

An Assessment of Registry of Allotments, Appropriations, and Obligations System in Provincial Capitol of Benguet

Sarah Mae C. Bagking

Graduate School, Baguio Central University, Baguio City, 2600, Cordillera Administrative Region, Philippines

Email: sarahmaech@gmail.com

Abstract— This study examines the Registry of Allotments, Appropriations, and Obligations (RAAO) system, a key mechanism used by provincial budget offices to track and manage government appropriations, allotments, and obligations. The Registry of Allotments, Appropriations, and Obligations (RAAO) system is designed to ensure that funds are allocated and expended according to approved budgets, thereby promoting financial accountability and transparency. Despite its importance, the system faces several challenges, including inefficiencies in tracking and reporting financial data, delays in processing obligations, and a lack of integration with other financial management systems. This research seeks to identify these challenges, evaluate the current effectiveness of the Registry of Allotments, Appropriations, and Obligations (RAAO) system, and recommend improvements. The study employs a quantitative analysis of financial data from the provincial budget office and other offices concerned. By exploring the strengths and weaknesses of the existing system, the study highlights the need for technological upgrades, improved data management practices, and better training for staff. Additionally, the research investigates how enhancing the Registry of Allotments, Appropriations, and Obligations (RAAO) system can improve the overall financial oversight process, reducing the risk of fraud, ensuring compliance with financial regulations, and enabling more informed decision-making by provincial budget officers. The findings provide actionable recommendations for enhancing the functionality, efficiency, and transparency of the Registry of Allotments, Appropriations, and Obligations (RAAO) system. These insights aim to support provincial governments in strengthening their financial oversight frameworks, ensuring that public funds are managed responsibly, and contributing to better governance and public financial management practices.

Keywords— Registry of Allotments, Appropriations, and Obligations System.

I. INTRODUCTION

In recent years, effective financial oversight has become a focal point in the management of public resources, particularly within local government entities such as provincial budget offices. The ability to manage, track, and report financial transactions is crucial to maintaining transparency, accountability, and efficiency in government operations. At the provincial level, this function is often mediated through various financial tracking systems, with one of the most critical being the Registry of Allotments, Appropriations, and Obligations (RAAO) system. This system plays an essential role in ensuring that public funds are properly allocated, disbursed, and utilized in accordance with budgetary guidelines, thereby contributing to effective governance and sustainable development.

The Registry of Allotments, Appropriations, and Obligations (RAAO) system is designed to monitor three primary components of public financial management: allotments, which refer to the amount of money authorized for specific purposes; appropriations, which are legally approved amounts within the annual budget; and obligations, which are the commitments made by the government to pay for goods, services, or other expenditures. The systematic tracking of these elements is crucial for ensuring that budgetary constraints are adhered to, that funds are allocated and spent appropriately, and that any deviations from the planned budget are promptly identified and addressed (Pillay, 2017; World Bank, 2020).

Effective financial oversight at the provincial level requires robust systems that facilitate not only proper allocation but also real-time monitoring, reporting, and auditing. However, many provincial budget offices face significant challenges in implementing and utilizing such systems effectively. Inadequate infrastructure, outdated technologies, insufficient training for personnel, and a lack of coordination between different government departments often impede the accurate and timely tracking of allotments, appropriations, and obligations. These inefficiencies may result in delays in financial reporting, difficulties in reconciling expenditures, and, in some cases, the misallocation or misuse of public funds (Klitgaard, 2017).

At the heart of improving public financial management at the provincial level is the need for better oversight, particularly through systems like the Registry of Allotments, Appropriations, and Obligations (RAAO), which serve as the backbone for ensuring that financial commitments align with appropriations. If a registry system is well-designed and properly implemented, it can significantly enhance transparency, reduce opportunities for corruption, and ensure that resources are used effectively for public goods (Osborne & Gaebler, 2019). The Registry of Allotments, Appropriations, and Obligations (RAAO) system, by providing a clear and accessible record of financial transactions, offers a mechanism for both internal and external auditors to evaluate the performance of provincial offices. This, in turn, enhances accountability and supports sound financial decision-making.

