

Transparency Reforms and Public Officials' Accountability in Philippine Public Governance: A Mechanism-Based Qualitative Systematic Review of the Disclosure-to-Consequence Pathway

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ABSTRACT

Background: Transparency reforms are often presented as tools for reducing corruption, improving service delivery, and strengthening trust; however, the evidence suggests that disclosure alone does not automatically produce accountability.

Objective: This qualitative systematic review synthesizes evidence on how transparency-oriented administrative reforms shape public officials' accountability, tracing a disclosure-to-consequence pathway (disclosure, usability, scrutiny, answerability, correction or sanction, and institutional learning). Philippine evidence is analysed separately from international evidence, and the review covers publications from 2015 to 2025.

Methods: The review was PRISMA 2020-informed; its flow of records was reconstructed from the extraction matrix. Of 1,000 records screened, 55 core studies were retained (25 Philippine and 27 international primary or analytical studies, and 3 evidence syntheses) together with six official or legal-policy documents analysed as a separate stream. Evidence was coded with a documented codebook using thematic and mechanism-based synthesis; theme counts describe evidence coverage, not effect size. Appraisal rated 7 of the 52 primary studies as high, 32 as moderate, and 13 as low confidence.

Results: Evidence was concentrated on disclosure infrastructure: 32 of 52 primary or analytical studies (61.5%) were coded primarily to freedom of information, digital governance, or procurement and fiscal transparency, whereas only three (5.8%), all Philippine, were coded primarily to oversight, audit, and enforcement. Only one core study and one legal document addressed individual officials directly; most evidence concerns agencies, local governments, programmes, or governance systems. Accountability was reported to strengthen when information was timely, usable, legally supported, and connected to oversight, citizen feedback, audit follow-up, and credible sanctions, and to weaken when reforms were symbolic, portals were poorly maintained, officials lacked incentives to comply, or oversight bodies could not convert information into corrective action. Political interference and capacity constraints were reported at several points of the pathway, which supports a recursive rather than linear model.

Conclusion: The reviewed evidence suggests that transparency is an enabling input into accountability rather than a sufficient cause, and that the Philippine evidence base is disclosure-heavy and consequence-light. Transparency-oriented reform is better designed and monitored as an accountability system; an indicator set and a continuous-improvement pathway are proposed.

Keywords: audit follow-up, consequence management, freedom of information, open data, procurement disclosure, systematic review

INTRODUCTION

Transparency has become one of the most persistent reform principles in public administration because it promises to make state action visible, traceable, and open to scrutiny. In public-sector reform, transparency is commonly associated with freedom of information, right-to-information rules, open government, open data, procurement disclosure, fiscal reporting, audit publication, complaint mechanisms, and digital governance platforms. These instruments differ in institutional location and intended users, but they share a common premise: citizens, civil society, oversight agencies, and managers cannot hold public officials to account without access to reliable information (Lourenco, 2015; Janssen et al., 2017; Zafarullah & Siddiquee, 2021).

The accountability problem is especially important in the public sector because public officials exercise delegated authority over public resources, public services, regulatory powers, and administrative decisions. Accountability is not equivalent to information release. It includes answerability, compliance, responsiveness, oversight, correction, enforcement, and, when necessary, sanctions. For this reason, the transparency-accountability relationship is better understood as a chain of mechanisms rather than a simple assumption that publication automatically improves governance (Michener et al., 2021; Fontaine et al., 2022; Vian, 2020). Information must be accessible, timely, complete, understandable, and linked to institutions that can ask questions and require corrective action.

In the Philippine context, transparency-oriented reforms have developed through open government initiatives, freedom of information implementation, Full Disclosure Policy requirements for local governments, procurement rules, audit reporting, anti-red-tape procedures, digital service reforms, and official disclosure obligations. The FOI Manual and FOI-related performance criteria created administrative standards for information access, while the Full Disclosure Policy institutionalized the public posting of local budget, finance, and bidding documents (Presidential Communications Operations Office, 2016, 2018; Department of the Interior and Local Government, 2023). Procurement and good-governance directives have likewise linked transparency to accountability in public spending (Office of the President of the Philippines, 2020).

However, Philippine and comparable governance contexts show that reforms may remain limited when disclosure systems are weak, fragmented, inaccessible, or disconnected from enforcement. Studies of open data and citizen engagement in the Philippines show that information release can remain shallow when citizens cannot interpret data or when government does not respond to public input (Baleos et al., 2017; Cruz & Lee, 2019; Saxena, 2018). Research on procurement and audit also shows that documentation, bidding disclosure, and reporting requirements may identify irregularities while still failing to produce timely correction if follow-up mechanisms are weak (Imasa & Campos, 2024; Magtalas et al., 2019).

This systematic literature review asks how transparency-oriented administrative reforms shape, support, or constrain public officials' accountability. Specifically, it aims to identify how transparency reforms are conceptualized and implemented; examine how public officials' accountability is defined and operationalized; analyze the reported relationship between transparency reforms and accountability; determine institutional, legal, political, and administrative factors that enable or constrain effectiveness; and synthesize recurring mechanisms and patterns from qualitative studies and official governance documents. Philippine evidence is analysed separately from international evidence, and the level at which accountability is analysed (individual official, agency, local government unit, programme or sector, or governance system) is stated throughout.

Conceptually, the review is informed by four connected ideas: transparency as information access, accountability as answerability plus consequence, institutional theory, and participatory governance. Transparency as information access emphasizes that governments must make records, decisions, budgets, procedures, and performance information visible to those affected by public decisions. Accountability is treated as a broader institutional relationship in which public officials can be required to explain decisions, justify actions, comply with rules, respond to complaints, correct mistakes, and face consequences for misconduct or non-compliance.

Institutional theory helps explain why the same reform may produce different outcomes across agencies, local governments, or countries. Formal rules define responsibilities, deadlines, exceptions, sanctions, and oversight mandates, while informal institutions such as bureaucratic culture, political incentives, leadership commitment, risk avoidance, and patronage pressures influence whether officials disclose information willingly or treat transparency as a compliance burden. Participatory governance provides the final conceptual link: transparency has stronger accountability value when citizens and intermediary actors can interpret information and use it in monitoring, complaints, advocacy, and decision-making. The framework therefore views transparency-oriented administrative reform as a chain of disclosure, access, usability, scrutiny, answerability, correction, enforcement, and institutional learning.

Analytical Framework and Operational Definitions

The framework draws on three bodies of theory. First, accountability is treated as a relational process rather than a state. Following Bovens (2007), an actor has an obligation to explain and justify conduct, a forum can pose questions and pass judgement, and the actor may face consequences. Schedler (1999) separates answerability (the duty to inform and explain) from enforcement (the capacity to impose sanctions), and Fox (2007) distinguishes soft accountability, which stops at answerability, from hard accountability, which adds the capacity to compel and sanction. Transparency is therefore analytically distinct from accountability: it supplies the information on which answerability depends, but it does not by itself supply a forum or a consequence.

Second, institutional theory explains why formally adopted reforms can fail to change behaviour. Meyer & Rowan (1977) describe how organizations adopt formal structures to gain legitimacy while decoupling them from everyday practice, and DiMaggio & Powell (1983) show how coercive, mimetic, and normative pressures produce similar structures regardless of their effectiveness. Applied here, a portal, manual, or disclosure checklist may signal compliance without changing how officials are questioned or corrected. This yields the review's working expectation, which is an analytic lens and not a tested hypothesis: where disclosure is not coupled to a forum with the authority and capacity to act, reforms will tend toward ceremonial compliance. Third, participatory governance, discussed above, adds that the users of information need the skills, safety, and channels to turn it into scrutiny.

Level of analysis. Public officials' accountability is analysed at five levels: individual official (for example, asset disclosure or personal sanction), agency, local government unit (LGU), programme or sector, and governance system. Because officials are largely held to account through the offices they head, agency- and LGU-level evidence is treated as evidence about institutionally enacted accountability of officials, not as direct evidence about the conduct of any individual. Conclusions are stated at the level at which the underlying evidence was coded and are not carried to another level without separate support.

Defining a successful consequence. For this review, a transparency reform is considered to have produced a successful consequence when (a) a disclosed irregularity, non-compliance, or service failure is acted upon by an identifiable authority; (b) the action is proportionate and timely relative to a stated standard; (c) the response is itself publicly traceable, for example through a recorded corrective action or sanction; and (d) the response feeds back into rules, systems, or practice so that recurrence is reduced. Responses that stop at explanation without correction are classified as answerability only. Section 4.4 translates these conditions into measurable indicators.

METHODOLOGY

Review Design and Reporting

This study used a qualitative systematic literature review design. The purpose was not to estimate a pooled statistical effect but to synthesize concepts, mechanisms, implementation conditions, institutional barriers, and accountability patterns across qualitative and policy-oriented evidence. A qualitative synthesis was appropriate because transparency-oriented reform is a complex governance phenomenon shaped by legal mandates, bureaucratic routines, technology systems, organizational culture, citizen capacity, political incentives, and oversight arrangements. A pooled estimate was not appropriate because the included studies

report heterogeneous reforms, outcomes, and designs; findings are therefore synthesised without meta-analysis, and numerical counts are reported only to describe the coverage of the evidence base, following the logic of the SWiM reporting guideline (Campbell et al., 2020). Studies that were purely quantitative and offered no extractable qualitative or policy evidence were excluded because the review question concerns how and under what conditions transparency becomes accountability (mechanisms, implementation conditions, and institutional barriers), which outcome estimates alone do not explain. This is a scope decision with a cost: 72 reports were excluded on this basis, and the quantitative outcome literature is therefore not synthesised here (Section 4.6). Quantitative findings reported inside included documentary or mixed-methods studies were retained and are summarised in Section 3.6.

The review is reported against the PRISMA 2020 statement (Page et al., 2021) as a PRISMA-informed review. Two features of the record-keeping should be stated at the outset. First, the stage counts in Section 3.1 were reconstructed from the extraction matrix rather than taken from a contemporaneous screening log, and duplicate removal was not logged as a separate pre-screening step. Second, the counts are therefore an account of the screening trail that can be reconstructed, not a verified audit of every record, and readers should weigh the label systematic accordingly (Section 4.6).

