



# KNOWLEDGE OF BARANGAY OFFICIALS ON LOCAL BUDGETING PROCESS AND DEVELOPMENT PLANNING IN GERONA TARLAC

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**Abstract:** This study assessed the demographic profile and the level of knowledge of barangay officials on local budgeting process and development planning in the Municipality of Gerona, Tarlac. The researcher utilized a quantitative research study to analyze the level of knowledge of Barangay Officials in the Municipality of Gerona, Tarlac. The participant of the study was composed of one hundred eighty-seven (187) barangay officials of the Municipality of Gerona, Tarlac. Lastly, the study covered the year 2023. To gather the necessary data needed in the study, the researcher used questionnaires, documentary analysis, interviews, and observation. Based on the findings, the study revealed that the barangay officials are knowledgeable and can perform local budgeting process and development planning process. Furthermore, several problems encountered by the barangay officials in the local budgeting process and development planning were also revealed.

## I. INTRODUCTION

### 1.1 Background of Study

Those who diligently seek knowledge and understanding about the complex types of leadership emerge as forerunners, paving the way for a future brimming with brilliance and equity. Although the authorship is unknown, the sentiment is clear: "Leaders who seek knowledge and understanding pave the way for a brighter and more equitable future for their people." In the current world scenario, the role of government officials is crucial for shaping and governing nations. Since the COVID-19 pandemic first appeared in late 2019, it has presented significant challenges for decision-makers around the world. Leaders have had to make critical decisions regarding public health initiatives, vaccine distribution, economic stimulus packages, and balancing the needs of their populations in order to balance the needs of their populations with the requirements of containing the virus.

Moreover, the "Philippines has an exhaustive decentralization code giving local governments with a significant degree of discretion. Therefore, the concurrent upstream and downward accountability mechanisms are poor, resulting in local government inefficiency and ineffectiveness." (Yilmaz, 2013). Republic Act No 7160 or the Local Government Code of 1991 provides in Sec 2 that the state establishes a more responsive and accountable local government structure through a decentralization system in which local government entities are granted increased rights, authority, responsibilities, and resources. As a result of better function in achieving growth, the codes provide direction to give additional rights and jurisdiction; responsibilities and resources to local government organizations. EO No. 138, S 2021 urges LGUs to be the primary and final responsible parties in the delivery of devolved functions under LGC, Sec 17 and other laws that have later allocated new functions to LGUs. Thru the full devolution of key services and facilities to local governments, national government agencies will be able to play more strategic and guiding roles in tackling ongoing development challenges.

Indeed, decentralization has been on many governments' policy agendas. Since the enactment of the Local Government Code of 1991 (LGC 1991), the Philippines has been on its own decentralization journey. Furthermore, multiple studies demonstrate that the procedure is tough and difficult to sustain for the barangays. The difficulty may be attributed to the technical process in local budgeting and development planning. As such, while the barangay should be a leading Local government unit in attaining continuous development, it appears to have various organizational challenges. This would also be a great chance to examine if the clauses in the Local Government Code Sec 2 that outline the responsibility and accountability of the Barangay and its representative are clear, and if they may benefit the Barangay community if appropriately applied.

## 1.2 Statement of the Problem

The purpose of this study is to answer the following:

1. How are the barangay official be described in terms of:
  - 1.1 Age
  - 1.2 Sex
  - 1.3 Educational Attainment
  - 1.4 Length of Service
  - 1.5 Eligibility of License
2. What is the level of knowledge of Barangay Officials be labelled and assessed in terms of:
  - 2.1 Local Budgeting Process
  - 2.2 Development Planning
3. Is there a significant relationship between the profile and level of knowledge of barangay officials on local budgeting and development planning?
4. What are the problems encountered by barangay officials in terms of local budgeting process and development planning?
5. What measures can be proposed to address the problem?

## 1.3 Hypothesis

Ho: There is no significant relationship between the profile and level of knowledge of barangay officials on local budgeting and development planning.

