

# **IMPLEMENTATION OF FULL DISCLOSURE POLICY OF THE THREE CITIES OF THE PROVINCE OF ISABELA, PHILIPPINES**

**MA. Rita Alindada-Reario, DPA**

Institute of Public Administration and Governance, College of Business, Accountancy and Public  
Administration, Isabela State University, Echague, Isabela, Philippines

Received: 13 March 2020 Revised and Accepted: 17 June 2020

**ABSTRACT:** This paper is an attempt to assess the awareness, access and implementation of the Full Disclosure Policy (FDP) in the three Cities of Isabela namely, Santiago, Cauayan and Ilagan along the following dimensions- Budget Report, Procurement Reports and Special Purpose Fund Report. This study used the descriptive-quantitative research to describe the awareness, access, level of implementation of the different sectors such as the academe, local government unit, CSOs/NGOs, and the business sector on FDP. Proportionate sampling was utilized to choose the respondents from each sector and from this sampling, 308 sector-respondents was generated. The level of awareness of the four sectors in the three cities on full disclosure policy is relatively high. However, access to the budget reports, procurements reports and the special purpose fund reports of the FDP needs improvement because the sectors involved in the study rarely access it. Thus, it is suggested that local government units adopts information dissemination strategies to enhance the awareness of the citizens on the importance of FDP, and likewise should exert effort to make solutions on technical or traditional gaps that hinders the public from utilizing the FDP reports.

**KEYWORDS:** awareness, city, FDP, implementation

## **I. INTRODUCTION**

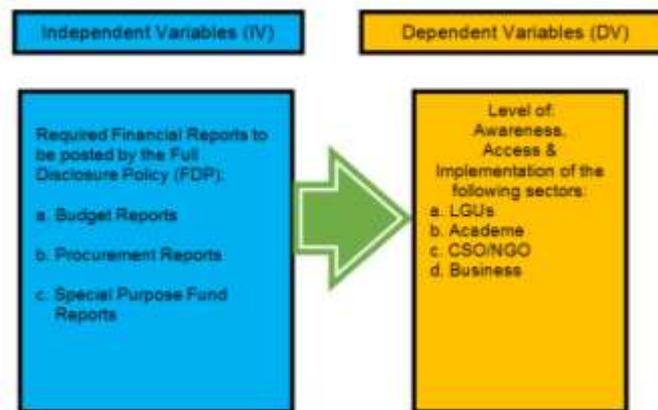
The Philippine government like any other governments in the world has stepped-up its anti-corruption activities. It recognized that fundamental in fighting corruption was the involvement of all stakeholders, the public, academe, business and civil society sectors of the country.

Government administration accepts the fact that corruption is one of the main obstacles to sustainable economic, political and social development, for developing, emerging and developed economies alike. Because of this the Philippine government adopted a range of resolutions to combat corruption, preventing corruption, building integrity and raising awareness.

Successive administration leaders attempted to find solution to such corruption by implementing policy to curb it. A policy known as The Full Disclosure Policy (FDP) was effected as a mechanism to increase fiscal transparency in the Philippine government. The policy requires full disclosure of financial transactions of the provincial government, cities, and municipalities to keep their citizens informed of how their finances is managed, spent and utilized.

The enabling law of the FDP explains the actions to be taken to inform and make people aware on all financial transactions of the LGU. Under Section 352, Republic Act No. 7160 or the Local Government Code of 1991 imposed the posting in 30 days from end of each fiscal year in three conspicuous places in the municipality, a summary of revenues collected and resources received, including the appropriations and disbursements of such resources during the previous fiscal year.”

