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**Governance and management of local economic enterprises in the Municipality of Pura,
Tarlac: An analysis of conditions and challenges toward policy formulation**

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Abstract

Aim: This study analyzed the governance and management of Local Economic Enterprises (LEEs) in the Municipality of Pura, Tarlac by examining their existing conditions, governance and management performance, and operational challenges as bases for evidence-based policy formulation. Using the New Public Management (NPM) framework, the study assessed governance in terms of efficiency, economy, and effectiveness to support institutional strengthening and improved public service delivery.

Methodology: A descriptive mixed-method research design was employed using documentary analysis, survey questionnaires, semi-structured interviews, and benchmarking. Documentary analysis established the existing conditions of the LEEs, while survey questionnaires were administered to 417 respondents composed of Local Government Unit officials, LEE managers and personnel, and clients and users. Quantitative data were analyzed using frequency, percentage, weighted mean, and standard deviation, while qualitative findings were integrated through triangulation to enhance the validity, credibility, and comprehensiveness of the study.

Results: The Municipality of Pura operates five fully operational Local Economic Enterprises under direct LGU management. The Pura Water System demonstrated the strongest financial performance and sustainability among the enterprises. LGU officials and LEE managers generally assessed governance and management as Evident to Highly Evident across the dimensions of efficiency, economy, and effectiveness, whereas clients and users provided comparatively lower assessments of efficiency and effectiveness, indicating opportunities to improve service delivery and customer experience. Major governance challenges included limited workforce, insufficient operational budget, increasing operational expenditures, inadequate employee capability development, limited digital service systems, prolonged waiting time, and inadequate information dissemination.

Conclusion: The findings demonstrate that effective governance of Local Economic Enterprises requires not only sound administrative and financial management but also citizen-centered service delivery, institutional capacity strengthening, digital transformation, and continuous performance evaluation. The proposed Local Economic Enterprise Governance and Management Code provides an evidence-based policy framework that supports institutional reform, strengthens transparency and accountability, promotes sustainable enterprise management, and enhances evidence-based policymaking among Local Government Units. The study contributes to governance and public administration scholarship by providing practical insights into improving decentralized local governance and public sector performance.

Keywords: *Local Economic Enterprises; local governance; public administration; New Public Management; efficiency; economy; effectiveness; institutional governance; policy formulation.*

INTRODUCTION

Governance and management are fundamental concepts in public administration that influence how public institutions deliver services, utilize resources, and achieve organizational goals. Contemporary governance extends beyond administrative control by emphasizing accountability, transparency, participation, responsiveness, and collaboration among government institutions and stakeholders to promote sustainable development and effective public service delivery (United Nations Development Programme [UNDP], 2022). Meanwhile, management focuses on



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planning, organizing, directing, and controlling organizational resources to improve institutional performance, strengthen institutional capacity, and enhance public trust in government institutions (Pollitt & Bouckaert, 2017).

Globally, governments continue to pursue governance reforms in response to increasing public expectations for efficient service delivery, digital transformation, institutional resilience, and fiscal sustainability. Decentralization has become one of the most significant governance reforms, enabling subnational governments to exercise greater autonomy in managing public resources, delivering services, and promoting local development. Across Asia and the Pacific, governments have strengthened local governance by improving fiscal management, institutional accountability, and administrative capacity to address increasingly complex socioeconomic challenges (Asian Development Bank [ADB], 2024). These reforms have been reinforced by the principles of New Public Management (NPM), which advocate results-oriented, performance-based, and citizen-centered approaches to public administration. By emphasizing efficiency, economy, and effectiveness, NPM encourages governments to improve service quality while ensuring prudent resource utilization and accountability. These principles also support the achievement of the 2030 Agenda for Sustainable Development, particularly Sustainable Development Goal (SDG) 8 (Decent Work and Economic Growth), SDG 11 (Sustainable Cities and Communities), and SDG 16 (Peace, Justice, and Strong Institutions), which collectively underscore the importance of accountable institutions, responsive governance, and sustainable local development (United Nations [UN], 2023).

Beyond the Philippine context, the governance and management of local public institutions have broader significance because decentralized governments across developing countries face similar challenges related to institutional capacity, fiscal sustainability, service delivery, accountability, and digital transformation. These governance issues are likewise experienced by many local governments within the Association of Southeast Asian Nations (ASEAN), where decentralization reforms continue to strengthen the role of local governments in promoting economic development and improving public services. Consequently, empirical evidence generated from municipal-level governance contributes to international governance scholarship by demonstrating how governance assessment can support institutional strengthening, evidence-based policymaking, and organizational improvement that may be adapted by other decentralized governments pursuing public sector modernization.

In the Philippines, the enactment of the Local Government Code of 1991 (Republic Act No. 7160) institutionalized decentralization by devolving administrative, fiscal, and developmental responsibilities to local government units (LGUs). This reform empowered LGUs to exercise greater autonomy in delivering public services, managing local resources, and promoting local economic development. Among these responsibilities is the establishment and management of Local Economic Enterprises (LEEs), such as public markets, water systems, public cemeteries, transport terminals, and other income-generating facilities. These enterprises perform a dual role by providing essential public services while generating revenues that support local fiscal sustainability and socioeconomic development. Recognizing the importance of LEEs, the Department of Budget and Management (DBM) encourages local governments to adopt sound financial management, performance monitoring, and accountability mechanisms to ensure that local enterprises remain financially viable while continuously improving service delivery. Effective governance and management of LEEs enable local governments to maximize public resources, strengthen institutional performance, and respond more effectively to the evolving needs of their communities. Consequently, effective governance and management have become critical determinants of the long-term sustainability and success of local economic enterprises.