Ha: There is significant relationship between the profile and level of knowledge of barangay officials on local budgeting and development planning.

## 1.4 Delimitation of the Study

This research would focus on determining the knowledge and difficulties of Barangay Officials in Local Budgeting Process and Development Planning. This study was limited in determining the knowledge of Barangay Officials in terms of Local Budgeting Process and Development Planning in the Municipality of Gerona, Tarlac, with 187 Barangay Officials serving as respondents. All Barangay Officials will be part in the research since they are all involved in the local budgeting and development process. In the study, the descriptive and inferential methods were utilized to collect data, with the research-adopted questions from the Primer on Barangay of the Department of Interior Local Government serving as a tool. The study would be conducted during the target full devolution of the National Government as stated on Republic Act No 7160 or the Local Government Code of 1991 provides in Sec 2 (a), the study will be conducted from the year 2023.

## II. RESEARCH METHODOLOGY

The research methodology, study topic, data collection techniques, research tool, and statistical analysis of the collected data are all covered in this chapter.

### 2.1 Population and Sample

Following the identification of the respondents, the study used a probability sampling method. This kind of sampling method was a probability that involves random selection, allowing you to make strong statistical inferences about the whole group. In this case, the respondents of the study were one hundred eighty seven (187) barangays officials randomly selected from 44 Barangay of the municipality of Gerona Tarlac. The Slovin's Formula with the acceptable 5% margin of error was used to determine the sample size of population considering a 44 Punong Barangay as the actual population and 308 Barangay Councilors as the actual population from the 44 Barangay of Gerona, Tarlac. Using the slovin formula, the participants were chosen, in the sum of 352 barangay officials of actual population, 187 barangay officials is then selected as the population sample.

### 2.2 Data and Sources of Data

The panel members, statistician, and dean of the college of public and good governance would all need to approve the research instruments before they could be floated. Permission letter was deliver and directly approved by the Municipal Mayor of Local Government of Gerona. The researcher would distribute and administered the questioners to the barangay officials and retrieved it after it's accomplished. The researcher gather facts about the knowledge of the Barangay Officials in terms of the local budgeting process and development planning. After that, find if there is significance on the knowledge of barangay officials in local budgeting process and development planning if grouped according to their profile. The problems encountered by barangay officials in terms of local budgeting process and development planning. After that, a plan of action to address these problem issues and challenges that have been made.

## 2.3 Theoretical framework

This study analyzes the demographic profile of barangay officials and the level of their competencies regarding the budget process and development planning. This includes their age, sex, and educational attainment, length of service and eligibility of license. This study dwell with its evaluation regarding the knowledge of the barangay officials in terms of budget process in budget preparation, budget authorization, budget execution, and budget accountability, and also on development planning; furthermore, after getting the results of these variables, the study would reveal its relationship on its demographic profile and their level of knowledge in performing the budget process and development planning. In addition, problem encountered by the barangay officials in budget process and development planning were also determined by the researcher through data gather. Likewise, measure have been undertaken to improve the formulation of barangay official of the budget process and development planning. Lastly, implications of the study to public administration were included to determine the essence of the study.

## 2.4 Statistical tools and econometric models

Indeed, data are gathered through the combined efforts of the researcher to look on matters relating to the topic. Here is a summary of the methods of data gathering used in this study.

### 2.4.1 Questionnaires

The study made use of an adapted questionnaires for the Local Budgeting Process based on the study of (Dagohoy, 2021). The researcher got an approval from Dagohoy via messenger. First, the researcher made an email request to Dagohoy, but unfortunately, the researcher received no response; after that, the researcher tried to reach out to Dagohoy via messenger, and gladly, Dagohoy replied with its approval to utilize the adapted questionnaires. Also, after securing the consent of Dagohoy, the researcher ensured that the questionnaires are suited for the Municipality of Gerona Tarlac by getting the validation of an Administrative Officer II who is in charge of the preliminary review of the barangay annual budget of the Municipal Budget Office. Likewise, an adapted questionnaire from the Municipal Local Government Operation Office (MLGOO) of the Department of Interior Local Government (DILG) was used for Development Planning. The adapted questionnaires are from the good initiative of the MLGOO Head by sharing the tool via direct email. Thus, the researcher's procedure is to recognize the value of intellectual property and the significance of upholding academic integrity.

