

## Local Governance in Tuguegarao City: Inputs for Policy Recommendation

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### ABSTRACT

This study examines the state of local governance in Tuguegarao City, Philippines, three decades after the implementation of the Local Government Code (LGC) of 1991. Grounded in decentralization and Fayol's management principles, it assesses local development, administration, and democracy, and identifies problems and best practices from 2011 to 2021. Using a descriptive research design, data were gathered from 402 respondents composed of City Government unit heads and Barangay Development Council members, supplemented by focus group discussions and key informant interviews. Statistical tools, including t-tests and ANOVA, were used to determine differences across demographic groups. Results show that respondents rated local governance as achieving notable gains across recurring issues in decentralization (WM=3.65), local development (WM=3.83), local administration (WM=3.84), and local democracy (WM=3.96). Significant improvements were noted in digitalization, human resource capacity, participatory mechanisms, and representation of basic sectors. Age, sex, and income did not significantly influence assessments, while educational attainment showed differences in views on decentralization issues. Persistent challenges included political interference, low tax collection, limited transparency, and slow digital adoption. Best practices centered on disaster risk reduction, poverty reduction, business-friendliness, and community-based programs. The study recommends strengthening transparency, enhancing participation, expanding digital systems, and institutionalizing effective practices to sustain local governance reforms.

## Introduction

The study of local government and administration shows distinct signs of becoming a respectable area for political inquiry. The existence of local government has always been safeguarded on the basis that it is a crucial aspect of the process of democratization and the intensification of mass participation in the decision-making process. Local representative government is a process that connects representation and administration at the local level within local government structures. To understand the function and structure of local government, it is important to define local government and understand the meaning of local government democracy and values. With these aspects of local government in mind, attention will be directed towards the typical structure of local government as the administrative structure of local government forms the basic framework in which local public policy is determined and implemented. Local government is important not only because of the many services it provides to citizens but also because of its capacity.

The Local Government Code of 1991 was enacted into law and ushered in unprecedented reforms in local governance, transforming the nature of governance at the national and local levels within the context of decentralization and local autonomy.

As such, the Cagayan Valley Development Plan is designed to ensure a solid foundation for the region's development trajectory by pursuing meaningful, inclusive, and high-impact programs and projects aimed at sustaining our region's needs, which are expected to transcend the incumbent planning and programming period. The local governance focuses on Tuguegarao City to reflect whether the Code is still completely up-to-date and, if not, what provisions or programs can be amended to cater to the needs of the people. The programs, projects, and activities of the City should be in a way that provides the best possible ways in terms of service delivery. The services must completely adhere to efficiency, effectiveness, and economy.

Tuguegarao City, the heart of the Cagayan Valley Region, is determined to provide its people with a better perspective of governance. Tuguegarao City endeavors to be a resilient and environmentally sustainable city with an empowered populace in collective action to uphold the principles of human dignity, equality, and equity, actively working towards a diversified yet strong, vibrant, and investment-friendly economy, a richer cultural identity having the best peace and order situation in Northern Luzon, and taking pride in its action. In assessing local governance in Tuguegarao City, it tackled common issues and concerns that have been encountered and responded to by the LGU, as decentralization has been implemented in the last 30 years 1991-2021. These issues and concerns fall under the pillar of Local Development. Under Local Development, the local governance review focused on local policymaking, development planning, and the implementation and delivery of devolved and localized programs and services.

### Theoretical Framework

To operationalize the theoretical paradigm, the City Government of Tuguegarao operationalizes its governance through the interplay of the measurement of the quality of local governance.

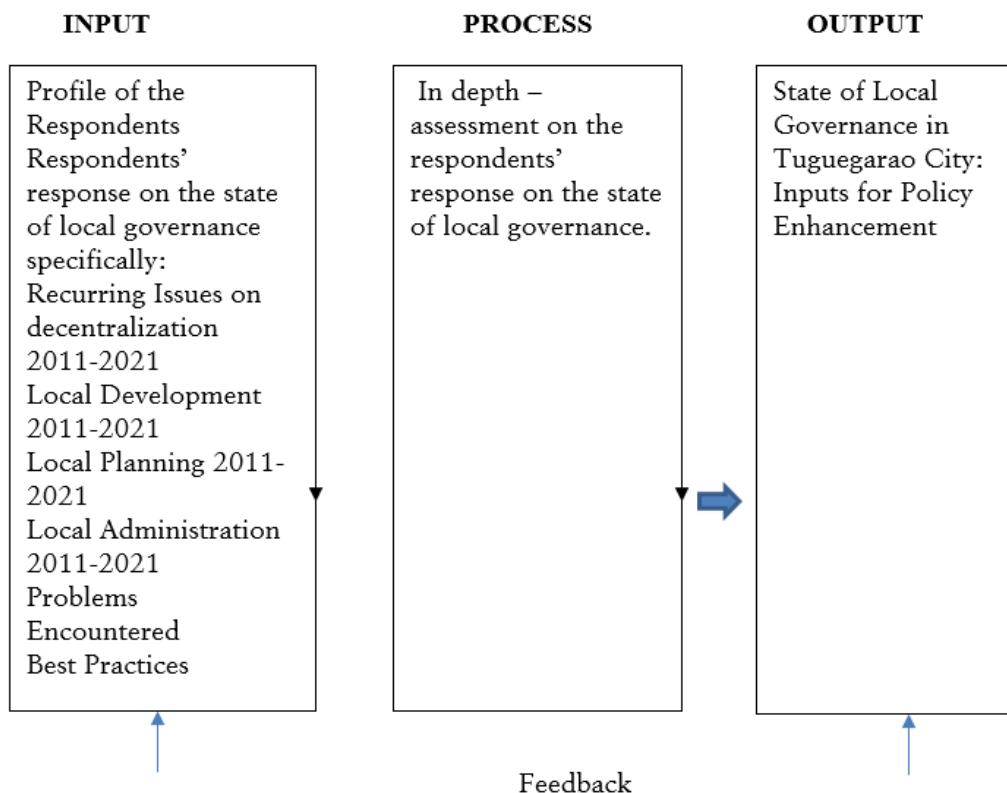


**Figure 1.** Measuring the Quality of Local Governance.

The theoretical underpinning of this study is framed using decentralization and devolution under Henry Fayol's theory on Principles of Management, which states that it is the role and responsibility of any organization to be efficient to achieve its goals for good management. This theory proposes that by focusing on managerial skills over technical skills, these principles provide a foundation for what we call good management.

