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Institutional Conditions Linking Transparency to Anti-Corruption Accountability in the Philippine Public Sector: A Systematic Literature Review

Ezekiel Cortez, Althea Darylle Pusta

Davao Oriental State University, Mati, Davao Oriental, Philippines

***Corresponding Author**

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ABSTRACT

Transparency reforms are widely used to address corruption, yet disclosure may have limited accountability value when information cannot be accessed, understood, used, or connected to institutional response and enforceable consequences. This systematic literature review examined the institutional conditions shaping the relationship between transparency mechanisms and anti-corruption accountability in the Philippine public sector. Following PRISMA 2020 reporting procedures, the review synthesized 46 publications issued from 2010 to 2026 across public procurement, fiscal disclosure, open government, local administration, digital governance, public health, citizen participation, regulatory governance, and public-sector reform. Qualitative thematic synthesis identified seven interrelated themes: disclosure and access to government information; transparency as an enabling mechanism for accountability; institutional capacity; political discretion, compliance weaknesses, and enforcement constraints; citizen and civil-society monitoring; digital governance; and the gap between formal reform and implementation. Across the included evidence, transparency mechanisms appeared most likely to support accountability when information was timely, reliable, understandable, and usable; when citizens or oversight actors could act on that information; and when public institutions had the capacity, independence, and authority to respond, investigate, correct, or impose consequences. The synthesis therefore indicates that transparency is not equivalent to accountability. Its anti-corruption value is conditioned by the institutional processes that connect disclosure to use, response, oversight, and enforcement.

Keywords: anti-corruption accountability, digital governance, government transparency, institutional conditions, Philippine public sector, systematic literature review

INTRODUCTION

Background and Rationale

Corruption remains a durable institutional problem because it weakens confidence in government, distorts the allocation of public resources, and reduces the quality and fairness of public services. Transparency is frequently proposed as a corrective, yet the broader literature cautions that disclosure has limited effect when citizens, auditors, civil-society organizations, and oversight bodies cannot interpret or act on the information released. Lindstedt and Naurin (2010) argue that transparency becomes consequential when information users possess both the capacity and incentives to demand an official response. Bauhr and Grimes (2017) similarly distinguish the mere availability of information from forms of transparency that expose abuse and support scrutiny. Persson et al. (2013) further caution that anti-corruption reforms may underperform when systemic corruption is treated only as a principal-agent problem rather than as a collective-action condition sustained by shared expectations and institutional incentives.

Philippine experience reflects these difficulties. Batalla (2020) showed that major corruption cases may remain unresolved when prosecutorial and judicial institutions are unable to secure closure. Contemporary indicators

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and institutional developments also underscore the continuing policy relevance of corruption control. The 2025 Corruption Perceptions Index and Executive Order No. 94, s. 2025, are used as contextual background to establish contemporary relevance and are not counted among the 46 publications included in the formal evidence synthesis.

Philippine studies locate many transparency and accountability risks in procurement, infrastructure planning, administrative compliance, and the enforcement of accountability rules. Batalla et al. (2018) documented patterns through which political actors may shape the selection, financing, implementation, and monitoring of national road projects. A content analysis of Commission on Audit reports identified recurring weaknesses in procurement planning, execution, documentation, financial management, and compliance (Imasa & Campos, 2025). At the local level, Laut et al. (2013) reported practices that included bribery, nepotism, falsified documentation, kickbacks, avoidance of public bidding, and misuse of public funds. Evidence from local governance also suggests that transparency mechanisms operate unevenly: stronger transparency and accountability practices have been associated with better local legislative performance (Ong & Gabriel, 2018), public bidding depends on both access to information and procedural compliance (Magtalas et al., 2019), and complaint systems may support participatory governance while remaining constrained by staffing, training, and verification capacity (Mantaring et al., 2019). Taken together, these studies suggest that transparency is not simply the publication of records; it is part of an institutional process whose accountability value is shaped by administrative capability, political leadership, citizen participation, oversight, enforcement, and sustained implementation.

Conceptual Background and Review Gap

Within the reviewed literature, transparency is treated as a multidimensional governance practice rather than a single disclosure requirement. Its principal forms include access to information, fiscal reporting, procurement visibility, open-data publication, and communication of public-service rules and procedures. Philippine studies of local fiscal disclosure, open government, procurement, and digital information systems indicate that transparency concerns not only whether records are released but whether they are complete, timely, intelligible, and practically accessible to intended users (Canares, 2014; Castillo & Gabriel, 2020; Chua et al., 2020; Cruz & Lee, 2019; Frivaldo, 2026; Magno, 2015).

A second strand of scholarship explains why transparency and accountability should not be treated as equivalent outcomes. Disclosure can reduce information asymmetry and make official conduct more visible, but accountability requires additional institutional steps: information must be interpreted, questioned, verified, connected to an institutional response, and, where warranted, followed by correction or sanction. Where these response mechanisms are absent, publication may satisfy a formal requirement without substantially changing incentives or behavior (Bauhr & Grimes, 2017; Lindstedt & Naurin, 2010).

The Philippine evidence further indicates that the performance of transparency reforms is conditioned by administrative and organizational capacity. Competent personnel, reliable records, leadership support, inter-office coordination, ICT infrastructure, and readiness to redesign work processes influence whether a reform becomes routine practice or remains symbolic compliance (Canares, 2016; Ilago, 2017; Lombres, 2020; Navarro & Tanghal, 2017; Noscal & Cay, 2025; Villamejor-Mendoza, 2016). These conditions are especially important in local governments and agencies with uneven technical and fiscal resources.

The literature also identifies countervailing forces that weaken the movement from disclosure to accountability. Political discretion, procurement irregularities, weak documentation, fragmented implementation, limited sanctions, and inconsistent enforcement may neutralize otherwise well-designed transparency instruments (Batalla et al., 2018; Cruz et al., 2018; Laut et al., 2013; Lianza, 2025; Mendoza et al., 2025; Ocampo, 2017). The central review gap is therefore not simply whether transparency mechanisms exist, but how and under what institutional conditions they are linked to answerability, investigation, correction, sanction, and other accountability outcomes.

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Conceptual and Operational Definitions

To avoid treating transparency, answerability, enforceability, and anti-corruption accountability as interchangeable concepts, this review uses the following working definitions.

Construct	Working definition in this review	Indicative dimensions
Transparency	Disclosure and practical accessibility of information concerning public decisions, procedures, expenditures, transactions, performance, and public services.	Disclosure; completeness; timeliness; accessibility; intelligibility; usability
Answerability	The obligation of public officials or institutions to explain, justify, acknowledge, and respond to questions, complaints, audit findings, or identified irregularities.	Explanation; acknowledgement; justification; response; follow-up
Enforceability	The institutional capacity and authority to require correction or impose consequences when public rules or responsibilities are violated.	Corrective action; investigation; sanction; recovery; compliance enforcement
Anti-corruption accountability	The institutional process through which suspected irregularities are detected or raised, responsible actors are required to respond, evidence is examined, and warranted corrective or enforceable consequences follow.	Irregularity detection; answerability; audit follow-up; investigation; corrective action; sanction; recovery of public funds; procedural reform; deterrence

Table 1. Working definitions used in the review

Review Objectives

1. To clarify how transparency is conceptualized in Philippine governance and public-administration literature.
2. To examine the mechanisms through which transparency policies and practices are linked to anti-corruption accountability.
3. To identify the institutional conditions that enable or constrain the operation of transparency initiatives.
4. To examine political, administrative, technological, participation, compliance, and enforcement barriers associated with implementation gaps.
5. To integrate recurring findings into a transparency-to-accountability process model and identify reform priorities and evidence gaps in the Philippine public sector.

METHODOLOGY

Review Design and Reporting Approach

The study used a systematic literature review to identify and synthesize scholarship on government transparency, institutional conditions, and anti-corruption accountability in the Philippine public sector. Reporting followed the PRISMA 2020 framework for identification, screening, eligibility assessment, and final inclusion (Page et al., 2021). Because the evidence base included qualitative studies, policy analyses, case studies, reviews, and selected quantitative and mixed-methods research, findings were integrated through qualitative thematic synthesis (Thomas & Harden, 2008). This approach was used to compare conceptual definitions, institutional mechanisms, implementation patterns, barriers, and reported accountability outcomes across heterogeneous evidence.