### 2.4.2 Documentary Analysis

The documentary analysis consists of the different supporting documents from the different Barangays from the municipality of Gerona, Tarlac. This includes their annual budget plan, programs, projects and activities that was signed by authority.

### 2.4.3 Interview

Focused one-on-one interviews are conducted to explore respondents' viewpoints and ideas on a specific concept, plan, or circumstance. Questionnaires are also utilized to collect extra data to support the responses. Yet, in the study, information is exchanged between two or more participants through a sequence of questions and responses. The process is formal and step-by-step, based on the experience of the respondents.

### 2.4.4 Data Analysis

The study's data were processed using the appropriate statistical techniques for each topic in order to guarantee the objectivity of the analysis and interpretation in the next chapter. All of the data were encoded, totaled, and examined using descriptive statistics and inferential statistics.

#### 2.4.4.1 Frequency

This was used to describe the performance of the Barangay Officials in term of duties, functions and powers. This was also used in getting problems encountered of program.

#### 2.4.4.2 Percentage

It is the ratio of the numbers given as a percentage of 100. This formula was used to present, compute, and tabulate the obtained data.

$$P = (f/N) 100$$

Where:

P = Percentage

F = Number of Frequencies

N = Total Number of Respondents

#### 2.4.4.3 Ranking

When the data are appropriately sorted, it relates to the data transformation where arithmetical or ordinal values are changed to their respective rank. The indexed list of order statistics, which includes the original dataset with the data reorganized into ascending order, and ranks are related to each other.

#### 2.4.4.4 Likert Scale

A Likert-type five (5) point scale was adopted to analyze and interpret the data. The study responses were scored ranging from Very much knowledgeable (5), Much knowledgeable (4), Knowledgeable (3), Less knowledgeable (2), and Not knowledgeable (1). The scales are as follows:

Scale	Scale Interval	Qualitative Description	Qualifying Statement
5	4.50 – 5.00	Very Much Knowledgeable	The official can competently perform such function.
4	3.50 – 4.49	Much Knowledgeable	The official can properly perform such function.
3	2.50 – 3.49	Knowledgeable	The official can perform such function.
2	1.50 – 2.49	Less Knowledgeable	The official with the aid of others can perform such function.
1	1.00 – 1.49	Not Knowledgeable	The official cannot perform such function.

### III. RESULTS AND DISCUSSION

#### 3.1 Profiling of Barangay Officials

3.1.1 Barangay Officials in the Municipality of Gerona, Tarlac was dominated by age between 44 to 54 years.

3.1.2 Barangay Officials in the Municipality of Gerona, Tarlac was almost male in terms of their sex profile.

3.1.3 The most educational attainment of the barangay official in the Municipality of Gerona, Tarlac is college level to college graduates.

3.1.4 The length of services of the barangay official in the Municipality of Gerona, Tarlac is between 1 to 5 years.

#### 3.2 Level of Knowledge of Barangay Officials on:

##### 3.2.1 Local Budgeting Process

Barangay officials are elected or appointed members of the public tasked with overseeing and meeting the needs of their respective localities. These representatives need to be thoroughly knowledgeable about a range of topics related to public service, community development, and governance in order to perform their duties effectively.

Moreover, barangay officials are expected to be knowledgeable about the fundamentals of local governance, including the laws, policies, and rules that define their duties and responsibilities. To ensure that they follow proper procedures in decision-making, resource management, and service delivery, knowledge of the Local Government Code of the Philippines and other pertinent laws is crucial.

