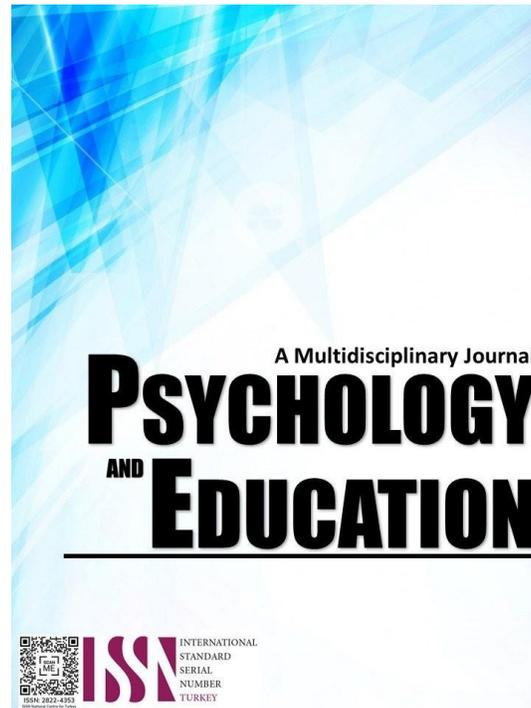


LINKING BUDGETING KNOWLEDGE TO SERVICE DELIVERY PERFORMANCE: A QUANTITATIVE STUDY OF BARANGAY OFFICIALS



PSYCHOLOGY AND EDUCATION: A MULTIDISCIPLINARY JOURNAL

Volume: 37

Issue 3

Pages: 292-303

Document ID: 2025PEMJ3564

DOI: 10.70838/pemj.370309

Manuscript Accepted: 03-30-2025

Linking Budgeting Knowledge to Service Delivery Performance: A Quantitative Study of Barangay Officials

Nissy Page B. Tayong,* Elmae Mar S. Sanoy, Kleven Jake A. Villamor
For affiliations and correspondence, see the last page.

Abstract

Behind every thriving community is a barangay official whose budgeting expertise drives progress and prosperity. This study investigates the relationship between knowledge of the local budgeting process and the performance of basic service delivery among barangay officials in M'lang, Cotabato. Grounded in Public Administration Theory, it explores how fiscal literacy influences grassroots governance effectiveness. Using a quantitative, descriptive-correlational research design, data were collected through surveys administered to 100 barangay officials across 10 selected barangays. Findings revealed a moderate positive and statistically significant relationship ($r = 0.60, p < .05$) between budgeting knowledge and service delivery performance, with officials showing strong skills in budget preparation and authorization but encountering challenges in budget execution. The study highlights the importance of capacity-building programs, mentorship, and evidence-based budgeting to enhance local governance. It also recommends future research on other influencing factors such as leadership styles, digital budgeting systems, and community engagement to deepen the understanding of effective service delivery at the barangay level.

Keywords: *knowledge of the local budgeting process, performance of delivering basic services, public administration theory, barangay officials, M'lang, Cotabato*

Introduction

Political cycles significantly influence the consistency and effectiveness of basic service delivery, as governance priorities often shift toward short-term, populist projects aimed at gaining electoral support (KFF, 2024; Skills for Health, 2024). This reorientation often results in the neglect of long-term investments in healthcare, agriculture, and environmental sustainability, thereby exacerbating existing service delivery gaps (Community Care, 2024). Strategic planning is routinely disrupted, and delays in budget authorization and execution can reach up to 25%, severely affecting local government efficiency (King's Fund, 2024). Financial constraints further compound the issue, with many local government units operating on less than 20% of the budget required to meet community demands (KFF, 2024; Health Law, 2021). Such limitations disproportionately impact healthcare, where workforce shortages affect up to 50% of positions due to inconsistent policies and unfulfilled political commitments (Skills for Health, 2024). Infrastructural projects are similarly affected, with up to 30% remaining incomplete due to bureaucratic inefficiencies and shifting political agendas (KFF, 2024).

Limited community participation in budget planning weakens the alignment between services delivered and local needs, leaving approximately 40% of intended beneficiaries underserved (Health Law, n.d.; Health.org.uk, 2024). Regulatory instability following elections hampers service continuity, with 20–30% of healthcare and social care programs negatively impacted by sudden funding reallocations (NIH, 2018; Health Management Associates, 2024). Technological innovations such as telehealth suffer from inadequate support, limiting healthcare access for up to 25% of residents in underserved areas (Health.org.uk, 2024). Additionally, agricultural services experience a 15% annual decline in productivity due to underfunding and a lack of trained personnel (Health Law, n.d.; Kings Fund, 2024). Environmental programs face similar setbacks, with election-related deprioritization resulting in the ineffective implementation of up to 30% of sustainability initiatives (KFF, 2024; Kings Fund, 2024).

The performance of barangay officials in delivering essential services plays a vital role in ensuring community well-being and equitable access to essential resources. Effective service delivery fosters long-term social and economic development within local government units. High performance enhances citizen satisfaction and strengthens trust in local governance, essential for maintaining democratic stability (Asian Development Bank, 2021). Barangay-level services improve health outcomes, as timely medical care reduces morbidity and mortality rates (World Health Organization, 2021). Strong performance in public works contributes to local economic growth by attracting investments and generating employment opportunities (OECD, 2019), while efficient delivery of social welfare services supports vulnerable populations and promotes social equity (UNDP, 2020). Strengthening service provision addresses immediate community concerns and lays the foundation for sustainable development, ultimately improving quality of life and fostering long-term growth.

Knowledge of the local budgeting process is crucial to performing essential service delivery. A well-informed budgeting process improves service delivery by ensuring efficient resource allocation (Asian Development Bank, 2021), and officials with strong budgeting knowledge are better equipped to address community needs, leading to enhanced performance (UNDP, 2020). Budgeting knowledge also improves transparency and citizen satisfaction (OECD, 2019), while effective budget management impacts healthcare service quality by ensuring the timely and adequate provision of medical resources (World Health Organization, 2021). It strengthens accountability mechanisms, reducing inefficiencies (Shah, 2019), whereas inadequate knowledge leads to fund misallocation and negatively affects services like infrastructure and social welfare (IMF, 2021). Therefore, this study examines the relationship between

knowledge of the local budgeting process and the performance of essential service delivery, contributing to the broader discourse on governance and financial management at the barangay level.

