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PROGRAM ON DATA SCIENCE FOR PUBLIC POLICY

Institutionalizing Citizens' Participatory Internal Audit (CPIA) for Stronger Local Governance

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Executive Summary

Procurement irregularities remain a persistent governance concern for Philippine local government units (LGUs). The policy problem is not simply the absence of procurement rules. Republic Act No. 9184 and the New Government Procurement Act (RA No. 12009) provide safeguards; yet audit reports and local governance studies continue to identify risks involving ghost deliveries, contract splitting, overpricing, weak bid evaluation, incomplete disclosures, collusive bidding, and spurious supporting documents. The recurring problem is the gap between formal controls and the capacity to verify transactions, detect risks early, and involve communities in meaningful oversight.

This policy brief proposes an integrated Citizens' Participatory Internal Audit (CPIA)–Explainable Artificial Intelligence (XAI) approach. CPIA places trained citizens within a structured internal-audit and procurement-oversight process as community co-auditors. XAI adds data-driven risk detection while requiring that algorithmic flags be accompanied by understandable explanations, traceable evidence, and human review. The two components are complementary: citizens provide contextual knowledge, field validation, and public accountability; XAI helps process procurement data, identify patterns, and organize evidence for review.

The proposed policy direction is a phased institutionalization. In the short term, COA, DILG, and DBM can issue a Joint Memorandum Circular (JMC) establishing CPIA committees, data-access protocols, minimum XAI features, pilot arrangements, and reporting requirements. LGUs can then adopt enabling ordinances and integrate CPIA–XAI into procurement cycles. In the medium term, the mechanism can be incorporated into the Local Government Code and linked to sustainable financing. In the longer term, experience from pilots can inform a dedicated CPIA–XAI legislative framework. Throughout these stages, professional audit responsibility remains with authorized government auditors and officials; citizen participation supplements, rather than replaces, statutory audit authority.

The Policy Problem

Local procurement failures are often visible only after money has been spent. Ghost projects and deliveries illustrate the problem: payment documentation may appear complete while physical outputs are incomplete, nonexistent, or inconsistent with specifications. COA reports and studies cited in the source policy brief point to capacity gaps in engineering inspection, internal audit, and risk-based bid evaluation. These weaknesses are particularly consequential where municipalities have limited technical staff.

Contract splitting and overpricing create another risk. Splitting contracts to avoid competitive thresholds weakens the safeguards of public bidding and may

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increase exposure to noncompetitive procurement. RA No. 12009 seeks to strengthen the procurement framework and digital transparency, but its effectiveness depends on implementation, data quality, and the ability of oversight institutions to use available information.

Weak bid evaluation is also a capacity problem. Bids and Awards Committees (BACs) in smaller LGUs may have members who carry multiple responsibilities and have uneven access to specialized training. The result can be a compliance-oriented review that does not adequately identify technical, financial, or supplier-related risks.

Transparency remains uneven. Annual Procurement Plans, bid notices, awards, inspection records, and payment information are not always available in a timely, standardized, machine-readable form. This creates data blind spots for both auditors and citizens. When procurement information is delayed or fragmented across systems, it becomes difficult to compare prices, identify repeated awards, examine supplier relationships, or connect payment with actual delivery.

Citizen participation is another missing link. COA's Citizen Participatory Audit demonstrates that citizens and civil society organizations can participate in audit activities, but the source policy brief identifies a continuing gap at the LGU level: participation is often ad hoc rather than embedded in routine internal control processes. The policy challenge, therefore, is to convert citizen oversight from an occasional activity into a predictable, trained, and institutionally supported function.

Citizens' Participatory Internal Audit

CPIA is proposed as a regulatory governance mechanism that integrates citizens into internal audit and procurement oversight rather than positioning them solely as external advocates. Muñez (2016, 2020) frames citizen-partners as community co-auditors who can contribute to transparency and accountability in procurement cycles. The model is grounded in a partnership among government, citizens, civil society, professional auditors, and educational institutions.

Figure 1 presents CPIA within a New Public Governance framework. It connects citizen engagement with ex ante internal audit, citizens' participatory audit, and performance or value-for-money audit. The framework also identifies an institutional-development network involving government agencies, educational institutions, civil society, professional organizations, and other partners. The policy significance is that participation is treated as part of the governance architecture rather than as a separate advocacy activity.

CPIA should initially focus on procurement because procurement transactions generate documentary, financial, and physical evidence that can be reviewed at defined points in the cycle. Citizen involvement can include reviewing publicly available procurement information, participating in agreed audit walkthroughs, validating selected field conditions, documenting observations, and following up on corrective actions. The process should be supported by training, standardized protocols, confidentiality rules, and clear escalation channels.

