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Effectiveness of Budgetary Control Towards Financial Management of a Municipality in the Philippines

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ABSTRACT

An effective allocation and use of taxpayer's money is the elemental concern of the administrators of every local government unit being stewards of public funds. The study examined the effectiveness of budgetary control of municipal government units concerning their financial performance as the basis for the creation of a financial management model. The study used the descriptive–correlational design with regression analysis and survey in gathering primary data. Findings revealed that committee members had low participation in the plan-budgetary control specifically in the annual investment plan, budget preparation, budget execution, and budget accountability. The overall mean of the indicators on the effectiveness of the budgetary process in the municipal government unit was 2.83 with an interpretation of "Effective." which emphasized that some of the committee members were effectively applied the budgetary process. Organizational Usage showed that the Average mean of annual statements of appropriations, obligations, and balances was 3.11 with an interpretation of "Highly perform" which needs improvement. Participation in the plan-budgetary control process has a significant relationship with financial management performance. The study concluded that per unit change on the annual investment plan there is an increase in financial management performance. Likewise, per unit change on budget goal clarity, there is also an increase in financial management performance. The recommendations are: Local Finance Committee should closely monitor and apply the standard on Plan-budgetary control-process; Local Government Unit should closely apply the standard in Budgetary control especially on Organizational usage in achieving excellent performance; employees of the municipality should extent their maximum efforts in preparing the requirements of the yearly budget; members of the community should be true on their financial request and follow the ethical standard in the distribution funds through projects.

INTRODUCTION

All agency heads are expected to devise and enforce a system for periodic measurement and evaluation of their agencies' performance, as well as to submit annual results, under Executive Order No. 292, which established the Revised Administrative Code of 1987. Consequently, the municipal budget ought to advance straightforwardness and responsible fiscal management to help meet priority needs and delivery of public services, hence put in place a strong mechanism to guarantee government-wide budgetary solvency (Jimenez, 2020). The five-stage budget process for municipal units, including preparation, authorization, review, execution, and accountability, calls for a comprehensive multi-sectoral development plan to be established, originating from the municipal council, and then approved for the Sanggunians. As indicated under Section 106 of Republic Act No 7160, the Development Council shall assist the Sanggunians to develop economic and social development objectives and coordination of development efforts within its territorial jurisdiction at the level of the provinces, cities, municipalities, and barangays.

A budget is an estimation of revenue and expenses over a specified future period and is usually compiled and re-evaluated periodically. Budgeting in any organization serves not only as a method for resource mobilization and allocation but also as a tool for effective resource management. The annual municipal budget covers the projected revenue and costs, community civic priorities including

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allocations for future departmental services and intended recipients. Considered as a propeller of all efforts towards development and company governance, the budgeting process is deemed a systemic provision of some measure of control which is completed with the actions of agents like officers, managers, and subcontractors (L'Huillier, 2014). In the course of budget planning preparation, strict compliance to all mandatory pre-requisites prescribed by the government is carefully followed to ensure a smooth flow of the operation of projects designed to uplift the well-being of their constituents and the general community as well. The examination of accounting and budgeting innovations aimed at improving the efficacy in the municipality. Municipal administration is required for a project's completion and the population of the municipality's advantage (McDonough, 2020).

The budget also provides a vital tool for the control and evaluation of sources and also the uses of resources. The tightness of budgetary controls, as measured by bond ratings and shown in budget deviations, contributes to the organization's performance through effective fiscal management. Traditional budgeting focuses primarily on implementing control over financial functions in certain and uncertain environments. Recent developments in budgeting, however, focus more on linking uncertainty with a strategy and that the key reasons for budgeting are based on operational planning and performance evaluation (Bhimani et al., 2018). From centralized decision-making, the Philippine government explores varied options on how the budget can be maximized to realize its thrusts. Using the bottom-level managers at the barangay, municipal, and city levels were allowed to propose programs needed at the community level (Ubungen et al., 2020). It aims to improve the delivery of basic services to the community by funding projects and activities related to the provision of potable water, local access roads, evacuation centers, livelihood, skills training, education, and health facilities, among others. Citizens are most likely to pay attention to annual budgets and finances, not only because it is something they are interested in, but also because it is where the money of the taxpayers goes.

In the Philippines, the Department of Budget Management (DBM) issued Circular No. 112 in 2016, which took effect in 2017. As the LGU's ultimate budget guide, the BOM is used to prepare annual and supplemental budgets (DBM 2016). The circular aimed at systematizing methods, techniques, and procedures employed in the preparation, execution, and accountability in local budget operations according to Section 354 of RA 7160 (Castillo & Gabriel, 2020). The results indicated the political will of only a handful of Serbian local self-governments to implement participatory budgeting and the limited sustainability of the concept of democratic innovation (Milosavljevic et al., 2020). Political interventions had a proper influence on the priority of municipal development plans and spending strategy including the failure of certain sectors to implement long-term plans, such as the Local Development Investment Plan. Therefore, the planned projects and initiatives including domino effects were observed including those in the pipeline. Hence, this study aimed to produce significant insights that can be used to develop reforms in the budgetary monitoring and control system, as well as stricter measures to improve the financial management performance of a municipality in the Philippines.

MATERIALS & METHODS

The study used the descriptive–correlational design with regression analysis. The descriptive design considers the percentage, frequency, mean, and standard deviation of the research. Correlation and relationship are part of the inferential statistical design that manages to distinguish the assumptions of the research paper. The regression analysis establishes the model variables for the application of the research paper results. These designs were used to assess the extent of respondents' participation in the plan-budgetary control process, a factor that usually leads to the effective budgetary control on municipal government unit financial performance at the municipality, level of organizational usage of the budgetary control in predicting the financial future, and level of inadequate allocation of financial resources in an organization.

