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Unveiling the Purse: Assessing Awareness of the National Tax Allocation (NTA) in Davao City

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Abstract

This study examined public awareness and participation in the National Tax Allocation (NTA) in Barangay Matina Crossing, Davao City. As the smallest political unit, the barangay played a vital role in translating national fiscal policies into community-level programs and services. Using a mixed-methods approach that combined surveys and qualitative interviews, the research assessed (1) the level of awareness and understanding of the NTA budget, (2) the nature and extent of participation and the mechanisms for involvement, and (3) the barriers to engagement. Findings revealed that 93.3% of respondents had not been involved in NTA budget decision-making and that 69.5% of respondents reported unawareness of the NTA budget. Respondents identified lack of awareness as a strong barrier and rated the importance of overcoming such barriers as very high. Respondents relied heavily on informal channels such as social media, peer conversations, and hearsay, reflecting institutional communication gaps. Interviews reinforced these results, highlighting concerns about transparency, limited inclusivity, and the political timing of projects. While some younger respondents noted improvements through social media, older respondents emphasized the need for offline mechanisms to bridge digital divides. Overall, participation remained minimal, shaped less by public apathy than by systemic shortcomings. These results underscored the relevance of Responsiveness Theory, the Information Deficit Model, and Policy Feedback Theory.

Keywords: Decentralization, Fiscal Awareness, National Tax Allocation, Public Participation, Barangay Governance

INTRODUCTION

Decentralization was defined as the transfer of authority and responsibility for public functions from the central government to subordinate or quasi-independent government organizations or the private sector (Rondinelli, 1999, as cited in Litvack and Seddon, 1999). As a governance strategy, decentralization was widely adopted across nations, particularly as a means to enhance local autonomy, promote citizen engagement, and improve the efficiency and responsiveness of public service delivery.

Decentralization had political, administrative, and financial dimensions. Fiscally, decentralization referred to policies designed to increase the financial autonomy of sub-national governments (Ozmen, 2014).

The fiscal dimension of this reform included intergovernmental fiscal relations, which aimed to help local governments carry out decentralized functions effectively. Local governments had revenues that were raised locally and/or transferred from the central government. Such fiscal policy shifts were directly linked to budgetary practices and generally referred to the resource reallocation to sub-national levels of government (Work, 2002). Since local governments made decisions about expenditures, their financial responsibility became a core component. Generally, the dominant source of revenues for decentralized subnational governments had been intergovernmental transfers, which assisted in the efficiency of local services and strengthened the totality of the fiscal health of local governments (Litvack and Seddon, 1999).

Countries that pursued decentralization, whether partially or comprehensively, represented a vast majority of the world, with estimates ranging from 80% of nations to near-universal adoption (Manor, 1999, as cited in Faguet, 2014). This global trend spanned diverse contexts, from rich to poor and small to large countries. Notably, nations such as Bolivia, Cambodia, Ethiopia, France, Indonesia, Japan, Peru, South Africa, South Korea, Uganda, and the United Kingdom, among others, implemented decentralization as part of broader efforts to restructure their governance systems and enhance the delivery of public services through locally empowered institutions (Faguet, 2014).

Concrete developments followed the implementation of decentralization, with several countries exhibiting measurable improvements in resource distribution, local participation, extension of public services to rural areas, project identification and implementation, and employment generation (Rondinelli et al., 1983, p. 8). Indonesia's Provincial Development Program and Morocco's local government reform were notable instances that had inspired other countries like Thailand, Pakistan, and Tunisia to take steps toward decentralization.

In the Philippines, the existing decentralization program, enacted in 1991 through the Local Government Code (LGC), was motivated by the country's growing population, rapid urbanization, diverse and dispersed geographical setup, the need for better delivery of public services, and the shift toward local autonomy. Similar to decentralization efforts in most developing countries, the Philippine framework had been supported by the annual fiscal transfer to local government units (LGUs), known as the Internal Revenue Allotment (IRA), which eventually became the LGUs' main source of revenue. The fiscal transfer was mandatory and operated under an automatic release prescription (Diokno, 2012).

Central to the LGC was the simplification of a decentralized governance system. It endowed local government units with increased rights, authority, responsibilities, and fiscal resources, cultivating a local government architecture more attuned to its constituents' specific needs and aspirations. The goal was to ensure grassroots participation and extend services to community areas that had been undermined by the centralized means of delivery (Maningo, 2023).

Yet despite these objectives, the fiscal framework underpinning decentralization faced persistent challenges in practice. In the early 2010s, the Internal Revenue Allotment (IRA) continued to mirror the national government's fiscal capacity and revenue performance. According to the Department of Budget and Management (DBM, 2011), the IRA stood at ₱286.94 billion in 2011, representing a substantial increase from prior years. However, the allotment was reduced to ₱273.31 billion in 2012 following a decline in internal revenue collections in 2009. This contraction raised apprehensions among lawmakers and local officials regarding the computation methodology applied under the General Appropriations Act (GAA), the national government's annual expenditure program. In response to these concerns, a formal petition under G.R. No. 199802 was filed by then Batangas Governor Hermilando Mandanas before the Supreme Court in January 2012, questioning the established formula for fiscal allocations and pressing for the inclusion of customs duties collected by the Bureau of Customs. This legal challenge was later reinforced by a subsequent petition in August 2013, G.R. No. 208488, filed by then Congressman Enrique Garcia Jr. of Bataan, Zambales.

The cases were consolidated, and the Supreme Court ultimately adjudicated the combined judicial appeals in July 2018. By April 2019, the Court's decision was rendered final and executory, with implementation slated for 2023. The landmark ruling, now widely referred to as the Mandanas-Garcia decision (Mandanas v. Ochoa, G.R. No. 199802, 2018), mandated the Department of Finance (DOF), Department of Budget and Management (DBM), Bureau of Internal Revenue (BIR), Bureau of Customs

(BOC), and the National Treasurer to incorporate all national taxes into the calculation of LGUs' equitable share from the national government. The directive included VAT, BARMM taxes, resource royalties, tobacco and professional taxes, and franchise fees. As a result of this judicial pronouncement, the Internal Revenue Allotment (IRA) was officially retitled as the National Tax Allocation (NTA), marking a significant shift in the fiscal landscape for local governance in the Philippines. Beginning in 2022, the term IRA was formally replaced by NTA (DBM, 2021).

