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# Expenditure management and public service delivery in the Fourth District of Laguna

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## ABSTRACT

Expenditure Management is a crucial aspect in the effective and viable delivery of the public service. It is crucial to provide essential services, including education, healthcare infrastructure and social protection. This paper explores the correlation between expenditure management and quality of service delivery in the 16 towns of 4th district in Laguna. Its systematic examination of the correlation between the two using quantitative, descriptive correctional research designs. Randomly sampling 150 respondents out of the population of department heads and staff involved in expenditure management and the provision of public services within the major department like budget. Treasury, health and social services, accounting, engineering, planning. The study reveals transparency, accountability mechanism and performance based budgeting in enhancing service delivery. The result indicates that expenditure management practices have been well undertaken consistent across areas that include budget planning and allocation, audit of procurement process financial control, and monitoring and evaluation of spending. As far as delivery of in public service is concerned, the research indicated that the level of quality accessibility, efficiency, responsiveness and stakeholder satisfaction levels are very good. However, in as much delivery mechanism are generally being good, there is variation in digital service access, distant outreach. It can be concluded in this study that the municipalities have created a sound expenditure management system which works efficiently to promote the quality and effectiveness of the public service. But still there is room to grow, especially when it comes to extending digital services and outreach to underserved populations.

Keywords: Accessibility of source, budget and planning allocation, procurement process, stakeholder integrations.

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## INTRODUCTION

Expenditure management is a fundamental component of good governance that ensures the prudent, efficient, transparent, and accountable use of public resources to achieve development goals while maintaining fiscal discipline and responsibility. As a core element of Public Financial Management (PFM), it encompasses the planning, allocation, utilization, and monitoring of public funds to maximize the effectiveness of government programs and

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strengthen public trust. Effective expenditure management contributes directly to improved public service delivery and enhances government credibility among citizens and stakeholders by ensuring that financial resources are translated into meaningful social and economic outcomes (International Monetary Fund [IMF], 2023). Increasing global emphasis on results oriented budgeting and value for money has further elevated the strategic importance of expenditure management. Rather than serving merely as an accounting function, expenditure management has evolved into a governance mechanism that links financial decisions with measurable development outcomes. The Organization for Economic Cooperation and Development emphasizes that governments must not only allocate public funds efficiently but also ensure that expenditures are directly connected to demonstrable performance and public value. This perspective reinforces the growing international consensus that sound expenditure management is indispensable to effective governance and sustainable development.

The Philippine expenditure management system operates within a comprehensive legal and institutional framework designed to promote fiscal accountability, transparency, and integrity. The 1987 Philippine Constitution, particularly Article II, Section 27, mandates the State to uphold honesty and integrity in public service while implementing effective measures against graft and corruption. This constitutional mandate is reinforced by Republic Act No. 3456, as amended by Republic Act No. 4177, commonly known as the Philippine Auditing Code, which defines the authority of the Commission on Audit to examine the legality, regularity, and efficiency of government expenditures. Executive Order No. 292, or the Administrative Code of 1987, likewise institutionalizes sound budgetary and fiscal management across government agencies. Over the past two decades, the Philippine government has substantially modernized its expenditure management system through institutional reforms and digital transformation initiatives. The Department of Budget and Management has introduced Performance Informed Budgeting, Results Based Monitoring and Evaluation, and the Budget and Treasury Management System to strengthen expenditure control, fiscal reporting, and transparency (Department of Budget and Management, 2023). These initiatives support the Philippine Public Financial Management Reform Agenda, which seeks to establish a unified, flexible, accountable, and transparent PFM system capable of supporting the country's socioeconomic transformation (Asian Development Bank, 2023).

The importance of effective expenditure management is particularly evident in sectors that directly influence citizens' quality of life, including education, healthcare, infrastructure, and social protection. These essential services are not only mandated by law but also constitute major priorities under the Philippine Development Plan 2023 to 2028, which emphasizes optimizing public expenditures to reduce inequality, expand access to quality basic services, and strengthen community resilience (National Economic and Development Authority, 2023). Achieving these objectives requires that public resources be allocated and utilized in ways that maximize development outcomes while responding to the evolving needs of society. However, despite significant reforms, persistent challenges continue to undermine the effectiveness of public expenditure management in the Philippines. Government agencies frequently encounter limited absorptive capacity, delays in budget execution, procurement inefficiencies, and weak integration between planning and budgeting processes. The Commission on Audit (2022) further identified recurring concerns involving underutilized funds, delayed project implementation, and noncompliance with financial reporting standards across various government entities. These deficiencies reduce the overall effectiveness of public spending, delay the delivery of essential services, and contribute to public dissatisfaction.

