

Assessing the Level of Implementation of Administrative and Finance Services of LGU's on the 3rd District of Isabela

By

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Abstract

The study assessed the extent of implementation of policies and programs of implementation of administrative and finance services among the Local Government Units of Isabela. The study used the descriptive and inferential methods of research. Questionnaire had been prepared to gather data from the respondents' perception. Sample mean and T-Test was used to test the significant differences in the perceptions of the respondents on the administrative and finance services. There were two groups of respondents, Group of implementers of the policies and programs of the Local Government Unit and Group of the beneficiaries.

As to the perceptions of the implementers and the beneficiaries among the LGU of the 3rd District of Isabela, implies that implementers and the beneficiaries differed significantly in their perceptions of the level of adequacy of the administrative policies. Specifically, the beneficiaries gave significantly higher perception about the level of adequacy of the administrative policies.

Keywords: implementation, administrative, policies, finance, services, governance

Introduction

Public administration is becoming increasingly complex as we find ourselves at the present time. The uncertainties of the next millennium pose an overwhelming challenge and some opportunities to all of us especially those whose concerns are in the area of governance. The challenge is not only particularly paramount among politicians, economic players, and students of science and technology, but also, more importantly, to practitioners in public administration.

Local governments are also referred to as governments of a nation's parts. Its levels vary depending on the political pattern and experience of each nation, such as the Philippines. According to Humes and Martin 1, state-supervised units, also known as "infra-sovereign" local governments, lack any form of sovereignty.

According to Section 17 of the Local Government Code of 1991, local government units must strive for self-sufficiency and must continue to exercise the powers and perform the duties and functions that have been delegated to them. They must also carry out the functions and responsibilities delegated to them by national agencies and offices under this Code. Local government units shall also have such other powers and perform such other functions and responsibilities as are necessary, appropriate, or incidental to the efficient and effective delivery of basic services and facilities.

Transparency and trust are inextricably linked. "People do not believe what their leaders say if there is no transparency" (Bennis, Goleman and O'Toole 2008: viii). As a result, we require a leader with personal integrity who is not afraid of public scrutiny. According to the CBCP (2005),

the erosion of effective governance may be due to a lack of personal integrity or competence. It could also be the result of a slew of factors eroding trust and credibility, and thus effectiveness. "When people lament the damage done to public institutions by former President Gloria Macapagal Arroyo's administration, they also express hope for some repair, if not restoration, under the leadership of the new president, Benigno Aquino III" (Landingin, Romero, and Balane, 2011: 80).

Despite the fact that leadership is not heavily emphasized in the public sector (Terry 2003), it is a critical issue for academics and practitioners alike (Van Wart 2003). Leadership is essential in all types of organizations, but it is especially important in public administration due to the enormous complexity and diversity of issues that arise on a regular basis. Leadership is a critical issue in public administration because it influences a government's capacity, which accounts for the government's success or failure. PA, as a government executive body, assists the government in developing and implementing policies, plans, and programs. Effective leadership is critical to the successful and long-term implementation of policies. As a result, it has a significant impact on the government's success or failure.

There were always strengths and limitations on every local government unit to be consider in able to sustain the development on Local Governance and these are:

| Study | Strengths | Weaknesses |
|--|--|---|
| The Effectiveness of the Local Governance Performance Management System (LGPMS) in Improving Governance in the Municipality of San Rafael by ADRIANO AND ESTIMADA (2014) | Strong in economic governance and in valuing fundamentals of good governance specifically in financial accountability. As evidence of its sound economic governance, San Rafael received the Seal of Good Housekeeping Award in 2011 for its good performance. | The Administrative Governance Performance of the Municipality of San Rafael for the Period 2010-2012 when it comes to local legislation and utilization customer service dropped by 2011 but recovered by 2012. However, these are still the lowest rating on their performance. |
| Analyzing Local Government Capacity and Performance: Implications for Sustainable Development by NakHyeok Choi (2021) | The study finds that superior quality of government capacity would be beneficial for better performance by analyzing infrastructure development such as water and sewage. | Future studies need to investigate other infrastructures, for instance transportation and energy, in terms of local government capacity. |
| Local Government Effectiveness: Assessing the Role of Administrative Capacity by Gabriel Piña and Claudia N. Avellaneda (2015) | Findings show that acquiring knowledge and resources through intergovernmental collaboration can boost municipal effectiveness. This is particularly relevant for lower performing municipalities. | Limitation of this study concerns the relationship between effectiveness and the quality and quantity of services provided by local governments. Obtaining funds for infrastructure projects does not guarantee the projects will be implemented completely and/or with the level of quality expected by stakeholders. In a similar vein, the effectiveness measure does not consider the quality of the final project. |

It is helpful to have a standard set of terms to describe common local government financial processes, fund accounts, and budgets. While there is a great deal of variation in the size, style and complexity of budgets prepared by our state's town, city, village and county governments, state reporting and accounting requirements have created more uniformity over recent years. Many of the following frequently used financial and budgeting terms are used regularly at all levels of local government. This glossary of terms should make what used to be a mysterious language clearer to all who are trying to understand and monitor local finances.

A critical concern at the local level is a lack of financial resources to support the provision of basic services and to fund local development plans if key human development outcomes are to be improved. On the one hand, complex tax structures, ineffective systems and procedures, and a lack of local capabilities impede revenue generation and resource mobilization at the local level. Planning and budgeting at the local level, on the other hand, is hampered by the short political tenure of local officials and the lack of a clear mandate supporting the linkage between the Local Development Plan, the Local Development Investment Program, and the Annual Investment Program. As a result, assistance is required to assist Local Government Units (LGUs) in developing strategies and systems that will enable them to increase their financial resources and allocate their resources in a manner consistent with their goals and objectives as articulated in their medium-term development plans.

