International Journal of Sustainability and Advanced Integrated Research
Volume 2, Issue 2 (April-June 2026) | ISSN: 3107-7854
DOI: https://doi.org/10.65339/ijsair.V2.I2.300

Exploring the Relationship between Budget Transparency and Employee Engagement within the Department of Agrarian Reform (DAR) Masbate

Jelisa Gabriela Q. Cos
Agrarian Reform Program Technologist, Department of Agrarian Reform, Masbate

Publication history: Received: April 12, 2026; Revised: April 18, 2026; Accepted: April 25, 2026
Email of Corresponding Author: jelisagabrielacos@gmail.com

Abstract

This study examined the relationship between budget transparency and employee engagement among employees of the Department of Agrarian Reform (DAR) Masbate. It was anchored on Agency Theory, Social Exchange Theory, and Organizational Transparency Theory, which explain how openness, fairness, and accessible information may influence employee trust, motivation, and participation. The study employed a quantitative descriptive-correlational research design using a researcher-made structured questionnaire administered to thirty (30) current employees of DAR Masbate selected through purposive sampling. Data were analyzed using frequency, percentage, weighted mean, ranking, and Pearson Product-Moment Correlation Coefficient at the 0.05 level of significance. Findings showed that budget transparency was generally rated high to very high, particularly in access to budget information, communication of budget priorities, and accountability in budget management, while employee participation in budget-related activities received a relatively lower rating. Employee engagement was rated very high in terms of dedication, absorption, and vigor. Among the dimensions of budget transparency, accountability in budget management had the greatest influence on employee engagement. The study found a moderate positive and statistically significant relationship between budget transparency and employee engagement, with an r-value of 0.54. The study concludes that stronger budget transparency is associated with higher employee motivation, commitment, and involvement. It recommends improving timely budget communication, employee participation, accountability systems, professional development, recognition, and regular monitoring. The study supports SDG 16, SDG 8, and SDG 11 by promoting transparent institutions, productive work engagement, and improved public service delivery. Its sustainability impact lies in strengthening institutional governance, employee performance, and community-oriented agrarian reform services.

Keywords: Accountability, Budget Management, Budget Transparency, DAR Masbate, Employee Engagement, Public Governance, Public Sector, Transparency Practices

1. Introduction

Budget transparency is an essential element of public governance because it strengthens accountability, openness, and responsible use of public resources. In government institutions, transparency is not only a mechanism for public accountability but also an internal organizational practice that affects employees' trust, motivation, and engagement. This study focuses on the relationship between budget transparency and employee engagement within the Department of Agrarian Reform (DAR) Masbate, particularly how employees perceive access to budget information, communication of budget priorities, participation in budget-related activities, and accountability in budget management. It further examines employee engagement in terms of dedication, absorption, and vigor, with the broader aim of generating insights that may improve public sector transparency, organizational effectiveness, and service delivery.

Budget transparency has become a central concern in public administration as government institutions are increasingly expected to manage public funds ethically, openly, and efficiently. According to Lee and Park (2021), transparency in government budgeting supports ethical governance by reducing ambiguity, preventing misinterpretation in the distribution of funds, and promoting integrity in public institutions. Beyond external accountability, budget transparency also affects internal organizational dynamics because access to financial information influences employee behavior, motivation, and perceptions of fairness. Ramirez and Torres (2022) assert that transparent communication about budgetary decisions strengthens internal trust by reducing information gaps that may lead to suspicion, disengagement, or perceived inequity. This supports procedural justice, which Gupta and Sharma (2021) identify as important in shaping positive workplace relationships and organizational commitment. Employee engagement is a significant organizational outcome because it reflects the emotional, cognitive, and behavioral investment of employees in their work and institution. Albrecht et al. (2020) emphasize that communication transparency and access to organizational information empower employees by strengthening their connection to organizational goals. Gomez and Rivera (2023) further explain that employees who receive clear financial information tend to feel valued and more willing to participate actively in their roles. In public sector organizations, where bureaucratic structures may limit open communication, unclear budget decisions can reduce trust, motivation, and engagement (Hwang & Lee, 2022). Santos and Villanueva (2024) note that transparent budget practices reduce the psychological distance between leadership and personnel, creating a more inclusive and collaborative organizational climate. The Department of Agrarian Reform is a relevant setting for examining budget transparency because of its complex mandate involving land distribution, agrarian justice, and support services for beneficiaries. As Cruz (2025) explains, employees in reform-oriented agencies rely on transparent communication to understand organizational priorities, especially when resources are limited or unevenly distributed across programs and field offices. In DAR, employees often face funding limitations, logistical constraints, and operational demands. Lim and Choi (2024) argue that transparency enhances psychological empowerment by helping employees perceive greater control and meaning in their work. Since DAR employees' commitment is connected to the agency's public service mission (Department of Agrarian Reform, n.d.), financial openness can reinforce their understanding of how budget decisions support institutional objectives. Tan and Wong (2022) found that financial openness influences employee trust, which strengthens engagement, while Yu and Kim (2023) emphasize the role of strategic communication in sustaining employee engagement during administrative reform. Budget transparency is defined as the full, timely, and systematic disclosure of relevant fiscal information and is considered important for public participation, anti-corruption, accountability, and judicious use of public funds (Pekkonen & Malena, n.d.). Employee engagement refers to the strength of the mental and emotional connection employees feel toward their organization, team, and work (Quantum Workplace., n.d.). The Department of Agrarian Reform is the lead government agency responsible for implementing comprehensive agrarian reform, equitable land distribution, agricultural productivity, and tenurial security for farmers (Department of Agrarian Reform, n.d.). Accountability refers to the acknowledgment of responsibility for one's actions and willingness to be judged based on performance (Kenton, 2025). Together, these concepts establish the foundation for examining how transparency in budget processes may influence the engagement of DAR Masbate employees.

