



Implementation of the full disclosure policy (FDP) of Basay municipality, Negros Oriental, Philippines: Status, challenges and sustainability

James Andrew G. Andaya ¹, Ferdinand T. Abocejo ^{2*}

¹ Department of the Interior and Local Government, Sudlon, Lahug, Cebu City, Philippines

² Graduate School, Eastern Visayas State University, Tacloban City, Leyte, Philippines

Abstract

This study investigated the status, compliance, practices and challenges of the implementation of the full disclosure policy (FDP) program by the local government unit (LGU) of Basay municipality in Negros Oriental province, Philippines. The FDP program mandates all LGUs to keep their constituents updated and informed on public funds transactions, disbursements and management. It used a descriptive survey research design employing quantitative and qualitative approaches to data analysis. Secondary data were sourced from the FDP portal and those provided by the Basay personnel involved in FDP program implementation. Primary data were gathered from representative survey key-informants. Results revealed that the Basay local government exerted pertinent initiatives to comply the FDP program but faced underlying problems such as lack of coordination among various LGU offices making Basay municipality consistently late in its compliance and even non-compliant. There was no clear schedule of targets and deliverables in the preparations and provisions of required financial documents for posting and uploading into the FDP portal. Nonetheless, the local constituents remain hopeful that the FDP program would improve their municipality's accountability and transparency concerns amidst minimal program's advocacy efforts. Overall, the Basay municipality was underperforming in its compliance to the FDP program.

Keywords: Full Disclosure Policy; Advocacy; Transparency; Accountability; Non-Compliance

Published by ISDS LLC, Japan | Copyright © 2019 by the Author(s) | This is an open access article distributed under the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.



Cite this article as: Andaya, J.A.G. and Abocejo, F.T. (2019), "Implementation of the full disclosure policy (FDP) of Basay municipality, Negros Oriental, Philippines: Status, challenges and sustainability", *International Journal of Development and Sustainability*, Vol. 8 No. 7, pp. 404-421.

* Corresponding author. E-mail address: ferdinand.abocejo@evsu.edu.ph

1. Introduction

The beginning of former Philippine President Aquino III administration in 2010 stipulated a primary goal towards changing the tainted image of the government with the flagship program called “The Social Contract”. For years in a row, the image of the Philippine government has been tainted with inefficiency (Abocejo, 2017), ineffectiveness (Arnado et al., 2017) and corruption (Abocejo, 2015a). This is primarily because of the different issues over misused public funds (Almazan et al., 2018). To change such image, there must be a mechanism where the citizens would be fully informed on how public funds are budgeted, allocated and spent (Struić and Bratić, 2018; et al., 2017; Fernandez and Abocejo, 2014).

In response to this initiative, the Department of the Interior and Local Government (DILG) launched the “Full Disclosure Policy” or simply the FDP program which mandates the strict compliance by all provinces, cities, municipalities, and villages throughout the country on the posting of different required financial documents at three conspicuous places within their area of jurisdiction, and the posting of such documents online into the FDP portal (DILG, 2104). The FDP program implementation is envisioned to uplift image of the State and improve the local government units (LGUs) transparency and accountability of public governance (Evangelio and Abocejo, 2015). It also targets towards the reduction of the country’s corruption practices (Abocejo, 2015a) by preventing LGU officials in the misuse of public funds (Batalla, 2015). The FDP operates to provide the local constituents a specific area where they could check on the LGU financial documents, providing them an access in getting a better idea on how their money are prioritized, allocated and spent (Jones, 2013; Tran et al., 2018).

The FDP is meant to trigger reform within the different LGUs. The strict implementation of the FDP is seen as a fire starter for the change and reform envisioned by the national government. In order to establish trust among constituents, there is a need for an effective mechanism for leaders and governing institutions (Abocejo, 2017) to prove that government processes are just and ethical.

With the FDP programs’ primary goal of effecting a more transparent and accountable LGU, this study bears relevance with the people’s search for legitimacy, accountability and transparency (Ankamah, 2016). More importantly, to effect a change of positive image and attitude from the citizenry towards the government. Svedin (2012) argued that developing and establishing public confidence in governing institutions are essentially critical for a state ruled by law. Moreover, there is a constant cry of the citizenry (Lloyd-Sherlock, 2000; Inabangan, Garcia and Abocejo, 2019) to see effective ways of government institutions which function and operate just and ethical manner (Abocejo et al., 2012; Pepinsky, 2018; Abocejo, 2017; Dean, 2018; Alaa-Aldin Abdul Rahim, 2008).

In essence, this study attempted to uncover best practices in the implementation of the FDP program. It is also of paramount importance to dissect the different challenges met along the FDP program implementation to evaluate, discuss and craft recommendations which may address vital issues concerning the program status, challenges and sustainability. Apparently, the FDP program can signal reform in the public service by mandating LGUs to strictly comply the policy provisions thereby promote public transparency and better public services delivery (Siar, 2005; Kulshreshtha, 2008; Almazan et al., 2018; Pañares and Abocejo, 2019).

1.1. Theoretical-Conceptual background

This study anchors its Theoretical Framework from the New Public Management (NPM) Theory, advocated by Hood (1995) which argues that accountability is a key element in NPM. On one side, the NPM reflects a high trust towards the private sector and on the other side the public sector. In this context, public officials are closely and carefully apprised with the government accounting procedures and processes (Lee, 2018; Graycar and Masters, 2018). With the common belief that public officials are corrupt (Abocejo, 2015a) and use their office and positions to enrich themselves, the NPM is an approach of running a public office where there is a positive change in modes of public management (Hood, 1995; Quinn and Warren, 2017).

Transaction cost economics, principal-agent theory and the assumptions of public choice are factors heavily influencing the institutional reforms of NPM (Light, as cited in Kaloobian, 1998). The NPM adheres to formal separation from policy making and customer service which may result to administrative reform Light (as cited in Kaloobian, 1998).

Furthermore, the NPM tagged as “a new paradigm for public management” consists of eight characteristic trends, one of which is ensuring performance, control and accountability (Ocampo, 1996). There is a substantial emphasis on accountability of public officials and customer service (Alvarez et al., 2017; Almazan et al., 2018) which would eventually improve the government’s image and trust among its constituents. A similar call for improving the government’s image (Abocejo, 2015a; Abocejo and Gubalane, 2013; Dela Serna et al., 2017) and public trust is a constant struggle in the Philippines. Several efforts and initiatives were done to address the aforementioned concern (Schleiter and Voznaya, 2018; Abocejo and Gubalane, 2013; Untalan, 2017; Abocejo, 2015b; Liwanag and Wyss, 2019). In fact, there are already existing legislations that requires the LGUs in assuring transparency and accountability (DILG, 2011).