Despite these reforms, many LGUs continue to encounter challenges related to resource utilization, organizational capacity, infrastructure development, digital transformation, financial sustainability, and performance monitoring. These issues often affect the operational efficiency of local economic enterprises and their ability to deliver quality public services while maintaining financial viability. Strengthening governance systems and management practices is therefore essential for enhancing institutional effectiveness, improving service delivery, and promoting continuous organizational improvement within local governments. Although previous studies have examined decentralization, local governance, and public financial management, empirical research focusing specifically on the governance and management of LEEs at the municipal level remains limited. Existing studies have largely emphasized fiscal performance, revenue generation, or decentralization outcomes, with relatively little attention devoted to governance practices, stakeholder perspectives, operational challenges, and policy development using an integrated governance framework. This gap highlights the need for empirical evidence that can strengthen institutions, improve governance practices, and inform evidence-based policymaking for LEEs within decentralized government systems.

The Municipality of Pura, Tarlac provides an appropriate setting for examining the governance and management of LEEs because these enterprises serve as important mechanisms for public service delivery and local revenue generation. The municipality operates five LEEs, namely the Pura Water System, Public Market, Public



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Cemetery, COC Arena, and Youth Center, which are managed by the Municipal Economic Enterprises Office (MEEEO). These enterprises contribute to the delivery of essential public services while promoting local fiscal sustainability. Despite their significance, limited empirical evidence has documented their governance systems, management practices, operational performance, and institutional challenges. A comprehensive assessment of these enterprises provides an opportunity to identify organizational strengths, determine areas requiring improvement, and generate evidence to support policy development and institutional strengthening.

Accordingly, this study analyzed the governance and management of LEEs in the Municipality of Pura, Tarlac using the New Public Management framework, particularly the principles of efficiency, economy, and effectiveness. Specifically, the study examined the existing conditions of the enterprises; assessed governance and management performance from the perspectives of LGU officials, LEE managers and personnel, and clients and users; identified governance and operational challenges affecting enterprise performance; and proposed measures to strengthen governance and management practices. The findings of the study served as the basis for developing a proposed Local Economic Enterprise Governance and Management Code for the Municipality of Pura, Tarlac. The proposed policy seeks to institutionalize governance mechanisms that promote transparency, accountability, operational efficiency, financial sustainability, and continuous organizational improvement in the management of LEEs.

Beyond its application in the Municipality of Pura, the study contributes to public administration and governance scholarship by providing empirical evidence on the governance and management of LEEs within a decentralized local government setting. The findings offer practical insights for policymakers, local government administrators, and public managers seeking to strengthen institutional capacity, improve public service delivery, and enhance local economic governance. Furthermore, the study provides lessons that may be applicable to other local governments in the Philippines, ASEAN member states, and developing countries facing similar governance and management challenges, thereby supporting broader decentralization initiatives and evidence-based public sector reforms.

Review of Related Literature and Studies

Local Economic Enterprises (LEEs) have become important instruments for promoting local economic development, strengthening fiscal sustainability, and improving public service delivery within decentralized governance systems. Managed by local government units (LGUs), these enterprises generate revenues while providing essential public services such as water supply, public markets, transport terminals, and public cemeteries. Their dual function requires governance systems that promote transparency, accountability, and stakeholder participation alongside management practices that ensure operational efficiency, financial sustainability, and organizational resilience. Recent governance literature emphasizes that effective local institutions contribute significantly to sustainable development by strengthening institutional capacity, improving service delivery, and enhancing public trust in government (Organisation for Economic Co-operation and Development [OECD], 2023; United Nations Development Programme [UNDP], 2022).

The governance of LEEs has received increasing attention in public administration because of its influence on institutional performance, policy implementation, and local development. While the Department of Budget and Management (DBM, 2016) emphasized that sound governance, financial accountability, and effective monitoring are essential for sustaining LEEs, more recent scholarship argues that governance effectiveness also depends on strategic planning, institutional learning, adaptive leadership, and evidence-informed policymaking (Bryson et al., 2014). Governments are increasingly expected to strengthen governance systems that support organizational innovation, digital transformation, and performance management while maintaining transparency and accountability in public service delivery.

Management practices likewise play a critical role in determining the sustainability and operational performance of LEEs. Recent studies have shown that strategic planning, prudent resource allocation, sound financial management, workforce capability development, and continuous performance monitoring significantly improve organizational effectiveness and long-term sustainability (OECD, 2024). Conversely, weak administrative systems, inadequate financial controls, limited institutional capacity, and inefficient operational procedures may diminish service quality, organizational performance, and financial sustainability, particularly among municipalities with limited financial and administrative resources. The present study was anchored on the principles of New Public Management (NPM), which emphasize efficiency, economy, and effectiveness as fundamental dimensions of public sector performance. Although the framework originated several decades ago, it remains relevant to contemporary public administration because of its emphasis on performance measurement, accountability, strategic management, and efficient resource utilization (Pollitt & Bouckaert, 2017). Recent studies suggest that effective governance should



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integrate citizen perspectives, collaborative governance, digital transformation, and evidence-based decision-making to improve organizational responsiveness and create greater public value (OECD, 2023, 2024).

Recent empirical studies have also demonstrated that effective governance and management contribute to improved financial sustainability, stronger institutional capacity, enhanced public trust, and more responsive public service delivery. Nevertheless, many local governments continue to experience governance challenges associated with increasing operational expenditures, limited digitalization, inadequate workforce development, insufficient financial resources, and weak monitoring and evaluation systems. Addressing these challenges requires governance reforms that strengthen institutional capacity, improve performance management, and promote evidence-based policy development capable of responding to evolving governance environments (OECD, 2024; World Bank, 2022). Although governance, decentralization, and public financial management have been widely examined in public administration research, relatively few empirical studies have specifically investigated the governance and management of LEEs at the municipal level using an integrated governance framework. Existing literature has primarily focused on fiscal performance, decentralization outcomes, or broader governance reforms, while comparatively limited attention has been devoted to examining institutional conditions, governance performance, stakeholder perspectives, operational challenges, and policy formulation within LEEs. This limitation is particularly evident among smaller municipalities, where LEEs serve as important mechanisms for public service delivery and local revenue generation but remain underrepresented in governance scholarship.