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Review Scope and Time Window

The unit of analysis was the publication. The review covered English-language publications from 2010 through 2026 that examined transparency, accountability, institutional reform, or related governance mechanisms in the Philippine public sector.

The 2010–2026 period was used as a practical temporal boundary to concentrate the synthesis on contemporary Philippine transparency, accountability, public-sector modernization, participatory-governance, procurement-reform, and digital-governance literature. The lower boundary was not treated as a single legislative turning point; rather, it delimited a recent policy and administrative period in which these reform mechanisms became increasingly prominent in the reviewed literature.

Information Sources

Searches used ProQuest and Google Scholar, supplemented by conference proceedings, policy-research repositories, open-access institutional sources, and backward reference-list searching. The surviving review documentation does not preserve the names, source-specific search dates, or separate record yields for every supplementary platform. Consequently, only information-source details supported by the review record are reported, and unverified platform names, dates, or yields are not retrospectively assigned.

This limitation affects source-level reproducibility but not the aggregate PRISMA counts preserved in the review record. Table 2 therefore distinguishes explicitly documented search platforms from supplementary source categories for which source-specific details were not retained.

Information source	Source type	Final search date
ProQuest	Academic database / discovery platform	February 2026
Google Scholar	Supplementary scholarly search	March 2026
Conference proceedings identified through the review search	Supplementary scholarly source category	March 2026
Policy-research repositories identified through the review search	Policy / grey-literature source category	April 2026
Open-access institutional sources identified through the review search	Institutional / grey-literature source category	April 2026
Reference lists of relevant publications	Backward citation searching	April 2026

Table 2. Information sources and reporting status

Electronic Search Strategy

The documented core Boolean search logic was:

(transparency OR "open government" OR disclosure OR "open data" OR FOI OR PhilGEPS OR e-procurement) AND (accountability OR anti-corruption OR oversight OR integrity OR "public trust") AND (Philippines OR Philippine) AND (institution* OR capacity OR enforcement OR participation OR governance)

Additional search concepts included Full Disclosure Policy, Citizen's Charter, Open Government Partnership, fiscal transparency, e-participation, corruption control, regulatory framework, oversight mechanism, institutional capacity, digital literacy, and ICT readiness. Search syntax was adapted to source-specific requirements.

The Boolean expression below represents the documented core search logic available in the review record. Source-specific syntax was adapted to platform requirements. Platform-level search-history logs were not

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retained; therefore, no reconstructed platform-specific string is presented as an exact audit trail of every search execution.

Google Scholar Procedure

Google Scholar was used as a supplementary search source. The surviving review record does not preserve a separate Google Scholar-specific query log, result-ordering setting, number of results screened, or stopping rule.

These Google Scholar-specific details are therefore treated as unrecoverable methodological information rather than reconstructed post hoc. The aggregate identification total reported in the PRISMA accounting is retained.

Eligibility Criteria

The review considered peer-reviewed journal articles, conference papers, policy and institutional reports, working papers, and other scholarly or documentary publications with an identifiable analytical basis. Eligible settings included national agencies, local government units, barangays, procurement and infrastructure systems, regulatory and oversight bodies, public-health institutions, and comparative studies reporting separable Philippine findings.

A publication was included when it met all of the following criteria:

- It examined transparency, institutional conditions, or accountability in a Philippine public-sector setting.
- It addressed a national agency, local government, barangay, procurement or infrastructure system, regulatory or oversight institution, public-health organization, open-government initiative, or a comparative case with separable Philippine evidence.
- It examined a relevant transparency or participation mechanism, including FOI, open data, e-participation, PhilGEPS, the Full Disclosure Policy, the Citizen's Charter, fiscal disclosure, procurement reform, regulatory governance, or citizen participation.
- It reported findings relevant to corruption control, public accountability, institutional integrity, enforcement, oversight, public trust, citizen monitoring, answerability, corrective action, sanction, or an implementation gap.
- It used an identifiable qualitative, quantitative, mixed-methods, case-study, review, document-analysis, or policy-analysis approach.
- It was written in English and published from 2010 through 2026.

Publications were excluded when they lacked a substantive Philippine public-sector context; did not address a relevant transparency, disclosure, open-government, open-data, accountability, participation, or institutional-reform mechanism; contained no clear relevance to corruption control, oversight, integrity, public trust, institutional response, or governance monitoring; presented opinion without an identifiable empirical or documentary basis; or fell outside the English-language and 2010–2026 limits.

Study Selection and PRISMA Accounting

The search identified 1,024 records. A total of 210 records were removed before title-and-abstract screening, leaving 814 records for screening. Of these, 569 were excluded. The remaining 245 reports were retrieved and assessed in full text; all 245 were obtained. A further 199 reports were excluded after full-text assessment, leaving 46 publications in the qualitative thematic synthesis.

The aggregate counts are internally consistent (1,024 − 210 = 814; 814 − 569 = 245; 245 − 199 = 46). The original screening documentation available for this review does not preserve category-level subcounts within the 210 pre-screen removals or the 199 full-text exclusions.

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Accordingly, Tables 3 and 4 show the principal exclusion categories specified by the eligibility criteria while identifying the category-level counts as not separately recorded. No numerical allocation has been reconstructed retrospectively.

Records removed before screening	**n**
Duplicate records	56
Records removed for publication-date limits before screening, if applicable	58
Non-eligible document/source type removed before screening, if applicable	56
Other documented pre-screen removal category	40
TOTAL	210

Table 3. Pre-screen removal categories and reporting status

Primary reason for full-text exclusion	**n**
Wrong Philippine/public-sector context	45
Wrong or insufficient transparency/accountability mechanism	35
No relevant accountability or institutional outcome	16
Insufficient or non-separable Philippine evidence	15
Outside publication-date eligibility	16
Opinion-only/no identifiable empirical or documentary basis	14
Other documented reason	58
TOTAL	199

Table 4. Full-text exclusion categories and reporting status

Reviewer Involvement and Disagreement Resolution

The review was authored by two researchers, but the surviving review record does not preserve a stage-specific account showing whether title-and-abstract screening, full-text eligibility assessment, data extraction, and coding were independently duplicated. Accordingly, no claim of dual independent screening or a formal disagreement-resolution procedure is made.

Data Extraction

For source-to-synthesis traceability, the evidence-characteristics structure includes author/year, source type, level of government, sector, transparency mechanism, accountability outcome, study design, sample or data source, principal contribution to the synthesis, and appraisal status.

The data-extraction structure covered definitions of transparency, accountability pathways, institutional enablers, implementation barriers, sectoral context, and reported outcomes. Citation-level and synthesis-level characteristics were retained only where they could be traced to the review record; variables not documented in the review record were not presented as factual study characteristics.

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Thematic Synthesis

The 46 included publications were read comparatively and organized around definitions of transparency, accountability pathways, institutional enablers, implementation barriers, sectoral context, and reported outcomes. Coding progressed from these review domains to descriptive categories and then to higher-order themes.

The thematic synthesis used a hybrid deductive-inductive logic. The review objectives supplied the initial domains, while recurring patterns identified during comparative reading were used to refine descriptive categories and higher-order themes. The review record does not identify dedicated qualitative-analysis software or an independently duplicated coding process; therefore, no software or intercoder-agreement statistic is reported. Traceability was maintained by checking thematic interpretations against the cited included publications.

Ethical Considerations

The review relied exclusively on publicly available secondary sources and did not involve human participants, animals, or access to confidential records. Institutional ethics-board approval was therefore not required.

RESULTS

Study Selection

The search and screening process produced a final evidence base of 46 publications. From 1,024 records initially identified, 210 were removed before screening, 569 were excluded after title-and-abstract review, and 199 were excluded after full-text assessment. All 245 reports sought for retrieval were obtained. Because category-level subcounts were not preserved, the PRISMA figure reports the verified aggregate pathway and the text identifies this reporting limitation.