For the fiscal year 2024, the National Tax Allocation (NTA) was set at PHP 871.3 billion, representing a notable increase of PHP 51.11 billion or 6.23% from the PHP 820.2 billion allocated in fiscal year 2023 (DBM, 2023). This increase reflected the expanded fiscal responsibilities assigned to local government units (LGUs) following the Mandanas-Garcia ruling. As a cornerstone of local fiscal governance, the NTA required close scrutiny to determine whether the additional resources were aligned with local development priorities and translated into measurable outcomes at the regional, municipal, and barangay levels.

In analyzing budget awareness and community participation in local resource allocation, adherence to legal mandates was essential. Transparency and accountability were reinforced by Executive Order No. 2 (2016), which operationalized Section 28, Article II of the 1987 Philippine Constitution. This provision ensured public access to government information and emphasized the importance of information flow in a democratic society. This legal mandate served as a foundation for promoting transparency and accountability in all official actions, decisions, and transactions of government bodies. In accordance with this mandate, fiscal grants needed to be made accessible through a responsible and transparent flow of information between the government and its citizens.

Along with broader academic and fiscal implementation concerns, the issue raised by Habito (2012) regarding whether sufficient funding had been allocated for essential social services and infrastructure devolved to local government units (LGUs) highlighted the need to critically assess how local fiscal allocations supported such responsibilities, particularly in relation to transparency and civic engagement. In this regard, examining the National Tax Allocation (NTA) at the grassroots level provided a valuable perspective on whether it effectively promoted good governance and enhanced service delivery. Similarly, a study by Sicat et al. (2019) revealed that certain LGUs had utilized less than their mandated share from the intergovernmental fiscal transfer–formerly the Internal Revenue Allotment (IRA), later the NTA –primarily due to a limited understanding of its scope, purpose, and procedures. The shift in terminology from IRA to NTA may have further contributed to confusion among local stakeholders. More recent studies within the last five years further corroborated these concerns, as Juco et al. (2024) highlighted how barangay-level actors often remained uninformed about NTA allocations, and Kopec (2023) emphasized that fiscal decentralization outcomes depended heavily on sustained transparency and citizen engagement. These informational and institutional gaps, particularly at the lowest tiers of government, contributed to the underutilization of fiscal resources and citizen participation, and hindered the intended outcomes of decentralization.

Given these challenges, the researcher directed attention to the barangay, the most basic unit of local governance and the government body most accessible to the people, as a critical site for assessing the practical implementation of fiscal decentralization. As the smallest political unit and the principal implementer of community-based programs and services (Adorable, 1979), the barangay occupied a central role in operationalizing local autonomy as envisioned in the Local Government Code of 1991. The barangay also served as the frontline institution linking citizens with the state, making it an important point of inquiry in relation to the National Tax Allocation (NTA). Gulane and Viray (2023) noted that public awareness of the NTA remained critically low at the barangay level and indicated that this lack of understanding had directly hindered citizen engagement, fiscal transparency, and meaningful participation in local budgeting processes. The study suggested that while fiscal responsibilities had been devolved in law, their actual implementation was constrained by communication gaps and limited stakeholder capacity, factors that directly undermined awareness, participation, and the intended outcomes of decentralization at the barangay level.

The difficulty of translating legal devolution into meaningful grassroots empowerment had also been documented in earlier reform efforts. The observed disconnect aligned with the findings of Aceron (2019), who analyzed the Bottom-up Budgeting (BuB) initiative, an effort originally designed to empower grassroots stakeholders. Although BuB was envisioned as a participatory mechanism intended to involve local communities in planning and budgeting, in practice, it often relegated barangays to a procedural role, limiting their influence over actual decision-making. This political arrangement highlighted a broader tendency to overlook the transformative potential of barangays in governance processes, despite their formal inclusion in decentralization policies. Aceron's evaluation also raised critical questions about whether participation had been genuinely enabled or merely symbolically performed.

Concerns about the gap between decentralization in law and empowerment in practice were also echoed in the international discourse. Boex and Kelly (2013; as cited in Sicat et al., 2019) argued that effective fiscal decentralization required not only the transfer of financial resources but also the meaningful delegation of authority and accountability to local governments. Such delegation encompassed control over planning, budgeting, and service delivery – functions considered essential for enabling local institutions to respond to community needs. Their perspective affirmed the importance of institutional capacity and civic engagement in achieving the goals of decentralization. Within this framework, the barangay was not merely viewed as an administrative extension of the state but as a participatory space where fiscal transparency, accountability, and community empowerment could meaningfully converge. This underscored the urgent need for focused research at the barangay level, which was recognized as the foundational unit of local government.

Theoretical Frameworks. Finally, the study's design was guided by three interrelated theoretical frameworks: the "Information Deficit Model," which highlighted how lack of accessible information undermines participation (Wynne, 1991; Simis et al., 2016); the "Responsiveness Theory," which emphasized the role of institutional adaptation to community needs (Dahl, 1971; Bheda, 2013); and the "Policy Feedback Theory," which explained how past engagement experiences shape future civic behavior (Pierson, 1993; Kopec, 2023). These frameworks informed the data interpretation process, offering explanatory depth to both the survey and interview findings.

Objective of the Study. The objective of the study is to assess the extent of respondents' awareness, the nature of their participation, and the perceived barriers to involvement in the National Tax Allocation (NTA) budget process in Barangay Matina Crossing, Davao City. Specifically, it seeks to answer the following questions:

1. What is the level of awareness and understanding of the NTA budget among respondents and barangay representatives in Barangay Matina Crossing?
   1.1 To what extent are residents and representatives aware of the NTA budget?
   1.2 How does the level of awareness among residents vary by demographic profile such as age, educational attainment, and length of residency?
   1.3 What is the self-reported level of understanding of the NTA budget among residents and representatives?

2. What is the nature and extent of participation in the NTA budget process, and through

which mechanisms did this participation occur?

