

An Examination of the Budget Process and Revenue Collection of the City Government of Pasig Through the Measure of Transparency and Public Participation

Shelumiel M. Emuslan
San Beda University - Department of Political Science

Pasig City has been an example of strong participatory governance and a responsive and transparent local government unit for the last four years. Understanding its dynamics and room for improvements require focusing on how the good governance indicators of transparency and public participation manifest particularly in Pasig City's budget processing and revenue collection as areas of study in local fiscal administration. Guided by the Input-Process-Output model in policy formulation and evaluation, the study sets to provide recommendations for the city by analyzing descriptive and comparative data through a mixed-method approach from the city economic and Management employees, civil society organizations , and the city's budget hearings and CSO Academy. Data provides that the city economic and management employees, and CSOs perceive the city government positively in terms of transparency and public participation. No significant difference between the groups on the two indicators display common understanding on the importance of good governance which is observed in the city's fiscal administration. The city's CSO academy further enhanced the impact of transparency and public participation. Recommendations from interviews share the common themes of improving tax collection, enhancing the budgeting process, strengthening transparency and public participation, and capacity development. Though, there are differences in the specific strategies and perspectives discussed.

Keywords: Pasig, Good Governance, Fiscal Administration, Transparency, Public Participation

BACKGROUND OF THE STUDY

Civil Society Organizations play a crucial role in the Philippine Public Fiscal Administration, particularly in the budget process and revenue collection. In the Philippines, local government units (LGUs) deal with various challenges that impact their effectiveness and efficiency.¹ Some of the key problems include limited revenue collection, poor budget planning, and implementation, lack of transparency, local-level corruption, weak public financial management, poor accessibility of expenditure information, lack of fiscal discipline, and a low level of participation in CSOs. Unfortunately, despite many reforms and the implementation of the 1991 Local Government Code, and various laws and regulations to improve the fiscal process, these problems remain in the country. Hence, to address these challenges, there is a need for an examination that aims to improve the budget process, revenue collection and promote transparency and participation.

In this context, this study also suggests that the Philippine Public Fiscal Administration must be recalibrated. Whereas the discipline of Philippine Public Administration should emphasize pursuing studies in local fiscal administration, CSOs participation or people's organization, and public financial management because the field may find answers to the rising disparity and fiscal problems in the country's problematic political landscape. One of the disciplines of Public Administration is Public Fiscal Administration. This discipline is concerned with managing government financial resources, including taxation, revenue collection, resource management, and allocation, debt management, and public borrowing.²

In this regard, this research paper examined the budget process and revenue collection of the city government of Pasig. This study focused on the two aspects of good governance: (1) *transparency* and (2) *public participation*, and how these two indicators of good governance are manifested in Pasig City's budget processing and revenue collection.

The researcher also examined the program of Pasig City called the Pasig City CSO Academy wherein this program aimed to enhance dialogues and participation of citizens in governance and processes. It is known that Pasig City was the first local government that signed a memorandum of understanding (MOU) with CSOs to establish the Pasig City CSO Academy (PCCA) last November 2022.³ Thus, Pasig has been an example of strong participatory governance and a responsive, and transparent LGUs for the last four years.

¹ Alex Brillantes and Maricel Fernandez, "Is There a Philippine Public Administration? Or Better Still, For Whom Is Philippine Public Administration," in *Introduction to Public Administration in the Philippines: A Reader*, 3rd ed., vol. 1 (Diliman, Quezon City: National College of Public Administration and Governance, University of the Philippines, 2015), p. 119.

² Leonor M. Briones, "Public Fiscal Management," in *Philippine Public Fiscal Administration* (Fiscal Administration Foundation, Inc., 1996), 2-3.

³ Yalao, Khriscielle. "Pasig LGU Establishes Civil Society Organization Academy." *Manila Bulletin*, 2022.

The researcher presented an approach to evaluating good local governance, and fiscal administration, and enhancing participatory governance and transparency in the budget process. It shed light on the programs employed by the city government of Pasig to ensure an effective budget process and revenue collection to foster economic development and combat corruption.

By incorporating good governance indicators, the researcher believes that this will produce a more grounded study on fiscal administration. However, the researcher also considers it is time to upgrade the public and fiscal administration discussion because many pieces of research devoted to these topics are outdated. For instance, the Millennium Development Goals (MDGs) that were used by many notable papers in Public Administration may not reflect the current context of the Philippine fiscal administration. There is also a limited focus on local contexts, hindering the development of targeted strategies. Some research has insufficient emphasis placed on transparency and participation, and there are implementation gaps in enforcing fiscal administration measures. Therefore, the researcher proposes a new perspective on transparency and public participation of CSOs in budget processing and revenue collection by also providing indicators for determining such good governance elements.