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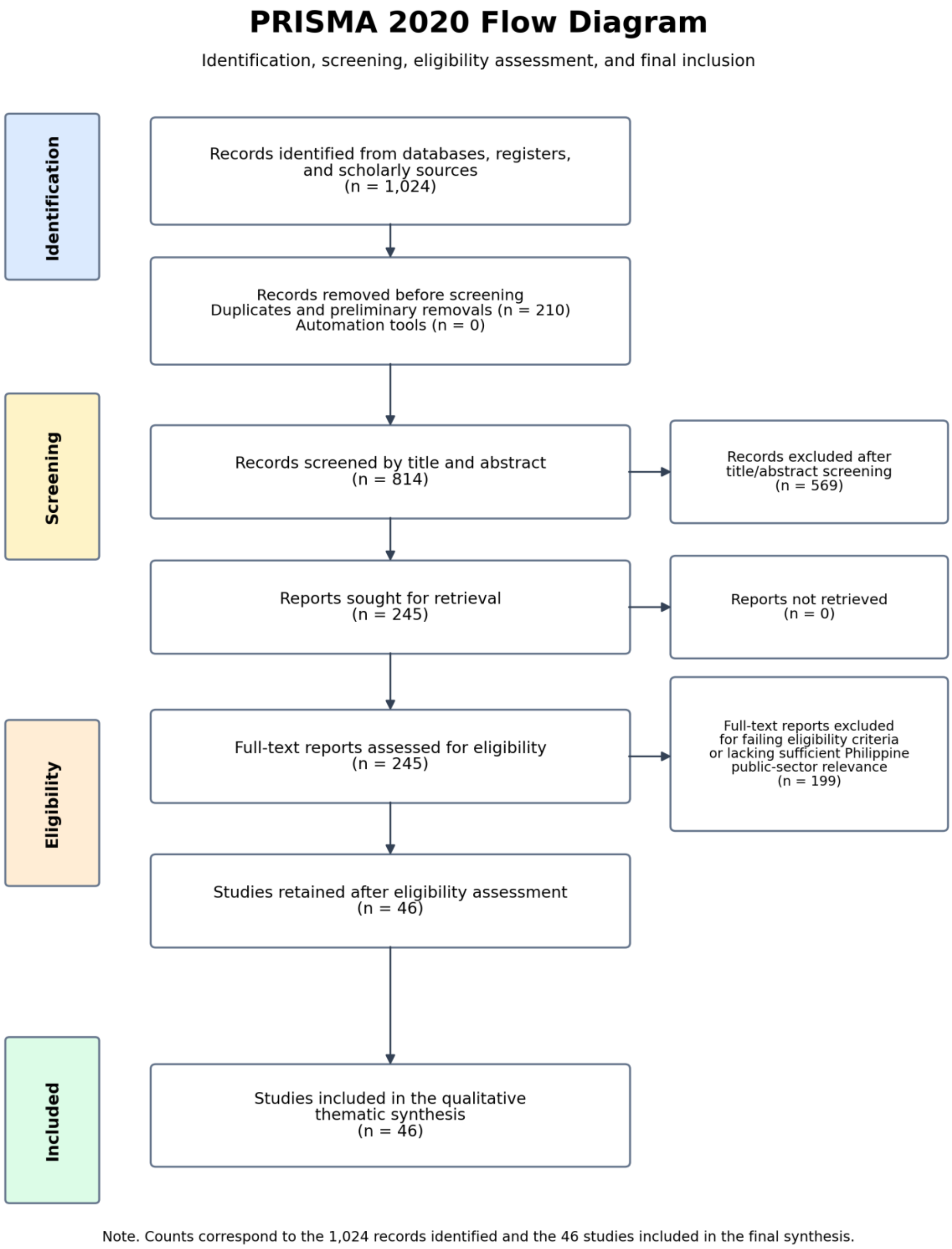

Figure 1. PRISMA 2020 flow diagram for the documented study-selection pathway

Characteristics of the Included Publications

The 46 included publications spanned 2010–2026 and addressed transparency and accountability across Philippine public-sector settings. Six publications were issued during 2010–2015, 27 during 2016–2020, and 13 during 2021–2026. The evidence covered procurement, fiscal disclosure, infrastructure governance, frontline services, open government, local administration, regulatory governance, public-health accountability, citizen participation, open data, public trust, anti-corruption reform, policy implementation, digital governance, and public-administration modernization. Methodological approaches included qualitative inquiry, case study, mixed methods, policy and document analysis, literature review, and selected quantitative designs.

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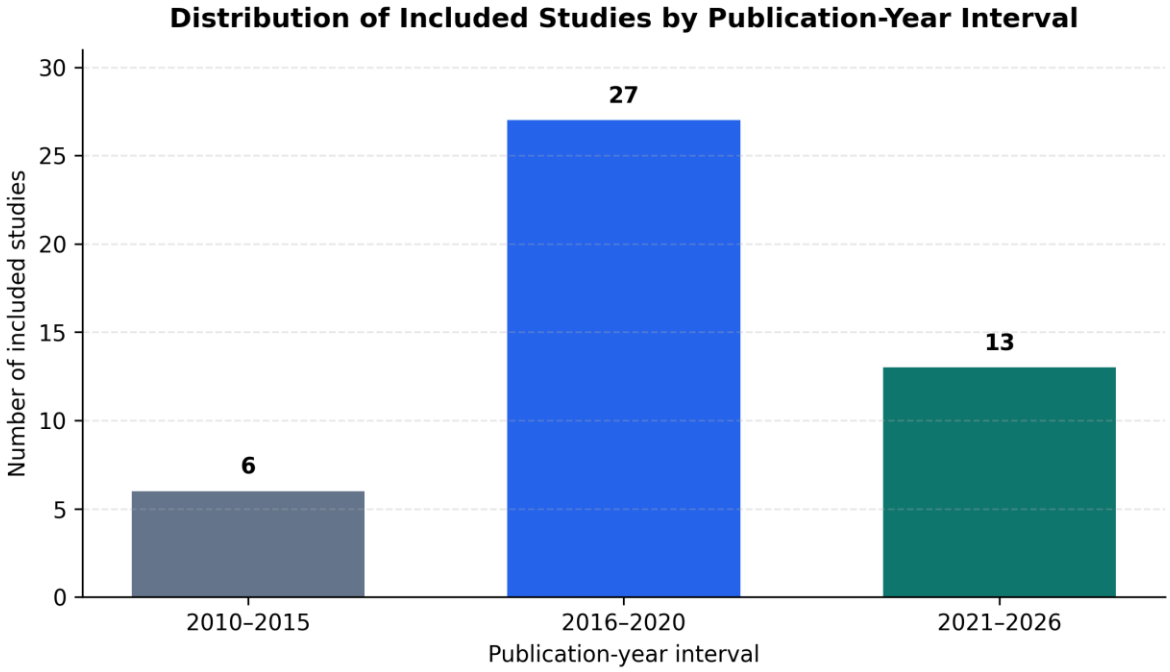

Figure 2. Distribution of included publications by publication-year interval

Supplementary Table S1 provides the 46-publication evidence inventory and summarizes study characteristics to the level supported by the review record. Where design, sample, data source, or other source-specific details were not preserved, this is stated directly rather than inferred.

Separation of Formal Review Evidence from Contextual Literature

The reference list contains both formal review evidence and literature used for conceptual, methodological, legal, or contemporary contextual framing. Only publications meeting the formal eligibility criteria were treated as part of the 46-publication synthesis. International theory papers, PRISMA and thematic-synthesis methodology references, the Executive Order, and the Corruption Perceptions Index were used for framing and were not counted in evidence tables or thematic-study counts.

Bauhr and Grimes (2017) was treated as international conceptual literature rather than formal Philippine review evidence and was therefore excluded from the "Included publications" column of the thematic table.

Thematic Findings

The synthesis identified seven recurring themes. These themes distinguish disclosure, institutional capacity, participation, digital governance, political and compliance constraints, and enforcement while avoiding unsupported causal claims.

Major theme	Subtheme	Included publications cited in the synthesis	Integrated interpretation
Disclosure and practical access to government information	Fiscal disclosure, procurement visibility, open data, accessibility, intelligibility, and information usability	Canares (2014); Magno (2015); Castillo & Gabriel (2020); Cruz & Lee (2019); Chua et al. (2020); Frivaldo (2026)	Transparency concerns both the release of information and its practical usability. Disclosure appears more useful for monitoring when records are timely, reliable, understandable, and accessible.
Transparency as an enabling mechanism for accountability	Public scrutiny, audit visibility, investigation, corrective action, and exposure of irregularities	Magtalas et al. (2019); Imasa & Campos (2025); Navarro (2023); Mendoza et al. (2025)	Transparency makes official conduct more observable, but accountability requires additional processes of review, response, correction, or sanction.