Existing literature reveals gaps in understanding this relationship at the municipal level. While studies emphasize transparency and accountability (Khemani, 2015), they often fail to explore how budgeting knowledge influences specific service sectors. Most research focuses on national or regional levels, overlooking barangay officials' unique challenges in budget implementation. Fiscal decentralization is discussed (Bahl & Linn, 2014), but not how budgeting competency affects service outcomes. Additionally, existing studies primarily use qualitative methods, leaving a gap in empirical analyses. This study seeks to bridge these gaps by quantitatively analyzing how budgeting indicators—preparation, authorization, execution, and accountability—affect service performance. Focusing on M'lang, Cotabato, it offers localized insights and practical recommendations for policy reforms and capacity-building initiatives. The findings will contribute to the broader discourse on local governance and provide valuable insights to improve barangay-level service delivery.

This study is anchored in Public Administration Theory, developed by Wilson (1887) and Weber (1946), which emphasizes the significance of governance structures and the role of public officials in managing resources and delivering services effectively. In this context, knowledge of local budgeting processes—budget preparation, authorization, execution, and accountability—is a critical competency for barangay officials. Shah (2007) and Ho (2019) assert that understanding these processes is essential for ensuring efficient resource allocation and directly enhancing the performance of health, public works, and social welfare services. A key aspect of the theory is accountability, which the OECD (1996) links to performance-based budgeting frameworks that promote transparency and responsible resource use. This aligns with the premise that barangay officials with strong budgeting knowledge are better equipped to effectively ensure public funds are used. Public Administration Theory also underscores the importance of continuous training and capacity building, with Kavanagh and Reitano (2019) noting that equipping local officials with budgeting skills fosters accountability and improves performance. This is particularly relevant at the barangay level, where officials must navigate diverse community needs and make informed resource allocation decisions.

Research Questions

This study generally determined the educational challenges and aspirations of Batak students in Puerto Princesa City. Specifically, it answers to the following questions.

1. What is the demographic profile of barangay officials in M'lang, Cotabato, in terms of:
 - 1.1. sex category;
 - 1.2. age;
 - 1.3. civil status;
 - 1.4. highest educational attainment; and
 - 1.5. length of service in public office?
2. What is the extent of knowledge of barangay officials in M'lang, Cotabato, regarding the local budgeting process, specifically in terms of:
 - 2.1. budget preparation;
 - 2.2. budget authorization;
 - 2.3. budget execution; and
 - 2.4. budget accountability?
3. What is the level of performance of barangay officials in delivering basic services in M'lang, Cotabato, in terms of:
 - 3.1. health and medical services and facilities;
 - 3.2. public works and services;
 - 3.3. social welfare services and facilities;
 - 3.4. agricultural support and services; and
 - 3.5. environmental management systems and services?
4. Is there a significant relationship between the knowledge of barangay officials about the local budgeting process and their performance in delivering basic services?

Methodology

Research Design

The researchers employed a descriptive correlational design in this study. Quantitative research was utilized to scientifically describe and identify variables and findings, establish relationships, generalize outcomes, and enhance the reliability and validity of the results (Mohajan, 2020). This approach focused on quantifying and measuring the subject under investigation, generating numerical data that could be generalized to a larger population (Clarke & Collier, 2015). Descriptive research design aims to develop and describe the characteristics of a given phenomenon or population. Notably, this non-experimental design did not involve manipulating independent variables or testing hypotheses but instead described the frequency distribution of one or more variables without causal inferences.

Correlational research design was used to explore the interdependence of two or more variables (Quantitative Descriptive & Correlational Research, 2023).

The descriptive design was applied to assess barangay officials' budgeting knowledge and basic service delivery performance in M'lang, Cotabato, examining their understanding of budget preparation, authorization, execution, and accountability. Additionally, it described the state of service delivery in sectors such as health, public works, social welfare, and environmental management. The correlational design was utilized to determine whether a significant relationship existed between barangay officials' budgeting knowledge and their performance in delivering basic services. Spearman's rank correlation was used to assess how well the relationship between budgeting knowledge and basic service delivery performance could be described using a monotonic function.

Respondents

This study selected 100 respondents using convenience sampling, a non-probability method where participants are chosen based on accessibility and willingness to participate (Rahi, 2017; Scholtz, S., 2021). This approach allowed the researchers to efficiently gather data from individuals who were easily available and ready to engage in the study (Etikan et al., 2016). This study ensured that the necessary data for statistical analysis were gathered, thereby enhancing the reliability and validity of the findings (Russell et al., 2021).

The respondents of the survey were barangay officials from ten selected barangays in M'lang, Cotabato. The study focused on assessing the relationship between budgeting knowledge and basic service delivery performance. The barangay officials included the barangay captain, seven barangay councilors, the Sangguniang Kabataan (SK) chairman, and their respective barangay treasurer and secretary. These officials were responsible for policymaking, community leadership, and implementing programs. Since their roles directly influenced budgeting and service delivery within their respective barangays, non-officials and barangay officials from outside M'lang were excluded from the study.

Instrument

Adapted survey questionnaires were utilized to collect data for this study, with validation carried out by a panel of experts and research advisers to enhance their effectiveness. As noted in a prior study (2022), validity was crucial for determining the accuracy and soundness of the research findings, ensuring the reliability and confidence of the results. To ensure consistent reliability across the survey items, pilot testing was conducted with 30 barangay officials, not part of the actual study. No ambiguity or inconsistency was found, confirming the questionnaire's robustness.