Search Strategy and Information Sources

The review followed PRISMA 2020 reporting logic for identification, screening, eligibility assessment, and inclusion (Section 2.1). The search strategy was organized around four concept clusters: transparency-oriented administrative reforms, public officials' accountability, public-sector context, and legal or policy instruments. Search terms included open government, freedom of information, right to information, open data, public disclosure, procurement transparency, fiscal transparency, digital governance, public accountability, answerability, oversight, compliance, responsiveness, enforcement, government agencies, local government, civil service, laws, regulations, executive orders, administrative orders, memorandum circulars, and implementing rules. A context limiter captured Philippine evidence and international evidence, which was then classified as described in Section 2.3.

Information sources and dates. Searches were conducted in May 2026 in ProQuest, Google Scholar, and Wiley Online Library. Official and legal-policy documents were retrieved from the Official Gazette of the Philippines and LawPhil. The sources, the month of searching, and the reconstructed search strategy are reported in Appendix B (Table B1). The verbatim query syntax used in each source and the number of records retrieved from each source were not retained, so only the pooled total of 1,000 records can be reported, and the search cannot be reproduced exactly. A composite string assembled from the four concept clusters above is shown beneath Table B1 as the best available reconstruction. The review does not claim that the 1,000 records are an exhaustive census of the literature; the search is reported as it was conducted, and its coverage is treated as a limitation (Section 4.6).

Eligibility Criteria, Evidence Streams, and Comparability

Eligible evidence included qualitative studies, qualitative components of mixed-methods studies, case studies, policy analyses, governance analyses, institutional analyses, and official legal or administrative documents. Sources were included when they addressed a transparency-oriented administrative reform, connected that reform to public officials' accountability, were grounded in public-sector institutions or in governance settings classified under the comparability rule below, and offered extractable qualitative, interpretive, policy, or institutional evidence. Purely quantitative studies without extractable qualitative findings, private-sector governance studies without public-sector relevance, opinion pieces without analytical value, inaccessible full texts, non-English materials, duplicates, and studies outside 2015 to 2025 were excluded, except where older legal or conceptual material served only as background.

Evidence streams. To avoid treating different kinds of evidence as equivalent observations, the evidence was divided into four streams before synthesis: (A) Philippine primary or analytical studies; (B) international primary or analytical studies; (C) evidence syntheses (review-type papers); and (D) official or legal-policy documents. Streams A and B contribute to theme frequencies. Stream C is used for conceptual context and

cross-checking and is excluded from frequencies so that the same primary evidence is not counted twice. Overlap between the three syntheses and the included primary studies was judged from titles, settings, and years and was not verified against the syntheses' own lists of included studies; this is reported as a limitation (Section 4.6). Stream D documents show what government formally requires. They are not evidence that a requirement produces accountability, are never counted in theme frequencies, and are integrated with the other streams only interpretively (Section 3.4).

Comparability rule for international evidence. Comparability between governance systems should ideally be judged on six institutional dimensions: political institutions, administrative capacity, degree of decentralization, the freedom-of-information regime, the enforcement structure, and the corruption envi-

ronment. Because most included studies do not report all six, the review applies a two-step rule. An international study is classed as an Asian or lower- and middle-income comparator when its setting is a lower- or middle-income country in Asia (or a multi-country sample of such countries) and it examines a reform with a functional analogue in the Philippine architecture (FOI or RTI, e-procurement, open data, audit follow-up, complaint systems, or asset disclosure). Studies from high-income settings or with global or conceptual scope are classed as contrast cases and are used to illustrate mechanisms, not as evidence about the Philippines. Findings from comparators are never reported as Philippine findings, and Philippine evidence is presented separately before any integration. The classification of each item is given in Appendix Table A2.

Screening

Screening was conducted through title/abstract assessment, report retrieval, eligibility review, and core-study prioritization. The final PRISMA counts, reasons for exclusion, evidence characteristics, theme frequencies, and synthesis outputs are reported in the Results section. Duplicate removal was not logged as a separate step, so all 1,000 records were treated as screened. Screening of titles, abstracts, and full texts was conducted by a single reviewer (the lead author) and was not performed independently in duplicate; consequently, there were no inter-reviewer disagreements to resolve and no agreement statistic can be reported. Borderline records were decided by applying the eligibility criteria above, and this is acknowledged as a limitation (Section 4.6).

Critical Appraisal of the Evidence

Methodological quality was appraised with design-specific criteria rather than a single tool because the evidence base mixes empirical studies, policy analyses, evidence syntheses, and official documents. Empirical qualitative and mixed-methods studies are appraised against an eight-question adaptation of the CASP qualitative checklist (Critical Appraisal Skills Programme, 2018): clarity of aims; appropriateness of design; transparency of data sources; rigour of sampling or case selection; rigour of analysis; relationship between data and claims; attention to context and researcher bias; and value for the review question. Policy and conceptual analyses are appraised on authority of the source, explicitness of method, and fit between evidence and conclusions. Evidence syntheses are appraised on search transparency and overlap risk. Each item is rated high, moderate, or low confidence (Appendix B, Table B2). Confidence is used in the synthesis in two ways: themes supported mainly by higher-confidence items receive greater interpretive weight, and the synthesis states where a theme rests mainly on low-confidence or non-peer-reviewed sources. Legal and policy documents (Stream D) are checked for authenticity and currency only.

Item-level methodological appraisal was completed using the accompanying Appendix B2 rating sheet. Each eligible evidence item was assessed against the criteria appropriate to its evidence type and assigned a High, Moderate, or Low confidence classification where applicable. The complete criterion-level ratings and appraisal notes are provided in the accompanying rating sheet, while the aggregate confidence distribution is reported in Section 3.2 and summarized in Appendix Tables B3 and B4.

Data Extraction, Coding, and Synthesis

Data extraction captured article number, title, author or issuing institution, relevance to the research

questions, reform type, accountability mechanism, theoretical or conceptual framework, key findings, and inclusion decision. The synthesis used thematic and mechanism-based coding. Reform types were coded as FOI or RTI, open data, digital governance, procurement transparency, fiscal transparency, complaint systems, performance management, audit and oversight, legal policy disclosure, and anti-red-tape or service accountability. Accountability outcomes were coded as answerability, responsiveness, compliance, oversight, enforcement, sanctioning, citizen monitoring, and institutional learning. Enabling and constraining factors were coded across legal mandate, leadership, institutional capacity, technology, data quality, digital literacy, inter-agency coordination, citizen capacity, oversight authority, and enforcement follow-through.

Extraction used a structured matrix with fixed fields (above) to which this revision adds evidence stream, context group, and level of analysis. A codebook (Table 1) defines each theme and sets decision rules: each item receives one primary theme, the theme that carries the study's main analytic emphasis (where two themes are equally prominent, the one closest to the study's stated research question), and up to three secondary themes that are not counted in frequencies. Extraction and coding were conducted by a single reviewer (the lead author) without independent double-coding. To compensate, the full item-level coding is published in Appendix Tables A1 and A2 so that readers can audit and recode the evidence. Synthesis followed three steps adapted from thematic synthesis (Thomas & Harden, 2008): line-by-line coding of each item's key findings, grouping of codes into descriptive themes, and development of analytic themes that were then mapped to the disclosure-to-consequence pathway. Counts are reported only as coverage descriptors. Because theme assignment still involves judgement, Appendix Table A1 lists every item with its primary and secondary themes.

Table 1. Codebook for Primary Theme Assignment

Code	Theme (includes)	Decision rule and boundary	Anchor items (Appendix A1)
T1	FOI/RTI and formal disclosure regimes: request systems, manuals, exceptions, records access, compliance with statutory disclosure	Primary when the main object is a right or duty to obtain or release information; not primary when the object is a digital platform (T2) or a procurement-specific portal (T3)	3, 132
T2	Digital governance, open data, transparency-by-design: portals, e-government, digital finance and ERP systems, data quality	Primary when the technology or data system is the main object of analysis	50, 216
T3	Procurement, fiscal transparency, public financial accountability: bidding, contracts, budgets, expenditure reporting	Primary when the object is procurement or public money, even where delivered digitally	41, 68
T4	Citizen engagement, complaint systems, social accountability, responsiveness: participatory budgeting, grievance channels, social accountability tools	Primary when the analytic emphasis is on users acting on information or on agency responsiveness	40, 43
T5	Oversight, audit, compliance, enforcement, integrity: audit bodies, performance systems tied to consequence, sanctions, asset disclosure	Primary when the main object is a body or mechanism that turns exposure into correction or sanction	31, 72
T6	Institutional capacity, political will, legal architecture, implementation barriers: leadership, staffing, coordination, enforcement culture	Primary when conditions of implementation, rather than a specific instrument, are the main object	154, 164

RESULTS

Study Selection

The reconstructed, PRISMA-informed screening trail retained 55 core studies and six supporting official/legal policy documents, producing a total evidence set of 61 reports/documents. The review began with 1,000 records in the search and extraction matrix. Because duplicate removal was not documented as a separate pre-screening step, all 1,000 records were treated as screened records. Initial screening excluded 759 records, leaving 241 reports sought for retrieval. One report was not retrieved; therefore, 240 reports were assessed for eligibility and core-study prioritization.

At the eligibility/core-priority stage, 185 reports were excluded. The main reasons were purely quantitative design without extractable qualitative or policy evidence ($n = 72$), private-sector focus without sufficient public-sector relevance ($n = 58$), publication outside the 2015-2025 period ($n = 35$), and duplicate, inaccessible, or other non-fitting materials ($n = 20$). This process retained 55 core studies for qualitative synthesis. A separate other-methods stream identified six official or legal-policy documents, all of which were retrieved, assessed, and retained as supporting governance evidence. These documents were not treated as empirical studies; rather, they were used to clarify the formal administrative and legal architecture of transparency and accountability reforms. The 20 reports in the residual category combine duplicates, inaccessible full texts, and other non-fitting materials because these reasons were not recorded separately; this is a reporting limitation. The 72 reports excluded for purely quantitative design are the main scope cost of the review (Sections 2.1 and 4.6). Stage counts are summarised in Table 2.