Barangay officials play a big part in determining the welfare and development of their local communities. Barangay officials can become more capable and responsive leaders who promote inclusive and sustainable development within their barangays by consistently pursuing knowledge and skill improvement.

Table 1 Level of Knowledge in Terms of Local Budgeting Process

Statement	Mean	Adjectival Description
Budget Preparation	3.25	Knowledgeable
Budget Authorization	3.26	Knowledgeable
Budget Execution	3.20	Knowledgeable
Budget Accountability	3.25	Knowledgeable
Overall Grand Mean	3.24	Knowledgeable

Table 1 presents the overall assessment of barangay officials in the municipality of Gerona on the level of knowledge in the local budgeting process. It can be observed in this table that the overall mean of their level of knowledge on budget preparation is knowledgeable. This means that barangay officials can perform such a function. This merely implies that barangay officials correctly carry out duties and actions required to fulfill the purpose and mandate of the local budgeting process.

Similarly, a study (Labawig, Leadership Effectiveness of Barangay Captains: Its Implication to Barangay Development) found that most barangay officials have the necessary credentials. They must continue to gain knowledge about their obligations. This makes it possible for local governments to improve their performance in carrying out their mandate to improve their constituents' living standards. Progress depends on leaders' aptitude, not just at the national level but also primarily at the local government level down to the lowest level of political unit, the barangay. The barangay officials in the municipality of Gerona, Tarlac, are competent to perform their duties as essential contributors to the local budgeting process that can be applied in their geographical area.

It can be seen that the highest mean on the level of knowledge in the local budgeting process of barangay officials in the municipality of Gerona is on budget authorization. This shows that barangay officials are more knowledgeable of budget authorization; the barangay officials submit the importance of authorizing budget for the approved fiscal year to avoid reenacted budget. A reenacted budget means that there would be no expenditure plan to support new programs, including the delivery of public goods, services and infrastructures to foster inclusive growth.

### 3.2.2 Development Planning

When the Local Government Code of the Philippines (RA 7160) was adopted in 1991, it formalized the involvement of Barangay Officials in Local Development Planning. Likewise, the code clearly defines the role of Barangay as the basic political unit, serves as the primary planning and implementing unit of government policies, plans, programs, projects, and activities in the community

According to LGC, 1991, Section 111, the composition of the Barangay Development Council will allow the mobilization of people participation in local development efforts. Barangay Development Council shall consist of the participation of the punong barangay as chairman, barangay development council shall be composed of the punong barangay as chairman, a representative of the sangguniang barangay to be chosen from among its members, and a representative of non-governmental organizations that are represented in the council, as members.

Table 2 Level of Knowledge in Terms of Development Planning

Statement	Mean	Adjectival Description
Knowledge in Organizing/ Reconstitution of Barangay Development Council (BDC)	3.30	Knowledgeable
Awareness of Constitution of BDC Executive Committee	3.23	Knowledgeable
Knowledge of Organizing the BDC Sectoral or Functional Committees	3.17	Knowledgeable
Awareness of Constitution of BDC Secretariat	3.13	Knowledgeable
Knowledge of at least 1/4 of the Members of the BDC are Representative from Accredited NGO as Provided	3.19	Knowledgeable
Knowledge on BDC Membership must be in Accordance with the Prescribed Membership of Section 107 of R.A 7160	3.16	Knowledgeable
Knowledge of at least 40% of all the BDC Members are Composed of Women Pursuant to R.A 9710 or the Magna Carta of Women of 2009	3.13	Knowledgeable
Awareness to conduct of BDC Meetings at least twice a year	3.32	Knowledgeable
Awareness to conduct of BDC Executive Committee Meetings	3.25	Knowledgeable
Awareness to conduct of Sectoral and Functional Committee meetings	3.25	Knowledgeable
Formulation of Barangay Development Plan	3.47	Knowledgeable
Integration of Sectoral Plans in the BDP	3.37	Knowledgeable
Formulation of Local Development Investment Program/ Annual Investment Program (LDIP/AIP)	3.27	Knowledgeable
Awareness to submit the BDP to the City/Municipal Level for Inclusion in the CDP	3.22	Knowledgeable
Awareness to conduct of Public Hearing/Barangay Assemblies for Public Consultation	3.29	Knowledgeable
Awareness to include voluntary Participation of the Residents in the Implementation of Barangay PPAs	3.26	Knowledgeable
Awareness to conduct of Consultation Meetings with Various Sectors	3.25	Knowledgeable
Required attendance of BDC Members to the Meetings/Consultations Initiated by Higher LGUs (P/C/M)	3.23	Knowledgeable
Required attendance of CSOs to the Regular Meetings of the BDC	3.22	Knowledgeable
BDC Implements Process, Mechanisms and Programs as Innovation to Existing Provisions of the Existing Policies	3.11	Knowledgeable
Overall Mean	3.24	Knowledgeable