Decentralization as a management principle involves a transfer of authority to perform some service to the public from an individual or agency in the central government to another individual or agency closer to the public to be served.

Decentralization, in its various forms, has been implemented in many countries, and the term has been widely used. Decentralization refers to the transfer of power from the central government to lower levels in a political-administrative and territorial hierarchy. Administrative decentralization, which is referred to as deconcentration, is the transfer to lower-level central government authorities or to other local authorities who are upwardly accountable to the central government.



**Figure 1.** The research paradigm presents the phases of factors to be considered in the review of the state of local governance. The input was composed of the profile of the respondents and their responses to the recurring issues of local governance from 2011 to 2021, local development, local administration, and local democracy affected by it. The process involved assessing the respondents' responses to the state of local governance. The output was the assessed profile of the respondents' and their responses regarding the state of local governance.

This study aimed to determine the state of local governance in Tuguegarao City, Philippines. Specifically, this study sought to answer the following questions:

1. What is the profile of the respondents in terms of:
  - 1.1 Age
  - 1.2 Sex
  - 1.3 Highest Educational Attainment
  - 1.4 Monthly Income
2. How do the respondents assess the state of local governance from 1991 to 2021 in terms of the following?
  - 2.1 Recurring Issues on Decentralization
  - 2.2 Local Development;
  - 2.3 Local Administration; and
  - 2.4 Local Democracy;
3. Is there a difference in the respondents' assessment of the implementation of the local government code when grouped by their profile variables?

4. What are the key problems encountered in the last decade (2011-2021) in the implementation of the existing local government code?
5. What are the best practices/innovative policies/programs within the last decade (2011-2021) of implementation of the existing local government code?

This study rely on the hypothesis there is no significant difference in the implementation of the local government code when grouped according to profile variables. Local governments should be seen as the cornerstones of the structure of a democratic political system, since they serve as a vehicle for intelligent and responsible citizenship at this level. The study generated information on local governance in Tuguegarao City and is of significance to the City Government, Cagayan State University, Department of the Interior and Local Government, International Communities/Organizations, National Research Council of the Philippines, Philippine Congress, Philippine Society for Public Administration, Province of Cagayan, government employees, policymakers, and future researchers. For Local Government Unit of Tuguegarao City, Philippines, The study can be utilized by the Local Government Unit as a basis for their plan of action and local legislation. For Department of the Interior and Local Government, Philippines. This study provides policy recommendations for consideration in the legislative agenda of the Senate Committee on Local Government. For International Community/Organizations. The study will provide special or policy papers and analyses for contemporary concerns, including but not limited to good governance, security concerns, and indigenous peoples within the context of local governance. For The National Research Council of the Philippines, this study can be identified as a research agenda of concern. For Philippines Congress. The study can be utilized by both houses of Congress as a basis for their future legislation, specifically on the amendments of the existing Local Government Code. For Province of Cagayan, The Provincial Government can utilize the study for its future programs, projects, and activities and improve or enhance the existing endeavors.

For Future Researchers, Development is brought about by progressive changes. Future researchers may utilize the findings of this study to conduct integrated analyses with more detailed research on particular aspects, such as strategies to increase the impact of local governance on citizens.

The study provided information in determining what kind of services in the local government unit should be undertaken. The results of this analysis are relevant for the development of sectoral projects such as housing, service delivery, empowerment of local industries, food security and agricultural productivity, social welfare, health and employment, and improvements in infrastructure.

The study was conducted among the City Government Heads, Officials, and Barangay Development Council. The study focused on local development, local administration, and local democracy areas that may be further undertaken to provide more comprehensive data on decentralization vis-à-vis development concerns.

The respondents' year of coverage was limited to 2021 or the last 10 years from the implementation of the Local Government Code of 1991. The study considered the problems encountered by the city in the implementation of such programs and projects and the best features or practices for which cities were praised.

## **METHODS**

This chapter presents the research design, local of the study, respondents and sampling procedures, research instrument, data gathering procedures, and analysis of data used in the study. The descriptive

method of research was employed in the study to gather, determine, identify, assess, describe, and analyze the data indicative of the state of local governance in Tuguegarao City. The extent to which the identified variables influence local governance operations was determined. This study adopted a descriptive research design to describe the respondents' demographic profile. It included the assessment of local development, local administration, and local democracy with regard to the local governance of Tuguegarao City.

The research design established the state of local governance through the programs and projects of the city and the respondents' demographic profile. It established the relationship between the respondents' demographic profiles and their responses.

It also analyzed the relationship between the local governance review outcomes and the Local Government Unit. The T-test was used to determine whether the set of observed frequencies on one variable was the same as the expected frequencies on the same variable. The study was conducted in Tuguegarao City, which is the center of education and commerce in the region and has different programs and projects of the local government.

Tuguegarao City is the capital of the Province of Cagayan and is located in the southern portion of the country. It is surrounded by the municipalities of Iguig to the north; Cagayan River, alongside Solana to the west; Peñablanca to the east; and Enrile, San Pablo, and Isabela to the south. Bounded by the rich mountains of Sierra Madre in the east, Cordillera Mountains in the west, and Caraballo Mountains in the south, Tuguegarao City is dubbed the Gateway to Ilocandia and the Cordilleras.

The study used sampling to determine the respondents in the City Government and Barangay Development Council.

This study considered the key officers in the City Government such as Unit Heads and Members of the Sangguniang Panlungsod, and Barangay Development Council composed of Punong Barangay, Barangay Kagawad, Treasurer, Sangguniang Kabataan Officer, Representatives from the Persons with Disabilities, Elderly and Faith-Based. Respondents were identified depending on the degree of their role in the affairs of local government, which is twenty-five (25) respondents from the City Government and three hundred seventy-seven (377) respondents composed of barangay development councils or four hundred two (402) respondents. Ten (10) respondents for the focused group discussion or key informant interview were also chosen.

**Table 1.** Respondents in the City Government and Barangay Development Council

Level of Respondents	Number of Respondents
City Government Unit Heads and Members of Sangguniang Panlungsod	25
Barangay Development Council of 29 Barangays	377
<b>Total</b>	<b>402</b>

#### Research Instrument

The instrument in the study was a structured questionnaire similar to the one used by the Philippine Society for Public Administration (PSPA) in their similar study conducted in the provinces. One (1) set of questionnaires was used. The questionnaire gathered information regarding the respondents' demographic profiles that reviewed the state of local governance. It consisted of items primarily on local development, local administration, and local democracy, such as local policies and international commitments through LGU programs and projects. Finally, it also elicited the extent to which the programs and projects are being implemented through key informant interviews.