Table 2. Reconstructed Study Selection Counts (PRISMA-informed)

Stage	Records/reports	Notes
Identification	1,000 records in the search and extraction matrix	Duplicate removal not logged separately; all records treated as screened. Counts reconstructed from the extraction matrix.
Screening	1,000 screened; 759 excluded	Title and abstract assessment.
Retrieval	241 sought; 1 not retrieved	240 reports assessed for eligibility.
Eligibility	240 assessed; 185 excluded	Purely quantitative design, $n = 72$; private-sector focus, $n = 58$; outside 2015 to 2025, $n = 35$; duplicate, inaccessible, or other, $n = 20$.
Included: empirical and analytical streams	55 core studies	Stream A: 25 Philippine primary or analytical studies. Stream B: 27 international primary or analytical studies. Stream C: 3 evidence syntheses.
Included: other-methods stream	6 documents	Stream D: official or legal-policy documents; 6 retrieved, assessed, and retained; not counted in theme frequencies.

Characteristics of the Included Evidence

The 55 core studies comprised 26 Philippine-focused studies, 26 international studies (16 from Asian or lower- and middle-income settings and 10 contrast or global studies), and 3 studies whose national context could not be verified from the extraction record (Appendix Table A2). Within these, 3 studies are evidence syntheses (Stream C), leaving 25 Philippine and 27 international primary or analytical studies in the frequency analysis. Philippine evidence covered FOI and RTI implementation, infrastructure transparency, digital governance, local government transformation, performance management, state university and college governance, procurement transparency, participatory budgeting, audit oversight, complaint management, open data, Full Disclosure Policy compliance, anti-red-tape implementation, and social accountability in social protection. Comparable-context evidence covered e-government, open data, transparency-by-design,

open contracting, procurement ethics, budget transparency, information governance, administrative law, health governance, public sector audit, and FOI compliance.

The six official/legal-policy documents strengthened the institutional grounding of the review. They included FOI implementation and performance documents, the inter-agency FOI exceptions policy, procurement transparency and accountability directives, Full Disclosure Policy Portal guidance, and the Omnibus Rules on the SALN. Their role was to support interpretation of formal disclosure duties, compliance expectations, and accountability architecture, not to inflate the empirical study count. They form a separate evidence stream (Stream D), are excluded from Table 4, and show what government formally requires rather than what those requirements achieved.

Level of analysis varied widely. Across the 55 core studies, 24 were coded at the governance-system level, 10 at programme or sector level, 10 at LGU level, 8 at agency level, and only 1 at the level of the individual official (Batalla, 2020); 2 could not be determined from the extraction record. Of the six legal documents, one (the SALN rules) concerns individual officials. Studies on state universities, local-government transformation, and service delivery (for example, Moreno & Sulasula, 2023; Teng-Calleja et al., 2017; Mascara, 2025) are therefore treated as evidence about agency- or LGU-level transparency and institutional accountability, and they are not used to support claims about the accountability of individual officials (Table 3).

Design and confidence. Many of the Philippine studies are single-site case or documentary studies, and several items are institutional reports, conference papers, or conceptual contributions rather than peer-reviewed empirical articles (for example, the report by Baleos et al., 2017, and the conceptual contribution by Janssen et al., 2017). Table 4 describes the coverage of the evidence, not its strength; the confidence ratings that qualify it are reported in the next paragraph.

Methodological quality and confidence of evidence. The completed appraisal classified the 52 primary or analytical studies as 7 high-confidence, 32 moderate-confidence, and 13 low-confidence (25.0%) studies; of the three evidence syntheses, two were rated moderate and one low. The evidence base is therefore predominantly of moderate confidence and not uniformly high. Low ratings were not evenly spread. They were more common among international studies (10 of 27, 37.0%) than among Philippine studies (3 of 25, 12.0%), and they concentrated in institutional capacity and implementation barriers (5 of 9 studies), procurement and fiscal transparency (4 of 11), and digital governance (4 of 15), whereas none of the freedom-of-information (6), citizen-engagement (8), or oversight and enforcement (3) studies was rated low (Appendix Table B4). Conversely, none of the freedom-of-information or oversight and enforcement studies was rated high, so those clusters rest on moderate-confidence evidence. Findings under the institutional-capacity theme, much of which is international, should be read with the most caution. Theme frequencies are interpreted as indicators of evidence coverage and not as measures of evidential strength; greater interpretive weight is given to findings supported by higher-confidence evidence, and claims that rest mainly on low-confidence studies are presented cautiously. For Stream D, all six documents were verified as official issuances; three were judged in force, two were judged superseded by later issuances (the 2018 FOI performance criteria and the 2023 Full Disclosure Policy circular), and the status of one (the 2016 FOI manual) could not be established, so statements about these documents describe requirements at the time of issuance.

Table 3. Evidence Streams by Context and Level of Analysis (counts of items)

Stream / context	n	Individual official	Agency	LGU	Programme / sector	Governance system	Not determinable
A. Philippine primary or analytical	25	1	8	5	5	6	0
B1. Asian or LMIC comparators	16	0	0	3	2	11	0

B2. Contrast or global (high-income, global, conceptual)	8	0	0	1	2	5	0
B3. Context not verified	3	0	0	1	0	0	2
C. Evidence syntheses	3	0	0	0	1	2	0
D. Legal and policy documents	6	1	1	1	0	3	0

Table 4. Coverage of Themes in Streams A and B (Primary or Analytical Studies, n = 52)

Code	Theme	Philippine, n (%) (n = 25)	International, n (%) (n = 27)	All, n (%) (n = 52)	Reading
T1	Freedom of information, right to information, and formal disclosure regimes	2 (8.0%)	4 (14.8%)	6 (11.5%)	Legal-access foundation for answerability; coverage is modest in both streams.
T2	Digital governance, open data, and transparency-by-design	8 (32.0%)	7 (25.9%)	15 (28.8%)	Largest cluster in both streams; effectiveness depends on usability, infrastructure, and data quality.
T3	Procurement, fiscal transparency, and public financial accountability	3 (12.0%)	8 (29.6%)	11 (21.2%)	Second-largest cluster; most international studies here concern procurement systems.
T4	Citizen engagement, complaint systems, social accountability, and responsiveness	7 (28.0%)	1 (3.7%)	8 (15.4%)	Philippine studies are far more numerous than international ones.
T5	Oversight, audit, compliance, enforcement, and integrity mechanisms	3 (12.0%)	0 (0.0%)	3 (5.8%)	Smallest cluster; all three studies are Philippine and none is international.
T6	Institutional capacity, political will, legal architecture, and implementation barriers	2 (8.0%)	7 (25.9%)	9 (17.3%)	Mostly international; cross-cutting explanation of why reforms succeed or remain symbolic.
	Total	25 (100%)	27 (100%)	52 (100%)	

Note. Evidence syntheses (Stream C, n = 3) are excluded from this table; their primary themes were T1 (n = 1), T2 (n = 1), and T5 (n = 1). The six legal and policy documents (Stream D) are also excluded; their primary themes were T1 (n = 3), T3 (n = 2), and T5 (n = 1). Percentages describe where the literature has looked, not the strength or importance of a mechanism.

Coverage is concentrated on disclosure instruments. Digital governance and open data (15 (28.8%)), procurement and fiscal transparency (11 (21.2%)), and FOI and formal disclosure (6 (11.5%)) together account for 32 of 52 studies (61.5%), whereas oversight, audit, compliance, and enforcement is the primary

theme for only 3 (5.8%), all of them Philippine (Torneo & Mojica, 2020; Contreras et al., 2025; Batalla, 2020). These percentages describe where the literature has looked, not how important or effective a mechanism is; a small cluster can still be analytically decisive. The Philippine profile differs from the international one: digital governance (8 (32.0%)) and citizen engagement and complaint systems (7 (28.0%)) lead among the 25 Philippine studies, and oversight and enforcement accounts for 3 (12.0%), whereas none of the 27 international studies is coded primarily to oversight or enforcement. The evidence base is therefore disclosure-heavy and consequence-light, and this asymmetry, rather than the frequencies themselves, is the finding carried into the Discussion.

Thematic Synthesis

Six themes emerged from the thematic synthesis. The first theme concerns freedom of information, right-to-information, and formal disclosure regimes. FOI and RTI reforms establish the public's right to request, receive, and scrutinize government-held information. These reforms support answerability by requiring agencies to make records, decisions, contracts, procedures, and exceptions more visible. However, FOI is not self-executing. It requires records management, trained receiving officers, clear response timelines, appeal mechanisms, privacy safeguards, and a culture of disclosure. Without these implementation supports, FOI may remain procedurally available but practically weak. Philippine evidence (Stream A) shows that eFOI improved access but that requests for feasibility studies met technical, legal, and coordination barriers (Mendoza & Cruz, 2020), and that FOI implementation faces accessibility, FOI literacy, and privacy issues (Perez & Henninger, 2022). International studies report that right-to-information implementation is weakened by bureaucratic non-compliance, low awareness, and weak capacity (Zafarullah & Siddiquee, 2021), that FOI success depends on mature information governance (Sari et al., 2025), that fewer than 6% of FOI requests for vaccine supply contracts succeeded because of confidentiality and legal exceptions (Ojiako & Ngwaba, 2022), and that transparency reforms can shift decision-making into less visible spaces (Worthy & Waugh, 2024). A synthesis of compliance evaluations adds that compliance is weak, especially at local levels and for request-based transparency (Michener et al., 2021). Formal disclosure duties are set out in the FOI manual and performance criteria (Presidential Communications Operations Office, 2016; Presidential Communications Operations Office, 2018) and in the FOI exceptions policy (Office of the President of the Philippines, 2018); as Stream D documents they state what is required, not what is achieved.

The second theme is digital governance, open data, and transparency-by-design. E-government, open data portals, digital finance systems, ERP procurement tools, and transparency-by-design reforms can reduce manual discretion, standardize procedures, produce audit trails, and widen access to public information. The finding is conditional: digitalization strengthens accountability only when information is usable, updated, searchable, understandable, and connected to feedback or oversight. Digital transparency may fail when portals are symbolic, datasets are outdated, metadata are weak, users lack digital skills, infrastructure is uneven, or privacy and cybersecurity safeguards are inadequate. A Philippine scoping review (Stream C) reports that digital tools can improve responsiveness but are constrained by infrastructure, literacy, and funding gaps (Andaya et al., 2025). Philippine primary studies report that open data is limited by outdated data and weak usability (Saxena, 2018), by the pandemic's exposure of the limits of data openness and coordination (Alampay, 2022), and by a disconnect between data designers and users (Cruz & Lee, 2019); that eBudget and eNGAS improved transparency and decision-making in one agency (Porpayas & Sumampong, 2024); that weak infrastructure and leadership hinder gains in e-government service delivery (Mascara, 2025); that local implementation gaps, low digital literacy, and weak infrastructure constrain accountable digital services (Kiram et al., 2025); and that earlier e-governance reforms made institutions more transparent and responsive (Villanueva, 2018). Performance tracking in the 'pork to performance' programme found that transparency works only when information becomes engagement and action (Custer et al., 2016). International studies point in the same direction: transparency must be built into systems rather than added later (Janssen et al., 2017), many portals lack the structure citizens need to hold officials accountable (Lourenco, 2015), e-governance gains are accompanied by digital divides and cybersecurity or data-security risks (Sharmin & Chowdhury, 2025; Setyarto et al., 2025), information technology can improve transparency and accountability in public administration (Sarifudin & Damanik, 2024), open data uptake is limited by cultural, institutional, individual, and economic barriers (Cahlikova & Mabillard, 2019),

and civil servants' positive views of technology depend on political will, inequality, and infrastructure readiness (Wu et al., 2020).