The reviewed literature consistently shows that transparency is closely associated with trust, communication, fairness, accountability, and employee engagement. Transparency requires leaders to openly communicate information, decisions, and intentions, thereby nurturing trust and strengthening workplace engagement (Saikia, 2024). However, Taylor (2024) cautions that organizations often assume they already understand employee needs, which may result in ineffective strategies when transparent communication is lacking. In public finance, budget transparency involves the timely and organized sharing of fiscal data so that stakeholders can understand the state of public finances (OECD, 2025). This openness improves decision-making, legislative oversight, public confidence, fiscal performance, and policy responsiveness (Abbasov, 2025; OECD, 2024). Transparency is also relevant to land and agrarian reform because land reform has historically been politically sensitive and socially significant (Wikipedia contributors, 2025). Land is finite and central to economic, environmental, and social concerns, making equitable redistribution and regulation important for sustainable management (World Population Review, 2025). In the agricultural sector, transparency is necessary because the breadth of agricultural value chains creates possible corruption risks that require anti-corruption measures (Rahman, K., 2021). Transparency International (2025) similarly emphasizes that anti-corruption and transparency measures must be embedded in governance reforms to safeguard citizens' interests, particularly in contexts affected by poor governance, corruption, and mismanagement of public funds. At the organizational level, transparency influences how employees perceive leadership, fairness, and engagement. Maake (2025) found that age and years of service may not directly predict work engagement among public-sector employees but may relate to the use of performance management systems. OECD (2021) further emphasizes that transparency initiatives should consider demographic attributes such as gender, age, and employment status to promote equity. Supportive work environments also strengthen accountability and productivity, while toxic environments weaken organizational culture (Puni & Hilton, 2022). Authentic leadership enhances engagement, performance, and transparent communication (Hadziahmetovic & Salihovic, 2022), while transparent leadership requires honesty and openness even when difficult (Fathirah, Nirwana, & Imran, 2024). When leaders act consistently with integrity and stated values, employees are more likely to demonstrate loyalty and trust (Smith, 2025). In the Philippine context, transparency in budgeting and public administration is especially significant. Manhit (2022) notes that data indicate the Philippines has one of the most transparent budgets in the world. The creation of DAR through Republic Act No. 6389 institutionalized agrarian reform mechanisms such as agricultural leasehold, farmer legal assistance, financing support, and land capability survey and registration (Republic of the Philippines, 1971). This mandate was strengthened by Republic Act No. 6657, which established the Comprehensive Agrarian Reform Program to promote social justice, rural development, and equitable industrialization (Republic of the Philippines, 1988). Today, DAR continues to support small farmers by improving productivity and expanding access to economic opportunities (Department of Agrarian Reform [DAR], n.d.). Recent developments also show DAR's efforts to modernize systems through digital platforms for land distribution, which aim to strengthen efficiency, transparency, and public trust (House of Representatives, 2024). However, internal budget communication remains uneven. Credo et al. (2024) found that DAR employees rely on memoranda, planning meetings, and financial reports to understand budget-related matters, but access to information may still be limited to division heads or financial management personnel. Boncacas (2025) indicates that employees generally understand major agency priorities related to land distribution, agrarian justice, support services, and digitalization, although alignment between budget priorities and actual utilization is not always clear. The Commission on Audit has also noted delays in fund utilization, questioned disbursements, and inconsistencies in implementation, suggesting continuing accountability challenges (COA, 2023). Employee engagement literature further supports the relevance of this study. DAR employees generally value teamwork, learning opportunities, and mentorship within the agency (Department of Agrarian Reform Philippines, n.d.). Dedication reflects loyalty, passion, and willingness to exert extra effort toward organizational goals (Akhunzada, 2024). Na and Chelliah (2022) emphasize that organizational support positively affects employee engagement because employees who feel valued and supported tend to show stronger commitment and involvement. Absorption refers to deep focus and immersion in work (Saputra & Ariyanto, 2021), while vigor represents energy, resilience, and willingness to exert effort despite challenges (Michelli, 2021). Together, dedication, absorption, and vigor form the core dimensions of employee engagement (Ariyanto, Wijaya, & Sari, 2025), and when combined, they positively influence employee performance, efficiency, and work quality (Baes & Naparota, 2022).

Related studies further confirm the link between transparency, communication, leadership, and engagement. Employees are critical to organizational sustainability and performance (Wright, 2022), and engaged employees contribute to organizational goals, values, and success (Tshikotshi, 2024). Engagement-oriented workplaces improve motivation, working conditions, customer loyalty, market share, and profitability (LaMacchia, 2021). However, engagement is dynamic and may fluctuate based on daily experiences, making traditional annual surveys limited in capturing its full nature (Alfredsson, 2025). Pringle and Tequila (2023) found significant relationships among leadership communication, public service motivation, trust in leadership, and engagement in the U.S. federal government, while Hartwell (2020) emphasized that improved leadership and trust enhance engagement, productivity, and organizational effectiveness. Yeow (2025) found that organizational transparency positively affects engagement, with internal communication effectiveness acting as a mediator. Beh (2024) also highlighted that transparent communication strengthens internal controls through employee engagement. Pratiwi, Haliah, and Kusumawati (2024) showed that government budget transparency increases trust, reduces information asymmetry, and strengthens accountability, while Abbasov (2025) emphasized that disclosure must be timely, clear, and accessible to build trust. Local studies similarly show that transparency, ethics, open communication, and trust are linked to employee engagement. Centeno (2022) found that organizational culture interventions can improve engagement through leadership, trust, and communication. Torres and Binghay (2025) reported that employee engagement is strongly correlated with organizational commitment in government financial institutions. Calapre, Sabile, Villamar, and Saranza (2024) found that trust in HR practices, delegation, and performance evaluation influence organizational commitment among local government employees. Solteo and Schneider (2022) established that transparency in cooperatives is positively associated with employee trust, while Larroza, Basilla, Casano, Briones, and Abante (2024) found that open communication improves employee motivation in government agencies. Jamisolamin (2025) linked organizational ethics with accountability and trust in LGUs. Otero, Villegas, Camilo, and Ramos (2025) found that transparency and accountability mechanisms in a community college foster staff trust and engagement, while Flores and Maquiling (2024) showed that psychological empowerment and self-efficacy predict work engagement among financial managers. Umachi (2025) found that transformational leadership influences commitment and retention, and a trustful communication climate was found to strengthen employee confidence in management and engagement among public university employees (ResearchGate, 2024).