The survey was divided into three parts. The first part focused on respondents' demographic profiles, including sex, age, civil status, highest educational attainment, and length of service in public office. The second part assessed the knowledge of the local budgeting process, adapted from Dagohoy's (2021) study, "Capabilities and Difficulties of Barangay Officials on Local Budgeting Process," with indicators on budget preparation, authorization, execution, and accountability. A Cronbach's alpha of greater than 0.70 was set for reliability. This part consists of forty statements, divided equally among the four indicators, with responses rated using a five-point Likert scale: 1 – Strongly Disagree, 2 – Disagree, 3 – Fairly Agree, 4 – Agree, and 5 – Strongly Agree.

The final part measured performance in delivering basic services, adapted from Ibañez et al. (2024) study, "Performance of the Barangay Officials during the Pandemic." The indicators included health and medical services, public works and services, social welfare services, agricultural support, and environmental management. This part consisted of twenty-five statements, with varying numbers of questions per indicator. It also used a five-point Likert scale with the same interpretation as the second part, confirming the instrument's reliability, with a Cronbach's alpha value exceeding 0.70.

Procedure

The researchers first secured a letter requesting approval from the Dean of the College of Business Education at Southern Baptist College. They developed a questionnaire checklist based on an adapted study, which their research adviser validated. A cover letter outlining the study's purpose was included with each printed questionnaire. A pre-test was conducted to assess the contextualized questionnaires' effectiveness and identify potential issues or challenges. Using a modified, printed questionnaire, the researchers employed a self-administered survey to collect responses. Consent from the respondents was obtained before proceeding with the data collection. The survey included the barangay officials' demographic information, knowledge of the local budgeting process, and their performance in delivering basic services, ensuring consistent data collection and objective measurement for easier analysis. The researchers strongly emphasized ethical transparency and trust, ensuring that the results were reliable and credible.

Ethical Considerations

This study adhered to ten dimensions of research ethics, including social value, informed consent, and population vulnerability. The risk-benefit balance was carefully assessed, with measures in place to protect participant privacy and data confidentiality. Justice and transparency were maintained by ensuring researcher qualifications, adequate facilities, and community involvement. Strict compliance with the Data Privacy Act of 2012 (Republic Act 10173) reinforced the study's commitment to ethical research and protecting respondents' privacy rights.

Results and Discussion

Demographic Profile of Barangay Officials in M'lang, Cotabato

Using the collected data, the demographic profile of the sample was determined based on the survey. Table 1 shows the frequency and percentage distribution of sex, age, civil status, highest educational attainment, and length of service in office among barangay officials in M'lang, Cotabato. A notable male majority was observed, with 63% of respondents identifying as male. Most respondents (56%) were aged between 36 and 55. Regarding civil status, a large majority (83%) were married. Educational attainment was relatively high, with 61% holding bachelor's degrees. Regarding tenure, 40% had served for over ten years.

These findings highlight that the barangay officials in M'lang are generally mature, experienced, and educationally equipped. Their age and civil status reflect personal and professional stability, which may contribute to their sense of responsibility in governance. The presence of strong educational backgrounds suggests that they can understand the technical aspects of local budgeting. Furthermore, their length of service indicates a familiarity with the community's needs and the inner workings of barangay administration. Altogether, these characteristics suggest that the officials are well-positioned to comprehend, manage, and carry out budgeting processes and service delivery with competence and accountability.

This is consistent with the insights of Saguin and Ramesh (2020), who emphasize the role of governance capacity in supporting successful public sector reforms. The high percentage of long-serving officials further suggests leadership and institutional knowledge continuity. Meanwhile, newer officials present an opportunity for structured mentorship, aligning with Saldaen and Gubalane (2021), who underscore the importance of leadership development in the local government context. The combination of education and experience, as Distor and Khaltar (2022) affirmed, may enhance local governance efficiency and responsiveness in addressing community needs.

Table 1. *Demographic Profile of the Respondents*

Sex		
	Frequency	Percentage
Male	63	63
Female	37	37
Total	100	100.00
Age		
	Frequency	Percentage
18 – 35	17	17
36 – 55	56	56
56 and above	27	27
Total	100	100.00
Civil Status		
	Frequency	Percentage
Single	16	16
Married	83	83
Widow	1	1
Total	100	100.00
Highest Educational Attainment		
	Frequency	Percentage
High School	29	29
Bachelor	61	61
Post-Graduate	10	10
Total	100	100.00
Number of Years in Service		
	Frequency	Percentage
1-3 years	31	31
4-6 years	12	12
7-9 years	8	8
10 years and above	49	49
Total	100	100.00

Level of Knowledge of the Local Budgeting Process of Barangay Officials in Mlang, Cotabato

The results in Table 2 reflected a very high level of knowledge among barangay officials regarding the local budgeting process, with

an overall mean score of 4.37 and a standard deviation of 0.46. The barangay officials are highly knowledgeable about the local budgeting process. Budget authorization achieved the highest mean score of 4.44, reflecting strong knowledge in securing approval for budget plans, while budget execution received the lowest mean score of 4.32, still within the highly knowledgeable range.

These findings implied that barangay officials demonstrated commendable competency in local budgeting, particularly in planning, authorizing, and implementing financial activities by government protocols. The consistently high ratings across all domains pointed to an informed, accountable, and transparent governance structure in managing public funds. The slightly lower score in budget execution, while still very high, may reflect the operational complexities and real-time challenges inherent in the implementation phase. This suggests that execution, compared to other stages, may involve more dynamic and multifaceted tasks, influencing the consistency and timeliness of budgeted activities. Such an observation underscores the practical realities barangay officials face and emphasizes the nuanced demands of translating plans into actual services on the ground.

The observed higher proficiency in budget preparation supports Bahl and Linn's (2014) assertion that effective planning is foundational to responsive public financial management, while Khemani's (2015) findings highlight the importance of technical knowledge in developing relevant financial plans. However, the relatively lower performance in budget accountability aligns with Fjeldstad and Heggstad (2012) and Bird (2018), who noted that weak accountability often arises from gaps in training and understanding of oversight mechanisms. The emphasis on continuous capacity building is validated by Stiglitz (2017) and Martinez-Vazquez (2019), as well as the World Bank (2017), which underscores the need for regular training to enhance fiscal responsibility. Supporting studies, such as those by Afonso and Fernandes (2008) and de Vries and Huitema (2018), further reinforce the findings by demonstrating that municipalities with higher budgeting competencies achieve better public service outcomes and increased citizen satisfaction. Overall, while barangay officials are well-prepared to handle budgeting responsibilities, there is a clear need to reinforce skills in execution and monitoring to enhance the efficiency and effectiveness of public service delivery.