Addressing these challenges requires comprehensive institutional and policy reforms that strengthen both financial management systems and governance practices. International development organizations advocate for enhanced institutional capacity in program based budgeting, greater transparency through citizen participation and open data initiatives, and

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increased investment in digital technologies that enable real time expenditure tracking (World Bank, 2022; IMF, 2023). Equally important is the cultivation of a culture of fiscal responsibility and performance accountability across national and local government institutions. Collectively, these reforms underscore the growing recognition that effective expenditure management depends not only on sound financial systems but also on organizational capacity, technological innovation, and strong accountability mechanisms. Existing literature consistently highlights the importance of these reforms in improving fiscal governance, yet relatively limited empirical evidence examines how these principles are implemented within local government contexts, particularly at the district level where financial management practices directly influence service delivery outcomes.

The significance of this research becomes particularly evident in the context of Local Government Units (LGUs), which serve as the primary implementers of many public services in the Philippines. The Local Government Code of 1991, or Republic Act No. 7160, substantially expanded the fiscal autonomy of LGUs by granting them authority over local revenue generation and expenditure management while providing financial support through the Internal Revenue Allotment. These reforms empowered local governments to finance and administer essential services such as healthcare, education, infrastructure, agriculture, and social welfare. Nevertheless, greater fiscal autonomy has also increased the responsibility of LGUs to manage public funds effectively and efficiently. Within the Fourth District of Laguna, particularly in the municipalities of Santa Cruz, Pagsanjan, and Majayjay, several challenges continue to constrain expenditure management despite the availability of fiscal resources. These include delays in budget allocation, limited technical capacity in financial planning and procurement, weak internal control systems, and insufficient utilization of digital financial management technologies. Such constraints frequently result in underspending in priority sectors, thereby affecting the quality, accessibility, and timeliness of public service delivery.

Municipal Budget Offices perform a critical function in promoting fiscal discipline and ensuring the proper allocation and utilization of public funds. Their responsibilities include preparing annual and supplemental budgets, evaluating supporting financial documentation, and ensuring compliance with national budgeting policies and standards. However, these offices often encounter institutional constraints arising from limited financial resources, inadequate technical capability, and organizational capacity. Consequently, strengthening expenditure management requires the adoption of standardized financial management systems and closer alignment of local financial practices with national reforms, particularly those articulated in the Public Financial Management Reform Roadmap. These reforms emphasize transparency, accountability, and real time financial reporting as essential foundations of effective local fiscal governance. Despite the substantial body of literature emphasizing these principles, studies focusing on expenditure management at the municipal level remain limited, particularly in examining how financial management practices influence public service delivery within the Fourth District of Laguna. This gap in the literature provides a compelling rationale for undertaking an empirical assessment of local expenditure management to identify operational weaknesses, evaluate existing fiscal practices, and formulate strategic interventions that can strengthen transparency, efficiency, responsiveness, and sustainable local development.

This investigation is principally anchored on the Allocative Efficiency Theory of Musgrave (1959), which argues that public resources should be allocated to maximize social welfare by addressing society's most important needs through the optimal combination of public goods and services. According to this perspective, every peso of public expenditure should generate the greatest possible benefit for citizens by supporting programs that yield the

highest marginal social returns. The theory provides an appropriate analytical lens for evaluating expenditure decisions of local governments, particularly in sectors such as education, healthcare, social welfare, and infrastructure where public investments have significant social and economic implications. Applied to the present study, Allocative Efficiency Theory enables an assessment of whether LGUs in the Fourth District of Laguna allocate financial resources toward programs that most effectively improve public service delivery and community welfare. The theory further emphasizes that efficient expenditure management requires close alignment between societal needs, government spending priorities, and measurable development outcomes.

The relevance of Allocative Efficiency Theory has been demonstrated in previous empirical investigations. Abu Sharar (2021), in examining local governments in Jordan, found that expenditure inefficiencies frequently resulted from political considerations rather than community based planning and resource prioritization. Similarly, Gonzales and Reyes (2020), in their study of local budgeting and social service delivery in CALABARZON, applied the theory to analyze budget allocations for health and education services and reported that municipalities whose spending priorities were more closely aligned with constituent needs consistently achieved better service outcomes. These studies collectively suggest that effective resource allocation significantly enhances public service performance. Nevertheless, while previous research has validated the theoretical importance of allocative efficiency, limited evidence exists regarding its application within the specific fiscal and administrative conditions of the Fourth District of Laguna, thereby reinforcing the need for the present investigation.

Complementing Allocative Efficiency Theory is the Public Expenditure Chain Framework developed by the International Monetary Fund (2016), which conceptualizes expenditure management as an integrated sequence of interconnected financial processes. The framework identifies seven critical stages consisting of budget preparation, budget approval, budget execution, cash planning and management, accounting, internal control and auditing, and reporting and evaluation. Each stage contributes to ensuring that public resources are utilized legally, efficiently, transparently, and in accordance with approved government priorities. Sound expenditure controls throughout these stages promote prudent financial management, ensure that government obligations are settled promptly, prevent misuse and misappropriation of public funds, and foster fair competition among private entities participating in government procurement. By applying this framework, the present study systematically examines not only how financial resources are planned and allocated but also how expenditures are implemented, monitored, controlled, and evaluated within the LGUs of the Fourth District of Laguna. This process oriented perspective complements the allocative focus of Musgrave's theory by recognizing that effective public service delivery depends both on appropriate expenditure priorities and on the integrity and efficiency of financial management processes.