Acknowledging the role of the only public academic institution like Isabela State University as partner of local government in the province of Isabela in promoting and ensuring good governance through various projects and programs, it is but significant to determine its awareness on the implementation of FDP, the researcher came to conceptualize the necessity to determine the level of awareness, access and implementation of the respondents on FDP reports when grouped according to their sector. Thus, the conceptual paradigm below shows the linking of the different variables of the study. (Figure 1)



**Figure 1. Conceptual Paradigm of the Study**

The linking of the variables of the study, as shown on Figure 1, is a substantiation of how transparency, accountability and peoples participation at the local level works. It is a conclusive assessment of the four sectors, the local government units, academe, civil society organizations and business on the implementation of Full Disclosure Policy to improve the governments’ vision for trusted, transparent and accountable governance. Thus, the author finds the study significant for Public Administrators, this would help them elaborate why transparency is one of the prescriptions for good governance; for Local Government Units, the findings would help them determine the appropriate strategy to inform the public about how they manage their funds; for the Academe, this study would be a basis by which the public administration professor could enhance their activities on public understanding of the intricacies of policy implementation and help in the capacity-building training of the civil society organizations in their locality; for Civil Society Organizations/Non-Governmental Organizations, this would be an avenue for all civil society organizations and non-governmental organizations to be aware of their right to participate in the fiscal management of their local government unit; for the Business Sector, this would give greater opportunity for all business practitioners to be engaged and aware on procurement process of the government; and for the Policy makers/legislators, the findings derived from the study would be a basis for more regulatory policies to correct malpractices in the Philippine bureaucracy.

**Objectives of the Study**

1. To determine the level of awareness, access, and implementation on FDP of the different sectors, such as local government unit, academe, civil society organizations, and business sector along the following dimensions: Budget Reports, Procurement Reports, and Special Purpose Fund Reports; and
2. Analyze the difference in the assessment of the different sectors on level of awareness, level of access and level of implementation of Full Disclosure Policy of the three Cities.

**II. LITERATURE REVIEW**

In an issue of Insights into Open Social Governance (March 2014), the Philippines is one of the 8 original countries in the world that founded the Open Government Partnership in September 2011. The partnership calls for greater availability of government information to the public, implement standards of transparency and accountability in governments, as well as use technology for openness and accountability. The same basic argument is a very familiar part of the popular theory of democracy.

In Etzioni’s, A. (n.d.) study, the World Bank economist Tara Vishwanath and the Brookings Institute’s Daniel Kaufmann the more openness and broader information-sharing allow the public to make sound political decisions. Similarly, according to political philosopher Onora O’Neill, transparency is a way to discipline public officials thru making information about their performance open to the public. Publicity is a strategy to discourage corruption and other malpractices in the government. It is also a way to guarantee better and honest performance. As philosopher Jeremy Bentham postulated, when public officials are watched, they behave well in public.

Salas, J.C. (2015), in his study, the Philippine government agency that acts as the main implementor of Full Disclosure Policy is the Department of Interior and Local Government. LGUs are required to submit 15 documents regularly on a specified period of time. Non-compliance of this policy results into suspension or removal from office on the ground of gross negligence or dereliction of duty in accordance with Section 60 of

the LGC of 1991. The Full Disclosure Policy created a framework for compliance and mandated the LGUs to use similar forms and format for each reporting type. This makes the information easier to understand resulting to a convergence of the type of information being posted. Furthermore, in Salas write-up, he stated that in 2013 no province have fully complied with all the required documents. In terms of ICT, not all LGUs have a website, most use static website containing information to promote tourism and business investments. For this reason, LGUs have yet to fully maximize their websites to improve their efficiency in service delivery and transparency. Furthermore, he found out that FDP is the country's flagship program as founding member of Open Government Partnership. This policy is an avenue of opening to the public government's financial transactions to lessen or avoid suspicion and gain public trust. The very essence of governance is to give the public an access to information of general interest (Association, 2011).

IASPOINT (2017), commented that the Full Disclosure Policy is a policy which adheres to good governance concept which has been said at various times to encompass: full respect of effective participation, human rights, the rule of law, multi-actor partnerships, and accountable processes, political pluralism, transparent and institutions, an efficient and effective public sector, legitimacy, access to knowledge, information and education, political empowerment of people, equity, sustainability, and attitudes and values that foster responsibility, solidarity and tolerance.

Canares, M. P. (2014) revealed that giving incentives to LGUs will encourage them to disclose their financial data and likewise it encourages the reluctant LGUs to also disclose their financial information in the utilization of public funds. However, the study also revealed that LGUs do not initiate effort to inform the public that information is available on line and has not made data accessible to the public to analyse. Furthermore the study also found out that public awareness is limited which resulted to limited use. The study also revealed that most of the data is financial in nature which requires certain degree of competence and expertise to be able to make use of the data.