The government financial management function seems to have been subjected to the greatest amount of criticism in recent years with regard to its information content and its apparent inability to meet the assumed need of a variety of user-groups. In addition, individuals and institutions outside the government have become virtually interested in the financial activities and status of governments. Examples of such users include creditors, citizen groups (i.e. taxpayers, service recipients or voters), business enterprises and others, yet the Government Financial Reports remain the singular picture of the resources entrusted, how the resources are employed during a fiscal year, and in what form the resources are now held.

The prevailing problem on finance services has something to do with administrative services. Therefore, the need to assess the extent of services among Local Government Units (LGUs) is deemed necessary.

Objectives Of The Study:

- Determine the Level of Implementation in terms of:
 - Administrative Policies
 - Fiscal Policies
 - Government Budgeting and Expenditures and Accountability Policies
- Determine the significant difference between the Perception of the Implementers and Beneficiaries on the Level of Implementation in terms of:
 - Administrative Policies
 - Fiscal Policies
 - Government Budgeting and Expenditures and Accountability Policies

Review Of Literature

According to Section 17 of the Local Government Code of 1991, local government units must strive for self-sufficiency and continue to exercise the powers and perform the duties and functions that have been delegated to them. They are also responsible for carrying out the

functions and responsibilities delegated to them by national agencies and offices under this Code. Local government units shall also have other powers and perform other functions and responsibilities that are necessary, appropriate, or incidental to the efficient and effective delivery of basic services and facilities.

Transparency and trust are inextricably linked. "People do not believe what their leaders say if there is no transparency" (Bennis, Goleman and O'Toole 2008: viii). As a result, we require a leader with personal integrity who is not afraid of public scrutiny. According to the CBCP (2005), the erosion of effective governance may be due to a lack of personal integrity or competence. It could also be the result of a slew of factors eroding trust and credibility, and thus effectiveness. "When people lament the damage done to public institutions by former President Gloria Macapagal Arroyo's administration, they also express hope for some repair, if not restoration, under the leadership of the new president, Benigno Aquino III" (Landingin, Romero, and Balane, 2011: 80).

Despite the fact that leadership is not heavily emphasized in the public sector (Terry 2003), it is a critical issue for academics and practitioners alike (Van Wart 2003). Leadership is essential in all types of organizations, but it is especially important in public administration due to the enormous complexity and diversity of issues that arise on a regular basis. Leadership is a critical issue in public administration because it influences a government's capacity, which accounts for the government's success or failure. PA, as a government executive body, assists the government in developing and implementing policies, plans, and programs. Effective leadership is critical to the successful and long-term implementation of policies. As a result, it has a significant impact on the government's success or failure.

Methodology

The study employed survey questionnaire as its instrument. The survey questionnaire consisted of three parts. Part I collected data on the personal profile of the respondents while Part II was the level of Implementation and Internal Control of Administrative and Finance Services and Part III gathered data on Fiscal Operation and Management Policies. The format of the questionnaire is in Likert type of numerical scale, wherein the respondents were given questions about the level of implementation and internal control of administrative and finance services where they could answer from Very High level of Implementation to Very Low Level of Implementation. Likert-type developed the principle of measuring attitudes by asking people to respond to a series of statements about a topic that was used to fixed choice response formats and are designed to measure attitudes or opinions (McLeod, 2008).

The respondents of the study were the Local Government Unit Officials and Head of Offices, Member of the Sanguniang Bayan, Barangay Captain and Head of Household on the 3rd District of Isabela.

Sampling Technique

Purposive Sampling was used to determine the samples of his study as shown in table below

Table 1. *Distribution of Respondents of the study per Group*

| Municipality/City | Respondents | |
|-------------------|------------------------|-------------------------|
| | Implementers Number | Beneficiaries Number |
| San Mateo | 10 | 19 |
| Cabatuan | 7 | 7 |
| Alicia | 8 | 8 |
| Cauayan City | 8 | 12 |
| Luna | 8 | 10 |
| Reina Mercedes | 2 | 5 |
| Angadanan | 2 | 5 |
| San Guillermo | 3 | 5 |
| Total | 51 | 71 |

Statistical treatment of Data

The data were processed and analyzed using the Statistical Package for Social Sciences (SPSS) software applying the following statistical tools:

1. Sample mean was used to determine the respondents' perceptions on the extent of implementation of administrative and finance services
2. Frequencies and percentages were used to analyze the perceptions of the respondents in the implementation of administrative and finance services.
3. The Likert-type of numerical scale with corresponding range and descriptions was used in evaluating the mean values of respondents, as shown in table below.
4. T-Test was used to test the significant differences in the perceptions of the respondents on the administrative and finance services.