Table 2. *Level of Knowledge of the Local Budgeting Process*

<i>Indicators / Domains</i>	<i>Standard Deviation</i>	<i>Mean Score</i>	<i>Descriptive Level</i>
Budget Preparation	0.50	4.34	Very High
Budget Authorization	0.53	4.44	Very High
Budget Execution	0.47	4.32	Very High
Budget Accountability	0.58	4.37	Very High
OVERALL	0.46	4.37	Very High

Level of Performance in Delivering Basic Services

The results in Table 3 reveal the level of performance in delivering basic services by the barangay officials. The overall mean score of 4.23 indicates the excellent performance of barangay officials in delivering basic services. Specifically, the delivery of environmental management systems and services received the highest mean score of 4.30, which was determined to be very high. Meanwhile, agricultural support and services earned a mean score of 4.16, having the lowest mean score among the indicators, implying a high level, though slightly lower than the other indicators.

These findings imply that barangay officials are highly effective in delivering basic services to their constituents, particularly in the areas of health, welfare, and infrastructure, while also placing high value on environmental management. The high ratings suggest a strong commitment to community well-being and responsiveness to public needs. However, the slightly lower score in agricultural support and services indicates that, while performance in this area remains commendable, there may be a need for enhanced programs, additional resources, or greater focus to match the excellence observed in other sectors. Overall, the results reflect positively on leadership and governance at the barangay level and indicate that existing strategies and initiatives are largely successful in addressing the community's basic service needs.

The results are supported by the study of Castillo (2020), stating that environmental management at the barangay level is enhanced through institutional networks that facilitate collaboration between various actors, which is crucial for solid waste management initiatives. Additionally, the efficient delivery of social welfare services plays a crucial role in addressing community needs and enhancing residents' quality of life (Diyanayati & Weningtyastuti, 2018). The result is also supported by the study of Villones (2021) and Wahono (2016) highlights that technological advancements and strategic planning initiatives collectively contribute to a more responsive and effective local governance framework. The same goes for health and medical services, as stated by Prasety et al. (2024), that improved facilities can enhance service quality in the community.

Table 3. *Level of Performance in Delivering Basic Services*

<i>Indicators / Domains</i>	<i>Standard Deviation</i>	<i>Mean Score</i>	<i>Descriptive Level</i>
Health and medical services and facilities	0.60	4.21	Very High
Public works and services	0.59	4.22	Very High
Social welfare services and facilities	0.59	4.27	Very High
Agricultural support and services	0.59	4.16	High
Environmental management systems and services	0.58	4.30	Very High
OVERALL	0.53	4.23	Very High

Relationship between Variables

Table 4 presents the relationship between knowledge of the local budgeting process and service delivery performance. As shown in the table, the p-value of 0.00 confirms this relationship is statistically significant, as it falls below the standard threshold of 0.05. There was also a moderate positive relationship between the variables, with a correlation coefficient of 0.60, suggesting that as the level of knowledge about local budgeting increases, the effectiveness in delivering services also tends to improve.

These findings suggest that barangay officials with a deeper understanding of the local budgeting process are better equipped to allocate resources efficiently, prioritize community needs, and implement programs with greater accountability and transparency. This knowledge enables them to make informed decisions that directly impact the quality, timeliness, and relevance of the services they provide. Moreover, the results highlight the pivotal role of fiscal literacy in governance. Strengthening knowledge of budgeting processes through continuous training, capacity-building programs, and institutional support can empower local leaders to optimize limited resources, reduce waste, and ensure that public funds are directed toward high-impact areas, therefore, this can lead to more effective governance and improved delivery of basic services at the grassroots level.

The findings of this study are supported by Cabannes (2015), which states that the local budgeting process and performance in delivering basic services are critical for effective governance. As Khoo (2024) stated, knowledgeable officials can better navigate the complexities of financial management. Also, when local officials possess a strong understanding of budgeting principles, they are more likely to implement transparent practices (OECD, 2019). Furthermore, as Bastida et al. (2017) stated, local governments with strong budgeting knowledge are better equipped to respond to community needs, leading to improved public service performance. Therefore, enhancing local officials' understanding of the budgeting process is essential for achieving better governance and more effective service delivery across various sectors.

Table 4. Relationship Between Variables

<i>Pair</i>	<i>Variable</i>	<i>Correlation Coefficient</i>	<i>p-value</i>	<i>Remarks</i>
IV and DV	Knowledge of Local Budgeting Process and Performance in Delivering Services	.60	.00	Significant

Conclusions

The findings of this study on barangay officials in M'lang, Cotabato, reveal a well-qualified and experienced group of leaders, predominantly mature and educated males. This demographic composition positively influences the implementation of local governance, especially in managing public resources. Their extensive tenure and educational backgrounds equip them with the necessary skills to effectively comprehend and execute budgeting processes.

Additionally, the study highlights that barangay officials possess a very high level of knowledge regarding the local budgeting process, particularly in planning and authorization. This expertise underlines their capacity to make informed financial decisions, which are crucial for effective governance. However, the relatively lower performance in budget execution reveals an area needing improvement. In line with Public Administration Theory, this finding reinforces the significance of continuous capacity-building programs to ensure accountability and improve public service outcomes. Enhancing skills in budget execution can facilitate the more strategic and transparent use of public funds.

The performance of barangay officials in delivering basic services is also noteworthy, with an overall high rating of 4.23, particularly in environmental management. This demonstrates a strong sense of duty and responsiveness to community needs. However, the comparatively lower score in agricultural support indicates an area requiring development. To address this, the study recommends enhancing agricultural programs through collaborative planning and integrating relevant technologies.