2.1 To what degree are respondents and barangay representatives involved in NTA budget decision-making?
2.2 What are the primary information sources for those aware of the NTA budget?
2.3 Through which specific mechanisms (e.g., assemblies, surveys) do the involved residents and representatives participate in the NTA budget process
2.4 How effective are the various participatory mechanisms as perceived by respondents?

3. What are the barriers affecting participation in NTA budget decision-making?
   3.1 What proportion of respondents have experienced barriers to participation?
   3.2 How do respondents perceive the severity and impact of key barriers, including lack of awareness, inadequate information, and logistical challenges?
   3.3 To what extent are respondents discouraged from participation due to these barriers?
   3.4 How important do residents consider overcoming these barriers to be?

METHODS

Research Design. This study employed a mixed-methods approach, specifically a cross-sectional design for the quantitative component (Bryman, 2016), supplemented by qualitative inquiry. This design allowed for the collection and analysis of data at a single point in time, providing a snapshot of the awareness and participation levels at that moment. Simultaneously, the qualitative component explored deeper insights into the mechanisms and challenges of participation related to NTA.

The mixed-methods design, structured sequentially with quantitative data collection followed by qualitative explanation, provided a more comprehensive understanding of the research problem than either quantitative or qualitative approaches alone (Creswell & Plano Clark, 2018, p. 12). This methodological triangulation strengthened the validity of the findings by allowing for the convergence of diverse data sources and perspectives, resulting in a richer, multidimensional understanding of community engagement in NTA-related governance.

Sampling Procedure and Limitations. This study employed purposive sampling, which was appropriate given the research objective of assessing awareness and participation in the NTA process within Barangay Matina Crossing. However, this non-probability approach limited the generalizability of findings beyond the study site, as the results reflected only the perspectives of the selected respondents. The absence of random selection may have introduced selection bias, particularly in terms of demographic representation. While the findings offered valuable insights into the dynamics of NTA awareness and participation at the barangay level, they should be interpreted with caution.

Locale and Population. This study was conducted in GSIS Village, Barangay Matina Crossing, Davao City, Philippines. It was chosen due to its socio-political relevance and its representative character within the context of grassroots governance. The study specifically targeted adult respondents (aged 18 and above) residing in GSIS Village as the population from which respondents were drawn. A purposive sampling method was employed to identify participants based on residency status and age qualifications. This approach ensured the inclusion of individuals with potential exposure to or involvement in barangay-level budgeting activities. Because purposive sampling is non-random, the findings cannot be generalized beyond the study site and should be interpreted with caution.

The required number of participants was determined using the formula developed by Krejcie and Morgan (1970), which considers a 95% confidence level and a 5% margin of error. Based on barangay records and estimates obtained during preliminary consultation with the Barangay Secretary, approximately 90% of the estimated 5,600 residents were classified as adults. This approximation served as the basis for determining the sample size, resulting in a computed total of 357 respondents who participated in the survey component of the study. Their profiles were examined in terms of gender, age, educational attainment, and length of residency in the community. Gender distribution was nearly balanced, with female respondents comprising 50.7% and male respondents 47.6%. A small portion of respondents (1.7%) did not disclose their gender. In terms of age, most respondents fell within the working-age population.

RESULTS

Extent of Awareness and Understanding of the NTA Budget among Respondents and Barangay Representatives

Table 1
Awareness of Barangay NTA Budget by Group

Group	Aware, n (%)	Unaware, n (%)	Total, N
Respondents	109 (30.5%)	248 (69.5%)	357
Barangay representatives	9 (45.0%)	11 (55.0%)	20

As shown in Table 1, 69.5% of respondents reported being unaware of the NTA budget allocated to Barangay Matina Crossing, while only 30.5% indicated some level of awareness. This meant that nearly 7 in 10 respondents were not informed, pointing to the limited reach of fiscal information at the barangay level. Table 1 indicated that 55% of barangay representatives were unaware of the NTA budget.

Table 2
Distribution of Awareness of NTA by Respondents' Educational Attainment

Educational Attainment	Total,n	Aware, n (%)	Unaware n (%)
No Formal Education	6	1 (16.7%)	5 (83.3%)
Primary (Elementary)	10	2 (20.0%)	8 (80.0%)
Secondary (High School)	67	15 (22.4%)	52 (77.6%)
Tertiary (College)	246	85 (34.6%)	161 (65.4%)
Postgraduate	28	6 (21.4%)	22 (78.6%)
Total	**357**	**109 (30.5%)**	**248 (69.5%)**

Table 2 showed that tertiary-educated respondents, who comprised the largest segment of the sample (n = 246), recorded the highest awareness rate at 34.6%. However 65.4% of them still reported being unaware. Awareness among postgraduate respondents was relatively low, with only 21.4% indicating awareness. Respondents with no formal education, primary education, and secondary education demonstrated even lower levels of awareness at 16.7%, 20.0%, and 22.4% respectively.

Table 3
Distribution of Awareness of NTA by Respondents' Length of Residency

Length of Residency	Aware n (%)	Not Aware n (%)
1-7 years	28 (28.0%)	72 (72.0%)
8-14 years	17 (25.8%)	49 (74.2%)
15-21 years	14 (24.6%)	43 (75.4%)
22-28 years	17 (41.5%)	24 (58.5%)
29-35 years	16 (35.6%)	29 (64.4%)
36-45 years	8 (44.4%)	10 (55.6%)
46-60 years	8 (29.6%)	19 (70.4%)
60+ years	1 (33.3%)	2 (66.7%)
Total	**109 (30.5%)**	**248 (69.5%)**

As shown in Table 3, respondents who had lived in the barangay for 1–7 years, 8–14 years, and 15–21 years reported high unawareness rates of 72.0% (n = 72), 74.2% (n = 49), and 75.4% (n = 43), respectively. Mid-term respondents (22–28 and 29–35 years of residency) showed modest awareness levels, at 41.5% and 35.6%, respectively. Among longer-term residents, awareness remained below half: 44.4% for the 36–45-year group, 29.6% for the 46–60-year group, and 33.3% for those who had lived in the barangay for more than 60 years.

