IMPACT ASSESSMENT OF PROGRAM PERFORMANCE AND BUDGET EXECUTION REVIEW OF THE DEPARTMENT OF NATIONAL DEFENSE –OFFICE PROPER: BASIS FOR EFFECTIVE TOOL IN MEASURING ACCOMPLISHMENTS

Mark Anthony D. Rana

mdanthonyrana@gmail.com

Laguna State Polytechnic University, Sta. Cruz, Laguna, 4009, Philippines

Abstract

Performance measurement in government agencies is essential for always ensuring accountability and transparency. This process is essential in determining the efficiency and effectiveness of the government's programs and projects. That is why timely and relevant performance measurement practices must be in place to provide the necessary information and data accurately and produce more informed decision-making that impacts the overall accomplishment of government agencies.

This study focuses on the assessment of the efficacy and timeliness of the Program Performance and Budget Execution Review of DND – Office Proper in terms of its guidelines, templates, formats, and methods of reporting. It aims to contribute to the list of studies and scholarly works on identifying and developing an effective and efficient model for Performance Measurement Practices. This study utilizes quantitative methodology through a descriptive research design. The researcher distributed the survey questionnaires to 50 personnel from the Office for Financial Management, Office for Plans and Programs, Office for Huma Resource, and Administrative Service of the DND – Office Proper.

Analysis revealed that the quality of data and information in the PPBER based on the Performance Measurement Practices Framework of Hamspson and Best (2005) significantly impacts the effective decision-making process, the continuous development of organizational learning, and the promotion of transparency and accountability. Further, it enhances the effective implementation of the PPBER in measuring the performance and accomplishment of the DND-Office Proper.

In conclusion, this study provides valuable insights into the impact of the Program Performance and Budget Execution Review of the DND-Office as a tool for measuring accomplishments. PPBER promotes accountability and transparency through its clear and concise objectives and rigorous process for reporting and documenting data and information relevant to performance measurement. This study also contributes to the advancement of Performance Measurement Practices in the Philippine Government and exploration toward developing a responsive assessment and evaluation tool.

Keywords: Performance Measurement Practices; Government Performance; Performance Evaluation Tool.

1. *Introduction*

Performance measurement of government agencies is a vital aspect of governance worldwide, serving as a cornerstone for accountability, transparency, and effective service delivery. Across nations, the performance assessment process is essential for measuring the efficiency, effectiveness, and impact of government programs and initiatives, ensuring that taxpayer funds are allocated rightfully and that public services are delivered accordingly.

Performance measurement also serves as an essential component within the broader organizational framework, guiding strategic planning and direction to achieve objectives on a global scale. These processes help organizations identify gaps, strengths, and weaknesses and enable them to manage and mitigate potential and existing risks effectively. These performance measurements are structured in various formats, such as self-assessments, peer reviews, and 360-degree feedback. These processes of measuring organizations' performance foster employee growth and contribute to organizational success worldwide.

Governments employ various methodologies for performance measurement, including key performance indicators (KPIs), balanced scorecards, and outcome-based assessments. These frameworks enable agencies to measure progress toward strategic goals, identify areas for improvement, and make data-driven decisions to optimize resource allocation and program effectiveness.

Moreover, performance measurement in government agencies encourages a culture of continuous improvement and innovation. This is through systematically reviewing performance metrics and soliciting feedback from stakeholders, adapting to the evolving challenges, embracing best practices, and enhancing service delivery to meet the changing needs of society.

One notable example of performance measurement practice in a governmental context is the Program Performance and Budget Execution Review (PPBER) of the Department of National Defense (DND) – Office Proper, which has been in effect since its implementation in 2011. This is mandated by Memorandum Order No. 17 signed by former President Benigno Aquino III; the PPBER integrates into the Defense System of Management (DSOM), encompassing four key areas: Defense Strategic Planning System (DSPS), Defense Capability Assessment and Planning System (DCAPS), Defense Acquisition System (DAS), and Defense Resource Management System (DRMS).

The PPBER evaluates the physical, financial, procurement, and logistics performance and alignment of commitments prescribed in the Department's General Appropriations Act and Defense Planning Guidance. The DND – Office Proper issues guidelines for quarterly, semi-annual, and annual conduct of PPBER. These guidelines focus on delineating reporting structures to track performance against targets, address program inefficiencies, and rectify deficiencies in the budgeting process. PPBER reports are presented through the prescribed written and oral formats in the annually issued guidelines.

This study aims to assess the efficacy and timeliness of the DND's PPBER guidelines, templates, and reporting mechanisms to identify any procedural weaknesses in reporting accomplishments and evaluating performance. By examining the DND's practices, this study seeks to contribute to the broader understanding of effective performance evaluation methodologies within governmental organizations in the Philippines, envisioning improved accountability, efficiency, and strategic decision-making.

2. Theoretical Framework

The study adopted the Revised Model of Performance Measurement Practices Effectiveness developed by Hampson, Veronica M. M, and Best, Peter in 2005 on their Framework for Assessing the Effectiveness of Performance Measurement Practices.

The concept developed by Hampson and Best (2005) provides a valuable framework for the researcher to assess the effectiveness and timeliness of the Program Performance and Budget Execution Review conducted by the Department of National Defense – Office Proper in measuring its accomplishments. By applying the dimensions and attributes outlined in their model, the researcher can systematically evaluate various aspects of the performance measurement process within the DND.

The model enables the researcher to assess the quality of data and information used in the performance review. By examining the accuracy, completeness, and reliability of the data collected and the information's clarity and relevance, the researcher can determine the extent to which the review process produces meaningful insights.

The model facilitates an evaluation of the effectiveness of the decision-making resulting from the performance review. By analyzing how well the information from the review process informs decision-making within the DND, the researcher can assess whether the review process effectively supports the organization's goals and objectives.

Moreover, by utilizing this concept, the researcher can identify gaps and areas for improvement in the current performance review practices of the DND. This involves pinpointing weaknesses in data quality, information synthesis, or decision-making processes that may hinder the effectiveness of the review. By identifying these areas for improvement, the researcher can provide valuable insights to the DND's policymakers, enabling them to develop a more inclusive and comprehensive tool for performance review.

Applying this concept offers a systematic approach for the researcher to evaluate and enhance the performance review practices within the DND. By leveraging the insights gained through this evaluation, the DND can improve its ability to measure accomplishments effectively, make informed decisions, and fulfill its mission more efficiently.