Table 2: *Likert-Type Scale.*

| Scale | Mean Range | Level of Implementation/Descriptive Rating |
|-------|-------------|--|
| 5 | 4.50 – 5.00 | Very High Extent of Performance |
| 4 | 3.50 – 4.49 | High Extent of Performance |
| 3 | 2.50 – 3.49 | Average Extent of Performance |
| 2 | 1.50 – 2.49 | Low Extent of Performance |
| 1 | 1.00 – 1.49 | Very Low Extent of Performance |

Result And Discussions

Table 1. *Level of Implementation of Administrative Policies.*

| Administrative Policies | Implementers | | Beneficiaries | | Grand Mean | Description |
|---|--------------|----------------------------|---------------|----------------------------|------------|----------------------------|
| | Mean | Description | Mean | Description | | |
| 1. Attractiveness of Compensation | 4.05 | High Extent of Performance | 4.45 | High Extent of Performance | 4.25 | High Extent of Performance |
| 2. Climate of working place | 4.19 | High Extent of Performance | 4.38 | High Extent of Performance | 4.28 | High Extent of Performance |
| 3. Increase budgetary allotment | 3.95 | High Extent of Performance | 4.42 | High Extent of Performance | 4.19 | High Extent of Performance |
| 4. Client participation in planning process | 4.05 | High Extent of Performance | 4.31 | High Extent of Performance | 4.18 | High Extent of Performance |
| 5. Satisfaction | 4.24 | High Extent of Performance | 4.41 | High Extent of Performance | 4.32 | High Extent of Performance |

| | | | | | | | |
|----|---|------|----------------------------|------|---------------------------------|------|---------------------------------|
| 6. | Merit System Policies | 4.00 | High Extent of Performance | 4.31 | High Extent of Performance | 4.15 | High Extent of Performance |
| 7. | Distribution of manpower requirements in all offices | 4.05 | High Extent of Performance | 4.46 | High Extent of Performance | 4.25 | High Extent of Performance |
| 8. | Better coordination across function due to support or compromise with other departments | 4.10 | High Extent of Performance | 4.46 | High Extent of Performance | 4.28 | High Extent of Performance |
| 9. | Performance standard of the offices putting premium on the quality of services | 4.29 | High Extent of Performance | 4.57 | Very High Extent of Performance | 4.43 | High Extent of Performance |
| 10 | Greater Transparency | 4.48 | High Extent of Performance | 4.58 | Very High Extent of Performance | 4.53 | Very High Extent of Performance |
| 11 | Tapping of political help | 4.05 | High Extent of Performance | 4.40 | High Extent of Performance | 4.22 | High Extent of Performance |
| 12 | Recruitment and Selection & Promotion of Employees | 3.86 | High Extent of Performance | 4.30 | High Extent of Performance | 4.08 | High Extent of Performance |
| 13 | Mechanism, procedures and policies for partnering – building dialogue | 4.19 | High Extent of Performance | 4.36 | High Extent of Performance | 4.27 | High Extent of Performance |
| 14 | Realistic budgetary allocation | 4.00 | High Extent of Performance | 4.39 | High Extent of Performance | 4.19 | High Extent of Performance |
| 15 | Staff Development for Employees | 4.14 | High Extent of Performance | 4.42 | High Extent of Performance | 4.28 | High Extent of Performance |
| 16 | Greater managerial accountability, control and supervision due to greater focus on the operation | 4.43 | High Extent of Performance | 4.43 | High Extent of Performance | 4.43 | High Extent of Performance |
| 17 | Performance Evaluation System | 4.10 | High Extent of Performance | 4.50 | Very High Extent of Performance | 4.30 | High Extent of Performance |
| 18 | Easier networking coalition and partnership – building among offices | 4.24 | High Extent of Performance | 4.40 | High Extent of Performance | 4.32 | High Extent of Performance |
| 19 | Program on Awards and Incentives for Service Excellence | 4.14 | High Extent of Performance | 4.40 | High Extent of Performance | 4.27 | High Extent of Performance |
| 20 | Higher qualification standard on recruitment and promotion of head of offices and staff that will result better job satisfaction and better job involvement | 4.24 | High Extent of Performance | 4.45 | High Extent of Performance | 4.34 | High Extent of Performance |
| 21 | Grievance Machinery to solve problem | 4.10 | High Extent of Performance | 4.39 | High Extent of Performance | 4.24 | High Extent of Performance |
| 22 | Moral Value | 4.10 | High Extent of Performance | 4.47 | High Extent of Performance | 4.28 | High Extent of Performance |

| | | | | | | | |
|----|---|------|----------------------------|------|---------------------------------|------|----------------------------|
| 23 | Greater responsibility & Accountability of officials and employees | 4.33 | High Extent of Performance | 4.53 | Very High Extent of Performance | 4.43 | High Extent of Performance |
| 24 | Human Resource Development | 4.19 | High Extent of Performance | 4.42 | High Extent of Performance | 4.30 | High Extent of Performance |
| 25 | Efficient physical Resource management & supervision | 4.29 | High Extent of Performance | 4.45 | High Extent of Performance | 4.37 | High Extent of Performance |
| 26 | Training & Career Development | 4.24 | High Extent of Performance | 4.44 | High Extent of Performance | 4.34 | High Extent of Performance |
| 27 | Incentive/Reward System/ Leave Policies | 4.14 | High Extent of Performance | 4.42 | High Extent of Performance | 4.28 | High Extent of Performance |
| 28 | Enhance the accomplishment of goals due to better organizational structure | 4.19 | High Extent of Performance | 4.51 | Very High Extent of Performance | 4.35 | High Extent of Performance |
| 29 | Physical Examination/ Mental Examination | 4.14 | High Extent of Performance | 4.32 | High Extent of Performance | 4.23 | High Extent of Performance |
| 30 | Effective participation of governance along planning, controlling and directing | 4.29 | High Extent of Performance | 4.33 | High Extent of Performance | 4.31 | High Extent of Performance |
| 31 | Promote genuine implementation of policies programs and projects | 4.33 | High Extent of Performance | 4.53 | High Extent of Performance | 4.43 | High Extent of Performance |
| 32 | Resignation & Separation/ Retirement | 4.29 | High Extent of Performance | 4.45 | High Extent of Performance | 4.37 | High Extent of Performance |
| 33 | Effective Policy Formulation & Implementation | 4.24 | High Extent of Performance | 4.50 | Very High Extent of Performance | 4.37 | High Extent of Performance |
| 34 | Honorarium | 4.05 | High Extent of Performance | 4.37 | High Extent of Performance | 4.21 | High Extent of Performance |
| 35 | Greater administrative leadership & accountability because of leaner organization structure | 4.29 | High Extent of Performance | 4.48 | High Extent of Performance | 4.38 | High Extent of Performance |
| 36 | Division of Labor/Specialization | 4.19 | High Extent of Performance | 4.44 | High Extent of Performance | 4.32 | High Extent of Performance |
| 37 | Important managerial activities such as planning, controlling & directing is greater due stronger managerial skills | 4.29 | High Extent of Performance | 4.48 | High Extent of Performance | 4.38 | High Extent of Performance |