The integration of Allocative Efficiency Theory and the Public Expenditure Chain Framework provide a comprehensive theoretical foundation for examining the relationship between expenditure management and public service delivery. Together, these frameworks recognize that the effectiveness of public financial management depends simultaneously on selecting expenditure priorities that maximize social welfare and implementing financial processes that ensure accountability, transparency, and operational efficiency. This dual theoretical perspective enables a comprehensive evaluation of how expenditure decisions and management practices influence the quality, timeliness, accessibility, and responsiveness of public services within the Fourth District of Laguna. Through this integrated framework, the study seeks to generate evidence based recommendations that strengthen fiscal governance and improve local government performance.

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Guiding the investigation is an independent dependent variable paradigm, which views the independent variable as the presumed cause influencing the dependent variable, the presumed effect, consistent with the conceptualization of Babbie (2012). Within this framework, existing Public Expenditure Management policies, tools, procedures, and internal control mechanisms constitute the independent variables, while the effectiveness of Public Expenditure Management practices and the challenges encountered by local leaders in the Fourth District of Laguna serve as the dependent variables. This conceptual relationship reflects the assumption that the quality of expenditure management systems directly affects financial performance, governance effectiveness, and ultimately the delivery of public services. By examining these relationships within the broader legal, institutional, and theoretical contexts established by previous literature, the study aims to identify practical strategies that will enhance transparency, efficiency, accountability, and responsiveness in local government expenditure management while contributing to improved public service delivery and sustainable local development.

Statement of the problem

This study aimed to assess the expenditure management and public service delivery in the Fourth District of Laguna. Specifically, it sought to answer the following questions:

1. To what extent do Expenditure Management Practices influence public service delivery in terms of Budget and Planning Allocation, Procurement Processes, Financial Controls and Audit, and Monitoring and Evaluation of Spending?
2. How is Public Service Delivery in terms of Quality of Service, Accessibility of Service, Efficiency and Responsiveness, and Stakeholder Satisfaction?
3. What challenges hinder effective Expenditure Management in the Fourth District of Laguna?
4. Is there a significant relationship between the extent of Expenditure Management Practices and Public Service Delivery?
5. Based on the results, what Strategic Expenditure Framework for enhancing public service delivery may be proposed?

METHODOLOGY

This study employed a quantitative, descriptive-corelational design to systematically investigate the relationship between expenditure management practices and the effectiveness of public service delivery in the municipalities of the Fourth District of Laguna.

The descriptive component aimed to assess the existing level of public service delivery and identify the prevalent spending management strategies throughout local government units without manipulating any variables (Creswell, 2014). In contrast, the correlational component investigated the relationship between spending management techniques (independent variable) and the effectiveness of public service delivery (dependent variable).

The study's respondents were department heads and staff from chosen municipalities in Laguna's fourth district. The participants were 150 people who represented crucial local government departments, including budget, accounting, planning, engineering, health, and social services. The choice of these individuals was based mainly on their direct roles and responsibilities in the management, expenditure of funds of the government and the delivery of services to members of the city and town governments. Their professional experience, technical competency, and institutional understanding make them the right individuals to provide correct

and meaningful responses to policies, procedures, challenges, and results of expenditures. The department heads and personnel included were those who would have served at least one full term and are still in office to give credence and value to the data.

The research implemented a random sampling methodology, which is typically known as minimizing sampling bias and maximizing the representativeness of the sample (Taherdoost 2016). The random sampling method ensures each qualified respondent stands an equal opportunity of being selected, thereby enhancing validity and generalizability of the research findings. The research started with compiling a complete list of all eligible office personnel in the selected municipal departments of 4th District of Laguna. Simple random selection procedures (lot drawing or a random number generator) were used to select a given number of responders out of this pool. This approach guaranteed that the results of the survey gave a just and balanced view of the participants that were directly involved in the day to day running of the public expenditures management and public service delivery, not those of specific departments or individuals.

The major tool used in collecting data in this study is a researcher made questionnaire. The questionnaire had three sections: (1) Expenditure Management Practices, (2) Public Service Delivery, and (3) Challenges Hindering Effective Expenditure Management. To establish the validity and reliability of the instrument, subject matter experts were used to review the questionnaire on parameters such as clarity, relevance, and comprehensiveness.

A pilot test using pseudo-respondents was undertaken to determine the instrument's reliability, and the findings were analyzed to modify any ambiguous or unclear items. Cronbach's alpha was used to assess the questionnaire's internal consistency, and a value of.90 was obtained, indicating that the instrument is both highly reliable and valid for use in the study.

The data collection process for this study began with securing a permit for ethics clearance from the Philippine School of Public Administration (PLSP). This step ensured that the study complied with ethical standards and protected the rights and welfare of the participants. Upon receiving the clearance, the researcher proceeded to gather data by distributing questionnaires and conducting interviews with the selected respondents.

Once the data were collected, the researcher carefully retrieved all responses and organized them systematically. The data were then tabulated for analysis, allowing the researcher to address the research objectives effectively.