Ultimately, the study establishes a clear and positive relationship between knowledge of budgeting and service delivery performance among barangay officials. A sound understanding of fiscal processes enhances their capacity to allocate resources effectively and make well-informed decisions. Therefore, there is a compelling need to invest in ongoing training programs to deepen fiscal literacy and governance capabilities. Strengthening these areas is vital for improving the efficiency of public services and ensuring that community needs are met promptly and transparently. Improving budgeting knowledge among barangay officials is crucial for achieving more effective, accountable, and responsive local governance.

The study's findings align closely with the principles of Public Administration Theory, as posited by scholars such as Wilson (1887) and Weber (1946). The results demonstrate that barangay officials' understanding of local budgeting processes, especially in planning and authorization, is pivotal in allocating resources effectively and enhancing service delivery. However, the challenges observed in budget execution highlight the need for capacity-building programs that focus on practical budgeting skills. In conclusion, the study affirms that a strong grasp of fiscal processes contributes to greater accountability, better decision-making, and overall improvements in public service delivery, emphasizing the ongoing need to improve fiscal literacy and administrative competencies among barangay officials.

Based on the findings of this study, several key recommendations are proposed to improve local budgeting knowledge and practices

among barangay officials in M'lang, Cotabato. Since most barangay officials are experienced, educated, and mature, their qualifications should be maximized through structured mentorship programs. These programs will enable more experienced officials to guide and support newly elected or appointed leaders, ensuring the continuity of effective governance and the preservation of best practices within the barangay.

Although the respondents demonstrated high knowledge of budget planning and authorization, their performance in budget execution was lacking. To bridge this gap, it is recommended that barangay officials undergo additional training that focuses on the practical aspects of budgeting, including procurement, fund disbursement, and adherence to financial procedures. This training should be supported by technical assistance from municipal offices, including accountants and budget officers, who can offer practical guidance during budgeting.

In line with Public Administration Theory, continuous learning and capacity-building programs should be institutionalized. These programs should cover key topics such as participatory governance, financial transparency, public ethics, and digital tools to improve administrative efficiency. Strengthening these areas will enable barangay officials to fulfill their duties more effectively and ensure greater accountability in local governance.

The study also revealed that while environmental management was a strong service delivery area, agricultural support remains underdeveloped. Therefore, it is recommended that barangays collaborate with the municipal agriculture office to improve services for farmers. Programs could include seed distribution, training on sustainable farming practices, and access to technologies that can increase productivity. This would ensure that agricultural services better meet the community's needs and contribute to more inclusive local development.

Moreover, barangays should adopt evidence-based budgeting practices. This involves using population size, community needs, and historical data to guide budget decisions. Establishing performance monitoring systems will allow barangay officials to assess service effectiveness and make timely adjustments. These systems will also enhance transparency and build public trust in government spending.

Finally, barangays in M'lang should participate in inter-barangay learning activities to share best practices and successful budgeting and service delivery strategies. These activities could include peer learning forums, benchmarking visits, or recognition programs organized by the municipal government. Such initiatives promote collaboration, innovation, and continuous improvement among barangay leaders.

For future researchers, this study provides a foundation for further investigation into other factors that may influence service delivery at the barangay level. Future studies could explore the role of leadership styles, digital budgeting systems, community engagement, and gender in local governance. Researchers should also consider conducting similar studies in other municipalities to compare findings and identify common challenges or best practices. Expanding this area of research will contribute to a better understanding of local budgeting and governance, ultimately driving continuous improvement in public service delivery.

Despite the valuable insights provided, the study acknowledges certain limitations. Time constraints and the busy schedules of barangay officials made it challenging to secure participation and obtain timely responses. Additionally, the study's reliance on survey questionnaires introduced the possibility of biases such as social desirability bias, where respondents may have answered in ways they deemed socially acceptable rather than reflecting their true opinions or behaviors. The study's focus on barangay officials in M'lang, Cotabato, also limits the generalizability of the findings to other regions with different socio-political and economic contexts. Nevertheless, this research is a foundational reference for future studies and policy development to improve local governance through better budgeting literacy.

References

- (2023). Correlational Statistics. DOI: <https://doi.org/10.1093/oso/9780197639757.003.0017>
- (2023). Quantitative Descriptive and Correlational Research. DOI: <https://doi.org/10.1093/oso/9780197639757.003.0012>
- Adian, N., & Asiri, M. (2024). An assessment of the competencies in local governance among the punong barangays in the Municipality of Hadji Panglima Tahil, Province of Sulu.
- Alarte, Ma. V. H. (2022). Community Needs Assessment in Sitio Sapa, Barangay San Rafael, Rodriguez, Rizal: Basis of Social Welfare Extension Program of the University of Rizal System Rodriguez, Rizal.
- Almazan, C. V., & Vargas, D. (2016). Sustainable Solid Waste Management System: Barangay Bayog, Los Baños, Laguna.
- Andrade, C. (2021). The Inconvenient Truth About Convenience and Purposive Samples. *Indian Journal of Psychological Medicine*,
- Aranas, A. G. U. L. (2015). Community development framework for the youth: the autonomy-supportive context. *European Scientific Journal*, ESJ.