CONCEPTUAL FRAMEWORK

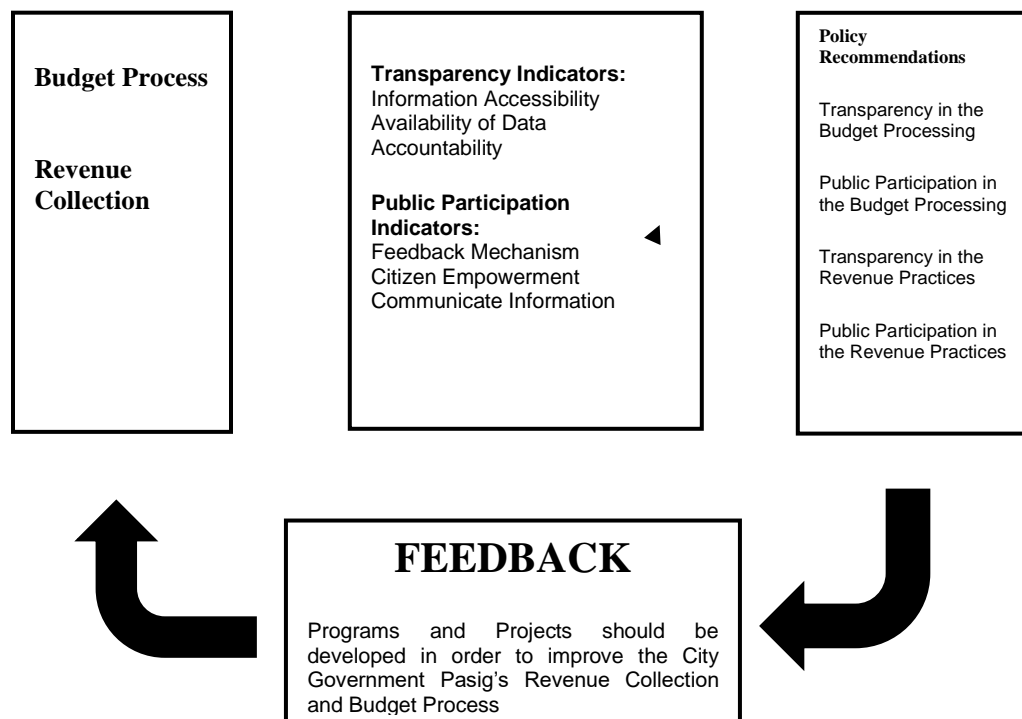


Figure 2: Input-Process-Output for analyzing the City Government of Pasig's budget and revenue collection practices.

The IPO (Input-Process-Output) model was conceptualized by the famous political scientist David Easton, and is considered essential for policy formulation and evaluation as highlighted by Baumol and Wolff (1994).⁴

In line with this, the study adopts the IPO framework to examine and evaluate the local fiscal administration, specifically focusing on the budget process and revenue collection practices of the City Government of Pasig. Hence this approach allows for the analysis and quantification of relevant variables in the study.

The input of this study involves analyzing the budget system practices and revenue collection practices of Pasig City. Budget practices pertain to the principles governing local government budgeting, as mandated by the Local Government Code of 1991.⁵ Revenue collection practices, on the other hand, refer to the methods employed by the LGU to generate revenue through appropriate ordinances.⁶ These two variables are crucial for analysis and serve as the main subjects of this research.

The process, on the other hand, encompasses the utilization of survey questionnaires as a means of data collection. By employing the theoretical framework of good governance indicators, specifically transparency and public participation, this study aims to identify and evaluate the revenue and budget practices of Pasig City. Good governance indicators are widely recognized as suitable measures to assess the effectiveness of governance in a LGU (Brillantes, 2003).⁷ To add, the researcher provided indicators to identify transparency and public participation.

The output corresponds to the goal of this paper, which is to provide policy recommendations and propose alternative practices or projects that can enhance transparency and public participation in the budget process and revenue collection.

Overall, the feedback gathered from this study will contribute to the overall significance of this research. It will provide programs and projects that should be developed in order to improve Pasig City's budget process and revenue collection.

METHODOLOGY

In this study, the researcher utilized both quantitative and qualitative methods in order to provide a more thorough understanding of the budget process and revenue collection of the City

⁴ Baumol, W. & Wolff, E. (1993) A key role for input-output analysis in policy design. ELSEVIER: Regional Science and Urban Economics, 24(1), 93-113. [https://doi.org/10.1016/0166-0462\(94\)90021-3](https://doi.org/10.1016/0166-0462(94)90021-3).

⁵ Local Government Code of 1991

⁶ Local Government Code of 1991

⁷ Alex B Brillantes, *Innovations, and Excellence: Understanding Local Governments in the Philippines* (Quezon City: Center for Local and Regional Governance, National College of Public Administration and Governance, University of the Philippines, 2003), 91-93.

Government of Pasig. The researcher also used this approach to enhance the validity and reliability of the findings, especially in the discussion of how the Pasig city ensures transparency and public participation. The researcher combined survey data with qualitative data from in-depth interviews, and participant observation to explore the budget process and revenue collection practices of the city government of Pasig.

The quantitative data allowed the researcher to assess the views of the City Economic and Management Employees of Pasig City and CSOs in the budget process and revenue collection through the measure of transparency and public participation.

Specifically, this paper particularly employed descriptive and comparative research design. It is a descriptive comparative because the researcher described the budget practices and revenue collection practices of the city government of Pasig, and whether the city government ensures transparency and public participation. It is comparative because it discusses the difference between the views of the city's economic and management employees and the civil society organization of Pasig City. The qualitative data allowed the researcher to substantiate the results from the quantitative approach through interviews (content analysis) and participant observation.

RESPONDENTS

The respondents of this research are the 212 accredited CSOs' Presidents of Pasig City and 30 City Economic and Management Employees of Pasig City. In choosing the respondents in the City Government of Pasig, Purposive sampling was employed because this design is based on choosing individuals as samples according to the purposes of the researcher as his control.

The respondents of this research are based on a common set of features: (1) Employees or Office that is concerned with the economic management of fiscal management; (2) the highest employees in the City's Economic and Management Offices and (3) The involvement in the implementation and recommendation of policymaking was shared characteristics of the respondents.

On the other hand, in selecting the Civil Society Organization Presidents, the researcher will also employ purposive sampling. CSO Presidents are chosen with the following criteria: (1) Actively Participating in the Budget Process, (2) Membership in the Local Government, and (3) Accredited CSO.

Finally, this study makes use of this sampling method with a 95% confidence and a 5% margin of error.

