

Local Fiscal Administration of Bayugan City, Agusan del Sur Towards Sustainable Development: An Analysis

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Abstract: Effective fiscal management and administration is vital in fostering macroeconomic stability, the implementation and delivery of essential public services, and attaining sustainable growth and maintenance. Good financial management through the implementation and maintenance of sound fiscal policies is imperative to ensure that government offices use the available resources effectively, fulfill its mandates and commitments to its constituents, prepare for financial stability, avoid excess public debt, and prepare for unprecedented financial challenges and constraints that would hinder project implementations within the fiscal year. This study assessed the existing fiscal administration practices of Bayugan City, Agusan del Sur. This evaluates the existing revenues of the city as well as the development programs / projects. From what transpired in the study, the data revealed several salient yet far too important challenges that hampered Bayugan City's thrust for attaining effective fiscal administration. This study found out that one of the many reoccurring challenges include the rising number of delinquent payers; prevalence of undeclared properties and assets which creates subsequent effects and poses a threat to social welfare as it reduces money and resources available in implementing social programs, as well as irregularities in cash flow; along with the lack of identified appropriations in the expenditures from the General Fund. If these "not-so-good" practices will continue to persist, the whole fiscal health of Bayugan City, ADS will be affected and so therefore its ability to serve the public in return. Thus, researcher recommended various intervention programs that Bayugan City, ADS should start to abate the problems and concerns, thus will result to strong fiscal health. The strong fiscal health in return can be a feeder towards sustainability in the long-term.

Keywords: Fiscal Administration, Action Plan, Sustainable Development, Revenue Management

1. Introduction

Administering the development programs of a nation evolves along with the changing structure of its government.

The Local Government Code (LGC) of 1991 introduced a paradigm shift in relation to national and local government units by declaring the policy of the State: "that the territorial and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals." [12, 18]. Toward this end, the State shall provide for a more responsive and accountable local government structure instituted through a system of decentralization whereby local government units shall be given more powers, authority, responsibilities, and resources [14, 42]. The process of

decentralization shall proceed from the national government to the local government units [18].

Local governments provide a wide variety of facilities and services [21]. In countries around the world, the local public sector delivers the public services that people rely on day-to-day: [43] schools for their children, public health services, access to clean drinking water, extension services for small farmers, roads for getting goods to market, garbage collection, window for senior citizens and persons with disabilities, security and safety, other local infrastructures and so many more [7].

Many of these public services are crucial for achieving sustainable and inclusive development in the context of local governance [15]. It is a given fact that revenues are generally limited in nature while the outflows are generally limitless, thus deficits can possibly happen [11]. And as budgets tighten, city and municipal leaders often struggle with how to reduce the costs of needed facilities and services and increase

revenues without overburdening their constituents [43].

The development ratio between the urban cities and the rural dwellings in this country is currently being abnormally lopsided and highly unacceptable for even and sustainable development of this nation in particular [29]. This lopsided development policy has created many avoidable problems some of which are massive rural urban migration thereby over congestion and heating up the lives in the cities, infrastructural decay at the rural areas due to total neglect and abandonment, mass poverty in the country due to lack of proper harmonization of the nation's resources [27, 37].

Taking into consideration the aforementioned, the proponent of this paper has identified the necessity to conduct a case study that will determine the efforts of a local government unit – specifically the City of Bayugan, Agusan del Sur, in administering taxation and revenue through the level of their project implementation and sustainability.

1.1. Philosophical Stance

As this study looks at the responses of the key informants on the general fiscal administration in Bayugan City, Agusan del Sur, one philosophical assumption of interpretivism in

this study is ontological in nature – that is, reality is subjective and multiple as seen by the informants in the study. The researcher uses quotes, significant statement, sub-themes and themes in words of the informants and provides evidence of different views or perspectives but their same is taken as reality.

1.2. Conceptual Framework

The concept of this study evolved on the capability of Bayugan City's Local Government Unit in fiscal administration of local revenue towards the sustainability of development programs/projects/activities, funded and implemented by its generated local revenues.