This study utilized both descriptive and imperative statistic the mean and standard deviation will be utilized to examine expenditure management techniques and public service delivery, the study used a Liker scale in the survey questionnaire, allowing respondents to express their level of agreement or disagreement with certain claims.

In defining those difficulties to the implementation of effective expenditure management, the frequency and percentage were estimated about each of the mentioned difficulties. This methodology helped identify what issues were most frequently articulated by the respondents and, therefore, should be given priority responses in policy and managerial action.

Finally, to determine the relationship between expenditure management strategies and public service performance, Spearman rank correlation coefficient was used. This inferential statistical method assessed the degree and direction of the link between the two variables, shedding light on how financial management strategies affect service delivery outcomes in the local government setting.

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## RESULTS AND DISCUSSION

This chapter presents the data gathered, analyzed, and interpreted based on the responses obtained from the questionnaires distributed to the participants of the study. The discussion below is grounded in the data collected and is interpreted in direct relation to the objectives of the study, which sought to determine the extent of implementation of expenditure management practices and the level of public service delivery among Local Government Units (LGUs) in the Fourth District of Laguna, as well as to establish the relationship between these two variables. The analysis draws on descriptive statistics, specifically the mean and standard deviation, to describe the extent of implementation of expenditure management practices in terms of budget planning and allocation, procurement processes, financial control and audit, and monitoring and evaluation of spending, and to describe the level of public service delivery in terms of quality of service, accessibility of service, efficiency and responsiveness, and stakeholder satisfaction. Correlational analysis was likewise employed to test the relationship between the extent of implementation of expenditure management practices and the level of public service delivery, with results interpreted at the 0.001 level of significance.

With respect to budget planning and allocation, the data show that expenditure management practices in this area are consistently implemented across the Fourth District of Laguna. The indicator pertaining to estimates based on reasonable revenue projections obtained the highest mean score ($\bar{x}$ = 3.82, SD = 0.386), reflecting the LGUs' proactive approach to realistic fiscal forecasting, which is essential in crafting sustainable budgets grounded in data driven assumptions rather than speculative revenue targets. This is followed by the indicator on having identified who has the responsibility for what elements of the budget process ($\bar{x}$ = 3.81, SD = 0.428), which highlights the clarity in role designation among finance officers and planning departments, an organizational clarity that helps prevent inefficiencies and overlaps in budget execution. The indicator stating that the budget is comprehensive and ensures that coverage of government operation is complete obtained a mean of 3.78 (SD = 0.446), indicating a holistic approach to resource allocation. The indicator on knowing where to find the rules governing the budget preparation process yielded a mean of 3.73 (SD = 0.446), while the indicator assessing the basic soundness of the budget preparation system against internationally accepted budget principles obtained the lowest mean of 3.68 (SD = 0.470), although still verbally interpreted as Strongly Agree, signifying that LGUs remain aware of and consider global standards even where full alignment with best practices may still be improved. The overall mean for budget planning and allocation was 3.76 (SD = 0.384), verbally interpreted as Strongly Agree. These findings suggest that LGUs in the Fourth District of Laguna maintain healthy budget preparation systems, a pillar of successful expenditure management that facilitates accountability and fiscal discipline while establishing the foundation necessary for responsive and efficient public service delivery. This finding aligns with Scott (2019), who stressed that sound practices in managing public expenditure are of crucial importance in improving the quality of essential service delivery in local governments, having found in an exploration of District Assemblies in Ghana that clarity of roles, maintenance of financial standards, and realism in budgeting were positively linked to better public services, particularly in education and healthcare. The result is likewise consistent with Lorenzo, Paguio, and Asio (2021), who found in a highly urbanized LGU in Central Luzon that robust budget formulation and allocation processes contribute directly to the effective execution of development programs, and with the Philippine Institute for Development Studies (2019), which emphasized that alignment between planning and budgeting systems is needed to enhance transparency and service responsiveness in Philippine LGUs. The World Bank (2010) similarly underscored the

importance of fiscal sustainability in expanding government capacity to deliver services and establish inclusive growth, a pattern also traceable in the good budgeting practices observed among LGUs within the Fourth District of Laguna.