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Institutional capacity and administrative readiness	Administrative competence, staffing, ICT readiness, leadership, coordination, records management, and organizational readiness	Navarro & Tanghal (2017); Canares (2016); Lombres (2020); Noscal & Cay (2025); Ilago (2017); Villamejor-Mendoza (2016)	Capacity conditions whether transparency requirements are implemented reliably and continuously. Weak capability may shift reform toward procedural rather than substantive compliance.
Political discretion, compliance weaknesses, and enforcement constraints	Political influence, procurement vulnerability, documentation deficits, collusion risks, weak sanctions, and inconsistent enforcement	Batalla et al. (2018); Cruz et al. (2018); Laut et al. (2013); Lianza (2025); Mendoza et al. (2025); Ocampo (2017)	Political, compliance, and enforcement weaknesses may interrupt the movement from disclosure to accountability and preserve opportunities for irregularity despite formal transparency rules.
Citizen participation and civil-society monitoring	Feedback, participatory budgeting, civil-society monitoring, citizen scorecards, local councils, and organized participation	Aceron & Isaac (2016); Franklin & Ebdon (2020); Gainer (2015); Mantaring et al. (2019); Medina-Guce & Galindes (2017); Alampay (2017)	Participation is most consequential when citizens can understand information, use recognized monitoring channels, and obtain an institutional response.
Digital governance as transparency infrastructure	Open data, e-participation, eFOI, PhilGEPS, e-procurement, complaint platforms, and digital records	Jesus et al. (2025); Lombres (2020); Tan & Lum (2025); Frivaldo (2026); Chua et al. (2020); Cruz & Lee (2019); Drechsler (2017)	Digital systems can widen access and standardize disclosure, but reported effects depend on data quality, usability, digital inclusion, ICT capacity, and institutional follow-through.
Design–implementation accountability gap	Formal transparency rules, fragmented implementation, limited citizen use, weak coordination, and insufficient institutional response	Aceron et al. (2016); Mangahas (2015); Romero (2025); Vian & Kohler (2016); Vian et al. (2017); Ilago (2017); Tan & Lum (2025)	A recurrent gap separates the existence of transparency instruments from their accountability effects. Implementation, participation, oversight, and enforcement condition whether reform changes practice.

Table 5. Thematic findings and integrated interpretation of the included evidence

Transparency-to-Accountability Process Model

To integrate the thematic findings into a more explicit institutional explanation, the synthesis was organized into the following transparency-to-accountability process model. The model is an analytical proposition derived from heterogeneous evidence rather than a statistically established causal chain.

Figure 3. Proposed transparency-to-accountability process model derived from the thematic synthesis

Disclosure → **Accessibility** → **Comprehension** → **Monitoring / Use**

↓

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Accountability Outcome ← **Correction / Sanction** ← **Investigation / Audit** ← **Institutional Response**

Enabling or constraining conditions across the pathway: institutional capacity; political independence; citizen participation; digital readiness and inclusion; oversight capability; and enforcement capacity.

Synthesized proposition: Transparency mechanisms appear most likely to contribute to anti-corruption accountability when disclosed information is accessible and usable, acted upon by citizens or oversight actors, followed by an institutional response, and connected to investigation, corrective action, or enforceable consequences.

Disclosure and Access to Government Information

The first theme concerns the content and usability of disclosure. Across fiscal, procurement, audit, service-delivery, and open-data studies, transparency referred to making official information visible and accessible. The evidence nevertheless distinguishes nominal publication from effective access. Information appears more useful for monitoring when it is accurate, current, sufficiently detailed, understandable, and available in formats that citizens and oversight institutions can use.

Transparency as an Enabling Mechanism for Accountability

The second theme identifies transparency as an enabling condition rather than the final act of accountability. Disclosure can reveal decisions, transactions, and irregularities, but the accountability process requires further steps of scrutiny, verification, audit, investigation, correction, or sanction. In the absence of institutional response, visibility may increase without producing a corresponding change in official behavior or public outcomes.

Institutional Capacity and Administrative Readiness

Institutional capacity was one of the most consistent operational conditions across the reviewed sectors. Agencies require competent personnel, dependable record systems, technical skills, ICT infrastructure, leadership support, coordination, and organizational readiness to implement disclosure rules and act on the information generated. Where these resources are weak, transparency may become episodic, delayed, or compliance-oriented rather than substantively linked to accountability.

Political Discretion, Compliance Weaknesses, and Enforcement Constraints

The evidence groups several distinct but related constraints that should not be collapsed into a single notion of political interference. Political discretion may shape project or procurement decisions; procurement vulnerability may increase opportunities for irregularity; weak documentation and procedural compliance can undermine traceability; and weak sanctions or enforcement independence may prevent detected problems from producing consequences. These conditions can interrupt the movement from disclosure to answerability and enforcement.

Citizen Participation and Civil-Society Monitoring

Citizen participation and civil-society monitoring can convert public information into questions, complaints, independent observations, and demands for response. The included literature refers to several distinct mechanisms: citizen feedback and complaint systems, participatory budgeting, civil-society monitoring, citizen scorecards, local development councils, and open-government participation. Their accountability value appears greater when information is understandable, channels for engagement are accessible, monitoring roles are recognized, and agencies are expected to acknowledge and address feedback.

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Digital Governance, Open Data, and Digital Inclusion

Digital governance expands the reach and speed of transparency through procurement platforms, open-data portals, eFOI, complaint systems, and e-participation tools. The reviewed evidence indicates that these systems depend on data quality, platform usability, ICT infrastructure, digital literacy, connectivity, and institutional follow-through. The corpus provides less direct evidence on language accessibility and disability access; these dimensions are therefore identified as evidence gaps, together with rural connectivity, education-related digital inequalities, and user-centered platform design.

Design–Implementation Accountability Gap

The final theme captures a recurring gap between formal reform and operational accountability. Laws, portals, reporting requirements, and participation mechanisms may exist, yet their accountability effects remain limited when implementation is fragmented, citizen use is low, coordination is weak, or agencies do not act on disclosed problems. Across the evidence base, transparency appears more consequential when it is embedded in capable administration, meaningful participation, oversight, enforceable rules, and sustained political and managerial support.

Comparative Synthesis by Transparency Mechanism

The included literature does not support treating all transparency mechanisms as equivalent. Different mechanisms rely on different institutional pathways and may fail at different points. Table 6 distinguishes the principal mechanism types represented in the evidence base.

Mechanism	Intended accountability pathway	Institutional requirements	Common failure points reported in the synthesis	Accountability outcomes emphasized
Fiscal and full disclosure	Disclosure → access → public/oversight monitoring → response	Timely, complete, intelligible records; records management; public access; monitoring capacity	Incomplete or delayed disclosure; limited citizen use; weak follow-up	Visibility; answerability; monitoring
Procurement disclosure / PhilGEPS / e-procurement	Disclosure → scrutiny → audit/investigation → correction or sanction	Documentation; procurement competence; auditability; independent oversight; ICT readiness	Planning and documentation gaps; procedural non-compliance; political discretion; weak sanctions	Detection; audit follow-up; corrective action; enforcement
Open data and eFOI	Disclosure → accessibility → comprehension/use → institutional response	Data quality; usability; connectivity; digital literacy; responsive agencies	Designer-user mismatch; unusable or outdated data; unequal digital access; weak response	Monitoring; answerability; public trust
Complaint and feedback systems	Information/experience → complaint →	Accessible channels; staffing; verification	Insufficient staffing/training; weak field	Answerability; investigation; correction

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	verification → response/correction	capacity; response obligations	verification; poor follow-up	
Participatory governance	Disclosure → citizen deliberation/monitoring → institutional response	Understandable information; recognized participation channels; protected engagement; responsiveness	Token participation; low awareness; weak decision linkage; limited official response	Answerability; decision influence; monitoring
Audit and oversight disclosure	Finding/disclosure → review → institutional response → correction/sanction	Independent oversight; complete records; authority to require action; enforcement capacity	Weak follow-up; limited sanctions; political or administrative resistance	Detection; investigation; correction; sanction

Table 6. Comparative transparency mechanisms and their accountability pathways

Comparative Synthesis Across Governance Levels

The evidence also suggests that institutional constraints vary across governance levels and sectors. The following comparison is limited to patterns represented in the synthesis and does not imply equal coverage across categories.

