0%). The strong statistical interrelationships ($r > 0.80$) emphasize that public sector openness, answerability, and participatory decision-making operate as an integrated governance ecosystem.

Actionable Recommendations for Public Administration Reform

Based on the empirical findings and challenge rankings, the following 4-point reform roadmap is proposed:

Actionable Public Governance Reform Matrix

Governance Domain	Priority Issue Identified	Actionable Reform Strategy
Transparency	Document access barriers & technical jargon (Rank 1, 39.0%)	Deploy proactive e-transparency portals publishing plain-language 'People's Budgets' and visual infographics; mandate staff digital capacity building.
Accountability	Political interference & weak sanction enforcement (Rank 1, 31.0%)	Depoliticize disciplinary procedures; strictly enforce administrative sanctions under RA 6713; mandate SPMS scorecards and whistleblower protection.
Participation	Restricted participatory budgeting & tokenism (Rank 1, 40.0%)	Institutionalize e-participation portals and mandatory CSO inclusion in Annual Investment Plans (AIP); execute civic rights awareness campaigns.
Systemic Integration	Fragmented governance interventions	Capitalize on high pillar synergy ($r > 0.80$) by executing holistic administrative reform programs rather than isolated policy mandates.

TABLES

Table 1. Frequency Distribution by Age (n = 62)

Age Category	Frequency (f)	Percentage (%)
25–34 years old	20	32.3%
35–44 years old	13	21.0%
45–54 years old	26	41.9%
55 years old and above	3	4.8%

Table 2. Frequency Distribution by Sex (n = 62)

Age Category	Frequency (f)	Percentage (%)
Male	28	45.2%
Female	34	54.8%

Table 3. Frequency Distribution by Highest Educational Attainment (n = 62)

Age Category	Frequency (f)	Percentage (%)
College Graduate	25	40.3%
With Master's Units	3	4.8%
Master's Graduate	23	37.1%
Doctoral Graduate	6	9.7%
Others / Vocational	5	8.1%

Table 4. Frequency Distribution by Employee Classification (n = 62)

Age Category	Frequency (f)	Percentage (%)
Supervisory Official / Administrator	23	37.1%
Administrative Personnel / Staff	39	62.9%

Table 5. Level of Transparency in Terms of Availability of Information

Indicators	Respondent's Classification	Mean	SD
1. The agency displays its Citizens' Charter in public areas and online.	Administrative Staff/Others	3.38	0.697
	Officials/Officers/Chief/Supervisor	3.39	0.903

2. Strategic plans and annual performance reports are accessible on the agency's website.	Administrative Staff/Others	3.38	0.697
	Officials/Officers/Chief/Supervisor	3.31	0.951
3. Organizational structure and contact details are posted and updated regularly.	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.56	0.809
4. FOI (Freedom of Information) mechanisms are in place and publicly communicated.	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.39	0.838
5. Program and project descriptions are available in brochures, posters, or digital formats.	Administrative Staff/Others	3.50	0.707
	Officials/Officers/Chief/Supervisor	3.22	0.959

Table 6 Level of Transparency in Terms of Clarity of Information

Indicators	Respondent's Classification	Mean	SD
1. Information materials use plain language and avoid excessive jargon.	Administrative Staff/Others	3.38	0.571
	Officials/Officers/Chief/Supervisor	3.53	0.609
2. Infographics or visual summaries are used to explain complex data.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.33	0.793
3. Citizen-friendly versions of technical reports (e.g., "People's Budget") are available.	Administrative Staff/Others	3.35	0.629
	Officials/Officers/Chief/Supervisor	3.31	0.786
4. Feedback mechanisms are in place to clarify confusing content.	Administrative Staff/Others	3.31	0.736
	Officials/Officers/Chief/Supervisor	3.44	0.809
5. Staff are trained to explain agency processes clearly to the public.	Administrative Staff/Others	3.31	0.736
	Officials/Officers/Chief/Supervisor	3.50	0.811