DATA COLLECTION METHOD

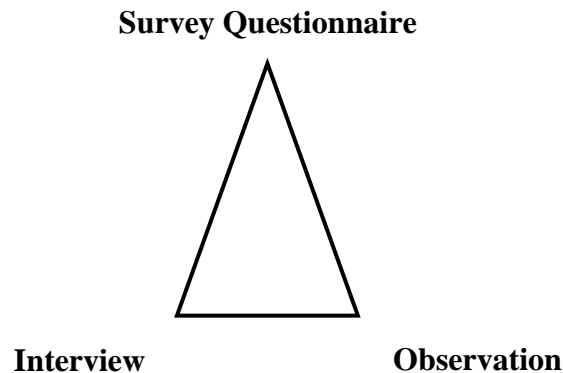


Figure 4: The triangular approach of the survey questionnaire, interview, and observation.

This research paper utilized data triangulation to strengthen the validity of the results and reduce the potential for bias and error, especially in the responses of the City Economic and Management Officers. This also increased the confidence in the results and improved the quality of the study, thereby enhancing the overall impact of this paper.

Hence, in order to attain the main objective of how the City Government of Pasig ensures transparency and public participation in the budget process and revenue collection and to determine the difference between the views of the CSOs and City Economic and Management Employees of Pasig City, the researcher conducted a survey to the 30 City Economic and Management Employees and 212 Presidents of Accredited CSOs of Pasig City.

Secondly, in order to substantiate their answers in the survey, the researcher conducted an interview with the chosen City Economic and Management Employees of Pasig City and the Civil Society Organization's President. The researcher utilizes content or thematic analysis because its advantages lie in the depth of understanding, flexibility and structure of the data gathered from the CSOs and City Economic and Management Officers.

Furthermore, in this research, a methodology involving observation was employed to gather data and analyze how the City Government of Pasig ensures transparency and public participation. Through careful and systematic observation, the researcher gained insights into the respondents and participants and developed a comprehensive understanding of the budget process and revenue practices of Pasig City.

The researcher attended various seminars such as the Barangay GAD Plan and Budget 2024 last March 15-17, 2023, at the Grand Chardonnay, and leadership seminars for the CSOs. Aside from this, the researcher attended budget hearings and Local Youth Development meetings. The researcher also immersed himself in the Rizal Technological University of Pasig City to attend the program of CSOs called PCCA or Pasig City CSO Academy.

The researcher created a survey to find out if the City Government of Pasig ensures transparency and public participation in the budget process and revenue collection. The questionnaire is based on the theoretical framework of this study. The researcher, however, modified and improved it to suit the needs of the study. The researcher used questionnaires for the gathering of data needed in identifying whether the city government of Pasig ensures transparency and public participation in its budget processing and revenue collection practices. The questionnaire consisted of three parts.

Part I will aim to gather information about the budget practices and revenue collection of the city government and whether its manifest transparency. Its indicators are Information Accessibility, Availability of Data, and Accountability. Part II will be used to gather information about the public participation practices in the budget process and revenue collection of the city government of Pasig. Its indicators are Feedback Mechanism, Citizen Empowerment, and Communicate Information. Part III is an open-ended question for the interview wherein the respondents will answer based on their experience and observations.

To ensure the credibility of the research findings, the researcher conducted a thorough validity and reliability test of the survey questionnaires, and interview questions. The validators and psychometricians evaluated whether the questionnaires are (1) attainable, (2) reliable, (3) concise. The statistician utilized Cronbach's Alpha which was widely used for reliability coefficient.

Furthermore, the Likert Scale was employed in analyzing and quantifying the relationship among variables. Likert scale was used as a standard assessment tool with a scale of 1-4 with 1 being verbally interpreted as strongly disagree, 2 as disagree, 3 as agreed, and 4 as strongly agree, is used to identify the level of agreement to each statement of the respondent.

FINDINGS AND DISCUSSION

A. THE VIEWS OF CITY ECONOMIC AND MANAGEMENT EMPLOYEES ON THE CONCEPT OF TRANSPARENCY IN THE CITY GOVERNMENT OF PASIG'S REVENUE COLLECTION AND BUDGET PROCESS

Statements	Mean	Standard Deviation	Description
CSOs can easily access physical, or digital copies of budget documents such as the Annual Investment Program, Annual Budget Information,	3.37	0.556	Agree

Budget Message, Local Expenditure Records, and Local Budget Memorandum.			
Information and Communications Technology (ICT) is used by the city government of Pasig for budgeting and collection of taxes such as a computerized fiscal operation system and tax information.	3.13	0.346	Agree
The Pasig City Government has an accessible and easy-to-use website to view budget utilization and budget expenditures.	3.00	0.455	Agree
CSOs, stakeholders, and the media can access reports on budget utilization, budget expenditures, audit findings, tax collection data, financial transactions, budget messages, and city expenditures.	3.07	0.365	Agree
In preparing the budget, the city government of Pasig invites CSOs to view the Annual Investment Program (AIP), upcoming projects, and other budget documents.	3.57	0.568	Strongly Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 1. The descriptive summaries of information accessibility as transparency indicators of City Economic and Management Employees of Pasig City.

In terms of information accessibility as transparency indicators, in preparing the budget, the city government of Pasig invites CSOs to view the Annual Investment Program (AIP), upcoming projects, and other budget documents ($M = 3.57$) was rated strongly agree by the City Economic and Management Employees of Pasig City.

Moreover, to substantiate the answers of LGU employees, based on the interview of the researcher to the City Planning and Development Office of Pasig City (CPDO), and EnP. Priscella B. Mejillano, the CPDO Coordinator, the *Pasig City provides to the public the list of ongoing projects, their titles, location, project cost, started and target dates, and remarks.* According to the CPDO Coordinator, Pasig City started its effective transparency and participatory governance because of the Comprehensive Development Plan that was established in the year 2022 and effective until 2027. Under the Comprehensive Development Plan (CDP) the programs, projects and activities (PPAs), the City Government of Pasig invites the representatives of the Civil Society Organization to check and view the PPAs.