3. Literature Review

3.1. Performance Measurement Practices

The works of Bourne, Franco-Santos, Micheli, and Pavlov (2018) advocate for a paradigm shift in performance measurement and management (PMM) towards a System of Systems (SoS) perspective, challenging traditional views and emphasizing the importance of systems that foster learning and adaptation. They argue that within an SoS framework, information and reporting flows need adaptation to accommodate a diverse range of PMM approaches and loosely coupled sub-systems, which could enhance the richness and variety of information. This shift demands new decision-making processes that incorporate varied information and calls for new tools and techniques focusing on dialogue and sensemaking. Moreover, Taouab and Issor (2019) underscore the critical role of successful firms in driving economic, social, and political progress, emphasizing the importance of performance measurement in enhancing organizational efficacy and facilitating perceptual insights and control. Natalia Letki (2017) discusses institutional effectiveness, highlighting the two primary approaches to assessing performance quality: public opinion surveys and objective performance indicators. These tools serve as valuable instruments for tracking performance trends and comparing institutions. Dawn Johnson (2017) outlines essential government performance indicators, emphasizing the importance of providing an authentic customer experience to strengthen an organization's brand, credibility, and value, thus contributing to overall organizational success.

3.2. Decision-making Effectiveness

Integrating data analytics, emerging trends in organizational behavior, and business intelligence (BI) tools presents a comprehensive approach to enhancing decision-making processes and organizational performance. B.K. and M.S. (2024) underscore the transformative impact of data analytics and mining on decision-making systems, enabling organizations to extract valuable insights from vast datasets across diverse industries such as healthcare, finance, education, and retail. By leveraging techniques like clustering and classification, organizations can enhance decision-making processes and identify patterns for operational improvements. Additionally, machine learning and artificial intelligence advancements promise more accurate and efficient data analysis, empowering decision-makers with real-time insights and predictive modeling capabilities. Gomathy (2023) further explores emerging trends in organizational behavior, emphasizing the importance of adapting to technological developments, workforce shifts, and sustainability initiatives. Organizations increasingly prioritize ethical considerations, such as corporate social responsibility, to maintain competitiveness and achieve sustainable growth.

Furthermore, Maaitah (2023) highlights the pivotal role of BI tools in facilitating the decision-making process and enhancing organizational performance. BI serves as a structured framework for decision-making, enabling improved choices across various industries. With higher education institutions susceptible to competition, the field of higher education benefits significantly from extensive data analysis, potentially leading to enhanced teaching quality and improved engagement for university members. Overall, the synthesis emphasizes the need for organizations to embrace data-driven decision-making processes, adapt to emerging trends, and leverage BI tools to achieve sustainable growth and competitive advantage in today's dynamic business landscape.

3.3. Organizational Learning

Competitive intelligence serves as a critical tool for companies to make informed decisions and enhance organizational performance, particularly within startup ventures in Algeria. Rahma and Mekimah

(2023) emphasize the systematic nature of competitive intelligence, which involves collecting, analyzing, and distributing information to determine competitive advantages and assess competitor strengths and weaknesses. They stress the importance of prioritizing competitive intelligence to inform strategic decisions and advocate for continuous improvement processes to gain a sustainable competitive advantage. Additionally, they highlight the significance of organizational learning in overall capability improvement and adaptation to the environment, suggesting investment in education programs and modern systems for competitor analysis. Similarly, Hadi (2023) discusses the impact of exploitative and organizational learning on the performance of Small and Medium Enterprises (SMEs), underscoring the importance of both forms of learning for business success, especially in dynamic environments. Chen and Zheng (2022) highlight the role of organizational learning in enhancing the dynamic capability of human resource service enterprises, emphasizing its positive influence on resource integration and reconfiguration capability. Finally, Chahar, Hatwal, and Sen (2019) explore the relationship between employee training, learning, creativity, and organizational climate, underscoring the importance of training initiatives in fostering employee creativity and improving organizational performance. They suggest that organizations prioritize training to nurture creativity and recommend developing innovation training programs and fostering a conducive climate for creativity to enhance organizational output.

3.4. Accountability

Tran and Nguyen (2020) stress the importance of Performance Management Systems (PMS) in improving public accountability and organizational performance, particularly in developing countries like Vietnam. They advocate implementing modern PMS, addressing technical issues, and leveraging information technology to streamline performance measurement processes. They also emphasize the need for public organizations to prioritize performance measurements, including quantitative and qualitative aspects, given the recent adoption of financial autonomy mechanisms in Vietnam. Furthermore, they highlight public accountability as a mediator between PMS and organizational performance, suggesting the design of relevant mechanisms to enhance performance, especially in emerging markets. Keilitz (2018) explores the significance of performance measurement and management (PMM) in judicial independence and accountability, emphasizing actionable performance measures and adhering to SMART criteria for developing appropriate performance indicators. He underscores the role of information technology tools such as performance dashboards in efficiently delivering and distributing performance data.

Moreover, he highlights the integration of performance measures into key management processes to utilize PMM within organizations effectively. Finally, Ahyaruddin and Akbar (2016) discuss the intricate relationship between accountability and performance in the New Public Management (NPM) context. While holding public entities accountable may improve service delivery efficiency, the effectiveness of accountability in enhancing democratic controls is debated. Nonetheless, they emphasize the critical role of effective performance measurement systems in managing public sector organizations, stressing the importance of top management commitment to improving performance and accountability to enhance public services and social welfare.

3.5. Quality of Data and Information

Master Data Management (MDM) plays a crucial role in maintaining, integrating, and harmonizing master data across systems to ensure consistency, accuracy, and relevance, as Hikmawati et al. (2021) emphasize. By overcoming data quality issues arising from scattered sources, MDM encourages organizations to enhance data management by adjusting roles and responsibilities via data governance frameworks. The success of MDM implementation is vital for improving data quality and governance, necessitating the evaluation of existing frameworks. However, undefined data ownership and unclear roles and responsibilities impede effective implementation. In a similar vein, Geekiyanage et al. (2020) highlight the significance of data quality in data analytics, particularly in the oil and gas industry, where post-well or real-time data must be cleansed and refined to ensure accuracy, consistency, and reliability. The study illustrates the importance of effective data quality management processes and information extraction methods for intelligent digitalization by drawing on laboratory and field data. Furthermore, Bertino and Jahanshahi (2018) emphasize various dimensions of data quality, particularly in image data, where spatial and temporal completeness, precision, traceability, and minimization of non-relevant objects are essential for accurate analysis. These dimensions underscore the importance of maintaining high-quality data across all data lifecycle stages, ensuring reliable insights and informed decision-making in various industries.

4. Methods

This study utilized the descriptive method of research using self-administered questionnaires, which the respondents filled out. The questionnaires are based on the issues and concern that the proponent has found regarding the conduct of the Program Performance and Budget Execution Review of the Department of National Defense – Office Proper as well as on the guidelines. The design was chosen because survey is a useful way to assess the impact of the Program Performance and Budget Execution Review of the Department of National Defense – Office Proper as a tool in measuring its accomplishments.