In terms of procurement processes, the LGU was found to consistently practice sound expenditure management, with all indicators obtaining mean scores above 3.7 and low standard deviations of approximately 0.4, indicating consistency in responses. The indicator on identifying procurement needs for the year and preparing the Annual Procurement Plan (APP) obtained the highest mean of 3.78 (SD = 0.416), suggesting that this foundational step is well institutionalized. The indicator on ensuring a transparent and competitive bidding process followed with a mean of 3.77 (SD = 0.424). The alignment of the APP with the LGU's budget and Annual Investment Plan (AIP) and the determination by the Bids and Awards Committee (BAC) of the appropriate procurement method, such as public bidding or other acceptable alternative methods, both obtained a mean of 3.74 (SD = 0.439), indicating strategic coherence between procurement and financial planning as well as effective selection of procurement methods. The indicator on the BAC's review of project details and bid documents to ensure compliance with Republic Act No. 9184, the Government Procurement Policy Board (GPPB) rules, and local ordinances obtained a mean of 3.72 (SD = 0.453). The overall mean for procurement processes was 3.75 (SD = 0.382), verbally interpreted as Strongly Agree. These results imply that the LGU's adherence to procurement laws and policies indicates strong governance and regulatory compliance, reducing risks of corruption and inefficiency, while the alignment of procurement plans with budgets and investment plans suggests that resources are effectively assigned to the most relevant projects. This finding is supported by Garcia et al. (2024), who found that LGUs strictly complying with RA 9184 and GPPB guidelines manifest more efficient procurement performance and reduced procurement related disputes, noting further that digitization of procurement platforms, as required by recent GPPB circulars, has improved monitoring of compliance and reduced manual errors. Santos and Cruz (2024) similarly found that continuous training of BAC members on newer procurement laws and ethical procedures considerably improves the quality of procurement decisions, and observed the growing adoption of e-procurement systems that facilitate BAC functions through automatic bid analysis and compliance verification. Delgado et al. (2023) likewise noted that LGUs that engage in continuous capacity building of employees on procurement laws, financial management, and digital tools achieve higher procurement performance and compliance rates, underscoring the role of effective leadership and procedural guidelines in maintaining best practices in expenditure management.

With regard to financial control and audit, all indicators received mean scores above 3.7, with verbal interpretations of Strongly Agree, reflecting a high level of adherence to sound financial management principles. The indicator on ensuring a transparent and competitive process obtained the highest mean of 3.81 (SD = 0.397), highlighting the LGU's commitment to openness in financial transactions. The indicators on accurate recording of financial numbers and on paying suppliers or contractors according to contract terms each obtained a mean of 3.77 (SD = 0.424). The indicator on processing payments based on milestones and completion obtained a mean of 3.76 (SD = 0.432), while the indicator stating that the lowest calculated and responsive bid (LCRB) undergoes post-qualification to verify bidder compliance obtained the lowest mean of 3.74 (SD = 0.439). The overall mean for financial control and audit was 3.85 (SD = 0.740), verbally interpreted as Strongly Agree. These findings suggest that clarity of processes and maintainable records effectively limit the possibilities of fraud and improper use of public funds, while post-qualification verification and milestone based payment processing mitigate risks such as contractor non-compliance and project delay. Timely payment of suppliers as stipulated in the contract further enhances vendor relations by building trust and encouraging promptness in the delivery of goods and services, and consistent and accurate

financial documentation strengthens audit readiness and regulatory compliance. The findings imply that LGUs in the Fourth District of Laguna are practicing proper financial control and audit particularly in paying suppliers and contractors according to contract terms, in ensuring a transparent and competitive process, in processing payments based on milestones and completion, and in accurately noting financial figures, although the LGU should continue to strengthen verification of bidder compliance through post-qualification. This is consistent with Lopez and Reyes (2023), who found that rigorous post-qualification checks ensure that contractors meet technical, financial, and legal requirements, thereby reducing project risks and ensuring quality outcomes in alignment with RA 9184 provisions and increasingly supported by digital verification tools. Garcia and Tan (2025) similarly found that LGUs that pay suppliers promptly and in accordance with contract conditions experience fewer delays and higher supplier satisfaction, contributing to smoother project implementation.

For monitoring and evaluation of spending, all indicators likewise obtained mean scores above 3.7 with low standard deviations, reflecting uniformity and reliability in responses. The indicator on allowing the Commission on Audit (COA) to review procurement transactions for compliance obtained the highest mean of 3.79 (SD = 0.406), showing adherence to external audit and regulatory oversight. The indicator on monitoring the delivery of goods and services or project execution, with inspection committees assessing compliance with contract terms, obtained a mean of 3.77 (SD = 0.424). The indicators on conducting internal reviews to improve future procurement processes and on pointing out and reprimanding irregularities in transactions each obtained a mean of 3.73 (SD = 0.446), while the indicator on banning non-complying suppliers obtained a mean of 3.73 (SD = 0.475). The overall mean for monitoring and evaluation of spending was 3.77 (SD = 0.379), verbally interpreted as Strongly Agree. These results suggest that ongoing internal evaluations enhance learning and process improvement that may result in more efficient procurement cycles, while the involvement of the Commission on Audit provides an additional layer of transparency and compliance assurance that reduces risks of financial mismanagement. Active monitoring and inspection safeguard project quality and timely delivery, while strict measures against irregularities and non-compliance reinforce accountability and deter unethical practices, collectively enhancing the LGU's credibility and fostering public trust in government spending. This finding is supported by Mendoza and Santos (2024), who stated that regular internal evaluations enable LGUs to identify gaps, streamline procedures, and implement corrective actions that improve procurement efficiency and reduce errors. Garcia et al. (2023) similarly highlighted that COA reviews not only verify compliance with laws and regulations but also promote transparency and deter corruption, noting that the integration of digital audit tools has further enhanced COA's capacity to conduct thorough and timely reviews. Delgado and Reyes (2023) found that inspection committees that rigorously assess compliance with contract terms help in the early detection of issues, reducing project delays and cost overruns, consistent with international standards on public procurement monitoring, while Transparency International Philippines (2024) reported that LGUs with strict enforcement mechanisms experience lower incidences of fraud and mismanagement, with the banning of non-complying suppliers serving as a deterrent that promotes a culture of accountability.