Bautista, N. C. (2016), in one of the secondary data in her study which was generated from the Bureau of Local Government Supervision (BLGS) of the DILG, it revealed that LGU were concerned that financial documents will be used against them for political reasons or for any other reason. Furthermore, the fear of the LGU staff and the negative perception of high risks involved in opening up the data constrained them to share the information to the public. The same study also revealed five (5) major gaps with respect to data openness; LGUs are hesitant to share their data in machine readable format that is why they purposely save the files in pdf format before uploading. The second major gap is that the study found out that LGUs find difficulty in uploading machine readable data sets in bulk. The third major gap is that the citizens cannot re-use the data for whatever purpose without seeking the LGU authorization and consent. The fourth major gap is that most LGUs are still unable to establish quick links and easy navigation to the data sets. The fifth major gap is that none of the LGUs are able to establish clear net connections between datasets. The same study also found out that only a fraction of the government personnel are aware of the FDP and its portal. Only few tried to access the portal. However, many believed that LGUs must disclose all financial-related documents.

Hari, K.K. (2014) in his study on the assessment of the city government websites in Davao Region revealed low results except for Davao and Tagum where most of their website contents were promoted in the site. Furthermore, the study also revealed that Davao and Tagum websites have advance features and services. However, the information given is not that rich and limited only and displayed through text in fixed mode. Furthermore, the assessment shows that all cities utilized their website to post the report required under the FDP, only the city of Digos did not comply with the required posting. The assessment also found out that the quality of website contents is inferior and underutilized. Based from the findings the recommendation of the study is for cities in Davao to look into the benefits which this website could offer in promoting new public service delivery. Another study which the researcher conducted in Davao City about Full Disclosure Policy revealed that the respondents were moderately aware of the existence of the policy, the content of the policy and manner of publication. Though it was manifested that the respondents were aware of the disclosure, they are unaware of the Full Disclosure Policy and Full Disclosure Policy Portal. Moreover, the study also revealed that respondents seldom access and utilize all the FDP reports. Further results revealed that there is a significant difference in the awareness and the access and utilization of FDP when grouped according to sector. Moreover, significant relationship in the awareness and the access and utilization of the FDP is evident. It showed that the higher the awareness on FDP, the higher the level of access and utilization on the FDP reports.

Lagura, G. B. (2017) in his study on Full Disclosure Policy which was conducted in Davao Del Norte Province focusing on the extent of implementation of e-Governance as a practice of transparency in the government portal of the 11 Local Government Units (LGUs) of the said province and it was found out that there was an increase of compliance and noticeably a slight decrease, meaning all LGUs have utilized the portal through submission of

the required documents. The study recommended that LGUs should capitalize on the importance of utilization of the government portal as an approach of promoting the principles of good governance such as transparency and accountability.

Canares, M. E. (2015), in his action research regarding engagement of civil society organizations in Negros Oriental with open government data revealed that capacity programs effectivity depends on the relevancy of the program to the circumstances of the CSOs and to the individual needs of the learners. It should also be conducted with a long-term view of ensuring use and actual impact not only on the organization but also on the constituencies. Another suggestion is capacity program should focus on higher order results like changes in practices and behavior of organizations and the staff members or the actual production of outputs that benefits citizens and communities. It should also target to achieve the awareness, appreciation and motivation to use the data. The study also revealed that short term, sporadic, one-time buzz training, will not yield to actual data use that will show the economic, political and social power of an open data.

Pacis, J. (2017), in a research he conducted it showed that while citizen participation increases knowledge, civic skills, and public engagement, and contributes to the support for decisions among participants, these effects are perceptible only to those taking part. Furthermore his research also found out the following: when a sector is not represented well, the contribution of this to individual citizen is far more convincing than the benefits to democracy as a whole; implementation of open data in the government cannot be successful without a stable culture of openness which include the ability of the component parts of the government system to operate successfully together; to embrace culture of openness, both government and citizens should accept the benefit of open data policy and must willing to learn the technical aspect in the management of information.