Despite its importance, many provincial governments face challenges in implementing the Registry of Allotments, Appropriations, and Obligations (RAAO) system effectively. These challenges are often compounded by limited technical capacity, resistance to change within bureaucracies, and the lack of a comprehensive regulatory framework to support efficient system operation. According to the Philippine Commission on Audit (COA) (2019), several local government units (LGUs) continue to struggle with system inefficiencies and data inaccuracies in tracking financial activities, leading to discrepancies in budget reports. Further, studies by Agranoff (2020) suggest that the integration of financial management systems with broader administrative functions is often hindered by technical limitations and inadequate staff training.

The need for an improved Registry of Allotments, Appropriations, and Obligations (RAAO) system in provincial budget offices becomes evident when considering the potential risks of ineffective financial oversight. Without proper monitoring of appropriations and obligations, it is challenging to ensure that funds are spent in accordance with the priorities outlined in the provincial development plans. This is particularly concerning in developing economies, where the efficient use of public resources is critical for driving social development and economic growth. Furthermore, the absence of real-time tracking mechanisms can delay responses to budgetary overruns

or financial mismanagement, which in turn undermines public trust in governmental institutions (Kaufmann et al., 2018).

This study aims to explore the effectiveness of the Registry of Allotments, Appropriations, and Obligations (RAAO) system in improving the financial oversight capabilities of the Provincial Budget Office (PBO). The research will assess how the system facilitates tracking and reporting of allotments, appropriations, and obligations, and it will identify the barriers to its effective implementation. Additionally, it will investigate how challenges in system functionality, capacity, and governance impact financial accountability and decision-making processes at the provincial level. By examining these factors, the study will provide valuable insights into the potential for enhancing the Registry of Allotments, Appropriations, and Obligations (RAAO) system and strengthening public financial management practices at the provincial level.

The research will adopt quantitative methods. This will provide a comprehensive understanding of the effectiveness of the Registry of Allotments, Appropriations, and Obligations (RAAO) system and its role in supporting sound financial management practices. By exploring the Registry of Allotments, Appropriations, and Obligations (RAAO) system's strengths and weaknesses, the study hopes to contribute to a broader understanding of the challenges faced by provincial governments in improving financial oversight. Ultimately, it will aim to inform policy and practical reforms in public financial management systems, ensuring that resources are allocated efficiently and equitably to meet the needs of local communities.

Statement of the Problem

This study aims to examine these challenges and propose actionable improvements to enhance financial oversight within the provincial budget office.

Specifically, it sought to answer the following questions:

1. What are the current practices used in the Registry of Allotments, Appropriations, and Obligation (RAAO) system within the provincial budget office?
2. What is the level of usefulness of these Registry of Allotments, Appropriations, and Obligation (RAAO) system in tracking and managing cash flows in provincial budget office?
3. What are the recommendations needed for the Registry of Allotments, Appropriations, and Obligation (RAAO) system of these provincial budget office?

Significance of the Study

The significance of this study on improving financial oversight in the Provincial Budget Office through the Registry of Allotments, Appropriations, and Obligations (RAAO) system is substantial, as it aims to strengthen the management of public finances at the provincial level. Effective financial oversight is critical in ensuring that public funds are allocated and utilized efficiently, transparently, and in accordance with legal and fiscal guidelines. By examining the Registry of Allotments, Appropriations, and Obligations (RAAO) system, this study will contribute to better financial accountability by assessing how well the system tracks the allocation, obligation, and

expenditure of funds. It will provide insights into the strengths and weaknesses of the current system, identifying opportunities for improvement.

The research is significant in addressing the challenges faced by provincial budget offices, such as inadequate capacity, outdated financial tools, and issues with compliance and reporting. Improving the Registry of Allotments, Appropriations, and Obligations (RAAO) system will help enhance transparency and accountability in the allocation of resources, reducing opportunities for corruption, mismanagement, or financial discrepancies. This study will offer practical recommendations to refine the system, improve staff training, and ensure better integration of technology, thus increasing the effectiveness of financial monitoring processes.

Moreover, this study is crucial for enhancing public financial management (PFM) at the provincial level, which can lead to better service delivery and local development. When financial resources are properly managed, they can be allocated more effectively to priority areas such as infrastructure, health, and education, ultimately improving the quality of life for citizens. By strengthening the Registry of Allotments, Appropriations, and Obligations (RAAO) system, provincial governments will be better equipped to make data-driven decisions, foster sustainable development, and ensure that public funds are used for the public good.