Furthermore, the results from Table 1 indicate that the City Economic and Management Employees of Pasig City perceive the LGU to have a relatively high level of transparency regarding information accessibility. This can be observed in their program such as Ugnayan ng Pasig – a newly established office that aims to provide people with assistance in accessing public documents of Pasig city, especially the government services, projects, and transactions.

According to the participant, Winnie Rayos – Dimanlig, head of the Freedom of Information Unit of Pasig stated that this *“program was one of the avenue of the city to uphold good governance and policy implementation.”* Specifically, they also agree that CSOs can easily access physical or digital copies of budget-related documents such as the Annual Investment Program, Annual Budget Information, Budget Message, Local Expenditure Records, and Local Budget Memorandum. They also agree that stakeholders such as the Accredited CSOs are invited to review budget-related documents, upcoming projects, and other budget-related information.

Hence, these results imply that the City Economic and Management Employees of Pasig City view the LGU's information accessibility practices favorably, indicating that Pasig City has made significant efforts to promote information accessibility in its budgeting process. The results also suggest that the LGU's efforts to promote transparency in the budget process and revenue collection have been successful, as evidenced by the positive ratings on each statement.

Statements	Mean	Standard Deviation	Description
The City of Pasig fully discloses documents that include appropriation ordinances, resolutions, annual reports of receipts and expenditures, tax collection data, and other documents related to budgeting and revenue	3.60	0.563	Strongly Agree
The City of Pasig provides information and proper explanations about the budget, budget realignments, programs, and projects and who will benefit from it.	3.10	0.305	Agree
There is sufficient information provided by the City regarding the budget and the use of the budget.	3.47	0.507	Agree
The City of Pasig provides accurate information on taxes due and reports on how the city spends the tax.	3.43	0.504	Agree

The City of Pasig provides adequate information regarding tax collection policies and changes to the Internal Revenue Code	3.37	0.669	Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 2. The descriptive summaries of the availability of data as transparency indicators of City Economic and Management Employees of Pasig City.

In terms of the availability of data as transparency indicators, The City of Pasig fully discloses documents that include appropriation ordinances, resolutions, annual reports of receipts and expenditures, tax collection data, and other documents related to budgeting and revenue (M = 3.60) was rated strongly agree by the City Economic and Management Employees of Pasig City.

To substantiate this statement, according to the City Planning and Development Coordinator, for the revenue collection of the City Government, one of the focused areas was the arrangement of the “*Business-One-Stop-Shop (BOSS)*”. This project was to streamline the registration process for businesses in Pasig City.

However, upon the examination of the researcher, according to the City’s Economic and Management Employees, there is a need to upgrade the revenue collection through the computerization or use of Information and Computer Technology (ICT). As stated by Ms. Juvy Cuenco from the Accounting Office of Pasig City “*There is a need for a more satellite office for accessibility of paying taxpayers. The LGU must also improve the online application and process.*”

While the remaining statements were rated agree, the most dispersed responses were observed in the City of Pasig provides adequate information regarding tax collection policies and changes to the Internal Revenue Code (SD = 0.669). Based on the interview from Councilor Marion Rosalio Martires – Committee on Appropriations, Ways and Means, this year 2023, “*the City Government of Pasig will revise its Internal Revenue Code, they will be inviting Pasiguenos, stakeholders, especially the CSOs to be part of the process and observe the hearing.*”

Overall, the results suggest that the City Economic and Management Employees of Pasig City perceive the LGU to be transparent in its disclosure of relevant documents and information, particularly in relation to budgeting and tax collection. Many laws such as the Local government code of 1991 and the R.A. 9184 already strengthen transparency in LGUs, Pasig is an example. However, despite these, there are still LGUs not embodying these good governance elements.

Statements	Mean	Standard Deviation	Description
The City of Pasig posts information about projects and programs and how they are being implemented on the City Hall bulletin board.	3.63	0.49	Strongly Agree
The City of Pasig uses a performance audit where department heads are recognized, and officials with good performance.	3.10	0.305	Agree
The City of Pasig has properly implemented the desired projects of the CSOs	3.50	0.572	Strongly Agree
Rules, regulations, and ordinances regarding budget and revenue are clear and easy to understand for CSOs.	3.20	0.484	Agree
The City of Pasig provides training and seminar to CSOs regarding leadership, transparency, budget and planning.	3.63	0.49	Strongly Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 3. The descriptive summaries of accountability as transparency indicators of City Economic and Management Employees of Pasig City.

In terms of accountability as transparency indicators, The City of Pasig posts information about projects and programs and how they are being implemented in the City Hall bulletin board ($M = 3.63$), the City of Pasig provides training and seminars to CSOs regarding leadership, transparency, budget, and planning ($M = 3.63$) and the City of Pasig has properly implemented the desired projects of CSOs ($M = 3.50$) were rated strongly agree by the City Economic and Management Employees of Pasig City.

Upon the observation and interview gathered by the researcher, the statement, The City of Pasig provides training and seminars to CSOs regarding leadership, transparency, budget, and planning ($M = 3.63$) can be validated through the responses of the participants – CSO Presidents. Based on the interview conducted by the researcher, the Pasig City CSO Academy (PCCA) was the first CSO initiative training institution designed for CSO leaders and practitioners. This program was a key factor to ensure that the LGU provides leadership or other mechanisms for the CSOs.

Hence, the data suggest that the City Economic and Management Employees of Pasig City perceive the City Government of Pasig as transparent and accountable in terms of providing information about projects and programs, conducting training and seminars for CSOs, and implementing CSO projects. Nonetheless, there is room for improvement in terms of making budget and income regulations clear and easy to understand for CSOs and recognizing the performance of employees through performance audits.