The researcher followed a structured procedure in conducting this study. Initially, a title was chosen and defended before a panel until approval was obtained. Following this, the researcher consulted with several professors and experts to gather valuable insights for the study. The next step involved preparing the research instrument, a survey questionnaire, which was developed in consultation with an adviser to ensure reliability and validity. The researcher then personally distributed the survey to four designated offices under the Department of National Defense (DND) – Office Proper: the Office for Financial Management, the Office for Plan and Programs, the Office for Human Resource, and the Administrative Service. The purpose of the study was clearly explained to the respondents, and confidentiality was assured to encourage honest responses. Finally, the gathered data were analyzed and interpreted, leading to the formulation of conclusions and recommendations for the study.

5. Results

The following tables presents an analysis and interpretation of the data obtained in the study. The findings were based on the analysis of data gathered through the questionnaires retrieved from the

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respondents. These data were then analyzed to be presented, discussed, and interpreted according to the parameters of this.

Table 1. Reliability Analysis

Variables	Cronbach's α	Description
Quality of Data		
a. Integrity	.747	Acceptable
b. Scope	.836	Good
c. Conciseness	.802	Good
d. Accuracy	.783	Acceptable
e. Believability	.892	Good
Quality of Information		
a. Accessibility	.900	Excellent
b. Understandability	.854	Good
c. Relevance	.949	Excellent
Impact of Performance Measurement Practices		
a. Decision-making Effectiveness	.917	Excellent
b. Organizational Learning	.768	Acceptable
c. Accountability	.948	Excellent
Effectiveness of the PBBER		
a. Use as Tool 1	.883	Good
b. Use as Tool 2	.828	Good

Alpha = reliability test

Table 1 showed the consistency reliability statistics. Cronbach's alpha coefficients were above the recommended value of 0.7, showing that the instrument reached acceptable reliability.

Table 2. Assessed Implementation of the Program Performance and Budget Execution Review of the DND – Office Proper in terms of Decision-making Effectiveness

Indicators	M	SD	VI	Rank
1. The PPBER identifies the problems and opportunities of the DND – Office Proper that need solving and requires actions.	3.58	.57	HE	1
2. The PPBER provides adequate and relevant information to help decision-makers make informed choices.	3.36	.63	HE	5
3. The PPBER evaluates alternatives or courses of action to address problems and seize opportunities.	3.40	.60	HE	4
4. The PPBER guides future planning and programming of the DND – Office Proper.	3.46	.70	HE	2.5
5. The PPBER guides Offices under the DND—Office Proper—in identifying their strengths and areas for improvement.	3.46	.61	HE	2.5
Overall Mean	**3.45**	**.55**	**HE**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Effective (NE)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Effective (ME)*
3	*2.51-3.25*	*Agree (A)*	*Effective (E)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Effective (HE)*

Table 2 shows the respondents' assessment of the PPBER Guidelines regarding Decision-making

Effectiveness. The respondents strongly agreed with an overall mean of 3.45 with a standard deviation of .55 for Decision-making Effectiveness. Statement No. 1 got ranked 1, "The PPBER identifies the problems and opportunities of the DND – Office Proper that need solving and requires actions," with a weighted mean of 3.58. This relates to the broader discourse on data-driven decision-making and organizational performance enhancement.

Consequently, as discussed by various scholars, this aligns with the integrated approach involving data analytics, emerging organizational behavior trends, and business intelligence (BI) tools. B.K. and M.S. (2024) emphasize the transformative impact of data analytics on decision-making systems, enabling organizations to derive insights from vast datasets across diverse industries. Techniques like clustering and classification enhance decision-making by identifying patterns for operational improvements. Similarly, Gomathy (2023) highlights the importance of adapting to technological advancements and workforce shifts, which aligns with the PPBER's role in identifying challenges and opportunities within the DND—Office Proper.

Furthermore, Maaitah (2023) underscores the significance of BI tools in facilitating decision-making processes, serving as a structured framework for improved choices. Overall, these discussions highlight the need for organizations to embrace data-driven decision-making processes, adapt to emerging trends, and leverage BI tools for sustainable growth and competitive advantage, aligning with the PPBER's function within the DND – Office Proper.

Table 3. Assessed Implementation of the Program Performance and Budget Execution Review of the DND – Office Proper in Terms of Organizational Learning

Indicators	M	SD	VI	Rank
1. The PPBER establishes a clear vision and common goals that drive learning efforts and align with strategic objectives.	3.40	.60	HE	4
2. The PPBER cultivates a learning culture that encourages experimentation, reflection, and innovation and promotes individual and collective learning.	3.48	.57	HE	3
3. The PPBER creates avenues for problem-solving and exploration, generating new insights and solutions to identified problems and challenges.	3.52	.57	HE	1.5
4. The PPBER allows the DND – Office Proper to learn from past experiences, identify patterns, and make sense of complex situations, leading to informed decision-making and continuous improvement.	3.52	.57	HE	1.5
5. The PPBER establishes systems for capturing, storing, and retrieving knowledge to ensure that valuable insights and lessons learned are preserved and accessible to future generations within the organization.	3.38	.69	HE	5
Overall Mean	**3.46**	**.51**	**HE**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Effective (NE)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Effective (ME)*
3	*2.51-3.25*	*Agree (A)*	*Effective (E)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Effective (HE)*

Table 3 shows the respondents' assessment of the PPBER Guidelines regarding Organizational

Learning. The respondents strongly agreed with an overall mean of 3.46 and a standard deviation of .51 for Organizational Learning. Statement No. 3 and 4 got ranked 1. “The PPBER creates avenues for problem-solving and exploration to generate new insights and solutions to identified problems and challenges” and “The PPBER allows the DND – Office Proper to learn from past experiences, identify patterns, and make sense of complex situations, leading to informed decision-making and continuous improvement” both with a weighted mean of 3.52. This aligns with the broader discourse on competitive intelligence and organizational learning, as Rahma and Mekimah (2023) discussed in Algeria's context of startup ventures. They highlight the systematic approach of competitive intelligence, which involves collecting and analyzing information to inform strategic decisions and gain a competitive advantage. Chen and Zheng (2022) further explore how organizational learning enhances the dynamic capability of enterprises, particularly in resource integration and reconfiguration.

Additionally, Chahar, Hatwal, and Sen (2019) highlight the significance of employee training in fostering creativity and improving organizational performance, recommending the development of innovative training programs.

The PPBER's contribution to problem-solving, exploration, and learning aligns with organizational learning and competitive intelligence discussions. It underscores the significance of fostering learning environments and continuous improvement processes to enhance organizational performance and decision-making.