The study is situated in Masbate Province, located in the Bicol Region and composed of the islands of Masbate, Ticao, and Burias. The province has diverse terrain, agricultural and fishery resources, mining history, tourism potential, and a population of around 910,813 (Census of Population, 2020). Its economy is driven by agriculture, livestock raising, fishing, mineral resources, and cottage industries, while its cultural identity is reflected in events such as the Rodeo Masbateño festival (Wikipedia, 2025). Historically, Masbate became a separate politico-military command province in 1846, was declared separate from Albay in 1864, was annexed to Sorsogon after a typhoon in 1908, and later regained separate provincial status (Province of Masbate. (n.d.). Masbate City serves as the provincial capital and chief commercial center, with a reported population of 104,011 according to the 2024 census (Philippine Statistics Authority, 2025). It is strategically located as a gateway between Bicol, the Visayas, and Mindanao and is accessible by sea and air (Wikipedia, 2025). The study's geographic setting is further contextualized by the maps of Masbate Province, Masbate City, and the DAR Masbate Office (Rañola, 2021; Google, n.d.). The provincial vision of Masbate emphasizes agriculture, fishery, eco-tourism, responsible governance, empowered citizens, resilient communities, and a sustainable environment. Its mission involves collaboration among the provincial government, National Government Agencies, and the private sector to improve the quality of life of Masbateños (Province of Masbate, n.d.). This context makes DAR Masbate a significant public institution because agrarian reform is directly connected to land access, farmer productivity, livelihood support, and community resilience. At the national level, Philippine agrarian reform has developed across historical periods, from early land reform efforts to the formal creation of DAR. The Department of Agrarian Reform in Masbate traces its roots to the broader institutionalization of agrarian reform in the Philippines through the Agricultural Land Reform Code and Republic Act No. 6389 (Department of Agrarian Reform. (n.d.). DAR Masbate implements land redistribution, support services, and agrarian justice. It has distributed land, issued e-titles, supported agrarian livelihoods through cattle starter kits and Agraryo Merkado, and improved institutional capacity through a new provincial office, reflecting its role in empowering Masbateños and fostering equitable land access (Philippine News Agency, 2022, 2023).

Globally, the study aligns with public administration concerns on transparent budgeting, ethical governance, accountability, and employee engagement. Transparency in public budgeting supports accountability and policy responsiveness (OECD, 2024, 2025; Abbasov, 2025), while land reform remains a governance issue tied to equitable access, social justice, and sustainable resource management (Wikipedia contributors, 2025; World Population Review, 2025). The study therefore connects a local government agency context with broader national and global concerns on public sector accountability, employee participation, and sustainable governance. This study is anchored on Agency Theory (Jensen & Meckling, 1976), Social Exchange Theory (Homans, 1958; Blau, 1964), and Organizational Transparency Theory (Grunig, 1992; Christensen & Cornelissen, 2015). Agency Theory explains the relationship between principals and agents and highlights how information asymmetry can produce mistrust, inefficiency, or doubts regarding fairness. In DAR Masbate, budget transparency may reduce information gaps between management and employees, allowing employees to better understand budget allocations, expenditures, and organizational priorities (Jensen & Meckling, 1976). Social Exchange Theory explains workplace behavior as a product of reciprocal exchanges. When employees perceive fairness, respect, and transparent communication, they are more likely to respond with commitment, loyalty, motivation, and active participation. In the context of DAR Masbate, employees who perceive that management shares budget information fairly and involves personnel in budget-related discussions may reciprocate through higher engagement (Homans, 1958; Blau, 1964). Organizational Transparency Theory emphasizes openness, clarity, and accessibility of information within organizations. Transparency strengthens trust, reduces suspicion, promotes accountability, and encourages participation (Grunig, 1992; Christensen & Cornelissen, 2015). Applied to DAR Masbate, this theory suggests that employees who understand how resources are allocated and used are more likely to feel included, committed, and engaged in organizational objectives. Conceptually, the study follows an input-process-output logic in which employee profiles, budget transparency, employee engagement, and the relationship between these variables are examined through survey data, analyzed statistically, and used to generate findings that may improve transparency practices and engagement within the agency.

The reviewed literature establishes that transparency, communication, ethical leadership, organizational support, and trust are associated with employee engagement (Saikia, 2024; Fathirah, Nirwana, & Imran, 2024; Smith, 2025; Hadziahmetovic & Salihovic, 2022; Puni & Hilton, 2022). It also shows that engagement is dynamic and influenced by daily workplace experiences, leadership practices, internal communication, and perceived fairness (Taylor, 2024; Alfredsson, 2025; OECD, 2021, 2024, 2025; Abbasov, 2025; Pratiwi, Haliah, & Kusumawati, 2024; Yeow, 2025; Beh, 2024). Local studies further indicate that transparency, ethical conduct, open communication, and trust influence employee dedication, vigor, absorption, commitment, and motivation across Philippine government agencies, LGUs, educational institutions, cooperatives, and private organizations (Centeno, 2022; Torres & Binghay, 2025; Calapre, Sabile, Villamar, & Saranza, 2024; Solteo & Schneider, 2022; Larroza, Basilla, Casano, Briones, & Abante, 2024; Jamisolamin, 2025; Flores & Maquiling, 2024; Umachi, 2025; Otero, Villegas, Camilo, & Ramos, 2025; ResearchGate, 2024). Despite these findings, there remains a gap in Philippine public administration literature regarding the direct relationship between budget transparency and employee engagement within a provincial DAR setting. Previous studies have often examined transparency as a governance requirement or engagement as an organizational outcome, but few have focused on how transparent budget processes influence employee motivation, trust, and participation among employees of DAR Masbate. This study addresses that gap by examining employees' perceptions of budget transparency, determining their level of engagement, identifying the aspects of transparency that most influence engagement, and testing whether a significant relationship exists between budget transparency and employee engagement. The study is delimited to current employees of DAR Masbate, uses self-reported perceptions, examines budget transparency through access to information, communication of priorities, participation, and accountability, and measures engagement through dedication, absorption, and vigor.

This study is aligned primarily with SDG 16 – Peace, Justice, and Strong Institutions because it focuses on budget transparency, accountability, ethical governance, and employee participation in a public agency. Transparent budget practices support trust, reduce information asymmetry, and strengthen accountability, which are essential to effective public institutions (OECD, 2025; Abbasov, 2025; Pratiwi, Haliah, and Kusumawati, 2024; Transparency International, 2025). The study also supports SDG 8 – Decent Work and Economic Growth because employee engagement is associated with motivation, productivity, commitment, and organizational performance (Albrecht et al., 2020; Tshikotshi, 2024; Baes & Naparota, 2022). In addition, the study relates to SDG 11 – Sustainable Cities and Communities because DAR Masbate's work contributes to land access, agrarian support services, community resilience, and improved quality of life among beneficiaries (Department of Agrarian Reform [DAR], n.d.; Philippine News Agency, 2022, 2023). It may also be connected to SDG 17 – Partnerships for the Goals because the provincial development context emphasizes collaboration among government agencies and the private sector in improving services and community welfare.