This study addressed this research gap by providing a comprehensive analysis of the governance and management of LEEs in the Municipality of Pura, Tarlac using the principles of New Public Management, particularly efficiency, economy, and effectiveness. By examining the existing conditions of the enterprises, assessing governance and management performance from the perspectives of local government officials, LEE managers and personnel, and clients and users, identifying governance and operational challenges, and developing evidence-based policy recommendations, the study contributes to public administration and governance scholarship. Furthermore, it provides practical evidence that may support institutional strengthening, governance reform, and evidence-based policymaking among LGUs seeking to improve the sustainability, accountability, and performance of their LEEs.

Theoretical Framework

This study was anchored in the New Public Management (NPM) framework, particularly the principles of efficiency, economy, and effectiveness, collectively known as the Three Es of public sector performance. Emerging in the 1980s, NPM introduced private sector management principles into public administration to improve organizational performance, accountability, and public service delivery. The framework emphasizes results-oriented management, performance measurement, decentralization, and the efficient utilization of resources while promoting transparency and accountability in government operations (Pollitt & Bouckaert, 2017).

Although public administration has evolved through the emergence of New Public Governance, Public Value Governance, Collaborative Governance, and Digital Era Governance, these perspectives primarily emphasize collaboration, public value creation, stakeholder participation, and digital innovation. Nevertheless, the present study adopts NPM as its primary theoretical framework because its emphasis on measurable organizational performance through efficiency, economy, and effectiveness directly aligns with the study's objective of assessing the governance and management of Local Economic Enterprises (LEEs). Within the NPM framework, efficiency refers to the optimal use of available resources in delivering public services while minimizing delays, waste, and unnecessary costs. Economy emphasizes the prudent acquisition and utilization of financial and material resources without compromising service quality. Effectiveness pertains to the extent to which organizational goals and intended outcomes are achieved through the delivery of quality public services and the attainment of institutional objectives. Collectively, these dimensions provide a comprehensive framework for evaluating the performance of public sector organizations.

The Three Es have been widely recognized as key indicators of public sector performance because they assess not only operational efficiency but also financial stewardship and organizational outcomes. In the context of LEEs, these dimensions are particularly relevant because such enterprises are expected to balance the provision of essential public services with the responsibility of maintaining financial sustainability. Consequently, effective governance and management require the efficient utilization of resources, prudent financial management, and the achievement of both economic and social objectives.

Conceptual Framework

This study adopted the Input–Process–Output (IPO) Model as its conceptual framework to illustrate the systematic flow of the research. The framework was anchored in the principles of New Public Management (NPM),



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particularly the dimensions of efficiency, economy, and effectiveness, which served as the basis for assessing the governance and management of Local Economic Enterprises (LEEs). The input consisted of the existing conditions of the LEEs, including their enterprise profile, size and operational capacity, annual income, and operational status. The process involved data collection through documentary analysis, survey questionnaires, interviews, and benchmarking with selected Philippine local government units (LGUs), followed by the assessment of governance and management using the NPM framework and the identification of governance and operational challenges. The output comprised evidence-based policy recommendations and proposed measures designed to strengthen governance, improve operational performance, enhance public service delivery, and promote the long-term sustainability of LEEs in the Municipality of Pura, Tarlac. A continuous feedback mechanism involving monitoring, evaluation, and benchmarking was incorporated to facilitate continuous organizational improvement and support evidence-based decision-making.

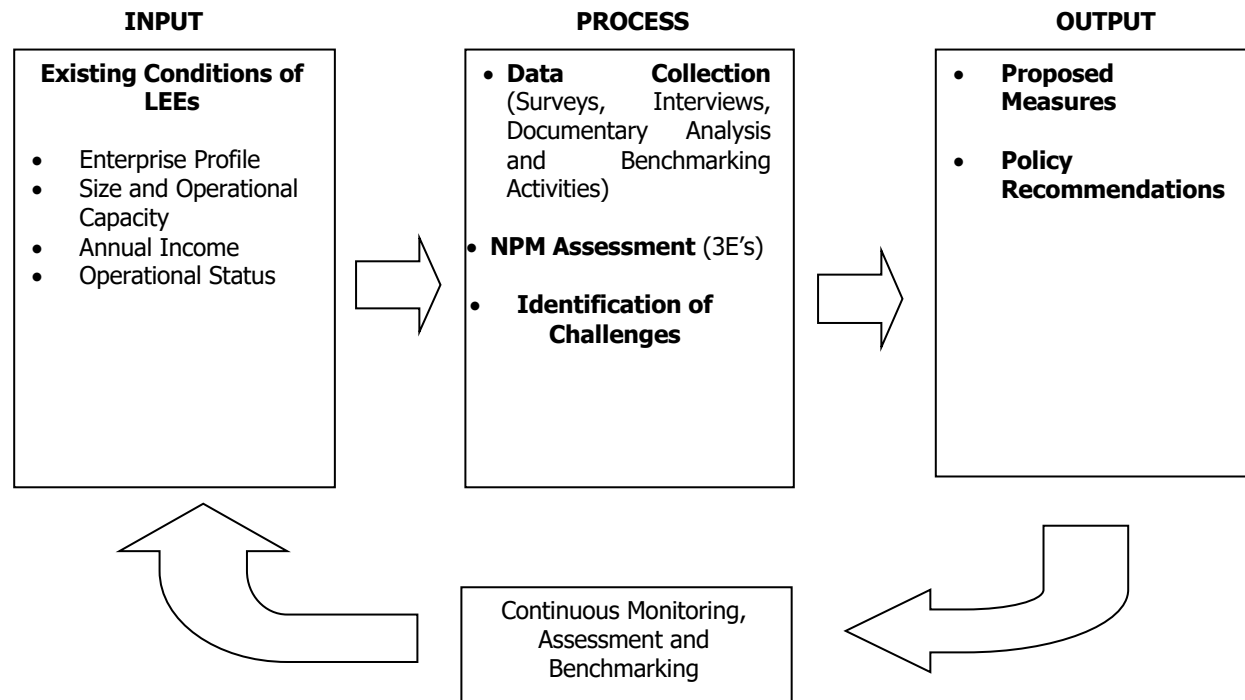


Figure 1. *Conceptual Framework of the Study*

Statement of the Problem

Local Economic Enterprises (LEEs) play an essential role in promoting local economic development, generating revenues, and delivering essential public services. As local government units (LGUs) continue to assume greater responsibilities under decentralized governance, LEEs are expected to operate efficiently, utilize public resources responsibly, and provide responsive services to the communities they serve. However, many LGUs continue to encounter governance and management challenges related to institutional capacity, financial sustainability, operational efficiency, workforce development, and service delivery.