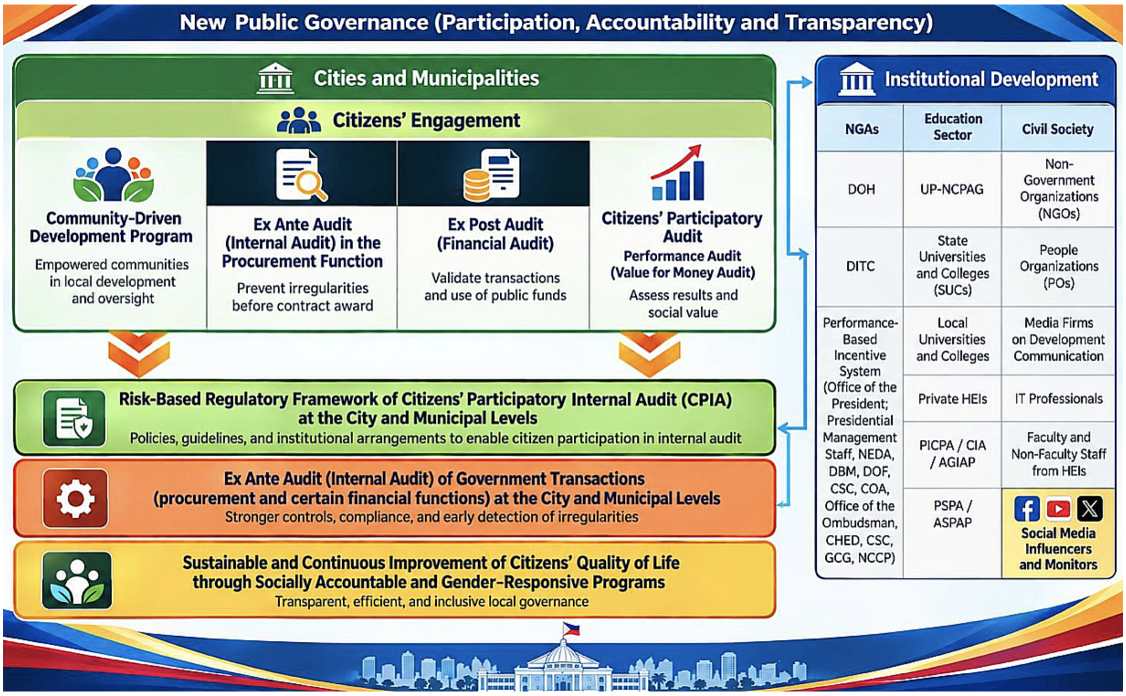
CPIA does not transfer statutory audit authority to citizens. Professional audit functions remain with Certified Public Accountants, COA auditors, internal audit units, and other authorized personnel. Citizens perform defined participatory functions under an agreed framework and coordinate with COA, DILG, DBM, and LGU officials. Universities, professional organizations, and civil society organizations can support training and capacity development.

Figure 2 translates this logic into an operational model. It identifies citizens as active auditors, including certified public accountants, nongovernment and state university partners, and trained volunteers. It distinguishes ex ante participatory internal audit from ex post participatory audit and identifies accountability relationships with public institutions. The framework provides a basis for extending citizen participation beyond individual projects toward a jurisdiction-wide governance mechanism.

The Role of Explainable AI

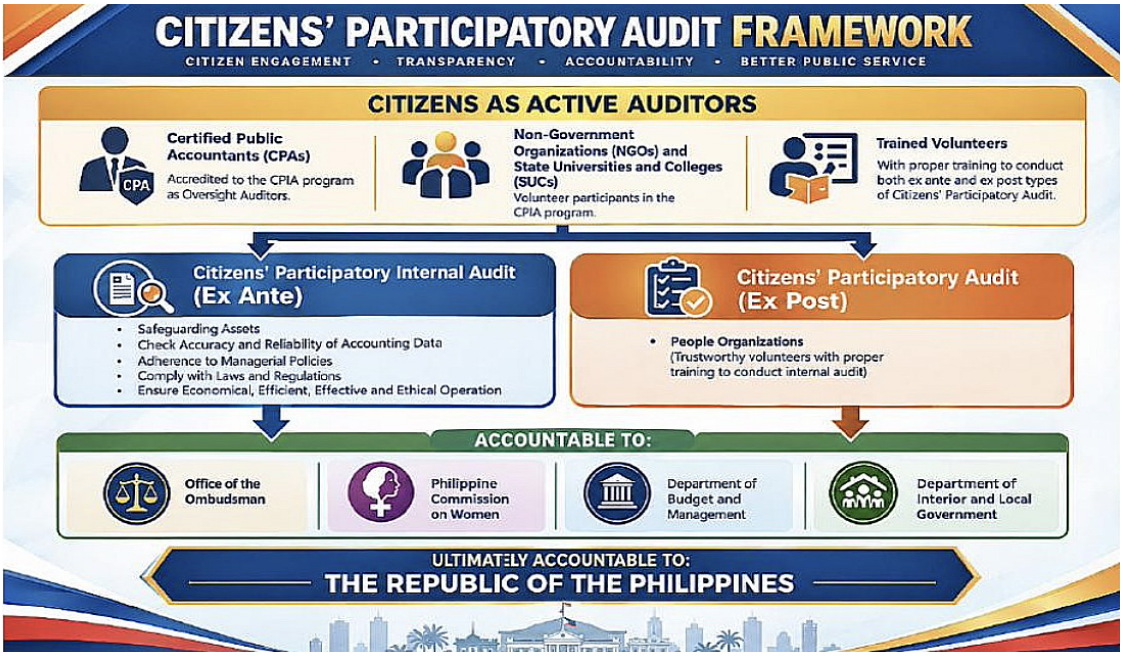
The volume and complexity of procurement data create an opportunity for artificial intelligence and machine learning to support audit work. Procurement datasets can contain bids, contracts, supplier histories, timelines, awards, inspection records, and payment information. Automated analytics can scan these datasets for patterns that warrant human review, such as unusually high prices, repeated single-bid awards, supplier concentration, compressed procurement timelines, duplicate transactions, or other defined anomalies.