Cook, R.H. (2002 uploaded 2014,) studied on the importance of various corporate governance and cultural characteristics, the interaction of environmental factors influences disclosure practices. The cultural factor race was associated with the extent of voluntary disclosure suggesting that governmental focus on culture may solicit a response to secrecy from those who feel threatened. This reveals that disclosure practice cannot be culture-free. The presence of Malay directors who are Muslims was found to be significant and shows higher practice of disclosure

L.L Eng, Y. M. (2003), found out the positive relationship between government ownership and disclosure is consistent with arguments that government ownership increases moral hazard and agency problems, and disclosure is a means of mitigating these problems. The study also exposed that less aligned to management like outside director may be more disposed to persuade firms to disclose more information to outside financiers. This could result in more voluntary disclosure. The study also revealed that disclosure is being affected by ownership structure and board composition. Likewise increased disclosure is associated with lower managerial ownership and significant government ownership. The study also found out that block holder ownership is not related to disclosure. An increase in outside directors lessens corporate disclosure. The study also revealed that larger firms and firms with lower debt had greater disclosure.

Wysocki, C. L. (2008), investigated on Economic Consequences of Financial Reporting and Disclosure Regulation by), much of the financial reporting and disclosure literature has focused on managers' voluntary disclosure and financial reporting choices. These are also frequently cited in debates on reporting and disclosure regulation. However, the study provides few insights into the overall desirability, economic efficiency or aggregate outcomes of reporting and disclosure regulation. For this reason, the study recommended that future research should focus on questions and unresolved issues related to the determinants and aggregate outcomes of financial reporting and disclosure regulations.

Lee, S. K. (2011), conducted a study on E-participation, transparency and trust in local government, satisfaction with user-friendliness of e-participation applications directly and positively affects participants' social learning and e-participants' assessment of government transparency. There's a positive association between e-participants' assessment of government transparency and their trust in the local government that provides the e-participation program.

Mossberger, K. A. (2005), conducted a study amongst trust and use of local government website, and the result show the significant relationship of the variables. Thus the study suggests that e-government can intensify process-based trust by refining relations with citizens and the view of receptiveness. The core concern of democratic governance and public administration is the attitude and trust of public towards the government.

Bertot, J. C. (2010) concluded that technology access and literacy is a concern in the near term, because of the fact that many households still do not have internet access. However, with the adoption of mobile technologies, substantial growth occurred even in nations that have low landline and internet accessibility. Thus, emerging nature of mobile e-government holds great promise for deployment of transparency initiatives. Furthermore, the

study also revealed that coinciding with technology access is the need for users to be able to understand and use the technologies through which transparency tools are available.

Cinca, C. S. (2008), investigated on factors influencing E-Disclosure in local public administration, and the investigation revealed that councils which invested efforts to implement e-government is open to disclose financial information over the internet. The study also found out that the accessibility of the data is clearly related to the number of residents and their income per capita. Lower class municipalities could not afford to provide the public faster access to financial data on the internet.

Pina, Vicente L. T. (2010), revealed that the use of internet for the dissemination of information improves accountability and makes benchmarking easier in local government; however ICTs have not had a dramatic impact on EU local government accountability.

Perez, C. C. (2005) stated the need for government to be more open in the information they put out and the technological advances they introduce to the public so they could relate into this changes. The information and communication technologies, like the Web could be utilized by governments as an instrument to provide the citizens with correct information about public finances.

Vasantha (2020), investigated that E-Governance is said to be a new road map to enhance the services offered by the government through Information and Communication Technology (ICT). In today's business world Information and Communication Technology (ICT) has made a drastic changes in the lifestyle of people in each and every aspects of delivering the government services even at the most corners of the country.

Suhendra, Adi et.al. in their assessment of local government's innovation using regional innovation index there are seven government service innovations related to speed, improvement, and information technology systems, and the result of the assessment activity is the input of regional innovation screening data through online information system. Furthermore it was also found out that there are still some obstacles in the input of regional innovation: the absence of data from local governments in eastern Indonesia. Government should give more attention on regional innovation development.

Nor Asma Lode and Ibrahim Md. Noh (2020). investigated on corporate governance disclosures and family firms' performance and, the study reveal that CEO choice has moderating effects towards the relationship between disclosures of board of directors' structure and family-controlled firms' performance.