Bayugan City, Agusan del Sur stood as the main independent variable of the study. The moderating variable, which is embodied by the city's Local Revenue collection and sources, would mark the outcome of this paper's objective, for which included the status of the development programs, projects and activities in terms of the 20% development fund of the Internal Revenue Allotment (IRA) and the locally generated revenue, the tax revenue and non-tax revenue.

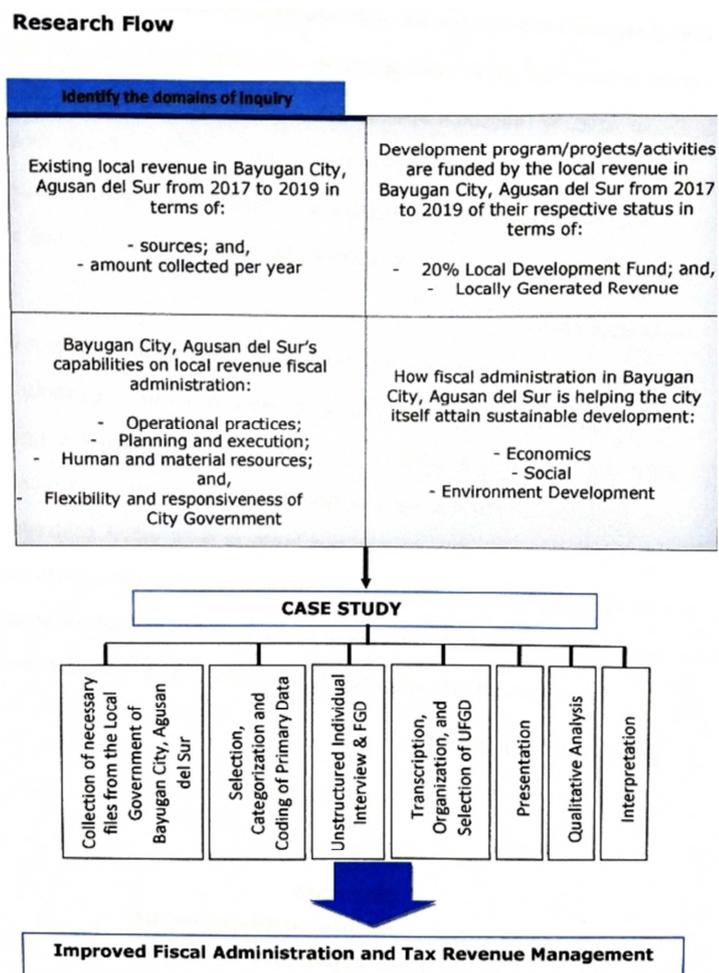


Figure 1. Schematic Diagram of the Research Flow.

1.4. Domains of Inquiry

This research explored the existing fiscal administration practices of Bayugan City, Agusan del Sur from the calendar years 2017-2019 in the hope of making proposals for improvements which will result to an Improved Fiscal Administration a Tax Revenue Management. Specifically, it endeavored to answer the following:

- 1) What are the existing local revenues in Bayugan City, Agusan del Sur from 2017 to 2019 in terms of:
 - a. sources
 - b. amount collected per year
- 2) What development program/projects/activities are funded by the local revenue in Bayugan City, Agusan del Sur from 2017 to 2019 of their respective status in terms of:
 - a. 20% Local Development Fund
 - b. Locally Generated Revenue
- 3) What are the capabilities in Bayugan City, Agusan del Sur on local revenue fiscal administration in terms of:
 - a. Operational practices
 - b. Planning and execution
 - c. Human and material resources
 - d. Flexibility and responsiveness of City government
- 4) How fiscal administration in Bayugan City, Agusan del Sur is helping the city itself attain sustainable development:
 - a. Economics
 - b. Social
 - c. Environment Development
- 5) What are the other factors that facilitate or inhibit/hinder fiscal administration?
- 6) What proposal for improvement that can result to improved fiscal administration and tax revenue management can be generated based on the findings of the study?

1.5. Limitation and Delimitations

It is further limited to the administrative capability of Bayugan City, Agusan del Sur's Local Government Unit towards the sustainability of its programs/projects and practice yet will not include its performance and employees job satisfaction internal control practices and fiscal accountability.