The third theme is procurement, fiscal transparency, and public financial accountability. This theme is central because public officials exercise discretion over procurement planning, bidding, contracting, budget execution, reporting, and public funds. Transparency mechanisms include bidding notices, procurement platforms, contract documents, budget disclosures, financial statements, open contracting reforms, and audit-linked reporting. These mechanisms strengthen accountability when they allow users to evaluate competition, compliance, fairness, value for money, and follow-up on irregularities. Formal posting alone is insufficient when documents are incomplete, technical, delayed, or disconnected from audit and sanctioning systems. Philippine evidence on procurement shows that audit reports reveal major gaps in planning, documentation, and compliance (Imasa & Campos, 2024), that one agency observed procurement transparency through PhilGEPS, website disclosure, and the procurement law (Magtalas et al., 2019), and that Full Disclosure Policy compliance varied across local governments, with procurement reports the least complied with (Laguna et al., 2017). Directives link transparency to accountability in public spending (Office of the President of the Philippines, 2020) and require local governments to disclose financial documents through the Full Disclosure Policy portal (Department of the Interior and Local Government, 2023). International studies show that poor data quality limits procurement transparency and fraud detection (Soylu et al., 2022), that open contracting reforms depend on leadership, coalitions, and technical capacity (Adam et al., 2025), that a regency procurement website lacked openness because of budget, staff competence, and political commitment limits (Taufiq et al., 2023), that ERP procurement systems improve auditability and compliance (Vemula, 2025), and that procurement transparency supports good governance while disclosure exemptions need public input (Solechan et al., 2024). Related work links accountability and transparency in regional budgets to legitimacy and corruption prevention (Mursalin & Khaeriyah, 2025), notes that digital financial oversight needs adaptive administrative law (Kusuma & Utama, 2025), and reports that integrity improves when systems are clear and staff are trained (Orencia, 2025).

The fourth theme is citizen engagement, complaint systems, social accountability, and responsiveness. Participatory budgeting, grievance channels, complaint management, social accountability tools, and open data reuse allow citizens, beneficiaries, civil society, and service users to question decisions and demand response. Participation improves accountability when citizens can understand information, safely raise concerns, receive feedback, and observe corrective action. Engagement remains weak when participation is consultative rather than influential, complaint systems lack staffing, reporting is unsafe, trust is low, or feedback does not lead to administrative correction. Philippine studies show that complaint mechanisms enhance responsiveness but are constrained by staffing and logistics (Mantaring et al., 2019); that open data enables accountability only if citizens have the capacity to use it and institutions respond (Baleos et al., 2017); that anti-red-tape implementation was high but limited by customer knowledge gaps, long processing, and frontline issues (Caballero, 2025); that tools for disaster-affected populations improved information flow while weak monitoring limited accountability (Opulencia-Calub et al., 2017); that accountability in a social amelioration programme was limited by fear, low trust, and a digital divide (Padua & Gumasing, 2025); that successful LGU transformation rested on leadership, vision, and citizen engagement (Teng-Calleja et al., 2017); and that Bottom-Up Budgeting opened participation but did not strengthen downward accountability (Aceron, 2019). The one international study primarily coded here reports that digital platforms and public engagement enhance transparency and trust (Ramadhan & Edeh, 2024), which is a more favourable finding than most Philippine studies report.

The fifth theme is oversight, audit, compliance, enforcement, and integrity mechanisms. This theme appeared less frequently as a primary-coded cluster, but it is analytically decisive. Transparency generates accountability only when visible information can trigger audit review, compliance monitoring, management response, investigation, sanction, or institutional learning. Audit reports, performance systems, FOI compliance monitoring, asset disclosure, procurement review, and administrative enforcement mechanisms convert information into consequences. All three studies primarily coded to this theme are Philippine. They report that the strategic performance management system is viable but poorly aligned with culture and implementation realities (Torneo & Mojica, 2020), that Commission on Audit reports support accountability but need proactive checks and balances (Contreras et al., 2025), and that weak institutions and

noncompetitive executive agreements enable grand corruption (Batalla, 2020). Asset disclosure rules are the main Stream D instrument aimed at individual officials (Civil Service Commission, 2025). A review of anti-corruption evidence in health finds that effectiveness evidence for accountability, civic participation, and transparency remains limited (Vian, 2020). The absence of any international study coded primarily to enforcement means that claims about sanctions are supported by Philippine evidence only, and by a small number of studies.

The sixth theme is institutional capacity, political will, legal architecture, and implementation barriers. Legal mandates define duties, deadlines, standards, exceptions, and responsibilities, but implementation depends on capacity, staffing, records systems, leadership, coordination, funding, political incentives, and administrative culture. Reforms are weakened when agencies lack capacity to process requests, maintain portals, update records, act on audit findings, or respond to complaints. Political will matters because transparency can expose discretionary decisions, procurement weaknesses, service failures, and corruption risks. Philippine studies report that some state universities show transparent decision-making while others show weak accountability and leadership (Moreno & Sulasula, 2023), and that accountability depends on leadership relations, communication, and resources (Otero et al., 2025). International studies add that governance reform outcomes depend on leadership, capacity, decentralization, and policy coherence (Nur 'Azah & Ab Rahman, 2025); that bureaucratic reform improved transparency and e-government while service complaints and selection deviations persisted (Arman et al., 2024); that multi-stakeholder initiatives often improve proactive transparency but accountability gains remain rare (Brockmyer, n.d.); that Norway succeeds through strong oversight and legal culture whereas Indonesia faces weak enforcement, corruption, and political interference (Isbandono et al., 2025); that Indonesian anti-corruption policies align with open data, procurement, and disclosure trends (Kamaruddin & Afandi, 2024); that transparency improves accountability when institutionalized through coordination and participation (Fontaine et al., 2022); and that weak institutions, poor information access, and low participation undermine accountability (De la Cruz-Montoya et al., 2025).

Table 5. Thematic Synthesis of Transparency Reforms and Accountability Pathways

Theme	Reform focus	Accountability pathway
FOI, RTI, and formal disclosure	Request systems, manuals, timelines, exceptions, records management	Answerability through access to records and explanations
Digital governance and transparency-by-design	Open data portals, e-government platforms, digital audit trails	Traceability, auditability, and reduced manual discretion
Procurement and fiscal transparency	Bidding notices, contract documents, budgets, expenditure reports	Compliance monitoring, valueformoney scrutiny, audit follow-up
Citizen engagement and complaint systems	Participatory budgeting, grievance channels, social accountability tools	Responsiveness, feedback loops, and corrective action
Oversight, audit, compliance, and enforcement	Audit bodies, regulators, FOI monitors, administrative complaint bodies	Correction, sanctions, and institutional learning
Capacity, political will, and legal architecture	Administrative capability, leadership, mandates, coordination, data quality	Conditions that enable or weaken the accountability chain

Integrated Mechanism Chain

Across the six themes, transparency becomes accountability through a mechanism chain: disclosure or access, usability, scrutiny, answerability, correction, enforcement, and institutional learning. The chain begins when information is made available through FOI, disclosure portals, procurement postings, budget documents, audit reports, complaint systems, or legal-policy instruments. It advances only when users can understand and use the information. Scrutiny by citizens, media, civil society, auditors, legislators,

managers, or oversight bodies then creates pressure for public officials to explain or justify decisions. Accountability is completed when explanations lead to correction, sanctions, policy adjustment, or improved administrative practice. Breaks at any point weaken the reform effect. The reviewed evidence, however, does not support reading this chain as a one-way sequence. Political and administrative interference acts at several points and responds to the information released, and consequences feed back into what is disclosed and how it is used (Figure 1). The model is an interpretive proposal of the authors, supported by but not tested against the reviewed evidence.

Four recursive patterns recur in the evidence. First, those who control disclosure also shape its form: portals with outdated data and a disconnect between data designers and users (Cruz & Lee, 2019; Saxena, 2018), and bidding or budget postings that are formally complete but not substantive (Imasa & Campos, 2024; Laguna et al., 2017). Second, transparency can relocate rather than remove discretion (Worthy & Waugh, 2024). Third, scrutiny can be chilled by fear of complaint, low trust, and unsafe reporting (Padua & Gumasing, 2025; Mantaring et al., 2019). Fourth, enforcement bodies face constraints of their own (Contreras et al., 2025), so recurring findings erode the value of disclosure, whereas credible correction and sanction reinforce it. The Stream D documents specify the formal links in the chain (FOI duties, full-disclosure posting, procurement directives, and asset disclosure; Presidential Communications Operations Office, 2016; Presidential Communications Operations Office, 2018; Office of the President of the Philippines, 2018; Office of the President of the Philippines, 2020; Department of the Interior and Local Government, 2023; Civil Service Commission, 2025); they are integrated here interpretively and are not treated as evidence that the links work.