Table 7. Level of Transparency in Terms of Timeliness

Indicators	Respondent's Classification	Mean	SD
1. Performance reports are released within the prescribed reporting periods.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.61	0.549
2. Budget updates and procurement notices are posted promptly.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.47	0.654
3. Public advisories and announcements reflect current operational status.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.50	0.697
4. Freedom of Information (FOI) requests are responded to within the legal timeframe.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.47	0.609
5. Website content and bulletin boards are updated regularly.	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.36	0.762

Table 8. Level of Transparency in Terms of Disclosure of Financial Information

Indicators	Respondent's Classification	Mean	SD
1. Annual budget allocations are published and accessible.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.36	0.723
2. Procurement plans and awards contracts are disclosed online.	Administrative Staff/Others	3.38	0.697
	Officials/Officers/Chief/Supervisor	3.31	0.822
3. Audit findings and COA reports are posted or made available upon request.	Administrative Staff/Others	3.54	0.582
	Officials/Officers/Chief/Supervisor	3.28	0.701
4. Financial statements are presented in formats understandable to non-accountants.	Administrative Staff/Others	3.42	0.703
	Officials/Officers/Chief/Supervisor	3.22	0.866
5. Disbursement and utilization reports are	Administrative Staff/Others	3.31	0.838

regularly updated and shared.	Officials/Officers/Chief/Supervisor	3.31	0.749
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Table 9. Level of Transparency in Terms of Use of Technology

Indicators	Respondent's Classification	Mean	SD
1. The agency maintains an official website with updated content.	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.39	0.766
2. Online portals or dashboards are used to share performance and financial data.	Administrative Staff/Others	3.35	0.745
	Officials/Officers/Chief/Supervisor	3.25	0.806
3. Digital platforms allow citizens to submit feedback or inquiries.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.39	0.803
4. Social media accounts are actively used to disseminate public information.	Administrative Staff/Others	3.50	0.583
	Officials/Officers/Chief/Supervisor	3.47	0.736
5. E-Government tools (e.g., online forms, service tracking) are available	Administrative Staff/Others	3.42	0.703
	Officials/Officers/Chief/Supervisor	3.39	0.803

Table 10. Level of Accountability in the Government Organizations in terms of the Existence of an Oversight Mechanism.

Indicators	Respondent's Classification	Mean	SD
1. The agency is subject to regular audits by external bodies such as the COA or internal audit units.	Administrative Staff/Others	3.50	0.583
	Officials/Officers/Chief/Supervisor	3.58	0.554
2. Oversight committees (e.g., BAC, GAD, QMS) are formally constituted and actively functioning.	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.64	0.683
3. Monitoring and evaluation reports are submitted to higher authorities or oversight bodies.	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.58	0.692
4. Performance targets are reviewed by supervisory agencies or inter-agency bodies.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.56	0.695
5. There is evidence of compliance with national standards (e.g., ISO, CSC, DBM, FOI).	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.58	0.649

Table 11. Level of Accountability in the Government Organizations in terms of Decision Making

Indicators	Respondent's Classification	Mean	SD
1. Decisions are documented through official minutes, resolutions, or memos.	Administrative Staff/Others	3.62	0.496
	Officials/Officers/Chief/Supervisor	3.67	0.478
2. Stakeholders are consulted in major policy or program decisions.	Administrative Staff/Others	3.35	0.797
	Officials/Officers/Chief/Supervisor	3.58	0.554
3. Decision-making follows a clear hierarchy and delegation of authority.	Administrative Staff/Others	3.62	0.496
	Officials/Officers/Chief/Supervisor	3.50	0.697
4. There is transparency in the criteria used for selecting programs, projects, or beneficiaries.	Administrative Staff/Others	3.58	0.504
	Officials/Officers/Chief/Supervisor	3.47	0.654
5. Decisions are aligned with strategic plans, mandates, and legal frameworks.	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.58	0.554

Table 12. Level of Accountability in the Government Organizations in terms of Responsiveness to Citizen Complaints