However, the correlation was employed to establish a relationship and influence between the variables used in the study (Chen, Hribar, & Melessa, 2018). The research was carried out in one of the territory's civil government units. The district was called after the title of spring found northwest of Poblacion. The Region is composed of 13 barangays and transcendently possessed by Higaonons which account for 65%, and 35% are composed of blended tribes. The region is one (1) of the 20 regions and two (2) cities of the Central portion which is bounded on the north, by the region of Claveria, Territory of Misamis Oriental. On the northeast, it is bounded by the Area of Agusan del Sur, on the southeast by the City of Malaybalay, and the west by the districts of Sumilao, Manolo Fortich, and Malitbog. The study used purposive sampling to access a particular subset of people, as all participants of the survey were selected because they fit a particular profile and focused on the interest. The population comprised one hundred (100) employees who were sub-divided into three (3) categories: 20 respondents from among the officers or heads of the department, 25 who are the committee in charge, and 55 who are members of the different committees.

The following statistical tools were used to analyze the data and be able to derive an accurate interpretation: Mean and standard deviation was used for problems involving the extent of respondents' participation in the plan-budgetary control, the factor that usually leads to the effective budgetary process on municipal government unit financial performance in one municipality, level of organizational usage of the budgetary control in predicting the financial future, and the level of inadequate allocation of financial resources in an organization. Pearson r was used in problems on the extent of participation in the budgetary control and the financial management performance and the significant relationship between factors affecting the effective budgetary process and the financial management performance. The regression analysis was used in problems on the factors of participation in budgetary control that usually influenced to financial management performance of the municipality and factors affecting the effective budgetary process that usually influence the financial management performance of the municipality.

RESULTS AND DISCUSSION

This section covers the study's findings, including analysis and interpretation. It focuses on examining the effectiveness of budgetary control and process towards the financial performance of a municipality in the Philippines.

Profile of the Respondents

The respondent's perception of their level of participation in the budgetary control

The respondents' participation in the budgetary control about the annual investment plan showed an overall mean of 2.08 with an interpretation of "Low participation" which indicated a sporadic involvement of the respondents in the budgetary control that emphasized the respondents were not regularly involved or attending sessions relating to any activities about the planning and control. The item "I join together with the lower-level employees in the municipality in the development of our annual investment plan" had the highest mean of 2.16 (SD = 1.13) with a description of "*Sometimes*" and an interpretation of "Low participation." This means that the member of the in-charge of the committee in the annual investment plan was not always attending the annual budget meeting.

This scenario is similar to a related study of Rafi et al. (2020) on "*Budget harmonization and challenges: understanding the competence of professionals in the budget process*" that mentioned the annual budget review includes guidelines for implementation without adequate discussion and guidance for overcoming challenges. This result is slightly the same for a related study on assessment of budget preparation, implementation and evaluation study that the lack of adequate participation and budgeting experts have been demonstrated as another issue that helps to exacerbate the issues (Taye & Tanu, 2021). The indicator "I assist the department head in defining the priority needs and expenses for the ensuing year" obtained the highest mean of 2.16 (SD = 1.13) which had a description of "sometimes" with an interpretation of "*Low participation*" indicated the absence of consistency and regularity of involvement. The result is somewhat similar to the study of Sicat, Mariano, Adaro, and Maddawin (2019) on "Assessment of the Philippine Local Government Planning and Budgeting Framework" which revealed that to ensure that local growth is achieved, the strategy must be linked to a local investment program that is translated into an annual budget.

However, the indicators which got the lowest mean are "I accomplish the Local Budget Preparation (LBP) forms" with a mean of 1.81, and "I attend budget hearings and evaluated proposals" with a mean of 1.81 which have both a description of "sometimes" with an interpretation of "Low participation." This means that employees assigned to attend the budget hearings were not always attending the said hearings; therefore, they are not serious about their assignment, and new problems might be created. This kind of attitude and character of employees should be corrected early by the superior or officer of the municipality. A meeting with top executives allows them to share their perspectives on a variety of topics. Employee participation in the process boosts morale, motivating them to work even harder to achieve the objectives they helped set. According to Kandie (2020), there exists a positive relationship between public involvement in the budgetary monitoring process. Sec. 4. Book VI of Executive Order No. 292 highlights the importance of the annual budget as a vital instrument towards the attainment of the national development goals through the realization of projects and programs implemented by the local government units hence putting hands and minds together during mind-boggling brainstorming sessions during budget planning and hearing is very important for one stakeholder to miss.

Table 1 depicts the assessment of the respondents on their level of participation in the budgetary control in terms of the budget authorization. The overall mean of 1.65 (SD = 1.04) with a description of "rarely" and an interpretation of "very low participation" suggests that these indicators about budget authorization were not regularly being participated by the respondents, hence the kind of rating that they gave. The indicator "I submit the appropriation ordinance for review" obtained the highest mean of 1.72 with a description of "rarely" and an interpretation of "very low participation" which implied that the respondents recognized doing the task as part of the responsibility. However, it was not done steadily and did not achieve to rate it as "always." The survey findings showed that the respondents were rarely engaged in budgetary authorization activities. This demonstrates that "no funds shall be paid out of a local treasury, except following an Appropriations Ordinance or Law," which is the fundamental principle in local taxation administration set out in section 319 of the Republic's Act 7160. This legislative function begins with the receipt of the Executive Budget from the Local CEO by the Sanggunians and ends with the enactment of the appropriation order and approval of the LCE.