The study contributes to policy and governance sustainability by examining how budget transparency can improve accountability, trust, and organizational clarity within a public institution. It supports institutional sustainability by providing evidence that may help DAR Masbate improve communication, participation, and accountability in budget management. It also contributes to socio-economic and community sustainability because engaged public employees are better positioned to support the effective delivery of agrarian reform programs, land distribution, support services, and agrarian justice for beneficiaries. From a human resource and organizational behavior perspective, the study links transparency with employee dedication, absorption, and vigor, thereby contributing to sustainable public sector performance. From a public administration perspective, it provides empirical grounding for strengthening transparent financial communication as a practical pathway toward more responsive, accountable, and service-oriented governance.

2. Material and methods

2.1 Research Design

The study used a quantitative descriptive-correlational research design to describe the level of budget transparency and employee engagement among employees of DAR Masbate and to determine whether a significant relationship exists between these variables. The descriptive component covered the demographic profile of the respondents in terms of age, sex, civil status, employment status, and years of service, as well as the perceived level of budget transparency in terms of access to budget information, communication of budget priorities, employee participation in budget-related activities, and accountability in budget management. It also described employee engagement based on dedication, absorption, and vigor. The correlational component determined whether budget transparency was significantly associated with employee engagement without manipulating any variable. According to Creswell and Creswell (2018), descriptive–correlational quantitative designs are appropriate when the purpose of the study is to describe variables as they naturally occur and examine the relationship between them. Similarly, Ary et al. (2019) emphasized that correlational research is suitable in educational and organizational studies where the objective is to determine the degree of association between variables without establishing causality.

2.2 Locale of the Study

The study was conducted at the Department of Agrarian Reform (DAR) Masbate, located in Masbate City, Province of Masbate. Masbate is a province in the Bicol Region composed of three main islands, namely Masbate, Ticao, and Burias, with a total land area of approximately 4,151.78 km². The province has diverse terrain, agricultural and fishery resources, mineral resources, and cottage industries, while Masbate City serves as its capital and main commercial center. The population of the province is around 910,813, and its inhabitants are referred to as Masbateños (Census of Population, 2020). Masbate City is strategically located at the center of Masbate Island and serves as a gateway between the Bicol Region, the Visayas, and Mindanao (Wikipedia, 2025). The province's development direction emphasizes agriculture, fishery, eco-tourism, responsible governance, empowered citizens, resilient communities, and a sustainable environment (Province of Masbate, n.d.). Within this context, DAR Masbate is responsible for implementing land redistribution, support services for agrarian reform beneficiaries, and agrarian justice programs in the province (Department of Agrarian Reform. (n.d.).

2.3 Respondents of the Study

The respondents of the study were thirty (30) current employees of the Department of Agrarian Reform (DAR) Masbate. They were officially employed in the agency during the conduct of the study and represented varied demographic characteristics in terms of age, sex, civil status, employment status, and years of service. Their participation was considered essential because they were directly involved in or affected by the agency's budget processes and were therefore capable of assessing budget transparency and employee engagement within the organization.

2.4 Sample and Sampling Procedure

The study used purposive sampling to select the thirty (30) employee-respondents. The respondents were deliberately chosen because of their direct exposure to or involvement in DAR Masbate's budget-related practices, including access to budget information, communication of budget priorities, participation in budget-related activities, and accountability in budget management. This sampling method ensured that the data came from employees with relevant knowledge and experience related to the study variables. According to Creswell and Creswell (2018), purposive sampling allows researchers to intentionally select participants who are knowledgeable and experienced with the central issue being studied. Likewise, Saunders, Lewis, and Thornhill (2019) emphasized that purposive sampling is suitable when the objective is to obtain relevant and information-rich data from a particular subgroup rather than to generalize findings to a broader population. A total of thirty (30) questionnaires were distributed and fully retrieved, resulting in a 100% retrieval rate.

2.5 Research Instrument

The study used a researcher-made structured survey questionnaire as the primary data-gathering instrument. The questionnaire was developed based on the objectives of the study, related literature on budget transparency and employee engagement, and existing instruments in organizational and public administration research. It was organized into four parts: demographic profile, level of budget transparency, level of employee engagement, and aspects of budget transparency that significantly influence employee engagement. The demographic section gathered data on age, sex, civil status, employment status, and years of service. The budget transparency section measured employees' perceptions in terms of access to budget information, communication of budget priorities, employee participation in budget-related activities, and accountability in budget management. The employee engagement section assessed dedication, absorption, and vigor. The instrument used a four-point Likert scale: 4 for Strongly Agree, 3 for Agree, 2 for Disagree, and 1 for Strongly Disagree. Before administration, the questionnaire was reviewed and validated by experts in public administration, financial management, and organizational research to ensure clarity, relevance, content validity, and alignment with the study objectives.

2.6 Data Gathering Procedure

The data-gathering process followed a systematic procedure. The researcher first submitted a research capsule to the adviser for review and approval, which included the proposed title, statement of the problem, theoretical background, respondents and sampling plan, research design, and possible sources of data. After approval, the researcher prepared the structured questionnaire and subjected it to expert validation. Revisions were incorporated based on the comments and suggestions of the validators. A formal permission letter, duly noted by the research adviser, was then submitted to the Officer-in-Charge Provincial Agrarian Reform Program Officer II (OIC-PARPO II) of Masbate City, requesting permission to conduct the survey among DAR Masbate employees. Once approval was granted, the researcher personally administered the validated questionnaires to the selected respondents, provided clear instructions, allotted sufficient time for completion, and retrieved all accomplished questionnaires on the same day. The responses were then encoded, recorded, tabulated, and prepared for statistical analysis.

2.7 Data Analysis Techniques

The data were analyzed using appropriate descriptive and correlational statistical tools. Frequency count and percentage distribution were used to describe the demographic profile of the respondents. Weighted mean and ranking were used to determine the perceived level of budget transparency, the level of employee engagement, and the aspects of budget transparency that most significantly influence employee engagement. The Pearson Product-Moment Correlation Coefficient (r) was used to determine the significant relationship between budget transparency and employee engagement among DAR Masbate employees. The study used the 0.05 level of significance to determine whether the relationship between the two variables was statistically significant. An expert statistician assisted in the analysis and interpretation of the data, after which the findings were used as basis for the formulation of conclusions and recommendations.