2. Research Design

This study was positioned as a descriptive qualitative research which used a single case study method. First, official documents and records from the Local Government of Bayugan City, Agusan del Sur were collected and analyzed to determine its fiscal administration towards sustainable development program/activities for calendar year 2017-2019, along with its sources, collection strategies, problems encountered and its contributions towards the achievement of sustainable development in the city. These documents became the primary data for this manuscript.

Second was on the use of self-constructed unstructured interview guide. An interview with some key informants of the Local Government's Fiscal Administration Office shall be

applied, through an individual interview of which they are available which shall commence face to face or virtually – via ZOOM, to further answer the secondary data essential for these premises.

2.1. Locale of the Study

Bayugan, officially the City of Bayugan, (Cebuano: Dakbayan sa Bayugan; Tagalog: Lungsod ng Bayugan), or simply known as Bayugan City, is a 5th class city in the province of Agusan del Sur, Philippines with one (1) Mayor and Vice Mayor and ten (10) City Councilors.

According to the 2015 census, it has a population of 103,202 people with 60,668 registered voters as of 2019 based on the data of COMELEC and Bayugan City has forty-three (43). Gained cityhood through Republic Act No. 9405, it is the only city in the province of Agusan del Sur.

Bayugan that serves as the growth center of the province. Bayugan is a city in the province of Agusan del Sur, which is politically subdivided into 43 barangays, of which three (3) are urban and 40 are rural, with a population of 103,202 as provided by the 2015 census.

2.2. Key Informants with Sampling Design

For the individual interview, the researcher identified and chose a group of 10 key informants, all were chosen through the utilization of purposive sampling since all informants will be proxies and are associates of Bayugan, Agusan del Sur's Local Government and Fiscal Administration Unit. Key informant refers to the person with whom an interview about a particular organization, social program, problem, or interest group is conducted.

Since an analysis pertaining to the Local Government of Bayugan City, Agusan del Sur's fiscal management was the focal point of this study, respondents for the interview were the Local Government Leaders/Officials from the City. They were cross-examined for supporting data after the retrieval of pertinent documents.

2.3. Data Analysis

Data analysis for this case study is sampled from Creswell, J's six (6) steps in processing qualitative data analysis which basically (1) requires the research to organize and prepare the data for analysis through transcribing interviews, optimally scanning material, and cataloging each visual material among others; (2) reading or looking at all the data – to gain a general sense of the information and to secure the opportunity to reflect on its overall meaning; (3) coding the data – researcher organizes the collected data by categorizing the images and text and then labeling the categories with a term; (4) coding process is utilized to come up with a description of the people, setting, or categories/themes for analysis – essential as it helps to design detailed descriptions for different forms of research initiatives; (5) advance the manner in which themes and descriptions will be represented in the qualitative narrative (example, a researcher may opt to use a narrative passage to

confer the outcomes of the analysis); and (6) making an interpretation of the findings or the results that requires a researcher to ask him/herself about the lessons gained.

The interviewer will consider organizing qualitative data right from the data entry stage into major categories. These categories are most commonly the interview questions that were asked.

3. Results and Discussion

In its totality, the various revenue sources of Bayugan City, to include Internal Revenue Allocation (IRA), Tax Revenues and Non-tax revenues painted a healthy picture as the figures steady increased over the years. This kind of picture will generally be beneficial to the constituents of the Local Government Unit of Bayugan City so that such revenue sources will have the capacity to cover the various expenditure programs and projects.

Farm-to-market roads (FMRs) provide 'last kilometer' connectivity for bringing inputs to farmers and taking their production to distant markets. The quality and quantity of these roads has a big impact on transport costs for farmers; good roads close to farms lower production costs and raise the prices that farmers get for their products. As part of the government's 'Build, Build, Build' initiative, the Department of Agriculture (DA) has accorded FMRs high priority and has invested heavily in recent years in roads to enhance accessibility and trigger economic activity in remote agricultural areas. In recent years (2019–21), FMR projects received about 18 percent of the DA's total budget. FMR construction is also a component of several special projects. For instance, under locally funded projects, total constructed FMRs as of 2017 have reached 392 km, while foreign-assisted projects have built an estimated 2,072 km as of December 2017.