| | | | | | | | |
|----|-----------------------------------|------|----------------------------|------|----------------------------|------|----------------------------|
| | of officials assign in offices | | | | | | |
| 38 | Favorable behavior Administration | 4.33 | High Extent of Performance | 4.43 | High Extent of Performance | 4.38 | High Extent of Performance |

The rest of the policies are rated from 3.86 to 4.46 which reveal that the implementers and the beneficiaries concurred they were highly implemented. These policies are: “Attractiveness of Compensation”; “Climate of working place”; “Increase budgetary allotment”; “Client participation in planning process”; “Satisfaction”; “Merit System Policies”; “Distribution of manpower requirements in all offices”; “Better coordination across function due to support or compromise with other departments”; “Tapping of political help”; “Recruitment and Selection & Promotion of Employees”; “Mechanism, procedures and policies for partnering – building dialogue”; “Realistic budgetary allocation”; “Staff Development for Employees”; “Greater managerial accountability, control and supervision due to greater focus on the operation”; “Easier networking coalition and partnership – building among offices”; “Program on Awards and Incentives for Service Excellence”; “Higher qualification standard on recruitment and promotion of head of offices and staff that will result better job satisfaction and better job involvement”; “Grievance Machinery to solve problem”; “Moral Value”; “Human Resource Development”; “Efficient physical Resource management & supervision”; “Training & Career Development”; “Incentive/Reward System/ Leave Policies”; “Physical Examination/ Mental Examination”; “Effective participation of governance along planning, controlling and directing”; “Resignation & Separation/ Retirement”; “Honorarium”; “Greater administrative leadership & accountability because of leaner organization structure”; “Division of Labor/Specialization”; “Important managerial activities such as planning, controlling & directing is greater due stronger managerial skills of officials assign in offices”; and “Favorable behavior Administration”.

The grand mean of 4.53 further reveals that “Greater Transparency” is the only policy that was perceived to be very highly implemented. The rest were highly implemented with grand means ranging from 4.08 to 4.43. These figures generally imply strong governance as these items were positively regarded by both implementers and beneficiaries

It is gleaned that the items register mean values ranging from 4.10 to 4.49 indicate that both the implementers and beneficiaries have the same perception. All of the fiscal policies are highly implemented. These policies are as follows: “Segregation of Accounting functions to Cashier’s office”; “Reliability of Test of Quality”; “Qualification”; “Quality Assurance”; “Expenditures and disbursements”; “Government budgeting”; “Government Accounting Auditing”; “Accountability of officials and employees”; “Financial record management” and “Development of resource generation”.

With these results, fiscal administration in the municipalities covered in this study is a manifestation of strong and healthy governan

Table 2. *Level of Implementation of Fiscal Policies*

| Fiscal Policies | Implementers | | Beneficiaries | | Grand Mean | Description |
|--|--------------|----------------------------|---------------|----------------------------|------------|----------------------------|
| | Mean | Description | Mean | Description | | |
| 1. Segregation of Accounting functions to Cashier's office | 4.40 | High Extent of Performance | 4.43 | High Extent of Performance | 4.43 | High Extent of Performance |
| 2. Reliability of Test of Quality | 4.15 | High Extent of Performance | 4.40 | High Extent of Performance | 4.40 | High Extent of Performance |
| 3. Qualification | 4.15 | High Extent of Performance | 4.43 | High Extent of Performance | 4.43 | High Extent of Performance |
| 4. Quality Assurance | 4.10 | High Extent of Performance | 4.42 | High Extent of Performance | 4.42 | High Extent of Performance |
| 5. Expenditures and disbursements | 4.20 | High Extent of Performance | 4.49 | High Extent of Performance | 4.49 | High Extent of Performance |
| 6. Government budgeting | 4.30 | High Extent of Performance | 4.46 | High Extent of Performance | 4.46 | High Extent of Performance |
| 7. Government Accounting Auditing | 4.35 | High Extent of Performance | 4.48 | High Extent of Performance | 4.48 | High Extent of Performance |
| 8. Accountability of officials and employees | 4.30 | High Extent of Performance | 4.48 | High Extent of Performance | 4.48 | High Extent of Performance |
| 9. Financial record management | 4.30 | High Extent of Performance | 4.45 | High Extent of Performance | 4.45 | High Extent of Performance |
| 10. Development of resource generation | 4.20 | High Extent of Performance | 4.49 | High Extent of Performance | 4.49 | High Extent of Performance |