Table 1
Distribution of the Respondents' Assessment of their Level of Participation in the Budgetary Control in terms of Budget Authorization

Items	Mean	SD	Description	Interpretation
1. I help enact an appropriation ordinance.	1.62	0.99	Rarely	Very low participation
2. I help approve the appropriation ordinance.	1.63	1.06	Rarely	Very low participation
3. I post the appropriation ordinance.	1.61	1.01	Rarely	Very low participation
4. I submit the appropriation ordinance for review.	1.72	1.10	Rarely	Very low participation
Average	1.65	1.04		Very low participation

Legend: 1.00-1.75 (Rarely), 1.76-2.50 (Sometimes), 2.51 - 3.25 (Almost Always), 3.26-4.00 (Always)

Table 2 shows how the respondents assessed their level of participation in the budgetary control in terms of budget review. The overall mean of 1.69 which had a description of "rarely" with an interpretation of "*Very low participation*" indicated that the respondents did not participate regularly in the aforementioned indicators about budget review. The indicator "I check the appropriation ordinance" obtained the highest mean of 1.74 (SD = 1.10) which had a description of "rarely" with an interpretation of "Very low participation". This implies that the respondents checked the appropriate ordinance, however, not that so very often for them to rate the indicators very low. The budget review chart approved for the municipal government showing the sequence of work since the Sanggunians Secretary submits to the review body/office the approved appropriation order together with the budget review action to the Sanggunians interested party through the LCE, thus providing appropriate arrangements only when followed the approved budget review chart.

Table 2
Distribution of the Respondents' Assessment of their Level of Participation in the Plan-Budgetary Control Process in terms of Budget Review

Items	Mean	SD	Description	Interpretation
1. I conduct a budget review following budgeting rules.	1.70	1.06	Rarely	Very low participation
2. I check the appropriation ordinance.	1.74	1.10	Rarely	Very low participation
3. I review the appropriation ordinance.	1.71	1.09	Rarely	Very low participation
4. I issue the review action.	1.62	1.07	Rarely	Very low participation
Average	**1.69**	**1.08**	**Rarely**	**Very low participation**

Legend: 1.00-1.75 (Rarely), 1.76-2.50 (Sometimes), 2.51-3.25(Almost Always), 3.26-4.00 (Always)

Table 3 shows how the respondents assessed their level of participation in the plan-budgetary control process in terms of budget execution. The overall mean of 1.86 (SD = 1.13), described as "sometimes" with an interpretation of "Low participation" is indicative that some of the respondents did not participate regularly in these indicators about budget execution. The matter of being able to consistently exercise consistent participation in all activities relating to budget execution is much to be desired as revealed by the respondents. Furthermore, the indicator which got the lowest mean is "I release the allotments based on the approved appropriation ordinance" with a mean of 1.65, described as "rarely" with an interpretation of "Very low participation". This implies that there are releases of allotments that are not based on the approved appropriation ordinance.

Table 3
Distribution of the Respondents' Assessment of their Level of Participation in the Budgetary Control in terms of Budget Execution

Items	Mean	SD	Description	Interpretation
1. I am involved in the implementation of programs, projects, and activities for the current year	2.40	1.20	Sometimes	Low participation
2. I release the allotments based on the approved appropriation ordinance.	1.65	1.08	Rarely	Very low participation
3. I prepare the summary of financial and physical performance targets and cash programs.	1.73	1.09	Rarely	Very low participation
4. I obligate and disburse the funds.	1.73	1.14	Rarely	Very low participation
5. I implement corrective measures and adjustments	1.80	1.15	Sometimes	Low participation
Average	**1.86**	**1.13**	**Sometimes**	**Low participation**

Legend: 1.00-1.75 (Rarely), 1.76-2.50 (Sometimes), 2.51-3.25 (Almost Always), 3.26-4.00 (Always)

Table 4 shows how the respondents assessed their level of participation in the budgetary control process in terms of budget accountability. The overall mean of 2.13 (SD = 1.18) which has a description of "sometimes" and an interpretation of "Low participation" implies that some of the respondents did not consistently perform the tasks related to budget accountability. Moreover, the indicator which got the lowest mean is "I evaluate the performance of our department" with a mean of 2.06 (SD = 1.17), described as "sometimes" with an interpretation of "Low participation". This suggests that the office does not have a laid down system of assessment of the progress of each unit about their expected deliverables, hence be able to decipher opportunities for improvement. Budget accountability (RA 7160, Sections 305 and 340) included reviewing the LGU's performance in terms of local income production and resource utilization throughout the year. The review of the LGU's financial and physical performance is an important aspect of accountability. (DBM 2016). In her study, Park (2020) emphasized that team members must take responsibility for the outcomes of their roles. Accountability guides decisions and ensures that they are carried out. Leaders delegate authority to team members, who then assume ownership of those obligations.

Table 4
Distribution of the Respondents' Assessment of their Level of Participation in the Budgetary Control in terms of Budget Accountability

	Items	Mean	SD	Description	Interpretation
1.	I am involved in the monitoring of programs and projects	2.29	1.14	Sometimes	Low participation
2.	I prepare periodic reports to concerned offices and agencies	2.07	1.22	Sometimes	Low participation
3.	I evaluate the performance of our department.	2.06	1.17	Sometimes	Low participation
4.	I monitor expenditure and accomplishments in our department.	2.09	1.18	Sometimes	Low participation
	Average	**2.13**	**1.18**	**Sometimes**	**Low participation**

Legend: 1.00-1.75 (Rarely) 1.76-2.50 (Sometimes), 2.51-3.25(Almost Always), 3.26-4.00 (Always)

The respondents' perception of the effectiveness of the budgetary process of the municipal government unit

Table 5 shows the respondents' perception of the effectiveness of the budgetary process of the municipal government unit in terms of budget information. The overall mean of 2.59 (SD = 1.01) had a description of "agree" with an interpretation of "Effective" which indicated that most of the respondents did not consistently practice the described indicators on budget information. Likewise, the indicator "I am aware of our budget allocation each year" obtained the highest mean of 2.73 (SD = 1.00) with a description of "agree" and an interpretation of "Effective" which signified that the respondents did not fully aware of the yearly budget allocation. According to the study of Alta (2017), budget transparency and accountability also have operational or instrumental value in budgeting and public financial management (PFM), in that the obligation to make known the nature and extent of the state's fiscal activities act as a check on potentially bad budgetary decisions, forces budgetary actors to comply with budgeting rules and thereby improves the likelihood of better budgetary outcomes.

Table 5
Distribution of the Respondents' Perception of the Effectiveness of the Budgetary Process in terms of Budget Information

	Items	Mean	SD	Description	Interpretation
1.	I have the knowledge of the priority programs, projects, and activities for implementation	2.68	0.99	Agree	Effective
2.	I am aware of our budget allocation each year	2.73	1.00	Agree	Effective
3.	I keep track of the status of procurement of supplies and materials	2.49	1.04	Disagree	Ineffective
4.	I am familiar with the quarterly allotment release and its corresponding balances	2.44	1.00	Disagree	Ineffective
	Average	2.59	1.01	Agree	Effective

Legend: 1.00-1.75 (Strongly Disagree), 1.76-2.50(Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

Table 6 shows the respondents' assessment of the effectiveness of the budgetary process of the municipal government unit in terms of Budget sharing. The overall mean of 2.71 (SD = 0.99) with a description of "Agree" and an interpretation of "Effective" indicated that more of the respondents did not regularly practice the indicators of budget sharing. Particularly, the indicator of Budget sharing "I feel happy that budgets are shared for different programs, projects, and activities" obtained the highest mean of 3.03 (SD = 0.98) which had a description of "Agree" and an interpretation of "Effective." This indicates that budgets were not always effectively shared with the projects or activities. Moreover, as with any organization, budgets are required to be managed, shared, controlled, and financed (Cooper et al., 2020). The Intergovernmental Fiscal Transfer (IFT) is one of the various sources of income for sub-national governments, according to Canare (2019) in his essay. Budget adjustments are made because the unit has changed its plan for allocating its budget. Units may adjust their operating budgets if done between similar and allowable fund types.

Table 6
Distribution of the Respondents' Perception of the Effectiveness of the Budgetary Process in terms of Budget Sharing

	Items	Mean	SD	Description	Interpretation
1.	I am familiar with the budget classification and expenditures in maximizing utilization of funds	2.52	0.99	Agree	Effective
2.	I make adjustments to unforeseen activities to accommodate the activities.	2.36	1.02	Disagree	Ineffective
3.	I feel motivated when programs, projects, and activities are well implemented.	2.93	0.98	Agree	Effective
4.	I feel happy that budgets are shared for different programs, projects, and activities.	3.03	0.98	Agree	Effective
	Average	**2.71**	**0.99**	**Agree**	**Effective**

Legend: 1.00-1.75 (Strongly Disagree), 1.76-2.50 (Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

Table 7 displays how the respondents perceived the effectiveness of budgetary control of the municipal government unit in terms of goal clarity. The overall mean of 2.94 (SD = 0.92) had a description of "Agree" with an interpretation of "Effective" which indicates that more of the respondents did not practice regularly the indicators of goal clarity. Also, the indicator of goal clarity "The budget provides information that clearly defines its targets and expected outputs to guide for proper implementation in each department" obtained the highest mean of 2.97 (SD = 0.89) which had a description of "Agree" with an interpretation of "Effective". This means that the respondents or members of the committee were not able to do regularly the indicators on goal clarity. Implications focused on the budget which provided information to the project.

The more the information of the budget to the project, the more the committee members successfully implement the funds. Furthermore, the indicator which got the lowest mean is "The budget states its general directions and policies based on the objectives and goals for the fiscal year" with a mean of 2.92 (SD = 0.94) which had a description of "Agree" with an interpretation of "Effective." The data show that the officials and employees agreed in terms of budget goal clarity in the municipality, and it shall be sustained in the succeeding years to have a better understanding of the effectiveness of budgetary control towards financial management performance. As the aspect of goal clarity is even more improved, the realization of the vision and mission of the municipal government will not be hampered nor distorted. The result reveals that government performance perceptions are influenced by budget goal clarity and organizational commitment. The overall mean of 2.97 (SD = 0.90) had a description of "Agree" with an interpretation of "Effective" which implies that most of the respondents did not consistently practice these indicators on budget adequacy.

Similarly, the indicator of budget adequacy "There is a proper allocation to support and improve the work performance of municipal officials and employees" obtained the highest mean of 2.98 (SD =

0.92) which had a description of "Agree" with an interpretation of "Effective." Moreover, the indicator which got the lowest mean is "There are adequate resources to provide for priority programs, projects, and activities in the municipality" with a mean of 2.96 which had a description of "Agree" with an interpretation of "Effective." Based on the study of Zahari and Abdullah (2017), the concept of budget adequacy is having the level of adequate resources (technology, training, expertise, and knowledge) to achieve the desired target.

The respondents assessed the effectiveness of budgetary control of the municipal government unit in terms of budget feedback. The overall mean of 2.94 (SD = 0.91) had a description of "Agree" with an interpretation of "Effective." This means that most of the respondents did not regularly practice the indicators on budget feedback. The indicator "There is a satisfaction to service delivery within a municipality" obtained the highest mean of 3.05 which had a description of "Agree" with an interpretation of "Effective." This indicator of budget feedback must be improved to get the highest mean or "Always". Sagar (2021) emphasized the importance of the effort of the government to make the budget available and accessible to as many platforms as possible to reach as many of its citizens as possible.

Table 7
Distribution of the Respondents' Perception of the Effectiveness of the Budgetary Process in terms of Goal Clarity

Items	Mean	SD	Description	Interpretation
1. The budget is formulated in detail that can be easily understood by the authorities with clear objectives to be achieved.	2.94	0.93	Agree	Effective
2. The budget provides information that clearly defines its targets and expected outputs to guide for proper implementation in each department.	2.97	0.89	Agree	Effective
3. The budget states its general directions and policies based on the objectives and goals for the fiscal year.	2.92	0.94	Agree	Effective
Average	**2.94**	**0.92**	**Agree**	**Effective**

Legend: 1.00-1.75(Strongly Disagree), 1.76-2.50(Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

The respondents' assessment on the level of financial management performance of the municipal government unit

Table 8 shows the assessment of the respondents on the level of financial management performance of the Municipal Government Unit in budgetary control in terms of Organizational Usage considering the annual statement of appropriations, obligations, and balances. The overall mean of 3.11 (SD = 0.86) had a description of "Agree" with an interpretation of "Highly perform" which indicates that some of the respondents do not perform well in the described indicators of Organizational Usage. Also, the indicators which got the highest mean are "Annual appropriation serves as the institutional mechanism in municipal policy implementation." with a mean of 3.13 (SD = 0.87), and "Annual appropriation ensures accountability and good governance of the municipality" with a mean of 3.13 (SD = 0.86) which both had a description of "Agree" and an interpretation of "Highly perform". This reveals the need for improvement on the aspect of closely looking into appropriations, obligations, and balances.

Furthermore, the following indicators that got the lowest mean are "Annual appropriation aids the municipal employees to face constraints in complying with the budget standards" with a mean of 3.09 (SD = 0.85), and "Annual appropriation motivates the LGU and its partners to perform and achieve municipal program goals" with a mean of 3.09 (SD = 0.87) which both had a description of "Agree" and an interpretation of "Highly perform". This indicates a more stringent measure to follow through with the procedures on budgetary control. The LGUs are strongly required to reflect the authorized appropriations and modifications, the total allocation, total expenses, and the balance of unreleased appropriations, uncompleted allocations, and uncompleted appropriations, by the Joint Circular No.

2013-1 of March 15, 2013, entitled: "Revised Guidelines on the Submission of Quarterly Accountability Reports on Appropriations, Allotments, Obligation, and Disbursements". Regular expenditure monitoring is necessary not just to ensure that expenditures are within budget, but also to recognize changing patterns or circumstances that necessitate corrective action. Procedures in place within the department to track success against budget and goals regularly (generally monthly). There should also be proper reporting and authorization processes in place.

Table 8
Distribution of the Respondents' Assessment of the Level of Financial Management Performance in Budgetary Control in terms of Organizational Usage as reflected in the Annual Appropriations

Items	Mean	SD	Description	Interpretation
1. Annual appropriation motivates the LGU and its partners to perform and achieve municipal program goals.	3.09	0.87	Agree	Highly perform
2. Annual appropriation ensures accountability and good governance of the municipality.	3.13	0.86	Agree	Highly perform
3. Annual appropriation serves as the institutional mechanism in municipal policy implementation.	3.13	0.87	Agree	Highly perform
4. Annual appropriation aids the municipal employees to face constraints in complying with the budget standards.	3.09	0.85	Agree	Highly perform
Average	**3.11**	**0.86**	**Agree**	**Highly perform**

Legend: 1.00-1.75(Strongly Disagree), 1.76-2.50(Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

Table 9 presents the assessment of the respondents on the level of financial management performance of the Municipal Government Unit in budgetary control in terms of Organizational Usage as reflected in the Closing of special budgets which got an overall mean of 3.03 (SD = 0.93) and a description of "Agree" with an interpretation of "Highly perform." The data divulge that some of the respondents did not practice the indicators of Organizational Usage Closing special budgets and should be improved to reach the highest mean or "always". In addition, the indicators which got the highest mean are "There is a posting of all current transactions to make year-end reports" with a mean of 3.05 (SD = 0.95), "There is a summary of records from beginning to closing balances" with a mean of 3.05 (SD = 0.90), and "There is information on actual income/revenues and disbursements of the current year" with a mean of 3.05 which all had a description of "Agree" with an interpretation of "Highly perform." This indicator of Organizational Usage on Closing special budgets still needs improvement to get the highest mean or to attain the "Always".

Table 9
Distribution of the Respondents' Assessment of the level of Financial Management Performance in Budgetary Control in terms of Organizational Usage as reflected in Closing Special Budgets

Items	Mean	SD	Description	Interpretation
1. There is a summary of records from beginning to closing balances	3.05	0.90	Agree	Highly perform
2. There is a posting of all current transactions to make year-end reports.	3.05	0.95	Agree	Highly perform
3. There is an updated balance for continuing appropriations for next year annual budget	2.97	0.95	Agree	Highly perform
4. There is information on actual income/revenues and disbursements of the current year.	3.05	0.90	Agree	Highly perform
Average	**3.03**	**0.93**	**Agree**	**Highly perform**

Legend: 1.00-1.75(Strongly Disagree), 1.76-2.50(Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

Table 10 presents the assessment of the respondents of the level of financial management performance of the Municipal Government Unit in budgetary control terms of Organizational Usage as reflected in the Periodic reports with trend analysis for 5 years. The overall mean of 3.04 (SD = 0.90) has a description of “Agree” with an interpretation of “Highly perform.” This means that some of the respondents did not perform well this indicator on Organizational Usage Periodic reports with trend analysis for 5 years which needs to be improved to reach the highest mean or “Always”. Also, the indicator “There is a prepared periodic report on actual income/revenues and expenditures” got the highest mean of 3.06 (SD = 0.90) and had a description of “Agree” with an interpretation of “Highly perform.” This indicator of Organizational Usage Periodic reports with trend analysis for 5 years needs improvement to get the highest mean or “Always”. However, the indicators “It shows the difference between planned and actual expenditures” got the lowest mean of 3.02 (SD = 0.90) which had a description of “Agree” with an interpretation of “Highly perform.” Thus, these indicators need improvement to reach the highest mean or “Always”.