### III. RESEARCH METHODS

This study used the descriptive-quantitative research to describe the awareness, access, level of implementation of the different sectors such as the academe, local government unit, CSOs/NGOs, and the business sector on FDP.

The locale of study was the three key cities of the province of Isabela, namely Santiago, Cauayan and Ilagan. The primary source of the data for the study was collected from the said mentioned cities.

Proportionate sampling was utilized to choose the respondents for each sector and from this sampling, 308 sector-respondents was generated. The number of participants from each subgroup is determined by their number relative to the entire population. Like the four (4) sectors of the community, these are: a. Local Government Unit. Respondents from this sector were only limited to policy implementers like the local chief executive and the department heads; the legislative councilors will also be included as respondents; b. Academe. Respondents from this sector were limited to policy implementers of Isabela State University being a public school, like the President, Vice Presidents, Executive Officer/Campus Administrators and University and Campus designees down to the Deans/Associate Deans; c. Civil Society Organizations (CSO)/Non-Governmental Organizations (NGO). Respondents from this sector involved only the President/Chairman of accredited CSOs or NGOs in the three cities; and d. Business Sector. Respondents from this sector were only limited to those who are directly involve and PhilGEPS accredited in government procurement like the suppliers or bidders in the province of Isabela.

The result of the proportional sampling is as follow:

#### Proportional Sampling

Respondents/Sectors	Sector Population (N)	Sample size (n)
Academe	53	47
LGUs	140	103

Respondents/Sectors	Sector Population (N)	Sample size (n)
Distribution per LGU		
Cauayan City		29
Santiago City		46
Ilagan City		28
CSOs/NGOs	104	82
Distribution per CSOs/NGOs		
Cauayan City		9
Santiago City		41
Ilagan City		32
Business Sector	94	76
<b>TOTAL SAMPLE SIZE</b>		<b>308</b>

Respondents from the four sectors were randomly picked from a list which was provided by the Human Resource Office of the three cities and the Isabela State University in the case of the academe. While for the accredited civil society organization or non-governmental organizations, a list which was provided by the Sangguniang Panglunsod was used to randomly pick the respondents. For the business sector, a list of accredited PhilGEPS business sectors was used to randomly pick the respondents.

A survey questionnaire was utilized to gather the data needed on awareness, access and implementation of FDP. A checklist based on DILG Memorandum Circular No. 2013-140 was used to evaluate the implementation of the three cities to the policy. To test the reliability of the tool, it was pretested or validated to 30 respondents from the Municipality of Echague and it was analyzed using Cronbach’s Alpha, and the result of .962 and .963 shows a very reliable survey questionnaire items.

The following statistical tools were utilized in the gathering of data.

- Means were used to determine the respondent’s level of awareness, accessibility and implementation on FDP

The scale used to measure the level of awareness was:

RANGE	SCALE	QUALITATIVE DESCRIPTION	INTERPRETATION
4.20 -5.00	5	Extremely Aware	75% greater than the standard level of awareness
3.40-4.19	4	Moderately Aware	50% greater than the standard level of awareness
2.60-3.39	3	Somewhat Aware	100% standard level of awareness
1.80-2.59	2	Slightly Aware	50% lesser than the standard level of awareness
1.00-1.79	1	Not at all Aware	75% lesser than the standard level of awareness

The scale used to measure accessibility and utilization was:

RANGE	SCALE	QUALITATIVE DESCRIPTION	INTERPRETATION
4.20 -5.00	5	Very Frequently	Every Week
3.40-4.19	4	Frequently	Every month
2.60-3.39	3	Occasionally	Every two months
1.80-2.59	2	Rarely	When I feel like accessing it
1.00-1.79	1	Never	As posted annually As posted quarterly

The scale used to measure level of implementation was:

RANGE	SCALE	QUALITATIVE DESCRIPTION	Interpretation
4.20 -5.00	5	advance level of implementation	Criterion is fully met with substantial number of good practices, at a level that provides a model for other. (75% greater than the standard)
3.40-4.19	4	high level of implementation	Criterion is fully met in all respects, at a level that demonstrates good practices (50% greater than the standard)
2.60-3.39	3	medium level of implementation	Criterion is met in all respects (100% compliance with the standards)
1.80-2.59	2	low level of implementation	Criterion is met in most respects, but some improvement is needed to overcome weaknesses (50% lesser than the standards)
1.00-1.79	1	not implemented at all	Criterion is met minimally in some respects, but much improvement is needed to overcome weaknesses (75% lesser than the standards)

2. Analysis of Variance (ANOVA) was used to determine the significant differences in level of awareness, level of access and level of implementation to full disclosure policy when respondents are grouped by sector.