In essence, the study's findings will provide valuable insights for policymakers, administrators, and practitioners involved in public finance, guiding reforms that can lead to more efficient, transparent, and accountable provincial budget management. The research will also contribute to the broader field of public financial management, offering lessons and best practices that could be applicable to other regions or countries facing similar challenges.

II. METHODOLOGY

Research Design

This study would utilize a quantitative descriptive research design. This approach is appropriate for systematically describing the characteristics of the Registry of Allotments, Appropriations, and Obligations (RAAO) system and assessing perceptions of financial oversight without manipulating any variables. Quantitative descriptive research enables the collection of numerical data to identify trends and patterns, offering valuable insights into the current state of financial oversight practices within the provincial budget office in Benguet. Descriptive research is critical for establishing a baseline understanding of the existing systems, which can inform future improvements and policy decisions Leedy and Ormrod (2019). Practical research: Planning and design (12th ed.). Pearson Education.

Locale and Population of the Study

The study will be conducted in Benguet Province, located in the Cordillera Administrative Region of the Philippines. Benguet is known for its rich agricultural resources and is home to various local government units that manage public finances, including the provincial budget office. The provincial budget office plays a critical role in overseeing the allocation and utilization of funds, ensuring that financial resources are managed effectively to support development projects and public services.

The locale is characterized by a diverse population engaged in agriculture, commerce, and various community activities, which are influenced by the provincial government's budgeting processes. A total of twenty two (22)

respondents, comprising staffs of provincial budget office, staffs and accountants of the provincial accounting office, a staff from the municipal budget office of Tuba, Benguet, and staff from municipal budget office of Sablan, Benguet, provided insights into their perceptions of the system's effectiveness, challenges faced, and areas for improvement Creswell (2014).

For a study focused on improving financial oversight of the Registry of Allotments, Appropriations, and Obligations System in a provincial budget office, stratified sampling would likely be the most effective. This method ensures that all key dimensions of the system (e.g., budget allocation types, different departments, and transaction stages) are represented, providing a comprehensive understanding of how the system operates across the entire budget office. Jones and George (2020).

Data Gathering Tools

The researcher will utilize a survey questionnaire to collect data necessary for the study on improving financial oversight in the Provincial Budget Office of Benguet, specifically focusing on the Registry of Allotments, Appropriations, and Obligations (RAAO) system. This tool will help gather quantitative insights from those involved in budget management (Department of Budget and Management, Philippines, 2023). These data gathering tools will enable a comprehensive assessment of the Registry of Allotments, Appropriations, and Obligations (RAAO) system in Benguet's provincial budget office. By collecting and analyzing data through various methods, stakeholders can gain valuable insights to improve financial oversight and enhance budget management practices.

Reliability and validity of the Research Instrument

An expert from the provincial budget office validated and a research professor to check further the efficacy and adeptness of the questionnaire and the improvement of its content. Before the actual data gathering, the researchers' pilot tested the questionnaire first to twenty (20) local government unit personnel. They were not part of the study for any misconception, misunderstanding, and ambiguous terms and statements.

Validity in this context refers to the extent to which the instrument accurately measures the constructs of financial oversight and the effectiveness of the cash budget system. To ensure content validity, experts in public finance and budget management should review the instrument to confirm it covers key aspects of financial oversight, such as budget planning, cash flow management, and expenditure monitoring. Construct validity can be tested through factor analysis to confirm that items intended to measure specific aspects of financial oversight group together as expected.

Furthermore, criterion-related validity can be tested by correlating the instrument's results with actual performance outcomes, such as budget compliance or audit results. Reliability ensures that the instrument consistently produces stable and accurate results. Internal consistency, measured by Cronbach's alpha, ensures that related items (such as questions on budget tracking and financial transparency) provide consistent responses.

Test-retest reliability can be tested by administering the instrument at two different times to the same group, checking for consistency in responses over time. Inter-rater reliability, where multiple evaluators assess the same

data, ensures that the tool provides consistent results across different raters. By testing these dimensions of validity and reliability, the research instrument can be refined to accurately capture the effectiveness of the cash budget system and its role in improving financial oversight at the provincial level.