Table 4. Assessed Implementation of the Program Performance and Budget Execution Review of the DND – Office Proper in terms of Accountability

Indicators	M	SD	VI	Rank
1. The PPBER provides clear expectations and objectives that hold leaders and employees accountable for their work.	3.38	.60	HE	5
2. The PPBER is based on objective criteria and measurable outcomes.	3.50	.50	HE	1.33
3. The PPBER recognizes achievement and identifies areas for improvement.	3.50	.58	HE	1.33
4. The PPBER provides a checking and balancing mechanism that ensures full compliance, transparency, and proper utilization of government resources.	3.42	.57	HE	4
5. The PPBER Adheres to the existing regulatory requirements of National Government Agencies.	3.50	.50	HE	1.33
Overall Mean	**3.46**	**.45**	**HE**	-

Rating	*Range*	*Description*	*Verbal Interpretation*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Effective (NE)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Effective (ME)*
3	*2.51-3.25*	*Agree (A)*	*Effective (E)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Effective (HE)*

Table 4 shows the respondents' assessment of the PPBER Guidelines regarding Accountability. The respondents strongly agreed with an overall mean of 3.46 for Accountability. It suggests that stakeholders perceive the PPBER as highly effective in fostering organizational accountability. Statement Nos. 2, 3, and 5 got all rank 1. “The PPBER is based on objective criteria and measurable outcomes,” “The PPBER recognizes

achievement and identifies areas for improvement', and The PPBER Adheres to the existing regulatory requirements of National Government Agencies," all with a weighted mean of 3.50. This relates to the broader discourse on Performance Management Systems (PMS) and Performance Measurement and Management (PMM). Tran and Nguyen (2020) highlighted the importance of modern PMS in improving public accountability and organizational performance, particularly in developing countries like Vietnam. They advocate for implementing performance measurements that address quantitative and qualitative aspects, which resonates with the objective and measurable outcomes emphasized within the PPBER.

Overall, the alignment between the principles emphasized within the PPBER and the broader discourse on PMS and PMM underscores the critical role of accountability in driving organizational performance and enhancing public services. This reinforces the importance of establishing clear expectations, recognizing achievements, and adhering to regulatory requirements to ensure transparency, proper resource utilization, and organizational effectiveness.

Table 5. Assessed Impact of the Guidelines provided by the DND – Office Proper on the Program Performance and Budget Execution Review in Integrity.

Indicators	M	SD	VI	Rank
1. A measure has been established for PPBER to ensure the integrity of data.	3.50	.58	HI	3
2. A security mechanism is in place to ensure that there will be no data breaches that might affect the integrity of information.	3.42	.60	HI	5
3. A data validation process is in place for PPBER in the DND – Office Proper.	3.44	.54	HI	4
4. The PPBER Guidelines promote transparency and accountability.	3.62	.53	HI	2
5. The PPBER Guidelines adhere to prescribed reporting rules set by the oversight institutions of the Philippine Government.	3.64	.52	HI	1
Overall Mean	**3.52**	**.42**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 5 displays respondents' assessment regarding the Integrity aspect of the PPBER Guidelines. The overall mean of 3.50 with a standard deviation of .42 indicates that all statements about integrity within the PPBER Guidelines are highly implemented. Statement No. 5 got rank 1, "The PPBER Guidelines adhere to prescribed reporting rules set by the oversight institutions of the Philippine Government," with a weighted mean of 3.64.

These findings also align with the principles of Master Data Management (MDM) outlined by Hikmawati et al. (2021). Like the MDM, in comparison with the principles of the PPBER, it emphasizes maintaining, integrating, and harmonizing master data across systems to ensure consistency, accuracy, and relevance.

Table 6. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and budget Execution Review in terms of Scope

Indicators	M	SD	VI	Rank
1. The PPBER Guidelines are comprehensive and cover all relevant areas and stakeholders.	3.32	.55	HI	4
2. The PPBER is a primary source of data for future planning and programming of your office.	3.44	.67	HI	1
3. The PPBER Guidelines meet the quality standards based on the emerging practices and regulations.	3.38	.56	HI	2.5
4. The PPBER Guidelines clearly define the scope and the limitations of PPBER in measuring accomplishments.	3.38	.53	HI	2.5
5. Data and information for PPBER can be derived from internal and external sources.	3.28	.70	HI	5
Overall Mean	**3.36**	**.48**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 6 displays respondents' assessment regarding the Scope aspect of the PPBER Guidelines. The overall mean of 3.36 with a standard deviation of .48 indicates that all statements about the Scope of the PPBER Guidelines are highly implemented. Statement No. 2 got rank 1, "The PPBER is a primary source of data for future planning and programming of your office," with a weighted mean of 3.44". This suggests that the Department of National Defense (DND) - Office Proper relies on the reports generated through the Program Performance and Budget Execution Review (PPBER) as a foundational basis for their plan development processes.

This reliance underscores PPBER reports' critical role in guiding decision-making processes within the department, serving as a primary reference point for understanding performance metrics, budget allocations, and overall operational effectiveness. Moreover, these findings also relate to the various dimensions of data quality, particularly in image data, by Bertino and Jahanshahi (2018); this emphasizes the importance of maintaining high-quality data across all stages of the data lifecycle and resonating with the goals of both MDM and the Scope aspect of the PPBER Guidelines. This alignment emphasizes the importance of effective data management practices in facilitating informed decision-making and strategic planning within organizations.

Table 7. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and Budget Execution Review in Conciseness.

Indicators	M	SD	VI	Rank
1. The PPBER Guidelines are easily understood.	3.48	.54	HI	2.5
2. The PPBER Guidelines have clear processes and measuring parameters.	3.38	.56	HI	4
3. The tables, graphs, and charts used in the PPBER reporting are clear and well-illustrated.	3.48	.50	HI	2.5
4. There is an established data analysis system in the PPBER Guidelines.	3.36	.56	HI	5
5. The PPBER Guidelines provide sufficient instructions and context to guide the DND Office properly in the reporting process.	3.50	.54	HI	1
Overall Mean	**3.44**	**.42**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 7 shows the respondents' assessment regarding the Conciseness aspect of the PPBER Guidelines. The overall mean of 3.44 with a standard deviation of .42 indicates that all statements about Conciseness for the PPBER Guidelines are highly implemented. Statement No. 5 got rank 1, “The PPBER Guidelines have sufficient instructions and context to guide the DND – Office Proper in the reporting process,” with a weighted mean of 3.50. This implies that the PPBER Guidelines, as the respondents perceive, have clear and comprehensive instructions and precise contextual instructions that support the PPBER reporting processes.