These challenges may affect the ability of LEEs to achieve their dual objectives of generating revenue while fulfilling their public service mandate. Although previous studies have examined decentralization, local governance, and public financial management, empirical evidence on the governance and management of LEEs at the municipal level using an integrated governance framework remains limited. In particular, there is a need to examine how governance performance, institutional conditions, and operational challenges can inform evidence-based policy development and institutional reform. Addressing this gap is essential to support continuous organizational improvement, strengthen governance practices among LGUs, and contribute to the broader body of public administration and governance scholarship.



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General Objective

To analyze the governance and management of Local Economic Enterprises in the Municipality of Pura, Tarlac using the principles of New Public Management, particularly efficiency, economy, and effectiveness, as the basis for evidence-based policy formulation.

Specific Objectives

Specifically, this study aims to:

1. Examine the existing conditions of the Local Economic Enterprises in the Municipality of Pura, Tarlac in terms of:
 - 1.1 Enterprise profile
 - 1.1.1 Type of enterprise
 - 1.1.2 Management scheme
 - 1.2 Size and operational capacity
 - 1.2.1 Number of personnel
 - 1.2.2 Number of income-generating facilities
 - 1.3 Annual income/revenue
 - 1.4 Operational status
2. Assess the governance and management of Local Economic Enterprises from the perspectives of the respondents in terms of:
 - 2.1 Efficiency
 - 2.2 Economy
 - 2.3 Effectiveness
3. Identify the governance and operational challenges affecting the management of Local Economic Enterprises.
4. Develop evidence-based policy measures that address the identified governance and operational challenges.
5. Propose a Local Economic Enterprise Governance and Management Code that strengthens institutional governance, improves organizational performance, and promotes the sustainable management of Local Economic Enterprises.

Research Questions

This study sought to answer the following research questions:

1. What are the existing conditions of the Local Economic Enterprises in Pura, Tarlac in terms of:
 - 1.1 Enterprise Profile;
 - 1.1.1 Type of Enterprise
 - 1.1.2 Management Scheme
 - 1.2 Size and operational capacity;
 - 1.2.1 Number of Personnel
 - 1.2.2 Number of Income-Generating Facilities
 - 1.3 Annual Income/Revenue; and
 - 1.4 Operational Status?
2. How do the respondents assess the governance and management of LEEs in Pura, Tarlac in terms of:
 - 2.1 Efficiency;
 - 2.2 Economy; and
 - 2.3 Effectiveness?
3. What are the challenges encountered in the governance and management of Local Economic Enterprises in Pura, Tarlac?
4. What measures may be proposed to address the identified challenges in the governance and management of Local Economic Enterprises?
5. Based on the findings of the study, what Local Economic Enterprise Governance and Management Code may be proposed to strengthen institutional governance and sustainable enterprise management?

METHODS

Research Design

This study employed a descriptive mixed-methods research design to analyze the governance and management of Local Economic Enterprises (LEEs) in the Municipality of Pura, Tarlac. This research design was



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appropriate because assessing governance and management requires both the quantitative measurement of stakeholder perceptions and the qualitative examination of institutional practices, documentary evidence, and governance experiences. The quantitative component utilized structured survey questionnaires to assess governance and management performance, whereas the qualitative component generated contextual insights through documentary analysis, semi-structured interviews, and benchmarking. The integration of quantitative and qualitative data provided a comprehensive understanding of the existing conditions, governance and management practices, and operational challenges affecting the LEEs.

Population and Sampling

The study involved 417 respondents representing three stakeholder groups: 20 Local Government Unit (LGU) officials, 19 Local Economic Enterprise (LEE) managers and personnel, and 378 clients and users of the Local Economic Enterprises (LEEs). LGU officials and LEE managers and personnel were selected through total enumeration because of their direct involvement in the governance and management of the enterprises. Clients and users were selected using purposive sampling based on the following inclusion criteria: (1) they were at least 18 years of age; (2) they were residents of the Municipality of Pura, Tarlac; (3) they had availed themselves of or utilized the services of any of the identified LEEs during the study period; and (4) they voluntarily agreed to participate in the study. The respondents represented users of the five LEEs operating in the Municipality of Pura, namely the Pura Water System, Public Market, Public Cemetery, COC Arena, and Youth Center.

Instruments

Data were collected using researcher-developed survey questionnaires, documentary analysis, and semi-structured interview guides. The survey questionnaire was developed by the researcher based on the New Public Management (NPM) framework and relevant governance literature. It consisted of four sections: (1) respondents' profile; (2) assessment of governance and management in terms of efficiency, economy, and effectiveness; (3) challenges encountered; and (4) proposed measures.

The research instruments were validated by six experts with expertise in Public Administration, Local Governance, and Local Economic Enterprise Management. They evaluated the instruments for content relevance, clarity, alignment with the research objectives, and appropriateness of the indicators. Their recommendations were incorporated into the final revision of the instruments prior to data collection. The reliability of the survey questionnaire was established using Cronbach's alpha, which yielded a coefficient of 0.91, indicating excellent internal consistency and confirming the suitability of the instrument for data collection.

Data Collection

Data were collected from January to July 2026 after securing the necessary approvals from the concerned government offices and obtaining informed consent from all participants. Data collection was conducted in the Municipality of Pura, Tarlac, particularly through the Office of the Mayor, Municipal Economic Enterprises Office (MEEEO), Municipal Treasurer's Office, Accounting Office, Budget Office, Assessor's Office, Human Resource Management Office (HRMO), Business Permits and Licensing Office (BPLO), Sangguniang Bayan, Municipal Planning and Development Office (MPDO), and other concerned offices that maintained official records and information on Local Economic Enterprises (LEEs).