Development Program/Projects and Activities funded by Bayugan City, Agusan del Sur Local Revenue from 2017 to 2019. Highlights the number of programs/projects/activities in Bayugan City, Agusan del Sur classified based on their fund source from 2017-2019. Upon the coding of sources for Bayugan City, Agusan del Sur's Program/Projects/Activities in the CY 2017 to 2019, the proponent of this study has identified that, while the City has generated approximately 2,281 recognized projects all throughout its Annual Investment Plan, and as provided by the City's Planning Office, it indicates that majority of the programs, projects, and activities thereto, were funded through Bayugan City's General Fund with no identified appropriations.

As expounded in the Presidential Decree No. 422, also known as the Decree on Local Fiscal Administration, specifically at paragraph (a) of Section 7, Article 1, Chapter II, the General Fund shall consist of monies and resources not otherwise accruing to any other fund and shall be available for the payment of expenditures, obligations or purposes not specifically declared by law as chargeable to, or payable from any other fund, through transfers of monies or resources therefrom to other funds of the local government for their augmentation and use may be made by proper appropriation.

Such that, transfers from the General Fund, shall be available exclusively for the following purposes: (1) the repair, maintenance, improvement, and construction of roads, bridges, and highways. However, in applying this fund to such uses, adequate provision shall be made for the maintenance of existing unabandoned roads and bridges before any new construction is undertaken; (2) the providing and maintaining of wharves, piers, and docks, in accordance with plans and specifications furnished by the proper national office, and for removing, obstructions to navigation; (3) subsidizing or for acquiring, operating, and maintaining means of water transportation within the province or city or between the province or city and neighboring provinces and city or islands or to decree rivers and provide facilities for communication and transportation by river, as well as establishing and operating telephone systems; (4) the construction, improvement, maintenance and repair of wharves, piers, and docks; plazas, parks, monuments and playgrounds; street lighting; artesian sewerage and drainage systems; and other permanent public improvements; and, (5) the acquisition of lands and buildings for public use [21].

3.1. Bayugan City, Agusan del Sur's Capability on Local Revenue Fiscal Administration Operational Practices

This is in correspondence with the Treasurer Office's mandate that expounds their role to collect taxes, fees and other revenues and to take custody and exercise proper management of LGU funds. The treasurer's office is financial manager of any organization which is primarily responsible for the inflows or identifying revenue sources and outflows or uses of revenues.

Bayugan City, Agusan del Sur derived policies that are relevant in the operational practices of its fiscal administration as identified. Generally, the various policies and procedures crafted in the LGU of Bayugan City served as guides to action in the way resource sourcing and resource spending activities are efficiently being carried-out. The same policies and procedures will lead them to a direction where they are supposed to go in the attainment of their mandated vision.

Traditional practices are those existing and generally routinary activities in an office or department while non-traditional practices are those one-of-a-kind and special activities done by an office or department. Among the Traditional Practices are the collection of Real Property Taxes, Business Taxes, Fees and Charges and Economic Enterprise; sending of Collection Notice of Delinquency (NOD) on RPT; the conduct of meeting with Collectors for the evaluation of collections; updating of RPTAR; conduct of General Revision of Real Properties; and conduct of Tax Information Campaign. Meanwhile, the non-traditional practices relevant to revenue generation are the following: computerization/automation of RPTIS, RCS, BPLS and eTOMS.

In the light of informing the constituents on Tax information, the Office of the City Treasurer, Assessor's and other City Officials collaborated through its Barangay Officials, to regularly conduct the Tax Information and

Education Campaign during General Assemblies of Barangays through a program “Bayugan-on-Wheels” which Bayugan City has established since 2015. So far after its inception, it has created positive impacts to the LGU of Bayugan City, Agusan del Sur.

To also encourage its taxpayers to remit the right amount of taxes and to remit on-time the taxes, the City Government of Bayugan consistently provides recognitions to its Top Taxpayers, both in Business Tax and Real Property Taxes, during the celebration of Charter Day, even extending the list of awardees by which included Top Barangays with RPT Collections. Such activity has definitely provided the sense of importance, pride and recognition to the taxpayers in the locality, thus it encourages them to pay the right amount of taxes. On the part of the barangays with high RPT collections, it will also boost their morale and thus, it will positively impact on their work performance.