Additionally, it suggests that the PPBER Guidelines offer adequate guidance on the requirements of the PPBER and how to fulfill those requirements effectively. This helps equip the DND – Office Proper Personnel to efficiently and effectively utilize the PPBER Guidelines, successfully utilizing them based on their main purpose as a performance measurement tool. These align with the principles emphasized in Master Data Management (MDM) by Hikmawati et al. (2021). MDM focuses on maintaining consistency and accuracy across systems, and the Conciseness aspect of the PPBER Guidelines emphasizes the incorporation of clear and well-illustrated tables, graphs, and charts to facilitate comprehension. Moreover, in line with various dimensions of data quality, as emphasized by Bertino and Jahanshahi (2018), the goal of the Conciseness aspect of the PPBER Guidelines is to provide sufficient instructions and context to guide the reporting process effectively, ensuring reliable insights and informed decision-making.

The similarity between Master Data Management (MDM) principles and the Conciseness aspect of the PPBER Guidelines highlights their mutual emphasis on consistent, accurate, and clear data handling. This underscores the significance of offering clear guidance within the PPBER framework, aiding in reliable insights and informed decision-making. In essence, by embracing the principles of clarity and guidance within the PPBER framework, organizations can enhance their capacity for agility, resilience, and success in today's dynamic landscape.

Table 8. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and Budget Execution Review in terms of Accuracy

Indicators	M	SD	VI	Rank
1. The guidelines for the PPBER are clear and accurately followed.	3.32	.51	HI	2
2. There are low to no inaccuracies and errors in the data reported in the PPBER.	3.10	.73	HI	5
3. There are available sources of data for the PPBER Report.	3.48	.50	HI	1
4. Mechanisms are employed to ensure the PPBER Report's data accuracy.	3.30	.58	HI	3
5. Data management systems for PPBER are available.	3.28	.78	HI	4
Overall Mean	**3.29**	**.47**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 8 shows the respondents' assessment regarding the Accuracy aspect of the PPBER Guidelines. The overall mean of 3.29 and a standard deviation of .47 indicates that all statements about Accuracy for the PPBER Guidelines are highly implemented. Statement No. 3 got rank 1, "There are available data sources for the PPBER Report," with a weighted mean of 3.48. This insight, as perceived by the respondents, suggests that the Program Performance and Budget Execution Review (PPBER) can access reliable data sources to meet its reporting obligations. This assurance highlights the PPBER's capacity to fulfill its mandate effectively, serving as a tool for measuring and evaluating the accomplishments of the Department of National Defense (DND) - Office Proper.

Furthermore, Statement No. 3, which ranked first with a weighted mean of 3.48 in the assessment, underscores the importance of having a variety of data sources for the PPBER report. This aligns with the emphasis on accessing multiple data sources for accurate analysis, as Hikmawati et al. (2021) advocate. Having diverse data sources enhances the depth and reliability of the analysis conducted within the PPBER framework, enabling more comprehensive insights into the performance and budget execution of the Department of National Defense. Moreover, this implies that the PPBER is vital in ensuring the department's transparency, accountability, and informed decision-making, contributing significantly to its overall effectiveness and efficiency. By adhering to these principles, the department establishes a solid foundation for governance and management practices essential for achieving organizational objectives. Furthermore, the department can optimize resource utilization, mitigate risks, and achieve its mission more confidently and successfully.

Table 9. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and budget Execution Review in terms of Believability

Indicators	M	SD	VI	Rank
1. The PPBER Report is validated by evidence and supporting documents.	3.58	.53	HI	1.5
2. The data in the PPBER report is accurate and reliable.	3.36	.56	HI	4
3. There are low to no discrepancies and inconsistencies in the data used in the PPBER report.	3.20	.63	HI	5
4. The PPBER guidelines comply with the industry standards and regulatory requirements for government reporting.	3.48	.50	HI	3
5. The PPBER report can used as a reference for future planning and programming.	3.58	.60	HI	1.5
Overall Mean	**3.44**	**.43**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 9 shows the respondents' assessment regarding the Believability aspect of the PPBER Guidelines. The overall mean of 3.44 with a standard deviation of .43 indicates that all statements about the PPBER Guidelines' believability are highly implemented. Statement 5 got rank 1, “The PPBER report can be used as a reference for future planning and programming,” with a weighted mean of 3.58. This indicates strong agreement among respondents regarding the usefulness and credibility of the PPBER report for informing future planning and programming efforts.

Additionally, this finding suggests a high level of confidence in the PPBER Guidelines and their utility in guiding decision-making processes in planning and programming.

Subsequently, this aligns closely with the principles advocated in Master Data Management (MDM) by Hikmawati et al. (2021). MDM emphasizes the critical role of maintaining high-quality data across systems to ensure accuracy and relevance. In comparison, the PPBER report serves as a reliable reference for decision-making, and MDM emphasizes the importance of overcoming data quality issues to enhance data management practices

Table 10. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and budget Execution Review in terms of Accessibility

Indicators	M	SD	VI	Rank
1. The data in the PPBER report is easily accessible.	4.00	.00	HI	1
2. There is a centralized data repository for the PPBER Report.	3.36	.74	HI	3
3. There are systems for accessing data from the PPBER report.	3.28	.80	HI	4
4. The PPBER reports are accessible and available whenever needed by authorized users or systems.	3.24	.71	HI	5
5. There are initiatives to improve data accessibility for PPBER.	3.44	.76	HI	2
Overall Mean	**3.46**	**.53**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 10 shows the respondents' assessment of the Accessibility aspect of the PPBER Guidelines. The overall mean of 3.46 with a standard deviation of .53 indicates that all statements regarding Accessibility for the PPBER Guidelines are highly implemented. Statement No. 1 got rank 1, “The data in the PPBER report is easily accessible,” with a weighted mean of 4.00. It implies that stakeholders can readily access the information they need from the report without encountering significant barriers or challenges. This accessibility is crucial for ensuring transparency and facilitating informed decision-making.

The finding may also imply that the Department of National Defense designed and implemented a system that facilitates easy access to essential information, thereby enhancing the effectiveness and credibility of the PPBER process. This resonates strongly with the principles advocated in Master Data Management (MDM) by Hikmawati et al. (2021). MDM emphasizes the importance of maintaining, integrating, and harmonizing master data across systems to ensure accessibility, consistency, and relevance.

Table11. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and budget Execution Review in terms of Understandability

Indicators	M	SD	VI	Rank
1. The guidelines prescribed for PPBER are clear and coherent.	3.38	.53	HI	2
2. The prescribed guidelines for PPBER use non-complex terminologies or jargon common to all with the DND—Office Proper.	3.30	.61	HI	4.5
3. The PPBER Guidelines are easily interpreted and comprehended.	3.34	.62	HI	3
4. The PPBER templates are clearly stated and illustrated.	3.48	.54	HI	1
5. There is an established record-sharing process and internal and external monitoring.	3.30	.73	HI	4.5
Overall Mean	**3.36**	**.50**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 11 shows the respondents' assessment of the Understandability aspect of the PPBER Guidelines. The overall mean of 3.36 with a standard deviation of .50 indicates that all statements about Understandability for the PPBER Guidelines are highly implemented. Statement No. 4 got rank 1: "The PPBER templates are clearly stated and illustrated" with a weighted mean of 3.36". It suggests that the templates provided by the Department of National Defense offer clear guidance and instructions, making it easier for stakeholders to understand and utilize them in their respective roles and responsibilities.