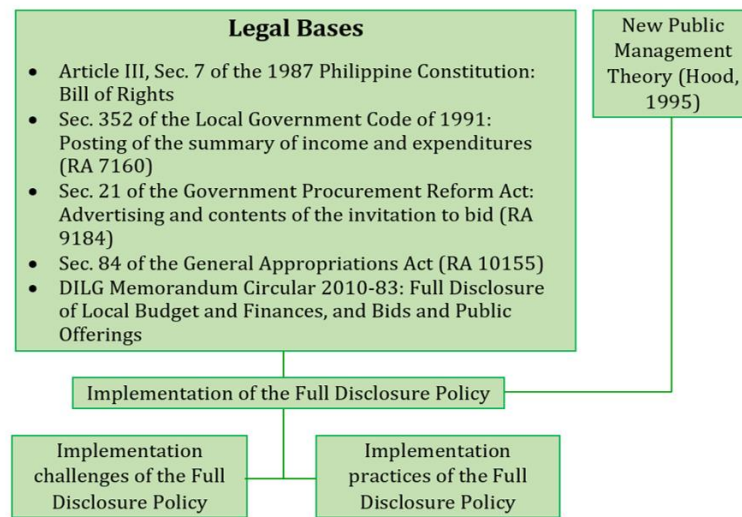


Figure 1. Theoretical and Conceptual Framework of the Study

Section 352 of the local government code of 1991 (RA 7160), mandates that: “posting within 30 days from end of each fiscal year in at least three publicly accessible and conspicuous places in the local government unit, a summary of all revenues collected and funds received, including the appropriations and disbursements of such funds during the preceding fiscal year.” (Government of the Philippines, 1991). RA 9184, otherwise known as the Government Procurement Reform Act mandates that “posting of the Invitation to Bid, Notice to Proceed at Approved Contract in procuring entity’s premises, in newspapers of general circulation, the Philippine Government Electric Procurement System (PhilGEPS) and the website of the procuring entity.” (Government of the Philippines, 2002)

Sec. 84 of RA 10155 or the “General Appropriations Act” mandates strict compliance with DILG Memorandum Circular No. 2011-134, titled “Full Disclosure Policy” which refer to the posting of “Local Budget and Finances, Bids and Public Offerings and Status of Programs and Projects” and sections 288 and 354 of RA No. 7160, is hereby mandated “Such required documents shall be posted on billboards in all publicly accessible and conspicuous places in the local government unit, in the LGU website and/or in print media of national or local circulation.” (DILG, 2011). Also, DILG Memorandum Circular 2010-83 mandates that “All Provincial Governors, City Mayors and Municipal Mayors, are directed to comply with the above cited provisions of laws, and existing national policy, by posting in conspicuous places within public buildings in the locality, or in print media of community or general circulation, and in their websites” (DILG, 2010).

“Article III, Section 7 of the 1987 Philippine Constitution” articulates that *“The right of the people to information on matters of public concern shall be recognized. Access to official records, and to documents and papers pertaining to official acts, transactions, or decisions, as well as to government research data used as basis for policy development, shall be afforded the citizen, subject to such limitations as may be provided by law.”* (Government of the Philippines, 1987). The law obligates the LGUs to provide and generate specific financial documents together with the people’s right to be informed on matters of public concern. The new principles of NPM focus on the shift from traditional modes of public management towards ensuring performance, control and accountability (Ocampo, 1996), hence, the FDP program.

Following the same principles of the NPM theory (Hood, 1995) and the aforementioned existing Philippine legislations, which requires government institutions and LGUs to provide different financial documents, are two major elements in the coming up and implementation of the FDP. The FDP requires all the LGUs to provide the citizens not only the financial documents itself but also the avenue to have these documents be accessed.

This paper contends that efficient and effective implementation of the FDP program by the Basay municipality will bring about improved accountability and transparency in local governance, strengthen trust and confidence of the local constituents to local leadership. Strict compliance and adherence to FDP program implementation is seen to benefit all stakeholders of the local government supportive to achieving accountability surpassing the governance issues and challenges to effect local economic progress and sustainability.

1.2. Study objectives

This study assessed the FDP program as implemented by the municipal government of Basay, Negros Oriental, Philippines during fiscal year (FY) 2013-2015. Specifically, the study examined the (1) uploaded and non-uploaded financial documents, (2) level of compliance, and the (3) status, challenges and sustainability.

2. Research methodology

This study was carried out through the mix-method research design which complements the traditional qualitative and quantitative research approaches (Johnson and Onwuegbuzie, 2004; Greene, Caracelli and Graham, 1989). In this design, we used supplemental research strategies in collecting the numerical data (Tashakkori and Teddlie, 2003) with numerical indicators and the other in collecting words (qualitative testimonies) to extract the desired information for the purpose of the study.

The study was implemented in Basay municipality, Province of Negros Oriental, Philippines. It is a fifth class municipality which is under the 3rd Congressional District of the province of Negros Oriental. The municipality has a population of 26,566 (Philippine Statistics Authority [PSA], 2016) and composed of ten villages (or barangays). The municipality is located at the southernmost part of the province bordering Negros Oriental and Occidental provinces.

The respondents were the major stakeholders of the FDP program, their distribution are shown in Table 1. The interviewed local residents were randomly selected within the town village where the Full Disclosure Transparency boards are all located. Also, the respondents of this study included those who have resided in the municipality since 2012, assuming that they have been in Basay municipality when the FDP program was initiated.

Table 1. Distribution of Research Respondents

Research Respondent	Frequency	Percent (%)
<i>Department of the Interior and Local Government</i>		
DILG – Provincial FDP Focal Person	1	1.785
<i>Municipal Government of Basay</i>		
Municipal Mayor	1	1.785
Municipal Vice Mayor	1	1.785
Municipal Planning and Development Officer	1	1.785
Municipal Accountant	1	1.785
Municipal Local Government Operations Officer	1	1.785
Citizens (Local Residents)	50	89.29
Total	56	100.00

The research instruments were the interview guide and the data template for the compliance of the different financial documents to be posted under the FDP program. To gather data on the different practices, challenges, and suggestions regarding the implementation of the FDP, an interview guide was used. The research respondents were grouped into three: DILG, LGU, and citizens. A data template was utilized to examine the required uploaded financial documents accordingly on quarterly and annual bases. Using the same template, each financial document were rated with scores 0, 1 and 2. zero (0) was given if the required document has not been uploaded, 1 if uploaded late and 2 if uploaded right on the determined time frame.