Table 2 presents the assessment of barangay officials in the municipality of Gerona on the level of knowledge in development planning. It can be observed in this table that the overall mean of their level of knowledge on local development planning is knowledgeable. This means that barangay officials can perform such a function. This merely implies that barangay officials correctly carry out duties and actions required to fulfill the purpose and mandate of the development planning. Barangay officials are aware of the structure of the BDC (Barangay Development Councils), the reconstitution of the BDC executive committee, the BDC secretariat, and BDC Sectoral or Functional committees. Also, has full awareness of the people involved in the development planning that comply with the provision of RA 7160, the participation of accredited NGO consisting of ¼ of the members of the BDC, the voluntary participation of the residents in the implementation of Program Project Activity of the barangay, the attendance of the CSOs to the regular meeting and the attendance of the BDC member to the meeting consultation held by higher LGUs. In conducting meetings at least twice a year, awareness in executive meetings, and sectoral meetings to include in the barangay development plan. Moreover, the formulation of plans, the integration of sectoral plans, and formulation of the Local Development Program that is aligned with the AIP. Lastly, the implementation of approved plans that cater mechanism and programs of innovation in the existing provisions of existing policies.

The highest mean of 3.30 in the level of knowledge in the development process of barangay officials in the municipality of Gerona is the formulation of the Barangay Development Plan. Development Plans are essential to the barangay operation, such LGC, 1991, Section 287, mandates each local government to appropriate almost 20% of its annual revenue allotment for development projects. The codes state, "Each local government unit shall appropriate in its annual budget no less than twenty percent (20%) of its annual internal revenue allotment for development projects. Copies of the development plans of local government units shall be furnished to the Department of Interior and Local Government.

### 3.3 Significance Correlation between the profile and level of knowledge of barangay officials:

This study aims to investigate the correlation between the profile of barangay officials and their level of knowledge regarding local budgeting processes and development planning. By understanding the relationship between these variables, we can identify potential areas for improvement and design targeted capacity-building programs that can enhance the efficiency and effectiveness of local governance. As such, the competence and knowledge of barangay officials in budgeting processes and development planning are paramount to their ability to make informed decisions that can positively impact their communities.

#### 3.3.1 Local Budgeting Process

Table 3 Correlation between Levels of Knowledge of Budgeting Process and Profile

Profile	Pearson r	p-value	Decision	Result
Age	-0.095	0.196	Accept Ho	No Correlation
Sex	-0.080	0.277	Accept Ho	No Correlation
Education	0.412	0.000	Reject Ho	Positive Correlation
Years in Service	0.164	0.025	Reject Ho	Positive Correlation
Eligibility	0.053	0.471	Accept Ho	No Correlation