Table 4
Distribution of Awareness of NTA by Respondents' Age Group

Age Group	Aware n (%)	Not Aware n (%)
18-24	42 (37.8%)	69 (62.2%)
25-31	26 (31.3%)	57 (68.7%)
32-38	17 (29.8%)	40 (70.2%)
39-45	7 (24.1%)	22 (75.9%)
46-52	6 (17.6%)	28 (82.4%)
53-59	5 (29.4%)	12 (70.6%)
60+	6 (23.1%)	20 (76.9%)
Total	**109 (30.5%)**	**248 (69.5%)**

Although overall awareness, as indicated in Table 4, remained low across all age groups, the 18–24-year-old respondents reported the highest proportion of awareness at 37.8%. While this youngest group may have benefited from technological advantages in accessing barangay-related information, the majority, 62.2%, still reported no knowledge of the NTA budget. Among older age groups, awareness declined further, with just 17.6% of respondents aged 46–52 reporting knowledge of the NTA budget.

The next two tables presented the mean self-reported understanding of the Barangay NTA budget for 357 respondents and 20 barangay representatives.

Table 5

Self-Reported Understanding of NTA Budget Among Respondents (N=357)

Item	Mean	SD	n	Interpretation
Overall Understanding Of the NTA Budget	2.21	1.02	357	Poor

Note. *Responses were coded 1–5 (Very Poor to Very Good). Interpretation bands: 1.00–1.80 = Very Poor; 1.81–2.60 = Poor; 2.61–3.40 = Fair; 3.41–4.20 = Good; 4.21–5.00 = Very Good. Full response distribution is provided in Appendix A1.*

As shown in Appendix A1, a significant portion of the respondents rated their understanding as either “very poor” (31.4%) or “poor” (26.9%), indicating that a majority (58.3%) perceived themselves as having limited knowledge. The high percentage of respondents who rated their understanding as “fair” (32.5%) may have reflected patterns described by the Dunning–Kruger effect, wherein individuals may have overestimated their knowledge despite having limited actual understanding (Kruger & Dunning, 1999). Consistent with this distribution, Table 5 showed an overall mean of 2.21 (SD = 1.02), which fell in the “Poor” band.

Table 6

Self-Reported Understanding of NTA Budget Among Barangay Representatives (N=20)

Item	Mean	SD	n	Interpretation
Overall Understanding Of the NTA Budget	2.85	1.23	20	Fair

Note. *Responses were coded 1–5 (Very Poor to Very Good). Interpretation bands: 1.00–1.80 = Very Poor; 1.81–2.60 = Poor; 2.61–3.40 = Fair; 3.41–4.20 = Good; 4.21–5.00 = Very Good. Full response distribution is provided in Appendix A2.*

As shown in Appendix A2, even among barangay representatives (N = 20), who were generally expected to possess deeper knowledge, 40.0% reported either “very poor” (15.0%) or “poor” (25.0%) understanding of the NTA budget. Thirty percent rated their understanding as “fair,” which may have reflected patterns described by the Dunning–Kruger effect (Kruger & Dunning, 1999). Consistent with this distribution, Table 6 reported an overall mean of 2.85 (SD = 1.23), which fell in the “Fair” band.

Nature and Extent of Participation in the NTA Budget Process and Mechanisms of Involvement

Table 7

Primary Sources of NTA-Related Information Among Aware Respondents and Barangay Representatives

Source of Info	Respondents n (%)	Barangay reps (%)
Barangay Meetings	24 (22.0)	2 (22.2)
Social Media	42 (38.5)	4 (44.4)
Bgy. Bulletin Board	18 (16.5)	1 (11.1)
Word of Mouth	20 (18.4)	5 (55.6)
Door-to-Door	5 (4.6)	1 (11.1)

Note. *Multiple responses were allowed. Percentages are within group and limited to the aware subgroup (respondents n = 109; barangay representatives n = 9). Column totals may exceed 100%.*

Table 7 presented the sources of information cited by respondents and barangay representatives who indicated awareness of the Barangay NTA budget. This analysis was limited to the 109 respondents and 9 barangay representatives who reported prior knowledge of the NTA, ensuring that the results reflected actual exposure to fiscal information.

Among aware respondents, the most frequently identified source was social media (38.5%), followed by barangay meetings (22.0%), word of mouth (18.4%), barangay bulletin boards (16.5%), and door-to-door outreach (4.6%). In contrast, among aware barangay representatives, word of mouth (55.6%) and social media (44.4%) were most often cited, with smaller proportions mentioning barangay meetings (22.2%), bulletin boards (11.1%), and door-to-door outreach (11.1%).

Table 8

Distribution of Involvement in NTA Budget Decision-Making Among Respondents and Barangay Representatives

Involvement Level	Respondents	(%)	Barangay Representatives	(%)
Involved	24	6.70%	3	15.00%
Not Involved	333	93.30%	17	85.00%
TOTAL	**357**	**100.00%**	**20**	**100.00%**

Table 8 examined the level of involvement in decision-making processes concerning the allocation and use of the barangay's National Tax Allocation (NTA) budget. The findings indicated that public participation in NTA budget decision-making was minimal, with only 24 out of 357 respondents (6.7%) reporting any involvement. Meanwhile, 333 respondents (93.3%) stated they had not participated in any stage of the budgeting process, underscoring the limited reach of fiscal engagement at the community level.

Among barangay representatives, only 3 out of 20 (15%) reported taking part in NTA budget decisions. While this figure was higher than the respondent participation rate, the fact that 85% had not participated raised concerns about internal inclusivity.

Table 9

Distribution of Involvement in Specific Participation Mechanisms Among Respondents and Barangay Representatives

Type of Involvement	Respondents n=24 (%)	Barangay Reps. n=3 (%)
Barangay Assembly	7 (29.2)	2 (66.7)
Surveys/Polls	12 (50.0)	1 (33.3)
Barangay Committee	5 (20.8)	3 (100.0)
Volunteer	8 (33.3)	0 (0.0)
Others/Not Specified	1 (4.2)	1 (33.3)

Note. *Multiple responses were allowed. Percentages are within group and use as denominators only those who reported participation in any NTA-related activity (respondents n = 24; barangay representatives n = 3).*

With the survey respondents (n = 24) and barangay representatives (n = 3) who reported involvement in the NTA decision-making process (Table 8), Table 9 highlighted distinct patterns of participation between the two groups. All barangay representatives (100.0%) indicated engagement through formal mechanisms, specifically barangay committees. By contrast, respondents most frequently participated through surveys or polls (50.0%) and volunteering activities (33.3%).