B. THE VIEWS OF CITY ECONOMIC AND MANAGEMENT EMPLOYEES ON THE CONCEPT OF PUBLIC PARTICIPATION IN THE CITY GOVERNMENT OF PASIG'S REVENUE COLLECTION AND BUDGET PROCESS PRACTICES

Statements	Mean	Std. Deviation	Description
The city government of Pasig ensures that CSOs participate in the budget forum, budget call, budget preparation, bids, and awards and the making of laws.	3.63	0.49	Strongly Agree
Conducts sectoral gatherings, gatherings, and forums with city CSOs	3.70	0.466	Strongly Agree
CSOs actively participate in city project monitoring activities. They can provide recommendations based on the results of budget monitoring.	3.50	0.509	Strongly Agree
CSOs are free to give feedback about the city.	3.67	0.479	Strongly Agree
There is consultation with the business, CSO, and individual sectors in formulating income tax collection policies.	3.53	0.507	Strongly Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 4. The descriptive summaries of feedback mechanisms as public participation indicators of City Economic and Management Employees of Pasig City.

In terms of feedback mechanism as public participation indicators, Conducts sectoral meetings, gatherings, and forums with the city's CSOs (M = 3.70), CSOs are able to freely give feedback about the city (M = 3.67) and The city government ensures CSOs actively participate in the budget forum, budget call, budget preparation, bids and awards and the making of laws (M = 3.63) were highly rated strongly agree by the City Economic and Management Employees of Pasig City.

Hence, results suggest that the City Economic and Management Employees of Pasig City perceive that the government provides adequate feedback mechanisms for public participation and collaboration with CSOs and various sectors in policymaking and project implementation. This can be validated in their program called PCCA or Pasig City CSO Academy.

According to the participants from the interview, the LGU of Pasig exerted support through knowledge sharing particularly in improving the course module such as the budget planning, leadership, and praxis. This program was also strengthened through its three inspiration: (1) Active Partnership, Eco-Centric, and (3) Open-Space and Knowledge Creation. Moreover, according to the Office of BAC and BCLP, during the Bids and Awards, and other procurement processes, the LGU invites the CSOs to participate in the Bidding Process through observation.

Statements	Mean	Std. Deviation	Description
The city government encourages CSOs to participate in the budget forum, budget hearings, proceedings, budget evaluation, and process to provide inputs and concerns.	3.60	0.498	Strongly Agree
CSOs can propose projects.	3.57	0.568	Strongly Agree
CSOs participate in the budget authorization. They can provide inputs on sectoral concerns and question changes in the Executive budget that are not reflected in the approved Annual Investment Program (AIP).	3.43	0.568	Agree
The city government empowers CSOs to validate budget data based on their meetings, proceedings, and dialogue observations	3.43	0.568	Agree

CSOs can actively participate in measuring the impact of programs and projects and the overall performance of the city government of Pasig through the citizen satisfaction report and LGU Fiscal Sustainability Scorecard.	3.57	0.568	Strongly Agree
Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree			

Table 5. The descriptive summaries of citizen empowerment as public participation indicators of City Economic and Management Employees of Pasig City.

In terms of citizen empowerment as public participation indicator, the city government encourages CSOs to participate in the budget forum, budget hearings, proceedings, budget evaluation, and process to provide inputs and concerns (M = 3.60), CSOs can propose projects (M = 3.57) and CSOs can actively participate in measuring the impact of programs and projects and the overall performance of the Pasig city government through the citizen satisfaction report and LGU Fiscal Sustainability Scorecard (M = 3.57) were rated strongly agree by the City Economic and Management Employees of Pasig City.

Overall, the data indicates that the City Economic and Management Employees of Pasig City perceive the LGU to be actively encouraging citizen empowerment through public participation, particularly in the areas of budgeting and project proposals. However, the responses also indicate that there is still room for improvement in terms of the involvement of CSOs in the budgeting process and the validation of budget data.

Statements	Mean	Std. Deviation	Description
The city of Pasig conducts meetings regarding the approved activities, and projects of the city.	3.60	0.563	Strongly Agree
CSOs can ask for a budget for their organization or projects to be done.	3.43	0.568	Agree
The city helps CSOs learn about leadership, the budget process and other government issues.	3.50	0.509	Strongly Agree
The direct and active participation of civil society, non-governmental organizations, and the private sector in the local governance process is encouraged by making them formal members of	3.17	0.379	Agree

some local special bodies such as the Local Development Council.			
Department heads consider CSOs' feedback, recommendations and preferred projects	3.67	0.479	Strongly Agree
Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree			

Table 6. The descriptive summaries of communicate information as public participation indicators of City Economic and Management Employees of Pasig City.

In terms of communicate information as public participation indicators, Department heads consider the feedback, recommendations and preferred projects of CSOs (M = 3.67), The city of Pasig conducts meetings regarding approved activities, and city project (M = 3.60) and the city helps CSOs to learn about leadership, budget process and other government matters (M = 3.50) were rated strongly agree by the City Economic and Management Employees of Pasig City.

Overall, the results suggest that City Economic and Management Employees of Pasig City are generally positive towards the public participation indicators of LGU. However, there may be some room for improvement in terms of encouraging CSOs to request budgets or projects and in ensuring consistency in conducting meetings related to approved activities and projects of the city.

