
Revenue Generation of the Local Government Unit of Polanco, Zamboanga Del Norte

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ABSTRACT

Local Government Units are created to address the unique needs of local communities and ensure they provide quality and timely services. Revenue collection is crucial for local authorities to meet their financial obligations and fulfill their mandate to offer quality services. The Local Government Code of 1991, