

Performance Assessment of Municipal Budget Officers (MBOs) in Aklan: Basis for Fiscal Governance Improvement

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ABSTRACT

This study assessed the performance of Municipal Budget Officers (MBOs) in Aklan across the five stages of the local government budget process: preparation, authorization, review, execution, and accountability. Using an embedded mixed-method design, data were collected from Municipal Budget Officers through a structured questionnaire, with selected interviews conducted to contextualize the quantitative findings. Descriptive statistical tools, including weighted mean and standard deviation, were used to determine performance levels, while thematic analysis was applied to qualitative responses. The findings indicated that MBOs demonstrated high overall compliance across the budget stages, with the authorization phase registering the highest ratings. In contrast, comparatively lower ratings were observed in aspects of the accountability phase, particularly in the submission of Quarterly Budget Accountability Reports. Based on these findings, the study formulated policy recommendations and capacity-building initiatives to strengthen administrative coordination, enhance technological support, and improve fiscal governance practices in the Province of Aklan.

INTRODUCTION

Local Government Units (LGUs) play a vital role in national development by implementing government programs and delivering public services at the community level. Through statutory allocations and locally generated revenues, LGUs manage resources to support development initiatives, making effective fiscal planning and management essential (Tabiolo, 2025). As key actors in local governance, LGUs rely on Municipal Budget Officers (MBOs), whose responsibilities under the Local Government Code of 1991 include fiscal planning, resource allocation, and financial accountability.

The local budget process comprises five phases—preparation, authorization, review, execution, and accountability—requiring technical expertise and careful planning. Since budgeting directly influences resource utilization and service delivery, weaknesses in the process may lead to inefficiencies, implementation delays, and reduced public trust.

Despite the importance of MBOs, limited research has examined their performance and the factors affecting their effectiveness in the Province of Aklan. Furthermore, while agencies such as the DBM and COA provide budgetary guidelines, no standardized framework specifically evaluates MBO performance. Therefore, this study assessed the performance of Municipal Budget Officers in the budget process, identified factors influencing their effectiveness, and proposed evidence-based policy recommendations and capacity-building initiatives to strengthen fiscal governance in Aklan.

THEORETICAL REVIEW

Performance Assessment of Municipal Budget Officers (MBOs)

The performance of Municipal Budget Officers (MBOs) is commonly assessed through their compliance with the five stages of the local budget cycle: preparation, authorization, review, execution, and accountability. Recent approaches such as Performance-Informed Budgeting (PIB) have expanded the focus from procedural compliance to the effectiveness of resource allocation in achieving service delivery outcomes. Studies indicate that MBOs generally demonstrate strong technical competence during the preparation and authorization stages due to the structured nature of these activities.

However, performance tends to become more challenging during the execution phase, where MBOs must manage procurement regulations, fluctuating cash flows, and revenue uncertainties. Their effectiveness is often influenced by factors beyond their direct control, including delays in procurement planning by other departments and the need to balance audit compliance with timely service delivery. Consequently, the execution stage is considered the most demanding aspect of the MBO's role.

Organizational and Environmental Factors Influencing the Performance of Budget Officers

The effectiveness of budget officers is shaped not only by technical skills but also by organizational and political environments. Research highlights that political patronage, elite capture, and weak coordination between development plans and budgets can undermine accountability and fiscal effectiveness. In

many LGUs, budget decisions may be influenced by political interests rather than development priorities, limiting the MBO's ability to function as an independent fiscal manager.

In addition, weak integration between Comprehensive Development Plans (CDPs), Local Development Investment Programs (LDIPs), and annual budgets often results in fragmented planning and poor budget execution. These institutional weaknesses create constraints on decision-making, reduce system coordination, and affect the alignment of fiscal allocations with community needs, ultimately impacting the performance of MBOs.

Challenges in Financial Management at the Local Level

Financial management challenges are particularly evident in smaller municipalities, where incomplete financial records, inaccurate data, and limited transparency frequently affect budget allocation and decision-making. Studies show that weak institutional capacity and political interference further reduce fiscal autonomy and hinder effective financial management. Similar issues have been documented in both Philippine and international contexts, highlighting the widespread nature of these challenges.

While transparency measures such as regular financial reporting and stronger oversight mechanisms are recognized as important solutions, the role of capacity-building remains debated. Some studies place greater emphasis on structural reforms, whereas others stress the importance of continuous professional development. For MBOs, improving fiscal governance requires a balanced approach that combines transparency initiatives with technical training and institutional support.

Capacity-Building and Training Initiatives

Capacity-building is widely recognized as a key strategy for improving the effectiveness of Municipal Budget Officers. National training programs led by the Department of Budget and Management (DBM) demonstrate government efforts to address technical gaps in Public Financial Management (PFM). These initiatives aim to enhance competencies in financial planning, procurement management, data analysis, and participatory budgeting.

Research further suggests that training is most effective when combined with performance-based incentives. Programs such as the Seal of Good Local Governance (SGLG) encourage budget officers to apply their skills and strengthen accountability practices. Therefore, sustainable improvements in budget performance require both continuous professional development and organizational systems that reward competence and high performance.

METHODOLOGY

This study employed an embedded mixed-methods research design that integrated quantitative and qualitative approaches to comprehensively assess the performance of Municipal Budget Officers (MBOs) in the Province of Aklan, Philippines. The study involved MBOs from the province's 17 municipalities, selected through purposive sampling due to their direct involvement in the local

budget process. Data were collected using a researcher-made survey questionnaire and semi-structured interviews, both of which underwent expert validation to ensure relevance and clarity. The questionnaire gathered information on respondents' demographic profiles, performance across the five stages of the budget cycle, organizational and environmental factors affecting performance, and challenges encountered in carrying out budgeting responsibilities. Quantitative data were analyzed using descriptive statistics, including frequency counts, percentages, weighted means, and standard deviations, while qualitative interview data were used to enrich and explain the survey findings. Data collection was conducted after obtaining the necessary permissions and informed consent from participants, and all ethical standards concerning voluntary participation, confidentiality, and data privacy were strictly observed in accordance with the Data Privacy Act of 2012. The integration of quantitative and qualitative findings provided a holistic understanding of MBO performance and served as the basis for formulating policy recommendations and capacity-building initiatives aimed at strengthening fiscal governance in the Province of Aklan.

RESULTS AND DISCUSSION

Performance Level of Municipal Budget Officers (MBOs)

1. Budget Preparation

Table 1 presents the assessment of MBO performance in the Budget Preparation stage. The table reveals that the assessment of Municipal Budget Officers (MBOs) in Aklan revealed high technical proficiency and strong institutional alignment, with noted external coordination challenges.

Table 1. Performance Assessment of MBOs on Budget Preparation

Assessment of MBO Performance on Budget Preparation	SD	Mean	Descriptive Interpretation
a. Budget Call is issued to all departments before the standard deadline (June 16, 2023).	0.87	3.89	Highly Compliant
b. Budget Forum is conducted before the submission of budget proposals to guide departments.	1.05	4.00	Highly Compliant
c. Technical review of budget proposals as part of the Local Finance Committee (LFC) or Technical Budget Hearing (TBH) is conducted	0.79	4.22	Highly Compliant
d. Budget Proposals align with the approved Annual Investment Plan (AIP)	0.42	4.78	Full Compliant
Overall Performance on Budget Preparation	0.82	4.22	Highly Compliant

Legend: 1.00-1.49 - Not Compliant; 1.50-2.49 - Minimally Compliant; 2.50-3.49 - Moderately Compliant; 3.50-4.49 - Highly Compliant; 4.50-5.00 - Full Compliant

The highly compliant rating for budget preparation is consistent with observations by Dagohoy (2021) and Enero (2024), who noted that MBOs typically demonstrate high technical capability in this phase. This is often because preparation tasks are largely internal and governed by structured templates. The full compliance of budget proposals with the AIP supports the view of the MBO's role as a fiscal gatekeeper, ensuring that local spending is firmly rooted in strategic development plans rather than being prepared in a vacuum.

2. Budget Authorization

The most notable finding in this phase was a full compliance rating for DBM-prescribed forms and formats for the Local Expenditure Program (M=5.00, SD=0.00), indicating adherence to the technical requirements for budget documentation. This phase required meticulous validation, with MBO 1 noting that their primary task involved "double-checking figures before forwarding documents for approval" to prevent discrepancies during legislative review. This was supported by the timely submission of the Executive Budget by the Local Chief Executive to the Sangguniang, which was rated at a full compliant level (M=4.47, SD=0.63). MBO 6 stated:

"We always pass the proposed Annual Budget on or before October 16, to give the Sangguniang Members ample time for its deliberations and then potential revisions."

Table 2. Performance Assessment of MBOs on Budget Authorization

Assessment of MBO Performance on Budget Authorization	SD	Mean	Descriptive Interpretation
a. Executive Budget is submitted by the Local Chief Executive (LCE) to the Sanggunian on time (October 16, 2024).	0.63	4.78	Full Compliant
b. Comprehensive and timely technical support to the Sanggunian during budget deliberations and hearings provided	1.31	4.22	Highly Compliant
c. Local Expenditure Program complies with DBM-prescribed forms and format	0.00	5.00	Full Compliant
d. Budget is enacted before the start of the Budget Year	1.26	4.56	Highly Compliant
Overall Performance on Budget Authorization	0.96	4.64	Full Compliant

Legend: 1.00-1.49 - Not Compliant; 1.50-2.49 - Minimally Compliant; 2.50-3.49 - Moderately Compliant; 3.50-4.49 - Highly Compliant; 4.50-5.00 - Full Compliant

The results for budget authorization showed the highest overall mean rating among the stages assessed. Compliance with DBM-prescribed forms supports the view that MBOs in Aklan perform technical documentation responsibilities beyond traditional clerical functions. This transition is considered significant in the literature. Literature emphasizes that the transformation of the budget officer's role is essential for mitigating information

asymmetry, thereby providing lawmakers with a more comprehensive grasp of agency expenditures during legislative deliberations (Manasan, 2005; DBM, 2023). By mastering these technical frameworks, MBOs function as a link between complex financial data and legislative decision-making processes (Cangiano et al., 2013).

3. Budget Review

The strongest performance in this category was found in the review of component barangays' annual budgets within the prescribed period (M=4.44, SD=0.83), followed closely by the budget receiving a review action of operative in its entirety (M=4.33, SD=1.33).

Table 3. Performance Assessment of MBOs on Budget Review

Assessment of MBO Performance on Budget Review	SD	Mean	Descriptive Interpretation
a. Approved annual budget is submitted to the reviewing authority within three (3) days after the date of approval by the LCE.	1.25	3.00	Moderately Compliant
b. Receives a review action of operative in its entirety	1.33	4.33	Highly Compliant
c. Reviews component barangays' annual budget within the prescribed reglementary period	0.83	4.44	Highly Compliant
d. Local Budget Review Form Numbers 1A and 2 prepared	1.66	3.11	Moderately Compliant
Overall Performance on Budget Review	1.30	3.72	Highly Compliant

Legend: 1.00-1.49 - Not Compliant; 1.50-2.49 - Minimally Compliant; 2.50-3.49 - Moderately Compliant; 3.50-4.49 - Highly Compliant; 4.50-5.00 - Full Compliant

The budget review phase showed higher variability, which aligns with the literature regarding administrative bottlenecks. While MBOs were successful in the technical oversight of barangay budgets, the moderately compliant rating for the timely submission of approved budgets to reviewing authorities reflects observations in the literature regarding procedural challenges identified by Dagohoy (2021). These findings suggest that procedural timelines may influence the transition from authorization to execution.

4. Budget Execution

The strongest performance indicators in this phase involved compliance with key legal requirements of public spending. Specifically, the utilization of funds in accordance with approved appropriations and the compliance of disbursements with existing DBM and COA guidelines.

Table 4. Performance Assessment of MBOs on Budget Execution

Assessment of MBO Performance on Budget Execution	SD	Mean	Descriptive Interpretation
a. Maintains and utilizes Local Budget Execution (LBE) Forms 1, 1A, and 1C for internal control and monitoring.	1.29	3.11	Moderately Compliant
b. Facilitates the release of budget allotments to the various municipal offices.	0.92	4.22	Highly Compliant
c. Funds are utilized according to approved appropriations	0.00	5.00	Full Compliant
d. Disbursements comply with existing DBM and COA Guidelines	0.00	5.00	Full Compliant
Overall Performance on Budget Execution	0.79	4.33	Highly Compliant

Legend: 1.00-1.49 - Not Compliant; 1.50-2.49 - Minimally Compliant; 2.50-3.49 - Moderately Compliant; 3.50-4.49 - Highly Compliant; 4.50-5.00 - Full Compliant

While the execution phase was rated highly compliant, the moderate compliance in maintaining Local Budget Execution (LBE) Forms reflects Enero's (2024) suggestion that execution performance may be more variable than in earlier stages. Enero suggests that this phase is the most challenging because it requires dealing with the complexities of the Government Procurement Reform Act (RA 9184). The results suggest that while MBOs are legally sound in their use of funds, they face challenges in managing operational and financial constraints during execution.

5. Budget Accountability

The highest level of performance was found in the public transparency of fiscal data, where the posting of Annual Budget Reports in at least three conspicuous places (M=4.67, SD=0.67) and the submission of monthly and annual Statements of Appropriation, Allotment, and Obligation Balances to the COA on or before set deadlines (M=4.56, SD=0.83), both have full compliant status. These indicate that MBOs in Aklan reported high compliance with their duties under public disclosure and auditing requirements.

Table 5. Performance Assessment of MBOs on Budget Accountability

Assessment of MBO Performance on Budget Accountability	SD	Mean	Descriptive Interpretation
a. Annual Budget Reports are posted in at least three (3) conspicuous places	0.67	4.67	Full Compliant
b. All four (4) Quarterly Budget Accountability Reports (LBAC Form 2) are submitted on or before the 10th day of the succeeding quarter.	1.41	2.33	Moderately Compliant
c. Public Financial Management Assessment Implementation Monitoring	1.29	3.89	Highly Compliant

Table is submitted on or before March 31, 2025

d. Monthly and annual Statement of Appropriation, Allotment and Obligation Balances are submitted to COA on or before set deadlines

Overall Performance on Budget Accountability	1.09	3.86	Highly Compliant
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Legend: 1.00-1.49 - Not Compliant; 1.50-2.49 - Minimally Compliant; 2.50-3.49 - Moderately Compliant; 3.50-4.49 - Highly Compliant; 4.50-5.00 - Full Compliant

The highly compliant status for accountability reflects a mix of strong transparency and technical bottlenecks. The difficulty in submitting Quarterly Budget Accountability Reports on time is consistent with Tomolnoc's (2025) observations, who identified incomplete or delayed financial data as a recurring concern. This suggests that simultaneous reporting deadlines at the end of the fiscal year lead to inconsistent performance, despite high scores on public transparency and COA submissions.

Overall Performance of MBOs on the Budget Process

The overall performance of Municipal Budget Officers (MBOs) in Aklan reflected a highly compliant level across the assessed stages, with assessments ranging from highly compliant to fully compliant, as shown in Table 7. This overall assessment was supported by an interview response from MBO 8, who noted:

“Throughout my experience... I have focused on ensuring that local resources are managed effectively, transparently, and in line with development priorities.”

The Budget Authorization phase emerged as the strongest area of performance (M=4.64, SD=0.96). On the other hand, the Budget Review phase (M=3.72, SD=1.30) and the Budget Accountability phase (M=3.86, SD=1.09) recorded comparatively lower mean ratings, specifically regarding the timely submission of quarterly reports and the preparation of specific review forms.

Table 6. Overall Performance Assessment of MBOs on the Budget Process

Assessment of Overall Performance of MBOs	SD	Mean	Descriptive Interpretation
Budget Preparation	0.82	4.22	Highly Compliant
Budget Authorization	0.96	4.64	Full Compliant
Budget Review	1.30	3.72	Highly Compliant
Budget Execution	0.79	4.33	Highly Compliant
Budget Accountability	1.09	3.86	Highly Compliant
Overall Performance of MBOs on the Budget Process	0.99	4.17	Highly Compliant

Legend: 1.00-1.49 - Not Compliant; 1.50-2.49 - Minimally Compliant; 2.50-3.49 - Moderately Compliant; 3.50-4.49 - Highly Compliant; 4.50-5.00 - Full Compliant

The overall performance of MBOs in Aklan, rated highly compliant, particularly the higher mean ratings in budget preparation and authorization, strengthens the findings of Dagohoy (2021) and Enero (2024), which suggest that MBOs demonstrate peak proficiency during phases governed by technical templates and internal clerical standards. This peak performance, particularly the full compliant rating for DBM-prescribed forms, is consistent with literature suggesting that national standardization efforts have contributed to more structured and technical outputs among local budget officers.

Organizational and Environmental Factors Affecting the Performance of MBOs

1. Organizational Factors

While the availability of adequate staff and human resources was the lowest-rated factor (M=4.33, SD=0.82), it was still an organizational factor that affected MBOs' performances to a great extent. This indicates that, despite workload concerns, staffing was rated highly for maintaining high compliance. MBO 3 shared that “the insufficient staffing sometimes hinders us from attending trainings and seminars, making our staff late when it comes to updates on new policies.”

The low standard deviations across these organizational factors indicated agreement among participants regarding the presence of leadership support, technology, and collaborative practices, as well as a collaborative culture, to fulfill their mandates.

Table 7. Organizational Factors Affecting the Performance of MBOs in Aklan

Organizational Factors	SD	Mean	Descriptive Interpretation
1. Availability of adequate staff and human resources in the budget office	0.82	4.33	To a Great Extent
2. Availability of modern technology and software for budget management	0.68	4.44	To a Great Extent
3. Support from the Local Chief Executive and the legislative body	0.47	4.67	To a Very Great Extent
4. Level of cooperation and coordination with other LGU departments	0.42	4.78	To a Very Great Extent
5. Opportunities for professional development and training	0.68	4.56	To a Very Great Extent

Legend: 1.00-1.49 - Not at All; 1.50-2.49 - To a Small Extent; 2.50-3.49 - To a Moderate Extent; 3.50-4.49 - To a Great Extent; 4.50-5.00 - To a Very Great Extent

Organizational factors played an important role in the performance of MBOs in Aklan. The highest-rated factor was the level of cooperation and coordination with other LGU departments, followed closely by the support from the Local Chief Executive (LCE) and the legislative body. These results highlight the importance of organizational cooperation in supporting MBO performance. This is supported by the work of Gabriel and Castillo (2019), who argued that

local fiscal efficiency is often compromised by siloed operations, where a lack of inter-departmental synergy leads to delays in the overall budget cycle.

2. Environmental Factors

Closely following were the complexity of national/provincial policies (M=4.00, SD=0.67) and public demand for transparency (M=4.00, SD=1.05). These results suggest that MBOs perceive their roles as increasingly influenced by policy complexity and demands for transparency. Furthermore, the results reflect the interaction between technical responsibilities and institutional conditions. MBO 7 noted that “national policies are very vague when it comes to the proper ways to fill in the prescribed forms.”

Table 8. Environmental Factors Affecting the Performance of MBOs in Aklan

Environmental Factors	SD	Mean	Descriptive Interpretation
1. Complexity of national or provincial fiscal policies and regulations	0.67	4.00	To a Great Extent
2. Economic conditions of the municipality	0.67	4.33	To a Great Extent
3. Political interference and pressure in the budget process	0.63	3.78	To a Great Extent
4. Public demand for transparency and accountability	1.05	4.00	To a Great Extent
5. Clarity of roles and responsibilities within the budget office	1.55	3.78	To a Great Extent

Legend: 1.00-1.49 - Not at All; 1.50-2.49 - To a Small Extent; 2.50-3.49 - To a Moderate Extent; 3.50-4.49 - To a Great Extent; 4.50-5.00 - To a Very Great Extent

Challenges Encountered by MBOs in the Budget Process

The highest-rated challenge was the delay in submitting budget proposals by other departments (M=3.89, SD=0.99). This finding indicates that the budget process involves coordination with other departments in other local government units that may delay portions of the budget cycle, particularly during the preparation phase. MBO 3 affirmed this, stating:

“One challenge I experienced was late submission of proposals from different departments. It slowed down the entire preparation process.”

Table 9. Challenges Encountered by MBOs in the Budget Process

Challenges Encountered	SD	Mean	Descriptive Interpretation
1. Lack of adequate staff and resources in the budget office	1.33	3.00	To a Moderate Extent
2. Delays in the submission of budget proposals by other departments	0.99	3.89	To a Great Extent
3. Lack of coordination and communication with other LGU departments	1.20	3.11	To a Moderate Extent

4. Political pressure or interference in the allocation of funds	1.25	3.00	To a Moderate Extent
5. Complex and outdated budget circulars and regulations	1.17	3.56	To a Great Extent
6. Insufficient support from the local chief executive or legislative body	1.33	2.33	To a Small Extent
7. Difficulty in balancing competing needs and limited resources	1.05	3.33	To a Moderate Extent
8. High workload and tight deadlines	1.25	3.33	To a Moderate Extent
9. Insufficient technical training and capacity-building opportunities	1.33	3.00	To a Moderate Extent
10. Lack of modern technology or software for budget management	1.29	3.11	To a Moderate Extent