Aside from the questionnaire, a focused group discussion was conducted by the researcher to validate the data gathered through the structured questionnaire. In-depth interviews were also conducted with at least two (2) key informants from each research area.

Pre-testing was conducted to assess the validity of the questionnaire. This was done for the employees of the City Government of Tuguegarao and other representatives of the different sectors in the city. The results of the pre-testing were used to determine whether to retain or modify the questionnaire to better suit its purpose. The reliability and validity of the survey questionnaire were tested, as it has been used as a tool by the Philippine Society for Public Administration. The instrument was found to be highly reliable. The items in the instrument have internal consistency; that is, one item is closely related to the other items.

Focused group discussions and personal interviews were employed to determine general opinions and validate respondents' explanations of some items in the questionnaire. It was conducted to determine the similarities and differences in the state of local governance in Tuguegarao City.

### **Data Gathering Procedure and Techniques**

The researcher selected respondents from the LGU to secure their assistance and cooperation in conducting the study. The researcher also secured the lists of the officials of the LGU to properly communicate with them until 2021.

The researcher obtained permission from the City Government and Punong Barangays of the identified sectors. The researcher personally conducted the data gathering, but for the other respondents who could not be accommodated during the time of data gathering, the researcher sought the assistance and cooperation of the Punong Barangay, especially on the administration of the questionnaire and informal interviews to the respondents. The direction and contents of the questionnaires were explained to the Punong Barangay in the language or dialect that they could understand, so they could answer questions and clarify terms or concepts in case they were asked by the respondents. This enabled them to clarify the respondents' misinterpretations. Informal interviews were also conducted to validate the respondents' responses and check for inconsistencies. In-depth interviews were also conducted with at least two (2) key informants from each research area.

### **Statistical Analysis of Data**

Quantitative and qualitative data analyses were performed in this study. The data analysis was based on the responses of the respondents to the questions in the questionnaire. Frequencies, percentages, and weighted means were computed to analyze the descriptive data.

Frequency and percentage counts were used to describe the respondents' personal profiles. The weighted mean was used to analyze the numerical data in the questionnaire. The state of local governance in Tuguegarao City was identified using a 5-point Likert Scale and a matrix of interpretation.

**Table 2.5** Point Likert Scale with corresponding interpretation

	Interpretation	Weighted Mean
1	Getting Worse	1.00-1.79
2	No Progress	1.80-2.59
3	Erratic	2.60-3.39
4	Notable Gains	3.40-4.19
5	Sustained Progress	4.20-5.00

The T-test was used to determine the significant differences and relationships that exist among the means with respect to the different variables. The hypotheses stated in this study are tested at either the 0.01 or 0.05 level of significance, depending on the value.

Analysis of Variance (ANOVA) was used to test significant differences in the state of local governance in Tuguegarao City when respondents were grouped according to profile.

## **Results and Discussion**

This chapter presents the data gathered, the results of the statistical analysis, and the interpretation of the findings. These are presented and discussed in tables following the sequence of the statement of the problem in this study.

### **Profile of the Respondents**

The profiles of the respondents are presented in the tables below. It presents descriptive information about the employees of the City Government of Tuguegarao and the barangay development council of Tuguegarao City. This also presents the respondents' age, sex, educational attainment, and monthly income.

#### **City Government Unit Heads and Barangay Development Council of Tuguegarao City**

Table 3 presents the profiles of the employees and barangay development councils. In terms of age, the findings show that of the 402 respondents, 158 (39.3%) were within the range of 46-60, 97 (24.1%), 94 (23.4%), and 53 (13.2%) were aged 61 and above, 31-45, and 30 and below, respectively. The results show that most of the respondents belong to the working class of 46-60 years old.

**Table 3.** Profile of the respondent City Government Heads and Barangay Development Council According to Age

Profile	Frequency (n = 338)	%
<b>Age</b>		
30 & below	53	13.2%
31 – 45	94	23.4%
46 – 60	158	39.3%
61 & above	97	24.1%
<b>Total</b>	<b>402</b>	<b>100%</b>

The table shows that most of the respondents are aged 46-60 years old or 39.3%), while those aged 30 and below (13.2%) are the least. This shows that most of the respondents fell in the range of 46-60, indicating that the survey sample included a significant number of middle-aged individuals. Those aged 61 and above represented 24.1% of the respondents, suggesting a considerable presence of older individuals. Respondents aged 30 and below accounted for 13.2%, while those aged 31-45 make up 23.4% of the sample.

The table shows that the majority of the respondents are male (253 or 62.9%), while female respondents are 149 or 37.1%. The survey sample consisted of a higher proportion of male respondents than female respondents. The majority of the City Government Heads and Barangay Development Councils are male.

**Table 4.** Profile of the respondent City Government Heads and Barangay Development Council According to Sex

Profile	Frequency (n = 338)	%
<b>Sex</b>		
Male	253	62.9%
Female	149	37.1%
<b>Total</b>	<b>402</b>	<b>100%</b>

**Table 3.** Profile of the respondent City Government Heads and Barangay Development Council According to Educational Attainment

Profile	Frequency (n = 338)	%
<b>Highest Education</b>		
Elementary Graduate	12	3.0
High School Graduate	73	18.2
College Graduate	261	64.9
Graduate Level/Post-Baccalaureate	26	6.5
Others	30	7.5
<b>Total</b>	<b>402</b>	<b>100%</b>

The table reveals that the majority of the respondents are college graduates (261 or 64.9%), while 73 (18.2%) are high school graduates, 30 (7.5%) are elementary graduates, and 26 (6.5%) graduate are 12 or 3%. The majority of the respondents held a college degree, indicating a well-educated sample. High school graduates accounted for 18.2% of the respondents, while those with graduate-level education represented 6.5%. A smaller percentage of respondents have only completed elementary education, and 7.5% fall under the category of “Others.”