To examine what documents were uploaded and not uploaded by Basay LGU from 2013 to 2015, data were sourced from the FDP Portal through its website [*fdpp.blgs.gov.ph*] (DILG, 2013). Annual and quarterly documents were checked if these were uploaded or not vis-à-vis the list of required annual and quarterly documents per FDP Memorandum Circular of the DILG. The status of compliance of the municipality of Basay in its implementation of the FDP using the current data provided and reflected in the FDP Portal. However, for the encountered challenges during the implementation of the FDP program, the data were collected from the interviews of the different respondents who were primarily involved in the FDP program implementation. Based from interviews made on the three identified program respondents, the provided inputs on the different encountered challenges and practices during the implementation of the FDP program were processed and analyzed.

3. Results and discussion

3.1. Uploaded and non-uploaded financial documents on the full disclosure policy (FDP)

Table 2 indicates which documents were not complied (scored with 0), complied but were uploaded late (scored with 1) and complied on time (scored with 2). The table reflects that every first quarter of each year, the LGU needs to upload its annual reports: “Annual Gender and Development (GAD), Accomplishment Report (GAD-AR), Annual Budget, Annual Procurement Plan (APP) or Procurement list, Statement of Receipts and Expenditures, and Statement of Debt Service and the Quarterly reports: 20 percent Component of the Internal

Revenue Allotment (IRA) Utilization, Bid Results on Civil Works, Goods and Services, and Consulting Services, Local Disaster Risk Reduction Management Fund (LDRRMF) Utilization, Quarterly Statement of Cash Flow, Report of Special Education Fund (SEF) Utilization, Trust Fund Utilization, Abstract of Bids as Calculated, and Items to Bid of the last quarter of the preceding year”.

In 2013, the municipality of Basay was not able to upload the “Annual Budget, Annual Procurement Plan (APP), Bid Results (Civil Works, Goods and Services, and Consulting Services), Abstract of Bids as Calculated, and Items to Bid”. That is basically complying with eight (8) documents out of thirteen (13). This was because the Annual Budget document provided by the Municipal Budget Office was a hard copy. The Municipal Accountant’s Office needed to type it manually in order to have the document be uploaded into the portal. However, they were not able to complete the task before the portal closed. Consequently, they were not able to upload the Annual Budget. For the documents to be provided by the Bids and Awards Committee (BAC), its Secretary did not provide any to the Municipal Accountant Office. In spite of the reminders, the BAC secretary failed to provide any of the needed documents.

Basay municipality was able to upload its Annual Gender and Development Accomplishment Report but was tagged as late since it was uploaded past deadline already. Even if most of the documents were uploaded since there was a document that was late, the municipality’s general compliance status was pulled down during the first quarter evaluation period of 2013. After the first quarter of each year, the succeeding quarters would only require the LGUs to comply on the quarterly financial documents. In the 2nd quarter of 2013, the Basay local government was able to comply five (5) out of eight (8) financial documents. Again, missing the compliance on “Bid Results (Civil Works, Goods and Services, and Consulting Services), Abstract of Bids as calculated, and Items to Bid”. The non-compliance is because of the Bids and Awards Committee Secretary who was tasked to prepare did not provide the needed documents to the municipal government, resulting to its non-compliance.

Table 2. Full Disclosure Compliance of the Municipality of Basay, 2013

Financial Documents (Annually)	2013 Annual Compliance			
	Q1	Q2	Q3	Q4
Annual Budget Report	0			
Annual Gender and Development Accomplishment Report	1			
Annual Procurement Plan or Procurement List	0			
Statement of Debt Service	2			
Statement of Receipts and Expenditures	2			
	2013 Quarterly Compliance			
	Q1	Q2	Q3	Q4
20 Percent Component of the Internal Revenue Allotment Utilization	2	2	0	1
Bid Results on Civil Works, Goods and Services, and Consulting Services	0	0	0	1
Local Disaster Risk Reduction and Management Fund Utilization (LDRRMF)	2	2	0	1
Quarterly Statement of Cash Flow	2	2	0	1
Report of Special Education Fund Utilization	2	2	0	1
Trust Fund Utilization	2	2	0	1
Abstract of Bids as Calculated	0	0	0	1
Items to Bid	0	0	0	1

**Note: 2 - submitted on time 1 - late submission 0 - did not submit*

The BAC Secretary who provided the documents during first two quarters became very busy with all conducted biddings especially that Basay municipality was a recipient of the Bottom-Up Budgeting. In effect,

she was not able to catch on the deadlines to have the necessary papers prepared. This was also during the transition of a new administration since this was right after the 2013 Elections which have been very crucial as to why the municipality was not able to comply the FDP program.

During the third quarter of 2013, Basay local government was able to comply the FDP requirements. However, during the last quarter of 2013, the municipality of Basay was able to comply every financial document to be uploaded but was late. Noticeably, the documents that the municipality of Basay consistently failed to comply in 2013 were the documents produced by the BAC. The table below indicates which documents were not complied (scored with 0), complied but late (scored with 1) and complied on time (scored with 2). For the year 2014, the FDP Program made changes on the different required financial documents for the LGUs to comply. In the previous year, the documents Abstract of Bids as calculated and Items to Bid were part of required financial documents. At the same time in 2014, the two aforementioned financial documents were excluded and replaced with two additional financial documents to form part of the fourteen required financial document under the FDP, these are the quarterly reports on Manpower Complement and Unliquidated Cash Advances.

Moreover, changes were made for the compliance on the Supplemental Procurement Plan. For the year 2013, the LGUs would only upload such document if there have been any supplemental procurements made. Starting in 2014, if the LGU has not made any supplemental procurements, it is still required to upload a negative report or a supplemental procurement plan or list without any entry.