3.2. Planning and Execution

Starting from the previous pages identifies that the Local Government of Bayugan, Agusan del Sur is following the existing policies regulated through Republic Act 7160, otherwise known as the Local Government Code of 1991, particularly in planning and executing the city’s local fiscal administration. Indeed, it cannot be denied that the Local Government Code of 1991 served and will continue to serve as the “bible” of local government units in running efficiently their respective machineries.

In 1991, Republic act No. 7160, otherwise known as the Local Government Code was enacted into law, transferring control and responsibility of delivering basic services to the hands of local government units (LGU). Thus, from the national government, such various practices have now been devolved to the local government units. It aimed to enhance provision of services in the grass roots level as well as improve the efficiency in resource allocation. Further, it sought to widen the decision-making space by encouraging the participation of stake holders, especially in the local level, which was a bit a challenge before such practices was devolved.

As emphasized by the Accounting Office, Fiscal Administration in the city is inherently subjected and referred to RA 7160 thus explaining that all policies, systems and procedures relative to its operations in Bayugan City are drafted to precisely accommodate the act. RA 7160 identifies the general powers and attributes of Local Government Units on different levels, services, and facilities of the municipality and province. Therefore, that explains why they have to follow it and served as their guide.

3.3. How Fiscal Administration in Bayugan City, Agusan del Sur Helped the City Attain Sustainable Development

Economics is Among the identified support fiscal administration has economically helped Bayugan City, Agusan del Sur include the building of farm to market roads which helped local farmers in Bayugan City safely promote and sell

their products. Farm-to-market roads (FMRs) connect agricultural and fisheries areas to markets, allowing producers to transport their goods to traders and consumers with relative ease.

These roads help the farmers and fisher folks gain better prices and broader reach for their products. It cannot be denied the very important role of farm-to-market roads in the local economic growth and development in the area. Moreover, FMRs also stimulate the local economy and empower rural communities. Therefore, the creation of FMRs is an essential component of the government’s efforts to develop the countryside and achieve economic growth. With FMR in-placed, it can really spur improvements, growth and development in the area and it will surely benefit the general constituents.

Social is a continuously supporting social aid, interventions and projects for its community members that are less fortunate. In spite of and despite of the problems and challenges hounding the supposed to be effective and efficient delivery of social services to its constituents, Bayugan City continues to provide such to its constituents because they felt they have to provide social services to the public.

Environment Development is another area being considered here is on environment development. It cannot be denied that the environment plays a very important role in running the local government for the environment is an integral part of our existence.

Environmental management with special focus on greening the ecology is one of the priority areas in local governance alongside with other things. Fiscal policies provide a critical set of instruments for building an inclusive, green economy and supporting delivery of the Sustainable Development Goals (SGD). Fiscal policies generate domestic public resources and encourage more effective public spending, create fiscal space for priority investments and support broader fiscal reform. By pricing environmental externalities, green fiscal policies can also leverage additional resources, including from the private sector, and shift consumption towards environmentally friendly, socially inclusive activities.

3.4. Factors that Facilitate or Inhibit/Hinder Fiscal Administration

The delinquent payers are a big factor that can hinder the effective implementation of fiscal administration and management. A delinquent account, as defined in the implementing rules, pertains to tax due arising from a BIR audit that has been issued Assessment Notices [final assessment notice (FAN) / final letter of demand (FLD)] that have become final and executory due to the following instances: (a) failure to pay the tax due on the prescribed due date provided in the FAN/FLD and for which no valid protest, whether a request for reconsideration or reinvestigation, has been filed within 30 days from receipt thereof; (b) failure to file an appeal to the Court of Tax Appeals (CTA) or an administrative appeal before the Commission of Internal Revenue (CIR) within 30 days from receipt of the decision denying the request for reinvestigation or reconsideration; or (c) failure to file an appeal to the CTA within 30 days from receipt of the decision of the CIR

denying the taxpayer’s administrative appeal to the Final Decision on Disputed Assessment (FDDA).