**IV. DATA ANALYSIS AND INTERPRETATION**

**A. Over-all Level of Awareness, Access, and Implementation of Respondents on Full Disclosure Policy (FDP) on Budget Reports, Procurement Reports, and Special Purpose Fund Reports in the Three Cities of Isabela.**

**Table I. Over-all Level of Awareness, Access, and Implementation of Full Disclosure Policy in the Three Cities of Isabela on Budget Reports, Procurement Reports, and Special Purpose Fund Reports**

Items	Sectors						
	Santiago	Cauayan	Iligan	Academe	CSO/NGO	Business	All
Level of Awareness	4.34 (EA)	4.27 (EA)	4.62 (EA)	3.67 (MA)	4.21 (EA)	2.87 (SA)	3.86 (MA)
Level of Access	3.08 (O)	2.21 (R)	4.06 (F)	2.64 (O)	3.58 (F)	1.90 (R)	2.86 (O)
Level of Implementation	3.14 (MLI)	3.20 (MLI)	3.13 (MLI)	3.16 (MLI)	3.16 (MLI)	3.18 (MLI)	3.16 (MLI)
Overall Weighted Mean	3.52	3.23	3.94	3.16	3.65	2.65	3.29

*Legend:*

*Level of Awareness: Extremely Aware-EA; Moderately Aware-MA; Somewhat Aware-SA; Slightly Aware-SIA; Not Aware-NA*

*Level of Access: Very Frequent-VF; Frequently-F; Occasionally-O; Rarely-R; As the Need Arise-ANA*

*Level of Implementation: Advance Level of Implementation-ALI; High Level of Implementation-HLI; Medium Level of Implementation-MLI (100%); Low Level of Implementation-LLI; Not Implemented at All-NIA*

Table I shows the over-all weighted means of responses on the level of awareness, level of access and level of implementation to FDP. Level of Awareness got the highest weighted mean which is 3.86 which when translated to its descriptive equivalence, the respondents are moderately aware of the posted FDP reports and with an interpretation of 50% greater than the standard level of awareness. This result do not conform to the research conducted by Canares (2015) which says that public awareness is limited which resulted to limited use of the FDP.

The level of implementation weighted mean is 3.16, which means the respondents perceived the FDP implementation with criterion is met in all respect or 100% compliance which conforms to the 2016-2018 DILG and 2018 SGLG assessment results that the three cities have posted the financial documents in three conspicuous places in the locality as required by the FDP.

The lowest weighted mean is on the level of access (2.86) with a descriptive equivalent of rarely which means the respondents only access the FDP reports when they feel like accessing it. The discovery is relative to the study of John C. Bertot. According to Bertot (2010), technology access and literacy is a concern because of the fact that internet access is limited. However, with the adoption of mobile technologies, substantial growth occurred even in nations that have low landline and internet accessibility. Thus, emerging nature of mobile e-government holds great promise for deployment of transparency initiatives. Furthermore, the study also revealed that coinciding with technology access is the need for users to be able to understand use the technologies through which transparency tools are available.

The full disclosure policy is an approach used by policy makers as well as administrators to home transparency. It is implemented as a sophisticated instrument of governance. This allows citizens to supervise the authorities, which works toward preventing poor management, abuse of power and corruption. The public administration can no longer hide or hold back information for its own exclusive use, but must make it all available to interested parties.

Full Disclosure Policy is an access to e-government; it is using the internet as a communications media between the administration, citizens and business. E-government is important in and of itself, as part of the information revolution that has made information technology a key factor in economic development. However, the FDP has its weaknesses, like the documents which the FDP requires to post are financial in nature and for this reason the public does not have the capacity to understand, only selected segment of the population is possibly reached by FDP, and the FDP failed to acknowledge the interest, needs, and capability of its intended audience.