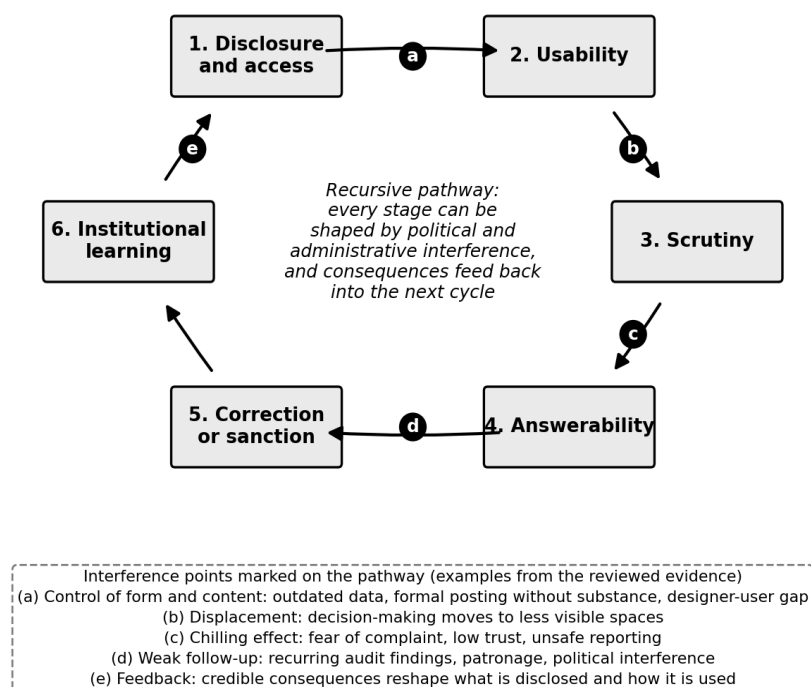


Figure 1. Recursive Disclosure-to-Consequence Model with Interference Points

Table 6. Reform Mechanisms, Accountability Pathways, and Recurrent Weaknesses by Theme

Theme	Reform Mechanism	Accountability pathway	Common weakness to discuss
FOI, RTI, and formal disclosure	Request systems; manuals; response timelines; exceptions; records access; proactive disclosure	Answerability, access to explanations, public scrutiny	Low FOI literacy, records-management weakness, delay, confidentiality overreach, privacy concerns

Digital governance and transparency-by-design	Open data portals; egovernment; digital finance systems; ERP; data governance; audit trails	Traceability, auditability, reduced manual discretion, easier monitoring	Digital divide, low data quality, outdated portals, weak cybersecurity, privacy risks, poor usability
Procurement and fiscal transparency	Bidding notices; PhilGEPS/portals; contract documents; budget and finance reports; open contracting	Compliance monitoring, value-for-money scrutiny, reduced procurement opacity, audit follow-up	Formal posting without substantive detail, incomplete documentation, weak follow-up, political interference
Citizen engagement and complaint systems	Participatory budgeting; feedback tools; grievance systems; complaint management; social accountability	Responsiveness, corrective action, downward accountability, service-user voice	Tokenistic participation, fear of complaint, low trust, weak feedback loops, limited capacity to interpret data
Oversight, audit, compliance, and enforcement	COA/audit reports; performance systems;	Correction, sanctioning, consequence management, institutional learning	Weak enforcement powers, delayed management response, poor consequence management, fragmented oversight
	compliance monitors; sanctions; asset disclosure; follow-up mechanisms		
Institutional capacity, legal architecture, and implementation barriers	Administrative capacity; leadership; rules; mandates; coordination; staffing; training; political will	Implementation fidelity and sustainability of the accountability chain	Resource constraints, bureaucratic resistance, patronage, weak interagency coordination, unclear legal duties

The detailed evidence map used for primary-theme counting is provided in Appendix Table A1. Each item is assigned one primary theme to avoid double-counting, while secondary themes identify meaningful overlap among FOI, digital governance, procurement, participation, oversight, and institutional capacity. Appendix Table A2 classifies every item by evidence stream, context group, and level of analysis; the six legal and policy documents are excluded from all frequencies.

Power, Incentives, and Institutional Failure

Read together, the studies suggest that the weak link is rarely the absence of a disclosure rule; it is the distribution of power over what happens after disclosure. Those who control disclosure also control its form. Philippine studies report outdated data and designer-user disconnects that make official open data hard to use for scrutiny (Cruz & Lee, 2019; Saxena, 2018), uneven full-disclosure compliance that is lowest for procurement reports (Laguna et al., 2017), and recurrent documentation and compliance gaps in procurement identified by audit (Imasa & Campos, 2024). International work on procurement portals reports the same dependence on budget, staff competence, and political commitment (Taufiq et al., 2023) and on data quality (Soylu et al., 2022).

Reforms can also be designed from the top in ways that leave downward accountability untouched. Bottom-Up Budgeting opened participation but did not strengthen downward accountability (Aceron, 2019), and the LGU transformation cases credit leadership and citizen engagement, which makes the gains dependent on particular leaders (Teng-Calleja et al., 2017). Transparency can relocate rather than remove discretion (Worthy & Waugh, 2024), and the comparison of Norway and Indonesia attributes weaker outcomes to weak enforcement, corruption, and political interference (Isbandono et al., 2025). Enforcement bodies are themselves constrained: Commission on Audit reports support accountability but need proactive checks and balances (Contreras et al., 2025), and weak institutions and noncompetitive executive agreements are linked to grand corruption (Batalla, 2020). In these accounts, political interference is not an external barrier on a linear path; it operates at several points and responds to the information released, which is why the pathway is modelled as recursive (Figure 1).

These interpretations rest on the extraction record of each study's main findings. Claims about incentives and power are the authors' interpretation of that record, and the evidence base contains little direct analysis of how individual officials respond to disclosure (one core study and one document are coded at that level). The Philippine pattern should therefore be read as suggestive.

Quantitative Signals Reported within the Included Evidence

Although studies without extractable qualitative evidence were excluded, several included studies report quantitative outcomes, which are summarised here without pooling. Ojiako & Ngwaba (2022) report that fewer than 6% of freedom-of-information requests for COVID-19 vaccine supply contracts succeeded; Michener et al. (2021) report weak compliance, particularly at local levels and for request-based transparency; Laguna et al. (2017) found variable compliance with the Full Disclosure Policy portal, with procurement reports least complied with; and Caballero (2025) reports high implementation of the Anti-Red Tape Act in one city, constrained by customer knowledge gaps, long processing times, and frontline issues. These figures come from different instruments and settings and are not comparable across studies; they are signals that disclosure compliance is uneven and that the consequence stage is rarely measured, which motivates the indicator set in Section 4.4.

DISCUSSION

Principal Interpretation

The reviewed evidence suggests that transparency-oriented administrative reforms operate as an enabling input into accountability rather than as a sufficient cause of it. That statement is familiar; what the stratified synthesis adds is a more specific picture of where the evidence is concentrated and where it is missing. First, coverage is disclosure-heavy and consequence-light: 32 (61.5%) of the 52 primary or analytical studies are primarily about FOI, digital governance, or procurement and fiscal transparency, whereas 3 (5.8%) are primarily about oversight and enforcement, and none of the international studies is. Second, almost all evidence concerns agencies, LGUs, programmes, or governance systems; only one core study and one legal document address individual officials, so the accountability of individual officials remains largely unexamined. Third, in the Philippine evidence the recurring failure point is less access to information than what follows it: usability of data (Cruz & Lee, 2019; Saxena, 2018), uneven compliance in procurement disclosure (Laguna et al., 2017), follow-up on audit and procurement findings (Imasa & Campos, 2024; Contreras et al., 2025), and the safety and effectiveness of complaint channels (Mantaring et al., 2019; Padua & Gumasing, 2025). The interpretation the evidence permits is therefore that visibility is one condition among several within an accountability system; the review does not show that it is a necessary condition.

The findings also show that different transparency reforms support different accountability functions. FOI and RTI primarily support access and answerability. Open data and digital governance support traceability and public scrutiny. Procurement and fiscal transparency support compliance monitoring and value-for-money assessment. Complaint systems and social accountability mechanisms support responsiveness. Audit, oversight, and enforcement mechanisms support correction and consequence. Legal architecture and administrative capacity determine whether these functions are implemented consistently.

Contribution to the Literature

The review contributes by organizing transparency reforms into a mechanism-based framework rather than presenting them as a single undifferentiated reform category. FOI requests, open data portals, procurement disclosure, audit reports, complaint systems, and SALN rules are often discussed under the broad term transparency even though they operate through different accountability pathways. The thematic synthesis shows that transparency has stronger accountability value when it is institutionalized through standards, responsible offices, feedback loops, audit follow-up, and sanctions. Three further contributions follow from the revision. The stratified design shows that the Philippine and international evidence have different profiles, so that international findings cannot be assumed to transfer. The recursive model in Figure 1 locates

the points at which political and administrative interference reshapes the pathway, replacing the assumption of a linear disclosure-to-sanction sequence. And the definition of a successful consequence (Section 1.1) and the indicator set (Table 7) turn the conceptual claim into something that agencies and oversight bodies can measure.

Policy and Administrative Implications

For public administration, the most direct implication is that agencies should shift from a publication-centered approach to a usability-and-consequence approach. It is not enough to upload documents or maintain a portal. Agencies should ask whether the information is current, searchable, downloadable, complete, readable by non-specialists, and linked to a clear process for questions, complaints, appeal, or correction. Procurement, fiscal, and audit information should be accompanied by plain-language summaries and follow-up status updates so that disclosure can become meaningful scrutiny.

The findings also imply that transparency reforms require internal administrative capacity. Agencies need records-management systems, trained personnel, data standards, secure digital infrastructure, privacy safeguards, inter-agency coordination, and clear accountability assignments. Oversight bodies need authority and resources to follow up on FOI failures, procurement irregularities, audit findings, complaint backlogs, and disclosure gaps. Otherwise, transparency becomes ceremonial compliance rather than institutional accountability.

Measuring Accountability: Indicators and a Continuous-Improvement Pathway

A usable accountability system needs at least one indicator for each link of the chain. Table 7 proposes indicators that agencies and oversight bodies could monitor. They draw on measures already used or reported in the reviewed evidence (FOI request outcomes, Full Disclosure Policy compliance, audit-finding follow-up, and complaint handling) and extend them to the consequence stage. The indicators are proposals derived from the synthesis; thresholds are for the responsible agencies to set, and none was tested in this review.