**Table 4.** Profile of the respondent City Government Heads and Barangay Development Council According to Monthly Income

Profile	Frequency (n = 338)	%
<b>Monthly Income</b>		
Below 20,000.00	315	78.4
20,001.00 – 40,000.00	59	14.7
40,001.00 – 60,000.00	10	2.5
60,001.00 – 80,000.00	8	2.0
80,001.00 – 100,000.00	10	2.5

The findings in the table in terms of monthly income suggest that the majority of the respondents, or 315 (78.4%), receive below Php 20, 000.00. 59 or 14.7% receives Php 20,001 to 40, 000; Both 40,001 to 60, 000 and 80, 001-100,000 each have 10 or 2.5%; and 8 or 2% receives 60, 001 to 80, 000. A significant proportion of respondents (78.4 %) reported an income below Php20, 000.00 suggesting a prevalence of lower-income individuals in the sample. A small percentage of respondents (14.7 %) reported an income ranging from Php20, 001 to Php40, 000.00. The remaining respondents had higher income levels, with only a few reporting income ranges from Php 40,001 to Php100, 000.00.

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Overall, the profile of the respondents indicates a diverse sample with varying age ranges, a higher representation of males, a predominance of individuals with college degrees, and a majority falling into the lower-income category. These demographic characteristics provide insights into the composition of the survey respondents, which can influence their perspectives, experiences, and responses to the survey questions. When analyzing the survey results or drawing conclusions, it is essential to consider the demographic profile, as it may impact the generalizability of the findings to the larger population of specific target groups.

**Table 5.** Respondents' Assessment on the Local Governance from 2011-2021 Along With Recurring Issues on Decentralization

Recurring Issues	Weighted Mean	Description
Too Much Partisan Politics Gets in the Way of Meaningful Implementation on Recurring Issue on Local Governance under Decentralization	3.32	Erratic
Continuing National Control Over LGU on Recurring Issue on Local Governance under Decentralization	3.72	Notable Gains
Limited LGU Capacity to Implement National Government Agencies Programs on Recurring Issue on Local Governance under Decentralization	3.70	Notable Gains
National Tax Allotment (Internal Revenue Allotment) Dependency on Recurring Issue on Local Governance under Decentralization	3.83	Notable Gains
Low Revenue Generation on Recurring Issue on Local Governance under Decentralization	3.64	Notable Gains
LGU Taxation on Recurring Issue on Local Governance under Decentralization	3.71	Notable Gains
Low Citizen's Participation on Recurring Issue on Local Governance under Decentralization	3.53	Notable Gains
Problems in the Delivery Of Basic Services on Recurring Issue on Local Governance under Decentralization	3.70	Notable Gains
Environmental Degradation on Recurring Issue on Local Governance under Decentralization	3.68	Notable Gains
Lack Of Peace And Order on Recurring Issue on Local Governance under Decentralization	3.65	Notable Gains
<b>Category Mean</b>	<b>3.65</b>	<b>Notable Gains</b>

Table 5 shows that among the recurring issues, too much partisan politics that gets in the way of meaningful implementation was described as 3.32 (i.e., erratic). This issue suggests inconsistencies in policies or systems in terms of politics, and thus, the implementation of programs and projects is affected. The respondents assessed the other recurring issues as being notable gains. These recurring issues have gradually improved policies and systems, resulting in the effective and efficient implementation of programs and delivery of services. Among the ten (10) recurring issues, the status of national tax allotment (IRA) had the highest weighted mean of 3.83.

The overall category mean of 3.65 indicates notable gains across all recurring issues related to local governance and decentralization, as assessed by the respondents.

These findings provide insights into the respondents' perceptions of the progress made in addressing recurring issues in local governance over the past decade. The notable gains reported in various aspects,

such as reduced national control, improved local government unit capacity, and addressing revenue generation and service delivery problems, indicate positive developments in local governance under the decentralization framework.

Moreover, based on the group discussion and interviews, barangay development council respondents assessed that political partisanship has affected the delivery of services. While there are political partisans that get in the way of the meaningful implementation of the programs, it has not greatly affected the implementation of the programs as there are supportive leaders that think collectively rather than individually.

**Table 6.** Respondents' Assessment on the Local Governance from 2011-2021 Along With Local Development

Impact	Weighted Mean	Description
Impact of Decentralization on Reducing or Eliminating Poverty & Inequality in the City	3.72	Notable Gains
Impact of Decentralization on Protecting Human Rights in the City	3.78	Notable Gains
Impact of Decentralization on Making Justice Accessible to the Poor in the City?	3.75	Notable Gains
Impact of Decentralization on Enhancing Quality and Accessible Healthcare in the City?	3.86	Notable Gains
Impact of Decentralization on Protecting and Conserving the Environment in the City?	3.85	Notable Gains
Impact of Decentralization on Increasing Agricultural Productivity and Food Security in the City?	3.83	Notable Gains
Impact of Decentralization on Pursuing Quality and Accessible Education in the City?	3.90	Notable Gains
Impact of Decentralization on Strengthening Delivery of Basic Social Services in the City?	3.87	Notable Gains
Impact of Decentralization on Building Durable Local Infrastructure in the City?	3.82	Notable Gains
Impact of Decentralization on Promoting Local Culture and Indigenous Traditions in the City?	3.79	Notable Gains
Impact of Decentralization on Promoting Information Technology & Communications in the City?	3.94	Notable Gains
Impact of Decentralization on Reducing Impact of Disasters and Climate Change in the City?	3.89	Notable gains
Category Mean	3.83	Notable gains

Table 6 shows that along with local development, the respondents assessed the impact of local governance as 3.83 or notable gains. The response suggests that the impact on basic social services, in general, has gradually improved in terms of policies, systems, and program implementation.

The table presents the respondents' assessment of the impact of decentralization in the last 10 years. The weighted mean values indicate the average rating given by respondents for each impact.

The overall category mean of 3.83 indicates notable gains across all assessed impacts of decentralization within the City, as perceived by the respondents.

These findings highlight the positive impacts of decentralization in various areas, including poverty reduction, human rights protection, accessible justice, healthcare, environmental conservation, agricultural productivity, education, social services, infrastructure development, cultural preservation,

information technology, and disaster resilience. The notable gains reported by the respondents suggest that decentralization has positively contributed to these aspects of local governance in the last 10 years. It is important to further explore the specific strategies and initiatives that have led to these improvements, as well as to identify any remaining challenges or areas that require further attention. Understanding the perceived impact of decentralization allows policymakers and stakeholders to assess the effectiveness of decentralization efforts and make informed decisions to enhance local governance and address the needs and priorities of the city's residents.