The power to impose the real property tax has been given to provinces, cities, and municipal governments within the Metropolitan Manila area. The tax applies to all forms of real property such as land, building, improvements, and machinery. Exemption is given to real properties owned by government, charitable institutions, churches, cooperatives, and those that are used in the supply of water and electric power. Equipment for pollution control and environmental protection is not subject to tax. Thus, without the full presentation and declaration of the properties the taxpayers hold, subsequent negative impacts are expected in the collection thus jeopardizing the efficient fiscal management in the City of Bayugan.

3.5. Proposal for Improvement

3.5.1. Proposal Objectives

This proposal is anchored on the following objectives:

- 1) To address the aforementioned issues and offer sustainable and achievable solutions that can be implemented within a specific timeframe,
- 2) To create and improve capacities in negotiating contracts and collecting revenues,
- 3) To improve transparency measures by providing systematic and transparent reporting systems.
- 4) To further figure out ways and means to improve the fiscal health of the local government.

3.5.3. Content of the Proposal for Improvement

3.5.2. Scheme of Implementation

- 1) The first step in the process is to objectively identify the problems and the gaps in the locale. Problems were identified during the conduct of this study, and these are delinquent taxpayers, misinformed constituents as to how taxes can help the nation in general.
- 2) The next logical step is to create a plan and a roadmap. The purpose of the plan creation is to figure-out the logical steps that would help to address these prevailing crises. In essence, this can be done by revisiting, analyzing, and re-assessing existing policies.
- 3) Identify the parties, offices and departments that will be deeply involved in the creation as well as the implementation of the plan.
- 4) Conducting a joint meeting of the LGU officials including but not limited to the DSWD and Treasurers Office Head about the planned events/course of action. The said meeting can be the good starting point for doing coordination activities.
- 5) Disseminating the information to the participants especially to the Barangay Captain and Secretary so that they will be trained in advance in relation to this activity.
- 6) After the planning and information drive phases, the projects/plans for improvement will then be implemented.
- 7) Assessing the impacts of the implemented plans by determining its strength and weaknesses and what could be done to improve the services will also be evaluated.

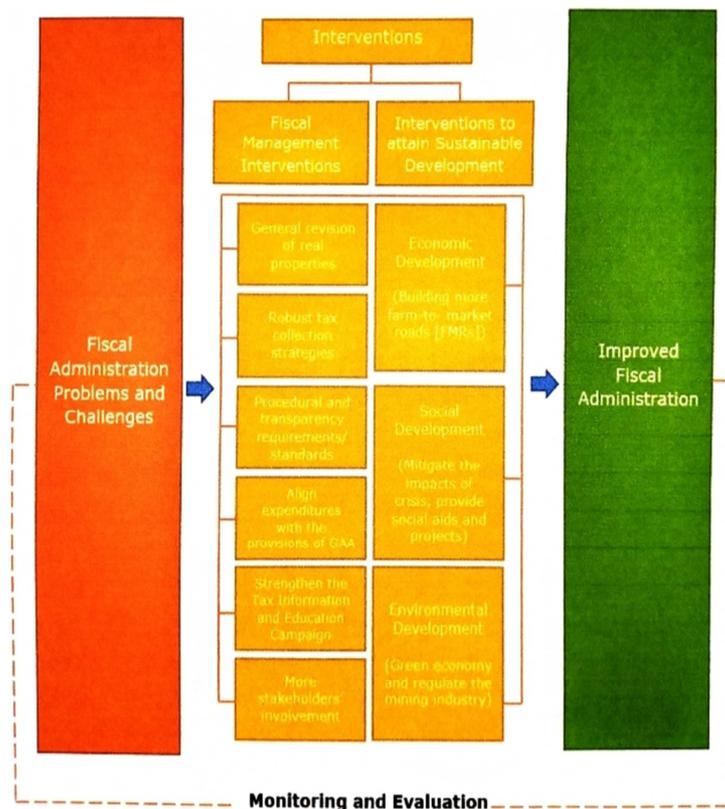


Figure 2. Schematic Diagram of the Proposal for the Improvement of the Fiscal Administration of Bayugan City, Agusan del Sur.