Table 7. Proposed Indicators and Improvement Actions along the Disclosure-to-Consequence Pathway

Link in the pathway	Indicator (proposed)	Data source (existing or needed)	Action when off-target
Disclosure and access	Share of required documents posted on time; share of FOI requests decided within the prescribed period; share denied and the exception cited	Full Disclosure Policy portal checklist; agency FOI reports	Remedial posting; records-management upgrade; review of exception use
Usability	Share of datasets that are current, searchable, downloadable, and described by metadata; share of procurement records with complete award and contract data	Periodic portal audit; user testing with non-specialists	Data-quality standards; plain-language summaries
Scrutiny	Number of requests, complaints, and monitoring reports that cite disclosed data; share of complainants reporting retaliation or fear	Portal analytics; civil-society and oversight reports; user surveys	Citizen data-literacy support; safer reporting channels
Answerability	Share of queries and complaints receiving a substantive written response within a stated standard	Agency complaint and FOI logs	Staffing and workflow review
Correction	Share of audit recommendations implemented within the audit cycle; repeat-finding rate across successive years; complaint resolution rate and	Audit reports and management responses;	Management action plans with named owners

	time	complaint systems	and dates
Enforcement	Share of substantiated findings leading to administrative, civil, or criminal action; time from finding to decision; public record of outcomes; follow-up of asset-disclosure non-compliance	Oversight-body case records; asset-disclosure compliance reports	Escalation rules; publication of outcomes
Institutional learning	Number of rules, systems, or practices changed in response to findings; share of prior-year findings closed	Agency reform logs; audit follow-up reports	Annual review feeding the next disclosure design

Continuous-improvement pathway. The indicators can be run as an annual plan-do-check-act cycle aligned with existing audit and performance-review calendars. In the planning step, each agency sets baselines and thresholds for the indicators in Table 7 and names an accountable office for each link. In the doing step, agencies publish the indicators together with the underlying datasets, and oversight bodies (for example, the audit institution, the civil service and anti-red-tape authorities, the procurement policy body, and the department supervising local governments, according to their mandates) compile cross-agency results. In the checking step, results are reviewed against the thresholds, with particular attention to the correction and enforcement links, which the reviewed evidence shows to be the least studied and the most often broken. In the acting step, agencies adopt corrective plans with owners and dates, oversight bodies follow up on recurring findings, and unresolved cases are escalated and their outcomes made public, after which thresholds are revised for the next cycle.

Implications for the Philippine Context

In the Philippine context, the evidence points to a reform environment where formal transparency architecture exists but implementation remains uneven. FOI manuals, Full Disclosure Policy requirements, procurement directives, audit reports, anti-red-tape procedures, and SALN rules establish important disclosure and accountability expectations. The recurring challenge is to connect these instruments into a stronger accountability chain. This requires improving local capacity, strengthening follow-up on audit and procurement findings, reducing confidentiality overreach, supporting citizen data use, and ensuring that complaint and grievance mechanisms produce visible administrative responses. The synthesis suggests where effort is best directed. Where Philippine evidence is relatively strong (digital governance and citizen engagement), the next investment is in consequence data that show whether information released leads to correction. Where it is weakest (oversight and enforcement, and the accountability of individual officials), the priority is to generate evidence on how audit findings, procurement irregularities, and asset-disclosure non-compliance are followed up.

LIMITATIONS

This review has several limitations. First, the PRISMA flow is reconstructed from the extraction matrix, duplicate removal was not logged as a separate pre-screening step, and 20 excluded reports are grouped in a residual category; the counts therefore cannot be verified against a contemporaneous screening log, and the review is best read as a PRISMA-informed qualitative evidence synthesis. Screening, extraction, and coding were carried out by a single reviewer without independent verification, which increases the risk of selection and coding error. Second, the search is documented incompletely: the sources and month of searching are reported, but the verbatim query syntax and the per-source record counts were not retained (Appendix B), so the search cannot be reproduced exactly and the 1,000 records cannot be shown to represent the literature reasonably completely. Third, 13 of the 52 primary studies (10 of them international) were rated low confidence and only 7 were rated high; the eight-criterion checklist is only a proxy for review-type and conceptual items; the ratings involve judgement and were not independently double-rated; and the evidence includes single-site case studies, institutional reports, conference papers, and conceptual contributions, so theme coverage is not a measure of evidential strength. Fourth, the review excluded 72 purely quantitative reports, so evidence on the size of effects is not synthesised, and a quantitative companion review is needed. Fifth, the comparability classification and the level-of-analysis coding are provisional and were applied to the extraction record; three studies could not be assigned a national context, and overlap between the three

evidence syntheses and the included primary studies could be judged only from titles, settings, and years. Sixth, theme assignment involves interpretive judgment, especially because many studies address more than one reform type, and each item carries one primary theme. Seventh, the evidence base is uneven across sectors: digital governance, procurement, and FOI are more visible than internal personnel discipline, regulatory enforcement, or sanction implementation, and only one core study addresses individual officials. Finally, the six official and legal-policy documents are used to establish institutional context and not to provide empirical findings. Because of these limitations, the conclusions are stated as what the reviewed evidence suggests and not as established findings.

Future Research

Future studies should trace transparency-to-accountability pathways over time. For example, researchers can examine whether FOI requests result in document release, whether released documents generate public or institutional scrutiny, whether scrutiny produces agency explanation, and whether explanation leads to correction or sanction. Similar process-tracing designs are needed for procurement postings, audit reports, budget disclosure, complaint platforms, and SALN rules. Comparative Philippine studies across national agencies, local governments, infrastructure agencies, health institutions, and state universities would help explain why some transparency reforms become accountability systems while others remain symbolic. A companion systematic review of the quantitative literature on transparency and accountability outcomes, using a reporting approach for synthesis without meta-analysis, would complement this review. Studies of how individual officials respond to disclosure, and of the correction and enforcement links in particular, are the largest evidence gap identified here. A pre-registered protocol, a contemporaneous screening log, and independent double screening, coding, and appraisal would raise the verifiability of any update.

CONCLUSION

This review suggests that transparency-oriented administrative reform is better designed and monitored as an integrated accountability system than as an information-publication exercise. The synthesis indicates that transparency functions as an enabling input whose accountability value depends on institutional capacity, political will, legal architecture, and enforcement mechanisms that translate visibility into consequence. Because the evidence is heterogeneous, mostly institution-level, and predominantly of moderate methodological confidence, the review does not establish that transparency is a necessary condition for accountability. For the Philippines and comparable governance contexts, the evidence suggests that the priority is less to disclose more information than to ensure that disclosed information triggers answerability, correction, and learning, which can be tracked with consequence indicators such as those proposed in Table 7. Without these interconnected elements, transparency reforms risk becoming symbolic compliance exercises that fail to deliver meaningful accountability outcomes.

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Conflict of Interest Statement

The authors declare no conflict of interest.

Ethical Approval

This study is a systematic review of published literature and publicly available official documents. It did not involve human participants, animals, or personal data; therefore, ethical approval was not required.

Data Availability Statement

All data analysed in this review were extracted from published studies and publicly available official documents cited in the References. The evidence map, search documentation, and appraisal summaries are provided in Appendices A and B. The complete criterion-level appraisal rating sheet is available from the corresponding author upon reasonable request.

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APPENDIX A. DETAILED EVIDENCE MAP

Appendix Table A1 converts the extraction table into a theme-assignment map. Primary themes are counted once per item; secondary themes record crosscutting relevance without inflating the frequency table. Theme codes correspond to the labels in Table 1.

Appendix Table A1. Included evidence map with theme assignment (55 core studies + 6 official/legal-policy documents)

No.	Author/issuer	Evidence item	Evidence type	Primary theme	Secondary theme(s)	Use in synthesis
3	Perez & Henninger	The Right to Information: Legal Framework and Implementation in the Philippines	Core study	T1	T6	FOI implementation faces accessibility, FOI literacy, and privacy issues.
4	Andaya, Orlina & Ilustre	Digital Governance in the Philippines: A Scoping Review	Core study	T2	T4	Digital tools can improve responsiveness but are constrained by infrastructure, literacy, and funding gaps.
6	Mendoza & Cruz	Governing the “Golden Age of Infrastructure”	Core study	T1	T6	eFOI improved access, but feasibility-study requests faced technical, legal, and coordination barriers.
7	Teng-Calleja et al.	Transformation in Philippine Local Government	Core study	T4	T6	Successful LGU transformation depends on leadership, vision, and citizen engagement.
8	Torneo & Mojica	Strategic Performance Management System in Philippine National Government Agencies	Core study	T5	T6	SPMS is viable but poorly aligned with culture and implementation realities.
9	Moreno & Sulasula	The Governance of State Universities and	Core study	T6	—	Some SUCs show transparent decision-

		Colleges				making; others have weak accountability and leadership.
10	Magtalas et al.	Assessing Transparency Practices in Public Bidding of Philippine Rice Research Institute	Core study	T3	T1, T5	PhilRice observed procurement transparency through PhilGEPS, website disclosure, and RA 9184 procedures.
12	Joy Acheron	Pitfalls of Aiming to Empower the Bottom from the Top	Core study	T4	T1, T3	BuB opened participation but failed to strengthen downward accountability.
14	De la Cruz-Montoya et al.	Key Factors Impacting Effective Accountability	Core study	T6	T1, T4	Weak institutions, poor information access, and low participation undermine accountability.
16	Ojiako & Ngwaba	Mapping FOIRs for COVID-19 Vaccine Supply Contracts	Core study	T1	T3, T6	Less than 6% of FOIRs succeeded; secrecy was justified by confidentiality and legal exceptions.
24	Villanueva	Institutional Change, Corruption and E-Government Transformation in the Philippines	Core study	T2	T6	Aquino-era e-governance reforms made institutions more transparent and responsive.
28	Custer, Rahemtulla, Kaiser & van den Brink	From Pork to Performance	Core study	T2	—	Transparency only works when information becomes engagement and action.
31	Contreras, Orate & Pudan	Role of the Commission on Audit in a Landscape of Endemic Corruption	Core study	T5	T3	COA reports support accountability but need proactive checks and balances.
36	Opulencia-Calub et al.	Tools, Platforms and Mechanisms to Support Accountability to Disaster-Affected Populations	Core study	T4	T5	Tools improved information flow, but weak monitoring limited accountability.
40	Mantaring et al.	Complaint Management in the Public Sector Organization in the Philippines	Core study	T4	—	Complaint mechanisms enhance responsiveness but are constrained by staffing and logistics.
41	Imasa & Campos	Issues in Philippine Public Procurement: COA Audit Reports	Core study	T3	T5	Major gaps in planning, documentation, and compliance weaken accountability.