When templates are easy to understand, stakeholders can more readily input relevant data and information, facilitating the generation of accurate reports and analyses. This clarity also reduces the likelihood of errors or misunderstandings during the execution of PPBER-related tasks. This highlights the importance of clear and well-designed templates in enhancing the effectiveness and usability of performance measurement and budget execution review processes. The statement aligns closely with the fundamental principles advocated in Master Data Management (MDM) articulated by Hikmawati et al. (2021). This association is particularly evident concerning the aspects of data clarity and presentation.

MDM underscores the importance of establishing and maintaining clear, well-defined data structures across various systems and databases. This emphasis on data clarity promotes consistency, accuracy, and relevance throughout the organization's data ecosystem. By adhering to MDM principles, organizations can ensure that data is uniformly structured and labeled, facilitating easy retrieval, interpretation, and utilization across different departments and functions. Moreover, MDM principles prioritize the presentation of data in a manner that is intuitive and understandable to users at all levels of the organization.

Table 12. Assessed Impact of the Guidelines Provided by the Department of National Defense – Office Proper on the Program Performance and Budget Execution Review in Relevance.

Indicators	M	SD	VI	Rank
1. The PPBER is the main data source for comparing financial and physical performance year-on-year.	3.44	.67	HI	4
2. The PPBER promotes organizational development and transformation.	3.48	.61	HI	2
3. The PPBER encourages cross-departmental collaboration in data sharing and analysis.	3.34	.74	HI	5
4. The PPBER provides better data filtering and prioritization mechanisms.	3.46	.57	HI	3
5. The PPBER greatly impacts the decision-making process of the DND – Office Proper.	3.54	.67	HI	1
Overall Mean	**3.45**	**.57**	**HI**	-

Rating	*Range*	*Description*	*Verbal Interpretation*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Implemented (NI)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Implemented (MI)*
3	*2.51-3.25*	*Agree (A)*	*Implemented (I)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Implemented (HI)*

Table 12 shows the respondent's assessment of the relevance of the PPBER Guidelines. The overall mean of 3.45 with a standard deviation of .57 indicates that all statements about relevance for the PPBER Guidelines are highly implemented. Statement no. 5 got rank 1, "The PPBER greatly impacts the decision-making process of the DND – Office Proper," with a weighted mean of 3.54". It indicates that the insights, analyses, and recommendations generated through the PPBER process are highly valued and actively utilized by decision-makers within the department.

This suggests that the PPBER plays a pivotal role in informing strategic planning, resource allocation, and performance evaluation initiatives within the DND. This relates to the theory of Bertino and Jahanshahi (2018), which emphasizes the importance of various data quality dimensions for accurate analysis and decision-making. Clear data governance frameworks and effective data quality management processes contribute to maintaining high-quality data across all stages of the data lifecycle, ensuring reliable insights and informed decision-making.

Table 13: Effectiveness of the Program Performance and Budget Execution Review as a Tool in Measuring Accomplishments of the DND – Office Proper

Indicators	M	SD	VI	Rank
1. The objectives of the PPBER are clear.	3.54	.57	HE	2
2. The PPBER is a credible tool for reporting and measuring the accomplishments of the DND-Proper Office.	3.50	.58	HE	3
3. The analytical frameworks and methodologies in PPBER are timely and responsive.	3.34	.59	HE	7.5
4. The PPBER provides advice to the decision-makers on how to act.	3.42	.57	HE	5
5. The PPBER reflects diverse perspectives and identifies risks and mitigations.	3.32	.58	HE	9
6. The PPBER identifies what needs to be implemented, by whom, when, where, and why.	3.36	.59	HE	6
7. The PPBER provides all the information needed to make informed decisions or take the next steps.	3.24	.68	HE	10
8. The PPBER's templates best fit the situations and include all needed material.	3.34	.62	HE	7.5
9. Future improvement and development of the DND—Office Proper's Program Performance and Budget Execution Review are possible.	3.56	.50	HE	1
10. The PPBER is a useful tool of the DND – Proper Office in crafting its strategic policies and managing its resources to ensure accountability at all times.	3.48	.57	HE	4
Overall Mean	**3.41**	**.48**	**HE**	-

Rating	*Range*	*Description*	*Verbal Interpretation (VI)*
1	*1.00-1.75*	*Disagree (D)*	*Not at all Effective (NE)*
2	*1.76-2.50*	*Least Agree (LA)*	*Moderately Effective*

			(ME)
3	*2.51-3.25*	*Agree (A)*	*Effective (E)*
4	*3.26-4.00*	*Strongly Agree (SA)*	*Highly Effective (HE)*

Table 13 shows the effectiveness of the Program Performance and Budget execution review of the DND—Office Proper as a tool for measuring accomplishments as perceived by the respondents. The respondents strongly agreed that the PPBER is a highly effective tool in measuring accomplishments, with an overall mean of 3.41. Statement No. 9 got rank 1: “Future improvement and development of the DND – Office Proper’s Program Performance and Budget Execution Review is possible” with an overall mean of 3.56”. This suggests that respondents believe in the potential for future enhancement and advancement of the DND – Office Proper’s Program Performance and Budget Execution Review. Aligned with contemporary discussions on performance measurement and management (PMM) paradigms, advocates such as Bourne, Franco-Santos, Micheli, and Pavlov (2018) underscore the significance of a System of Systems (SoS) perspective in PMM, which prioritizes systems that foster learning and adaptation.

The PPBER aligns with the SoS perspective in PMM by emphasizing clear objectives, providing responsive analytical frameworks, and facilitating informed decision-making processes. By adhering to these principles, the PPBER contributes to cultivating a learning-oriented environment within organizations, promoting adaptability and continuous improvement. This approach enhances organizational performance and aligns with contemporary frameworks prioritizing agility and resilience in the face of dynamic challenges. Thus, the PPBER serves as a valuable tool for organizations seeking to navigate complex and evolving performance evaluation and management landscapes.

Table 14. Test of Significant Relationship between Implementation of the PPBER Guidelines and its Effectiveness as a Measuring Tool of Accomplishments for DND-Proper Office

Effectiveness of PPBER Guidelines	**Effectiveness as a Measuring Tool for DND Accomplishments**
Quality of Data	
Integrity	.684**
Scope	.729**
Conciseness	.688**
Accuracy	.803**
Believability	.679**
Quality of Information	
Accessibility	.788**
Understandability	.770**
Relevance	.783**

*N = 50 *** significant at p<.01*

The analysis of the coefficients reveals significant findings regarding the perceived effectiveness of the PPBER guidelines as a measuring tool for accomplishments among the employees of the DND-Office Proper when tested at p<.05.