Figure 1. New Public Governance Framework as Applied in Citizens' Participatory Internal Audit



Note: Developed by Jephte O. Muñez (May 2020)

Figure 2. Proposed Citizens' Participatory Audit Framework



Note: Developed by Jephte O. Muñez (2026)

However, a high-risk score by itself is not sufficient for public accountability. An auditor, citizen co-auditor, BAC member, or local official needs to know why a transaction was flagged and which evidence produced the flag. XAI addresses this requirement by providing human-readable explanations, feature contributions, rule-based views, counterfactual explanations, and traceable audit logs. The objective is not to automate an audit conclusion but to make data-driven risk signals understandable and contestable.

Within CPIA, XAI should therefore operate as a decision-support layer. The sequence should be: data are collected and validated; the system identifies potential anomalies; the system explains the basis of each flag; professional auditors and trained citizen-partners review the evidence; field verification is undertaken where appropriate; and authorized officials determine the administrative response. The human decision remains accountable.

The quality of XAI is inseparable from data quality. If procurement data are incomplete, late, inconsistent, or inaccessible, the model cannot reliably identify risks. CPIA–XAI therefore requires common data schemas, routine publication, interoperability among relevant government systems, audit trails, privacy safeguards, and procedures for correcting erroneous data. The Data Privacy Act of 2012 and applicable government information-security requirements should remain part of the institutional design.

Policy Options

Four policy options can be considered.

Option	Core approach	Principal policy implication
1. Status quo	Continue existing audit and procurement mechanisms.	Leaves participation, capacity, and data-integration gaps largely unchanged.
2. CPIA	Institutionalize citizen participation through LGU mechanisms.	Requires training, data access, clear roles, and sustained support.
3. XAI	Use explainable analytics in internal audit.	Improves risk screening but still requires field validation and human judgment.
4. CPIA + XAI	Combine citizen co-auditing with explainable risk analytics.	Creates a complementary human–technology oversight model requiring phased institutionalization.

- Maintain the status quo. Existing internal audit and procurement mechanisms continue without a formal CPIA–XAI framework. This requires no new institutional arrangement, but it leaves the identified participation, capacity, and data-integration gaps substantially unchanged.
- Institutionalize CPIA through LGU ordinances. LGUs can establish citizen-participatory audit committees, define participation rules, provide training, and integrate citizen review into procurement milestones. This can begin within existing local authority, but sustained implementation would require national guidance, capacity-building, data access, and funding.
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- Integrate XAI into internal audit without CPIA. LGUs could deploy analytics to identify procurement anomalies. This may increase analytical coverage, but a technology-only approach does not resolve the need for field validation, contextual interpretation, citizen participation, and accountable human judgment.
- Integrate CPIA and XAI. The hybrid model combines structured citizen participation with explainable analytics. XAI identifies and organizes risk signals; trained citizens contribute local knowledge and field observations; professional auditors validate evidence and exercise statutory audit responsibilities; and LGU officials act through established administrative processes. The source policy brief therefore treats CPIA–XAI integration as the basis for a phased policy program rather than as a stand-alone technology project.

Policy Recommendations

The immediate policy instrument should be a COA–DILG–DBM JMC supported by LGU ordinances. The JMC should define CPIA committee composition, citizen accreditation or training requirements, permissible data access, confidentiality and privacy rules, minimum XAI functionality, reporting protocols, and the relationship between citizen findings and formal audit processes.

The minimum XAI feature set should include: clearly defined risk indicators; human-readable rationales; links to underlying procurement records; an audit trail showing changes and review actions; a mechanism for correcting data; and explicit human validation before any adverse administrative action. The technology should flag transactions for review, not make final determinations.