Data Gathering Procedure

Upon the approval of the research, the researcher will seek permission to conduct the study from the Provincial Government of Benguet. Collecting recommendations from the respondents to enhance oversight practices. To collect quantitative data from the respondents. The researcher will create a structured questionnaire consisting of Current practices: questions on effectiveness and recommendations: space for suggestions. The researcher will distribute the questionnaire using paper formats and google forms, ensuring anonymity to encourage honest responses.

Treatment of Data

This study aimed at improving financial oversight within the provincial budget office of Benguet, Philippines, a structured questionnaire was utilized to gather quantitative data regarding the Registry of Allotments, Appropriations, and Obligations (RAAO) system.

A statistician is tasked with analyzing the data related to improving financial oversight in the Registry of Allotments, Appropriations, and Obligations (RAAO) System. A statistician's quantitative treatment of data for improving financial oversight of a provincial budget office, focusing on the Registry of Allotments, Appropriations, and Obligations (RAAO) System, involves rigorous numerical and statistical methods.

The statistician enables decision-makers to derive actionable insights, enhance oversight, and improve the efficiency of the provincial budget office's financial operations through the Registry of Allotments, Appropriations, and Obligations (RAAO) system.

Ethical Considerations

Respondents should be fully informed about the study's purpose, procedures, and any potential risks. They must voluntarily agree to participate (American Psychological Association 2020). Ensure that all participant information is kept confidential and anonymized to protect their identities (British Psychological Society 2018). Treat all participants with respect and dignity, being sensitive to cultural contexts and ensuring no coercion in participation World Health Organization (2011).

Assess and minimize any potential physical, psychological, or social risks to participants, ensuring the study aims to provide benefits to the community. Use data solely for the intended research purposes and ensure proper handling and disposal of data after the study concludes Data Protection Act 2012 (Philippines).

III. RESULTS AND DISCUSSIONS

Current Practices used in the Registry of Allotments, Appropriations, and Obligations (RAAO) System within the Provincial Budget Office

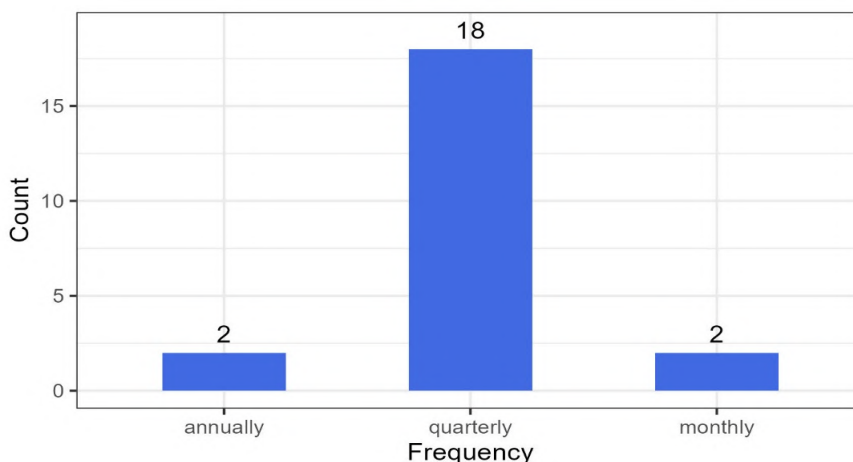


Figure 1. Frequency of RAAO Financial Reports

Figure 1. Shows that 18 out of 22 respondents said that they are preparing their office Registry of Allotments, Appropriations, and Obligations (RAAO) financial reports quarterly while there are few who are only preparing the same document in other periods.