Attendance in barangay assemblies was modest among respondents (29.2%), while none of the barangay representatives reported volunteering (0.0%). This suggested that representatives were primarily engaged in administrative functions, whereas respondents gravitated toward community-based forms of participation.

Building on the assessment of awareness and participation levels, this section examined the channels known to each group, their reported usage, and their perceived effectiveness. In this study, "mechanisms" referred to information and participation channels (e.g., social media, public assemblies, bulletin boards, door-to-door outreach), which served both as dissemination tools and avenues for engagement.

Table 10

Reported Sources of NTA-Related Information Among All Respondents (n = 210; N = 357)

Source of information	n	% of n = 210	% of all (N = 357)
Barangay meetings	32	15.2%	9.0%
Social media	76	36.2%	21.3%
Barangay bulletin board	27	12.9%	7.6%
Word of mouth	66	31.4%	18.5%
Door-to-door outreach	9	4.3%	2.5%
Total	**210**	**100.0%**	**58.8%**

Note. *210 respondents reported at least one source; 147 of 357 (41.2%) reported no exposure. Percentages in the second column are computed within n = 210; percentages in the third column are computed across all respondents (N = 357).*

Table 10 presented the reported sources through which respondents had encountered information about the Barangay NTA budget. The analysis included all 357 respondents; 147 (41.2%) reported that they had not received any NTA-related information from any channel. Across all respondents (N = 357), the most frequently cited source was social media (76 or 21.3%), followed by word of mouth (66 or 18.5%), barangay meetings (32 or 9.0%), barangay bulletin boards (27 or 7.6%), and door-to-door outreach (9 or 2.5%). These results suggested that while certain mechanisms were present, information dissemination was uneven, with digital and informal channels playing a more prominent role than formal barangay-led avenues.

Table 11 presented respondents' ratings of the effectiveness of participatory mechanisms in NTA budget decision-making. Social media ranked highest (M = 3.03), followed by public assemblies (M = 2.95) and surveys/polls (M =

2.75). All three fell in the "moderately effective" band, suggesting utility but limited inclusivity. Focus groups (M = 2.73) and door-to-door outreach (M = 2.64) were also rated moderately effective, while leaflets/pamphlets (M = 2.59) were less effective.

Table 11

Respondents' Perceived Effective Participatory Mechanisms in NTA Budget Decision-Making (N = 357)

Participatory mechanism	Mean	n (valid)	Interpretation
Social media	3.03	263	Moderately effective
Public assemblies	2.95	262	Moderately effective
Surveys/polls	2.75	257	Moderately effective
Focus groups	2.73	253	Moderately effective
Door-to-door outreach	2.64	253	Moderately effective
Leaflets/pamphlets	2.59	251	Less effective

Note. *Items were coded 1–5 for effectiveness. Interpretation bands: 1.00–1.80 = Not effective; 1.81–2.60 = Less effective; 2.61–3.40 = Moderately effective; 3.41–4.20 = Effective; 4.21–5.00 = Very effective. Means were computed on valid responses only; cases marked "not aware" or no response were excluded (valid n varies by item). Full item-level tallies appear in Appendix A3.*

Item-level tallies (Appendix A3) indicated incomplete exposure: 23.5%-26.9% of respondents reported being not aware of the specific mechanism assessed, and 2.8% left each item unanswered; for leaflets/pamphlets, 26.9% reported no awareness, underscoring gaps in the barangay's communication strategy.

Table 12

Reported Sources of NTA-related Information Among Barangay Representatives (n = 13; N = 20)

Source of information	n	% of n = 13	% of all (N = 20)
Barangay meetings	2	15.4%	10.0%
Social media	4	30.8%	20.0%
Barangay bulletin board	1	7.7%	5.0%
Word of mouth	5	38.5%	25.0%
Door-to-door outreach	1	7.7%	5.0%
Total	**13**	**100.0%**	**65.0%**

Note. *Percentages in the third column are computed across all barangay representatives (N = 20). Seven of 20 (35.0%) reported no exposure to any NTA-related information; second column expresses shares within those reported at least one source (n=13).*

Table 12 presented the sources through which barangay representatives obtained information about the Barangay NTA budget. Among all representatives (N = 20), 13 (65.0%) reported at least one source, while 7 (35.0%) reported no exposure. Among those who reported a source (n = 13), the most frequently cited was word of mouth (38.5%), followed by social media (30.8%), barangay meetings (15.4%), and barangay bulletin boards and door-to-door outreach (7.7% each). This distribution suggested greater reliance on informal, interpersonal channels than on formal, institution-led mechanisms.

Table 13

Comparison of Reported Sources of NTA-Related Information Between Respondents and Barangay Representatives

Source of information	Respondents, n(%)	Barangay reps, n(%)
Barangay meetings	32 (15.2%)	2 (15.4%)
Social media	76 (36.2%)	4 (30.8%)
Barangay bulletin board	27 (12.9%)	1 (7.7%)
Word of mouth	66 (31.4%)	5 (38.4%)
Door-to-door outreach	9 (4.3%)	1 (7.7%)

Note. *Percentages are within group and use only those who reported at least one source as the denominator (respondents n = 210; barangay representatives n = 13). For context, 147 of 357 respondents (41.2%) and 7 of 20 barangay representatives (35.0%) reported no exposure to any NTA-related information.*

Table 13 compared respondents who reported a source (n = 210) and barangay representatives (n = 13) in terms of reported sources of NTA-related information. Among respondents, social media (36.2%) and word of mouth (31.4%) were the most common sources, followed by barangay meetings (15.2%), barangay bulletin boards (12.9%), and door-to-door outreach (4.3%). Among barangay representatives, word of mouth (38.5%) ranked the highest, followed by social media (30.8%), barangay meetings (15.4%), and both bulletin boards and door-to-door outreach (7.7% each). The comparison revealed a shared reliance on informal and interpersonal channels; however, respondents leaned more on online platforms, while barangay representatives favored face-to-face communication. This difference suggested that bridging these approaches could enhance the reach and inclusivity of fiscal information dissemination.