C. THE VIEWS OF THE CSOs ON THE CONCEPT OF TRANSPARENCY IN THE CITY'S GOVERNMENT OF PASIG'S REVENUE COLLECTION AND BUDGET PROCESS PRACTICES

Statements	Mean	Std. Deviation	Description
CSOs can easily access physical, or digital copies of budget documents such as Annual Investment Program, Annual Budget Information, Budget Message, Local Expenditure Records, and Local Budget Memorandum.	3.33	0.578	Agree
Information and Communications Technology (ICT) is used by the city government of Pasig for budgeting and collection of taxes such as	3.15	0.384	Agree

computerized fiscal operation system and tax information.			
The Pasig City Government has an accessible and easy-to-use website to view budget utilization, and budget expenditures.	3.05	0.498	Agree
CSOs, stakeholders, and the media can access reports on budget utilization, budget expenditures, audit findings, tax collection data, financial transactions, budget messages, and city expenditures.	3.12	0.418	Agree
In preparing the budget, the city government of Pasig invites CSOs, NGOs, and POs to view the Annual Investment Program (AIP), upcoming projects,` and other budget documents.	3.53	0.595	Strongly Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 7. The descriptive summaries of information accessibility as transparency indicators of CSOs of Pasig City.

In terms of information accessibility as transparency indicators, In the preparation of the budget, the city government of Pasig invites CSOs, NGOs, and POs to view the Annual Investment Program (AIP), upcoming projects, and other documents of budget (M = 3.53) was rated strongly agree by the CSOs of Pasig City.

Overall, the CSOs agreed that information was accessible to them. The mean scores for all the statements ranged from 3.05 to 3.53, indicating that the CSOs had a positive perception of the transparency of the Pasig City government. However, the variability in responses for some statements indicates that there may be room for improvement in terms of ensuring equal access to information for all CSOs.

Statements	Mean	Std. Deviation	Description
The City of Pasig fully discloses documents that include appropriation ordinances, resolutions, annual reports of receipts and expenditures, tax	3.53	0.603	Strongly Agree

collection data, and other documents related to budgeting and revenue.			
The City of Pasig provides information and proper explanations about the budget, budget realignments, programs and projects and who will benefit from it.	3.16	0.368	Agree
There is sufficient information provided by the City regarding the budget and the use of the budget.	3.50	0.511	Strongly Agree
The City of Pasig provides accurate information on taxes due, and reports on how the city spends the tax.	3.47	0.509	Agree
The City of Pasig provides adequate information regarding tax collection policies, and changes to the Internal Revenue Code.	3.37	0.74	Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 8. The descriptive summaries of availability of data as transparency indicators of CSOs of Pasig City.

In terms of availability of data as transparency indicators, the City of Pasig fully discloses documents that include appropriation ordinances, resolutions, annual reports of receipts and expenditures, tax collection data, and other documents related to budgeting and revenue ($M = 3.53$) and There is sufficient information provided by the City regarding the budget and the use of the budget ($M = 3.50$) were rated strongly agree by the CSOs of Pasig City.

Furthermore, the results suggest that the respondents have dispersed views regarding the transparency of the city government in disclosing documents related to budget allocation, expenditure, tax collection, and other relevant documents.

Statements	Mean	Std. Deviation	Description
The City of Pasig posts information about projects and programs and how they are being implemented in the City Hall bulletin board.	3.63	0.484	Strongly Agree

The City of Pasig uses a performance audit where department heads are recognized, and officials with good performance.	3.10	0.321	Agree
The City of Pasig has properly implemented the desired projects of the CSOs	3.44	0.609	Agree
Rules, regulations, and ordinances regarding budget and revenue are clear and easy to understand for CSOs.	3.21	0.537	Agree
The City of Pasig provides trainings and seminars to CSOs regarding leadership, transparency, City budget and leadership	3.46	0.571	Agree
Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree			

Table 9. The descriptive summaries of accountability as transparency indicators of CSOs of Pasig City.

In terms of accountability of data as transparency indicators, the City of Pasig puts information about projects and programs and how it is done or the implementation on the bulletin board of City Hall (M = 3.63) was rated strongly agree.

It is also noteworthy that the respondents had relatively consistent views on the indicators, as shown by the standard deviations, except for the City of Pasig has properly implemented the desired projects of the CSOs, which had a slightly higher standard deviation. This may suggest that respondents had differing experiences or perspectives on how effectively the city implements CSO projects. The data suggests that the City of Pasig has generally established transparency mechanisms that enable CSOs to be informed, engaged, and participate in governance. However, further studies may be necessary to evaluate how these mechanisms are being used by CSOs and whether they effectively contribute to more accountable and participatory governance.

D. THE VIEWS OF CSOs ON THE CONCEPT OF PUBLIC PARTICIPATION IN THE CITY'S GOVERNMENT OF PASIG'S REVENUE COLLECTION AND BUDGET PROCESS PRACTICES

Statements	Mean	Std. Deviation	Description
The city government of Pasig ensures that CSOs participate in the budget forum, budget call, budget preparation, bids and awards and the making of laws.	3.72	0.472	Strongly Agree
Conducts sectoral gatherings, gatherings, and forums with city CSOs	3.67	0.528	Strongly Agree
CSOs actively participate in city project monitoring activities. They can provide recommendations based on the results of budget monitoring	3.53	0.554	Strongly Agree
CSOs are free to give feedback about the city.	3.66	0.475	Strongly Agree
There is consultation with the business, CSO, and individual sectors in formulating income tax collection policies.	3.66	0.494	Strongly Agree
<i>Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree</i>			

Table 10. The descriptive summaries of feedback mechanisms as public participation indicators of CSOs of Pasig City.

In terms of feedback mechanism as public participation indicators, the city government of Pasig ensures that CSOs participate in the budget forum, budget call, budget preparation, bids and awards and the making of laws ($M = 3.72$) and conducting sectoral meetings, gatherings, and forums with the city's CSOs were highly rated strongly agree.