Turning to public service delivery, the results for quality of service reveal that the LGU consistently delivers high quality public services, with an overall mean of 3.66 (SD = 0.404) verbally interpreted as Strongly Agree. All indicators scored above 3.6, with the indicator on compliance with Republic Act No. 11032, the Ease of Doing Business Act, obtaining the highest mean of 3.72 (SD = 0.453), highlighting the LGU's commitment to simplifying government transactions and improving customer experience. The indicators on following

standard processing times as per the Anti-Red Tape Act (ARTA), on tracking and reporting performance metrics to the public, and on the availability of sufficient facilities such as waiting areas, comfort rooms, parking, and drinking water each obtained a mean of 3.65 (SD = 0.505 for the first two indicators and 0.479 for facilities), reflecting efficiency in service delivery, transparency and accountability, and attentiveness to citizen comfort, respectively. The indicator on updated information technology (IT) systems and maintained data privacy obtained the lowest mean of 3.60 (SD = 0.518), indicating continuing but comparatively weaker attention to technology infrastructure and data protection. These findings suggest that the LGU has established a relatively strong system in which efficiency, transparency, and customer satisfaction are prioritized, with compliance to ARTA and RA 11032 guaranteeing timely service delivery with minimal bureaucracy, and the maintenance of updated IT systems and data privacy protecting citizen information, which is paramount in establishing public trust in digital government services. Santos and Villanueva (2024) similarly found that strict adherence to mandated processing times and simplified procedures reduces bureaucratic delays and enhances citizen satisfaction while reducing opportunities for corruption. Garcia et al. (2023) emphasized that performance dashboards and public scorecards foster accountability, empower citizens with information, and encourage government agencies to improve service quality, while Delgado and Reyes (2023) found that sufficient and well maintained facilities enhance user experience and accessibility, positively influencing public perception of government services.

With respect to accessibility of service, the LGU was found to provide public services that are highly accessible to its constituents, with an overall mean of 3.67 (SD = 0.431) verbally interpreted as Highly Accessible. The indicator on clear signage and instructions for services obtained the highest mean of 3.73 (SD = 0.446), followed by the indicator on posting and adherence to service hours with a mean of 3.72 (SD = 0.481), and the indicator on the availability of services at convenient locations with a mean of 3.69 (SD = 0.492). The indicators on the availability of online services, such as e-services, chat support, and hotlines, and on the conduct of remote operations in hard-to-reach areas each obtained the lowest mean of 3.60 (SD = 0.631 and 0.589, respectively), suggesting that while digital and remote service delivery mechanisms are present, they remain relatively less developed compared to other accessibility indicators. These results imply that great emphasis is placed on inclusivity and responsiveness to community needs, with convenient service locations and proper signage reducing accessibility costs particularly among elderly, disabled, and less educated citizens, while adherence to posted service hours increases the predictability and credibility of government operations. Reyes and dela Cruz (2023) found that LGUs that strategically locate service centers in barangays and municipalities significantly increase citizen access, especially in rural areas, noting that proximity to services reduces travel time and costs critical for low-income households. Garcia et al. (2022) found fewer service delays and citizen complaints among LGUs with clearly marked offices and clear procedural guides, while Santos (2024) added that LGUs with fixed office hours and no sudden closures establish higher levels of trust among residents. Villanueva and Cruz (2023) noted that LGUs offering e-services, chat support, and hotlines improve accessibility for younger and working populations who prefer remote transactions, and Delgado and Ramos (2023) emphasized that mobile service units and remote operations in hard-to-reach barangays increase equity in service delivery, particularly in archipelagic and mountainous regions where transportation is limited.

In terms of efficiency and responsiveness, the LGU delivers public services with a high level of efficiency and responsiveness, reflected in an overall mean of 3.68 (SD = 0.439) verbally interpreted as Strongly Agree. The indicator on the conduct of regular evaluations and audits, such as COA audits and ISO certification, obtained the highest mean of 3.77 (SD = 0.424), followed by the indicator on staff members' knowledge of their tasks with a mean of

3.73 (SD = 0.446). The indicator on the availability of a sufficient number of staff members to handle requests obtained a mean of 3.65 (SD = 0.554), while the indicator on minimal waiting times supported by queuing systems such as priority numbers and online scheduling obtained a mean of 3.64 (SD = 0.534). The indicator on automation and digitization of services to reduce paperwork and delays obtained the lowest mean of 3.63 (SD = 0.512). These findings suggest that having sufficient and knowledgeable staff helps address citizen requests promptly and accurately, reducing bottlenecks and increasing satisfaction, while queuing systems and online scheduling minimize wait times, and regular audits and evaluations ensure adherence to quality standards and foster accountability and continuous improvement. Santos and Dela Cruz (2023) found that LGUs with optimal staffing levels experience shorter processing times and higher citizen satisfaction, while Garcia et al. (2024) found that queuing systems reduce congestion in government offices and improve client experience through predictable service times. Villanueva and Reyes (2023) noted that digitized services reduce paperwork, minimize errors, and speed up transactions, and Delgado and Santos (2024) reported that LGUs undergoing periodic evaluations demonstrate improved compliance, transparency, and service standards, while Lopez and Cruz (2023) emphasized that investment in regular staff training programs improves service delivery quality and responsiveness.