Pilots should be geographically and institutionally diverse. The source policy brief proposes attention to third- to sixth-class LGUs with significant procurement activity and capacity constraints, with regional and provincial support structures. Pilot selection should allow agencies to test data readiness, citizen training, dashboard usability, workflow integration, and audit validation before national scaling.

CPIA–XAI indicators should be linked to existing governance and audit mechanisms, including SGLG assessment and COA validation where legally and administratively appropriate. Possible indicators include dashboard use, publication of citizen-friendly reports, documented citizen engagement, resolution of flagged transactions, and corrective actions supported by verified evidence.

Capacity-building should be treated as core infrastructure. Citizens require training in procurement rules, basic audit concepts, evidence handling, data literacy, and XAI interpretation. BAC and internal-audit personnel require modular upskilling in risk-based procurement review and data analytics. Universities, professional organizations, and civil society organizations can support training while COA, DILG, and DBM establish standards and oversight.

Implementation Roadmap

- **Phase 1:** Months 12–24. Issue the JMC; establish pilot CPIA committees; define data-access and privacy protocols; develop minimum XAI dashboards; select diverse pilot LGUs; integrate pilot indicators into appropriate SGLG processes; and publish citizen- and BAC-oriented training materials. Existing procurement and audit systems should be used as much as possible rather than creating parallel reporting structures.

- **Phase 2:** Months 25–60. Expand pilots through regional clusters and provincial hubs. Standardize data schemas, reporting requirements, logging rules, and evaluation indicators Align CPIA–XAI data flows with PhilGEPS and relevant COA systems. Begin the process of considering amendments to RA No. 7160 to establish CPIA more permanently, including provisions concerning citizen participation, access to relevant procurement information, and sustainable financing.

- **Phase 3:** Months 60–120. If pilot evidence demonstrates operational feasibility and public value, develop a dedicated CPIA–XAI legislative framework. A mature framework could establish national standards for explainability and audit traceability, a national support fund, shared services for lower-capacity LGUs, certification pathways, matching grants, and annual public reporting. Long-term financing should include operations and maintenance rather than treating dashboards and training as one-time expenditures.

Institutional Responsibilities and Fiscal Sustainability

The hybrid model requires a clear division of responsibility. COA should establish audit protocols, validate the use of dashboards, and determine how CPIA evidence enters formal audit processes. DILG should support LGU onboarding, capacity-building, and integration with local governance performance mechanisms. DBM should identify allowable expenditure lines, incorporate CPIA–XAI requirements into relevant budget guidance, and support performance-linked financing. DICT and PhilGEPS should provide technical standards for secure data exchange, interoperability, hosting, and information security. LGUs should constitute CPIA committees, pass enabling ordinances, provide counterpart resources, maintain data quality, and ensure that findings are acted upon through authorized procedures.

The financing approach should begin by using existing and legally allowable resources rather than assuming that a new national appropriation is immediately available. The source policy brief identifies the 20 percent Development Fund, GAD-related resources where the activity is properly aligned, and LDRRMF where procurement integrity supports risk reduction and continuity of essential services as possible financing channels, subject to applicable budget rules. DBM can provide clearer expenditure guidance and line-item treatment through the budget call.

Over time, a national support mechanism can finance shared XAI services, training, interoperability, and technical assistance for lower-capacity LGUs. Provincial or regional hubs can reduce duplication by providing shared hosting, data support, help-desk functions, and training. Long-term appropriations should include operations and maintenance, model updates, cybersecurity, data-quality work, and refresher training. This prevents the common problem of a digital system being funded for development but not for sustained use.

Expected Outcomes and Accountability

The reform should be assessed through measurable governance outcomes rather than the number of dashboards or committees created. At minimum, the monitoring framework should track four areas.

First, procurement integrity: changes in validated single-bid patterns, price outliers, contract-splitting flags, suspicious supplier relationships, and other defined risk indicators. Second, audit efficiency: time from risk identification to review and resolution, audit coverage, and reduction of avoidable manual screening. Third, citizen participation: number and diversity of trained participants, engagement at defined procurement milestones, findings submitted, and the proportion of findings receiving documented responses. Fourth, value for money: validated savings or recoveries, reduction in delayed or non-performing projects, and corrective actions resulting from CPIA–XAI review.

Transparency should include publication of understandable dashboards and periodic reports showing what was flagged, what was reviewed, what was verified, and what action followed. XAI explanations should be retained as part of the audit trail. Where an algorithmic flag is not substantiated, the record should show that outcome. This prevents automated risk signals from becoming informal findings.

Safeguards are equally important. Data validation, access controls, privacy protection, model monitoring, bias testing, correction logs, and human review should be mandatory. Citizens should not be exposed to confidential information beyond what is necessary for their defined audit role. Neither CPIA participants nor XAI systems should substitute for statutory investigation, audit opinions, administrative due process, or other legally authorized functions.