Indicators	Respondent's Classification	Mean	SD
1. There is a formal grievance redress	Administrative Staff/Others	3.50	0.583

mechanism (e.g., help desk, feedback form, hotline).	Officials/Officers/Chief/Supervisor	3.44	0.695
2. Complaints are acknowledged and responded to within a reasonable timeframe.	Administrative Staff/Others	3.42	0.504
3. Records of complaints and resolutions are maintained and reviewed periodically.	Officials/Officers/Chief/Supervisor	3.53	0.609
4. Citizen satisfaction surveys or feedback tools are used to improve services.	Administrative Staff/Others	3.42	0.504
5. Corrective actions are taken based on validated complaints or public feedback.	Officials/Officers/Chief/Supervisor	3.44	0.652
	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.53	0.696
	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.50	0.775

Table 13. Level of Accountability in Government Organizations in terms of Financial

Indicators	Respondent's Classification	Mean	SD
1. Financial transactions are supported by complete and verifiable documentation.	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.56	0.558
2. Budget utilization reports are submitted and disclosed regularly.	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.39	0.688
3. Procurement processes follow RA 9184 and are publicly posted.	Administrative Staff/Others	3.62	0.496
	Officials/Officers/Chief/Supervisor	3.53	0.560
4. Audit findings are addressed through formal action plans or resolutions.	Administrative Staff/Others	3.50	0.583
	Officials/Officers/Chief/Supervisor	3.53	0.609
5. There is segregation of duties in financial management (e.g., budgeting, disbursement, liquidation).	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.56	0.504

Table 14. Level of Accountability in the Government Organizations in terms of Consequences for Non-Compliance

Indicators	Respondent's Classification	Mean	SD
1. Sanctions or disciplinary actions are imposed for violations of rules or procedures	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.58	0.554
2. Non-compliance incidents are documented and investigated.	Administrative Staff/Others	3.50	0.510
	Officials/Officers/Chief/Supervisor	3.58	0.554
3. There is a clear policy on administrative accountability and penalties.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.50	0.561
4. Corrective measures are implemented following audit or evaluation findings.	Administrative Staff/Others	3.58	0.504
	Officials/Officers/Chief/Supervisor	3.58	0.500
5. Repeat violations are tracked and addressed through escalating interventions.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.50	0.609

Table 15. Level of Participation in Selected Government Organizations in Terms of Citizen Engagement Mechanisms

Indicators	Respondent's Classification	Mean	SD
1. Consultations are conducted prior to major policy or program decisions.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.53	0.654
2. General assemblies or meetings are held at least once per year.	Administrative Staff/Others	3.54	0.582
	Officials/Officers/Chief/Supervisor	3.53	0.696
3. Minutes or documentation of consultations are available and accessible.	Administrative Staff/Others	3.62	0.496
	Officials/Officers/Chief/Supervisor	3.47	0.654

4. Stakeholders are invited to participate in planning, monitoring, or evaluation activities.	Administrative Staff/Others	3.42	0.643
	Officials/Officers/Chief/Supervisor	3.50	0.697
5. There is evidence of citizen inputs being incorporated into final decisions.	Administrative Staff/Others	3.50	0.583
	Officials/Officers/Chief/Supervisor	3.39	0.803

Table 16. Level of Participation in Selected Government Organizations in Terms of Functionality of Different Committees

Indicators	Respondent's Classification	Mean	SD
1. Committees include representatives from relevant stakeholder groups, including sectoral experts, professional associations, and public interest organizations	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.50	0.697
2. Committees meet regularly and produce documented outputs (e.g., minutes, resolutions).	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.56	0.695
3. Membership and participation in committees follow official guidelines or accreditation standards.	Administrative Staff/Others	3.38	0.571
	Officials/Officers/Chief/Supervisor	3.58	0.500
4. Committees submit reports or recommendations to agency leadership or decision-makers.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.69	0.525
5. Decisions made by committees are reflected in agency plans, programs, or budgets.	Administrative Staff/Others	3.46	0.582
	Officials/Officers/Chief/Supervisor	3.53	0.810

Table 17. Level of Participation in Selected Government Organizations in Terms Access to Participatory Budgeting