Promotion of information technology and communications, pursuing quality and accessible education, and reduction of impact in disasters and climate change received the highest weighted means of 3.94, 3.90, and 3.89, respectively. Moreover, during the interview, the City Government continuously aimed at envisioning a smart city, as evidenced by the award it received as the Most Business Friendly City for Investments. Moreover, pursuing quality and accessible education has undeniably garnered notable gains, as shown in the City as the center of education in the region. The reduction of impact in disasters and climate change has also garnered notable gains as the City had very reliable and equipped disaster responders, as manifested by the recognition and achievement that was featured on national television in coordination with the Office of Civil Defense.

As evident from the recent undertakings of the City, it has opened more investments and has allowed the entry of businesses that generated more employment not only in the City but also in nearby municipalities.

**Table 7.** Respondents' Assessment on the Local Governance from 2011-2021 Along With Local Administration

Impact	Weighted Mean	Description
Impact of Decentralization on Local Revenue Generation on Finance-Revenue (Diversified & Decreasing IRA Dependence) in the City	3.73	Notable Gains
Impact of Decentralization on Anti - Corruption Campaign in the City	3.72	Notable Gains
Impact of Decentralization on Digitalization in the City	3.85	Notable Gains
Impact of Decentralization on Data Management in the City	3.88	Notable Gains
Impact of Decentralization on Human Resources (Adequate, Professional, Improved Capacity) in the City	3.90	Notable Gains
Impact of Decentralization on Partnerships & Collaboration in the City	3.97	Notable Gains
Category Mean	3.84	Notable Gains

Table 7 shows that along with local administration, the respondents assessed the impact of local governance as 3.84 or notable gains. The response suggests that the impact on partnerships and collaboration has gained the highest weighted mean of 3.97, which shows gradual improvement in the policies or system. The impact of decentralization on human resources and data management was ranked second and third, with scores of 3.90 and 3.88, respectively. Continuous efforts in partnership and collaboration with public and private organizations have resulted in better local administration.

The table presents the respondents' assessment of the impact of decentralization on local revenue generation in various areas over the last 10 years.

The overall category mean of 3.84 indicates notable gains in local revenue generation across all the assessed impacts of decentralization in the city, as perceived by the respondents.

These findings highlight the positive impacts of decentralization on local revenue generation in the areas of finance-revenue, anti-corruption campaigns, data management, human resources, and partnerships. The notable gains reported by the respondents suggest that decentralization has played a crucial role in improving the City's financial sustainability, transparency, and efficiency.

It is important to further investigate the specific strategies and policies that have contributed to these positive outcomes and to identify any remaining challenges or areas for improvement. By understanding the perceived impact of decentralization on local revenue generation, policymakers and stakeholders can make informed decisions to enhance financial autonomy, strengthen revenue streams, and support sustainable development in the City.

**Table 8.** Respondents' Assessment on the Local Governance from 2011-2021 Along With Local Democracy

Impact	Weighted Mean	Description
Impact of Decentralization on Local Special Bodies in the City.	3.84	Notable Gains
Impact of Decentralization on Local Sanggunian in the City	3.97	Notable Gains
Impact of Decentralization on Genuine Representation of Basic Sectors in LGU Bodies in the City	4.01	Notable Gains
Impact of Decentralization on Participatory Mechanisms in Development Planning in the City	4.00	Notable Gains
Impact of Decentralization on Local Women Elected in Local Posts in the City	3.99	Notable Gains
Impact of decentralization on Community Organizing and Mobilization in the City	3.98	Notable Gains
Impact of Decentralization on Dynamic Local Civil Society in the City	3.97	Notable Gains
<b>Category Mean</b>	<b>3.96</b>	<b>Notable Gains</b>

Table 8 shows that along with democracy, the respondents assessed the impact of local governance as 3.96 or notable gains. The respondents' responses suggest that local governance along with local democracy has been assessed as the highest with 3.96 compared to recurring issues on decentralization, local development, and local administration. The respondents suggested that the impact of decentralization on the genuine representation of basic sectors in LGU Bodies gained the highest weighted mean of 4.01, which shows a gradual improvement in the policies or system. The impact of decentralization on participatory mechanisms in development planning, and local women elected to local posts were ranked second and third, with scores of 4.00 and 3.99, respectively. The continuous development and empowerment of our representatives from the basic sectors has led to the appreciation of local democracy in the city.

The table presents the respondents' assessment of the impact of decentralization in the last 10 years on various aspects related to local governance and participation in the City. The impact of decentralization on local special bodies received a weighted mean of 3.84, indicating notable gains in the establishment and functioning of local special bodies. Local special bodies refer to committees or organizations created to address particular issues or sectors in the city. These notable gains suggest that decentralization has facilitated the effective operation of these bodies, promoting local governance and addressing specific concerns.

The overall category mean of 3.96 indicates notable gains across all assessed impacts of decentralization on local governance and participation in the City, as perceived by the respondents.

These findings highlight the positive impact of decentralization on various aspects of local governance, including the functioning of local special bodies, the role of the local sanggunian, representation of basic sectors, participatory planning, women's representation, community organizing, and a dynamic civil society. The notable gains reported by the respondents suggest that decentralization has contributed to more inclusive, participatory, and responsive local governance in the city. To further enhance the positive impacts of decentralization, it is important to continue strengthening the mechanisms for genuine representation, participatory planning, and engagement of marginalized groups. Additionally, efforts to promote gender equality, community empowerment, and civil society engagement should be sustained and expanded. By doing so, the city can continue to harness the potential of decentralization.

**Table 9.** Test Difference on the Assessment of the Local Governance in the City by the Respondents Grouped by Age

Variable/Group	N	Mean	SD	F-ratio	p-value
<b>Recurring issues on decentralization</b>				0.382 ns	0.765
30 & below	53	3.61	0.76		
31 – 45	94	3.59	0.74		
46 – 60	158	3.69	0.75		
61 & above	97	3.65	0.94		
<b>Local Development</b>				1.067 ns	0.363
30 & below	53	3.92	0.74		
31 – 45	94	3.74	0.71		
46 – 60	158	3.89	0.77		
61 & above	97	3.78	0.91		
<b>Local Administration</b>				1.194 ns	0.312
30 & below	53	3.92	0.71		
31 – 45	94	3.73	0.75		
46 – 60	158	3.90	0.72		
61 & above	97	3.81	0.85		
<b>Local Democracy</b>				0.773 ns	0.510
30 & below	53	4.02	0.67		
31 – 45	94	3.92	0.68		
46 – 60	158	4.01	0.69		
61 & above	97	3.89	0.87		

Table 9 contains data on four variables related to decentralization: recurring issues on decentralization, local development, local administration, and local democracy. Each variable had different age categories: 30 and below, 31-45, 46-60 and 61 and above. This includes information on the number of respondents (N), mean score, standard deviation (SD), F-ratio, and p-value.