Conclusion

The procurement problem in LGUs is not solely a technology problem and not solely a citizen-participation problem. It is an institutional problem involving audit capacity, data quality, transparency, field verification, and the distance between government systems and the communities they serve. CPIA addresses the participation and accountability dimension by organizing citizens as trained co-auditors within a defined governance process. XAI addresses the analytical dimension by helping oversight teams identify procurement patterns and understand why transactions are flagged.

The proposed CPIA–XAI model therefore combines human judgment with machine-assisted transparency. Its institutional logic is deliberately complementary: citizens contribute contextual knowledge and verification; XAI provides interpretable risk signals; professional auditors retain statutory responsibility; and LGU officials remain accountable for decisions and corrective action.

Procurement failures at the LGU level are not solely technical; they reflect a governance deficit and a disconnect between institutions and communities they serve. The integration of CPIA and XAI bridges this divide.

Institutionalization should proceed incrementally. A JMC and carefully evaluated pilots can establish common rules and generate operational evidence. Subsequent legal and fiscal reforms can address durability, interoperability, capacity, and long-term financing. The objective is not to create another compliance layer, but to make procurement oversight more visible, evidence-based, participatory, and capable of responding to risks before they become costly failures.

As Muñez (2016, 2020) reminds us, citizens are not passive observers; they are co-auditors of democracy (Co, 2007). When empowered through clear legal frameworks and intelligent technologies, they help create local governments that are not only compliant but genuinely accountable. The next frontier for public accountability lies in marrying human participation with machine transparency, a partnership for smarter, more ethical local governance.

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Annex

Annex A. Proposed Budget Allocation for CPIA-XAI Implementation (per LGU class, annual allocation)

LGU Classification	No. of LGUs	Proposed Allocation per LGU (₱)	Rationale	Estimated Total (₱)
Highly Urbanized Cities (HUCs)	33	5,000,000	Larger procurement volume, independent hosting of XAI dashboards, higher citizen engagement costs	165,000,000
Component Cities	116	4,000,000	Moderate procurement complexity, need for stand-alone CPIA committees and dashboards	464,000,000
1st–2nd-Class Municipalities	~300	3,000,000	Higher fiscal capacity, multiple infrastructure projects, need for robust CPIA-XAI integration	900,000,000
3rd–4th-Class Municipalities	~600	2,500,000	Mid-level procurement activity, shared XAI services possible	1,500,000,000
5th–6th-Class Municipalities	~585	2,000,000	Limited fiscal capacity, smaller procurement volume, shared provincial dashboards recommended	1,170,000,000
National Oversight and Support Fund (COA, DILG, DBM, DICT)	—	—	For training modules, shared XAI infrastructure, monitoring, and evaluation	700,000,000
Total	**1,634**	—	—	**₱4.9 billion annually**

Key Notes

- **Equity principle:** Even the smallest LGUs receive baseline support (₱2 million) to ensure CPIA committees and citizen training are viable.
- **Efficiency principle:** Larger LGUs get higher allocations due to procurement complexity and independent dashboard hosting needs.
- **Shared services:** For fifth- to sixth-class municipalities, provincial hubs or regional shared dashboards reduce costs.
- **National fund:** ₱700 million ensures standardization, training, and oversight, preventing uneven implementation.

Recommendation

- **Short-term (Years 1–2):** Allocate ₱1–2 billion for pilot-stage allocation to LGUs across all classes.
- **Medium-term (Years 3–5):** Full scale allocation to all 1,634 LGUs with ₱4.9 billion annual allocation.
- **Long-term (Year 5+):** Institutionalized ₱5 billion annual appropriation in the General Appropriations Act, tied to IRA earmarks and SGLG compliance.

Narrative Budget Justification for the Proposed CPIA Governance Act with Explainable AI Integration

Introduction

The proposed Citizens' Participatory Internal Audit (CPIA) Governance Act aims to institutionalize citizen involvement in procurement oversight, leveraging Explainable Artificial Intelligence (XAI) to enhance transparency and accountability in local government units (LGUs). To ensure effective implementation, a dedicated and equitable budget allocation is necessary. This justification outlines the rationale for the proposed ₱4.9–₱5 billion annual appropriation, distributed across LGU classes and supported by a national oversight fund.

Why a Dedicated Budget is Necessary

Procurement irregularities, such as ghost projects, contract splitting, overpricing, and weak bid evaluation, remain persistent in LGUs despite existing safeguards under RA No. 9184 and RA No. 12009. These issues are not only technical but also systemic, rooted in limited internal audit capacity and insufficient citizen participation.