Documentary analysis was conducted using official records, financial reports, municipal ordinances, and other relevant documents to determine the existing conditions of the LEEs. Researcher-developed survey questionnaires were administered to the respondents, while semi-structured interviews with selected key informants provided additional insights into governance and management practices. Benchmarking activities with selected local government units (LGUs) were also conducted to identify best practices and support the formulation of evidence-based policy recommendations. Data obtained from these sources were triangulated to enhance the credibility, validity, and comprehensiveness of the study findings.

Treatment of Data

Descriptive statistical techniques were used to analyze the quantitative data. Frequency and percentage distributions were employed to describe the existing conditions of the Local Economic Enterprises (LEEs), while the weighted mean and standard deviation were used to determine the respondents' assessments of governance and management in terms of efficiency, economy, and effectiveness. A five-point Likert scale was utilized to measure the respondents' perceptions of governance and management performance.



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Qualitative data obtained from interviews, documentary analysis, and benchmarking were analyzed using qualitative descriptive analysis. Interview responses were carefully reviewed, coded, and categorized into themes based on recurring ideas and patterns to support and explain the quantitative findings. Finally, the findings from the quantitative and qualitative analyses were integrated through methodological triangulation to provide a comprehensive and coherent interpretation of the study findings.

Likert Scale

Table 1

Likert Scale Used in the Study

Mean Interval	Verbal Description
4.50 - 5.00	Highly Evident
3.50 - 4.49	Evident
2.50 - 3.49	Moderately Evident
1.50 - 2.49	Slightly Evident
1.00 - 1.49	Not Evident

Table 1 presents the five-point Likert scale used to interpret the respondents' assessments of the governance and management of Local Economic Enterprises (LEEs). The scale was employed to determine the extent to which the indicators of efficiency, economy, and effectiveness were evident based on the respondents' perceptions. The corresponding mean intervals and verbal descriptions were established in consultation with the study's statistician to ensure the appropriateness and consistency of the interpretation of the weighted mean scores.

Ethical Consideration

The study adhered to established ethical principles and standards governing research involving human participants. Prior to data collection, ethical clearance was obtained from the Polytechnic University of the Philippines University Research Ethics Committee (PUP-UREC) in compliance with the requirements of the Philippine Health Research Ethics Board (PHREB). The study was granted ethical approval under UREC Code: OUSREC 0226-0325, with a Decision of Approved issued on June 1, 2026.

Permission to conduct the study was likewise secured from the appropriate authorities of the Municipality of Pura, Tarlac. Before participating in the study, all respondents were provided with an informed consent form explaining the purpose of the research, the procedures involved, the voluntary nature of their participation, and their right to decline or withdraw from the study at any stage without penalty or adverse consequences.

The confidentiality, anonymity, and privacy of the respondents were strictly protected throughout the research process. All information and data collected were treated with the utmost confidentiality, used solely for academic and research purposes, and stored securely in accordance with applicable research ethics guidelines and institutional data protection policies. The findings were reported in aggregate form to ensure that no individual respondent or participating office could be identified.



RESULTS and DISCUSSION

1. Existing Conditions of the LEEs

1.1 Enterprise Profile

Table 2

Existing Condition in terms of Enterprise Profile

Type of Enterprise	Management Scheme
Pura Water System	Direct LGU Management
Public Market	Direct LGU Management
Public Cemetery	Direct LGU Management
COC Arena	Direct LGU Management
Youth/Event Center	Direct LGU Management

1.1.1 Type of Enterprise

Documentary analysis revealed that the Municipality of Pura, Tarlac operated five Local Economic Enterprises (LEEs), namely the Pura Water System, Public Market, Public Cemetery, COC Arena, and Youth Center.

1.1.2 Management Scheme

All enterprises were directly managed by the Municipality of Pura through the Municipal Economic Enterprises Office (MEEEO), demonstrating centralized administrative oversight and accountability. This governance arrangement promotes policy consistency, strengthens accountability, and enhances coordination across enterprises. From a decentralization perspective, centralized management enables the Municipality to align enterprise operations with local development priorities while maintaining direct responsibility for public service delivery. Such governance arrangements have been recognized as effective mechanisms for strengthening institutional accountability, improving organizational coordination, and supporting effective local governance within decentralized government systems (Organisation for Economic Co-operation and Development [OECD], 2023).

1.2 Size and Operational Capacity

Table 3

Existing Condition in terms of Size and Operational Capacity

Type of Enterprise	No. of Personnel	No. of Income-Generating Facility
Pura Water System	16	1
Public Market	2	1
Public Cemetery	1	1
COC Arena	No Available Data	1
Youth/Event Center	No Available Data	1

1.2.1 Number of Personnel

The findings showed that the Pura Water System had the largest operational capacity, employing 16 personnel while operating as a single income-generating enterprise. According to the Municipal Economic Enterprises Office (MEEEO), the enterprise currently serves more than 5,000 concessionaires across the 16 barangays of the Municipality of Pura, Tarlac, necessitating a larger workforce to ensure the continuous delivery of water services. In contrast, the Public Market and Public Cemetery employed only two and one personnel, respectively, reflecting their relatively lower operational requirements. Personnel information for the COC Arena and Youth Center was not reported separately because these facilities are administered by the MEEEO through a shared administrative support system. The variation in personnel allocation suggests that workforce deployment is aligned with the operational scope, and service demands of each enterprise. This finding is consistent with the assertion of the Organisation for



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Economic Co-operation and Development (OECD, 2023) that adequate local government capacity, particularly operational capacity, is essential for improving public service delivery, strengthening institutional performance, and enhancing organizational effectiveness within decentralized government systems.

1.2.2 Number of Income-Generating Facility

In terms of physical operational capacity, each Local Economic Enterprise operated one income-generating facility, indicating that revenue generation was concentrated on a single service facility for each enterprise. While this arrangement allows the municipality to provide essential public services, it also suggests limited opportunities for expanding revenue sources without additional investments or facility development.