3. Results and Discussion

3.1 Profile of the Respondents

3.1.1 Age

The results showed that most of the thirty (30) respondents were aged 26–30 years old, with sixteen (16) respondents or 53.33%. This was followed by seven (7) respondents or 23.33% who were aged 31–40 years old, three (3) respondents or 10.00% who were aged 41–45 years old, two (2) respondents or 6.67% who were 51 years old and above, one (1) respondent or 3.33% who was 25 years old and below, and one (1) respondent or 3.33% who was aged 46–50 years old. The findings indicate that DAR Masbate has a relatively young workforce, particularly composed of early-career to mid-career employees. This may suggest high adaptability, work energy, and potential for long-term service, while the presence of older employees provides balance through experience, mentorship, and institutional continuity. This is relevant because demographic characteristics such as age and years of service can shape workplace perceptions and engagement patterns (Maake, 2025; OECD, 2021).

3.1.2 Sex

The results showed that twenty-two (22) respondents or 73.33% were female, while eight (8) respondents or 26.67% were male. This indicates that the majority of the respondents were female employees. The predominance of female respondents suggests that the workforce of DAR Masbate is largely female, particularly in the administrative, social, and development-oriented functions of the agency. While male employees still contribute to operations, the profile reflects strong female participation in the organization, which may influence workplace communication, collaboration, and employee engagement patterns.

3.1.3 Civil Status

The results showed that fifteen (15) respondents or 50.00% were single, fourteen (14) respondents or 46.67% were married, and one (1) respondent or 3.33% was a widow. No respondents were widowers or separated. The findings indicate that the respondents were almost evenly distributed between single and married employees, with a slightly higher proportion of single employees. This suggests that the agency has a workforce composed of individuals with different personal and family responsibilities, which may influence work-life balance needs, support systems, and engagement with organizational responsibilities.

3.1.4 Employment Status

The results showed that twenty-seven (27) respondents or 90.00% were regular employees, while three (3) respondents or 10.00% were contractual employees. No respondents were employed under job order status. The dominance of regular employees indicates a stable employment structure within DAR Masbate. This may influence employee perceptions of organizational commitment, security, and long-term participation in agency processes, including budget-related activities and institutional goals.

3.1.5 Years of Service

The results showed that fourteen (14) respondents or 46.67% had served the agency for 4–7 years, while eight (8) respondents or 26.67% had served for 8–12 years. Three (3) respondents or 10.00% had less than one year of service, another three (3) respondents or 10.00% had served for 1–3 years, and two (2) respondents or 6.67% had served for 13 years and above. The findings suggest that many respondents had moderate length of service, particularly within the 4–7-year range. This indicates that the workforce is composed of employees with sufficient institutional exposure to assess budget transparency and engagement, while still maintaining the potential for further professional growth and long-term service in the agency.

3.2 Level of Budget Transparency at DAR Masbate

3.2.1 Access to Budget Information

The findings showed that access to budget information was perceived as high, with an overall weighted mean of 3.12. The highest-rated indicator was that budget information is readily available to employees, with a weighted mean of 3.27 and interpreted as very high. This was followed by transparency in publishing budget-related documents with a weighted mean of 3.13, timely and understandable sharing of budget reports with a weighted mean of 3.07, and informing employees of fund allocations and expenditures with the lowest weighted mean of 3.03. The results indicate that DAR Masbate demonstrates openness in making budget-related information available to employees, although there remains room to improve the timeliness, clarity, and dissemination of information on fund allocation and expenditures. This finding is supported by Heald (2018), who explained that clear and timely access to budget data strengthens inclusion and trust in organizational leadership. Similarly, Cuadrado-Ballesteros, García-Sánchez, and Prado-Lorenzo (2017) found that public sector transparency improves employees' understanding of financial decisions, which contributes to motivation and commitment.

3.2.2 Communication of Budget Priorities

The findings showed that communication of budget priorities was perceived as high, with an overall weighted mean of 3.13. The highest-rated indicator was that management clearly communicates budget goals and priorities, with a weighted mean of 3.30 and interpreted as very high. This was followed by dissemination of budget-related information through meetings or circulars with a weighted mean of 3.27. Meanwhile, proper communication of changes in budget plans received a weighted mean of 3.00, while updates on budget implementation progress obtained the lowest weighted mean of 2.97. The findings suggest that DAR Masbate employees generally perceive management communication on budget priorities as effective, especially in clarifying budget goals and disseminating budget information. However, the lower ratings on communicating changes and implementation progress indicate the need for more consistent updates. This supports Park and Rainey (2018), who noted that clear communication of financial goals and priorities enhances employees' sense of purpose and alignment with organizational objectives. Men and Bowen (2017) likewise emphasized that transparent internal communication strengthens engagement by fostering clarity, trust, and shared responsibility.

3.2.3 Employee Participation in Budget-Related Activities

The findings showed that employee participation in budget-related activities was rated high, with an overall weighted mean of 2.80. Employees' consultation in budget planning and decision-making received a weighted mean of 2.83, while encouragement of participation in budget-related discussions also received a weighted mean of 2.83. Opportunities to attend budget meetings obtained the lowest weighted mean of 2.73. The findings indicate that while employees perceive participation in budget-related activities positively, this dimension received lower ratings compared with other areas of budget transparency. This suggests that participation exists but may still be strengthened through wider consultation, more inclusive budget discussions, and greater opportunities for employees to attend budget-related meetings. Participation in budget-related activities can promote a sense of ownership when employee involvement is meaningful (Bovens et al., 2016; Nica et al., 2016).

3.2.4 Accountability in Budget Management

The findings showed that accountability in budget management was perceived as very high, with an overall weighted mean of 3.53. The highest-rated indicator was the observance of proper accounting procedures in fund utilization, with a weighted mean of 3.67. This was followed by regular auditing and review of financial reports with a weighted mean of 3.63. Accountability mechanisms to monitor budget performance received a weighted mean of 3.50, while addressing misuse of funds with transparency and fairness obtained a weighted mean of 3.30. The results indicate that DAR Masbate employees strongly perceive accountability mechanisms, proper procedures, regular audits, and transparent handling of funds as present in the agency's financial operations. This reflects a strong culture of responsibility and integrity in budget management. The finding is supported by Bracci et al. (2015), who highlighted that strict accounting procedures, regular audits, and transparent fund handling reinforce employees' trust in management. Kim and Lee (2020) also found that public employees who perceive strong financial accountability mechanisms exhibit higher vigor, dedication, and absorption at work.