Tiered Allocation by LGU Class

The proposed allocation is tiered by LGU classification to reflect differences in procurement volume, fiscal capacity, and technical needs:

- **Highly Urbanized Cities (₱5 million each):** Larger procurement portfolios require independent XAI dashboards, higher citizen engagement, and more complex audit oversight.
- **Component Cities (₱4 million each):** Moderate procurement activity but still need standalone CPIA committees and digital tools.
- **First- to Second-Class Municipalities (₱3 million each):** Higher fiscal capacity and multiple infrastructure projects necessitate robust CPIA-XAI integration.
- **Third- to Fourth-Class Municipalities (₱2.5 million each):** Mid-level procurement activity; shared XAI services may be feasible.
- **Fifth- to Sixth-Class Municipalities(₱2 million each):** Limited fiscal capacity and smaller procurement volume; provincial hubs or shared dashboards recommended.

This ensures equity (all LGUs receive baseline support) and efficiency (larger LGUs receive proportionally higher allocations).

National Oversight and Support Fund

An additional ₱700 million is earmarked for national oversight, training, and shared services. This fund will:

- Develop open-source XAI tools and citizen-friendly dashboards.
- Provide training modules for CPIA committees, BAC members, and internal auditors.
- Support COA, DILG, and DBM in monitoring compliance and integrating CPIA-XAI into the Seal of Good Local Governance (SGLG).
- Ensure smaller LGUs can access shared infrastructure without duplicating costs.

Fiscal Impact and Value for Money

At ₱4.9–₱5 billion annually, the CPIA Governance Act represents less than 0.2 percent of the national budget, yet its potential returns are significant:

- **Reduced wastage:** Even a 1–2 percent reduction in procurement leakages (estimated at tens of billions annually) would offset the program cost.
- **Improved service delivery:** Transparent procurement ensures timely completion of roads, schools, and health facilities.
- **Strengthened trust:** Citizen involvement and transparent AI explanations build confidence in local governance.

Short-Term and Long-Term Perspective

Period	Implementation Focus	Proposed Budgetary Approach	Key Activities	Expected Outputs/ Outcomes
Short-Term (Years 1–2)	Pilot implementation and institutional preparation	Allocate approximately ₱1–2 billion annually for selected pilot-stage allocation to LGUs representing different LGU classifications, together with national technical and oversight support.	■ Establish CPIA committees and operating procedures ■ Accredit and train participating CPAs as Oversight Auditors	■ Operational CPIA-XAI pilot sites ■ Trained and accredited citizen auditors

Period	Implementation Focus	Proposed Budgetary Approach	Key Activities	Expected Outputs/ Outcomes
			■ Train citizen volunteers and participating NGOs/SUCs· Develop and test XAI-enabled procurement dashboards ■ Pilot CPIA-XAI processes across different LGU classes ■ Establish monitoring, reporting, and evaluation mechanisms	■ Tested citizen-friendly XAI tools and dashboards ■ Documented implementation lessons ■ Standardized procedures for subsequent scale-up
Medium-Term (Years 3–5)	Progressive scale-up to all LGUs	Increase funding toward the proposed ₱4.9 billion full-scale annual allocation, based on the tiered LGU classification and national support fund.	■ Expand CPIA-XAI implementation to the remaining LGUs ■ Strengthen shared XAI services for smaller municipalities ■ Expand training and technical assistance ■ Integrate monitoring and reporting systems ■ Refine allocation and implementation mechanisms based on pilot results	■ CPIA-XAI operational across 1,634 LGUs ■ Greater consistency in citizen participation and procurement oversight ■ Shared infrastructure available to resource-constrained LGUs ■ Institutionalized monitoring and evaluation
Long-Term (Year 5 onward)	Institutionalization and sustainability	Institutionalize an annual appropriation of approximately ₱5 billion, subject to periodic review, fiscal capacity, program performance, and demonstrated implementation needs.	■ Institutionalize CPIA-XAI in local governance systems ■ Maintain and upgrade XAI infrastructure ■ Sustain accreditation and continuing training of citizen auditors ■ Conduct periodic program evaluation ■ Strengthen inter-agency oversight and accountability mechanisms	

Period	Implementation Focus	Proposed Budgetary Approach	Key Activities	Expected Outputs/ Outcomes
			■ Adjust funding according to LGU needs and program performance	

The short-term perspective should focus on establishing, testing, and refining the CPIA-XAI system before nationwide implementation. During Years 1–2, approximately ₱1–2 billion may be allocated to pilot LGUs representing different classifications. This approach allows the proposed governance mechanism, citizen-auditor training, accreditation procedures, XAI dashboards, reporting protocols, and inter-agency coordination arrangements to be tested under different local conditions. Lessons from the pilot phase can then inform the design of standardized implementation guidelines and resource requirements for national scale-up.

During the medium-term period, Years 3–5, the program can progressively expand toward all 1,634 LGUs. The proposed ₱4.9 billion annual allocation would provide differentiated support according to LGU classification while maintaining a ₱700 million national oversight and support component. The tiered approach recognizes differences in procurement activity, fiscal capacity, technical requirements, and citizen-engagement needs. For fifth- to sixth-class municipalities, shared provincial or regional XAI infrastructure can help reduce duplication and make implementation financially sustainable.