Findings revealed that the guidelines positively correlate with promoting quality data and information within the DND—Office Proper relative to the Program Performance and Budget Execution Review. There is an implication that future improvement and development of the DND—Office Proper’s

Program Performance and Budget Execution Review are possible (Mean=3.58) and highly effective. They are strongly evidenced by the r-values ranging from .679 -to .803 at p=.000.

Further, the effectiveness of the PPBER guidelines is manifested simply in the very clear statement of each objective. Data quality is crucial for organizations because it directly impacts decision-making, operational efficiency, customer satisfaction, and revenue opportunities. High-quality data ensures accurate and reliable information, enabling business leaders to make well-informed decisions that drive growth and profitability. Accurate data supports tasks across departments, such as inventory management and order processing. Improved data quality reduces errors and increases productivity. Maintaining high-quality customer databases is essential for providing quality service to existing clients. Precise customer segmentation and targeting based on quality data lead to more effective marketing strategies, better conversion rates, and improved return on investments.

For the DND - Office Proper, the effective implementation of the PPBER guidelines ensures the reliability of individual records throughout the entire data lifecycle, including creation, update, deletion, storage, and transmission. Following effective guidelines, such as those provided by the PPBER, is essential to achieving and maintaining high-quality data.

Table 15. Decision-making effectiveness significantly predicts the impact of Implementing the PPBER Guidelines on the Quality of Data and Quality of Information

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
		Quality of Data				
1	(Constant)	.199	.398		.501	.619
	Integrity	-	-	-	-	-
	Scope	-	-	-	-	-
	Conciseness	-	-	-	-	-
	Accuracy	-	-	-	-	-
	Believability	-	-	-	-	-
		Quality of Information				
	Accessibility	-	-	-	-	-
	Understandability	-	-	-	-	-
	Relevance	.627	.146	.646	4.306	.000

R=.881. R Squared=.776 Adjusted R Square= .732. F (8,41) =17.752 p=.000

Table 15 reveals the regression analysis findings when implementing PPBER guidelines regarding decision-making effectiveness, affecting the impact on promoting quality data and information.

The result reveals significance at p<.000 when decision-making affects the relevance of quality information (B=.627, p<.000). 5. This may imply that the PPBER greatly impacts the decision-making process of the DND – Office Proper. Further, the PPBER promotes organizational development and transformation. Decision-making is crucial in promoting the quality of information within an organization.

Decision-making is an inexact science, often influenced by data of imperfect quality. When decision-makers know data quality, they can incorporate this information into their decision process. Meanwhile, the effectiveness of decision-making improves when data quality is considered. High-quality data leads to better-informed decisions, while poor-quality data can result in inaccurate conclusions and suboptimal choices. Since the guidelines of the PPBER are used to measure the accomplishments of every employee, there is an assurance that the quality of information being communicated in the office properly is relevant and that the effective decision-making process is practiced.

Like the DND - Office Proper, organizational learning is crucial for measuring organizational accomplishments. It involves gaining experience and using it to create knowledge. This knowledge is then transferred within the organization, strengthening it. By fostering a learning culture, an organization like the DND could ensure that knowledge is retained and shared effectively.

The benefits of organizational learning include increased employee satisfaction, productivity and quality data and information.

Table 16. Organizational Learning significantly predicts the impact of Implementing the PPBER Guidelines on the Quality of Data and Quality of Information

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
		Quality of Data				
1	(Constant)	.108	.303	-	.358	.722
	Integrity	.296	.118	.243	2.513	.016
	Scope	-	-	-	-	-
	Conciseness	-.379	.140	-.316	-2.711	.010
	Accuracy	.412	.128	.382	3.229	.002
	Believability					
		Quality of Information				
	Accessibility	.299	.114	.309	2.628	.012
	Understandability	-	-	-	-	-
	Relevance	.412	.111	.463	3.720	.001

R=.920 R Squared=.846 Adjusted R Square= .816 F (8,41) =28.216 p=.000

The result of the regression analysis in Table 16 of PPBER guidelines being implemented in terms of organizational learning significantly affecting the promotion of quality data and quality information reveals significance (p<.000). Organizational learning plays a pivotal role in promoting quality data and the overall quality of information within an organization. Organizational promotes quality data as to integrity (B = .298, p<.05), conciseness (B=-.379, p<.01), and accuracy (B .412, p<.01). This further shows that organizational learning ensures that employees gain experience and create knowledge over time. This knowledge extends to data collection, validation, and management. which is accurate, reliable, and relevant.

Further, organizational learning promotes quality information as to accessibility (B=.299, p<.05) and relevance (B=.412, p<.00). Continuous learning encourages employees to think creatively, challenge assumptions, and seek new solutions. A learning mindset leads to innovation and the ability to adapt swiftly to changing market conditions. Organizational learning fosters a culture where information is shared, analyzed, and improved. If some intervention programs like audits, problem investigations, and performance appraisals are done regularly in the PPBER guidelines, the more it contributes to better information quality. Learning mechanisms embedded in work routines enhance data accuracy and relevance.

As a predictor, organizational learning directly impacts data quality and information reliability, which may create an improvement cycle within the DND - Office proper organization.

The regression analysis of accountability as a variable of effectively implementing PPBER guidelines that predict impact for quality of data and quality of information reveals significance on quality data, particularly on accuracy (B=.611, p<.01).

Accountability is a fundamental component in effectively implementing guidelines for measuring organizational accomplishments, particularly concerning data and information quality. It is the backbone of integrity and trust within an organization, ensuring that individuals and teams are responsible for their actions and results. When embedded in the organizational culture, accountability fosters a sense of ownership and commitment among employees, which is crucial for maintaining high-quality standards in data and information management.

Table 17. Accountability significantly predicts the impact of Implementing PPBER Guidelines on the Quality of Data and Quality of Information.

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
	Quality of Data					
1	(Constant)	.790	.383		2.060	.046
	Integrity					
	Scope					
	Conciseness					
	Accuracy	.611	.162	.634	3.780	.001
	Believability					
	Quality of Information					
	Accessibility					
	Understandability					
	Relevance					

R=.831 R Squared=.690 Adjusted R Square= .630 F (8,41) =11.413 p=.000

In the context of organizational accomplishments, accountability ensures that the set guidelines for measuring performance are adhered to consistently and transparently. It allows for a clear assessment of whether the data and information reflect accurate and honest performance representations. This is essential because the quality of data and information directly impacts decision-making processes, strategic planning, and an organization's overall success.