Table 10
Distribution of the Respondents’ Assessment of the Level of Financial Management Performance in Budgetary Control in terms of Organizational Usage as reflected in Periodic Reports

Items	Mean	SD	Description	Interpretation
1. There is a prepared periodic report on actual income/revenues and expenditures.	3.06	0.90	Agree	Highly perform
2. It shows the difference between planned and actual expenditures.	3.02	0.90	Agree	Highly perform
Average	**3.04**	**0.90**	**Agree**	**Highly perform**

Legend: 1.00-1.75(Strongly Disagree), 1.76-2.50 (Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

Table 11 depicts the assessment of the respondents on the level of financial management performance of the Municipal Government Unit in budgetary control in terms of allocation of financial resources and ratios of Internal revenue allotment. The overall mean of 3.22 (SD = 0.91) which had a description of “agree” means that most of the respondents do not practice this indicator on the aallocation of financial resources and ratios internal revenue allotment. Therefore, this indicator needs to be improved to reach the highest mean or “Always”. However, the indicator “The municipality has appropriation for disaster-related activities” got the lowest mean of 3.20 (SD = 0.91) with a description of “Agree” and an interpretation of “Highly perform.” Hence, these indicators need improvement to reach the highest mean or “Always”.

Table 11
Distribution of the Respondents’ Assessment of the Level of Financial Management Performance in Budgetary Control in terms of Allocation of Financial Resources

Items	Mean	SD	Description	Interpretation
1. The municipality has appropriation for disaster-related activities.	3.20	0.91	Agree	Highly perform
2. The municipality has appropriation for general, economic, and social services	3.24	0.90	Agree	Highly perform
Average	**3.22**	**0.91**	**Agree**	**Highly perform**

Legend*:* 1.00-1.75(Strongly Disagree), 1.76-2.50(Disagree), 2.51-3.25(Agree), 3.26-4.00 (Strongly Agree)

Table 12 shows how the respondents assessed the level of financial management performance of the Municipal Government Unit in budgetary control terms of allocation of financial resources and ratios for Local sources/income. The overall mean of 3.22 (SD = 0.89) had a description of “Agree” with an interpretation of “Highly perform.” This means that more of the respondents do not practice this indicator on the allocation of financial resources and ratios Local sources/income. Thus, this indicator needs to be improved to reach the highest mean or "Always." In addition, the indicator "The municipality has appropriation for disaster-related activities" got the highest mean of 3.22 (SD = 0.88) which had a description of Agree. With this, an indicator has to be improved to reach the highest mean or "Always".

Table 12
Distribution of the Respondents' Assessment of the Level of Financial Management Performance in Budgetary Control in terms of Allocation of Financial Resources

Items	Mean	SD	Description	Interpretation
1. The municipality has appropriation for disaster-related activities	3.22	0.88	Agree	Highly perform
2. The municipality has appropriation for general, economic, and social services	3.21	0.89	Agree	Highly perform
Average	**3.22**	**0.89**	**Agree**	**Highly perform**

Legend: 1.00-1.75(Strongly Disagree), 1.76-2.50 (Disagree), 2.51-3.25 (Agree), 3.26-4.00 (Strongly Agree)

Table 13 shows the level of financial management performance of the Municipal Government Unit in budgetary control in terms of Allocation of financial resources and Efficiency ratio on appropriation and income for 5 years. As indicated in the table, there is a difference between the appropriation and income for the last 5 years in which the income has a greater amount than appropriation per year starting the year 2015 up to 2019. In detail, year 2015 has an appropriation of 221,509,433.00 and Income 227,029,599.83. In the year 2016, it has an appropriation of 247,079,902.00 and an Income of 249,197,208.27. The year 2017 has an appropriation of 295,835,730.00 and an income of 300,730,290.19. The year 2018 has an appropriation of 322,746,248.00 and an income of 332,355,602.01.

Lastly, the year 2019 has an appropriation of 349,500,916.00 and an income of 359,330,020.69. Also, the total of appropriation in 5 years is 1,436,672,229.00 while the income is 1,468,642,720.99. At the local government level, the mobilization of revenue is influenced by several factors. Some of which fall outside local authorities' control (LGUs). Given the level of LGU tax administration capabilities, policymakers can essentially deal with two variables to determine the amount of income they collect: the tax base 03) and the tax rate (t). Changes in the level of economic activity, which may be conceptually separated into changes in population, earnings, and prices, determine the tax base overall. These variables are generally outside the control of local governments.

Table 13
Distribution of the Financial Management Performance in Budgetary Control in terms of Allocation of Financial Resources considering Appropriations and Income

YEARS	APPROPRIATIONS	INCOME
2015	221,509,433.00	227,029,599.83
2016	247,079,902.00	249,197,208.27
2017	295,835,730.00	300,730,290.19
2018	322,746,248.00	332,355,602.01
2019	349,500,916.00	359,330,020.69
TOTAL	**1,436,672,229.00**	**1,468,642,720.99**

At the same time, the relationship between the economic and statutory tax bases determines the tax base. LGUs have some influence over their tax base to the degree that they can choose the right combination of taxes, i.e., one that maximizes the possible revenue from the economic base available to them. Even though, central government restrictions on the kind of taxes they can levy may limit their flexibility. Similarly, within the boundaries specified by the central government, the statutory tax rate is normally decided by the local government units (LGUs). Without a doubt, the success of LGU officials in employing these tax handles to boost local revenue is determined by LGU tax administration methods, which determine the collection rate, or the proportion of real tax collection to legal tax due. The amount and structure of intergovernmental transfers, on the other hand, may have an impact on tax collecting efficiency (Manasan, 1995).

The significant relationship between a respondent's participation in the plan-budgetary control and the financial performance of the municipal government

Table 14 shows the significant relationship between the respondents' participation in the plan-budgetary control process and financial management performance. Participation in the plan-budgetary control process in terms of annual investment, budget preparation, budget authorization, budget review, budget execution, and budget accountability have a significant relationship with the financial management performance such as annual appropriation, closing special budgets, periodic reports with trend analysis, internal revenue allotment, and local sources/income since the P-Value is less than 0.05. This means that the null hypothesis is rejected. This finding matches with the result of the study of Mahroqi and Matriano (2021), titled "Examining the Effect of Budgetary Controls on Financial Performance" which found out a link between budgetary control and a company's financial performance. But, as contrasted by the studies, the study showed that budgetary participation had no positive impact on the organizational involvement; understanding of the accounting system has a positive effect on the commitment of the organization, and the organizational commitment did not have a positive effect on the organization (Jatmiko et al., 2020).