#### **Recurring Issues on Decentralization**

The variable has a mean of 3.61 and a standard deviation of 0.76 for 30 years old and below, 3.59 and 0.74, 3.69 and 0.75 and 3.65 and 0.94 and 3.65 and 0.94 for 31-45 years old, 46-60 years old, 61 years old and above, respectively. The F-ratio and p-value are not significant, which suggests that there might not be a significant difference between the age categories in terms of recurring issues on decentralization.

## **Local Development**

The variable has a mean of 3.92 and a standard deviation of 0.74, 3.74 and 0.71, 3.89 and 0.77, and 3.78 and 0.91 and 3.65 and 0.94 for 31-45 years old, 46-60 years old, and 61 years old and above, respectively. The F-ratio is 1.067, and the p-value is not significant, indicating that there is no significant difference between the age categories in terms of local development.

## **Local Administration**

The variable has a mean of 3.92 and a standard deviation of 0.71 for 30 years old and below, 3.73 and 0.75, 3.90 and 0.72, and 3.81 and 0.85 for 31-45 years old, 46-60 years old, and 61 years old and above, respectively. The ratio was 1.194, and the p-value was not significant, suggesting that there was no significant difference between the age categories in terms of local administration.

## **Local Democracy**

The variable has a mean of 4.02 and a standard deviation of 0.67 for 30 years old and below, 3.92 and 0.68, 4.01 and 0.69, and 3.89 and 0.87 for 31-45 years old, 46-60 years old, and 61 years old and above, respectively. The F-ratio is 0.773, and the p-value is not significant, indicating that there is no significant difference between the age categories concerning local democracy

Based on the provided data, age categories do not significantly influence recurring issues of decentralization, local development, local administration, and local democracy. The means for these variables were relatively close, and the standard deviations suggested a moderate level of variation within each category.

**Table 10.** Test Difference on the Assessment of the Local Governance in the City by the Respondents Grouped by Sex

Variable/Group	N	Mean	SD	t-value	p-value
<b>Recurring issues on decentralization</b>				0.152 <sup>ns</sup>	0.880
<i>Male</i>	53	3.61	0.76		
<i>Female</i>	94	3.59	0.74		
<b>Local Development</b>				1.445 <sup>ns</sup>	0.151
<i>Male</i>	53	3.92	0.74		
<i>Female</i>	94	3.74	0.71		
<b>Local Administration</b>				1.514 <sup>ns</sup>	0.132
<i>Male</i>	53	3.92	0.71		
<i>Female</i>	94	3.73	0.75		
<b>Local Democracy</b>				0.880 <sup>ns</sup>	0.380
<i>Male</i>	53	4.02	0.67		
<i>Female</i>	94	3.92	0.68		

Table 10 contains data on four variables related to decentralization: recurring issues on decentralization, local development, local administration, and local democracy. Each variable had two sex categories: male and female. This includes information on the number of respondents (N), mean score, standard deviation (SD), F-ratio, and p-value.

**Recurring Issues on Decentralization**

The variable has a mean of 3.61 and a standard deviation of 0.76 for males, while 3.59 and 0.74 for females. The t-value and p-value are not significant, which suggests that there might not be a significant difference between the sex categories of recurring issues on decentralization.

**Local Development**

The variable has a mean of 3.92 and a standard deviation of 0.74 for males, while 3.74 and 0.71 for females. The t-value and p-value are not significant, suggesting that there might not be a significant difference between the sex categories on local development.

**Local Administration**

The variable has a mean of 3.92 and a standard deviation of 0.71 for males, while 3.73 and 0.75 for females. The t- and p-values were not significant, suggesting that there might not be a significant difference between the sex categories for local administration.

**Local Democracy**

The variable has a mean of 4.02 and a standard deviation of 0.67 for males, while 3.92 and 0.68 for females. The t-value and p-value are not significant, which suggests that there might not be a significant difference between the sex categories in local democracy.

Based on the provided data, sex categories do not significantly influence recurring issues of decentralization, local development, local administration, and local democracy. The means for these variables were relatively close, and the standard deviations suggested a moderate level of variation within each sex category.

**Table 11.** Test Difference on the Assessment of the Local Governance in the City by the Respondents Grouped by Highest Educational Attainment

Variable/Group	N	Mean	SD	F-ratio	p-value
<b>Recurring issues on decentralization</b>				2.810*	0.025
<i>Elementary Graduate</i>	12	2.95	1.15		
<i>High School Graduate</i>	73	3.61	0.85		
<i>College Graduate</i>	261	3.70	0.77		
<i>Graduate Level</i>	26	3.56	0.73		
<i>Others</i>	30	3.60	0.73		
<b>Local Development</b>				2.197 <sup>ns</sup>	0.069
<i>Elementary Graduate</i>	12	3.37	1.32		
<i>High School Graduate</i>	73	3.80	0.79		
<i>College Graduate</i>	261	3.90	0.76		
<i>Graduate Level</i>	26	3.77	0.69		
<i>Others</i>	30	3.60	0.75		
<b>Local Administration</b>				1.445 <sup>ns</sup>	0.218

<i>Elementary Graduate</i>	12	3.36	1.30		
<i>High School Graduate</i>	73	3.85	0.73		
<i>College Graduate</i>	261	3.87	0.74		
<i>Graduate Level</i>	26	3.76	0.64		
<i>Others</i>	30	3.79	0.80		
<b>Local Democracy</b>				2.255 <sup>ns</sup>	0.060
<i>Elementary Graduate</i>	12	3.42	1.22		
<i>High School Graduate</i>	73	3.95	0.69		
<i>College Graduate</i>	261	4.01	0.69		
<i>Graduate Level</i>	26	4.00	0.62		
<i>Others</i>	30	3.81	0.93		

Table 11 presents data on four variables related to decentralization: recurring issues on decentralization, local development, local administration, and local democracy. The variables were categorized based on educational attainment. Elementary, high school, college, graduate, and others. This includes information on the number of respondents (N), mean score, standard deviation (SD), F-ratio, and p-value.