Legend: 1.00-1.49 - Not at All; 1.50-2.49 - To a Small Extent; 2.50-3.49 - To a Moderate Extent; 3.50-4.49 - To a Great Extent; 4.50-5.00 - To a Very Great Extent

The challenges encountered by MBOs in Aklan were associated with administrative coordination issues and regulatory requirements, and regulatory complexities. The most significant challenge was the delay in submitting budget proposals by other departments, which may affect the synchronization of the local budget calendar. This finding aligns with the work of Tolmonoc (2025), who observed that internal delays and incomplete documentation are recurring issues affecting the efficiency of the local budget process. Furthermore, the difficulties associated with complex and evolving budget circulars reflect the administrative demands described by the DBM (2023), highlighting how the transition to more sophisticated fiscal frameworks may require continuous technical adaptation from local personnel.

Policy Recommendations and Capacity Building Initiatives

The final objective of this study was to explore pathways to enhance MBO performance in Aklan. While MBO 1 and MBO 2 feel the process was “straightforward” and “in place,” other participants identified specific areas for improvement.

Table. 10 Policy Recommendations and Capacity Building Initiatives for MBOs in Aklan

Focus Area	Policy Recommendation	Capacity-Building Initiative (Activity)	Key Objective	Target Participants	Focal Person
Technology and Digitalization	Localization of the e-Budget System at	Advanced Technical Training on e-	To automate budget preparation and	PBO/MBO Staff, IT Personnel, and	Provincial / Municipal

	the Provincial and Municipal levels.	Budget Software	minimize manual clerical errors.	Finance Committee Members	Budget Office
Process Standardization	Mandate standard templates for all departments to ensure uniform submissions.	Workshop on Mandated DBM Forms and Annexes	To achieve administrative uniformity and success in PROFiCiEnt Awards validations.	All Department Heads and Budget Focal Persons	Provincial Budget Office
Timeline Management	Re-evaluate preparation deadlines to balance DBM recommendations with municipal priorities.	Mandatory Pre-Budget Coordination Workshops	To prevent confusion and eliminate bottlenecks caused by late departmental submissions.	Local Chief Executive (LCE), Sangguniang Panlalawigan/Bayan Members, and PBO Staff	Provincial Budget Office
Governance Framework	Institutionalize a participatory, performance-based budgeting system.	Seminars on the Budget Operations Manual and Fiscal Discipline	To strengthen transparency mechanisms and service delivery outcomes.	Accredited CSOs, NGOs, and Local Development Council Members	PBO/MBOs & Sangguniang Panlalawigan/Bayan Chair on Committee on Finance

Digital transformation was frequently mentioned in interview responses who perceived modern tools as a way to reduce clerical delays. While the budget cycle was technically sound, several participants described the manual data entry process as burdensome. MBO 4 supported this shift, stating: “I recommend investing in modern budgeting software that can automate our manual processes. This will significantly speed up our work and reduce the chance of errors.”

CONCLUSIONS AND RECOMMENDATIONS

The assessment of Municipal Budget Officer (MBO) performance in Aklan resulted in a Highly Compliant overall rating, with the Budget Authorization

phase obtaining the highest mean score among the five stages. Adherence to DBM-prescribed forms and formats in this phase received a Full Compliant rating. Lower mean ratings and higher variability were observed in the Budget Review and Budget Accountability phases. In particular, the timely submission of Quarterly Budget Accountability Reports (LBAC Form 2) received a Moderately Compliant rating.

Organizational factors were rated to a Great Extent or Very Great Extent in influencing MBO performance. Cooperation and coordination with other departments, as well as support from the Local Chief Executive and legislative body, received high mean ratings. Limited staffing and technology availability were also identified as factors influencing performance. Environmental factors such as economic conditions and policy complexity were rated to a Great Extent.

Based on the findings, participants proposed initiatives focused on digitalization, template standardization, improved timeline management, and participatory budgeting.

FURTHER STUDY

Future researchers may conduct comparative studies across other provinces in Western Visayas to contribute to a broader body of comparative data on budget officers' performance. Studies involving department heads and other stakeholders may also provide additional perspectives on municipal fiscal management.

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