Another related study on "*Assessment of the Overall Budgetary System* revealed that plan and budget preparation, allocation, utilization, budget control, and evaluation of the organization is affected by several factors. Those factors are lack of lower-level management participation after plan and budget preparation, lack of proper allocation of budget, underutilization of the estimated budget, and lack of preparing budget variance analysis (Letike, 2020). Implication focused on financial and budget control. The more budget control is taken into account by the municipal government unit, the more financial transactions are guarded and secured. Furthermore, the Municipal Government needs to focus on budget controlling and evaluation in using modern technology, both for budgets and financial transactions records and controls. Moreover, the participation in the plan-budgetary control process such as annual investment, budget preparation, budget authorization, budget review, budget execution, and budget accountability have no significant relationship towards financial management performance in terms of Efficiency ratios on appropriation and income because the P-Value is more than 0.05. Thus, this means that the null hypothesis is accepted.

Table 14
The significant relationship between respondent's participation in the Budgetary Control and Financial Management performance summary

	FINANCIAL MANAGEMENT PERFORMANCE SUMMARY					
	Organization usage of budgetary control			**Allocation of Resources and Ratios**		
	Pearson r	P-value	Decision to Ho	Pearson r	P-value	Decision to Ho
Participation in the plan-budgetary control process	.358**	.000	Rejected	.361**	.000	Rejected

The significant relationship between the effectiveness of the budgetary process and financial management performance

Table 15 shows the significant relationship between the effectiveness of the budgetary process and financial management performance. The factors affecting effective budgetary control in terms of budget information, budget sharing, goal clarity, budget adequacy, and budget feedback has a significant relationship towards financial management performance such as annual appropriation, closing special budgets, periodic reports with trend analysis, internal revenue allotment, local sources/income, and efficiency ratios on appropriation and income since all of the P-Value is 0.000 which is less than 0.05. Therefore, the null hypothesis is rejected. A similar study by Hanoon et al. (2020), titled "The Relationship between Audit Committee and Financial Performance", found that the audit committee supports the relationship between the control environment, risk assessment, and control actions.

In conclusion, the Audit Committee functions as an influential moderator between internal control components (IC) and financial performance, even though it does not support the relationship between information and communication and monitoring. The result of the study is also somewhat similar to a study of Li (2020) on “The effectiveness of internal control and innovation performance”. The results show that the improvement of the effectiveness of internal control has a significant effect on the innovation performance and promotes enterprises to strengthen the firm’s performance. Meanwhile, a firm’s activities take a significant intermediary effect in the process of improving innovation performance through internal control. Additionally, the study is also somewhat similar to a study of Adamu (2020) on “Impact of Internal Control System on Accounting Records” that stated the finding from the analysis indicates that an internal control system exists in Taraba State Health Establishments, but it is not effective and has no significant impact on proper accounting records.

The study is somewhat similar to a related study on “Effect of Budgetary Process on Performance of Country Governments” by Okotchi et al. (2020) which mentioned the significant importance to the management of the Trans Nzoia County in the execution of effective and efficient budgetary controls and administration towards enhancing the performance of the county’s operations. Furthermore, the result of the study is also proven in a similar study on “Factors Affecting the Performance of Regional House of Representatives” which stated the effective Public Financial Management (PFM) system were required to maximize the efficient use of resources, to create the highest level of transparency and accountability in government finances, and to ensure long term economic success. A strong public financial management system is essential to improve service delivery, poverty reduction and to achieve the Millennium Development Goals (Harahap, 2021).

Table 15
The significant relationship between the effectiveness of the Budgetary Brocess and Financial Management performance summary

FINANCIAL MANAGEMENT PERFORMANCE SUMMARY						
	Organization usage of the budgetary process			Allocation of Resources and Ratios		
	Pearson r	P-value	Decision to Ho	Pearson r	P-value	Decision to Ho
Factors affecting the effective budgetary process	.730**	.000	Rejected	.702**	.000	Rejected

The participation in budgetary control and effectiveness of the budgetary process influence the financial management performance of the municipal government unit

Table 16 depicts the Multiple Linear Regression Analysis of the variables as best predictors for Financial Management Performance. The data revealed that Annual Investment Plan, Budget

Authorization, and Budget Goal Clarity are predictors of Financial Management Performance. Thus, this means that per unit change on Annual Investment Plan, there are 0.841 increases in Financial Management Performance. Moreover, per unit change on Budget Authorization, there is an increase of 0.075 on Financial Management Performance, and per unit change on Budget Goal Clarity, there are 0.193 increases on Financial Management Performance. The results of the study provided data that served as the effectiveness of budgetary control of a municipal government unit to its financial performance as the basis for the creation of a financial management model.

The model is presented below:

Financial Management Performance = -.035 +.841 Annual Investment Plan + .075 Budget Authorization + .193 Budget Goal Clarity

This study provided a Partial least squares regression model that defines each component's contribution to financial management performance. Thus, this also means that one in which no variable in the model affects itself. That is, in the model's route diagram, it is not possible to start at any variable and return to the same variable by following a path of single-headed arrows. The study showed that budget participation had no positive influence on organizational commitments. Understanding accounting systems had a positive effect on corporate commitment. Organizational commitments were not positive in comparison with those on the Budgetary Participation, Operations Engagement, and the Performance of Local Government Apparatuses. "Budget involvement did not positively impact the performance and performance of the local government appliances, the understanding of the accounting system had a positive impact on the performance of the local government appliances through organizational commitment; however, participation in the budget had no positive influence on the performance of the local government appliances (Jatmiko, 2020).