- Ari S, S. M., Umiyati, S., & Ambarwati, A. (2022). Analysis of the relationship between leadership and organizational culture with village device performance. *International Journal of Applied Research in Social Sciences*.
- Asian Development Bank. (2021). *Strengthening local governance for sustainable development*. ADB Publications.
- Atanoza-Megriño, M. G. (2024). *Empowering the Future: The Sangguniang Kabataan's Role in Shaping the Lives of Young Filipinos*.
- Ayeni, G. O., Olagbegi, O. M., Daniel, E. O., Nadasan, T., & Abanobi, O. C. (2020). Perception of basic package of health services' impact on health service delivery and mortality among residents of Wulu County, South Sudan. *Journal of Public Health*.
- Ayuna, N. E., Zairusi, Z., Julian Pratama, R. A. R., Septiawan, F. E., & Gintings, A. (2024). The Effect of Public Communication in Increasing the Effectiveness of Public Services: Case Study on Public Services in West Bandung District. *Indonesian Interdisciplinary Journal of Sharia Economics*.
- Azzahra, A. (2023). *Implementation Of Good Governance in Public Services at Local Government*. *International Journal of Social Service and Research*.
- Babaiev, V., & Babaieva, I. (2022). *Public Management of Employment at the Level of Territorial Communities in the Context of Ensuring the Development of Rural Areas*.
- Babbie, E. (2020). *The practice of social research*. Cengage Learning.
- Bahl, R. (2016). *Local government finance: A global perspective*. Cambridge University Press.
- Bahl, R., & Linn, J. F. (2014). Fiscal decentralization and intergovernmental transfers in developing countries. In R. Bahl & J. F. Linn (Eds.), *Public finance in developing countries*. Cambridge University Press.
- Bahl, R., & Linn, J. F. (2014). *Financing metropolitan governments in developing countries*. Lincoln Institute of Land Policy.
- Bahl, R., & Martinez-Vazquez, J. (2013). The role of local government in the provision of public services. In *Public finance in developing countries*. Routledge.
- Bastida, F., & Benito, B. (2017). The role of budgeting in the performance of public services: Evidence from local governments. *Public Administration Review*.
- Bewinda, R., Rahmadany, A. F., & Achmad, M. (2024). Community Complaint Services Through Electronic Complaint Channels in Increasing the Effectiveness of Government Affairs Compulsory Basic Services. *Journal of Humanities and Social Sciences Studies*.
- Big Data Empower the Realistic Path of the Construction of the Rural Public Cultural Service System. (2023).
- Bird, R. M. (2018). *Taxation in developing countries: A review of the literature*. World Bank.
- Bryman, A. (2021). *Social research methods*. Oxford University Press.
- Buenafior, K. B. (2024). Local governance of solid waste management in selected highly urbanized cities in Metro Manila, Philippines for Sustainable Development. *World Journal of Advanced Research and Reviews*.
- Cabannes, Y. (2015). Participatory budgeting: A significant contribution to the improvement of public services. *International Journal of Public Administration*.
- Castillo, M. A. I., Cruz, D. C., Lapaz, J. L., Marcha, K. G., Padillo, J. V., Vegiga, F. J., & Vallespin, M. R. D. (2024). Assessing Demographics, Perceptions, and Participation: A Study on Sangguniang Kabataan (SK) Effectiveness and Improvement Suggestions. *International Journal of Current Science Research and Review*.
- Castillo, R. M. (2020). *Promoting Environment at Grassroots: Barangay Institutional Mapping of Solid Waste Management*.
- Clarke, S., Collier, S. (2015). *Research essentials. How to critique quantitative research. Nursing children and young people*.
DOI: <https://doi.org/10.7748/NCYP.27.9.12.S14>
- Community Care. (2024). *Long-term neglect of critical sectors during political cycles*. Community Care.
- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches*.
- Cui, L., & Zhou, H. (2020). Spatial feature analysis of rural basic public service supply based on TOPSIS model and Data aggregation algorithm. *Journal of Intelligent and Fuzzy Systems*.
- Diokno-Sicat, C. J., & Mariano, Ma. A. P. (2018). *A Public Expenditure Review of Social Protection Programs in the Philippines*.
- Distor, J. M. R., & Khaltar, O. (2022). What motivates local governments to be efficient? Evidence from Philippine cities. *Sustainability*, 14(15), 9426.

DOI: <https://doi.org/10.3390/su14159426>

- Diyanayati, K., & Weningtyastuti, R. (2018). The Local Government Commitment on The Implementation of Social Welfare.
- Egbunu, A., Makolo, D., & Alkali, D. (2022). A spatial analysis of health care accessibility and utilization among rural households in Kogi State, Nigeria. *International Journal of Life Science Research Archive*.
- Ener, F. M., & Naparota, L. C. (2024). Capabilities and Challenges Encountered by Barangay Officials of Selected Barangays in Dipolog City on Local Budgeting Process.
- Fajonyomi, O., & Olu-owolabi, F. (2015). Good Governance and Local Government Administration for Development: Multiple Perspectives.
- Fjeldstad, O. H., & Heggstad, K. (2012). The role of local government in service delivery: A review of the literature. *Norwegian Institute of International Affairs*.
- Florida, M., Alquisar, J. A., Gasang, J., Vigonte, F., & Abante, M. V. (2023). Performance of Barangays in the Municipality of Santa Maria, Province of Romblon. *Province of Romblon*.
- Goldstein, J. (2022). A critical analysis of the impact of local government administration on rural development: a focus on selected local government areas in Ondo State, Nigeria.
- Gonzales, B., Dalumpines, R., Dagaraga, R., Sariago, R. S., Manarpaac, E., Lariza, C. L., & Gonzales-Plasus, M. M. (2021). Implementing environmental plans and laws at rural grassroots, Palawan, Philippines: status, factors, and moving forward.
- Haffajee, A. (2018). Capacity building for local government: A review of best practices. *International Journal of Public Administration*.
- Haring, F., Sjahril, R., Syaiful, S. A., & Sahur, A. (2023). Cultivate organic vegetable and medicinal plants in the yard.
- Health Law. (2021). Financial constraints in local government and healthcare. *Health Law*.
- Health Management Associates. (2024). Impact of funding reallocations on social care programs. *Health Management Associates*.
- Health.org.uk. (2024). Community participation and service alignment. *Health.org.uk*.
- Health Service Delivery. (2023). *CRC Press eBooks*.
- Hlongwa, N., & Jili, N. (2022). Public participation and enhancement of service delivery in the Zululand District Municipality, KwaZulu-Natal Province. *Net Journal of Social Sciences*.
- Ho, A. T. K. (2019). Six theoretical perspectives on performance budgeting reform.
- Ibáñez, E., Cornelia, M. I., & Bacang, A. G. (2024). Performance of the Barangay Officials during the Pandemic.
- International Monetary Fund. (2021). Fiscal policies for sustainable economic recovery. *IMF Working Papers*.
- Irfansyah, A., & Asoka, R. (2024). The influence of leadership and culture on the performance of local government apparatus in the regional secretariat of Musi Banyuasin Regency.
- Journal of Advanced Research in Science, Communication and Technology*.
- Kavanagh, J., & Reitano, J. (2019). Stakeholder networks and inclusive public participation mechanisms in local government budgeting. *Local Government Studies*.
- KFF. (2024). Political cycles and service delivery effectiveness. *Kaiser Family Foundation*.
- Khemani, S. (2015). Does greater accountability improve service delivery? Evidence from a randomized experiment in India. *Journal of Development Economics*.
- Khemani, S. (2015). Political economy of service delivery in developing countries. *World Bank Policy Research Working Paper*. <https://doi.org/10.1596/1813-9450-7403>
- Khoo, H. (2024). The impact of budgeting knowledge on public service delivery in Malaysia. *Journal of Public Budgeting, Accounting & Financial Management*. DOI: <https://doi.org/10.1108/JPBAFM-09-2022-0145>
- Kimeli, C. M., Onkundi, C., & Nyaboga, M. D. (2020). Empirical analysis of age, gender and length in public service as predictors of performance in senior management examination among adult learners. *European Journal of Education Studies*.
- Kings Fund. (2024). Local government efficiency and budgetary delays. *The King's Fund*.
- Krajewska, B. (2023). Social service centers in the local support infrastructure. *Polityka Społeczna*.