#### **Recurring Issues on Decentralization**

The variable has a mean of 2.95 and a standard deviation of 1.15 for elementary graduates, 3.61 and 0.85, 3.70 and 0.77, 3.56 and 0.73, and 3.60 and 0.73 for high school graduates, college graduates, graduate level, and others, respectively. The F-ratio and p-value are not provided for this variable, which suggests that there might be significant differences between the educational attainment categories in terms of recurring issues on decentralization.

#### **Local Development**

The variable has a mean of 3.37 and a standard deviation of 1.32 for elementary graduates, 3.80 and 0.79, 3.90 and 0.76, 3.77 and 0.69, and 3.60 and 0.75 for high school graduates, college graduates, graduate level, and others, respectively. The F-ratio was 2.197, and the p-value was not significant.

#### **Local Administration**

The variable has a mean of 3.36 and a standard deviation of 1.30 for elementary graduates, 3.85 and 0.73, 3.87 and 0.74, 3.76 and 0.64, and 3.79 and 0.80 for high school graduates, college graduates, graduate level, and others, respectively. The F-ratio was 1.445, and the p-value was not significant.

#### **Local Democracy**

The variable has a mean of 3.42 and a standard deviation of 1.22 for elementary graduates, 3.95 and 0.69, 4.01 and 0.69, 4.00 and 0.62, and 3.81 and 0.93 for high school, college, graduate level, and others, respectively. The F-ratio was 2.255, and the p-value was not significant.

Based on the data, there are some differences in the mean scores among the different educational attainment groups for the variables of recurring issues on decentralization, local development, local administration, and local democracy. However, without the F-ratio and p-value, we cannot determine whether these differences are statistically significant or due to random chance. It is important to note that

the mean scores alone do not provide a complete understanding of the relationship between educational attainment and decentralization-related variables.

**Table 12.** Comparison of means on the assessment of local governance in the city along recurring issues among respondents grouped by highest educational attainment.

Group	Mean	Group				
		CG	HS	OT	GL	EG
College Graduate (CG)	3.70	-				
High School Graduate (HS)	3.61	-0.091	-			
Others (OT)	3.60	0.104	0.011	-		
Graduate Level (GL)	3.56	0.140	0.050	0.036	-	
Elementary Graduate (EG)	2.95	-0.754*	-0.664	0.650	-0.614	

\*Significant at the 0.05 level. The remaining results were not significant.

Table 12 compares the means of the assessment of local governance in the City along recurring issues among respondents grouped by their educational attainment. The groups were college graduates (CG), high school graduates (HS), others (OT), graduate level (GL), and elementary graduates (EG). The table shows the mean scores for each group and the differences between the means of each group and the other groups.

Based on the data, the mean score for college was 3.70, and no comparisons were made for this group in the table. The mean score for high school graduates was 3.61. Compared to college graduates, the mean difference is -0.091, which suggests that high school graduates rate local governance slightly lower than college graduates, but the difference is relatively small. The mean score for others was 3.60. Compared to college graduates, the mean difference was 0.104, and compared to high school graduates, the mean difference was 0.011. These differences indicate that the Others group rated local governance slightly higher than both college and high school graduates. The mean score for graduate-level respondents was 3.56. Compared to college graduates, the mean difference was 0.140. Compared to high school graduates, the mean difference was 0.050, and compared to others, the mean difference was 0.036. These differences suggest that graduate-level respondents rated local governance slightly higher than the other groups, but the differences were still relatively small. The mean score for elementary school graduates was 2.95. Compared to college graduates, the mean difference is -0.754; compared to high school graduates, the mean difference is -0.664; compared to others, the mean difference is 0.650; and compared to the graduate level, the mean difference is -0.614. These differences indicate that elementary graduates rate local governance significantly lower than all other groups.

Overall, the table suggests some variations in the assessment of local governance among different educational attainment groups. Further analysis, including statistical tests, is necessary to confirm the significance of these differences and better understand the relationship between educational attainment and the status of local governance along recurring issues.

Table 13 presents data on four variables related to the assessment of local governance in the city, grouped by income. The variables are recurring issues in decentralization, local development, local administration, and local democracy. The income groups are categorized as follows: below 20,000.00, 20,001-40,000.00, 40,001-60,000.00, 60,001-80,000.00 and 80,001-100,000.00.

The table includes information on the number of respondents, mean score, standard deviation, F-ratio, and p-value.

**Table 13.** Test Difference on the Assessment of the Local Governance in the City by the Respondents Grouped by Monthly Income

Variable/Group	N	Mean	SD	F-ratio	p-value
<b>Recurring issues on decentralization</b>				1.205 <sup>ns</sup>	0.308
Below 20,000.00	315	3.65	0.82		
20,001.00 – 40,000.00	59	3.69	0.66		
40,001.00 – 60,000.00	10	3.73	0.91		
60,001.00 – 80,000.00	8	3.05	0.58		
80,001.00 – 100,000.00	10	3.71	0.67		
<b>Local Development</b>				0.546 <sup>ns</sup>	0.702
Below 20,000.00	315	3.85	0.82		
20,001.00 – 40,000.00	59	3.82	0.61		
40,001.00 – 60,000.00	10	3.64	0.93		
60,001.00 – 80,000.00	8	3.51	0.55		
80,001.00 – 100,000.00	10	3.93	0.65		
<b>Local Administration</b>				0.589 <sup>ns</sup>	0.672
Below 20,000.00	315	3.86	0.78		
20,001.00 – 40,000.00	59	3.79	0.70		
40,001.00 – 60,000.00	10	3.73	0.84		
60,001.00 – 80,000.00	8	3.50	0.48		
80,001.00 – 100,000.00	10	3.78	0.65		
<b>Local Democracy</b>				0.145 <sup>ns</sup>	0.965
Below 20,000.00	315	3.96	0.77		
20,001.00 – 40,000.00	59	3.98	0.58		
40,001.00 – 60,000.00	10	4.07	0.67		
60,001.00 – 80,000.00	8	3.82	0.55		
80,001.00 – 100,000.00	10	4.00	0.65		

### **Recurring Issues on Decentralization**

The variable has a mean of 3.65 and a standard deviation of 0.82 for respondents with an income below 20,000.00, 3.69 and 0.66 for respondents with an income between 20,001-40,000.00, 3.73 and 0.91 for respondents with an income between 40,001-60,000.00, 3.05 and 0.58 for respondents with an income between 60,001-80,000, and 3.71 and 0.67 for respondents with an income between 80,001-100,000, respectively. The F-ratio was 1.205, and the p-value was not significant.