Table 3. Full Disclosure Compliance of the Municipality of Basay for 2014

Financial Documents	2014 Annual Compliance			
Annual budget report	1			
Annual gender and development accomplishment report	1			
Annual procurement plan or procurement list	1			
Statement of debt service	1			
Statement of receipts and expenditures	1			
	2014 Quarterly Compliance			
	Q1	Q2	Q3	Q4
20 percent component of the internal revenue allotment utilization	1	1	2	2
Bid results on civil works, goods and services, and consulting services	1	1	1	2
Local disaster risk reduction and management fund utilization (LDRRMF)	1	1	2	2
Quarterly statement of cash flow	2	1	2	2
Report of special education fund utilization	1	1	1	2
Trust fund utilization	1	1	2	0
Manpower complement	1	1	2	2
Supplemental procurement plan	1	1	1	2
Unliquidated cash advances	1	1	1	2

**Note: 2 - submitted on time 1 - late submission 0 - did not submit*

In 2014, the 14 required financial documents under the FDP every year included the (1) “Annual Budget Report; (2) Annual Gender and Development Accomplishment Report; (3) Annual Procurement Plan or Procurement List; (4) Statement of Debt Service; and (5) Statement of Receipts and Expenditures” (DILG, 2014). Meanwhile for quarterly submission, “the DILG requires (1) 20% Component of The Internal Revenue Allotment Utilization; (2) Bid Results on Civil Works, Goods and Services, And Consulting Services; (3) Local Disaster Risk Reduction and Management Fund Utilization (LDRRMF); (4) Quarterly Statement of Cash Flow;

(5) Report of Special Education Fund (SEF) Utilization; (6) Trust Fund Utilization; (7) Manpower Complement; (8) Supplemental Procurement Plan; and (9) Unliquidated Cash Advances”.

The year 2014 was a better year for the municipality of Basay implementation on the FDP program. For the 1st quarter of the year 2014, Basay was able to comply every financial document, even though only the “Quarterly Statement of Cash Flow” was uploaded on time and the rest of the thirteen other financial documents were uploaded late. For the 2nd quarter of the year 2014, has been almost a replica of its 1st quarter compliance. All the nine quarterly financial documents were uploaded however it was late.

The second half of the year 2014 looked better for Basay implementation of the FDP. For the 3rd quarter of the year 2014, Basay was able to comply and upload all nine quarterly financial documents. Five out of nine financial documents were compiled on time and only four were of submitted late. However, in spite of the generally good standing of the municipality’s compliance to most of the required financial documents, they failed to upload one document which is the Trust Fund Utilization for the 4th quarter of 2014. The municipal accountant, who is tasked to provide this document, explained that during the preceding quarter no amount or portion of the Trust Fund was utilized which is why they did not produce the said document. In 2014, Basay compliance was better compared to 2013 since this was the time where it assigned a specific personnel in the Municipal Accountant’s Office to primarily work on collecting the documents from the different offices and most importantly on uploading these documents into the FDP Portal.

Table 4. Full Disclosure Compliance of Basay Municipality, 2015

Financial Documents	2015 Annual Compliance			
	Annual budget report	1		
Annual gender and development accomplishment report	2			
Annual procurement plan or procurement list	1			
Statement of debt service	2			
Statement of receipts and expenditures	2			
	2015 Quarterly Compliance			
	Q1	Q2	Q3	Q4
20 percent component of the internal revenue allotment utilization	0	0	1	2
Bid results on civil works, goods and services, and consulting services	1	0	1	0
Local disaster risk reduction and management fund utilization (LDRRMF)	0	0	1	2
Quarterly statement of cash flow	1	0	1	2
Report of special education fund utilization	0	0	1	2
Trust fund utilization	0	0	1	2
Manpower complement	0	0	1	0
Supplemental procurement plan	0	0	1	0
Unliquidated cash advances	0	0	1	0

*Note: 2 - submitted on time 1 - late submission 0 - did not submit

Table 4 shows the different required financial documents that were uploaded and not uploaded by Basay LGU in 2015. The table reflects which documents were not complied (scored with 0), complied but uploaded late (scored with 1) and complied on time (scored with 2). The FDP program in 2015 followed the same general guidelines on its implementation. The Basay LGU, in terms of its implementation to the FDP program, ended 2014 on a very positive and promising note. However, it was not able to sustain its performance in the first half of 2015 since Basay manifested underperformance relative to the FDP program implementation.

During the 1st quarter of 2015, Basay municipality was able to comply and upload on time, three of the five annual financial documents while other two annual financial document were uploaded late. Yet of the nine required quarterly financial documents, it was only able to comply on two which were the quarterly “Statements of Cash Flow and Bid Results (Civil Works, Goods and Services, and Consulting Services)”. These two quarterly documents were both complied late, and the other seven quarterly financial documents were not complied. Evidently, the 1st quarter of 2015 did not look good for the municipality’s implementation of the FDP. It became worse during the 2nd quarter of the same year when Basay LGU recorded zero compliance as none of the required financial documents were compiled and uploaded.

The worst performance was during the first half of 2015. This was the period with no personnel assigned to specifically man in the collection of the required documents and to upload them into the portal. During the second quarter of 2015, the DILG Officer of Basay met an accident and was on official leave for a few months. Unfortunately, no one could remind and follow up with regard to the implementation of the FDP program in Basay LGU during this period.

During the second half of 2015, Basay municipality tried to salvage its compliance on the FDP. During the 3rd quarter, the municipality was able to comply all of the nine quarterly financial documents though it was a late submission. For the last quarter, even if they were able to comply and upload five of the nine required quarterly financial documents on time, they were unable to comply and upload the other four required quarterly financial documents as technical person could assist the municipality in the preparation and uploading these documents on the FDP Portal.

3.2. Level of compliance in the implementation of the FDP program

Tables 2 to 4 show the compliance of the municipality in the implementation of the FDP program. It was shown that for the time period, there were two quarters that the municipality had zero compliance and most of the time the municipality were able to comply on the required financial documents consistently late. As provided, this is because of the different circumstances met that hampered the municipality in complying the necessary documents on time.

Contributory to the performance of the municipality in the implementation of the FDP program are the preparation and provision of these financial documents from the other departments and also having these documents provided to the Municipal Accountant’s Office in hard copy. This would require the said office to have the document be manually typed in Excel format in order for these financial documents to be uploaded into the portal.

With this existing practice of the municipality in regard to their implementation to the FDP program has resulted to the consistent delay in the preparation and submission of these required financial documents. Consequently, this pulled back the municipality in fully complying with the FDP program. Overall, for the years 2013-2015, Basay LGU registered a Late Compliance status as provided by the FDP Portal. Table 5 reflects the compliance status for Basay as provided by the FDP Portal. For the Annual Required Financial Documents, only two out of five were submitted on time while the three remaining required financial documents were submitted late. For the quarterly required financial documents, three were not submitted at all and four of were submitted late. This clearly shows that Basay LGU was poorly complying its implementation of the FDP Portal for the years 2013-2015. This is mainly because of the poor coordination of the different offices in the municipality which are primarily responsible for the preparations and production of required documents. It is important to note that among the required documents – Abstract of Bids as calculated and Items to Bid are the least complied financial document this is because the BAC Secretary constantly failed to provide such documents to be uploaded on into the FDP Portal.