Barriers Affecting Participation in NTA Budget Decision-Making

Table 14

Experience of Barriers to Participation in NTA Budget Decision-Making Among Respondents (N = 357)

Experience of barriers	n	%
Did not experience any barrier	247	69.2%
Experienced at least one barrier	110	30.8%

In assessing public engagement, respondents (N = 357) were asked whether they experienced any barriers that could have prevented them from participating in barangay decision-making concerning the NTA budget. As shown in Table 14, 30.8% (n = 110) experienced at least one barrier, while 69.2% (n = 247) did not experience any barrier.

Table 15

Perceived Severity of Barriers Among Respondents Who Experienced At least One Barrier (n = 110)

Barrier (1-5 scale)	Mean	n (valid)	Interpretation
Lack of awareness	4.29	110	Very strong barrier
Lack of information	3.66	108	Strong barrier
Physical barriers	2.93	94	Moderate barrier
Inconvenient meeting sched	2.68	98	Moderate barrier
Cultural/language issues	2.25	83	Weak barrier

Note. *Items coded 1 = Not a barrier, 2 = Weak, 3 = Moderate, 4 = Strong, 5 = Very strong. Means are computed on valid responses only (column "n"). Cases marked Not applicable, or no response are excluded from the mean and explain variation in valid n. The average across items was M = 3.16 (Moderate barrier). The full response distributions and NA counts for each item are provided in Appendix A4.*

Table 15 summarized the severity of five barriers among respondents who experienced at least one barrier (n = 110). Items were rated on a five-point scale (1 = "Not a barrier" to 5 = "Very strong barrier") and means (M) were computed on valid responses only; item-level denominators varied because cases marked "Not applicable" and nonresponses were excluded.

Among the five indicators, lack of awareness had the highest mean (M = 4.29; Very strong), followed by lack of information (M = 3.66; Strong). Physical barriers—such as distance, transport costs, or mobility limitations— (M = 2.93) and inconvenient meeting schedules (M = 2.68) were Moderate, while cultural/language issues received the lowest score (M = 2.25; Weak).

Whereas Table 15 focused on the subgroup that had experienced barriers, Tables 16–20 examined the five most frequently perceived obstacles across all respondents (N = 357), reporting both their prevalence and perceived severity (mean scores). For those tables, responses marked "Not applicable" and "no response" were excluded from mean calculations but reported separately to maintain transparency.

Table 16

Perceived Impact of Lack of Awareness on Participation in NTA Budget Decisions (N = 357; valid n = 295)

Item	Mean (M)	n (valid)	Interpretation
Lack of awareness	3.89	295	Strong barrier

Note. *Means were computed on valid responses only. Not applicable = 55 (15.4%) and no response = 7 (2.0%) were excluded. The full response distribution appears in Appendix A5.*

Table 16 showed that lack of awareness was perceived as a strong barrier to participation (M = 3.89). Among valid responses (n = 295), 63.1% selected Agree/Strongly agree, 31.2% were Neutral, and 5.8% selected Disagree/Strongly disagree. Fifty-five (15.4%) respondents marked Not applicable and 7 (2.0%) gave no response; these cases were excluded from the mean calculation.

Table 17

Perceived Impact of Lack of Information on Participation in NTA Budget Decisions (N = 357; valid n = 294)

Item	Mean (M)	n (valid)	Interpretation
Lack of information	3.90	294	Strong barrier

Note. *Means were computed on valid responses only. Not applicable = 56 (15.7%) and no response = 7 (2.0%) were excluded. The full response distribution appears in Appendix A6.*

Table 17 showed that lack of information was perceived as a strong barrier (M = 3.90). Among valid responses (n = 294), 65.6% selected Agree/Strongly agree (30.6%/35.0%), 27.6% were Neutral, and 6.8% selected Disagree/Strongly disagree (3.4%/3.4%). Fifty-six (15.7%) respondents marked Not applicable and 7 (2.0%) gave no response; these cases were excluded from the mean calculation.

Table 18

Perceived Impact of Physical Barriers on Participation in NTA Budget Decisions (N = 357; valid n = 274)

Item	Mean (M)	n (valid)	Interpretation
Physical barriers	3.26	274	Moderate barrier

Note. *Means were computed on valid responses only. Not applicable = 76 (21.3%) and no response = 7 (2.0%) were excluded. The full response distribution appears in Appendix A7.*

Table 18 showed that physical barriers were perceived as a moderate barrier (M = 3.26). Among valid responses (n = 274), 39.1% selected

Agree/Strongly agree, 42.3% were Neutral, and 18.6% selected Disagree/Strongly disagree. Seventy-six (21.3%) respondents marked Not applicable and 7 (2.0%) gave no response; these cases were excluded from the mean calculation.

Table 19

Perceived Impact of Inconvenient Meeting Schedules on Participation in NTA Budget Decisions (N = 357; valid n = 278)

Item	Mean (M)	n (valid)	Interpretation
Inconvenient meeting schedules	3.48	278	Moderate barrier

Note. *Means were computed on valid responses only. Not applicable = 72 (20.2%) and no response = 7 (2.0%) were excluded. The full response distribution appears in Appendix A8.*

Table 19 showed that inconvenient meeting schedules were perceived as a moderate barrier (M = 3.48). Among valid responses (n = 278), 47.1% selected Agree/Strongly agree (32.4%/14.7%), 41.4% were Neutral, and 11.5% selected Disagree/Strongly disagree (9.0%/2.5%). Seventy-two (20.2%) respondents marked Not applicable and 7 (2.0%) gave no response; these cases were excluded from the mean calculation.

Table 20

Perceived Impact of Cultural or Language Differences on Participation in NTA Budget Decisions (N = 357; valid n = 270)

Item	Mean (M)	n (valid)	Interpretation
Cultural/language differences	3.84	270	Moderate barrier

Note. *Means were computed on valid responses only. Not applicable = 80 (22.4%) and no response = 7 (2.0%) were excluded. The full response distribution appears in Appendix A9.*

Table 20 showed that cultural/language differences were perceived as a moderate barrier (M = 2.84). Among valid responses (n = 270), 24.1% selected Agree/Strongly agree (17.0%/7.0%), 41.1% were Neutral, and 34.8% selected Disagree/Strongly disagree (12.6%/22.2%). Eighty (22.4%) respondents marked Not applicable and 7 (2.0%) gave no response; these cases were excluded from the mean calculation.