### **Local Development**

The variable has a mean of 3.85 and a standard deviation of 0.82 for respondents with an income below 20,000.00, 3.82 and 0.61 for respondents with an income between 20,001-40,000, 3.64 and 0.93 for respondents with an income between 40,001-60,000, 3.51 and 0.55 for respondents with an income between 60,001-80,000, and 3.93 and 0.65 for respondents with an income between 80,001-100,000. The F-ratio was 0.546, and the p-value was not significant.

## **Local Administration**

The variable has a mean of 3.86 and a standard deviation of 0.78 for respondents with an income below 20,000.00, 3.79 and 0.70 for respondents with an income between 20,001-40,000, 3.73 and 0.84 for respondents with an income between 40,001-60,000, 3.50 and 0.48 for respondents with an income between 60,001-80,000, and 3.78 and 0.65 for respondents with an income between 80, 001-100,000. The F-ratio was 0.589, and the p-value was not significant.

## **Local Democracy**

The variable has a mean of 3.96 and a standard deviation of 0.77 for respondents with an income below 20,000.00, 3.98 and 0.58 for respondents with an income between 20,001-40,000, 4.07 and 0.67 for respondents with an income between 40,001-60,000, 3.82 and 0.55 for respondents with an income between 60,001-80,000, and 4.00 and 0.65 for respondents with an income between 80, 001-100,000. The F-ratio was 0.145, and the p-value was not significant.

Overall, the table suggests that income categories do not significantly influence the recurring issues of decentralization, local development, local administration, and local democracy. The means for these variables were relatively close, and the standard deviations suggested a moderate level of variation within each income category.

**Table 14.** Problems Encountered Within the Ten-Year Implementation of the Local Government Code

Problem	Mean Rank	Final Rank
There is no specific program that addresses poverty.	5.10	5
There is no regular/updated report on expenditures in the transparency board.	4.67	4
There is too much political interference in the LGU concerns.	2.57	1
There is low collection of taxes and fees.	4.39	2
The LGU has not shifted to digital transactions.	4.44	3
The LGU has not adopted environmental programs to address climate change.	7.77	10
There is no representation on the different sectors in the LGU.	6.83	9
The LGU participatory mechanisms in local service delivery are not seen.	6.70	8
The LGU mechanisms in development planning are not properly implemented	6.16	6
The community organizing and mobilization are not visible.	6.38	7

Table 14 provides the ranks of the problems encountered in the last ten years of the local government code's implementation. The problems are listed along with their mean and final ranks.

As shown in the table, the problem of too much political interference in the local government unit ranked first with a mean rank of 2.57. This indicates that political interference is perceived as a significant issue in the implementation of the local government code. Political interference can undermine the autonomy and effectiveness of local government units (LGUs) in addressing local concerns and providing community services.

These rankings can provide insights into the areas that require attention and improvement in the implementation of the local government code in the province.

Moreover, based on the focused group discussion and interview with the respondents, inadequacy of medical supplies and inadequacy of supply of gas for ambulances were also seen as specific problems encountered in the City.

**Table 15.** Best Practices Within the Last Ten-Year Implementation of the Local Government Code

Best Practices	Frequency*	Percent
There is organic farming in the City.	179	44.5
The City has business friendly mechanisms to attract investors.	254	63.2
There are community-based health programs existing in the City.	298	74.1
There are City-based poverty reduction programs in the City.	315	78.4
The City has Disaster Risk and Reduction Response Plan.	363	90.3
The City has formed a culture and heritage committee to preserve traditions and historical buildings.	225	56.0
The City adopts futures-thinking approach.	198	49.3

Table 15 provides information on the best practices in the last ten years of the local government code's implementation. The best practices are listed along with their frequencies and percentages.

The Disaster Risk and Reduction Response Plan had the highest frequency of 363, indicating the City's implementation of a comprehensive plan to manage and respond to disasters. A percentage of 90.3% indicates a high level of preparedness and resilience.

This also recognizes the outstanding initiatives and contributions of the City Government in business-friendliness. The winners are assessed based on high investor confidence, more job opportunities, and a better quality of life. Hence, the City Government received the 2021 Most Business-Friendly LGU Category Level 3 award during the 47<sup>th</sup> Philippine Business Conference and Expo. The City Government also received a special citation as the Most Business-Friendly LGU in 2022 from the Philippine Chamber of Commerce and Industry (PCCI). In 2018 and 2019, Tuguegarao City was a finalist, and out of 72 competing local government units, only 10 qualified in the final judging, including the City of Balanga.

Moreover, based on the focused group discussion and interview with the respondents, maintenance of peace and order, hazard mapping, control and management system, institutionalization of gender and development (GAD), and inter-cropping system were brought up as best practices.

These best practices reflect the City's commitment to sustainable development, resilience, economic growth and social well-being. By focusing on these practices, the city can enhance its overall governance, attract investment, improve public health, reduce poverty, protect its cultural heritage, and respond efficiently to disasters.

The City must continue supporting and expanding these best practices while addressing any challenges or limitations. By doing so, the City can build upon its strengths and strive for continuous improvement in local governance and the overall well-being of its residents.

## Conclusion

Based on the findings, several conclusions can be drawn. The assessment of recurring issues in decentralization was generally consistent across different age groups and levels of educational attainment,

although college graduates tended to provide more positive evaluations of local governance compared to other educational groups. Income levels did not significantly influence respondents' assessments. The study also identified key challenges in the implementation of the Local Government Code, particularly political interference, weak tax collection, inadequate expenditure reporting, and the slow adoption of digital transactions. Despite these issues, the City demonstrated notable best practices, including strong disaster risk reduction planning, effective maintenance of peace and order, institutionalization of gender and development initiatives, intercropping systems, community-based health programs, poverty reduction efforts, and mechanisms that attract investments. Overall, the study provides a clear picture of the current state of local governance in the city and offers a practical basis for evaluating governance performance in other local government units.

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