3.3 Level of Employee Engagement at DAR Masbate

3.3.1 Dedication

The findings showed that employee dedication was very high, with an overall weighted mean of 3.64. The highest-rated indicator was pride in working for the Department of Agrarian Reform, with a weighted mean of 3.77. This was followed by finding work meaningful and purposeful, with a weighted mean of 3.67. Enthusiasm about job responsibilities and willingness to exert extra effort to achieve agency goals both received a weighted mean of 3.57. The results indicate that DAR Masbate employees demonstrate strong dedication, pride, enthusiasm, and willingness to contribute to agency goals. This suggests a positive organizational culture and a strong sense of commitment among staff. Schaufeli et al. (2015) described dedication as a core dimension of work engagement characterized by strong involvement, enthusiasm, and a sense of significance in one's work. Breevaart and Bakker (2018) likewise found that employees who perceive organizational support and meaningful work show higher levels of dedication and commitment.

3.3.2 Absorption

The findings showed that employee absorption was very high, with an overall weighted mean of 3.53. The highest-rated indicator was being fully immersed in daily responsibilities, with a weighted mean of 3.73. This was followed by being deeply focused when performing work tasks, with a weighted mean of 3.53. Losing track of time while engaged in duties received a weighted mean of 3.37, while difficulty detaching from work after hours obtained the lowest weighted mean of 3.20. The findings indicate that DAR Masbate employees are highly focused and deeply engaged in their daily work responsibilities. However, the result on difficulty detaching from work after hours suggests the need to sustain engagement while also supporting work-life balance. Schaufeli and Taris (2014) explained that absorption occurs when employees are fully concentrated and happily engrossed in their tasks. Rich, Lepine, and Crawford (2017) also found that employees with role clarity and supportive work environments tend to become more cognitively absorbed in their work.

3.3.3 Vigor

The findings showed that employee vigor was very high, with an overall weighted mean of 3.63. The highest-rated indicator was maintaining a positive attitude toward workload, with a weighted mean of 3.77. This was followed by motivation to accomplish tasks efficiently, with a weighted mean of 3.63. Approaching work with energy and enthusiasm and remaining persistent when faced with challenges both received a weighted mean of 3.57. The findings indicate that DAR Masbate employees demonstrate strong energy, persistence, motivation, and positive work attitude. This level of vigor contributes to sustained productivity and performance within the agency. Bakker, Albrecht, and Leiter (2018) emphasized that vigor reflects high levels of energy and mental resilience at work, especially among employees who feel motivated and supported. Kim (2017) similarly found that engaged public sector employees remain persistent and enthusiastic even in challenging work situations.

3.4 Aspects of Budget Transparency That Influence Employee Engagement

The findings showed that accountability in budget management had the greatest influence on employee engagement, with a weighted mean of 3.40 and interpreted as a very great extent. Communication of budget priorities followed with a weighted mean of 3.17, interpreted as a great extent. Access to budget information ranked next with a weighted mean of 3.13, while employee participation in budget-related activities received the lowest weighted mean of 2.97, also interpreted as a great extent. The overall weighted mean of 3.17 indicates that employees generally perceived budget transparency as significantly influencing their engagement. The results suggest that accountability mechanisms have the strongest effect on employee engagement, while communication, access, and participation also contribute meaningfully. Providing employees with access to financial information and clearly communicating budget priorities fosters trust, inclusion, and alignment with organizational goals, thereby enhancing motivation and commitment (Heald, 2018; Cuadrado-Ballesteros et al., 2017; Park & Rainey, 2018; Men & Bowen, 2017). Participation in budget-related activities, while moderately influential, promotes ownership when involvement is meaningful (Bovens et al., 2016; Nica et al., 2016). Most importantly, strong accountability in budget management builds confidence in leadership and reinforces dedication (Bracci et al., 2015; Kim & Lee, 2020).

3.5 Relationship Between Budget Transparency and Employee Engagement

The results showed a moderate positive linear relationship between budget transparency and employee engagement among DAR Masbate employees, with a computed r-value of 0.54. This value was greater than the critical r-value of ±0.3610 at the 0.05 level of significance with 28 degrees of freedom. Since the computed r-value exceeded the critical value, the null hypothesis was rejected, indicating that the relationship between budget transparency and employee engagement was statistically significant. The finding means that higher perceived budget transparency is associated with higher employee engagement. As employees perceive greater openness, accountability, and clarity in budget-related processes, they are more likely to become motivated, dedicated, and actively involved in their work. This result is consistent with Jensen, Patel, and Messersmith (2017), who found that transparency in organizational processes strengthens psychological ownership and employee engagement. In the Philippine context, De Jesus and Esguerra (2019) reported that transparent financial governance in public institutions significantly predicts employee motivation and commitment. Thus, the findings support the conclusion that improving budget transparency at DAR Masbate can contribute to stronger employee engagement.

4. Conclusion & Recommendations

The study concluded that DAR Masbate employees are mostly early- to mid-career, predominantly female, largely regular employees, and generally have moderate experience in the agency. Budget transparency was rated high to very high, particularly in access to budget information, communication of budget priorities, and accountability in budget management, although employee participation in budget-related activities received relatively lower ratings. Employee engagement was very high in terms of dedication, absorption, and vigor, showing that employees are proud of their work, focused on their responsibilities, and motivated to perform their duties. Among the dimensions of budget transparency, accountability in budget management had the greatest influence on employee engagement. The computed r-value of 0.54 confirmed a moderate positive and statistically significant relationship between budget transparency and employee engagement, indicating that improved transparency in budget processes is associated with stronger employee motivation, commitment, and involvement.

DAR Masbate should strengthen professional development and mentorship initiatives for early- to mid-career employees, while also supporting diversity in recruitment and career advancement. The agency should maintain and improve budget transparency by ensuring timely, understandable, and structured dissemination of budget information through reports, dashboards, circulars, briefings, consultations, and other communication channels. Management should further increase employee participation in budget-related activities by involving personnel in meetings, consultations, and financial discussions. To sustain the very high level of employee engagement, the agency should continue implementing recognition programs, team-building activities, wellness initiatives, work-life balance support, performance feedback, career development opportunities, and meaningful work assignments. Since budget transparency is significantly related to employee engagement, transparency practices should be integrated into the agency’s organizational culture through clear accountability systems, monitoring mechanisms, reporting processes, and regular assessments of transparency and engagement levels.

The study was limited to thirty (30) current employees of DAR Masbate and relied on self-reported perceptions, which may not fully represent all factors affecting budget transparency and employee engagement within the agency. It excluded former employees, officials from other regional offices, and external stakeholders who may have provided additional perspectives. Budget transparency was examined only in terms of access to budget information, communication of budget priorities, employee participation in budget-related activities, and accountability in budget management, while employee engagement was limited to dedication, absorption, and vigor. Other possible influences, such as leadership style, organizational culture, job satisfaction, and organizational citizenship behavior, were not included. Therefore, the findings reflect only the conditions at the time of data collection and may not be generalizable to other DAR offices, time periods, or public sector contexts.