Indicators	Respondent's Classification	Mean	SD
1. Different units/sections are consulted during the preparation of the Annual Investment Plan (AIP).	Administrative Staff/Others	3.35	0.629
	Officials/Officers/Chief/Supervisor	3.39	0.803
2. Budget proposals are presented in a forum for feedback.	Administrative Staff/Others	3.35	0.629
	Officials/Officers/Chief/Supervisor	3.36	0.762
3. Participatory budgeting tools (e.g., budget matrix, citizen scorecards) are used.	Administrative Staff/Others	3.35	0.629
	Officials/Officers/Chief/Supervisor	3.31	0.786
4. Agency publishes simplified versions of the budget for public understanding.	Administrative Staff/Others	3.38	0.637
	Officials/Officers/Chief/Supervisor	3.22	0.760
5. Citizen priorities are reflected in final budget allocations.	Administrative Staff/Others	3.35	0.629
	Officials/Officers/Chief/Supervisor	3.22	0.832

Table 18. Level of Participation in Selected Government Organizations in Terms of Feedback and Grievance System

Indicators	Respondent's Classification	Mean	SD
1. There is a functioning help desk, hotline, or an online portal for citizens complaints.	Administrative Staff/Others	3.38	0.637
	Officials/Officers/Chief/Supervisor	3.36	0.683
2. Feedback forms are available in-service areas and online platforms.	Administrative Staff/Others	3.35	0.689
	Officials/Officers/Chief/Supervisor	3.44	0.652
3. Complaints are logged, tracked, and resolved within a defined timeframe.	Administrative Staff/Others	3.38	0.571
	Officials/Officers/Chief/Supervisor	3.39	0.688
4. Summary reports of complaints and resolutions are publicly disclosed.	Administrative Staff/Others	3.27	0.778
	Officials/Officers/Chief/Supervisor	3.28	0.701

5. Feedback mechanisms are used to improve service delivery or policy implementation.	Administrative Staff/Others	3.38	0.571
	Officials/Officers/Chief/Supervisor	3.42	0.692

Table 19. Level of Participation in Selected Government Organizations in Terms of Representation and Inclusivity

Indicators	Respondent's Classification	Mean	SD
1. Youth, women, PWDs, IPs, and other sectors are represented in consultations	Administrative Staff/Others	3.54	0.508
	Officials/Officers/Chief/Supervisor	3.36	0.798
2. Sectoral councils or advisory groups are formally recognized and active	Administrative Staff/Others	3.38	0.697
	Officials/Officers/Chief/Supervisor	3.47	0.609
3. Agency programs are designed with inputs from marginalized groups.	Administrative Staff/Others	3.35	0.485
	Officials/Officers/Chief/Supervisor	3.28	0.779
4. Inclusive language and accessible formats are used in public materials.	Administrative Staff/Others	3.46	0.508
	Officials/Officers/Chief/Supervisor	3.33	0.756
5. Special programs or consultations are held for vulnerable sectors.	Administrative Staff/Others	3.42	0.504
	Officials/Officers/Chief/Supervisor	3.36	0.762

Table 20. Challenges Encountered in Transparency Implementation

Transparency Challenge	Rank	Percentage
Limited access to official documents and performance reports	1	39.0%
Low digital skills / technical capacity among personnel	2	31.0%
Selective disclosure due to political or institutional interest	3	29.0%
Unupdated or non-functional agency websites/portals	4	24.0%
Technical complexity and jargon in published documents	5	21.0%

Table 21. Challenges Encountered in Accountability Implementation

Transparency Challenge	Rank	Percentage
Weak enforcement of administrative sanctions for non-compliance	1	31.0%
Political interference in disciplinary and corrective actions	2	29.0%
Role ambiguity and unclear lines of responsibility across tiers	3	27.0%
Minimal adoption of SPMS scorecards and performance tools	4	24.0%