- Lapiz, G. B. (2024). Basic Services and Facilities of Local Governance in the Philippines: An Anchored United Nations' Sustainable Development Goals towards Agenda-Setting. *Pakistan Journal of Life and Social Sciences*.
- Latief, A., & Ulfa, M. (2024). Healthcare Facilities and Medical Tourism Across the World: A Bibliometric Analysis. *The Malaysian Journal of Medical Science*.
- Lea, M. A., & Irechukwu, E. N. (2024). Financial accountability and performance of local government a case of Gatsibo district. *International Journal of Advanced Research*
- Lim, J. (2022). Barangay Integrated Management System with Mobile Support. *International Journal of Computer Science and Mobile Computing*.
- Mahira, F. U., Rahwana, K. A., & Asyiah, A. K. (2023). The Influence Of Education And Leadership Levels On The Performance Of Village Officials In The Karangnunggal Sub-District. *Journal of Management, Economics, and Accounting*.
- Martínez-Córdoba, P.-J., Benito, B., & García-Sánchez, I.-M. (2022). Women's management in local government: The effects of substantive representation on welfare service efficiency. *Social Policy & Administration*.
- Martinez-Vazquez, J. (2019). *Public finance and economic development: A global perspective*. Springer.
- Mascara, A. (2024). Development Contributions of Sangguniang Kabataan Officials: The Case of Cawayan Linuk, Marantao, Lanao del Sur.
- Masiya, T., Davids, Y. D., & Mazenda, A. (2019). Effective public participation in municipal service delivery: the case of Nyanga Township.
- Mishra, P. (2021). The importance of sample size in research studies. *Medical Economics*.
- Mohajan, H. (2020). Quantitative Research: A Successful Investigation in Natural and Social Sciences. *Journal of Economic Development, Environment and People*. DOI: <https://doi.org/10.26458/JEDEP.V9I4.679>
- Monti, C. B., Ambrogi, F., & Sardanelli, F. (2024). Sample size calculation for data reliability and diagnostic performance: a go-to review. *European Radiology Experimental*.
- Mukah, S. T. (2018). Budgetary Control and Performance: the Case of Councils in Mezam and Momo Divisions of Cameroon. *Business and Management Research*.
- Ndaba, N. E., & Ngcobo, S. (2023). Communication of Community-Related Matters to Enhance Service Delivery in a Rural Ulundi Municipality of South Africa. *International Journal of Social Science Research and Review*.
- National Institute of Health. (2018). Regulatory instability post-elections and service continuity. *National Institutes of Health*.
- Noble-Nur, V. (2018). Socio-Demographic Profile and Performance of Women Punong Barangays in Selected Municipalities of Maguindanao. *Social Science Research Network*.
- Oates, W. E. (2015). *The economics of fiscal federalism and local finance*. Edward Elgar Publishing.
- OECD. (1996). *Budgeting and policy making*. OECD Publishing.
- Okello, A. M., & Mwesigwa, D. (2023). The Influence of Social Factors on the Performance of Elected Leaders to the Council: A Case of Lira District Local Government Councilors. *International Journal of Public Policy and Administration*.
- Organisation for Economic Co-operation and Development (OECD). (2019). *Public governance for inclusive growth: Principles and challenges*. OECD Publishing.
- Organisation for Economic Co-operation and Development. (2020). *Budgeting for results: A review of the evidence*. OECD Publishing.
- Padrones, E. J. A. A., Padrones, E. K., Roslinda, J., Baquiller, M., Membrebe, B. N. Q., & Alalid, R. (2024). Socio-Demographic Profile, Farming Challenges and Local Government Unit (LGU) Support to Rubber Farmers in Tampilisan, Zamboanga Del Norte: A Pre and Actual Pandemic Analysis.
- Palangdao, C. D. S., Dumpayan, H. M. C., Perez, G. K., Aquino, A. S. L., & Ramos, C. A. (2023). Youth governance in the selected barangays of Baguio City. *Diversity Journal*.
- Permana, A., Puspa, R., & Fauzi, M. (2024). Leadership style and work discipline on the performance of employees of the Banten Provincial Industry and Trade Office.
- Philippine Statistics Authority, (2021). *Philippine Population Projection Statistics*.
- The Philippines. (2023). *Organization for Economic Cooperation and Development*.

Prasety, I., Rusdiyanto, R., Asyik, N. F., Aliyyah, N., Haidar, R. L., & Burhan, U. (2024). The Role of Health Facility in Mediating Service Quality and Patient Perceptions of Hospital Patient Satisfaction.