Compliance with ethical standards

This study was conducted in accordance with institutional ethical standards, ensuring voluntary participation, informed consent, confidentiality of respondent information, and responsible handling of all data gathered. Ethical approval and necessary permissions were secured prior to data collection. The authors declare no conflict of interest, acknowledge all contributions to the completion of the study, and affirm that copyright ownership and authorship responsibilities were properly observed.

REFERENCES

Abbasov, R. (2025). How budget transparency affects public trust in government: A comprehensive analysis. *iBusiness, 17*, 124–134.

Akhunzada, A. A. (2024). *The importance of employee dedication: Ensuring company success*. LinkedIn.

Albrecht, S. L., Bakker, A. B., Gruman, J. A., Macey, W. H., & Saks, A. M. (2015). Employee engagement, human resource management practices and competitive advantage: An integrated approach. *Journal of Organizational Effectiveness: People and Performance, 2*(1), 7–35. https://doi.org/10.1108/JOEPP-08-2014-0042

Alessandro, M., Cardinale Lagomarsino, B., Scartascini, C., Streb, J., & Torrealday, J. (2021). Transparency and trust in government: Evidence from a survey experiment. *World Development, 138*, Article 105223. https://doi.org/10.1016/j.worlddev.2020.105223

Alfredsson, H. (2025). *Measuring dynamic employee engagement: Limitations of traditional survey methods* [Doctoral dissertation, University of Gothenburg].

Ariyanto, E., Wijaya, M. H., & Mutiara Sari, A. N. (2025). The effect of employee engagement (vigor, dedication, and absorption) on job satisfaction at PT Pelindo 1. *International Journal of Current Science Research and Review, 8*(2), 673–679. https://doi.org/10.47191/ijcsrr/V8-i2-11

Ary, D., Jacobs, L. C., Irvine, C. K. S., & Walker, D. A. (2019). *Introduction to research in education* (10th ed.). Cengage Learning.

Baes, J. O., & Naparota, L. C. (2022). Basic psychological need satisfaction and work engagement of employees in Andres Bonifacio College, Inc., Dipolog City, Philippines. *International Journal of English Literature and Social Sciences, 7*(6), 122–133. https://doi.org/10.22161/ijels.76.17

Bakker, A. B., Albrecht, S. L., & Leiter, M. P. (2011). Key questions regarding work engagement. *European Journal of Work and Organizational Psychology, 20*(1), 4–28. https://doi.org/10.1080/1359432X.2010.485352

Beh, L. (2024). *The effect of communication transparency and hierarchical structure on internal control system effectiveness with employee engagement as a mediator* [Master's thesis, Tunku Abdul Rahman University College].

Blau, P. M. (1964). *Exchange and power in social life*. Wiley.

Boncacas, R. A. (2025). Organizational culture and performance of the Department of Agrarian Reform Provincial Office of Albay. *International Journal of Innovative Science and Research Technology, 10*(2), 389–396. https://doi.org/10.5281/zenodo.14915614

Bovens, M., Goodin, R. E., & Schillemans, T. (Eds.). (2016). *The Oxford handbook of public accountability*. Oxford University Press.

Bracci, E., Humphrey, C., Moll, J., & Steccolini, I. (2015). Public sector accounting, accountability and austerity: More than balancing the books? *Accounting, Auditing & Accountability Journal, 28*(6), 878–908. https://doi.org/10.1108/AAAJ-06-2015-2090

Breevaart, K., & Bakker, A. B. (2018). Daily job demands and employee work engagement: The role of daily transformational leadership behavior. *Journal of Occupational Health Psychology, 23*(3), 338–349.

Calapre, M., Sabile, L., Villamar, E., & Saranza, C. (2024). Investigating the dynamics of organizational commitment and trust among public employees in a Philippine local government unit. *International Journal of Social Science and Human Research*.

Centeno, M. T. (2022). *Promoting employee engagement through organizational culture: An integrative action research in a finance company in the new normal* [Master's thesis, De La Salle University]. Animo Repository.

Christensen, L. T., & Cornelissen, J. (2015). Organizational transparency as myth and metaphor. *European Journal of Social Theory, 18*(2), 132–149. https://doi.org/10.1177/1368431014555256

Commission on Audit. (2023). *Department of Agrarian Reform: Consolidated annual audit report 2022*. Commission on Audit.

Credo, C. C. G., Naparota, L. C., Elopre, J. B., & Cabalida, E. S. (2024). Employees' treatment and work engagement in the Department of Agrarian Reform, Zamboanga del Norte, Philippines. *European Journal of Social Sciences Studies, 9*(5). https://doi.org/10.46827/ejsss.v9i5.1671

Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.

Cuadrado-Ballesteros, B., García-Sánchez, I. M., & Prado-Lorenzo, J. M. (2017). Effect of different modes of public services delivery on efficiency, quality and transparency. *Public Management Review, 19*(6), 836–856.

Fathirah, D., Nirwana, N., & Imran, H. (2024). Budget transparency and accountability in local government. *Asian Journal of Management Analytics, 3*(4), 1171–1184. https://doi.org/10.55927/ajma.v3i4.11878

Flores, J. M. N., & Maquiling, R. R. (2024). Work engagement as a function of psychological empowerment, self-efficacy and job satisfaction among financial managers: A structural equation modelling approach. *International Journal of Multidisciplinary: Applied Business and Education Research*.

Grunig, J. E. (Ed.). (1992). *Excellence in public relations and communication management*. Lawrence Erlbaum Associates.

Hadziahmetovic, N., & Salihovic, N. (2022). The role of transparent communication and leadership in employee engagement. *International Journal of Academic Research in Economics and Management Sciences, 11*(2), 558–571.

Hameduddin, T., & Lee, S. (2021). Employee engagement among public employees: Examining the role of organizational images. *Public Management Review, 23*(3), 422–446. https://doi.org/10.1080/14719037.2019.1695879

Hartwell, J. (2020). *Relationship between project changes, project objectives, and employee engagement* [Doctoral dissertation, Walden University]. Walden Dissertations and Doctoral Studies.

Heald, D. (2018). Transparency-generated trust: The problematic theorization of public audit. *Financial Accountability & Management, 34*(4), 317–335.