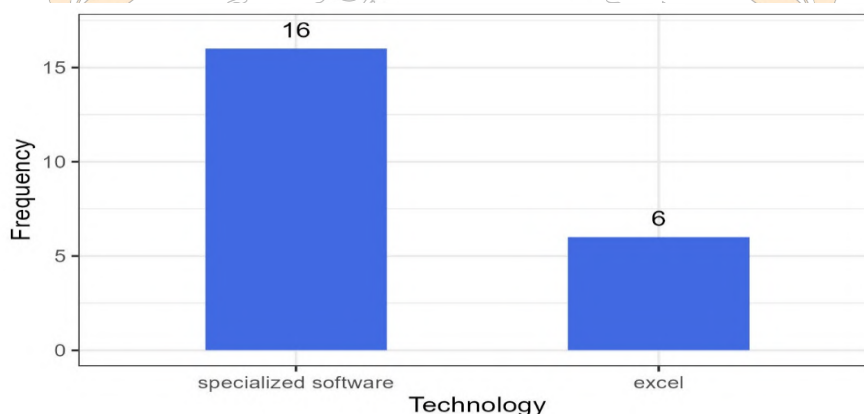


Figure 2. Software and tools used by the finance staff

Figure 2 shows that the staff who prepare the Registry of Allotments, Appropriations, and Obligations (RAAO) financial reports only either uses Microsoft Excel or a specialized software either downloaded or purchased by the office involved. Microsoft Excel is a widely used tool in financial reporting due to its versatility, accessibility, and robust analytical capabilities. Its advantages include:

User-Friendly Interface and Accessibility: Excel offers an intuitive interface that makes it accessible to both financial professionals and non-specialists. Its widespread use ensures familiarity across organizations, reducing the learning curve for new users (Smith, 2020).

Advanced Data Analysis and Calculation Tools: Excel's powerful functions, such as pivot tables, Vertical Lookup (VLOOKUP), and conditional formatting, allow users to organize and analyze financial data effectively. It supports the use of complex formulas, enabling precise and automated calculations (Brown, 2019).

Customizable and Flexible Reporting: Excel allows users to design customized financial reports tailored to specific organizational needs. Its formatting tools help create professional-looking reports that are easy to interpret (Jones, 2021).

Integration with Other Systems: Excel integrates seamlessly with other software, such as Enterprise Resource Planning (ERP) systems and databases, allowing for efficient data import/export. This integration reduces manual entry and the risk of errors (Davis, 2022).

Cost-Effectiveness: Compared to specialized financial reporting software, Excel is more affordable, making it a practical choice for small to medium-sized businesses (Taylor, 2020).

Data Visualization Capabilities: Excel provides built-in charting tools that help transform raw data into clear visual representations, facilitating better decision-making and communication of financial insights (Martin, 2021).

Specialized financial reporting software offers numerous advantages over general-purpose tools like Microsoft Excel. These systems are designed specifically for finance professionals, providing enhanced accuracy, efficiency, and compliance features.

Automation of Complex Processes: Specialized software can automate intricate financial processes such as consolidations, tax calculations, and compliance checks. This reduces manual effort and minimizes errors (Miller, 2021). For example, System Application Product (SAP) Financial Management and Oracle NetSuite streamline financial operations through built-in automation features.

Enhanced Accuracy and Compliance: These tools are built to meet regulatory standards and include features that ensure compliance with accounting rules such as General Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS). This helps organizations avoid costly mistakes and penalties (Johnson, 2020). Systems like Workday Adaptive Planning and BlackLine excel in ensuring compliance.

Scalability and Integration: Financial software is scalable and integrates seamlessly with other enterprise systems such as Enterprise Resource Planning (ERP) or Customer Relationship Management (CRM), enabling real-time data synchronization and providing a holistic view of organizational finances (Smith, 2022). For instance, QuickBooks Online and Sage Intacct are designed to integrate with various business applications.

Advanced Analytics and Reporting: Many specialized tools offer dashboards, predictive analytics, and customizable reporting options that provide deeper financial insights. Tableau Finance and Adaptive Insights allow users to perform sophisticated analysis and generate intuitive visual reports (Green, 2019).

Cloud Accessibility and Collaboration: Modern financial software often comes with cloud-based capabilities, allowing multiple users to access and collaborate on reports in real time from any location. Examples include Xero and FreshBooks, which facilitate team collaboration (Taylor, 2021).

Time and Cost Savings: By automating routine tasks and improving efficiency, specialized software reduces the time and labor costs associated with financial reporting (Anderson, 2020).