Governance level / setting	**Illustrative included evidence**	**Prominent transparency/accountability issues**	**Cross-cutting institutional conditions**
National agencies and national reform systems	Batalla (2020); Batalla et al. (2018); Mendoza et al. (2025); Navarro (2023)	Large-scale procurement/infrastructure; anti-corruption reform; political discretion; oversight and enforcement	Institutional independence; coordination; audit/investigative capacity; enforcement
Local government units	Canares (2014, 2016); Castillo & Gabriel (2020); Andaya & Abocejo (2019); Ilago (2017); Ong & Gabriel (2018)	Full disclosure; local fiscal systems; service delivery; business-process reform; uneven implementation	Staff competence; leadership; records systems; ICT readiness; citizen use
Barangay and highly localized governance	Yumang & Mantillas (2025); local-governance evidence within Laut et al. (2013)	Procurement practice; documentation; local discretion; procedural capacity	Training; documentation; oversight access; standardized procedures
Procurement and infrastructure systems	Batalla et al. (2018); Cruz et al. (2018); Gabiana et al. (2023); Imasa & Campos (2025); Magtalas et al. (2019); Navarro & Tanghal (2017)	Bidding visibility; planning; compliance; documentation; political influence; auditability	Technical competence; transparent criteria; complete records; independent review; sanctions

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Sector-specific institutions	Vian & Kohler (2016); Vian et al. (2017); Lianza (2025); Hernando (2020); Braganza (2017)	Public-health transparency; regulatory accountability; policy implementation; sector-specific response systems	Stakeholder participation; administrative capacity; regulatory authority; follow-up

Table 7. Comparative synthesis across governance levels and institutional settings

Evidence-Gap Pattern

The synthesis is more heavily represented by studies of disclosure, implementation, procurement, participation, and digital access than by studies that trace the full accountability sequence to sanction, recovery of public funds, procedural reform, or deterrence. This imbalance is analytically important: much of the literature evaluates whether information is disclosed or whether mechanisms are implemented, while fewer publications directly demonstrate what happens after irregularities are detected or complaints are raised. Supplementary Table S3 therefore presents a qualitative evidence-coverage map of the accountability stages represented in the corpus.

Supplementary Table S3 is a qualitative evidence-coverage map rather than a formal evidence-strength rating. Its categories reflect how directly and frequently accountability outcomes appear in the thematic synthesis and do not substitute for methodological quality appraisal.

DISCUSSION

Transparency as One Stage of an Accountability Process

The review reframes transparency as one stage of an accountability process rather than as an accountability result in itself. Philippine scholarship commonly operationalizes transparency through fiscal reporting, procurement disclosure, open data, access-to-information mechanisms, and publication of public-service procedures (Canares, 2014; Castillo & Gabriel, 2020; Chua et al., 2020; Cruz & Lee, 2019; Frivaldo, 2026; Magno, 2015). These mechanisms reduce opacity, but their value varies according to the quality and usability of the information released. A technically public record may remain functionally inaccessible when it is incomplete, outdated, difficult to interpret, or disconnected from the decisions citizens and oversight institutions seek to evaluate.

This interpretation is consistent with international conceptual work arguing that transparency is more likely to support corruption control under supportive institutional conditions (Bauhr & Grimes, 2017; Lindstedt & Naurin, 2010). In practical terms, Philippine agencies may comply with posting requirements while leaving the accountability process unfinished. Procurement notices, budget documents, audit findings, and service standards become more consequential when they can be accessed, understood, questioned, and followed by an authorized institutional response. Transparency should therefore be assessed in relation to answerability and enforceability, not simply by the volume of information published.

Institutional Capacity and Administrative Readiness

The synthesis repeatedly identifies administrative competence, staff training, managerial leadership, technical infrastructure, reliable records, and coordination as conditions associated with the reliability and continuity of transparency reforms (Canares, 2016; Ilago, 2017; Lombres, 2020; Navarro & Tanghal, 2017; Noscal & Cay, 2025; Villamejor-Mendoza, 2016). These conditions shape whether agencies can collect, validate, publish, update, and use information. Capacity is therefore best treated as part of the proposed institutional pathway rather than as proof of a causal effect.

This point is especially relevant to the uneven administrative environments of national agencies and local government units. Reforms such as the Citizen's Charter, business-permitting modernization, e-procurement, and digital disclosure require changes in workflow, records management, staff roles, and inter-office coordination (Drechsler, 2017; Hernando, 2020; Ilago, 2017; Perante-Calina, 2015; Villamejor-Mendoza, 2016).

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The same formal reform may therefore be implemented differently across organizations with different resources and administrative readiness.

Political Discretion, Procurement Vulnerability, Compliance, and Enforcement

A further pattern is the concentration of accountability risk where political discretion, procurement complexity, compliance weaknesses, and limited enforcement intersect. Studies of roadworks and infrastructure governance describe opportunities for political influence over project selection, budgeting, implementation, and monitoring (Batalla et al., 2018; Cruz et al., 2018). Procurement research likewise reports weaknesses in planning, bidding, documentation, contract execution, and compliance across national and local settings (Gabiana et al., 2023; Imasa & Campos, 2025; Magtalas et al., 2019; Navarro, 2023; Navarro & Tanghal, 2017; Nisnisan & Salapa, 2024; Yumang & Mantillas, 2025).

These studies help explain why disclosure systems cannot substitute for credible institutional response. Procurement portals and audit reports may make irregularities visible, but consequences depend on whether oversight bodies investigate, agencies correct deficiencies, and responsible actors face proportionate sanctions where evidence supports them. Reports of graft, collusion, falsified documents, misuse of funds, and weak internal controls reinforce the need to connect transparency to independent review, audit follow-up, legal accountability, and safeguards against political interference (Abuan et al., 2025; Jimenez, 2020; Laut et al., 2013; Lianza, 2025; Mendoza et al., 2025).

Citizen Participation and Differentiated Participation Mechanisms

Citizen participation provides an additional pathway through which disclosure may contribute to accountability. The evidence includes citizen-led campaigns, participatory budgeting, scorecards, complaint systems, local development councils, and other forms of organized monitoring (Aceron & Isaac, 2016; Alampay, 2017; Franklin & Ebdon, 2020; Gainer, 2015; Mantaring et al., 2019; Medina-Guce & Galindes, 2017). These mechanisms should not be treated as a single undifferentiated category because they vary in how citizens receive information, what role they are authorized to play, and whether agencies are required to respond.

Participation should not be assumed to be automatically effective. Citizens require accessible information, adequate time and knowledge, usable and protected channels for engagement, and reasonable assurance that their contributions will receive an institutional response. Studies of open government and local accountability suggest that participation is more meaningful when it is institutionally recognized and connected to decision processes (Aceron et al., 2016; Mangahas, 2015; Ong & Gabriel, 2018; Romero, 2025).

Digital Governance and Digital Inclusion

Digital platforms have become prominent instruments for procurement disclosure, open data, eFOI, complaint handling, and online participation. They can reduce the cost of accessing records, standardize reporting, and make transactions more visible across distance and time (Chua et al., 2020; Cruz & Lee, 2019; Frivaldo, 2026; Jesus et al., 2025; Lombres, 2020; Tan & Lum, 2025). The synthesis nevertheless does not support a technology-determinist interpretation. Reported performance depends on accurate and complete data, user-centered design, reliable connectivity, digital skills, ICT capacity, and institutional follow-through.

Digital inclusion should therefore be treated as more than connectivity alone. The current corpus directly supports attention to unequal access, digital literacy, usability, and designer-user mismatch. The corpus does not provide sufficient evidence to establish findings on language accessibility or disability access. These dimensions, together with rural connectivity and education-related inequalities, are therefore treated as evidence gaps in the present synthesis.

From Formal Reform to Enforceable Accountability

The design–implementation gap provides the most comprehensive explanation for the mixed results reported across transparency reforms. The Philippines has adopted laws, policies, portals, reporting systems, and participatory arrangements, yet their effects vary because implementation and institutional response are uneven (Aceron et al., 2016; Ilago, 2017; Mangahas, 2015; Romero, 2025; Tan & Lum, 2025). Formal adoption is therefore an incomplete proxy for accountability performance.

The transparency-to-accountability process model clarifies this point. Disclosure may make public authority observable, but the process can stall at accessibility, comprehension, monitoring, institutional response, investigation, or enforcement. This formulation converts the review's broad proposition into a testable institutional pathway. Future empirical work can examine which stages most frequently fail, how these failures vary across governance levels and mechanisms, and which institutional conditions are associated with movement from visibility to enforceable outcomes.