In the long term, beginning in Year 5 onward, CPIA-XAI may be institutionalized as a continuing component of public-sector accountability and procurement oversight. The proposed approximately ₱5 billion annual appropriation should be subject to periodic assessment to determine whether the allocation remains appropriate as technology, procurement systems, LGU capacities, and implementation requirements evolve. Long-term sustainability should therefore emphasize continuing citizen-auditor training, maintenance and upgrading of XAI infrastructure, inter-agency monitoring, periodic program evaluation, and equitable access to shared services.

Conclusion

The proposed budget allocation is reasonable, equitable, and fiscally responsible. It balances immediate rollout needs with long-term institutionalization, ensuring that every LGU, regardless of class, can implement CPIA with XAI. By dedicating ₱5 billion annually, Congress and DBM will not only strengthen procurement integrity but also deliver measurable savings, improve services, and restore public trust in local governance.

Baseline: Number of LGUs (as of 2025)

According to the DILG Facts and Figures (2025):

- 82 provinces
- 149 cities
- 1,485 municipalities
- 42,000+ barangays (not directly covered, but indirectly impacted)

For CPIA rollout, the primary units are the 149 cities + 1,485 municipalities = 1,634 LGUs.

Budget Assumptions for CPIA–XAI Rollout

- **Each LGU will need resources for:**
  - CPIA Committee operations (citizen training, meetings, allowances)
  - XAI-enabled dashboard setup (software, hosting, integration with PhilGEPS/COA data)
  - Capacity building (BAC and internal audit training, citizen workshops)
  - Monitoring and reporting (quarterly CPIA reports, dashboard maintenance)
- **Estimated per-LGU allocation (annual):**
  - ₱2 million for small municipalities (basic CPIA + shared XAI services)
  - ₱3 million for medium/large municipalities and component cities
  - ₱5 million for highly urbanized cities (full dashboards, independent hosting, citizen engagement programs)

- **National Budget Envelope**
  - ☐ 1,485 municipalities × ₱2.5M (average) = ₱3.71B
  - ☐ 149 cities × ₱4M (average) = ₱596M
  - ☐ Total annual LGU allocation ≈ ₱4.3B

  Add ₱700M for:

  - ☐ National CPIA–XAI Fund (COA, DILG, DBM oversight, training modules, shared services, evaluation)
  - ☐ Development of open-source XAI tools and citizen-friendly dashboards

  Grand Total ≈ ₱5 billion annually for full nationwide implementation.

- **Financial Strategy**

  Short-term (via JMC)

  - ☐ Allow LGUs to charge CPIA–XAI expenses to 20 percent of percent Development Fund, GAD, or IRA (up to 2 percent).
  - ☐ National government provides ₱1 billion seed grants for pilot LGUs.

  Medium-term (RA 7160 amendment)

  - ☐ Mandate 2 percent of IRA earmarked for CPIA–XAI. DBM integrates CPIA into budget call templates.

  Long-term (Standalone CPIA-XAI Act)

  - ☐ Establish a ₱5 billion annual appropriation in the General Appropriations Act.
  - ☐ Create a matching grant scheme for LGUs that co-finance citizen training and dashboard upgrades.

- **Recommendation**
  - ☐ Year 1–2: Allocate ₱1–2B for pilots (covering ~400 LGUs).
  - ☐ Year 3–5: Scale to all 1,634 LGUs with ₱5B annual allocation.
  - ☐ Beyond Year 5: Institutionalize CPIA–XAI as a permanent budget line, tied to IRA and SGLG compliance.

  This ensures immediate rollout (short-term) while building long-term fiscal sustainability and embedding CPIA–XAI into the governance fabric.

Annex B. Sample Joint Memorandum Circular (JMC) (For issuance by COA, DILG, DBM)

JOINT MEMORANDUM CIRCULAR NO.__________ , Series of 2025

Subject

Institutionalization of Citizens' Participatory Internal Audit (CPIA) and Integration of Explainable Artificial Intelligence (XAI) in Local Government Procurement Oversight

Section 1. Rationale

Recurring procurement irregularities in LGUs—such as ghost projects, overpricing, and weak bid evaluation—underscore the need for participatory audit mechanisms and digital tools that enhance transparency. This Circular operationalizes CPIA and integrates Explainable Artificial Intelligence (XAI) into LGU procurement oversight, consistent with RA 7160 (Local Government Code), RA 9184 (Government Procurement Reform Act), and RA 12009 (Government Procurement Digitalization Act).

Section 2. Objectives

1. Institutionalize CPIA Committees in all LGUs.
2. Integrate XAI-enabled dashboards to detect procurement risks and provide human- readable explanations.
3. Strengthen citizen participation in audit processes.

Section 3. Coverage

This Circular applies to all provinces, cities, and municipalities, with priority given to 3rd–6th class LGUs.