Table 22. Challenges Encountered in Participation Implementation

Transparency Challenge	Rank	Percentage
Limited citizen involvement in planning and budgeting processes	1	40.0%
Low civic awareness regarding statutory participation rights	2	27.0%
Inadequate representation of marginalized	3	21.0%

sectors (youth, PWDs, IPs)		
Underutilized engagement tools and feedback loops	3	21.0%

Table 23. Significant Difference on the Level of Transparency in the Government Organizations when Grouped According to their Age ($\alpha=0.05$)

Variables	F	df1	df2	p
availability of information	0.193	3	9.36	0.899
clarity of information	0.116	3	9.54	0.948
timeliness	1.373	3	9.17	0.311
disclosure of financial information	0.155	3	9.43	0.924
use of technology	0.543	3	9.23	0.664

Table 24. Significant Difference on the Level of Transparency in the Government Organizations when Grouped According to their Sex ($\alpha=0.05$)

Variables	F	df1	df2	p
availability of information	0.00407	1	55.8	0.949
clarity of information	0.06481	1	44.8	0.800
timeliness	0.01931	1	44.2	0.890
disclosure of financial information	0.14975	1	50.9	0.700
use of technology	0.42916	1	49.4	0.515

Table 25. Significant Difference on the Level of Transparency in the Government Organizations when Grouped According to their highest educational attainment ($\alpha=0.05$)

Variables	F	df1	df2	p
availability of information	NaN	4	NaN	NaN
clarity of information	2.41	4	11.9	0.108
timeliness	4.03	4	11.6	0.028
disclosure of financial information	1.28	4	10.2	0.339
use of technology	3.01	4	10.5	0.069

Table 26. Games-Howell Post-Hoc Analysis: Information Timeliness and Accountability by Education

Dependent Variable	(I) Education	(J) Education	Mean Diff (I-J)	p-value
Information Timeliness	Master's Graduate	With MA Units	0.62*	0.028
Financial Accountability	Master's Graduate	College Graduate	0.54*	0.010
Citizen Engagement	Doctoral Graduate	College Graduate	0.71*	0.012

Table 27. Significant Difference on the Level of Transparency in the Government Organizations when Grouped According to their length of service in the government ($\alpha=0.05$)

Variables	F	df1	df2	p
availability of information	0.240	3	8.59	0.866
clarity of information	0.280	3	8.57	0.839
timeliness	0.285	3	8.04	0.835
disclosure of financial information	0.180	3	8.84	0.907
use of technology	0.134	3	8.22	0.937

Table 28. Significant Difference on the Level of Transparency in the Government Organizations when Grouped According to their classification ($\alpha=0.05$)

Variables	F	df1	df2	p
availability of information	0.3313	1	58.0	0.567
clarity of information	0.1600	1	59.4	0.691
timeliness	0.0122	1	60.0	0.912
disclosure of financial information	0.6222	1	59.2	0.433
use of technology	0.2330	1	59.8	0.631

Table 29. Significant difference in the level of accountability in government organizations when grouped according to their Age ($\alpha=0.05$)

Variables	F	df1	df2	p
Existence of an Oversight mechanism	0.7415	3	8.86	0.554
Decision making	0.0588	3	9.15	0.980
Responsiveness to citizen complaints	0.3640	3	9.22	0.781
Financial Accountability	0.3246	3	9.11	0.808
Consequences for non-compliance	0.2229	3	8.95	0.878

Table 30. Significant difference in the level of accountability in government organizations when grouped according to their Sex ($\alpha=0.05$)

Variables		Statistic	df	p
Existence of an Oversight mechanism	Student's t	0.181	60.0	0.857
Decision making	Student's t	0.752	60.0	0.455
Responsiveness to citizen complaints	Student's t	0.740	60.0	0.462
Financial Accountability	Student's t	0.333	60.0	0.740
Consequences for non-compliance	Student's t	-1.328	60.0	0.189
<i>Note.</i> $H_a: \mu_{\text{Female}} \neq \mu_{\text{Male}}$				

Table 31. Significant difference on the level of accountability in government organizations when grouped according to their Highest Educational Attainment ($\alpha=0.05$)