Full Disclosure Policy is a means by which people could directly participate in public administration. People’s right to participate also boosts the public’s confidence in its institutions, raises the level of democracy and strengthens the role and importance of civil society. However, government is still lacking in the aspect of developing the interest of the public to the importance of FDP.

**B. Difference in the Assessment of the Different Sectors on Level of Awareness, Level of Access, and Level of Implementation of the Full Disclosure Policy.**

**Analysis of Variance (ANOVA)**

Source of Variance	Sum of Squares	df	Mean Square	F	Sig.
<b>Level of Awareness</b>					
Between Groups	117.564	5	23.513	37.421**	.000
Within Groups	190.387	303	.628		
Total	307.950	308			
<b>Level of Access</b>					
Between Groups	169.445	5	33.889	27.486**	.000
Within Groups	373.590	303	1.233		
Total	543.034	308			
<b>Level of Implementation</b>					
Between Groups	.112	5	.022	.187 <sup>ns</sup>	.967
Within Groups	36.110	303	.119		

Total	36.221	308			
*=Significant at 0.05 level **=Significant at 0.01 level ns = not significant					

**Table II. Analysis of Variance on the Assessments on the Level of Awareness, Level of Access, and Level of Implementation of the FDP in the Cities of Isabela when Respondents are Grouped By Sector.**

Table II presents the variation among group means in the assessment on the level of awareness, level of access and level of implementation of the FDP in the cities of Santiago, Cauayan and Ilagan by the four sectors, the LGUs, Academe, CSO/NGOs and the Business Sector.

The hypothesis tested in this analysis of variance is there is no significant difference in the assessment of the different sectors on level of awareness, level of access and level of implementation of the FDP. The F value of 37.421 at 0.01 level of significance shows that the variation of means in the level of awareness of the four sectors is significant which resulted to the rejection of the hypothesis. The same result is shown on level of access with F value of 27.486 at 0.01 level of significance, which also leads to the rejection of the hypothesis. The result imply that the level of awareness and level of access of the four sectors, LGUs, Academe, CSO/NGOs and Business Sectors is strongly affected by the type of FDP’s required documents posted like Budget Reports, Procurement Reports and Special Purpose Fund Reports. The result is relative to the findings of an action research regarding engagement of civil society organizations in Negros Oriental with open gate data where it revealed that capacity programs depends on the relevancy of the program to the circumstances of the CSOs and to the individual needs of the learners, meaning they only access and utilize documents or data that interest them.

While on level of implementation the F value of .187 shows a not significant difference on the perception of the respondents on FDP implementation which resulted to the acceptance of the null hypothesis. It imply that the perceptive responses of the four sectors on the level of implementation of report posting is regardless whether it is budget reports, procurement reports and special purpose fund utilization reports. Meaning, the respondents perceived that the three cities are compliant or dutiful to the requirement of the FDP that all financial documents are posted in three conspicuous places as required by the FDP. This is relative to the findings of a study which was conducted by S.K. Lee (2011) on E-participation, Transparency, and Trust in Local Government where there’s positive association between e-participants’ assessment of government transparency and their trust in local government that provides the e-participation program. Likewise, the findings conforms with the study of K.A. Mossberger (2005), a study amongst trust and use of local government website, and the result show the significant relationship of the variables. Thus the study suggests that e-government can intensify process-based trust by refining relations with citizens and the view of receptiveness. The core concern of democratic governance and public administration is the attitude and trust of public towards the government.

**V. CONCLUSION**

Based on the above findings of the study, the level of awareness of the four sectors, the LGU, academe, CSOs/NGOs and business sector on full disclosure policy reports is relatively high. However, access to the budget reports, procurements reports and the special purpose fund reports of the FDP needs improvement.

The result of the analysis of variance imply that the level of awareness and level of access of the four sectors, LGUs, Academe, CSO/NGOs and Business Sectors is strongly affected by the type of FDP’s required documents posted like Budget Reports, Procurement Reports and Special Purpose Fund Reports.