The said failure is because the BAC Secretary also happens to be a staff in the Municipal Planning and Development Office which explains the amount of workload tasked towards the BAC Secretary. She provided that because of the amount of workload being both the BAC Secretary and as well as part of the staff of the MPDO. The BAC Secretary is also barely computer literate. She is not technically well adept with the basic

computer skills especially in the use of Microsoft Excel which is the required file format in order to have the required financial documents be uploaded into the portal. She only provides the documents in hard copy to the Municipal Accountants Office which they would have to manually type in Microsoft Excel format in order to have it uploaded into the portal. This mechanism has been significantly contributory to the delay in the preparation of the required financial documents and on the LGU's compliance to the FDP program.

Table 5. Individual financial documents compliance rate of Basay municipality

Annual Financial Documents	Compliance in percent (%)		
	Not Submitted	Submitted Late	Submitted on Time
Annual budget report	33.33	66.67	0.00
Annual gender and development accomplishment report	0.00	66.67	33.33
Annual procurement plan or procurement list	33.33	66.67	0.00
Statement of debt service	0.00	33.33	66.67
Statement of receipts and expenditures	0.00	33.33	66.67
Quarterly Financial Documents			
20 percent component of the internal revenue allotment utilization	25.00	33.33	41.67
Bid results on civil works, goods and services, and consulting services	41.67	50.00	8.33
Local disaster risk reduction and management fund utilization (LDRRMF)	25.00	33.33	41.67
Quarterly statement of cash flow	16.67	33.33	50.00
Report of special education fund utilization	25.00	41.67	33.33
Trust fund utilization	33.33	33.33	33.33
Abstract of bids as calculated	75.00	25.00	0.00
Items to bid	75.00	25.00	0.00
Manpower complement	37.50	37.50	25.00
Supplemental procurement plan	37.50	50.00	12.50
Unliquidated cash advances	37.50	50.00	12.50

3.3. Challenges and sustainability of the Basay municipality FDP program

The Basay local government encountered many challenges along the way of its implementation of the FDP program. As affirmed by key personnel during interviews, the Municipal Planning and Development Officer (MPDO) and the Municipal Accountant noted some challenges pertaining to the preparations of financial documents. The municipality was consistently delayed with complying the required financial documents primarily because most of the documents are channeled through the Municipal Accountant's office, some documents were cascaded to the other offices in the municipality. This is where the gap starts. The other department were always delayed in preparing their required report. As commented by the Municipal Accountant: *"We would have to wait for the documents from the other departments, sir. They would usually provide the documents very late."*

However, a few items of the required financial documents have data which are not available in the Municipal Accountant's Office. There is an acknowledged problem in systematic coordination with other departments in preparing all the required financial documents. Another challenge raised in the implementation of the FDP was the unavailability of a steady internet connection in the municipality. The FDP

heavily relies on the internet primarily because all the required financial documents are mandatory to be uploaded on the FDP Portal within a given time frame.

The Municipal Accountant's office, primarily designated by the mayor to man the implementation of the FDP, including the uploading of the financial documents to the portal were having a hard time and also one primary reason on the delay is because of the unsteady internet connection. The Municipal Accountant continued to narrate: *"It is very difficult here, sir. The internet is always slow. So, we are the ones who would really upload the documents because there are no other departments who could."* *"We really are the ones who upload the documents, sir. This is because our office and the Mayor's office are the only offices with internet connection."*

Only the Mayor's Office and the Municipal Accountant's Office have internet connection. As provided with the primary personnel tasked in the implementation of the FDP program, aside from the internet issues they too were having a hard time with the FDP Portal itself. The key informants stated that the FDP Portal is very difficult to pull up and is very problematic. This is confirmed by the Office Clerk saying: *"The portal is very difficult to pull up, sir. It is always lag and often, I cannot log in."* They only are able to upload financial documents during the office hours, the same time where most of the LGUs are also using and uploading financial documents in the portal. In effect, the portal connectivity become very slow and often bugs down.

The personnel in the Municipal Accountant's Office who are primarily designated as the Municipal's FDP Focal person said that the portal is not user-friendly. He noted that the portal is problematic. Whenever he uploads a document on the portal it does not even notify him if it was successful or not. He also mentioned one incident when he already uploaded a number of financial documents on the portal, but when he checked back, different financial documents appeared under different financial document labels. He said that he was very sure that he uploaded the financial documents correctly with the right financial document label.

Another challenge was the file formats required in the uploading of financial documents. The FDP Portal is strict on the file format to be uploaded. The portal requires all financial documents to be uploaded in MS Excel format. However, some offices submit their reports to the Municipal Accountant's Office in hardcopy instead of soft copies, thereby the need to manually encode the reports for uploading into the system. Some also provide soft copy but in PDF format. This process crucially contributes to the delay in the implementation of the FDP program.

Another challenge pertains to the program not being given priority by some of mayors in Cebu province and even by the DILG Local Government Operations Officers (LGOO). The DILG-LGOOs play crucial role to ensure the program is mainstreamed and sustained. Their primary responsibility is to advocate the FDP program in their areas of jurisdiction. The Basay municipal LGOO affirmed that he is not well adept of the current technology and rely on the uploading of the financial documents to the contractual personnel of the Municipal Accountant. Even the Executives Officials of the municipality are not fully aware of the FDP program, much less in the monitoring of its compliance.

With respect to the Seal of Good Local Governance (SGLG) Assessment, it is mandatory for the LGU to pass all three core areas. One of the Core Areas is the Good Financial Housekeeping with two subcomponents, one of which is the compliance to the FDP program. Since the Local Government of Basay unsuccessfully complied the FDP program for the years 2014 and 2015, it was automatically dropped from its bid for the Seal of Good Local Governance in those years. A Local Government Unit which obtained the Seal of Good Local Government could be granted access to numerous cash grants, a window to National performance-based programs. More importantly, obtaining such seal would give the LGU access to loans from different banking entities.

The challenges that the municipality of Basay encountered in the implementation of the FDP program included: unsystematic coordination with other departments in preparing all the required financial documents; unavailability of a steady internet connection in the municipality (With the municipality only having the Mayor's Office and the Municipal Accountant's Office with internet connection on their computers); not user friendly and problematic FDP portal. The portal is always down; non-prioritization of the FDP program by the municipality; and low awareness of the FDP program.

It was noted that one of the challenges of Basay municipality is in the implementation of the FDP program. It exhibited delays in the preparation of required financial reports due to the lack of coordination and the

provisions of necessary data from the different departments. Two of three annual financial documents which were 66.67 percent of the time submitted or uploaded late were the documents Annual Budget Report and Annual Procurement List. Accordingly, these documents are produced by the Municipal Budget Office and Municipal Bids and Awards Committee.