Implications

The principal implication is that transparency policy should be designed as part of an accountability system rather than as a stand-alone publication program. A reform is more likely to have accountability value when disclosure requirements are linked to records management, audit trails, complaint handling, investigative authority, clear responsibility, and enforceable consequences. This systems perspective also clarifies why identical formal rules may produce different outcomes across agencies and localities.

For Philippine institutions, the synthesis points to five connected priorities: strengthen administrative and digital capability; ensure the reliability, accessibility, and usability of public information; institutionalize citizen and civil-society monitoring; protect oversight and procurement processes from undue political influence; and require documented follow-up on disclosed irregularities. These priorities should be interpreted as evidence-informed institutional conditions rather than as causal effects established by the review.

RECOMMENDATIONS

1. Link disclosure to formal response and enforcement. Public information should feed into audit follow-up, complaint resolution, investigation, corrective action, and proportionate sanctions when evidence of irregularity is established.

2. Invest in institutional capacity. Agencies and local governments should strengthen staff competence, records and documentation systems, procurement planning, data governance, ICT infrastructure, and inter-agency coordination.

3. Design digital platforms for use, inclusion, and accountability. PhilGEPS, eFOI, open-data, e-participation, procurement-monitoring, and complaint systems should be current, accessible, interoperable, user-centered, and connected to responsible oversight offices. Digital-inclusion assessment should include connectivity, usability, digital literacy, and, where evidence becomes available, language and disability accessibility.

4. Institutionalize differentiated forms of meaningful participation. Feedback mechanisms, participatory budgeting, civil-society monitoring, citizen scorecards, local councils, and open-government participation should provide understandable information, protected engagement channels, defined roles, and documented institutional response.

5. Strengthen safeguards against political discretion and weak enforcement. Procurement, infrastructure, budgeting, regulatory, and local-governance decisions should be supported by transparent criteria, independent review, third-party monitoring where appropriate, complete documentation, conflict-of-interest controls, and consistent enforcement.

Limitations and Directions for Future Research

The review was limited to English-language publications issued from 2010 to 2026 and to sources located through the selected academic, policy, and open-access channels. It therefore may not capture unpublished

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evaluations, internal government documents, locally circulated materials, or relevant work in Filipino and other Philippine languages. The evidence base was heterogeneous in design, sector, and level of government; accordingly, the synthesis identifies recurring institutional patterns but does not estimate a pooled causal effect. Reliance on secondary sources further means that the conclusions are bounded by the quality, completeness, and reporting practices of the original publications.

The review may also be affected by publication, grey-literature, and visibility biases. Published academic studies may disproportionately represent prominent reforms, high-profile corruption cases, or accountability failures that received greater scholarly or public attention, while routine institutional practices and low-visibility initiatives may be underrepresented. Policy and institutional reports broaden the evidence base but may also reflect organizational mandates, reporting incentives, selective documentation, or uneven availability. Highly visible corruption controversies and flagship transparency programs may therefore be overrepresented relative to less visible governance processes.

Because a formal design-specific quality appraisal was not documented, the review cannot test the robustness of themes through a quality-based sensitivity analysis. This limits the strength of conclusions about whether the principal themes would remain unchanged after excluding methodologically weaker evidence.

Future research should test the proposed transparency-to-accountability pathway with comparative and longitudinal evidence. Priority areas include procurement and infrastructure, implementation of digital-governance systems, variation among local governments and barangays, public-health and regulatory accountability, citizen use of disclosed information, institutional response times, and the conditions under which audit findings or complaints lead to correction, sanction, recovery of public funds, procedural reform, or deterrence. Greater attention is also needed to digital exclusion, including rural connectivity, usability, education-related inequalities, language accessibility, and disability access.

A further limitation concerns the completeness of the surviving review audit trail. The available record preserves the aggregate PRISMA counts and the core Boolean search logic, but it does not preserve source-specific final search dates, platform-level search histories, the category-level breakdown of the 210 pre-screen removals and 199 full-text exclusions, or stage-specific records of independent reviewer involvement. A formal design-specific quality appraisal was also not documented. These details were not reconstructed retrospectively because doing so would risk unsupported methodological claims. The conclusions should therefore be interpreted as a qualitative synthesis of the documented 46-publication corpus rather than as a fully reproducible re-execution of the original search and appraisal process.

CONCLUSION

This review indicates that transparency in the Philippine public sector is best understood as one component of an accountability process rather than as an accountability outcome in itself. Across the 46 included publications, transparency appeared through procurement disclosure, the Full Disclosure Policy, the Citizen's Charter, eFOI, audit reporting, open-government commitments, complaint systems, participatory budgeting, open-data portals, e-participation, business-process reform, and regulatory and digital-governance mechanisms. These instruments differ in design, but they share the function of making public decisions, transactions, procedures, and performance more observable.

The evidence does not support the assumption that disclosure alone produces anti-corruption accountability. Transparency mechanisms appeared most likely to contribute to accountability when disclosed information was timely, reliable, accessible, and understandable; when citizens, civil-society organizations, auditors, or other oversight actors were able to use that information; when public institutions possessed the administrative capacity and sufficient independence to respond; and when identified problems could lead to investigation, corrective action, or enforceable consequences. The synthesis therefore suggests that the accountability value of transparency is conditioned by the institutional processes that connect disclosure to comprehension, use, response, oversight, and enforcement.

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Conflict of Interest Statement

The authors declare that they have no financial or non-financial conflicts of interest related to this manuscript.

Data Availability Statement

All evidence synthesized in this review was drawn from publicly available publications cited in the reference list. No new primary dataset was generated. Supplementary materials report the evidence inventory, appraisal status, and qualitative evidence-coverage map.

Ethics Statement

The review relied exclusively on publicly available secondary sources and did not involve human participants, animals, or access to confidential records. Institutional ethics-board approval was therefore not required.

Supplementary Material

Supplementary Table S1. Characteristics of the 46 Included Publications

The table below separates the 46 formal evidence sources from contextual and methodological references and summarizes study characteristics to the extent supported by the review record and citation-level information. Where source-level details were not preserved, this limitation is stated explicitly.

Author/ year	Source type	Government level	Sector	Transparency mechanism	Accountability outcome	Design	Sample/ data source	Principal finding	Appraisal result
Abuan (2025)	Journal article / scholarly publication	Multi-level / Philippine public sector	Anti-corruption reform	Anti-corruption reform / integrity mechanisms	Corruption control and institutional accountability	Framework / policy analysis	Not specified in review record	Supports the anti-corruption synthesis by emphasizing institutional response, oversight, enforcement, and the persistence of accountability gaps.	No formal item-level appraisal documented in review record; no post hoc score assigned
Aceron (2016)	Institutional/policy report	Multi-level / Philippine public sector	Citizen participation / reform	Citizen-led monitoring and reform	Accountability reform and citizen action	Not specified in review record	Not specified in review record	Contributes to the broader synthesis of transparency, institutional conditions, implementation, and	No formal item-level appraisal documented in review

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								accountability in the Philippine public sector.	record; no post hoc score assigned
Aceron (2016)	Institutional/policy report	Multi-level / Philippine public sector	Open government	Open Government Partnership / participation	Inclusion, transparency, and accountability	Not specified in review record	Not specified in review record	Contributes evidence on the gap between formal open-government commitments and substantive participation and accountability.	No formal item-level appraisal documented in review record; no post hoc score assigned
Alampay (2017)	Journal article / scholarly publication	Multi-level / Philippine public sector	Citizen participation	Active citizenship / civil-society participation	Participation and accountability	Framework / policy analysis	Not specified in review record	Supports the finding that citizen participation can strengthen monitoring and answerability when engagement channels are meaningful and institutions respond.	No formal item-level appraisal documented in review record; no post hoc score assigned
Andaya (2019)	Journal article / scholarly publication	Local government / subnational	Local fiscal governance	Full Disclosure Policy / fiscal disclosure	Transparency, compliance, and local accountability	Implementation assessment	Not specified in review record	Used in the synthesis to show that formal disclosure has greater accountability value when local implementation, accessibility, and sustainability are supported.	No formal item-level appraisal documented in review record; no post hoc score assigned
Batalla (2020)	Journal article / scholarly publication	National / multi-agency	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Case-based policy analysis	Not specified in review record	Supports the anti-corruption synthesis by emphasizing institutional response, oversight, enforcement, and the persistence of accountability gaps.	No formal item-level appraisal documented in review record; no post hoc score assigned