Table 3. *Level of Implementation of Government Budgeting and Expenditures and Accountability Policies*

| Budgeting and Expenditures and Accountability Policies | | Mean | Implementers Description | Mean | Beneficiaries Description | Grand Mean | Description |
|--|---|------|---------------------------------|------|---------------------------------|------------|---------------------------------|
| 1. | Budget is based on APP | 4.35 | High Extent of Performance | 4.45 | High Extent of Performance | 4.40 | High Extent of Performance |
| 2. | Inclusion in the budget documents all the required attachments | 4.40 | High Extent of Performance | 4.44 | High Extent of Performance | 4.42 | High Extent of Performance |
| 3. | Timely submission of budget proposals | 4.40 | High Extent of Performance | 4.55 | Very High Extent of Performance | 4.48 | High Extent of Performance |
| 4. | Funding Levels | 4.45 | High Extent of Performance | 4.56 | Very High Extent of Performance | 4.50 | Very High Extent of Performance |
| 5. | Operating expenses | 4.50 | Very High Extent of Performance | 4.53 | Very High Extent of Performance | 4.51 | Very High Extent of Performance |
| 6. | Debt Servicing | 4.50 | Very High Extent of Performance | 4.48 | High Extent of Performance | 4.49 | High Extent of Performance |
| 7. | Maintenance of separate books for general fund, special fund and trust fund | 4.40 | High Extent of Performance | 4.46 | High Extent of Performance | 4.43 | High Extent of Performance |
| 8. | Full remittance to the Cashier's office all collections or receipts of any kind | 4.35 | High Extent of Performance | 4.47 | High Extent of Performance | 4.41 | High Extent of Performance |
| 9. | Budget allocation is based on priority needs | 4.50 | Very High Extent of Performance | 4.54 | Very High Extent of Performance | 4.52 | Very High Extent of Performance |
| 10. | Strict adherence to budget allocations, and strict compliance to the | 4.45 | High Extent of Performance | 4.46 | High Extent of Performance | 4.46 | High Extent of Performance |

| | | | | | | | |
|-----|---|------|---------------------------------|------|---------------------------------|------|---------------------------------|
| | allotment of budget for each office/unit | | | | | | |
| 11. | Disbursement of funds in accordance with accounting and auditing rules and regulations | 4.40 | High Extent of Performance | 4.59 | Very High Extent of Performance | 4.50 | Very High Extent of Performance |
| 12. | Imposing administrative liability of accountable officials | 4.20 | High Extent of Performance | 4.48 | High Extent of Performance | 4.34 | High Extent of Performance |
| 13. | Granting of cash advances in accordance with the Commission on audit rules and regulations | 4.20 | High Extent of Performance | 4.44 | High Extent of Performance | 4.32 | High Extent of Performance |
| 14. | Recording of collections and disbursements in the cash books | 4.50 | Very High Extent of Performance | 4.48 | High Extent of Performance | 4.49 | High Extent of Performance |
| 15. | Fund accounting | 4.35 | High Extent of Performance | 4.53 | Very High Extent of Performance | 4.44 | High Extent of Performance |
| 16. | Recording of financial transactions | 4.40 | High Extent of Performance | 4.42 | High Extent of Performance | 4.41 | High Extent of Performance |
| 17. | Keeping journal of collections and deposits | 4.45 | High Extent of Performance | 4.45 | High Extent of Performance | 4.45 | High Extent of Performance |
| 18. | Keeping journal of disbursements by cashier/ disbursing officer | 4.30 | High Extent of Performance | 4.48 | High Extent of Performance | 4.39 | High Extent of Performance |
| 19. | Keeping journal of checks issued, general journal, subsidiary ledger and books of final entry | 4.50 | Very High Extent of Performance | 4.55 | Very High Extent of Performance | 4.52 | Very High Extent of Performance |
| 20. | Financial Audit based on COA | 4.45 | High Extent of Performance | 4.52 | Very High Extent of Performance | 4.48 | High Extent of Performance |

| | | | | | | | |
|----|---|------|----------------------------|------|---------------------------------|------|---------------------------------|
| 21 | Compliance audit procedures based on COA | 4.45 | High Extent of Performance | 4.56 | Very High Extent of Performance | 4.51 | Very High Extent of Performance |
| 22 | Performance audit & Management Audit | 4.30 | High Extent of Performance | 4.56 | Very High Extent of Performance | 4.43 | High Extent of Performance |
| 23 | Persons in custody of government accountability of Local Government Unit Officials based on established guidelines funds are held accountable | 4.35 | High Extent of Performance | 4.55 | Very High Extent of Performance | 4.45 | High Extent of Performance |
| 24 | Imposing administrative liability to concern official and offices | 4.20 | High Extent of Performance | 4.51 | Very High Extent of Performance | 4.35 | High Extent of Performance |
| 25 | Administrative sanctions to accountable officials | 4.25 | High Extent of Performance | 4.47 | High Extent of Performance | 4.36 | High Extent of Performance |

Table 3 shows that three of the government budgeting and expenditures policies were rated to be very highly implemented as indicated by the mean values ranging from 4.50 to 4.54 by group of respondents. These were policies on “Operating expenses”; “Budget allocation is based on priority needs”; and “Keeping journal of checks issued, general journal, subsidiary ledger and books of final entry”.