From the required quarterly financial documents (Table 5), the documents Abstracts of Bids as Calculated and Items to Bid, were 75 percent of the time not uploaded at all and the documents such as the bidding results (“civil works, goods and services, and consulting services”) and Supplemental Procurement Plan were 50 percent of the time uploaded late. All these four required financial documents, with poor individual compliance rates and a major contributor to the Basay Municipality’s poor compliance to the FDP program. Similarly, they were produced by the Municipal Bids and Awards Committee.

However, from the required Annual Financial Documents, the documents such as the “Statement of Debt Service” and the “Statement of Receipts and Expenditures” were 66.67 percent uploaded on time. From the required quarterly financial documents; only 20 percent of the component of the “Internal Revenue Allotment” (IRA) utilization was uploaded on time; “local disaster risk reduction and management fund (LDRRMF) utilization and quarterly statement of cash flow” were 41.67 percent and 50 percent of the time been uploaded on time. All these financial documents which fared well and were constantly uploaded on a timely basis within the required time frame, they were all produced by the Municipal Accountant’s Office.

The municipality of Basay poor compliance on the FDP program was also confirmed during the random interviews with the residents of Poblacion village where the three FDP Transparency Boards are located. Posted documents are provided by the DILG Provincial FDP Focal Person who closely monitored the required financial documents uploading into the portal. Apparently, there is no existing monitoring mechanism on the actual FDP Transparency boards.

As noted by an LGU Employee, the FDP Transparency Boards are only updated during assessment periods like the SGLG. She said: “*With the transparency boards, sir. It is only updated if there are evaluations, if there are evaluators who would come here to check on it.*”

This is confirmed by the random interviews with the local residents. Table 6 shows the scope of awareness among Basay residents on the FDP program. Almost three-fourth or 72 percent of the interviewed local residents were not aware of the existing FDP program. The remaining 28 percent stated that they are aware of the program because of the existing Transparency Boards they see strategically located in conspicuous spaces.

A little over half or 52 percent of the interviewed local residents affirmed that they felt the existence of the FDP program. It should be noted however that their affirmation came after they had been briefed about the FDP program. Only after being briefly informed of the existence of the FDP Transparency Boards when they affirmed their awareness of the existence of the program, in spite of the fact that the FDP Transparency Boards were ever present.

Table 6. Awareness on FDP among Basay Municipality Residents

Attributes	Yes (%)	No (%)
Awareness of the FDP program	28	72
Felt the effect of the FDP program	52	48
The FDP program being beneficial to the citizen	100	0
The FDP program would help in establishing a better image for the municipality	100	0
The FDP program would create a positive change in government process	100	0

Patil (as cited in Reilly, 2016) stressed that, “*Corruption is the enemy of development, and of good governance. It must be got rid of.*” As discussed in the first chapter, the FDP is a program initiated by the DILG

which provides avenue for the citizens to gain access on the different financial documents of their respective LGU. Through the program, the citizens are made aware of how public funds are used and spent, thereby making the FDP program a powerful tool in minimizing corruption in the government processes.

It is noted that many of the local residents of Basay municipality are not aware of the existence of the FDP program, they have no knowledge of what technically the program is all about. However, after listening to some briefings, they became convinced of the need of the program and its possible impact in the dynamics of their municipal governance. All respondents said that the program is beneficial for them as local residents; that the program can help in creating a better image for their municipality; that the program is essential in creating a positive image of the LGU processes, specifically in their utilization of the LGU finances. One respondent commented: *"It is a really good program, sir because it would make us more informed on how public funds are used by the municipality"*

The positive feedback about the program and how local residents believe in its purpose are already a strong foundation towards proper implementation of the FDP program. This is vital in attaining the program's goal of creating public trust and improving transparency and accountability.

All municipal governments need to gauge the interests of their constituents involving them in the process. Patil (as cited in Reilly, 2016) stressed that to minimize or better, to eradicate corruption, the government and its people must establish an existing program through the FDP involving all stakeholders.

Good governance essentially looks at the government from the point of view of its stakeholders and beneficiaries (Godbole, 2003). Oftentimes, the image of the government is tainted with corruption and wrong practices especially in public fund spending. This is why, different entities and not only the government need create different mechanisms to establish public trust, transparency and accountability.

Some LGUs have implemented the FDP program designating specific Office to carry out its implementation. However, the FDP program is not yet mainstreamed to the citizenry. Evidently, the practice seems to be for compliance purposes only. Delays in reporting and posting of required documents happen because the mechanism is not yet integrated in the LGU daily operations and functions. This is why most of the FDP program compliance and implementation tasks are set aside resulting to underperformance by the concern LGU. The FDP program's effect the dynamics of municipal government. Nearly three-fourths or 72 percent of the responders were unaware of the FDP program existing in Basay municipality, while almost half or 48 percent said they have not felt the effect of the program. This indicates that Basay local government, which have been implementing the program for the last 3-4 years, failed to make it constituent aware of the FDP Program.

Apparently, with the municipality's current implementation performance, the FDP program is far from attaining sustainability mainly due to notable lack of awareness among local residents. The involvement of local residents in the FDP program is very vital to its sustainability in view of keeping the Basay LGU vigilant to its FDP program compliance. Nonetheless, sustainability of the FDP program can still be attained considering the designation of a specific office to man its implementation and banking on some legal bases to ensure sustained FDP program implementation.

The only bottleneck could be current practices of the FDP program implementation whose compliance level remains very low. Optimistically, once appropriate actions are improved and implementation mechanisms are effectively institutionalized, the FDP program's goals are very realizable. Once these challenges are addressed with the active involvement of all stakeholders, with proper workload delegation and personnel tasking to carry out the preparation of financial documents and delineating appropriate actions and processes, the FDP program's full compliance and sustainability may be attained thereby improved accountability and transparency of Basay local government.

As advocated by the United Nations Development Program (UNDP), good governance needs to be participatory, transparent, accountable and efficient (Reif, 2004). In Basay LGU, effecting good governance, in view of better FDP program implementation, means transparency and accountability with pro-active participation and involvement of all stakeholders. The Basay LGU needs to get its local constituents, the civil society groups, fully participate in every government process like that of the FDP program.