Moreover, accountability in leadership is instrumental in building a culture of trust and responsibility, which is necessary for an organization's collective success. Accountable leaders set clear expectations and provide constructive feedback, which enhances team performance and encourages team members to own their actions and contribute meaningfully to team goals. This, in turn, leads to increased productivity, improved performance, and, ultimately, organizational growth.

The importance of accountability is also evident in its role in preventing the emergence of a blame culture. Instead of pointing fingers, a culture of accountability uses mistakes as learning opportunities, promoting a supportive work environment where employees are encouraged to take initiative and innovate. This accountability approach helps maintain morale and motivation, even when facing challenges or setbacks. Furthermore, effective communication is integral to fostering accountability within an organization. Leaders who practice accountable leadership issue directives and actively listen, ensuring a two-way exchange of ideas and feedback. This level of communication is vital for setting clear expectations and for discovering innovative solutions that drive the organization forward.

In conclusion, accountability is indispensable in organizational management, especially regarding the accuracy or quality of data and information. It is a key driver of ethical behavior, operational efficiency, and achieving strategic objectives. Organizations prioritizing accountability are better equipped to measure their accomplishments accurately and sustain continuous improvement.

Insights

Decision-making could be more precise and is frequently affected by faulty data. When decision-makers possess this knowledge, they can integrate information about data quality into their decision-making process. Concurrently, the efficiency of decision-making is enhanced when data quality is considered. Superior data quality facilitates more well-informed decisions, but inferior data quality might lead to erroneous conclusions and suboptimal choices. The PPBER criteria are utilized to evaluate the effect of the promotion of quality data and quality information, as well as the achievements of each employee, ensuring that the information given in the workplace is relevant and that effective decision-making is conducted.

On Organizational Learning, indicators such as Scope, Believability, and Understandability show statistically significant coefficients at p-value < .01, indicating their strong positive impact. Subsequently, the Integrity, Conciseness, and Relevance indicators positively impact organizational learning.
Regarding Accountability, accuracy emerges as a significant factor (p-value < .01), suggesting a strong positive impact on the DND – Office Proper in promoting data quality.

The null hypotheses posited are not supported by the test results of correlations and regression analysis between the effectiveness of implementing the PPBER guidelines and the quality of data and information on them.

The findings may imply that the more effective the implementation of the PPBER Guidelines, the greater its impact on attaining the quality of data and information on the DND—Office Proper. Quality data and information are related to decision-making effectiveness, organizational learning, and accountability.

Therefore, evidence suggests that the impact of the PPBER Guidelines on the performance of the DND—Office Proper in terms of quality data and quality information obtained is significantly related to the effective implementation of decision-making, organizational learning and accountability of the PPBER guidelines within the operation of DND - Office Proper.

6. Conclusions

Based on the results, the following conclusions were drawn;

1. The PPBER Guidelines have established comprehensive measures and mechanisms that ensure data integrity, transparency, and accountability.
2. The PPBER Guidelines adheres to the quality standards, has a defined scope, and a has a high level of trust and reliance for future planning.
3. The PPBER Guidelines is user-friendly, featuring easily understood language, clear processes, well-defined parameters, and supplemented by illustrative visuals, contributing to improved comprehension, reliability, and efficiency throughout the reporting process for the DND – Office Proper.
4. The PPBER has precise and reliable data with strict adherence to the guidelines, attention to detail, minimal inaccuracies, diverse data sources, and an established data management system.
5. The PPBER has an evidence validation process that ensures its data credibility, reliability, and consistency.
6. The PPBER has centralized data repositories supported by a continuously improved data access system, which aids in facilitating an efficient decision-making process for the DND – Office Proper.
7. The PPBER has a practical guideline that promotes clarity and comprehension within the DND – Office Proper, facilitated by efforts to use clear language, avoid complexity, and provide illustrated templates, supported by record-sharing processes and monitoring mechanisms, ultimately enhancing the usability and confidence in utilizing the guidelines for decision-making processes within the organization.
8. The PPBER is an important tool to the DND – Office Proper, serving as a primary data source for critical functions such as performance comparison, organizational development, and cross-departmental collaboration, supported by enhanced data filtering mechanisms, ultimately recognizing its significant influence on decision-making processes within the organization.
9. The PPBER is an effective and comprehensive DND – Office Proper tool for facilitating decision-making processes, fulfilling various functions for problem identification, providing relevant information, evaluating alternatives, guiding future planning, and assisting in self-assessment.
10. PPBER fosters a culture of learning within the DND – Office Proper that is achieved through its comprehensive framework aligned with strategic objectives, promoting individual and collective learning efforts, encouraging problem-solving and exploration, learning from past experiences, and establishing robust systems for knowledge capture and retrieval.
11. PPBER promotes accountability by establishing clear expectations and objectives, objective criteria for evaluating performance, recognition of achievements, identification of areas for improvement, and adherence to regulatory requirements.

12. PPBER is a comprehensive and credible tool for measuring accomplishments that facilitate informed decision-making through clear objectives, responsive frameworks, valuable advice, diverse perspectives, risk identification, and implementation plans.
13. Based on the findings from the regression analysis, the hypothesis that implementing the PPBER Guidelines on the performance of the DND—Office Proper in terms of Decision-making Effectiveness, Organizational Learning, and Accountability is not significantly related to the impact on promoting the quality of data and information is rejected. The analysis reveals that these factors are, in fact, significantly related to and predictive of the promotion of high-quality data and information. Therefore, the implementation of PPBER Guidelines plays a crucial role in enhancing the quality and reliability of data and information.
14. The PPBER's quality of data and information directly influences decision-making effectiveness, organizational learning, and accountability within the DND – Office Proper.

7. *Recommendations*

Based on the results of the study, the following recommendations were suggested:

1. For the Department of National Defense – Office Proper to strengthen its implementation of its stringent security mechanism that safeguards confidential information in the interest of national security and ensures that no data will be breached to secure the integrity of information.
2. The Department of National Defense – Office Proper needs to strengthen its regular audits and quality assurance measures to help ensure that the PBBER maintains its precision, reliability, and adherence to guidelines.
3. For the Department of National Defense – Office Proper to develop a dedicated team with the singular mission of meticulously reviewing and scrutinizing the data presented in the PPBER, aiming to detect and rectify any errors or inaccuracies that may arise.
4. For the Department of National Defense – Office Proper to establish a feedback mechanism for PPBER to gather inputs from stakeholders regarding the usability and effectiveness of the PPBER as a tool in measuring accomplishments for future improvement and better meet the needs of the DND – Office Proper.
5. For the Department of National Defense – Office Proper to establish a digitalized documentation and knowledge management system within the department, PPBER must capture insights, lessons learned, and best practices to improve its guidelines and continuously produce more informed decision-making processes.
6. For the Department of national Defense – Office Proper to strengthen accountability by emphasizing clear expectations and objectives of the PPBER to reinforce good practices and transparency.

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