The results suggest that the CSOs in Pasig City are satisfied with the feedback mechanisms in place and are actively participating in various activities that involve monitoring the city's projects and giving feedback to the local government. However, the statement CSOs actively participate in the city's project monitoring activities. They can give recommendations based on the results of monitoring the budget ($SD = 0.554$) showed the highest standard deviation, indicating that the responses were more varied for this statement. This suggests that while the CSOs are participating in monitoring the city's projects, their level of involvement and recommendations may vary.

Statements	Mean	Std. Deviation	Description
The city government encourages CSOs to participate in the budget forum, budget hearings, proceedings, budget evaluation, and process to provide inputs and concerns.	3.61	0.535	Strongly Agree
CSOs can propose projects.	3.62	0.591	Strongly Agree
CSOs participate in budget authorization. They can provide inputs on sectoral concerns and question changes in the Executive budget that are not reflected in the approved Annual Investment Program (AIP).	3.46	0.595	Agree
The city government empowers CSOs to validate budget data based on their meetings, proceedings, and dialogue observations	3.42	0.606	Agree
CSOs can actively participate in measuring the impact of programs and projects and the overall performance of the city government of Pasig through the citizen satisfaction report and LGU Fiscal Sustainability Scorecard.	3.50	0.643	Strongly Agree
Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree			

Table 11. The descriptive summaries of citizen empowerment as public participation indicators of CSOs of Pasig City.

In terms of citizen empowerment as public participation indicators, CSOs can propose projects ($M = 3.62$), The city government encourages CSOs to participate in the budget forum, budget hearings, proceedings, budget evaluation, and process to provide inputs and concerns ($M = 3.61$) and CSOs can actively participate in measuring the impact of programs and projects and the overall performance of the city government of Pasig through the citizen satisfaction report and LGU Fiscal Sustainability Scorecard ($M = 3.50$) were rated strongly agree.

Overall, the data suggests that CSOs in Pasig City feel empowered to participate in the budget process and to provide input on government programs and projects. However, there is some variability in their opinions on certain aspects of citizen empowerment as public participation indicators.

Statements	Mean	Std. Deviation	Description
The city of Pasig conducts meetings regarding the approved activities, and projects of the city.	3.46	0.663	Agree
CSOs can ask for a budget for their organization or projects to be done.	3.40	0.634	Agree
The city helps CSOs learn about leadership, the budget process and other government issues.	3.49	0.555	Agree
The direct and active participation of civil society, non-governmental organizations, and the private sector in the local governance process is encouraged by making them formal members of some local special bodies such as the Local Development Council.	3.24	0.481	Agree
Department heads consider CSOs' feedback, recommendations and preferred projects	3.62	0.497	Strongly Agree
Note: 1 – 1.49 Strongly Disagree, 1.50 – 2.49 Disagree, 2.5 – 3.49 Agree, 3.5 – 4 Strongly Agree			

Table 12. The descriptive summaries of communication information as public participation indicators of CSOs of Pasig City.

In terms of communicating information as public participation indicators, Department heads consider the feedback, recommendations, and preferred projects of CSOs (M = 3.62) was rated strongly agree.

Overall, the results suggest that there is a positive perception among CSOs in Pasig City regarding the communication of information as public participation indicators. The government is perceived to be supportive of CSOs and their projects, and there is an active effort to involve CSOs in the decision-making process.

E. DIFFERENCE BETWEEN THE VIEWS OF THE CSOs AND CITY ECONOMIC AND MANAGEMENT EMPLOYEES

Indicators	Mean Difference	Test	Statistic	P	Hodges-Lehmann Estimate	Rank-Biserial Correlation
Information Accessibility	0.01	Mann-Whitney	3140	0.91	-26.6	-0.013
Availability of Data	0.012	Mann-Whitney	3241	0.86	7.187×10-5	0.019
Accountability	-0.046	Mann-Whitney	2943.5	0.483	-45.38	-0.074
Feedback Mechanism	0.041	Mann-Whitney	3361	0.593	6.081×10-5	0.057
Citizen Empowerment	0.001	Mann-Whitney	3273.5	0.786	8.485×10-5	0.029
Communicate Information	-0.032	Mann-Whitney	3166	0.969	-54.97	-0.004
<i>Note. For the Mann-Whitney test, effect size is given by the rank biserial correlation.</i>						
<i>Shapiro-Wilk test for normality significant results suggest a deviation from normality, $p < .001$</i>						

Table 13. Independent Samples Test.

Based on Table 13, it can be concluded that the difference between the views of the CSOs and City Economic and Management Employees of Pasig City in terms of transparency indicators were statistically not significant at alpha level of .05. This is the same in terms of public participation indicators. Hence, the null hypothesis of no difference is not rejected because all p-values were greater than .05. Table 13 presents the results of the Mann-Whitney test conducted to determine if there are significant differences between the views of the CSOs and City Economic and Management Employees of Pasig City in terms of transparency and public participation indicators.

Moreover, it is important to note that the Shapiro-Wilk test for normality showed significant results, suggesting a deviation from normality. This means that the data might not be normally distributed, and caution should be exercised when interpreting the results.

Overall, the findings suggest that both CSOs and City Economic and Management Employees of Pasig City have similar views on transparency and public participation indicators. This implies that there is a common understanding between the two groups on the importance of transparency and public participation in local governance. This also means that there is transparency in the City Government of Pasig because of its practices wherein all the necessary, appropriate and relevant information about budget process and revenue collection are accessed by the stakeholder, especially the CSOs when needed and upon demand. It is also evident from the findings that the City Government of Pasig encourages all CSOs to be part of formal and informal decision-making processes through attending observations, hearings, and trainings.

The results also signifies that there was a greater impact of transparency and public participation in the city government of Pasig due to its program called Pasig City CSO Academy. This program was beneficial in achieving a clear and strategic long-term vision and mission of Pasig City in a participatory and transparent manner.