While on level of implementation, the perceptive responses of the four sectors on the level of implementation of report posting is regardless whether it is budget reports, procurement reports and special purpose fund utilization reports. Meaning, the respondents perceived that the three cities are compliant or dutiful to the requirement of the FDP that all financial documents are posted in three conspicuous places as required by the FDP.

The findings of the study provide useful reference and generally serve as a challenge for the government to further improve the implementation of the FDP especially on its accessibility by the general public. The local officials are encouraged to institute seminars and training on access and utilization of FDP reports. It is also suggested that LGUs should exert effort to make solutions on technical or traditional gaps that hinders the public from utilizing the FDP reports.

**VI. REFERENCES:**

- [1] Etzioni, A. (n.d.). Is Transparency the Best Disinfectant? *The Journal of Political Philosophy*.
- [2] Salas, J. C. (2015). E-Participation for Good Governance: The Digital Praxis of Public Administration in the Philippines.
- [3] IASPOINT. (2017). Good Governance: Meaning and Concept. *GKToday*.
- [4] Canares, M. P. (2014). Opening the Gates: Will Open Data Initiatives Make Local Governments in the Philippines More Transparent? *opendataresearch.org*. Open LGU Research Project.
- [5] Bautista, N. C. (2016). Disclosing without Being Transparent: A Rational Choice for Local Government Bureaucrats? Taking Action: A Rational Choice for Citizen?
- [6] Hari, K. K. (2014). E-Governance in Davao Region: An Assessment of City Government Websites.
- [7] Lagura, G. B. (2017). Full Disclosure Policy Compliance of the Davao Del Norte Province. *Journal of Public Administration*.
- [8] Canares, M. e. (2015). Enhancing Citizens Engagement with Open Government Data: The Case of Local Government in the Philippines. *The Journal of Community Informatics*.
- [9] Pacis, J. (2017). Open Data in the Philippines: An Issue of Access and Awareness. Creative Commons License Attribution Non Commercial-Share Alike 4.0 International (CC BY-NC-SA 4).
- [10] Cooke, R. H. (2002 uploaded 2014). Culture, Corporate Governance and Disclosure in Malaysian Corporations. *Research Gate*.
- [11] L.L Eng, Y. M. (2003). Corporate governance and Voluntary disclosure. *Journal of Accounting and Public Policy*, 325-345.
- [12] Wsocki, C. L. (2008). Economic Consequences of Financial Reporting and Disclosure Regulation: A Review and Suggestions for Future Reserch.
- [13] Lee, S. K. (2011). E-participation, Transparency, and Trust in Local Government. *Rutgers University-Newark*.
- [14] Mossberger, K. a. (2005). The Effects of E-Government on Trust and Confidence in Government. *American Political Science Association*.
- [15] Bertot, J. C. (2010). Using ICTs to create a culture of transparency: E-government and social media as openness and anti-corruption tools for societies. *Government Information Quarterly by Elsevier*, 264-271.
- [16] Cinca, C. S. (2008). Factors Influencing E-Disclosure in Local Public Administration. *Documento de Trabajo*, 24-25.
- [17] Vicente Pina, L. T. (2010). Is E-Government Leading to more Accountable and Transparent Local Governments? An Overall View. *Financial Accountability & Management in Government, Public Services and Charities*.
- [18] Perez, C. C. (2005). Citizens' Access to On-Line Governmental Financial Information: Practices in EU Countries. *Government Information Quarterly*, 258-276.
- [19] Bhuvana, M., and Vasantha, A. (2020). Assessment of Rural Citizens Satisfaction on the Service Quality of Common Service Centers (CSC) of E-Governance. *Journal of Critical Reviews*. Volume 7, Issue 5, 2020, ISSN-2394-5125.
- [20] Suhendra, Adi et.al. (2020). The assessment of local government's innovation using regional innovation. *Journal of Critical Reviews*. Volume 7, Issue 6, 2020, ISSN- 2394-5125.
- [21] Nor Asma Lode and Ibrahim Md. Noh (2020). Corporate governance disclosures and family firms' performance: the moderating role of CEO choice. *Journal of Critical Reviews*. Volume 7, Issue 3, 2020, ISSN- 2394-5125.