Section 4. Roles and Responsibilities

- COA: Develop CPIA audit templates, XAI protocols, and compliance monitoring.
- DILG: Oversee LGU onboarding, training, and integration into the Seal of Good Local Governance (SGLG).
- DBM: Issue budget call guidelines allowing CPIA-XAI expenses to be charged to the 20% Development Fund, GAD Budget, or LDRRMF.

Section 5. Fiscal Guidelines

LGUs may allocate up to 2% of their Internal Revenue Allotment (IRA) for CPIA-XAI activities. Matching grants may be provided for dashboard setup and citizen training.

Section 6. Implementation Timeline

- Phase 1 (2026): Pilot in 20 LGUs
- Phase 2 (2027): Nationwide rollout

Section 7. Monitoring and Evaluation

Compliance with CPIA-XAI shall be included in SGLG criteria and subject to COA validation.

Section 8. Effectivity

This Circular shall take effect immediately upon publication.

Annex C. Sample Bill Template (For Congressional Filing)

AN ACT INSTITUTIONALIZING CITIZENS' PARTICIPATORY INTERNAL AUDIT (CPIA) AND THE USE OF EXPLAINABLE ARTIFICIAL INTELLIGENCE (XAI) IN LOCAL GOVERNMENT PROCUREMENT OVERSIGHT, AND FOR OTHER PURPOSES

Section 1. Short Title

This Act shall be known as the "CPIA-XAI Governance Act of 2025."

Section 2. Declaration of Policy

It is the policy of the State to promote transparency, accountability, and citizen participation in local governance by institutionalizing CPIA and integrating XAI tools in procurement oversight.

Section 3. Definition of Terms

- CPIA – Citizens' Participatory Internal Audit
- XAI – Explainable Artificial Intelligence
- Procurement Risk Flag – AI-generated alerts with human-readable explanations

Section 4. Mandate for LGUs

All LGUs shall:

1. Establish CPIA Committees with CSO, youth, and sectoral representation.
2. Adopt XAI-enabled dashboards for procurement monitoring.

Section 5. Role of National Agencies

- COA: Develop audit protocols and XAI standards.
- DILG: Oversee LGU compliance and capacity building.
- DBM: Allocate CPIA-XAI grants and integrate into budget call.

Section 6. Fiscal Provisions

- LGUs shall allocate at least 2% of their IRA for CPIA-XAI activities
- A National CPIA-XAI Fund is hereby created, with an initial appropriation of ₱500 million from the General Appropriations Act.

Section 7. Citizen Participation

CPIA Committees shall be empowered to access procurement data, review XAI dashboards, and submit audit feedback to COA and LGU councils.

Section 8. Monitoring and Penalties

- Noncompliance may affect SGLG eligibility.
- COA may issue audit notices for failure to implement CPIA-XAI.

Section 9. Appropriations

The amount necessary for the initial implementation shall be charged against the current year's GAA.

Section 10. Effectivity

This Act shall take effect 15 days after publication in the Official Gazette or in two newspapers of general circulation.

How to use these instruments:

- The JMC is your immediate tool—fast, administrative, and implementable within a year.
- The Bill is your long-term anchor—ensuring permanence, fiscal sustainability, and nationwide uniformity.

Annex D. CPIA Institutionalization Instruments: JMC vs. Bill

Dimension	Joint Memorandum Circular (JMC)	Congressional Bill (CPIA-XAI Act)
Nature	Administrative issuance by COA–DILG–DBM	New law enacted by Congress
Speed of Implementation	Fast (can be issued within a year)	Slow (requires full legislative process)
Legal Strength	Based on existing mandates (RA 7160, RA 9184)	Strong, permanent legal foundation
Permanence	Temporary; may lapse with leadership changes	Long-term; binding across administrations
Fiscal Flexibility	Uses existing LGU funds (20% DF, GAD, LDRRMF, IRA allocations)	Creates dedicated CPIA-XAI; earmarks % of IRA
Citizen Participation	Encouraged but dependent on LGU compliance	Mandated CPIA Committees with CSO, youth, sectoral reps
Scalability	Pilot-friendly; can be rolled out selectively	Nationwide, uniform application
Monitoring & Incentives	Can be tied to Seal of Good Local Governance (SGLG)	Non-compliance may affect SGLG and trigger COA sanctions
Pros	Quick, low-cost, flexible, pilot-ready	Durable, comprehensive, ensures fiscal sustainability
Cons	Weak permanence, uneven compliance	Lengthy passage, higher political and fiscal cost.

Recommendation for Policymakers

- Short-term (1–2 years): Prioritize JMC for rapid rollout and piloting with LGUs' local ordinances.
- Medium-term (3–5 years): Transition to amendments in RA 7160 for structural integration.
- Long-term (5+ years): Enact a standalone CPIA-XAI law for permanence and nationwide scale.

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