4. Conclusion and recommendations

4.1. Conclusion

In the light of the findings of the study, it is concluded that the municipality of Basay was underperforming. Its underperformance falls in the implementation and information dissemination of the required financial documents, as well as in engaging the local residents. The municipality has not been efficient in the preparation and submissions of required financial documents often triggered by the poor internet connection which causes delays in the uploading of mandatory documents to the FDP portal within allowable timeframe. The mismatched of documents formats has been a crucial issue since uploading of reports were required in documents or spreadsheets and submitted documents from various offices of the municipality are in hard copies.

4.2. Recommendations

From the foregoing findings and conclusion, we recommend that the Basay municipality establish proper coordination among its offices primarily involved in the preparation and provision of the required financial documents. These offices should submit soft copies of these documents which conforms to the requirement of the FDP Portal. Annual schedule of activities specifically for the implementation of the FDP may also be created. The creation should include a full disclosure focal point system or designation of FDP focal person per department. There must be a provision of internet connection to concerned departments and conduct of an intensive information and education campaign on FDP.

Moreover, impose a stricter monitoring mechanism is hereby recommended. The LGU much ensure establishing a stronger involvement among local residents of the FDP program through information, education and communication (IEC) campaigns. These are crucial factors in improving the Basay compliance to FDP program, to ensure improvement of Basay implementation and compliance to the FDP program thereby establish sustainability of the program in the municipality.

References

- Abocejo, F.T. (2015b), "Tourism competitiveness of Cebu in central Philippines: Status, challenges and sustainability" in *Taiwan-Philippines Cultural Dialogue IV*, College of Liberal Arts, Aletheia University, Taiwan, pp. 91-112.
- Abocejo, F.T. (2015a), "The veracity of vote buying: Perspective of the Philippine electoral system", *International Journal on Graft and Corruption Research*, Vol. 2 No. 1, pp. 36-45.
- Abocejo, F.T. (2017), "The impact of international monetary fund (IMF) structural adjustment program policies (SAPs) on the Philippines", *Recoletos Multidisciplinary Research Journal*, Vol. 2 No. 1, pp. 19-28.
- Abocejo, F.T. and Gubalane, F.K. (2013), "Implementation of the human anti trafficking law in Cebu City, Central Philippines", *International Forum Journal*, No. 16 No. 1, pp. 36-48.
- Abocejo, F.T., Pañares, Z.A., Dotillos, L.T., Diones, L.L. and Belciña, S.A. (2012), "Microfinance program on cooperatives: Realities, benefits and women's participation", *CNU Journal of Higher Education*, Vol. 6 No. 1, pp. 25-39.

Alaa-Aldin Abdul Rahim, A.A.A. (2008), "Performance auditing and public sector management in Brunei Darussalam", *The International Journal of Public Sector Management*, Vol. 21 No. 7, pp. 798-811.

Almazan, J.U., Cruz, J.P., Alamri, S.M., Alotaibi-Monahi, S.J., Albougami, A.S.B., Gravoso, R., Abocejo, F.T., Allen, K. and Bishwajit, G. (2018), "Predicting patterns of disaster-related resiliency among older adult typhoon Haiyan survivors", *Geriatric Nursing*, Vol. 39 No. 6, pp. 629-634.

Alvarez, I.C.C., Ong, M.B. and Abocejo, F.T. (2017), "Learning needs and quality care among family caregivers and elderly patients of Guadalupe, Cebu City, central Philippines", *European Scientific Journal*, Vol. 13 No. 24, pp. 356-376.

Ankamah, S.S. (2016), "Toward a framework of improving horizontal and social accountability mechanisms", *Asian Education and Development Studies*, Vol. 5 No. 3, pp. 288-304.

Arnado, J.D.D., Gogo, H.B. and Abocejo, F.T. (2017), "Public utility Jeepneys (PUJs) in Cebu City, Central Philippines: Regulations and implications to traffic congestion", paper presented during the *International Conference on Law, Business, Education and Corporate Social Responsibility*. 23-24 January 2017 Manila, Philippines. doi: 10.17758/URUAE.UH011 7829 (Accessed 2 February 2019).

Batalla, E.V.C. (2015), "Treading the straight and righteous path: Curbing corruption in the Philippines", *Asian Education and Development Studies*, Vol. 4 No. 1, pp. 51-75.

Dean, R.J. (2018), "Counter-governance: Citizen's participation beyond collaboration", *Politics and Governance*, Vol. 6 No. 1, pp. 180-188.

Dela Serna, M.E., Ferrer, R.M.E., and Abocejo, F.T. (2017), "Trafficking in persons in Cebu City, Central Philippines", paper presented during the *2017 CEBU International Conference on Studies in Arts, Social Sciences and Humanities*. 26-27 January 2017, Cebu, Philippines. doi: 10.17758/URUAE. UH0117441 (accessed 20 January 2018).

Department of the Interior and Local Government [DILG]. (2010), *Full Disclosure of Local Budget and Finances, and Bids and Public Offerings*. Quezon City, Philippines: Office of the Secretary. Available at: <https://www.dilg.gov.ph/issuances/mc/Full-Disclosure-of-Local-Budget-and-Finances-and-Bids-and-Public-Offerings/235> (Accessed 07 March 2018).

Department of the Interior and Local Government [DILG]. (2011), *Amending MC 2010-83 Titled, Full Disclosure of Local Budget and Finances, and Bids and Public Offerings, As Amended*. Quezon City, Philippines: Office of the Secretary. Available at: <https://www.dilg.gov.ph/issuances/mc/Amending-DILG-Memorandum-Circular-No-2010-083-Series-2010-titled-Full-Disclosure-of-Local-Budget-and-Finances-and-Bids-and-Public-Offerings-as-amended/1484> (Accessed 21 April 2018).

Department of the Interior and Local Government [DILG]. (2013), *Implementing Guidelines on the Full Disclosure of Local Budget & Finances*. Quezon City, Philippines: Office of the Secretary. Available at: <http://downloads.caraga.dilg.gov.ph/fdp%20updates/DILGMC2013-140%20re%20FDP%20Implementation.pdf> (Accessed 19 April 2018).

Department of the Interior and Local Government [DILG]. (2014), *Amendment to DILG Memorandum Circular no. 2010-149 re: Posting of Barangay Budget, Statement of Income and Expenditures and Other Barangay Financial Transactions and Annual Procurement Plan*. Quezon City, Philippines: Office of the Secretary.