42	Otero et al.	Reviewing Transparency and Accountability Mechanisms for Sibonga Community College	Core study	T6	—	Accountability depends on leadership relations, communication, and resources.
43	Baleos et al.	Open Data and Citizen Engagement, Philippines	Core study	T4	T2, T6	Open data enables accountability but depends on citizen capacity and institutional response.
48	Alampay	Open Data Governance in the Time of the Pandemic	Core study	T2	T1	The pandemic exposed limits of data openness and coordination.
50	Saxena	Drivers and Barriers to Re-use Open Government Data	Core study	T2	T6	OGD exists but is limited by outdated data and weak usability.
51	Porpayas & Sumampong	eBudget System and eNGAS (DPWH)	Core study	T2	T3	Digital systems improved transparency, decision-making, and accountability.
52	Mascara	E-Government Service Delivery (Lanao del Sur)	Core study	T2	T6	Weak infrastructure and leadership hinder accountability gains.
56	Padua & Gumasing	Social Amelioration Program (SAP) Accountability Study	Core study	T4	T2	Accountability is limited by fear, low trust, and the digital divide.
62	Kiram et al.	Data Governance and Privacy in Sulu, Philippines	Core study	T2	T6	Local implementation gaps, low digital literacy, and weak infrastructure constrain accountable digital service delivery.
63	Cruz & Lee	Open Governance and Duality of Technology	Core study	T2	T4	Open data is interpreted differently by government and users, limiting accountability outcomes.
68	Lagura, Junsay & Santos	Full Disclosure Policy Compliance of Davao del Norte Province at the FDP Portal	Core study	T3	T1, T2, T5	LGUs used the FDP portal, but compliance varied; procurement reports were least complied with.
73	Catharine G. Caballero	Assessment on the Implementation of Anti-Red Tape Act of 2007	Core study	T4	T6	Implementation was high but constrained by customer knowledge gaps, long processing times, and frontline issues.
72	Eric V. C. Batalla	Grand Corruption Scandals in the	Core study	T5	T3, T6	Weak institutions and noncompetitive

		Philippines				executive agreements enable grand corruption.
83	Rhamadhani & Edeh	Citizen Participation and Digital Governance in Public Sector Accountability	Core study	T4	T1, T2, T6	Digital platforms and public engagement enhance transparency and institutional trust.
84	Nur 'Azah & Ab Rahman	Strengthening Health System Governance for Achieving UHC	Core study	T6	—	Governance reform outcomes depend on leadership, capacity, decentralization, and policy coherence.
85	Arman, Junaidin & Haeril	Performance Achievement of Bureaucratic Reform in Bima Regency	Core study	T6	T2, T4	Reform improved transparency and e-government, but service complaints and selection deviations remain.
92	Brandon Isaac Brockmyer	Global Standards in National Contexts	Core study	T6	—	MSIs often improve proactive transparency, but accountability gains remain rare.
93	Abrian Joy B. Orenca	Procurement Ethics and Accountability	Core study	T3	T2, T5	Integrity improves when systems are clear, staff are trained, and digital tools are used.
114	Sari, Mulya & Darajat	Information Governance and Transparency Information	Core study	T1	T6	FOI implementation depends on mature information governance systems.
119	Mursalin & Khaeriyah	Accountability and Transparency in Regional Budget Management for Good Governance	Core study	T3	—	Accountability and transparency improve legitimacy, efficiency, and corruption prevention.
121	Taryn Vian	Anti-corruption, Transparency and Accountability in Health	Core study	T5	T1, T4	Accountability, civic participation, and transparency can reduce corruption risks, though evidence of effectiveness remains limited.
124	Setyarto et al.	The Role of E-Government in Increasing Transparency and Accountability of Public Administration	Core study	T2	T5, T6	E-government improves access to information and monitoring but faces digital divide and data-security barriers.
131	Soylu et al.	Data Quality Barriers for Transparency in Public Procurement	Core study	T3	T2, T6	Poor data quality limits procurement transparency and fraud detection.
132	Zafarullah &	Open Government	Core study	T1	T5, T6	RTI implementation is

	Siddiquee	and the Right to Information				weakened by bureaucratic non-compliance, low awareness, and weak capacity.
139	Sarifudin & Damanik	Enhancing Transparency and Accountability in Public Administration through Information Technology Utilization	Core study	T2	T1	IT can improve transparency and accountability in public administration.
140	Adam, Dávid-Barrett & Fazekas	The Political Economy of Open Contracting Reforms in Low- and Middle-Income Countries	Core study	T3	T6	Success depends on leadership, coalitions, technical capacity, and framing reforms as efficiency-oriented.
147	Sharmin & Chowdhury	Digital Transformation in Governance	Core study	T2	—	E-governance improves service efficiency and transparency but faces digital divide and cybersecurity risks.
148	Worthy & Waugh	More Open, More Democratic or Better at Hiding?	Core study	T1	T2	Transparency reforms can improve openness but may also shift decision-making into less visible spaces.
152	Vemula	Enabling Public Accountability through ERP	Core study	T3	T1, T2, T5	ERP procurement systems improve auditability, compliance, reporting, and public accountability.
154	Isbandono et al.	Transparency and Accountability in Public Services and Policies in Administrative Law	Core study	T6	T5	Norway succeeds through strong oversight and legal culture; Indonesia faces weak enforcement, corruption, and political interference.
155	Solechan, Sonhaji & Wibawa	Enhancing Information Transparency for Effective Governance: Government Procurement in Indonesia	Core study	T3	T1	Procurement transparency supports good governance; public input is needed in disclosure-exemption decisions.
157	Kamaruddin & Afandi	Anti-Corruption Policy Analysis: Indonesian Open Government Study	Core study	T6	T1, T2, T3	Indonesian anti-corruption policies align with open data, procurement, and information-disclosure

						trends.
164	Fontaine, Carrasco & Rodrigues	How Transparency Enhances Public Accountability	Core study	T6	T1, T4	Transparency improves accountability when institutionalized through coordination and participation.
165	Cahlikova & Mabillard	Open Data and Transparency: Swiss Context	Core study	T2	T6	Open data uptake is limited by cultural, institutional, individual, and economic barriers.
209	Taufiq, Hidayat & Sauki	Peering Through the Digital Window	Core study	T3	T1, T2	Bima's procurement website lacked ideal openness due to budget, staff competence, and political commitment limits.
211	Lourenço	An Analysis of Open Government Portals	Core study	T2	T4	Many portals lack the structure needed for citizens to hold officials accountable.
216	Janssen et al.	Transparency-by-Design as a Foundation for Open Government	Core study	T2	T1	Transparency must be built into systems, not added only through later disclosure.
219	Wu, Yan & Vyas	Public Sector Innovation, E-Government, and Anticorruption in China and India	Core study	T2	T6	Civil servants viewed transparency and technology positively, but effectiveness depends on political will, inequality, and infrastructure readiness.
220	Kusuma & Utama	Administrative Law and the Oversight of State Finances in the Digital Government Era	Core study	T3	T2, T5, T6	Digital financial oversight needs adaptive administrative law, AI governance, and legal safeguards.
222	Michener, Coelho & Moreira	Are Governments Complying with Transparency?	Core study	T1	T5	Compliance is weak, especially at local levels and for passive transparency.
237	PCOO	FOI Memorandum Circular No. 02, s. 2018	Official/legal-policy document	T1	T5	Requires FOI program criteria and validation for FY 2018 PBB eligibility.
238	PCOO	Memorandum: Freedom of Information Manual	Official/legal-policy document	T1	T5, T6	Directs agencies to prepare a People's FOI Manual within the EO No. 2 implementation period.
239	Office of the President	Memorandum Circular No. 49:	Official/legal-policy	T1	T6	Establishes an inter-agency body to update

		Inter-Agency FOI Exceptions Policy Committee	document			FOI exceptions in line with law and jurisprudence.
240	Office of the President, Philippines	Administrative Order No. 34: Transparency, Accountability and Good Governance in Procurement	Official/legal-policy document	T3	T2, T5	Directs strict compliance with transparency and accountability rules in procurement.
241	DILG	DILG Memorandum Circular: Full Disclosure Policy Portal V.3	Official/legal-policy document	T3	T1, T2	Requires LGUs to disclose 14 financial documents through FDPP V.3 and conspicuous posting.
243	Civil Service Commission, Philippines	Omnibus Rules on the SALN	Official/legal-policy document	T5	T1, T2	Digitalized SALN filing strengthens uniformity, transparency, and accountability in public service.

APPENDIX A (CONTINUED)

Appendix Table A2 classifies every evidence item by stream, context group, level of analysis, primary theme, methodological confidence (Streams A to C) or document currency (Stream D), and the status of its reference entry. Names follow the reference list; Appendix A1 gives the spelling in the extraction matrix, which differs for two items (Lagura/Laguna, item 68; Rhamadhani/Ramadhan, item 83) and should be reconciled against the published articles.

Appendix Table A2. Evidence stream, context, level of analysis, and reference status (55 core studies + 6 documents)

No.	Citation	Stream	Context	Level	Theme	Confidence	Reference status
3	Perez & Henninger, 2022	A	Philippine	Governance system	T1	Moderate	In list; DOI/URL present
4	Andaya et al., 2025	C	Philippine	Governance system	T2	Moderate	In list; DOI/URL present
6	Mendoza & Cruz, 2020	A	Philippine	Programme/sector	T1	Moderate	In list; DOI/URL present
7	Teng-Calleja et al., 2017	A	Philippine	LGU	T4	High	In list; DOI/URL present
8	Torneo & Mojica, 2020	A	Philippine	Agency	T5	Moderate	In list; DOI/URL present
9	Moreno & Sulasula, 2023	A	Philippine	Agency	T6	Low	In list; DOI/URL present
10	Magtalas et al., 2019	A	Philippine	Agency	T3	High	In list; DOI/URL present