F. WHAT ARE THE RECOMMENDATIONS TO ENHANCE THE CONCEPT OF TRANSPARENCY AND PUBLIC PARTICIPATION IN REVENUE COLLECTION AND BUDGET PROCESSING

In the theme of improving the collection process, it presents that the City Economic Management Officers and some of the Civil Society Organization presidents emphasize the need to enhance tax collection through various means such as online payment facilities, automation and digitization. With this, it is evident that there is a shared goal of making the tax payment of Pasig city convenient. However, there are differences in the specific strategies to improve the tax collection such as targeting undeclared businesses and providing incentives for early tax payment.

In terms of the enhancement of the budget process, as discussed by the city economic and management officers, they highlight the importance of transparency, citizen participation, and aligning planning of budget and implementation. There are specific strategies mentioned during the interview such as the implementation of zero-based budgeting and conducting monitoring and evaluation together with CSOs.

Since Pasig City already excels in public participation and transparency practices, all the participants from the interview emphasize that these two good governance concepts can also be strengthened through the establishment of a People's Council in Pasig City.

Furthermore, Ms. Mejillano, Atty. Lopez and Sir Paul Senogat, CSO Academy Program Director, highlighted the importance of enhancing the skills and knowledge of government personnel and CSOs to improve the performance of the LGU. As mentioned in the interview, the CSO academy was a valuable initiative for capacity development.

In terms of the monitoring and evaluation theme, the city economic and management officers, emphasizes the importance of assessing performance, tracking progress, and providing feedback for improvement and these can be done through the utilization of modern technology for automation and ensuring compliance with legal provisions and guidelines set by the Department of Budget and Management (DBM) and Department of the Local Interior and Government (DILG).

Overall, the gathered data from the interview share common themes of improving tax collection, enhancing the budgeting process, strengthening transparency and public participation, and capacity development. Though, there are differences in the specific strategies and perspectives discussed by the interviewees. It is evident in this research paper that in order to achieve transparency and public participation in the budget process and revenue collection, the LGUs must strengthen their collaboration with CSOs. By enhancing the tax collection process, opening the budget process to CSOs, embracing digitalization, and empowering citizens through capacity development, we can create a governance framework that fosters accountability, transparency, public participation, efficiency, and inclusivity.

RECOMMENDATIONS

First, due to the advent of technology, especially during the Covid-19 Pandemic, the Online Payment Facility for Taxes should be expanded to include a wider range of payment options beyond business and real property taxes. This expansion will provide greater convenience for taxpayers, thereby encouraging compliance. Additionally, efforts should continue to improve the automation, digitization, and online availability of other city services aside from taxation. This will not only make it easier to do business in Pasig or any LGUs but also attract investors and increase the utilization of city services, ultimately leading to higher revenue collection.

In terms of information dissemination, it is crucial to expand the dissemination of information about city programs and projects related to taxes. For example, the plan of Pasig City to revise its Revenue Code. Moreover, tax payment schedules and amnesties with residents must be in public to ensure that they are well-informed about their obligations and opportunities to fulfill them. Furthermore, the implementation of programs, projects, and activities by the local government should be streamlined to incentivize timely and accurate tax payments. Demonstrating to taxpayers that their payments are being utilized effectively and visibly will encourage compliance and build trust in the system. After all, if the citizens are confident that their taxes are being used in an honest manner, they will have trust in the government. On one hand, regarding the budgeting process, greater inclusivity is necessary. Opening up the process to the participation of CSOs will ensure a more representative and inclusive budgeting process.

Second, Strengthening the linkage between planning, budgeting, implementation, and monitoring is essential, along with adhering to principles such as spending within means, prioritizing investments, delivering measurable results, and empowering citizens.

Third, the leaders should also provide public consultation wherein they will discuss what the projects, how much budget spent in the projects. In short, budgets must be justified annually. Further improvements should be made in the Local Finance Committee process, including the thorough development of the Annual Investment Program (AIP) and proposed budget before submission to the Sangguniang Panlungsod.

Moreover, Regular Monitoring and Evaluation should be conducted to inform budgeting for the next fiscal year and identify areas for improvement. Also, the recommended policy actions include expanding and enhancing the online payment facility, improving automation and digitization, strengthening information dissemination, streamlining implementation, involving CSOs, monitoring compliance, filling vacant positions, ensuring accountability, developing user-friendly platforms, enhancing transparency, promoting public participation, aligning budgeting with development plans, and improving registration processes for businesses. These measures will contribute to an efficient and effective tax collection and budgeting process in Pasig City.

Lastly, this study holds significant value for multiple stakeholders. Firstly, it enhances academic research in the Philippine Public Administration field, particularly in fiscal administration. By offering a fresh perspective on the critical role of transparency and public participation in the budget process and revenue collection, it contributes to the existing body of knowledge and serves as a guide for improving financial performance in the City Government of Pasig and other LGUs. This research also benefits the people of Pasig City by empowering them to actively participate in their local government's budget process and revenue collection.

Secondly, the study has a significant impact on San Beda University-Manila, providing well-established research material for future students interested in the subject of public administration and fiscal administration. It contributes to the university's research repository called Scientia, offering a valuable resource for students and scholars in these fields.

In summary, this study's significance lies in its contributions to academic research in fiscal administration, its impact on the City Government of Pasig and other LGUs, its value to San Beda University-Manila and the field of Political Science, and its potential as a guide for future researchers in the areas of good governance and fiscal administration. After all, as stated in the Chapter 1 of this research paper, what makes this field of study distinctive is its objective to create a new reference for possible applications of Pasig City's transparency and public participation practices, wherein other LGUs, institutions, and CSOs may replicate.

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