Across the five most frequently reported obstacles to NTA budget participation (Tables 16–20), lack of awareness and inadequate access to information emerged as the strongest barriers, each classified as a "Strong Barrier." Physical barriers and inconvenient meeting schedules were both rated as "Moderate Barriers," with substantial neutral responses suggesting these challenges were situational rather than universal. Cultural or language-related concerns ranked lowest, also within the "Moderate Barrier" range, indicating they were less frequently perceived as exclusionary. Although some respondents selected "Not Applicable" or left items unanswered, the weighted mean results provided a consistent picture of which barriers most constrained community participation.

To complement the quantitative pattern, the following perspectives from barangay representatives, drawn from interviews rather than survey responses, offer contextual depths and explain the dynamics behind the identified barriers:

Lack of Awareness. Barangay representatives consistently highlighted communication lapses as a central obstacle to public engagement. "Not everyone had access to our Facebook page or barangay bulletin, so some just didn't know what was going on," shared Barangay Representative A. This reflection affirmed the strong barrier rating for lack of awareness and emphasizing that many residents had remained unaware of key budget discussions.

Lack of Access to Information. Barangay Representative B noted, "We announced meetings, but sometimes the details reached people too late or not at all. They said they only learned about it when it was already done." This statement underscored the strong barrier rating for lack of access to information, highlighting that delayed or incomplete dissemination limited opportunities for timely and meaningful participation.

Physical Barriers. Several representatives pointed to the physical and logistical difficulties that had prevented resident participation. Barangay Representative C explained, "Some lived far and didn't have fare money or didn't feel safe walking at night." Likewise, Barangay

Representative D stated, "Many residents were senior citizens or had no one to leave the children with, so they couldn't just attend meetings." Such barriers directly related to the moderate rating given.

Inconvenient Meeting Schedules. Scheduling issues were also identified as a deterrent. "Meetings usually happened during working hours. Of course, people couldn't come… they had jobs or side hustles," noted Barangay Representative E. This reinforced the moderate barrier rating as meeting times often conflicted with residents' daily responsibilities.

Cultural or Language-Related Concerns. Although language issues were rated lowest among the surveyed barriers, they still surfaced in the interviews. Barangay Representative G noted, "Some older residents spoke Bisaya or dialects we didn't use in meetings." This observation suggested that even minor linguistic disconnects could contribute to partial disengagement, particularly among older or less formally educated residents.

Beyond the five measured barriers, several barangay representatives identified distrust and perceived futility of participation as salient concerns. Barangay Representative F explained, "Even if they attended, many didn't believe their opinion mattered. The budget was already finalized before we were consulted."

Taken together, these interview perspectives mirrored the survey pattern: representatives emphasized the same top barriers reported by respondents, awareness and information deficits, described logistical constraints (distance, caregiving, work-hour schedules) as situational rather than universal, and regarded language issues as least salient. They also introduced a distinct institutional concern, distrust/perceived futility, that was not directly measured in the survey items.

Collectively, these qualitative accounts deepened the interpretation of the structural barriers reflected in the quantitative results and underscored the need for barangays to pair accessible participation platforms with visible responsiveness, timely communication, and inclusive formats that accommodate constituents' everyday constraints.

Table 21
Extent of Discouragement from Participating in NTA Budget Decision-Making (N = 357; valid n = 311)

Item	Mean (M)	n (valid)	Interpretation
Discouragement	2.54	311	Slightly discouraged

Note. *Responses were coded 1–5 (Not at all discouraged to Extremely discouraged). Means were computed on valid responses only; 46 of 357 (12.9%) were marked Not applicable or left blank and were excluded. The full response distribution is provided in Appendix A10.*

Table 21 showed that respondents were only slightly discouraged from participating in NTA budget decision-making (M = 2.54; valid n = 311). This finding was consistent with Tables 16–20, which indicated that while information-related barriers were strong, the overall level of discouragement remained below the threshold for being considered "moderately discouraged."

Table 22
Perceived Importance of Overcoming Participation Barriers (N = 357; valid n = 350)

Item	Mean (M)	n (valid)	Interpretation
Importance of overcoming participation barriers	3.88	350	Very important

Table 22 indicated that respondents regarded overcoming participation barriers as very important (M = 3.88; valid n = 350), reinforcing the emphasis on targeted remedies identified in Tables 16–20.

DISCUSSIONS

On the extent and nature of respondents' participation in the decision-making process for the allocated National Tax Allocation (NTA) budget in Barangay Matina Crossing, participation was found to be limited. Nearly 7 in 10 respondents (69.5%) indicated that they had been unaware of the barangay's NTA budget, and only 6.7% reported having been involved in NTA budget decision-making. Instead, information had often been disseminated through informal means such as social media or word of mouth. Existing platforms at the barangay level had been inconsistently implemented or underutilized, which constrained meaningful civic engagement. This limited participation reflected more than just disinterest; it resulted from a combination of low awareness, institutional messaging failures, and insufficient follow-through by barangay representatives (Habito, 2012). The findings were consistent with Responsiveness Theory, which posited that institutions needed to adapt and respond to the real conditions and expectations of citizens (Bheda, 2013; Dahl, 1971). This aligned with Yusingco's (2022) observation that decentralization efforts often faltered when participatory spaces, such as barangay assemblies in the Philippines, were inadequately institutionalized or reduced to symbolic practices. In this case, while participatory mechanisms technically existed, they were not perceived as legitimate or accessible by the community, thereby reducing their practical effectiveness. As one respondent remarked, "I haven't really seen much communication about the NTA budget… There's no real outreach from the barangay to make people aware of the budget or how it's being used" (Respondent R, personal communication, January 23, 2025). Another echoed this distrust, adding that "Barangay projects only came out when elections were near… It felt like they were just doing it for votes, not because they cared about the people" (Respondent C, personal communication, January 22, 2025). These accounts were consistent with Aceron's (2019) critique that Philippine participatory budgeting often reflected symbolic rather than substantive community involvement, as top-down processes constrained genuine empowerment.