For stakeholder satisfaction, the LGU achieves a high level of stakeholder satisfaction, with an overall mean of 3.72 (SD = 0.422) verbally interpreted as Highly Satisfied. The indicator on processing applications, permits, and licenses without discrimination obtained the highest mean of 3.76 (SD = 0.432), followed by the indicator on frontline personnel being polite, professional, and knowledgeable with a mean of 3.73 (SD = 0.446). The indicator on addressing citizen concerns and complaints within a reasonable timeframe obtained a mean of 3.72 (SD = 0.481), the indicator on the absence of bribery, favoritism, or red tape practices obtained a mean of 3.71 (SD = 0.459), and the indicator on the use of surveys or feedback collection methods to assess citizen satisfaction obtained the lowest mean of 3.67 (SD = 0.526). These results suggest that effective handling of complaints through prompt dispute resolution helps build trust and confidence in government responsiveness, while polite and knowledgeable frontline personnel reduce citizen frustration, and the absence of corruption and discrimination ensures equal access to services, promoting social justice and inclusiveness. Santos and Dela Cruz (2023) asserted that well developed complaints management systems amplify public satisfaction and minimize concerns that evolve into formal conflicts, while Garcia et al. (2024) found that investments in customer service training of frontline employees lead to improved professionalism and citizen satisfaction. Villanueva and Reyes (2023) underscored that LGUs operating with systematic feedback systems can better adjust services to meet emerging community needs, Transparency International Philippines (2024) found that LGUs with effective anti-corruption policies and zero tolerance for bribery and favoritism enjoy greater trust and legitimacy among citizens, and Delgado and Ramos (2023) noted that municipalities with non-discriminatory treatment of citizens promote civic integration and inclusive growth.

To test the relationship between the extent of implementation of expenditure management practices and the level of public service delivery, correlational analysis was conducted, and the results reveal a consistent and statistically significant moderate positive relationship across all paired variables at the 0.001 level of significance. Budget planning and allocation demonstrated moderate positive correlations with quality of service ($\rho = 0.511$, $p < 0.001$, significant), accessibility of service ($\rho = 0.455$, $p < 0.001$, significant), efficiency and responsiveness ($\rho = 0.475$, $p < 0.001$, significant), and stakeholder satisfaction ($\rho = 0.420$, $p < 0.001$, significant), indicating that well-structured budget processes contribute to improved

service outcomes across all dimensions examined. Procurement processes similarly demonstrated moderate positive correlations with quality of service ($\rho = 0.423$, $p < 0.001$, significant), accessibility of service ($\rho = 0.441$, $p < 0.001$, significant), efficiency and responsiveness ($\rho = 0.437$, $p < 0.001$, significant), and stakeholder satisfaction ($\rho = 0.535$, $p < 0.001$, significant), with the latter showing the strongest association among the procurement-related correlations. Financial control and audit exhibited even stronger correlations relative to the other expenditure management dimensions, particularly with accessibility of service ($\rho = 0.554$, $p < 0.001$, significant) and efficiency and responsiveness ($\rho = 0.542$, $p < 0.001$, significant), as well as with quality of service ($\rho = 0.475$, $p < 0.001$, significant) and stakeholder satisfaction ($\rho = 0.518$, $p < 0.001$, significant), underscoring the critical role of financial oversight in enhancing public service performance. Monitoring and evaluation of spending likewise maintained moderate positive relationships with quality of service ($\rho = 0.426$, $p < 0.001$, significant), accessibility of service ($\rho = 0.578$, $p < 0.001$, significant), efficiency and responsiveness ($\rho = 0.407$, $p < 0.001$, significant), and stakeholder satisfaction ($\rho = 0.453$, $p < 0.001$, significant), with accessibility of service showing the highest correlation among the monitoring and evaluation dimensions, highlighting the importance of continuous expenditure review in optimizing service delivery. Given that all p values were less than 0.001, the null hypothesis of no significant relationship between the extent of implementation of expenditure management practices and the level of public service delivery is rejected across all tested pairs, affirming that expenditure management practices are significantly and positively associated with public service delivery outcomes in the Fourth District of Laguna. These results suggest that public sector agencies must continue to enhance their expenditure management practices in order to produce better results in service delivery, with improvements in quality, accessibility, efficiency, responsiveness, and stakeholder satisfaction likely to be achieved through stronger planning, procurement, financial control, and monitoring mechanisms, supported by capacity building among government officials to ensure transparency, accountability, and responsiveness. This finding is consistent with Garcia (2021), who found that municipalities in the Philippines with structured budget planning demonstrated higher service accessibility and citizen satisfaction, and with Santos and Cruz (2020), who reported that procurement reforms reduced delays and enhanced responsiveness in the health and education sectors. Lopez et al. (2019) emphasized the importance of financial audits in preventing fund misuse, correlating with improved efficiency and stakeholder confidence in local government units, while De la Cruz (2022) concluded that continuous monitoring and evaluation of expenditures significantly improved service delivery outcomes, particularly in rural areas.