Furthermore, the policies on “Debt Servicing” and “Recording of collections and disbursements in the cash books” are rated very highly implemented by the implementers themselves with the same ratings of 4.50. On the other hand, the beneficiaries gave a lower rating of “Highly implemented” with the same rating of 4.48.

The beneficiaries gave mean rating ranging from 4.50 to 4.56 which reveals that they observed that the policies such as “Timely submission of budget proposals”; “Funding Levels”; “Disbursement of funds in accordance with accounting and auditing rules and regulations”; “Fund accounting”; “Financial Audit based on COA”; “Compliance audit procedures based on COA”; “Performance audit & Management Audit” were very highly implemented. The implementers gave lower ratings ranging from 4.30 to 4.45 which indicate that they perceived such policies to be highly implemented.

Table 4. *Difference between the Perception of the Implementers and Beneficiaries on the Level of Implementation of Administrative Policies.*

| Perception of the Implementers and Beneficiaries on the Level of Implementation of Administrative Policies. | | t-value | Significant |
|--|---|--------------------|--------------------|
| 1. | Attractiveness of Compensation | 2.35* | 0.02 |
| 2. | Climate of working place | 1.14 ^{ns} | 0.26 |
| 3. | Increase budgetary allotment | 2.69* | 0.01 |
| 4. | Client participation in planning process | 1.32 ^{ns} | 0.19 |
| 5. | Satisfaction | 1.03 ^{ns} | 0.31 |
| 6. | Merit System Policies | 1.80 ^{ns} | 0.08 |
| 7. | Distribution of manpower requirements in all offices | 2.36* | 0.02 |
| 8. | Better coordination across function due to support or compromise with other departments | 2.36* | 0.02 |
| 9. | Performance standard of the offices putting premium on the quality of services | 1.85 ^{ns} | 0.07 |
| 10. | Greater Transparency | 0.78 ^{ns} | 0.44 |
| 11. | Tapping of political help | 2.14* | 0.03 |
| 12. | Recruitment and Selection & Promotion of Employees | 2.14* | 0.03 |
| 13. | Mechanism, procedures and policies for partnering – building dialogue | 1.04 ^{ns} | 0.30 |
| 14. | Realistic budgetary allocation | 2.59* | 0.01 |
| 15. | Staff Development for Employees | 1.62 ^{ns} | 0.11 |
| 16. | Greater managerial accountability, control and supervision due to greater focus on the operation | 0.00 ^{ns} | 1.00 |
| 17. | Performance Evaluation System | 2.74* | 0.01 |
| 18. | Easier networking coalition and partnership – building among offices | 1.00 ^{ns} | 0.32 |
| 19. | Program on Awards and Incentives for Service Excellence | 1.51 ^{ns} | 0.13 |
| 20. | Higher qualification standard on recruitment and promotion of head of offices and staff that will result better job satisfaction and better job involvement | 1.29 ^{ns} | 0.20 |
| 21. | Grievance Machinery to solve problem | 1.81 ^{ns} | 0.07 |
| 22. | Moral Value | 2.37* | 0.02 |
| 23. | Greater responsibility & Accountability of officials and employees | 1.38 ^{ns} | 0.17 |
| 24. | Human Resource Development | 1.49 ^{ns} | 0.14 |
| 25. | Efficient physical Resource management & supervision | 1.01 ^{ns} | 0.31 |
| 26. | Training & Career Development | 1.30 ^{ns} | 0.19 |
| 27. | Incentive/Reward System/ Leave Policies | 1.75 ^{ns} | 0.08 |
| 28. | Enhance the accomplishment of goals due to better organizational structure | 2.23* | 0.03 |
| 29. | Physical Examination/ Mental Examination | 1.04 ^{ns} | 0.30 |
| 30. | Effective participation of governance along planning, controlling and directing | 0.26 ^{ns} | 0.80 |
| 31. | Promote genuine implementation of policies programs and projects | 1.50 ^{ns} | 0.14 |
| 32. | Resignation & Separation/ Retirement | 1.14 ^{ns} | 0.26 |
| 33. | Effective Policy Formulation & Implementation | 1.86 ^{ns} | 0.06 |
| 34. | Honorarium | 1.83 ^{ns} | 0.07 |

| | | | |
|-----|--|--------------------|------|
| 35. | Greater administrative leadership & accountability because of leaner organization structure | 1.23 ^{ns} | 0.22 |
| 36. | Division of Labor/Specialization | 1.67 ^{ns} | 0.10 |
| 37. | Important managerial activities such as planning, controlling & directing is greater due stronger managerial skills of officials assign in offices | 1.37 ^{ns} | 0.17 |
| 38. | Favorable behavior Administration | 0.61 ^{ns} | 0.54 |

*Significant ^{ns} Not significant

The rest of the items were rated from 4.38 to 4.40 which reflect both the implementers and the beneficiaries concurred that high implementation of policies. These policies pertaining to government budgeting and expenditures were as follows: “Budget is based on APP”; “Inclusion in the budget documents all the required attachments”; “Maintenance of separate books for general fund, special fund and trust fund”; “Full remittance to the Cashier’s office all collections or receipts of any kind”; “Strict adherence to budget allocations, and strict compliance to the allotment of budget for each office/unit”; “Imposing administrative liability of accountable officials”; “Granting of cash advances in accordance with the Commission on audit rules and regulations”; “Recording of financial transactions”; “Keeping journal of collections and deposits”; and “Keeping journal of disbursements by cashier/ disbursing officer”;

The grand means from 4.50 to 4.53 further reveal that the following government budgeting and expenditures policies were very highly implemented: “Funding Levels”; “Operating expenses Budget allocation is based on priority needs”; “Disbursement of funds in accordance with accounting and auditing rules and regulations”; “Keeping journal of checks issued, general journal, subsidiary ledger and books of final entry”; and “Compliance audit procedures based on COA”.