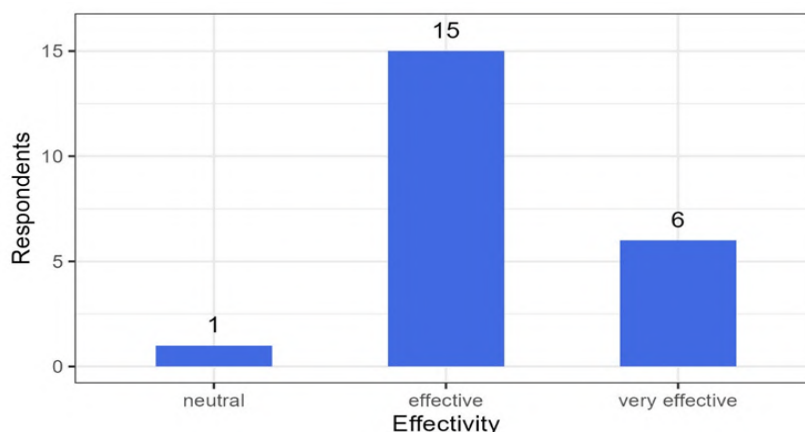


Figure 3. Perceived effectiveness of the RAAO System

Figure 3 shows that 15 out of 22 of the respondents said that the current system is “effective” while 6 said that it was “very effective” and 1 is “neutral”. With this the average rating of the effectiveness of the current Registry of Allotments, Appropriations, and Obligations (RAAO) system is 4.23 (“very effective”). This implies that the current system is still relevant and effective to the Provincial Budget Office.

The Registry of Allotments, Appropriations, and Obligations (RAAO) System is essential for effective financial management in government and other budget-dependent institutions. It ensures accountability, transparency, and efficient use of resources.

Facilitates Budget Control: The Registry of Allotments, Appropriations, and Obligations (RAAO) System helps institutions track appropriations and allotments against actual obligations. This ensures that expenditures do not exceed allocated budgets, maintaining fiscal discipline and preventing overspending (Sanchez & Rivera, 2020).

Enhances Transparency and Accountability: By recording all appropriations, allotments, and obligations systematically, the Registry of Allotments, Appropriations, and Obligations (RAAO) System provides a clear and auditable trail of financial transactions. This transparency is crucial for public trust and regulatory compliance (Martinez, 2019).

Streamlines Financial Reporting: The system simplifies the preparation of periodic reports by consolidating all relevant financial data in a centralized repository. This ensures accurate and timely reporting to stakeholders and oversight agencies (Gonzalez, 2021).

Supports Effective Decision-Making: Decision-makers rely on the Registry of Allotments, Appropriations, and Obligations (RAAO) System for up-to-date financial information, enabling them to make informed decisions regarding resource allocation and project prioritization (Lopez, 2020).

Ensures Legal and Policy Compliance: The system helps organizations adhere to legal mandates, such as spending within approved appropriations, by providing real-time monitoring and control mechanisms (Reyes, 2022).

Improves Operational Efficiency: By automating and organizing financial tracking processes, Registry of Allotments, Appropriations, and Obligations (RAAO) System reduces manual errors and administrative workload, leading to better resource utilization (Cruz, 2019).

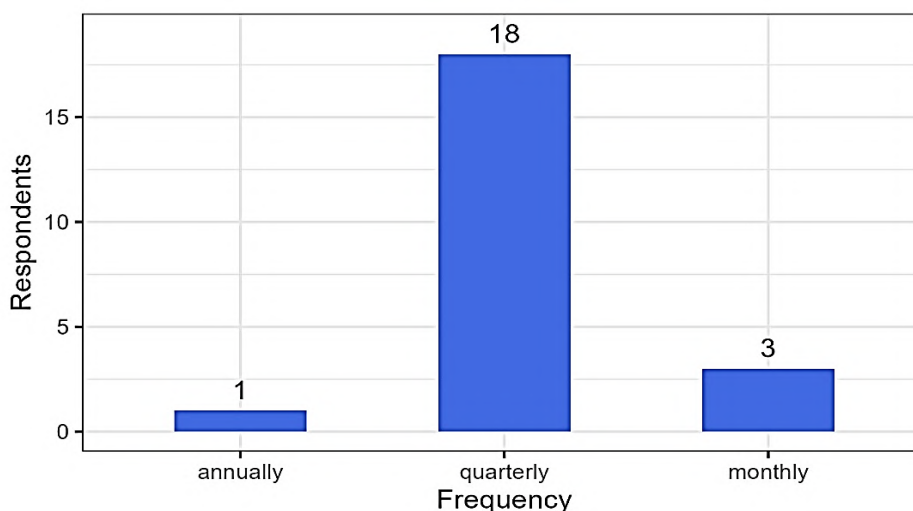


Figure 4. Frequency of Review of Reports by the Senior Management

Figure 4 shows that the financial reports are reviewed quarterly most of the time. This conforms with the preparation and submission of the financial reports.