Homans, G. C. (1958). Social behavior as exchange. *American Journal of Sociology, 63*(6), 597–606. https://doi.org/10.1086/222355

House of Representatives. (2024, August 15). *House panel concludes deliberation on DAR's proposed 2025 budget*. House of Representatives of the Philippines.

Jamisolamin, N. M. G. (2025). Ethical practices and perceptions of organizational ethics among employees in a local government institution. *International Journal of Research and Innovation in Social Science, 9*(6), 665–673. https://doi.org/10.47772/IJRISS.2025.90600056

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics, 3*(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

Kenton, W. (2025). *Accountability: Definition, types, benefits, and example*. Investopedia.

LaMacchia, C. (2021). *Enhancing employee engagement to improve financial performance* [Doctoral dissertation, Walden University]. Walden Dissertations and Doctoral Studies.

Larroza, E. R. F., Basilla, S. A. G., Casano, M. A., Briones, J. P., & Abante, M. V. (2024). Relationship of open communication to employee motivation in a government agency in the Philippines. *Humanities, Society and Community, 2*(1), 36–51. https://doi.org/10.31098/hsc.v2i1.2747

Lavigna, B. (2015). Commentary: Public service motivation and employee engagement. *Public Administration Review, 75*(5), 732–733. https://doi.org/10.1111/puar.12429

Maake, G. (2025). Relationship between demographic groupings, work engagement and performance management systems. *SA Journal of Human Resource Management/SA Tydskrif vir Menslikehulpbronbestuur, 23*(0), Article a2902. https://doi.org/10.4102/sajhrm.v23i0.2902

Manhit, V. A. (2022). *Ensuring transparency and public participation in the budget process*. Stratbase ADR Institute.

Men, L. R., & Bowen, S. A. (2017). *Excellence in internal communication management*. Business Expert Press.

Michelli, J. A. (2021, August 3). *Vigor, dedication, and absorption: Customer experience is the result of team member experience*. The Michelli Experience.

Na, J., & Chelliah, S. (2022). Review of organizational atmosphere, employee engagement and organizational support. *Global Business and Management Research: An International Journal, 14*(3s), 1413–1426.

Nica, E., Rusu, C., & Ilie, M. (2016). Participatory budgeting and employee engagement in organizations. *Management Dynamics in the Knowledge Economy, 4*(3), 377–393.

OECD. (2021). *Pay transparency tools to close the gender wage gap*. OECD Publishing.

OECD. (2024). *OECD survey on drivers of trust in public institutions—2024 results: Building trust in a complex policy environment*. OECD Publishing.

OECD. (2025). *Quality budget institutions: Developments in OECD countries*. OECD Publishing.

Otero, M. G., Villegas, J. R., Camilo, J. B. C., & Ramos, A. L. (2025). Reviewing transparency and accountability mechanisms for sustainable implementation of Sibonga Community College. *Psychology and Education: A Multidisciplinary Journal, 41*(10), 1094–1105.

Pekkonen, A., & Malena, C. (n.d.). *Budget transparency* [Toolkit]. CIVICUS.

Philippine News Agency. (2023, May 29). *Masbate farmers earn P627K in DAR's agri fair project*.

Philippine Statistics Authority. (2021, July 7). *2020 Census of Population and Housing population counts declared official by the President*.

Philippine Statistics Authority. (2025, July 17). *2024 Census of Population population counts declared official by the President*.

Pratiwi, R., Haliah, H., & Kusumawati, I. (2024). Budget transparency and public trust: A systematic review. *Cashflow Journal, 3*(2), 67–82.

Pringle, R., & Tequila, Q. (2023). *Employee engagement and leadership in the federal sector* [Doctoral dissertation, Walden University]. Walden Dissertations and Doctoral Studies.

Puni, A., & Hilton, S. K. (2020). Dimensions of authentic leadership and patient care quality. *Leadership in Health Services, 33*(4), 365–383.

Quantum Workplace. (n.d.). *What is employee engagement?* The QWork Future Blog.

Rahman, K. (2021). *Anti-corruption measures for reducing corruption in agriculture* (U4 Helpdesk Answer). U4 Anti-Corruption Resource Centre, Chr. Michelsen Institute.

Republic of the Philippines. (1971). *Republic Act No. 6389: Code of Agrarian Reform of the Philippines*.

Republic of the Philippines. (1988). *Republic Act No. 6657: Comprehensive Agrarian Reform Law of 1988*.

Rich, B. L., LePine, J. A., & Crawford, E. R. (2010). Job engagement: Antecedents and effects on job performance. *Academy of Management Journal, 53*(3), 617–635. https://doi.org/10.5465/amj.2010.51468988

Saikia, S. (2024). *The role of transparency in improving employee engagement*. Vantage Circle.

Saputra Jaya, L. H., & Ariyanto, E. (2021). The effect of vigor, dedication, and absorption on the employee performance of PT Garuda Indonesia Cargo. *European Journal of Business and Management Research, 6*(4), 311–320.

Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education.

Schaufeli, W. B., & Taris, T. W. (2014). A critical review of the job demands-resources model: Implications for improving work and health. In G. F. Bauer & O. Hämmig (Eds.), *Bridging occupational, organizational and public health* (pp. 43–68). Springer.

Schaufeli, W. B., Bakker, A. B., & Salanova, M. (2006). The measurement of work engagement with a short questionnaire: A cross-national study. *Educational and Psychological Measurement, 66*(4), 701–716. https://doi.org/10.1177/0013164405282471

Smith, G. (2025). *How transparency in the workplace leads to better engagement*. ThriveSparrow.

Solteo, G. L., & Schneider, S. F. (2022). The influence of organizational transparency on employees' trust among cooperatives in Davao del Norte. *EPRA International Journal*.

Taylor, E. (2024). *Budgeting for employee engagement in 2024*. Drive Research.

Transparency International. (2025). *Strong anti-corruption and transparency on governance reform: The key to lasting change*. Transparency International.

Tshikotshi, K. P. (2024). *Investigating the impact of employee engagement on employee performance: A case of a Gauteng-based call-centre* [Doctoral dissertation, Selinus University]. Selinus University.

Umachi, K. U. (2025). *Transformational leadership influence on employee commitment and retention in BPO companies in the Philippines* [Master's thesis, Ateneo de Manila University].

Wright, S. (2022). *Leadership strategies for improving employee engagement* [Doctoral dissertation, Walden University]. Walden Dissertations and Doctoral Studies.

Yeow, V. (2025). *Investigate the impact of inclusive leadership and organisational transparency on employee engagement* [Master's thesis, Tunku Abdul Rahman University College].