3.5.4. The Following Items Below Must Be Considered

Consider general revision of real properties – this will equalize and update the valuation of properties, “rediscover” properties which have been “lost” from tax rolls or those that are deliberately undeclared and unrepresented and improve or create existing tax laws/regulations to ensure that real properties are accounted for and are properly taxed.

Robust tax collection strategies while ensuring that it won't deteriorate nor affect the current revenue effort– this includes the on-time issuance and follow-up of Assessment Notices [final assessment notice (FAN)/ final letter of demand (FLD)] so that concerned owners of real property pay their taxes on timely manner.

Procedural and transparency requirements/standards coupled with best budgeting and accounting practices – this includes the creation of a transparent reporting system that can be easily understood by the public, so they know where their taxes are going and how they are appropriated. It is also of paramount importance that the Fiscal Administration implement budgeting practices that prioritizes the needs of the most critical and relevant issues while paying equal attention to the others at hand. This also means that the Fiscal Administration should have an up-to-date accounting record to track expenditures and spot irregularities in the cash flow.

Align expenditures with the provisions stipulated in the General Appropriations Act (GAA) – prior to the implementation of projects, programs and other initiatives, the Fiscal Administration should ensure that the expenditures, especially those coming from the General Fund of the City, have been objectively identified, properly documented, and documented approved appropriations so it remains constitutional all throughout and won't violate the stipulations of the GAA.

Bolster and Strengthen the Tax Information and Education Campaign – this would aim to empower the constituents including the youth by building a great foundation of confidence among them as a platform to enable them to ignite the power to change and break the cycle and accomplish a good end. By creating an informed citizenry, they are more likely to participate in economic activities such as paying taxes on-time and regularly since they know where it will go and what it will accomplish.

3.5.5. Proposed Improvement on the Local Fiscal Administration of Bayugan City, Agusan Del Sur Towards Sustainable Development

Economic. Farm-to- Market Roads (FMRs) that will help the agriculture and fisheries sector of the City by providing roads for faster and immediate transportation of goods.

Social. Mitigate the impacts of crisis, provide social aids and projects to the minority groups, and Healthcare for PWDs and malnourished children.

Environment. Green economy and regulate the mining industry.

It can be gleaned that the starting point or the take-off point were the challenges and problems noted by the key

informants in so far as the fiscal management and administration in Bayugan City is concerned. Obviously from the problems and challenges presented, interventions can be crafted and so therefore, it is essentially databased. The interventions were categorized as: in the Fiscal Management Intervention of where we can find the general revision of the real properties, robust tax collection strategies, procedural and transparency requirements/standards, align expenditures with the provisions of general appropriation act, strengthen the tax information and education campaign and also more stakeholder's involvement. On the other hand, Intervention to attain sustainable development like economic development of which we need to build more farm to market road (FMR's), social development to migrate the impacts of crisis, provide social aids and projects and the last one is environmental development for the green economy and regulate the mining industry, those are the interventions that the researcher came up for the betterment of the fiscal administration in Bayugan City, Agusan del Sur. Then, that idea it can create the improvement of the fiscal administration in Bayugan City, Agusan del Sur and to sustain of those interventions it should have a monitoring and evaluation if the interventions to maintain its growth and development.

Feedback mechanism is in-placed so that it allows future improvements to happen. Thus, continuous improvement is evident in all steps and processes relative to the output.

4. Summary of Findings

The Existing Local Revenue Collection of Bayugan City, Agusan del Sur from 2017 to 2019 – Sources and Amount Bayugan City, Agusan del Sur's Revenue Collection showed that its growth rate has been steadily increasing from 2017 to 2019, specifically in last (two) 2 years of the paper's covered fiscal year – 2018 and 2019. Bayugan City's Internal Revenue Allocation (IRA) skyrocketed in year 2019 with the amount of 977,576,038 Php. The City also amassed their highest Tax Revenues in 2019 with the total of 53,183,345.93 Php out from the combined gross in Real Property Tax, Tax on Business, and other taxes.

