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Electronic financial (E-financial) operations of Malinao treatment and rehabilitation center

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Abstract

This qualitative study examined the lived experiences of finance personnel at the Malinao Treatment and Rehabilitation Center in integrating the e-Financial Operation System into their daily operations. Guided by a phenomenological approach, the research sought to capture the perspectives of four purposively selected participants who met specific criteria: tenure of more than five years, assignment to the Finance and Administrative Division, direct interaction with the e-financial system, and willingness to participate. Through in-depth interviews, the study explored four sub-problems: the experiences of personnel in adopting the system, its impact on operational processes, the challenges encountered during integration, and the formulation of an action plan to address these issues. The findings revealed that while the system streamlined certain financial tasks and improved transparency, personnel faced difficulties related to technical glitches, limited training, and adjustment to new workflows. These challenges underscored the need for capacity-building and organizational support to maximize the system's potential.

The study highlighted that the integration of the e-Financial Operation System significantly influenced the efficiency and accountability of financial management at the Center, yet its implementation was not without obstacles. Problems such as inadequate technical knowledge, resistance to change, and system reliability issues hindered smooth adoption. To address these concerns, the research proposed an action plan emphasizing continuous training, technical support, and stakeholder engagement to foster adaptability and confidence among finance personnel. By documenting the holistic experiences of the participants, the study contributes to understanding how digital financial systems can be effectively integrated into rehabilitation institutions. Ultimately, the research underscores the importance of aligning technological innovations with human capacity and organizational readiness, ensuring that system integration not only enhances operational efficiency but also empowers personnel to navigate challenges in a sustainable manner.

Keywords: Finance; E-Financial Operation; Resistance Change; Capacity Building

1. Introduction

The global landscape of financial operations has undergone significant transformation in recent decades due to rapid advances in digital technologies. Both private corporations and government institutions increasingly adopt electronic financial platforms—collectively referred to as e-finance—to enhance transparency, accountability, efficiency, and competitiveness. These systems enable real-time monitoring of financial data, expand access to services across diverse regions and socio-economic groups, reduce costs and processing times, and strengthen regulatory compliance while safeguarding against fraud. Governments worldwide have embraced e-financial systems as part of their service delivery, aligning with international priorities such as the United Nations Sustainable Development Goal (SDG) 16: Peace, Justice, and Strong Institutions, which emphasizes building accountable and transparent institutions. In this context, e-financial operations represent a paradigm shift where digital transformation is no longer optional but essential, redefining

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institutional interactions with citizens, businesses, and international markets while promoting sustainable, inclusive, and trustworthy financial systems.

In the Philippines, this global movement is anchored in constitutional and legislative frameworks that emphasize fiscal responsibility, transparency, and innovation. The 1987 Philippine Constitution provides the foundation for accountable governance, while Republic Act No. 8792 (Electronic Commerce Act of 2000) affirms the validity of electronic transactions, and Republic Act No. 11127 (National Payment Systems Act) establishes secure digital financial processes. More recently, Republic Act No. 12254, or the E-Government Act of 2025, institutionalized digital transformation by mandating interoperable platforms and integrated financial systems under the Department of Information and Communications Technology (DICT). Complemented by Executive Order No. 55 on the Government Integrated Financial Management Information System (GIFMIS) and sectoral initiatives by the Department of Health, these frameworks provide the infrastructure for effective e-financial operations. Within this context, institutions such as the Malinao Treatment and Rehabilitation Center (MTRC) exemplify how digital systems can strengthen transparency, streamline financial processes, and align with both national and global priorities for accountable governance.

2. Materials and Methods

This study employed a qualitative research design using a phenomenological approach to explore the experiences of finance personnel at the Malinao Treatment and Rehabilitation Center (MTRC) in integrating the e-Financial Operation System. Four participants were purposively selected based on specific criteria: tenure of more than five years, assignment to the Finance and Administrative Division, direct interaction with the e-financial system, and willingness to participate. Data were gathered through semi-structured interviews, allowing participants to share their lived experiences, perceptions, and challenges. The research focused on operational efficiency, transparency, and organizational impact, while also identifying barriers to system adoption. Thematic analysis was used to interpret responses, highlighting recurring patterns and insights. This methodological approach provided a holistic understanding of how digital financial systems influence institutional operations, personnel engagement, and resource allocation, while also informing the development of an action plan to address integration challenges.

3. Results

The Malinao Treatment and Rehabilitation Center (MTRC) should strengthen its institutional support systems to fully maximize the benefits of the e-financial platform by conducting regular capacity-building activities that enhance user proficiency in both technical and strategic functions. Management and IT teams must collaborate to explore complementary automation tools while ensuring that resource allocation prioritizes high-impact investments in infrastructure, software, and human capital to sustain long-term efficiency. Continuous investment in the refinement of the e-financial system is essential, particularly in enhancing internal controls, expanding user support programs, and fostering a culture of transparency and accountability. At the same time, initiatives to strengthen stakeholder engagement and employee well-being should align with the system's strategic benefits and organizational goals. To address challenges in adaptation and technical complexity, MTRC should implement a comprehensive digital readiness strategy supported by phased infrastructure upgrades, responsive technical support, and structured monitoring mechanisms to ensure sustainable integration.

4. Discussion

Findings revealed that the e-financial system significantly improved operational efficiency by refining processes, reducing human error, and enabling personnel to focus on strategic tasks. It promoted transparency, strengthened internal controls, and fostered a more responsive administrative environment. Positive effects extended to employee engagement, enhancing physical, emotional, and cognitive involvement in tasks while reinforcing stakeholder relationships. Despite these benefits, challenges emerged in system adaptation, technical complexity, and resource limitations, exposing gaps in digital readiness and infrastructure. To address these, an action plan was proposed emphasizing capacity-building, phased infrastructure upgrades, and responsive technical support. Recommendations include strengthening support systems, investing in continuous system refinement, and implementing a comprehensive digital readiness strategy. By prioritizing structured adaptation, resource allocation, and monitoring mechanisms, MTRC can mitigate challenges and ensure sustainable integration. Ultimately, the study underscores the importance of aligning technological innovation with human capacity and institutional readiness to maximize the system's long-term impact.

5. Conclusion

In conclusion, the integration of the e-Financial Operation System at the Malinao Treatment and Rehabilitation Center (MTRC) demonstrates both the transformative potential and the practical challenges of digital financial governance within institutional settings. The study revealed that the system significantly enhances operational efficiency by streamlining processes, reducing human error, strengthening internal controls, and fostering transparency and accountability. It also promotes employee engagement and stakeholder trust, aligning with national and global priorities for sustainable and accountable governance. However, the findings underscore that successful implementation requires more than technological adoption; it demands comprehensive support systems, continuous training, infrastructure upgrades, and responsive technical assistance to address issues of adaptation, resource limitations, and system complexity. By prioritizing a structured action plan that emphasizes collaboration among management, IT teams, and finance personnel, MTRC can mitigate challenges and sustain long-term benefits. Ultimately, the study highlights that digital readiness, institutional capacity, and proactive resource allocation are critical to ensuring the sustainability of e-financial systems. Through these measures, MTRC not only strengthens its financial operations but also contributes to the broader digital transformation agenda of the Philippine government, reinforcing its role as a model institution for transparency, accountability, and innovation in public financial management.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest should be disclosed

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