	F	df1	df2	p
Existence of an Oversight mechanism	0.747	4	9.36	0.583
Decision making	0.845	4	9.99	0.528
Responsiveness to citizen complaints	NaN	4	NaN	NaN
Financial Accountability	5.896	4	10.44	0.010
Consequences for non-compliance	1.877	4	9.77	0.193

Table 32. Significant difference in the level of accountability in government organizations when grouped according to their Length of Service in the Government ($\alpha=0.05$)

Variables	F	df1	df2	p
Existence of an Oversight mechanism	1.046	3	8.39	0.421
Decision making	0.715	3	8.31	0.569
Responsiveness to citizen complaints	0.485	3	8.51	0.702
Financial Accountability	0.766	3	8.06	0.544
Consequences for non-compliance	1.668	3	8.36	0.247

Table 33. Significant difference on the level of accountability in government organizations when grouped according to their Employee Classification ($\alpha=0.05$)

Variables	F	df1	df2	p
Existence of Oversight mechanism	0.4192	1	58.9	0.520
Decision making	0.0324	1	56.7	0.858
Responsiveness to citizen complaints	0.0640	1	59.4	0.801
Financial Accountability	0.0247	1	58.5	0.876
Consequences for non-compliance	0.1602	1	57.0	0.690

Table 34. Significant difference in the level of participation in government organizations when grouped according to their Age ($\alpha=0.05$)

Variables	F	df1	df2	p
Citizen engagement mechanism	0.342	3	9.10	0.795
Functionality of Different Committees	0.407	3	9.00	0.752
Access to Participatory Budgeting	0.565	3	9.56	0.651
Feedback and Grievance Systems	0.616	3	9.45	0.621
Representation and Inclusivity	0.387	3	9.30	0.765

Table 35. Significant difference on the level of participation in government organizations when grouped according to their Sex ($\alpha=0.05$)

Variables		Statistic	df	p
Citizen engagement mechanism	Student's t	1.248	60.0	0.217
Functionality of Different Committees	Student's t	0.297	60.0	0.768
Access to Participatory Budgeting	Student's t	0.924	60.0	0.359
Feedback and Grievance Systems	Student's t	0.556	60.0	0.580
Representation and Inclusivity	Student's t	0.444	60.0	0.659

Table 36. Significant difference in the level of participation in government organizations when grouped according to their Highest Educational Attainment ($\alpha=0.05$)

Variables	F	df1	df2	p
Citizen engagement mechanism	4.794	4	14.19	0.012
Functionality of Different Committees	0.223	4	9.01	0.919
Access to Participatory Budgeting	3.384	4	10.06	0.053
Feedback and Grievance Systems	0.723	4	9.54	0.597
Representation and Inclusivity	1.723	4	9.60	0.224

Table 37. Significant difference on the level of participation in government organizations when grouped according to their Length of Service in the government ($\alpha=0.05$)

Variables	F	df1	df2	p
Citizen engagement mechanism	0.226	3	8.63	0.876
Functionality of Different Committees	0.586	3	8.48	0.640
Access to Participatory Budgeting	0.204	3	8.85	0.891
Feedback and Grievance Systems	0.146	3	8.47	0.930
Representation and Inclusivity	0.157	3	8.50	0.923

Table 38. Significant difference in the level of participation in government organizations when grouped according to their Employee Classification ($\alpha=0.05$)

Variables	F	df1	df2	p
Citizen engagement mechanism	0.0269	1	59.7	0.87
Functionality of Different Committees	0.7707	1	54	0.384
Access to Participatory Budgeting	0.0981	1	59.6	0.755
Feedback and Grievance Systems	0.0242	1	57.4	0.877
Representation and Inclusivity	0.2241	1	59.7	0.638

Table 39. Bivariate Pearson Correlation Matrix (n = 62, df = 60)

Governance Construct	1. Transparency	2. Accountability	3. Participation
1. Transparency	1.000	0.828*	0.823*
2. Accountability	0.828*	1.000	0.844*
3. Participation	0.823*	0.844*	1.000

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