4.1. Development Program/Projects/Activities Funded by Bayugan City, Agusan del Sur's Local Revenue from 2017 to 2019

The City has generated approximately 2,281 recognized projects all throughout its Annual Investment Plan, and as provided by the City's Planning Office although majority of the programs, projects, and activities thereto, were funded through Bayugan City's General Fund with no identified appropriations. Furthermore, in the assessment of the city's Annual Investment Plan (AIP), it is identified that CY 2018 opened higher number of established programs, projects, and activities than that of Year 2017 and 2019.

Bayugan City, Agusan del Sur's Capability on Local Revenue Fiscal Administration.

Operational Practices Offices within the Local

Government of Bayugan City, Agusan del Sur have unanimously identified the Treasurer's Office as the primary office that manages the Local Revenue Collection.

Bayugan City, Agusan del Sur derived policies that are relevant in the operational practices of its fiscal administration this include Ordinance No. 92-36; Ordinance No. 05, Series of 2007; Ordinance No. 19, Series of 2010; Ordinance No. 46, Series of 2014; Ordinance No. 55- 2015, Series of 2015; Office Memorandum No. 09-01, Series of 2019; Executive Order 24, Series of 2016; and Executive Order 25, Series of 2016.

Bayugan City, Agusan del Sur traditional practices are the collection of Real Property Taxes, Business Taxes, Fees and Charges and Economic Enterprise; sending of Collection Notice of Delinquency (NOD) on RPT; the conduct of meeting with Collectors for the evaluation of collections; updating of RPTAR; conduct of General Revision of Real Properties; and conduct of Tax Information Campaign.

4.2. Flexibility and Responsiveness of City Government

The city also conducts General Property Revision. Based on Sec. 219 of RA 7160, General Revision of Assessments and Property Clarification, the provincial, city or municipal assessor shall undertake a general revision of real property assessments within two years after the effectivity of this code and every three years thereafter.

4.2.1. Economics

Bayugan City, Agusan del Sur has built farm to market roads which helped local farmers in Bayugan City safely promote and sell their products. Farm to Market Roads (FMRs) also stimulate the economy and empower rural communities. Therefore, the creation of FMRs is an essential component of the government's efforts to develop the countryside and achieve economic growth.

4.2.2. Social

The local government highlighted the importance of healthcare among its PWDs and malnourished children, which may be justified through the construction and maintenance of community hospitals and the provincial hospital it also includes the support of the LGU to the Education by giving scholarships to the deserving students, partner to the improving of the public schools facilities like building classrooms, improving books and other activities related to the improvements of the schools. Another is health of the constituents in Bayugan City, Agusan del Sur by giving free of the selected medicines, improving the health care services and facilities in Bayugan City.

4.2.3. Environment Development

Among the sustainable efforts fiscal administration have provided includes the funded projects which established its Material Recovery Facility and strengthened Solid Waste Management in the City of Butuan among others. City Environment Natural Resources Office (CENRO), as supported by the Budget, Assessor, Planning, and Accounting Office revealed that their office requires Environmental

Clearances to all projects that would necessitate or include construction for any establishments and infrastructures. These clearances are to help maintain the ecological state of Bayugan City's natural and environmental resources.

5. Recommendations

Bayugan City, Agusan del Sur should further its efforts to reform the income tax administration should be pursued in a manner that does not deteriorate the overall revenue effort.

With economic, social, and environmentally sustainable development as goals that brings the greatest good to the populace of Bayugan City, Agusan del Sur, its Local Government should focus on mobilizing its resources to support such. Robust fiscal policies alongside complementary measures (e.g. domestic capacities to negotiate contracts and collect revenues, transparent reporting systems, penalties on illegal activities), can help mobilize additional domestic public resources from the sector. If these resources are effectively channeled through a well-governed fund, they can be used to support long-term sustainable development objectives.

6. Recommendations for Further Studies

A comparative study relative to Bayugan City, Agusan del Sur's Local Fiscal Management during, pre, and post-COVID is ideal to help identify the effects of the pandemic and provided substantial information to eliminate if not, mitigate problems similarly situated.

A study identifying the strengths, good practices, effects, or assessment on Local Fiscal Administration this time, through the lens of Bayugan City, Agusan del Sur community or other Provincial and/or Municipal Local Government to create platform to relay their challenges as taxpayers and draft corresponding policies or strategies as solutions.

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