Pratama, R., Aisyah, S. A., Putra, A. M., Rusdi, A., Sirodj., M., W., Afgan. (2023). Correlational Research. *JiIP (Jurnal Ilmiah Ilmu Pendidikan)*.

DOI: <https://doi.org/10.54371/jiip.v6i3.1420>

Prayitno, A. (2024). Local political communication strategy in improving village public service performance. *JWP (Jurnal Wacana Politik), Public Administration Review*.

Rosdiana, Y., Suryanto, S., & Alhadihaq, M. Y. (2023). The Influence of Organizational Culture on Employee Performance at the Solokan Jeruk District Office. *Professional: Journal of Communication and Public Administration*.

Saani, A.-J. (2022). Community Participation in the Delivery of Basic Education at Abakrampa Traditional Area in the Central Region of Ghana. *Journal of Education, Society and Behavioural Science*

Saepudin, E. A. (2024). Integrated Administrative Service Management (PATEN) based on Cilegon City Mayor's Regulation Number 35 of 2014 in Grogol and Purwakarta Districts.

Sagcal, M. G., & Ramos, V. (2024). An Evaluation on The Institutionalization Of Gender And Development (GAD) Program In Selected Barangays In Lupao, Nueva Ecija. *The Quest*.

Saguin, K. I., & Ramesh, M. (2020). Bringing governance back into education reforms: The case of the Philippines. *International Review of Public Policy*, 2(2), 159–177. DOI: <https://doi.org/10.4000/irpp.1057>

Sahoo, P. M., & Rout, H. S. (2023). Analysis of public health-care facilities in rural India. *Facilities*.

Saldaen, A. P., & Gubalane, F. D. (2021). Public management challenges in a local government unit in the Philippines: Implications to the educational sector. *American Journal of Educational Research*, 9(6), 350–356.

DOI: <https://doi.org/10.12691/education-9-6-12>

Satria, M. H. Y. (2023). Research Design. *Advances in knowledge acquisition, transfer and management book series*. DOI: <https://doi.org/10.4018/978-1-6684-6859-3.ch006>

Schelzig, K. (2015). *The Social Protection Support Project in the Philippines*.

Scott, Z. (2019). Budgeting practices and public service delivery in Ghana: An analysis of local assemblies. *African Journal of Public Administration*.

Sekaran, U., & Bougie, R. (2020). *Research methods for business: A skill-building approach*. Wiley.

Shah, A. (2007). *Budgeting and budgetary institutions*. World Bank Publications.

Shah, A. (2019). *Local budgeting and participatory governance: A global perspective*. World Bank Publications.

Shah, A. (2019). *The role of budgeting in enhancing accountability and service delivery*. World Bank Policy Research Working Paper. Solloso, M. C. (2023). *Creating an Innovative Blueprint for Barangay Development*. *International Journal of Advanced Research in Science, Communication and Technology*.

Sherman, J. W. (2024). There is nothing WEIRD about basic research: The critical role of convenience samples in psychological science. *American Psychologist*. DOI: <https://doi.org/10.1037/amp0001443>

Skills for Health. (2024). *Impact of political cycles on healthcare and workforce development*. Skills for Health.

Speak, A., Escobedo, F. J., Russo, A., & Zerbe, S. (2018). Comparing convenience and probability sampling for urban ecology applications. *Journal of Applied*. DOI: <https://doi.org/10.1111/1365-2664.13167>

Stiglitz, J. E. (2017). *Economics of the public sector*. W.W. Norton & Company.

Torreno F. N. 2017. *Citizens' satisfaction index on the health services of the local government unit of Binalonan, Pangasinan*. *Adv Practice Nurs*.

Umala, M. (2018). The influence of leadership style, organizational culture and work discipline on the performance of employees of the Education, Youth and Sports Office of Tojo Una-Una Regency.

United Nations Development Programme (UNDP). (2020). *Effective governance for sustainable development*. UNDP Policy Papers.

United Nations Development Programme. (2019). *Local governance and service delivery: A comparative study*. UNDP Publications.

- Vasudevan, S. (2024). Sample Size Calculation in Various Medical Research. *International Journal of Medical Sciences and Nursing Research*.
- Villao, D. (2016). How can basic services be provided in poor communities?
- Villones, T. T. (2021). Barangay constituents' information and services management system.
- Viray, M. (2023). Contributions to the provision of basic services of the selected barangays in bayugan city agusan del sur, philippines: it's administration and governance.
- Wahono, P. (2016). Public Service Innovation Through the Application of Smart Kampong Concept in Local Government Banyuwangi.
- Weber, M. (1946). *From Max Weber: Essays in sociology*. Oxford University Press.
- Wilson, W. (1887). The study of administration. *Political Science Quarterly*.
- World Bank. (2017). *World development report 2017: Governance and the law*. World Bank Publications.
- World Bank. (2020). *Public sector budgeting and fiscal responsibility: Global trends*. World Bank Reports.
- World Bank. (2021). *Strengthening local governance for sustainable development*. ADB Publications.
- World Health Organization (WHO). (2021). *Health financing for universal coverage*. WHO Reports.
- Yecla JL and T Ortega, 2020. Local Government Unit's Health Services as Viewed by the Citizens of Banga, Aklan. *Journal of Academic Research*.
- Yildiz, M. (2023). Correlational research in public administration: Strengths and limitations. *Public Policy Review Journal*.
- Yildiz, Y. M. (2023). Choosing a Research Design.
- DOI: <https://doi.org/10.1017/9781009010054.006>
- Yun, L. V. (2023). Topical issues of combating corruption environmental offenses. *Ūridičeskij Vestnik Samarskogo Universiteta*.
- Yusnita, R. T., & Sutrisna, A. (2023). The influence of transformational leadership and work culture on the performance of village apparatus in Cikalong District, Tasikmalaya Regency.

Affiliations and Corresponding Information

Nissy Page B. Tayong

Southern Baptist College – Philippines

Elmae Mar S. Sanoy

Southern Baptist College – Philippines

Kleven Jake A. Villamor

Southern Baptist College – Philippines