The best frequency for preparing and reviewing Registry of Allotments, Appropriations, and Obligations (RAAO) reports depends on the organization's operational requirements, financial policies, and regulatory compliance needs. However, most experts recommend a monthly preparation and review, supplemented by quarterly, mid-year, and annual summaries to align with reporting cycles and ensure effective oversight.

Monthly Review for Routine Monitoring: Preparing and reviewing the Registry of Allotments, Appropriations, and Obligations (RAAO) System reports monthly ensures that financial records remain up-to-date. It helps detect and address discrepancies early, enabling timely adjustments and maintaining fiscal discipline (Sanchez and Rivera, 2020). Monthly reviews are particularly crucial in agencies with high transaction volumes.

Quarterly Review for Strategic Oversight: A quarterly review provides a broader perspective, allowing institutions to assess budget performance against objectives and make strategic adjustments. It is also useful for preparing reports required by oversight agencies or stakeholders (Martinez, 2019).

Mid-Year Review for Performance Evaluation: Mid-year reviews serve as a critical checkpoint to evaluate whether allotments and appropriations are aligned with organizational priorities and if reallocations are necessary (Lopez, 2020).

Annual Review for Compliance and Accountability: An annual review consolidates all transactions, ensuring compliance with fiscal regulations and serving as a basis for external audits. This comprehensive assessment supports transparency and accountability (Gonzalez, 2021).

On-Demand Reviews for Special Needs: In addition to regular schedules, reviews may be conducted on-demand during significant financial events, such as project milestones or unexpected budget adjustments (Reyes, 2022).

Combining these frequencies ensures continuous monitoring while providing opportunities for strategic analysis. For example, monthly updates for operational efficiency, quarterly reports for management oversight, and annual reviews for compliance and audit purposes create a balanced reporting cadence.

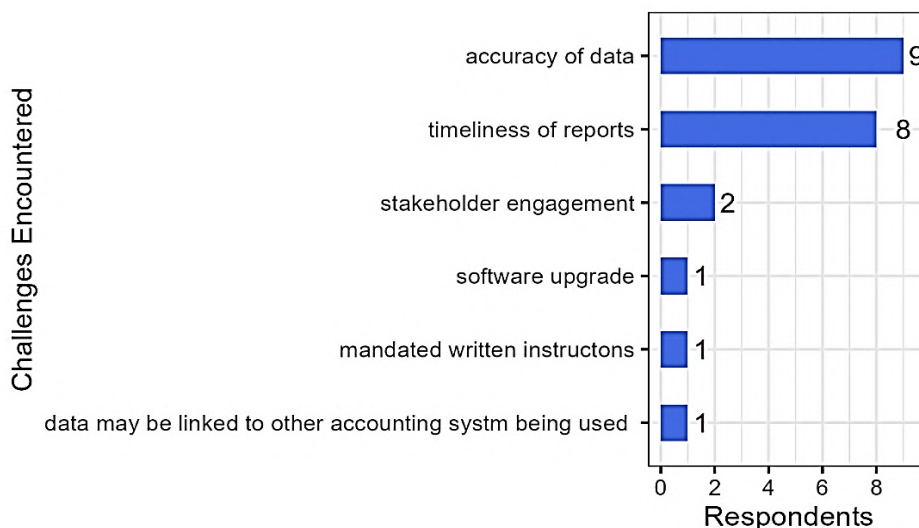


Figure 5 . Areas of the RAAO System for Improvement

Figure 5 shows that the majority of the respondents said that the areas of improvement for the RAAO System are “accuracy of data” and “timeliness of reports” while there are only few that mentioned otherwise.

Accuracy of data and timeliness of reports are fundamental to effective financial reporting because they ensure informed decision-making, maintain stakeholder trust, and support compliance with legal and regulatory standards.