1.3 Annual Income

Table 4

Existing Condition in terms of Annual Income

LEEs	Annual Income	Net Subsidy	Operating Expenses	Profit/Loss
Pura Water System	22,854,406.69	0.00	10,953,594.79	11,900,811.90
Public Market	1,512,347.50	0.00	1,336,010.19	176,337.31
Public Cemetery	23,500.00	0.00	15,000.00	8,500.00
COC Arena	253529.18	0.00	0.00	253529.18
Youth/Event Center				

Financial records presented in Table 4 indicate variations in the annual income and financial performance of the Local Economic Enterprises (LEEs) in the Municipality of Pura. Among the identified enterprises, the Pura Water System recorded the highest annual income of ₱22,854,406.69 and generated a profit of ₱11,900,811.90 after incurring operating expenses amounting to ₱10,953,594.79. The absence of a net subsidy indicates that its operations were sustained through internally generated revenues. This suggests that the enterprise possesses a relatively stronger revenue-generating capacity than the other LEEs included in the study.

In comparison, the Public Market generated an annual income of ₱1,512,347.50, with operating expenses amounting to ₱1,336,010.19, resulting in a profit of ₱176,337.31. Similarly, the Public Cemetery reported an annual income of ₱23,500.00, incurred operating expenses of ₱15,000.00, and generated a profit of ₱8,500.00. Like the Pura Water System, both enterprises operated without receiving any net subsidy from the Municipality, indicating that their operating costs were supported through their respective internally generated revenues.

It should be noted that the Municipality did not maintain separate financial records for the COC Arena and the Youth/Event Center. The financial information available for these facilities forms part of the consolidated financial records for the Municipality's lease and rental facilities, which include the COC Arena, the Youth/Event Center, and other LGU-owned facilities available for rent or lease. Consequently, no disaggregated financial data, such as annual income, operating expenses, net subsidy, or profit/loss, were available specifically for the COC Arena or the Youth/Event Center. As a result, the amount reflected in Table 4 represents the combined financial records of the Municipality's lease and rental facilities and should not be interpreted as the financial performance of the COC Arena alone. To preserve the accuracy and integrity of the study, only the official financial records provided by the Municipality were presented. Therefore, an independent assessment of the financial performance of the COC Arena and the Youth/Event Center could not be undertaken due to the absence of facility-specific financial data.

Overall, the financial records indicate that all recorded Local Economic Enterprises operated without receiving a net subsidy from the Municipality, suggesting that their operations were primarily supported through internally generated revenues. The observed differences in annual income and profitability reflect the distinct operational functions and service mandates of each enterprise. While the Pura Water System demonstrates a relatively higher revenue-generating capacity, the Public Market and Public Cemetery exhibit modest but positive financial performance. In contrast, the financial performance of the COC Arena and the Youth/Event Center could not be evaluated independently because the available financial records were consolidated with those of other lease and rental facilities of the Municipality. Nevertheless, these facilities continue to serve important public functions by providing venues for government programs, community activities, and other public events that contribute to local development and public service delivery.



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These findings highlight the importance of promoting financial sustainability while ensuring the continuous delivery of public services. According to the World Bank (2022), financial sustainability is a fundamental component of effective local governance because it enables local governments to continue delivering essential public services while reducing dependence on external financial support. Likewise, Pollitt and Bouckaert (2017) emphasized that municipal enterprises should be assessed not only in terms of their financial performance but also in relation to their contribution to public value, service delivery, and local development within decentralized governance systems.

1.4 Operational Status

Table 5

Existing Condition in terms of Operational Status

LEEs	Operational Status
Pura Water System	Fully Operational
Public Market	Fully Operational
Cemetery	Fully Operational
COC Arena	Fully Operational
Youth/Event Center	Fully Operational

All five Local Economic Enterprises were fully operational during the conduct of the study. Their continued operation demonstrates the Municipality's commitment to sustaining essential public services despite financial and operational constraints. However, the variation in staffing, operational capacity, and revenue generation indicates differences in organizational capability that may influence overall enterprise performance.

2. Assessment of Governance and Management of LEEs in Pura, Tarlac

Table 6

Assessment of Governance and Management of Local Economic Enterprises

Respondent Group	Efficiency	Verbal Description	Economy	Verbal Description	Effectiveness	Verbal Description
LGU Officials	4.38	Evident	4.82	Highly Evident	4.49	Evident
Managers and Personnel	4.56	Highly Evident	4.80	Highly Evident	4.55	Highly Evident
Clients and Users	2.35	Slightly Evident	4.35	Evident	2.80	Moderately Evident

2.1 Efficiency

The assessment of governance and management revealed varying perceptions among the three respondent groups. Local Government Unit (LGU) officials and Local Economic Enterprise (LEE) managers and personnel generally assessed efficiency as Evident to Highly Evident, indicating favorable perceptions of resource utilization, operational timeliness, and service responsiveness. In contrast, clients and users assigned comparatively lower ratings, particularly on indicators related to waiting time, process efficiency, and the availability of digital services. The disparity between the internal and external assessments suggests that administrative perceptions of organizational performance may not fully reflect the experiences of service beneficiaries.

Although LGU officials and LEE managers and personnel viewed existing governance and management practices positively, clients and users continued to experience operational delays and limited access to digital services. These findings underscore the importance of incorporating citizen feedback into organizational performance evaluation to ensure that governance improvements result in enhanced service delivery and greater public satisfaction. Consistent with these findings, Bryson, Crosby, and Bloomberg (2014) emphasized that effective public governance requires continuous engagement with service users to ensure that organizational performance aligns with citizens' needs and expectations.



2.2 Economy

The economy dimension received favorable assessments from all respondent groups. Local Government Unit (LGU) officials and Local Economic Enterprise (LEE) managers and personnel rated this dimension as Highly Evident, while clients and users assessed it as Evident. These findings indicate that the respondents generally perceived the Municipality to be practicing prudent financial management and the responsible utilization of available resources.