Table 3 presents the assessment of the barangay officials on the level of their knowledge in the local budgeting process when grouped according to their profile, such as age, sex, education, years in service, and eligibility for license. It can be seen in this table that in terms of age, there is no significant correlation between the age and level of knowledge of barangay officials on the local budgeting process. Likewise, on the same table, it can be seen that in terms of sex, there is no significant correlation between sex and the level of knowledge of barangay officials on the local budgeting process. Also, on the same table, in terms of the eligibility for a license, there is no significant correlation between the eligibility for license and the level of knowledge of barangay officials on the local budgeting process. On the other hand, when grouped according to education, there is positive significant correlation between the education and level of knowledge of barangay officials on the local budgeting process. Similarly to the years of service, there is positive significant correlations between the years in service and the level of knowledge of barangay officials on the local budgeting process. This indicates that education and the length of service have a higher level of knowledge. As education increases, the level of knowledge increases too. In the same manner, as the length of services increases, the level of knowledge increases too.

#### 3.3.2 Development Planning

Table 4 Correlation between Levels of Knowledge of Development Planning and Profile

Profile	Pearson r	p-value	Decision	Result
Age	-0.056	0.444	Accept Ho	No Correlation
Sex	-0.061	0.408	Accept Ho	No Correlation
Education	0.349	0.000	Reject Ho	Positive Correlation
Years in Service	0.212	0.004	Reject Ho	Positive Correlation
Eligibility	0.071	0.336	Accept Ho	No Correlation

Another correlation in Table 4 presents the assessment of the barangay officials on the level of their knowledge in development planning when grouped according to their profile, such as age, sex, education, years in service, and eligibility for license. It can be seen in this table that in terms of age, there is no significant correlation between the age and level of knowledge of barangay officials on development planning. Likewise, on the same table, it can be seen that in terms of sex, there is no significant correlation between sex and the level of knowledge of barangay officials on development planning. Also, on the same table, in terms of the eligibility for a license, there is no significant correlation between the eligibility for license and the level of knowledge of barangay officials on development planning. On the other hand, when grouped according to education, there is positive significant correlation between the education and level of knowledge of barangay officials on development planning. Similarly to the years of service, there are positive significant correlation between the years in service and the level of knowledge of barangay officials on development planning. This indicates that education and the length of service have a higher level of knowledge. As education increases, the level of knowledge increases too. In the same manner, as the length of services increases, the level of knowledge increases too.

#### 3.4 Problem Encountered

The most common problems of the barangay officials in local budgeting process stated that there were many documents and budget forms that needed to be accomplished. Likewise, the most common problems of the barangay officials in development planning stated the lack of barangay officials in finding desirable future and prepare a course of action to achieve its goals such as risk reduction management program and activities.

### 3.5 Plan of Action

The measure to address the problems, issues and concerns. Wherein presented in the first area of concerns in local budget process is that many documents and budget forms to be accomplished are time-consuming processes. The objectives is to streamline the documentation and budgeting processes for barangay officials to improve efficiency and effectiveness. The following simplified activities to be conducted are the following: conduct process assessment and analysis, get the sentiment of the stakeholder to identify the area that causes them pain regarding the documentation, incorporate technology or system to simplify the documentation process, and conduct training seminars to empower the barangay officials in following the documentation and discuss the importance of this documents. The person responsible could be barangay officials, LGU of Gerona through the Municipal Budget Office and MLGOO of the DILG. Then the resources are to add additional software, computers, and digital tools that can help to streamline the process; with this, additional budget is needed since the operation can be added to the MOOE and Capital Outlay.

Likewise, presented in the first area of concerns in development planning is that barangay officials are not flexible towards change by outlining task and scheduling when to be done. The objective is Improve Flexibility towards Change among Barangay Officials. The following simplified activities to be conducted are the following: conduct awareness and acknowledgment: encourage open discussions about the challenges and benefits of embracing change; Training and Development: Offer workshops on change management, leadership, and adaptability to equip them with the tools to navigate change effectively. The person responsible could be the barangay officials and MGGO of the DILG for training and development. Then the resources additional budget for training and development seminars.

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