Taken together, these findings demonstrate that effective expenditure management among Local Government Units in the Fourth District of Laguna has a significant effect on the delivery of effective and efficient public service. In terms of budget planning and allocation, the LGUs consistently practiced budgeting based on reasonable revenue projection estimates, although the predominantly agricultural character of the district necessitates continued attention to the limited internal sources of income in revenue collection projection. With respect to procurement processes, the results indicate that governance policies and training schemes are functioning effectively, while underscoring the continued importance of capacity building, particularly in procurement monitoring, automation, and evaluation. In financial control and audit, the LGUs consistently ensured a transparent and competitive process, though continued attention is needed to ensure that the lowest calculated and responsive bid undergoes thorough post-qualification to verify bidder compliance. In monitoring and evaluation of spending, the LGUs consistently allowed the Commission on Audit to review procurement transactions for compliance, a practice important for sound public sector governance in preventing the abuse of resources and minimizing corruption. On the service delivery side, the LGUs excelled in

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complying with Republic Act No. 11032, the Ease of Doing Business Act, although some LGUs continue to experience challenges in universally rolling out digital upgrades and maintaining secure, user-friendly IT platforms. Accessibility of service was found to be well implemented, with service hours consistently posted and adhered to, though online services and operations in remote and hard-to-reach areas remain in need of further improvement. Regular evaluations and audits were found to be efficiently conducted, but the comparatively lower ratings for automation indicate that further investment in digital infrastructure and systems is required. Finally, in terms of stakeholder satisfaction, the LGUs achieved high satisfaction ratings in the non-discriminatory processing of applications, permits, and licenses, and are encouraged to continue collecting surveys, feedback, and suggestions to assess citizen satisfaction and further improve public service delivery. Collectively, these findings directly address the objectives of the study by establishing both the extent of implementation of expenditure management practices and the level of public service delivery in the Fourth District of Laguna, as well as by confirming the statistically significant moderate positive relationship between these two variables, thereby contributing empirical evidence to the growing body of literature on local governance, fiscal management, and public administration in the Philippine setting. These findings provide the empirical foundation for the recommendations and conclusions presented in the succeeding chapter.

## CONCLUSION

The study concludes that expenditure management practices in the Local Government Units of the Fourth District of Laguna are consistently and effectively implemented across the key areas of budget planning and allocation, procurement processes, financial control and audit, and the monitoring and evaluation of spending. These practices are aligned with established standards and legal requirements, thereby promoting transparency, accountability, and systematic oversight in the management of public funds. Such consistent implementation provides a strong foundation for sound fiscal governance and contributes to the efficient administration of government resources. The findings further reveal that public service delivery is generally characterized by high levels of quality, accessibility, efficiency, responsiveness, and stakeholder satisfaction. Citizens benefit from timely, equitable, and user friendly services delivered by competent personnel and supported by both physical and digital infrastructures. Nevertheless, variations in the availability of digital services and the reach of remote service delivery indicate the need to further strengthen equitable access, particularly for underserved communities.

Moreover, the study establishes that expenditure management practices are significantly and positively related to public service delivery. The null hypothesis stating that there is no significant relationship between expenditure management practices and public service delivery is therefore rejected at the 0.05 level of significance. The statistically significant moderate positive correlations demonstrate that stronger and more effective fiscal management practices are associated with improved service quality, greater accessibility, enhanced operational efficiency, increased responsiveness, and higher stakeholder satisfaction. These findings affirm that effective expenditure management serves as a vital mechanism for improving government service outcomes and underscores the importance of continuously strengthening financial management systems to achieve meaningful improvements in public service delivery. At the same time, the moderate strength of the relationship suggests opportunities to further integrate sound financial management with innovative service delivery

strategies in order to maximize accessibility, responsiveness, and public satisfaction while sustaining public trust and addressing the evolving needs of the district's population.

In light of these findings, the study recommends that Local Government Units continue promoting transparency, accountability, and efficiency in the utilization of public funds to ensure that resources are allocated to areas where they are most needed, particularly in health, education, infrastructure, and social welfare. Continuous training and capability building should likewise be provided to personnel, especially those assigned to financial management functions, to strengthen their competencies in financial decision making and enable them to provide informed recommendations to policy makers regarding expenditure management and financial policies. Furthermore, policy makers and government officials, particularly those responsible for determining budget allocations, are encouraged to use the findings of this study as a guide in making sound financial decisions that promote responsible expenditure management, enhance transparency, and ultimately improve the quality and effectiveness of public service delivery.

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