Informed Decision-Making: Accurate and timely financial reports provide a reliable foundation for decision-making. They enable management to assess the financial health of an organization and make data-driven decisions regarding budgeting, investments, and resource allocation (Johnson, 2020). Without accuracy, decisions could be based on flawed data, leading to suboptimal outcomes.

Compliance with Regulatory Requirements: Financial reporting is subject to legal and regulatory frameworks, such as GAAP, IFRS, or government-specific rules. Accurate and timely reporting ensures compliance, avoiding penalties and safeguarding the organization’s reputation (Martinez, 2021).

Building Stakeholder Confidence: Investors, creditors, and other stakeholders rely on financial reports to assess an organization’s performance and reliability. Timeliness assures stakeholders of the organization's efficiency, while accuracy ensures they are receiving truthful and relevant information (Taylor, 2019).

Improved Financial Monitoring and Control: Accurate and timely data allow organizations to monitor their financial position in real-time, enabling the identification of variances or irregularities early. This reduces the risk of fraud and mismanagement (Lopez, 2020).

Facilitating Strategic Planning: Timely reports ensure that financial information is available for use in planning future activities, such as setting goals or reallocating resources. Accuracy ensures these plans are realistic and based on sound data (Green, 2022).

Meeting Audit and Reporting Deadlines: External audits and financial reviews require precise and up-to-date records. Timeliness and accuracy reduce the risk of audit issues and foster smooth reporting processes (Reyes, 2021).

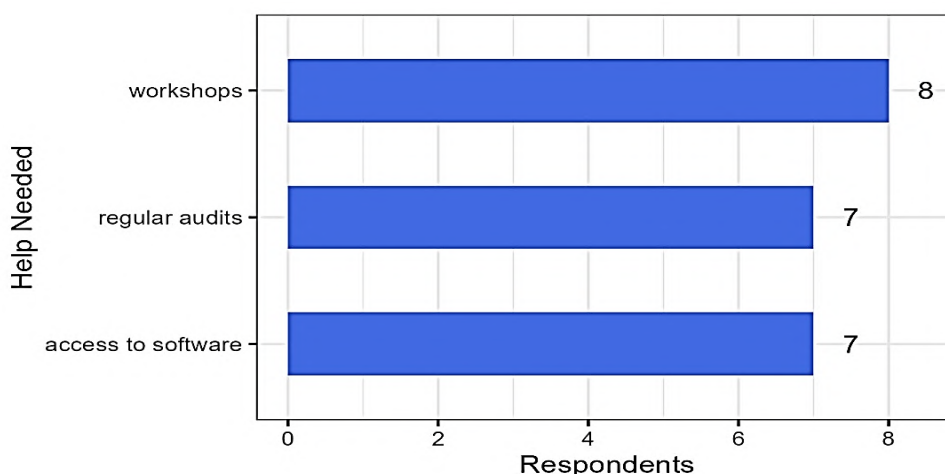


Figure 6. Training and Resource Needs in Improving Financial Oversight

Figure 6 shows that “workshops”, “regular audits”, and “access to software” are equally needed, sufficient and necessary in improving financial oversight.

IV. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Improving financial oversight in the Provincial Budget Office through the Registry of Allotments, Appropriations, and Obligations (RAAO) System is critical to ensuring transparency, accountability, and efficiency in budget management. The study highlights key issues, including delays in data updates, limited system integration, and gaps in monitoring and compliance. Addressing these challenges requires enhancing system accuracy, streamlining processes, and strengthening internal controls. Effective oversight will lead to better resource allocation, reduced financial discrepancies, and improved fiscal performance at the provincial level.

Recommendations

To improve financial oversight of the Provincial Budget Office through the Registry of Allotments, Appropriations, and Obligations (RAAO) System, it is recommended to modernize the system by adopting automated, real-time tracking tools to enhance accuracy and reduce delays. Regular staff training on financial management and compliance is essential to build capacity and ensure proper usage of the system. Integrating the Registry of

Allotments, Appropriations, and Obligations (RAAO) with other financial systems will streamline data sharing and monitoring, while periodic audits can identify and address discrepancies. Strengthening internal controls through updated policies, ensuring transparency through public financial reporting, and fostering collaboration with stakeholders will further enhance oversight and accountability.

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