Table 3 also shows that both the implementers and the beneficiaries observed that the policy “Administrative sanctions to accountable officials” as highly implemented with means of 4.25, and 4.47, respectively which resulted to a grand mean of 4.36.

“Persons in custody of government accountability of Local Government Unit Officials based on established guidelines funds are held accountable” and “Imposing administrative liability to concerned official and offices” were rated highly implemented by the implementers themselves with means of 4.35 and 4.2, respectively. The beneficiaries gave better ratings of 4.55 and 4.51, respectively which indicate that their observation about the implementation of these policies is very high.

Table 4 shows t-values ranging from 2.14 to 2.74 with significance levels less than 0.05 which led to the rejection of the null hypothesis. This result implies that implementers and the beneficiaries differed significantly in their perceptions of the level of adequacy of the administrative policies. Specifically, the beneficiaries gave significantly higher perception on the level of adequacy of “Attractiveness of Compensation”; “Increase budgetary allotment”; “Distribution of manpower requirements in all offices”; “Better coordination across function due to support or compromise with other departments”; “Tapping of political help”; “Recruitment and Selection & Promotion of Employees”; “Realistic budgetary allocation”; “Performance Evaluation System”; “Moral Value”; and “Enhance the accomplishment of goals due to better organizational structure”.

Table 5. *Difference between the Perception of the Implementers and Beneficiaries on the Level of Implementation of Fiscal Administrative Policies*

| | Policies | t-value | Significant |
|-----|---|--------------------|--------------------|
| 1. | Segregation of Accounting functions to Cashier's office | 0.19 ^{ns} | 0.85 |
| 2. | Reliability of Test of Quality | 1.59 ^{ns} | 0.11 |
| 3. | Qualification | 1.74 ^{ns} | 0.08 |
| 4. | Quality Assurance | 2.04* | 0.04 |
| 5. | Expenditures and disbursements | 1.82 ^{ns} | 0.07 |
| 6. | Government budgeting | 0.99 ^{ns} | 0.32 |
| 7. | Government Accounting Auditing | 0.89 ^{ns} | 0.37 |
| 8. | Accountability of officials and employees | 1.31 ^{ns} | 0.19 |
| 9. | Financial record management | 1.02 ^{ns} | 0.31 |
| 10. | Development of resource generation | 2.11* | 0.04 |

*Significant ^{ns} Not significant

Table 5 shows the difference between the perception of the implementers and beneficiaries on the level of implementation of fiscal administrative policies. The t-values of 2.04 and 2.11 with significance levels of 0.04 led to the rejection of the null hypothesis. These imply that the beneficiaries gave a significantly higher rating on the level of adequacy of "Quality Assurance" and "Development of resource generation" as compared to the implementers.

On the other hand, the t-values ranging from 0.19 to 1.82 have probabilities greater than 0.05 significance level which led to the acceptance of the null hypothesis. Thus, the implementers and the beneficiaries gave a comparable performance on the following fiscal administrative policies: "Segregation of Accounting functions to Cashier's office"; "Reliability of Test of Quality"; "Qualification"; "Expenditures and disbursements"; "Government budgeting"; "Government Accounting Auditing"; "Accountability of officials and employees"; and "Financial record management".

Table 6 shows the difference between the perception of the implementers and beneficiaries on the level of implementation of government budgeting and expenditures and accountability policies. It can be noted that among the policies, pertaining to government budgeting and expenditures, only "Imposing administrative liability of accountable officials" was found to be significantly rated differently by the two groups of respondents wherein the beneficiaries gave a better rating on its level of adequacy. This was revealed by the t-value of 2.06 with 0.04 significance level leading to the rejection of the null hypothesis.

On the other hand, the t-values ranging from -0.14 to 1.49 have significance levels greater than 0.05 leading to the acceptance of the null hypothesis. Hence, both the implementers and the beneficiaries concurred in their perception that the following were adequately implemented: "Budget is based on APP"; "Inclusion in the budget documents all the required attachments"; "Timely submission of budget proposals"; "Funding Levels"; "Operating expenses"; "Debt Servicing"; "Maintenance of separate books for general fund, special fund and trust fund"; "Full remittance to the Cashier's office all collections or receipts of any kind"; "Budget allocation is based on priority needs"; "Strict adherence to budget allocations, and strict compliance to the allotment of budget for each office/unit";

“Disbursement of funds in accordance with accounting and auditing rules and regulations”; “Granting of cash advances in accordance with the Commission on audit rules and regulations”; “Recording of collections and disbursements in the cash books”; “Fund accounting”; “Recording of financial transactions”; “Keeping journal of collections and deposits”; “Keeping journal of disbursements by cashier/ disbursing officer”; “Keeping journal of checks issued, general journal, subsidiary ledger and books of final entry”; “Financial Audit based on COA”; “Compliance audit procedures based on COA”; and Performance audit & Management Audit”.