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Batalla (2018)	Journal article / scholarly publication	National / multi-agency	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Survey study	Political-interference patterns in national roadworks	Contributes evidence on political discretion, procurement vulnerability, monitoring, and the need for enforceable oversight.	No formal item-level appraisal documented in review record; no post hoc score assigned
Braganza (2017)	Journal article / scholarly publication	Multi-level / Philippine public sector	Regulatory / policy implementation	Transparency / accountability reform	Accountability / integrity / implementation	Assessment / evaluative study	Not specified in review record	Contributes evidence on implementation gaps, regulatory accountability, and the importance of administrative capacity and follow-through.	No formal item-level appraisal documented in review record; no post hoc score assigned
Canares (2014)	Conference paper	Local government / subnational	Local fiscal governance	Full Disclosure Policy / fiscal disclosure	Transparency, compliance, and local accountability	Case / policy analysis	Not specified in review record	Used in the synthesis to show that formal disclosure has greater accountability value when local implementation, accessibility, and sustainability are supported.	No formal item-level appraisal documented in review record; no post hoc score assigned
Canares (2016)	Journal article / scholarly publication	Local government / subnational	Local fiscal / revenue administration	Digital fiscal administration / e-taxation	Transparency and administrative capacity	Not specified in review record	Not specified in review record	Supports the institutional-capacity theme by linking digital fiscal reform with an enabling administrative environment.	No formal item-level appraisal documented in review record; no post hoc score assigned
Castillo (2020)	Encyclopedia/reference chapter	Local government / subnational	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Reference / conceptual synthesis	Not specified in review record	Contributes to the broader synthesis of transparency, institutional conditions, implementation, and	No formal item-level appraisal documented in review

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								accountability in the Philippine public sector.	record; no post hoc score assigned
Chua (2020)	Conference paper	Multi-level / Philippine public sector	Digital / open government	Open data / open governance	Information use, participation, public trust, or accountability	User-centered / empirical digital-governance study	Not specified in review record	Contributes to the finding that access alone is insufficient when data usability, user needs, or institutional response are weak.	No formal item-level appraisal documented in review record; no post hoc score assigned
Cruz (2018)	Working/discussion paper	National / multi-agency	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Not specified in review record	Not specified in review record	Contributes evidence on political discretion, procurement vulnerability, monitoring, and the need for enforceable oversight.	No formal item-level appraisal documented in review record; no post hoc score assigned
Cruz (2019)	Journal article / scholarly publication	Multi-level / Philippine public sector	Digital / open government	Open data / open governance	Information use, participation, public trust, or accountability	Qualitative / interpretive digital-governance study	Not specified in review record	Contributes to the finding that access alone is insufficient when data usability, user needs, or institutional response are weak.	No formal item-level appraisal documented in review record; no post hoc score assigned
Drechsler (2017)	Journal article / scholarly publication	Multi-level / Philippine public sector	Public administration modernization	ICT-enabled public administration	Administrative modernization and digital capacity	Conceptual / scholarly analysis	Not specified in review record	Contributes to the broader synthesis of transparency, institutional conditions, implementation, and accountability in the Philippine public sector.	No formal item-level appraisal documented in review record; no post hoc score assigned
Franklin (2020)	Journal article / scholarly publication	Multi-level / Philippi	Fiscal governance /	Participatory	Citizen participation and	Case / policy analysis	Not specified in	Supports the finding that citizen	No formal item-

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		ne public sector	participation	budgeting	answerability		review record	participation can strengthen monitoring and answerability when engagement channels are meaningful and institutions respond.	level appraisal documented in review record; no post hoc score assigned
Frivaldo (2026)	Journal article / scholarly publication	Multi-level / Philippine public sector	Digital / open government	Open data / open governance	Information use, participation, public trust, or accountability	Empirical study (specific design not specified in review record)	Not specified in review record	Contributes to the finding that access alone is insufficient when data usability, user needs, or institutional response are weak.	No formal item-level appraisal documented in review record; no post hoc score assigned
Gabiana (2023)	Journal article / scholarly publication	Local government / subnational	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Case study	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Gainer (2015)	Institutional/policy report	Multi-level / Philippine public sector	Citizen participation / service accountability	Citizen scorecard	Citizen monitoring and institutional response	Case report / institutional study	Not specified in review record	Supports the finding that citizen participation can strengthen monitoring and answerability when engagement channels are meaningful and institutions respond.	No formal item-level appraisal documented in review record; no post hoc score assigned
Hernando (2020)	Journal article / scholarly publication	Multi-level / Philippine public sector	Regulatory / policy implementation	Transparency / accountability reform	Accountability / integrity / implementation	Policy / governance analysis	Not specified in review record	Contributes evidence on implementation gaps, regulatory accountability, and the importance of administrative	No formal item-level appraisal documented in review record;

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								capacity and follow-through.	no post hoc score assigned
Ilago (2017)	Journal article / scholarly publication	Local government / subnational	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Not specified in review record	Not specified in review record	Supports the implementation-capacity theme by linking administrative reform to staffing, workflow, coordination, and service-accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Imasa (2025)	Journal article / scholarly publication	Multi-level / Philippine public sector	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Content analysis / document analysis	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Jesus (2025)	Journal article / scholarly publication	Sector-specific public institution / multi-level	Digital governance / public health	Blockchain-enabled transparency	Transparency and accountability framework	Framework / policy analysis	Not specified in review record	Supports the digital-governance theme, emphasizing that technology depends on data quality, usability, ICT capacity, and institutional follow-through.	No formal item-level appraisal documented in review record; no post hoc score assigned
Jimenez (2020)	Journal article / scholarly publication	Multi-level / Philippine public sector	Anti-corruption reform	Anti-corruption reform / integrity mechanisms	Corruption control and institutional accountability	Policy / literature analysis	Not specified in review record	Supports the anti-corruption synthesis by emphasizing institutional response, oversight, enforcement, and the persistence of accountability gaps.	No formal item-level appraisal documented in review record; no post hoc score assigned
Laut (2013)	Journal article / scholarly publication	Multi-level / Philippine	Local/public-sector corruption	Oversight / anti-corruption	Irregularity detection and	Not specified in review record	Not specified in	Supports the anti-corruption synthesis by emphasizing	No formal item-level

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		public sector		accountability	corruption-control implications		review record	institutional response, oversight, enforcement, and the persistence of accountability gaps.	appraisal documented in review record; no post hoc score assigned
Lianza (2025)	Journal article / scholarly publication	Sector-specific public institution / multi-level	Public health / financial accountability	Financial disclosure / audit accountability	Accounting irregularities and accountability failures	Case study	Not specified in review record	Contributes sector-specific evidence on transparency, financial or health-sector accountability, and the need for institutional response.	No formal item-level appraisal documented in review record; no post hoc score assigned
Lombres (2020)	Conference paper	Multi-level / Philippine public sector	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Not specified in review record	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Magno (2015)	Institutional/policy report	Multi-level / Philippine public sector	Fiscal governance	Fiscal transparency / public participation	Participation and fiscal accountability	Policy / case analysis	Not specified in review record	Contributes to the synthesis of fiscal disclosure and citizen participation as complementary transparency mechanisms.	No formal item-level appraisal documented in review record; no post hoc score assigned
Magtalas (2019)	Journal article / scholarly publication	Multi-level / Philippine public sector	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Assessment / evaluative study	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned

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Mangahas (2015)	Institutional/policy report	Multi-level / Philippine public sector	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Institutional monitoring report	Not specified in review record	Contributes to the broader synthesis of transparency, institutional conditions, implementation, and accountability in the Philippine public sector.	No formal item-level appraisal documented in review record; no post hoc score assigned
Mantaring (2019)	Journal article / scholarly publication	Multi-level / Philippine public sector	Public service / grievance governance	Complaint-management system	Answerability and corrective response	Not specified in review record	Not specified in review record	Supports the participation pathway by showing that complaint mechanisms depend on staffing, verification, and institutional follow-up.	No formal item-level appraisal documented in review record; no post hoc score assigned
Medina-Guce (2017)	Journal article / scholarly publication	Local government / subnational	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Review / policy synthesis	Not specified in review record	Supports the finding that citizen participation can strengthen monitoring and answerability when engagement channels are meaningful and institutions respond.	No formal item-level appraisal documented in review record; no post hoc score assigned
Mendoza (2025)	Journal article / scholarly publication	National / multi-agency	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Not specified in review record	Not specified in review record	Supports the anti-corruption synthesis by emphasizing institutional response, oversight, enforcement, and the persistence of accountability gaps.	No formal item-level appraisal documented in review record; no post hoc score assigned
Navarro (2023)	Working/discussion paper	Multi-level / Philippine public sector	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-	Procurement transparency, compliance, oversight,	Policy / document analysis	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as	No formal item-level appraisal documented in