On the mechanisms for respondents' involvement, findings showed that while public assemblies, printed materials, and barangay bulletins had been identified, these were neither widely known nor perceived as effective. For example, 41.2% of respondents reported no exposure at all to NTA-related information, and among those who did, social media (21.3%) and word of mouth (18.5%) were the most frequently cited channels. By contrast, barangay meetings (9.0%) and bulletin boards (7.6%) were far less utilized. This underscored the need to institutionalize more inclusive mechanisms. The finding supported the Information Deficit Model, which emphasized that civic disengagement often stemmed not from citizen apathy but from a lack of reliable and understandable information flow from institutions (Wynne, 1991; Simis et al., 2016). This pattern was also evidenced in decentralized contexts where increased fiscal autonomy did not translate into functional clarity or improved information exchange, as the institutional channels remained weak, leading to reliance on informal networks (Juco et al., 2024). As one respondent explained, "Social media announcements allowed faster communication… They should not only have relied solely on digital methods, especially for older people" (Respondent T, personal communication, January 24, 2025). Another respondent added that "Virtual meetings provided convenient opportunities… It allowed flexibility for people who were busy but still wanted to contribute" (Respondent F, personal communication, January 24, 2025). This reliance on informal channels reflected an adaptive workaround by respondents in response to inconsistent or fragmented outreach, echoing Brillantes (1996), who argued that decentralization in the Philippines often struggled because many local governments lacked sufficient institutional capacity and because democratization at the grassroots level remained weak.

On the barriers to meaningful participation, findings revealed obstacles on both sides. From the respondents' perspective, lack of awareness was consistently rated as a very strong barrier, followed by lack of information, which was considered strong. Physical barriers such as distance and mobility were assessed as moderate, as were inconvenient meeting schedules. Cultural or language-related differences were the least significant. From the institutional perspective, barangay representatives acknowledged challenges such as inadequate training, ineffective information-dissemination strategies, and resource constraints. Notably, 30.8% of respondents reported experiencing at least one barrier, while the rest (69.2%) reported none. Those who experienced barriers were only moderately discouraged, which suggested that disengagement had not yet hardened into apathy. This critical insight was supported by Policy Feedback Theory, which asserted that citizens' perceptions of governance were shaped by their previous institutional interactions (Kopec, 2023). Past experiences of symbolic or ineffective engagement produced caution, not full disillusionment. This was consistent with evidence that participation trajectories were path-dependent and shaped by institutional legacies (Pierson, 1993). This group was a strategic segment for re-engagement, as their attitudes reflected dissatisfaction rather than indifference. As one respondent suggested, digital strategies could have helped overcome these barriers: "Making things convenient for participants… utilizing Facebook groups for updates, fairness, and transparency" (Respondent Y, personal communication, January 24, 2025). These insights also aligned with Abunyewah and Gajendran's (2010) observation that weak communication structures and distrust in leadership often constrained community engagement. Taken together, these findings revealed that participation in NTA processes was not hindered by a single factor. Instead, it was constrained by the interplay of communication failures, weak institutional responsiveness, and the lingering effects of prior exclusion. Addressing these challenges required more than procedural improvements. It demanded a transformation in how local governance communicated, listened, and followed through (Faguet, 2014; Sicat et al., 2019). The integration of survey data and respondent perspectives indicated that despite persistent distrust and weak transparency, opportunities remained through adaptive, inclusive, and technology-enabled engagement strategies.

These findings must also be situated within the broader policy environment shaped by the Mandanas–Garcia ruling (Supreme Court of the Philippines, 2018, G.R. No. 199802), which took effect in 2022. This landmark decision expanded the fiscal resources of local government units (LGUs) by mandating that all national taxes be included in the computation of their National Tax Allocation (NTA), thereby reinforcing fiscal decentralization. While the ruling aimed to enhance local autonomy and improve service delivery, its effectiveness depended on whether LGUs could translate increased resources into participatory and transparent governance. Consistent with recent assessments (World Bank, 2021), the study's results suggested that without stronger institutional communication and engagement mechanisms at the barangay level, the intended gains of the Mandanas–Garcia reform risked being undermined unless barangay-level engagement structures were substantially strengthened.

Finally, this study employed purposive sampling to capture insights specific to the selected community. While appropriate for the study's objectives, this approach limited the generalizability of findings (Etikan et al., 2016). Interpretations must therefore be understood as bounded to the sampled population and not extended beyond comparable barangay contexts. Nevertheless, the localized insights offered by this study provided a valuable lens for understanding how fiscal decentralization and participatory governance unfolded at the grassroots level, highlighting lessons that may inform broader policy and practice.

Conclusion. This study demonstrated that participation in the National Tax Allocation (NTA) process at the barangay level remained minimal, not because of apathy but due to gaps in communication, institutional capacity, and structural inclusivity. Drawing on the Information Deficit Model, Responsiveness Theory, and Policy Feedback Theory, the findings explained how weak information flow, symbolic engagement practices, and the lingering effects of past exclusion constrained respondent involvement despite the presence of formal mechanisms.

This study contributed by clarifying three points. First, fiscal decentralization reforms such as the Mandanas–Garcia ruling depended on improved citizen literacy, stronger institutional responsiveness, and access to timely information at the grassroots. Second, reducing participation to one-way communication risked undermining trust and reinforcing disengagement, shaping long-term patterns of weak civic involvement. Third, the presence of respondents who were discouraged but not apathetic indicated that there remained opportunities to rebuild confidence if participatory practices were transparent, consistent, and inclusive.

For policy and practice, the results emphasized the need for barangays to go beyond compliance-driven consultations and institutionalize inclusive strategies that combined face-to-face forums with digital tools, ensuring accessibility across social and demographic groups. Training and orientation for barangay representatives were also critical to strengthen internal capacity for engagement. At the national level, fiscal reforms needed to be matched with support systems that enhanced the communicative and participatory functions of local governments. In essence, inclusive governance required more than fiscal transfers; it demanded credible practices that made participation meaningful in everyday governance. Future studies could extend this analysis by comparing barangays across different contexts, evaluating the role of technology in expanding civic involvement, and exploring how institutional feedback loops shaped long-term trust in governance.

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