Table 16
Multiple Linear Regression Analysis of the Variable's best predictors Financial Management Performance

Model	B	t-value	P-value
Participation in the budgetary control process			
Annual Investment Plan	.841	5.372	.000
Budget Preparation	-.065	-.531	.597
Budget Authorization	.075	2.097	.040
Budget Review	.134	1.415	.160
Budget Execution	-.080	-.737	.463
Accountability	.072	.994	.323
Factors affecting effective budgetary control			
Budget Information	.012	.166	.869
Budget Sharing	-.180	-1.661	.100
Budget Goal Clarity	.193	2.187	.031
Budget Adequacy	-.017	-.180	.857
Budget Feedback	.028	.158	.875
Dependent Variable	**Financial Management Performance**		
Constant	-.035		
Adjusted R^2	0.88		
F-value	28.73		
Significance	0.000		

The reforms in the budgetary monitoring and control may be proposed to enforce tighter measures to boost the financial management performance of a municipal government unit

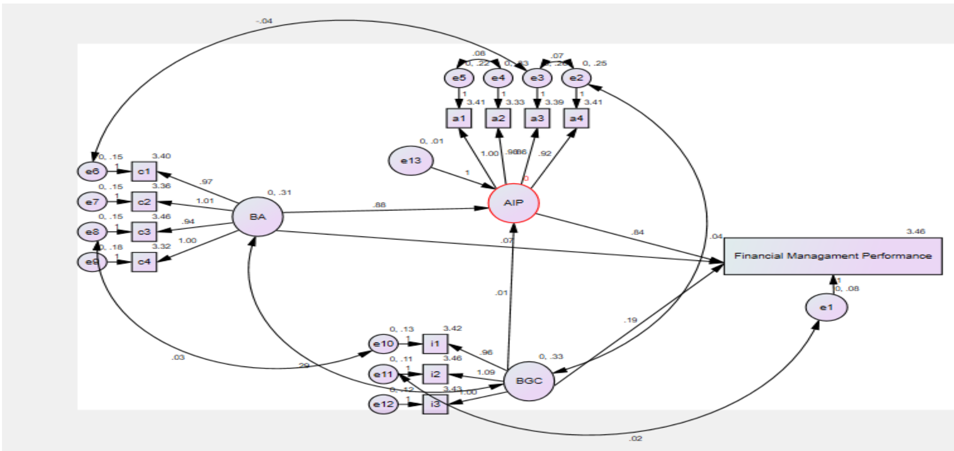
The Proposed Model of the Study

Model Measure, Estimates, Threshold, and Interpretation

Measure	Estimates	Threshold	Interpretation
CMIN	41.208	---	---
DF	43	---	---
CMIN/DF	.960	<3	EXCELLENT
CFI	0.972	>0.95	EXCELLENT
SRMR	0.058	<0.08	EXCELLENT
RMSEA	0.003	<0.06	EXCELLENT
PClose	0.098	>0.05	EXCELLENT
Congratulations, your model fit is Excellent!			
Type of Model: **Partial Least Square model**			
Chi-square = 41.280			
Probability level = .546			

The current study provided a Partial least squares regression model that defines each component's contribution to financial management performance. This also means that one in which no variable in the model affects itself. That is, it is not possible to start at any variable in the model path diagram and return to the same variable by following a trail of single-headed arrows. The thresholds possessed the probability level of .546 which is greater than the 0.05 level. This means that the model achieved the minimum requirement.

Figure 2. Partial Least Square model on Financial Management Performance



In figure 2, the model emphasized that Annual Investment Plan (c=0.84) considered the first component that the researcher can be able to implement to increase Financial Management Performance. The Annual Investment Plan shall work to support financial management and the performance of the Local Government Unit for one year. The second variable to be implemented was the Budget Goal Clarity (c=.19). The government should have a clear goal of the budget so that it will minimize the risks in any project to be undertaken. The third will be the Budget Authorization (m=.07). The budget authorization specifies the criteria for the spending of any funds. It could say that a given agency must spend within a certain year, several years, or at any point in the future. In the future, this will improve and deliver good financial management performance. Based on the overall result, the Annual Investment Plan, Budget Goal Clarity, and Budget Authorization are the main components that affect the Financial Management Performance of a Municipality.

CONCLUSION

The indicators on the budgetary control process are not always practiced as well as the indicators of the effectiveness of budgetary control. It is therefore concluded that these budgetary control processes should be improved. Moreover, participation in the Plan-budgetary control process and budget accountability is significantly related to financial management performance. Further, per unit change on the annual investment plan, there is an increase in financial management performance; per unit change on Budget Authorization, there is an increase in financial management performance, and per unit change on Budget goal clarity, and there is also an increase in financial management performance. The Budget Theory (Adams, 1985) was proven in the study considering the budget as a treasure of the municipality wherein nothing from the treasure was said to be given away without a formal order (Joseph of Egypt). Budgeting was first focused on preparing and presenting credible information to legitimize accountability and permit correct performance evaluation.

Recommendations

Based on the conclusions and the significance of the study, the following recommendations are drawn:

The Local Finance Committee should closely monitor and apply the standard on the budgetary control and should encourage a centralized direction of differentiated operations for the budget committee to have a solid premise in acting as a facilitator of operations.

The Local Government Unit should also apply the standard in budgetary control, especially on Organizational usage in their yearly budgetary planning and in the implementation of the budget in the municipality to achieve an excellent performance.

The employees of the municipality should extend their maximum efforts and participation in their daily routine of work assignments and as they prepare the requirements of the yearly budget as members of the committee

The Department of Budget and Management and the Commission on Audit should improve monitoring and evaluation mechanisms in the financial management of a municipality every quarter to keep track legitimacy of the transactions.

The Department of the Interior of Local Government (DILG) should extend its strong support to the municipality, especially in the legislation and appropriation of budgets for the municipality.

The members of the community or the barangays in the municipality should be true on their financial requests and follow the ethical standard allocating and in the distribution of funds through projects.

The Municipal Government Unit should consider and closely monitor the first three leading indicators of the study that will improve the financial management performance of the Municipal Government Unit such as the Annual investment plan, Budget authorization, and Budget goal clarity.

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