Table 6. Difference between the Perception of the Implementers and Beneficiaries on the Level of Implementation of Government Budgeting and Expenditures and Accountability Policies

| <i>Level of Implementation of Government Budgeting and Expenditures and Accountability Policies</i> | | <i>t-value</i> | <i>Signi-ficant</i> |
|---|---|---------------------|---------------------|
| 1. | Budget is based on APP | 0.63 ^{ns} | 0.53 |
| 2. | Inclusion in the budget documents all the required attachments | 0.27 ^{ns} | 0.78 |
| 3. | Timely submission of budget proposals | 1.03 ^{ns} | 0.30 |
| 4. | Funding Levels | 0.78 ^{ns} | 0.44 |
| 5. | Operating expenses | 0.18 ^{ns} | 0.86 |
| 6. | Debt Servicing | -0.14 ^{ns} | 0.89 |
| 7. | Maintenance of separate books for general fund, special fund and trust fund | 0.43 ^{ns} | 0.67 |
| 8. | Full remittance to the Cashier's office all collections or receipts of any kind | 0.83 ^{ns} | 0.41 |
| 9. | Budget allocation is based on priority needs | 0.27 ^{ns} | 0.78 |
| 10. | Strict adherence to budget allocations, and strict compliance to the allotment of budget for each office/unit | 0.06 ^{ns} | 0.95 |
| 11. | Disbursement of funds in accordance with accounting and auditing rules and regulations | 1.29 ^{ns} | 0.20 |
| 12. | Imposing administrative liability of accountable officials | 2.06* | 0.04 |
| 13. | Granting of cash advances in accordance with the Commission on audit rules and regulations | 1.49 ^{ns} | 0.14 |
| 14. | Recording of collections and disbursements in the cash books | -0.14 ^{ns} | 0.89 |
| 15. | Fund accounting | 1.27 ^{ns} | 0.21 |
| 16. | Recording of financial transactions | 0.15 ^{ns} | 0.88 |
| 17. | Keeping journal of collections and deposits | 0.03 ^{ns} | 0.98 |
| 18. | Keeping journal of disbursements by cashier/ disbursing officer | 1.15 ^{ns} | 0.25 |
| 19. | Keeping journal of checks issued, general journal, subsidiary ledger and books of final entry | 0.32 ^{ns} | 0.75 |
| 20. | Financial Audit based on COA | 0.45 ^{ns} | 0.66 |
| 21. | Compliance audit procedures based on COA | 0.82 ^{ns} | 0.41 |
| 22. | Performance audit & Management Audit | 1.69 ^{ns} | 0.09 |
| 23. | Persons in custody of government accountability of Local Government Unit Officials based on established guidelines funds are held accountable | 1.50 ^{ns} | 0.14 |
| 24. | Imposing administrative liability to concern official and offices | 1.98* | 0.05 |
| 25. | Administrative sanctions to accountable officials | 1.68 ^{ns} | 0.10 |

*Significant ^{ns} Not significant

The accountability Policy of imposing administrative liability to concerned officials and offices was rated significantly different by the two groups of respondents as indicated by the t-value of 1.98 with 0.05 significance level prompting the rejection of the null hypothesis. This implies further that the beneficiaries perceived this policy to be very high in its implementation as compared to the highly implemented perception of the implementers.

On the other hand, “Persons in custody of government accountability of Local Government Unit Officials based on established guidelines funds are held accountable” and “Administrative sanctions to accountable officials” were rated the same by the two groups of respondents as to their adequacy level. This was a result of the t-values of 1.60 to 1.58 with significance levels greater than 0.05 leading to the acceptance of the null hypothesis.

Conclusion

Based on statistical analysis, the following conclusions were deduced:

There was a high and efficient level of implementation of the policies of administrative and finance services of Local Government Units of Isabela as perceived by both the implementers themselves and the beneficiaries.

The observation of the implementers themselves and the beneficiaries mostly have comparable results about the implementation of the different policies. However, there were some policies which were observed significantly different where the beneficiaries gave significantly higher ratings on the level of implementation of the following administrative policies: “Attractiveness of Compensation”; “Increase budgetary allotment”; “Distribution of manpower requirements in all offices”; “Better coordination across function due to support or compromise with other departments”; “Tapping of political help”; “Recruitment and Selection & Promotion of Employees”; “Realistic budgetary allocation”; “Performance Evaluation System”; “Moral Value”; and “Enhance the accomplishment of goals due to better organizational structure”.

The beneficiaries also gave a significantly higher rating on the level of adequacy of “Quality Assurance” and “Development of resource generation,” “Imposing administrative liability of accountable officials”

Recommendation

In the light of the findings of the study, the following are hereby recommended:

1. The implementation policies of administrative and finance services of an organization is the key to the attainment of its vision, mission, goals and objectives. Hence, strict adherence to the said policies should be observed.
2. A program may be devised to sustain and further improve the delivery of services of the Local Government Units;
3. A continuous performance evaluation of every department can be conducted to maintain its high level of implementation of these policies;
4. Staff members who are directly involved in the implementation of the policies should be sent to seminars/workshops/trainings to keep abreast of the present trends and modalities in the execution of their respective functions;
5. Similar studies can be conducted by relating other factors to the implementation of the policies on administrative and finance services;

6. Proper monitoring and evaluation of work performance of personnel should be undertaken periodically in the interest of public service;
7. Poor performers must be reprimanded and counseled for the betterment of the operating system;
8. There should be a disclosure of the annual report of the Local Government Units (LGUs) which specifically include:
 - a. An income and expenditure statement;
 - b. A statement of Asset and Liabilities;
 - c. A Cash Flow Statement; and
 - d. A reconciliation report between the budget and the financial information.
9. That the annual report includes a summary of the strategic plan, objectives, and future plans of the Local Government Unit.

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