12	Aceron, 2019	A	Philippine	Programme/sector	T4	Moderate	In list; DOI/URL present
14	De la Cruz-Montoya et al., 2025	B	Not verified	Not determinable	T6	Low	In list; DOI/URL present
16	Ojiako & Ngwaba, 2022	B	Contrast/global	Programme/sector	T1	Moderate	In list; DOI/URL present
24	Villanueva, 2018	A	Philippine	Governance system	T2	Moderate	In list; DOI/URL present
28	Custer et al., 2016	A	Philippine	Programme/sector	T2	Moderate	In list; DOI/URL present
31	Contreras et al., 2025	A	Philippine	Agency	T5	Moderate	In list; DOI/URL present
36	Opulencia-Calub et al., 2017	A	Philippine	Programme/sector	T4	Moderate	In list; DOI/URL present
40	Mantaring et al., 2019	A	Philippine	Agency	T4	Moderate	In list; DOI/URL present
41	Imasa & Campos, 2024	A	Philippine	Agency	T3	Moderate	In list; DOI/URL present
42	Otero et al., 2025	A	Philippine	Agency	T6	Low	In list; DOI/URL present
43	Baleos et al., 2017	A	Philippine	Governance system	T4	Moderate	In list; DOI/URL present
48	Alampay, 2022	A	Philippine	Governance system	T2	Moderate	In list; DOI/URL present
50	Saxena, 2018	A	Philippine	Governance system	T2	Moderate	In list; DOI/URL present
51	Porpayas & Sumampong, 2024	A	Philippine	Agency	T2	Moderate	In list; DOI/URL present
52	Mascara, 2025	A	Philippine	LGU	T2	Low	In list; DOI/URL present
56	Padua & Gumasing, 2025	A	Philippine	Programme/sector	T4	Moderate	In list; DOI/URL present
62	Kiram et al., 2025	A	Philippine	LGU	T2	Moderate	In list; DOI/URL present
63	Cruz & Lee, 2019	A	Philippine	Governance system	T2	High	In list; DOI/URL present

68	Laguna et al., 2017	A	Philippine	LGU	T3	Moderate	In list; DOI/URL present
72	Batalla, 2020	A	Philippine	Individual official	T5	Moderate	In list; DOI/URL present
73	Caballero, 2025	A	Philippine	LGU	T4	Moderate	In list; DOI/URL present
83	Ramadhan & Edeh, 2024	B	Asian/LMIC	Governance system	T4	Moderate	In list; DOI/URL present
84	Nur 'Azah & Ab Rahman, 2025	B	Asian/LMIC	Programme/sector	T6	Moderate	In list; DOI/URL present
85	Arman et al., 2024	B	Asian/LMIC	LGU	T6	Moderate	In list; DOI/URL present
92	Brockmyer, n.d.	B	Contrast/global	Governance system	T6	Low	In list; DOI/URL present
93	Orencia, 2025	B	Not verified	Not determinable	T3	Low	In list; DOI/URL present
114	Sari et al., 2025	B	Asian/LMIC	Governance system	T1	Moderate	In list; DOI/URL present
119	Mursalin & Khaeriyah, 2025	B	Asian/LMIC	LGU	T3	Low	In list; DOI/URL present
121	Vian, 2020	C	Contrast/global	Programme/sector	T5	Low	In list; DOI/URL present
124	Setyarto et al., 2025	B	Asian/LMIC	Governance system	T2	Low	In list; DOI/URL present
131	Soylu et al., 2022	B	Contrast/global	Governance system	T3	High	In list; DOI/URL present
132	Zafarullah & Siddiquee, 2021	B	Asian/LMIC	Governance system	T1	Moderate	In list; DOI/URL present
139	Sarifudin & Damanik, 2024	B	Asian/LMIC	Governance system	T2	Moderate	In list; DOI/URL present
140	Adam et al., 2025	B	Asian/LMIC	Governance system	T3	Moderate	In list; DOI/URL present
147	Sharmin & Chowdhury, 2025	B	Asian/LMIC	Governance system	T2	Low	In list; DOI/URL present
148	Worthy & Waugh, 2024	B	Contrast/global	LGU	T1	Moderate	In list; DOI/URL present

152	Vemula, 2025	B	Not verified	LGU	T3	Low	In list; DOI/URL present
154	Isbandono et al., 2025	B	Asian/LMIC	Governance system	T6	Moderate	In list; DOI/URL present
155	Solechan et al., 2024	B	Asian/LMIC	Programme/sector	T3	Moderate	In list; DOI/URL present
157	Kamaruddin & Afandi, 2024	B	Asian/LMIC	Governance system	T6	Low	In list; DOI/URL present
164	Fontaine et al., 2022	B	Contrast/global	Programme/sector	T6	High	In list; DOI/URL present
165	Cahlikova & Mabillard, 2019	B	Contrast/global	Governance system	T2	Moderate	In list; DOI/URL present
209	Taufiq et al., 2023	B	Asian/LMIC	LGU	T3	Moderate	In list; DOI/URL present
211	Lourenco, 2015	B	Contrast/global	Governance system	T2	High	In list; DOI/URL present
216	Janssen et al., 2017	B	Contrast/global	Governance system	T2	Low	In list; DOI/URL present
219	Wu et al., 2020	B	Asian/LMIC	Governance system	T2	High	In list; DOI/URL present
220	Kusuma & Utama, 2025	B	Asian/LMIC	Governance system	T3	Low	In list; DOI/URL present
222	Michener et al., 2021	C	Contrast/ global	Governance system	T1	Moderate	In list; DOI/URL present
237	Presidential Communications Operations Office, 2018	D	Philippine	Agency	T1	Not rated (Superseded)	In list; DOI/URL present
238	Presidential Communications Operations Office, 2016	D	Philippine	Governance system	T1	Not rated (Unknown)	In list; DOI/URL present
239	Office of the President of the Philippines, 2018	D	Philippine	Governance system	T1	Not rated (In force)	In list; DOI/URL present
240	Office of the President of the Philippines, 2020	D	Philippine	Governance system	T3	Not rated (In force)	In list; DOI/URL present
241	Department of the Interior and	D	Philippine	LGU	T3	Not rated (Superseded)	In list; DOI/URL

	Local Government, 2023						present
243	Civil Service Commission, 2025	D	Philippine	Individual official	T5	Not rated (In force)	In list; issuance number and date cited

Streams: A = Philippine primary or analytical study; B = international primary or analytical study; C = evidence synthesis; D = official or legal-policy document. Context and level classifications are provisional and were assigned from the extraction record.

APPENDIX B. SEARCH DOCUMENTATION AND APPRAISAL TEMPLATES

Appendix Table B1. Search log (reconstructed)

Source (database, repository, or website)	Platform / URL	Date last searched	Search strategy (reconstructed)	Records retrieved
ProQuest	ProQuest (proquest.com)	May-26	Composite string shown below Table B1; limits 2015 to 2025, English. Exact syntax not retained.	Not recorded per source
Google Scholar	Google Scholar (scholar.google.com)	May-26	Composite string shown below Table B1; limits 2015 to 2025, English. Exact syntax not retained.	Not recorded per source
Wiley Online Library	Wiley Online Library (onlinelibrary.wiley.com)	May-26	Composite string shown below Table B1; limits 2015 to 2025, English. Exact syntax not retained.	Not recorded per source
Official Gazette of the Philippines; LawPhil (government and legal sources)	officialgazette.gov.ph; lawphil.net	May-26	Keyword searches by instrument type (freedom of information; full disclosure; statement of assets, liabilities and net worth; procurement; memorandum circular; administrative order). Exact syntax not retained.	Not recorded per source
Total				1,000

Reconstructed composite string (assembled from the four concept clusters stated in Section 2.2; the exact per-source syntax was not retained): ("open government" OR "freedom of information" OR "right to information" OR "open data" OR "public disclosure" OR "procurement transparency" OR "fiscal transparency" OR "digital governance") AND ("public accountability" OR answerability OR oversight OR compliance OR responsiveness OR enforcement) AND ("government agencies" OR "local government" OR "civil service") AND (Philippines OR "Southeast Asia" OR Asia OR "developing countries" OR comparative OR cross-national) AND (law OR regulation OR "executive order" OR "administrative order" OR "memorandum circular" OR "implementing rules"); limits: 2015 to 2025, English. Per-source counts were not recorded; the pooled total is 1,000 records.

Appendix Table B Appraisal criteria and rating template

Evidence type	Criteria (each rated yes / partly / no)	Overall confidence (high / moderate / low)
Empirical qualitative and mixed-methods studies (Streams A,	Clear aims; appropriate design; transparent data sources; rigorous sampling or case selection; rigorous analysis; claims follow from data; context and	High: 7 or more yes; moderate: 4 to 6; low: 3 or fewer

B)	researcher bias addressed; value for the review question	
Policy and conceptual analyses (Streams A, B)	Authority of source; explicit method; fit between evidence and conclusions	High: all three yes; moderate: two; low: one or none
Evidence syntheses (Stream C)	Search transparency; list of included studies; overlap risk with included primary studies	High: all three yes; moderate: two; low: one or none
Official and legal-policy documents (Stream D)	Authenticity; currency (in force or superseded)	Reported as verified / not verified; not rated for confidence
Item-level ratings	Reported criterion by criterion, with appraisal notes, in the accompanying Appendix B2 rating sheet; aggregate results are in Appendix Tables B3 and B4	See Appendix Tables B3 and B4

Appendix Table B3. Summary of methodological appraisal (overall confidence)

Evidence type	High	Moderate	Low	Not yet rated	Total
Primary studies (Streams A and B)	7	32	13	0	52
Evidence syntheses (Stream C)	0	2	1	0	3

Note. Primary studies were appraised using eight criteria covering clarity of aims, design appropriateness, data-source transparency, sampling or case selection, analytic rigour, alignment of claims with data, attention to context and researcher bias, and value for the review question. Evidence syntheses were assessed using the three-criterion synthesis framework. High, moderate, and low confidence were assigned according to the cut-offs specified in Appendix Table B2. The complete item-level ratings, including criterion-level judgments and appraisal notes, are provided in the accompanying Appendix B2 rating sheet.

Appendix Table B4. Overall confidence by primary theme and by context (52 primary or analytical studies)

Grouping	n	High	Moderate	Low	Low, %
T1 Freedom of information and formal disclosure	6	0	6	0	0
T2 Digital governance and open data	15	3	8	4	26.7
T3 Procurement and fiscal transparency	11	2	5	4	36.4
T4 Citizen engagement and complaint systems	8	1	7	0	0
T5 Oversight, audit, and enforcement	3	0	3	0	0
T6 Institutional capacity and implementation barriers	9	1	3	5	55.6
Philippine studies	25	3	19	3	12
International studies	27	4	13	10	37

Note. Ratings are taken from the Appendix B2 rating sheet. Each study is counted once, under its primary theme. Percentages describe how many studies in each grouping were rated low and do not measure the importance of a theme.