Despite these positive assessments, respondents also identified increasing operational expenditures and limited financial resources as persistent challenges affecting enterprise operations. This suggests that, although current financial management practices are generally effective, further efforts to strengthen long-term financial sustainability are necessary, particularly for enterprises with limited revenue-generating capacity. Consistent with these findings, Johnsen et al. (2024) emphasized that effective public financial management requires not only prudent budgeting but also the efficient allocation of resources to sustain organizational performance and public service delivery.

2.3 Effectiveness

Governance and management were likewise assessed positively in terms of effectiveness by Local Government Unit (LGU) officials and Local Economic Enterprise (LEE) managers and personnel, indicating that the enterprises generally achieved their intended objectives of delivering public services and supporting local revenue generation. In contrast, clients and users reported comparatively lower levels of effectiveness, particularly with respect to service quality and responsiveness.

The disparity between the assessments of internal stakeholders and service beneficiaries suggests that organizational effectiveness extends beyond the achievement of internal performance targets. Public institutions must also consider citizens' experiences, as service quality and client satisfaction are fundamental indicators of governance performance. These findings are consistent with the principles of Public Value Governance, which emphasize that public organizations create value by delivering services that are responsive to citizens' needs and expectations rather than focusing solely on operational outputs (Bryson et al., 2014).

3. Challenges Encountered in the Governance and Management of LEEs

Table 7

Challenges Encountered in the Governance and Management of Local Economic Enterprises

Respondent Group	Situation	Frequency	Percentage
LGU Officials (n=20)	Increasing operational expenses	17	85.0%
	Insufficient budget allocation	16	80.0%
	Weak policy implementation and monitoring	14	70.0%
	Lack of employee training and development	13	65.0%
	Limited administrative support	9	45.0%
LEE Managers & Personnel (n=19)	Lack of employee training	19	100.0%
	Limited workforce or personnel	18	94.7%
	Insufficient operational budget	18	94.7%
	Limited opportunities for professional development	18	94.7%
	Increasing operational expenses	16	84.2%
LEE Clients & Users (n=378)	Long waiting time before receiving service	285	75.4%
	Limited digital service systems	284	75.1%
	Lack of information about procedures	189	50.0%
	Inadequate facilities	189	50.0%
	Limited communication from personnel	126	33.3%

Table 7 presents the five most frequently identified challenges encountered by the three respondent groups in the governance and management of the Local Economic Enterprises (LEEs) in the Municipality of Pura, Tarlac.



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Among the LGU officials ($n = 20$), the primary challenges were increasing operational expenses (85.0%), insufficient budget allocation (80.0%), weak policy implementation and monitoring (70.0%), lack of employee training and development (65.0%), and limited administrative support (45.0%). The LEE managers and personnel ($n = 19$) identified lack of employee training (100.0%), limited workforce or personnel (94.7%), insufficient operational budget (94.7%), limited opportunities for professional development (94.7%), and increasing operational expenses (84.2%) as their major concerns.

Meanwhile, the LEE clients and users ($n = 378$) reported long waiting time before receiving service (75.4%), limited digital service systems (75.1%), lack of information about procedures (50.0%), inadequate facilities (50.0%), and limited communication from personnel (33.3%) as the most common service-related challenges. According to the key informants, limited financial resources remain one of the primary constraints affecting enterprise operations, restricting workforce expansion, facility improvement, service modernization, and the adoption of digital technologies. The respondents likewise emphasized the need to strengthen regular monitoring, financial transparency, inter-office coordination, and digitalization to enhance governance and operational efficiency.

These findings are consistent with the principles of New Public Management (NPM), which emphasize the efficient utilization of resources, organizational performance, accountability, and citizen-centered public service delivery. The challenges identified in the study, including constraints related to financial resources, human resource capacity, infrastructure, and operational processes, indicate areas where improvements in governance and management are necessary to enhance the performance of Local Economic Enterprises. From the NPM perspective, addressing these operational challenges through more efficient resource allocation, strengthened management systems, and continuous performance improvement contributes to the delivery of responsive, effective, and sustainable public services.

Similarly, Bryson, Crosby, and Bloomberg (2014) emphasized that strengthening organizational capacity, human resource capability, and governance mechanisms enables public organizations to respond more effectively to operational challenges and changing service demands. They argued that public organizations with strong institutional capacity are better positioned to improve service delivery, address resource constraints, and achieve sustainable organizational performance through strategic planning, collaboration, and continuous organizational learning.

4. Proposed Measures to Address the Identified Challenges in Governance and Management

Table 8

Proposed Measures for the identified challenges

Respondent Group	Measures	Frequency	Percentage
LGU Officials ($n=20$)	Improve employee training and capability-building programs	19	95.0%
	Increase budget allocation for enterprise operations	17	85.0%
	Strengthen monitoring and evaluation systems	16	80.0%
	Implement digitalized management and monitoring systems	14	70.0%
	Strengthen revenue collection and financial management strategies	13	65.0%
LEE Managers and Personnel ($n=19$)	Increase operational budget	19	100.0%
	Increase workforce allocation	19	100.0%
	Provide additional employee training	19	100.0%
	Improve operational procedures	18	94.7%
	Modernize facilities and equipment	18	94.7%
LEE Clients and Users ($n=378$)	Improve transaction processing time	360	95.2%
	Strengthen digital service systems	341	90.2%
	Improve response to complaints	340	89.9%
	Improve communication with clients	303	80.2%
	Provide clearer service procedures	302	79.9%

Table 8 presents the five most frequently proposed measures identified by the three respondent groups to address the challenges encountered in the governance and management of the Local Economic Enterprises (LEEs) in the Municipality of Pura, Tarlac. Among the Local Government Unit (LGU) officials ($n = 20$), the highest-ranked



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measures were improving employee training and capability-building programs (95.0%), increasing budget allocation for enterprise operations (85.0%), strengthening monitoring and evaluation systems (80.0%), implementing digitalized management and monitoring systems (70.0%), and strengthening revenue collection and financial management strategies (65.0%). Similarly, the LEE managers and personnel ($n = 19$) unanimously recommended increasing the operational budget, expanding workforce allocation, and providing additional employee training (100.0%), followed by improving operational procedures (94.7%) and modernizing facilities and equipment (94.7%). Meanwhile, the LEE clients and users ($n = 378$) prioritized improving transaction processing time (95.2%), strengthening digital service systems (90.2%), improving responses to complaints (89.9%), improving communication with clients (80.2%), and providing clearer service procedures (79.9%).