- Available at: <https://www.dilg.gov.ph/issuances/mc/Posting-of-Barangay-Budget-Statement-of-Income-and-Expenditures-and-other-Barangay-Financial-Transactions-and-Annual-Procurement-Plan/322> (Accessed 13 July 2018).
- Department of the Interior and Local Government [DILG]. (2014), *What is full disclosure policy?* Available at: <http://fdpp.blgs.gov.ph/contents/load/faqa> (Accessed 22 December 2017).
- Evangelio, J.V., and Abocejo, F.T. (2015), "Political dynasty as perceived by residents of selected villages in Badian, Cebu City, Philippines", *Countryside Development Research Journal*, Vol. 3 No. 1, pp. 86-95.
- Fernandez, R.C.C. and Abocejo, F.T. (2014), "Child labor, poverty and school attendance: Evidences from the Philippines by region", *CNU Journal of Higher Education*, Vol. 8 No. 1, pp. 114-127.
- Godbole, M. (2003), *Public accountability and transparency: The imperatives of good governance*, Orient Blackswan, New Delhi, India.
- Government of the Philippines. (1987), Article III, Section 7: Bill of rights. *The 1987 Philippine constitution*, Available at: <http://hrlibrary.umn.edu/research/Philippines/PHILIPPINE%20CONSTITUTION.PDF> (Accessed 27 June 2018).
- Government of the Philippines. (1991), Section 352: Posting of the summary of income and expenditures. *Republic Act 7160: Local government code of 1991*. Available at: <http://www.gov.ph/downloads/1991/10oct/19911010-RA-7160-CCA.pdf> (Accessed 16 December 2017).
- Government of the Philippines. (2002), Section 21: Advertising and contents of the invitation to bid. *Republic Act 9184: Government Procurement Reform Act*. Available at: http://www.gppb.gov.ph/laws/laws/RA_9184.pdf (Accessed 22 January 2018).
- Graycar, A. and Masters, A.B. (2018), "Preventing malfeasance in low corruption environments: Twenty public administration responses", *Journal of Financial Crime*, Vol. 25 No. 1, pp. 170-186.
- Greene, J., Caracelli, V. and Graham, W. (1989), "Toward a conceptual framework for mixed-method evaluation designs", *Educational Evaluation and Policy Analysis*, Vol. 11 No. 3, pp. 255-274.
- Hood, C. (1995), "The new public management in the 1980s: Variations on a theme", *Accounting, Organization and Society*, Vol. 20 No. 2, pp. 93-109.
- Inabangan, A.K.A., Garcia, L.L. and Abocejo, F.T. (2019), "Evaluation of the Philippine expanded senior citizens Act (RA 9994) on mandated privileges for the elderly", *European Academic Research*, Vol. 6 No. 10, pp. 6112-6138.
- Johnson, R.B. and Onwuegbuzie, A.J. (2004), "Mixed methods research: A research paradigm whose time has come", *Educational Researcher*, Vol. 33 No. 7, pp. 14-26. doi:10.3102/0013189X033007014
- Jones, D. S. (2013), "Procurement reform in the Philippines: The impact of elite capture and informal bureaucracy", *The International Journal of Public Sector Management*, Vol. 26 No. 5, pp. 375-400.
- Kaboolian, L. (1998), "The new public management: Challenging boundaries of the management vs. administration debate", *Public Administration Review*, Vol. 59 No. 3, pp. 189-193.

- Kulshreshtha, P. (2008), "Public sector governance reform: The World Bank's framework", *The International Journal of Public Sector Management*, Vol. 21 No. 5, pp. 556-567.
- Lee, J. (2018), "Understanding authoritarian resilience and countering autocracy promotion in Asia", *Asia Policy*, Vol. 13 No. 4, pp. 99-122.
- Liwanag, H.J. and Wyss, K. (2019), "Optimising decentralisation for the health sector by exploring the synergy of decision space, capacity and accountability: Insights from the Philippines", *Health Research Policy and Systems*, Vol. 17 No. 4, pp. 1-16.
- Lloyd-Sherlock, P. (2000), "Failing the needy: Public social spending in Latin America", *Journal of International Development*, Vol. 12 No. 1, pp. 101-119.
- Muratbekova, Z., Ainabek, K. and Davletbayeva, N. (2017), "Public sector audit as a provider of high-quality information on activity of the governments", *Journal of Advanced Research in Law and Economics*, Vol. 8 No. 5, pp. 1579-1584.
- Ocampo, R. (1996), "Models of public administration reform: 'New Public Management (NPM)'", *Asian Review of Public Administration*, Vol. 3 No 10, pp. 248-255.
- Pañares, J.L.A. and Abocejo, F.T. (2019), "Evaluation of 'Naga Akong Garbo' (NAGa) program: Status, challenges and successes", *European Journal of Social Sciences Studies*, Vol. 4 No. 2, pp. 172-189.
- Pepinsky, T. (2018), "Everyday political engagement in comparative politics", *Political Science & Politics*, Vol. 51 No. 3, pp. 566-570.
- Philippine Statistics Authority [PSA]. (2016), *Population of Negros Island Region (Based on the 2015 Census of Population)*. Available at: <https://psa.gov.ph/content/population-negros-island-region-based-2015-census-population> (Accessed 28 June 2018)
- Quinn, M. and Warren, L. (2017), "New public management a re-packaging of extant techniques?", *Qualitative Research in Accounting and Management*, Vol. 14 No. 4, pp. 407-429.
- Reif, L.C. (2004), *The ombudsman, good governance, and the international human rights system*. Leiden: Martinus Nijhoff
- Reilly, T. (2016), *The Failure of Governance in Bell, California: Big-time corruption in a Small Town*. Lanham, MD: Lexington Books
- Schleiter, P. and Voznaya, A. (2018), "Party system institutionalization, accountability and governmental corruption", *British Journal of Political Science*, Vol. 48 No. 2, pp. 315-342.
- Siar, S.V. (2005), "E-governance at the local government level in the Philippines: An assessment of city government websites", *Philippine Journal of Development*, Vol. 32 No. 2, pp. 135-168.
- Struić, G. and Bratić, V. (2018), "Public participation in the budgetary process in the Republic of Croatia", *Public Sector Economics*, Vol. 42 No. 1, pp. 67-92.
- Svedin, L. (2012), *Accountability in crises and public trust in governing institutions*, Routledge, London.

Tashakkori, A. and Teddlie, C. (2003), *Handbook of Mixed Methods in Social & Behavioral Research*. Sage Publications, Thousand Oaks, California, USA.

Tran, C.T.T., Dollery, B. and López, G.P. (2018), "An empirical analysis of the determinants of per capita municipal expenditure in South Australian local government", *Public Finance and Management*, Vol. 18 No. 4, pp. 285-312.

Untalan, C.Y. (2017), "The curious case of the Duterte presidency: Turning the demos against democracy?", *Development*, Vol. 60 No. 4, pp. 168-173.