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				procurement	or accountability			recurring accountability conditions.	review record; no post hoc score assigned
Navarro (2017)	Working/discussion paper	Multi-level / Philippine public sector	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Policy / document analysis	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Nisnisan (2024)	Journal article / scholarly publication	Local government / subnational	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Review / policy synthesis	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Noscal (2025)	Journal article / scholarly publication	Multi-level / Philippine public sector	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Not specified in review record	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Ocampo (2017)	Journal article / scholarly publication	Multi-level / Philippine public sector	Institutional / constitutional governance	Institutional design and accountability	Governance capacity and institutional risk	Not specified in review record	Not specified in review record	Used as institutional-governance evidence concerning capacity, design, and implementation risks rather than as a direct transparency intervention.	No formal item-level appraisal documented in review record; no post hoc score assigned

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Ong (2018)	Journal article / scholarly publication	Local government / subnational	General governance / public administration	Transparency / accountability reform	Accountability / integrity / implementation	Empirical governance study (specific design not specified in review record)	Not specified in review record	Used to show an association between transparency/accountability practices and local legislative performance.	No formal item-level appraisal documented in review record; no post hoc score assigned
Perante-Calina (2015)	Journal article / scholarly publication	Multi-level / Philippine public sector	Frontline public service	Citizen's Charter	Service transparency and accountability	Assessment / evaluative study	Not specified in review record	Supports the implementation-capacity theme by linking administrative reform to staffing, workflow, coordination, and service-accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Romero (2025)	Journal article / scholarly publication	Multi-level / Philippine public sector	Digital / open government	Open data / open governance	Information use, participation, public trust, or accountability	Not specified in review record	Not specified in review record	Contributes to the finding that access alone is insufficient when data usability, user needs, or institutional response are weak.	No formal item-level appraisal documented in review record; no post hoc score assigned
Tan (2025)	Journal article / scholarly publication	Multi-level / Philippine public sector	Digital governance / participation	E-participation / digital platform	Policy transparency and participation	Quantitative or evaluative study (specific design not specified in review record)	Not specified in review record	Supports the digital-governance theme, emphasizing that technology depends on data quality, usability, ICT capacity, and institutional follow-through.	No formal item-level appraisal documented in review record; no post hoc score assigned
Vian (2016)	Institutional/policy report	Sector-specific public institution / multi-level	Public health / health governance	Transparency / accountability reform	Accountability / integrity / implementation	Cross-case analysis / review	Not specified in review record	Contributes sector-specific evidence on transparency, financial or health-sector accountability, and the need for	No formal item-level appraisal documented in review

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								institutional response.	record; no post hoc score assigned
Vian (2017)	Journal article / scholarly publication	Sector-specific public institution / multi-level	Public health / health governance	Transparency / accountability reform	Accountability / integrity / implementation	Not specified in review record	Not specified in review record	Contributes sector-specific evidence on transparency, financial or health-sector accountability, and the need for institutional response.	No formal item-level appraisal documented in review record; no post hoc score assigned
Villamejor-Mendoza (2016)	Journal article / scholarly publication	Multi-level / Philippine public sector	Public service reform	Administrative / service-delivery reform	Implementation capacity and service accountability	Not specified in review record	Not specified in review record	Supports the implementation-capacity theme by linking administrative reform to staffing, workflow, coordination, and service-accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned
Yumang (2025)	Journal article / scholarly publication	Barangay / local government	Public procurement / infrastructure	Procurement disclosure / PhilGEPS / e-procurement	Procurement transparency, compliance, oversight, or accountability	Not specified in review record	Not specified in review record	Used to identify procurement visibility, documentation, compliance, capacity, and enforcement as recurring accountability conditions.	No formal item-level appraisal documented in review record; no post hoc score assigned

The characteristics table reports all information recoverable from the review record. Entries marked as not specified indicate that the source-level detail was not preserved and was not inferred retrospectively.

Supplementary Table S2. Methodological Quality Appraisal

Included publication	Design information available in review record	Appraisal status	Reason no score is reported	Interpretive handling	Sensitivity-analysis status
Abuan (2025)	Framework / policy analysis	No formal item-level appraisal	Item-level full-text appraisal not	Interpreted cautiously within	Formal quality-based sensitivity analysis not available

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		documented in review record	documented; no retrospective score inferred from citation data	qualitative thematic synthesis	
Aceron (2016)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Aceron (2016)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Alampay (2017)	Framework / policy analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Andaya (2019)	Implementation assessment	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Batalla (2020)	Case-based policy analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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			from citation data		
Batalla (2018)	Survey study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Braganza (2017)	Assessment / evaluative study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Canares (2014)	Case / policy analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Canares (2016)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Castillo (2020)	Reference / conceptual synthesis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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Chua (2020)	User-centered / empirical digital-governance study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Cruz (2018)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Cruz (2019)	Qualitative / interpretive digital-governance study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Drechsler (2017)	Conceptual / scholarly analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Franklin (2020)	Case / policy analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Frivaldo (2026)	Empirical study (specific design not specified in review record)	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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			score inferred from citation data		
Gabiana (2023)	Case study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Gainer (2015)	Case report / institutional study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Hernando (2020)	Policy / governance analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Ilago (2017)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Imasa (2025)	Content analysis / document analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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Jesus (2025)	Framework / policy analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Jimenez (2020)	Policy / literature analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Laut (2013)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Lianza (2025)	Case study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Lombres (2020)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Magno (2015)	Policy / case analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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			score inferred from citation data		
Magtalas (2019)	Assessment / evaluative study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Mangahas (2015)	Institutional monitoring report	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Mantaring (2019)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Medina-Guce (2017)	Review / policy synthesis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Mendoza (2025)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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Navarro (2023)	Policy / document analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Navarro (2017)	Policy / document analysis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Nisnisan (2024)	Review / policy synthesis	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Noscal (2025)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Ocampo (2017)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Ong (2018)	Empirical governance study (specific design not specified in review record)	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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			score inferred from citation data		
Perante-Calina (2015)	Assessment / evaluative study	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Romero (2025)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Tan (2025)	Quantitative or evaluative study (specific design not specified in review record)	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Vian (2016)	Cross-case analysis / review	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Vian (2017)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

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Villamejor-Mendoza (2016)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available
Yumang (2025)	Not specified in review record	No formal item-level appraisal documented in review record	Item-level full-text appraisal not documented; no retrospective score inferred from citation data	Interpreted cautiously within qualitative thematic synthesis	Formal quality-based sensitivity analysis not available

Supplementary Table S3. Evidence-Gap Map

Mechanism	Detection	Answerability	Audit/investigation	Correction	Sanction	Recovery	Reform/deterrence
Fiscal/full disclosure	Moderate	Frequent	Limited	Limited	Sparse	Sparse	Limited
Procurement/PhilGEPS/e-procurement	Frequent	Moderate	Frequent	Moderate	Limited	Sparse	Limited
Open data/eFOI	Limited	Moderate	Limited	Sparse	Sparse	Sparse	Limited
Complaint/feedback systems	Moderate	Frequent	Moderate	Moderate	Sparse	Sparse	Limited
Participatory governance	Moderate	Frequent	Limited	Limited	Sparse	Sparse	Moderate
Audit/oversight disclosure	Frequent	Moderate	Frequent	Moderate	Limited	Limited	Limited
Other digital-governance mechanisms	Limited	Moderate	Limited	Limited	Sparse	Sparse	Moderate

The evidence-gap map uses qualitative coverage categories derived from the synthesis and distinguishes coverage from methodological quality.

Appendix A. Exact Electronic Search Strategies

Appendix A reproduces the documented core Boolean strategy available in the review record and identifies the limitations of the available search documentation. Unverified platform-specific search histories are not presented as original logs.

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(transparency OR "open government" OR disclosure OR "open data" OR FOI OR PhilGEPS OR e-procurement) AND (accountability OR anti-corruption OR oversight OR integrity OR "public trust") AND (Philippines OR Philippine) AND (institution* OR capacity OR enforcement OR participation OR governance)

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