The findings indicate that strengthening the governance and management of the LEEs may require strategic investments in human resources, financial support, operational improvements, and digital transformation. According to the key informants, these measures may improve enterprise operations and enhance public service delivery. Similarly, Johnsen, Solholm, and Tufte (2024) emphasized that effective performance management systems enhance organizational performance through strategic planning, resource allocation, performance measurement, and evidence-based decision-making.

5. Proposed Policy based on the Findings of the Study

Based on the findings of the study, a proposed policy entitled "Local Economic Enterprise Governance and Management Code of the Municipality of Pura, Tarlac" was developed to strengthen the governance and management of Local Economic Enterprises (LEEs). The proposed policy was formulated using evidence generated from documentary analysis, survey results, interviews, and benchmarking with selected local government units. Anchored in the principles of New Public Management (NPM), the proposed Code provides an integrated governance framework that addresses the key governance and operational challenges identified in the study. Specifically, it institutionalizes policies that promote transparency, accountability, financial sustainability, human resource development, digital transformation, performance monitoring, stakeholder participation, and continuous organizational improvement. As the principal output of this study, the proposed policy serves as a practical guide for strengthening the governance, management, and long-term sustainability of and may also serve as a reference for other local government units (LGUs) seeking to enhance the governance and management of their enterprises.

Table 9

Summary Matrix of the Proposed Policy

Chapter	Policy Component	Key Provisions	Expected Governance Outcome
Chapter I	General Provisions	Policy declaration, legal bases, objectives, scope, and guiding principles	Establishes the legal and policy foundation for LEE governance
Chapter II	Governance and Institutional Framework	Roles of MEEEO, inter-office coordination, accountability, and planning	Strengthened governance, accountability, and institutional coordination
Chapter III	Enterprise Operations and Service Delivery	Standard operating procedures, Citizen's Charter, records management, maintenance, and service standards	Improved operational efficiency and service quality
Chapter IV	Human Resource Management	Staffing, competency development, learning and development, and performance management	Enhanced workforce capability and organizational performance
Chapter V	Financial Management	Budgeting, financial planning, revenue generation, internal control, and asset management	Improved fiscal sustainability and financial accountability
Chapter VI	Digital Governance	Information management system, digital records, online services, and data security	Increased efficiency, transparency, and digital transformation
Chapter VII	Strategic Partnerships	Public-private partnerships, benchmarking, institutional	Stronger partnerships and organizational learning



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Chapter VIII	Performance Monitoring and Evaluation	collaboration, and innovation Performance indicators, annual assessment, client satisfaction, and benchmarking	Continuous improvement and evidence-based governance
Chapter IX	Enterprise-Specific Development Policies	Policies for the Water System, Public Market, Public Cemetery, and Government Facilities	Sector-specific governance and operational improvements
Chapter X	Miscellaneous Provisions	Research, environmental sustainability, ethics, and citizen participation	Sustainable and participatory governance
Chapter XI	Final Provisions	Implementing office, IRR, funding, and effectivity	Effective implementation and institutionalization of the Code

Conclusions

The findings indicate that the local economic enterprises in the Municipality of Pura, Tarlac generally demonstrated effective governance and management consistent with the principles of efficiency, economy, and effectiveness under the New Public Management framework. While government officials and enterprise personnel reported positive governance performance, the comparatively lower assessments of service clients and users highlight opportunities to further strengthen service quality, digitalization, and citizen-centered governance.

The study also found that challenges related to human resource capacity, financial sustainability, operational efficiency, and digital transformation continue to influence the performance of local economic enterprises. Addressing these challenges through institutional capacity building, strategic resource management, and continuous performance monitoring can further enhance governance effectiveness and public service delivery. The proposed Local Economic Enterprise Governance and Management Code serves as the study's principal contribution by providing an evidence-based governance framework that supports institutional reform and sustainable enterprise management. The findings contribute to governance research and public policy scholarship by demonstrating how governance assessment can inform evidence-based policymaking, strengthen institutional capacity, and support governance reform among local government units. Although grounded in the context of the Municipality of Pura, the study may also provide practical insights for other local governments pursuing effective and sustainable governance of local economic enterprises.

Recommendations

The Municipality of Pura may consider adopting the proposed Local Economic Enterprise Governance and Management Code as a policy framework to institutionalize good governance practices and strengthen the management of its Local Economic Enterprises (LEEs). The proposed Code may enhance transparency, accountability, financial sustainability, human resource development, digital governance, performance monitoring, and stakeholder participation, thereby supporting the long-term sustainability and effectiveness of municipal economic enterprises.

To improve operational performance, the Municipal Economic Enterprise Office (MEEEO), in coordination with other concerned offices, may strengthen the institutional capacity of the LEEs by reviewing staffing requirements, enhancing employee capability-building initiatives, modernizing facilities and equipment, and adopting digital management and service delivery systems.

The Municipality may also strengthen financial planning and performance management through improved resource allocation, revenue generation strategies, regular monitoring and evaluation, and the use of client feedback and benchmarking to support evidence-based decision-making and continuous organizational improvement. Where appropriate and consistent with existing laws and regulations, the Municipality may also explore strategic partnerships, including Public-Private Partnership (PPP) arrangements, to support infrastructure development, technological innovation, and the long-term sustainability of the LEEs.

Finally, future researchers may conduct comparative studies involving Local Economic Enterprises across municipalities with varying income classifications and governance contexts. They may also evaluate the implementation and effectiveness of the proposed Local Economic Enterprise Governance and Management Code or examine alternative governance and management frameworks that could further enhance the sustainability and performance of Local Economic Enterprises.



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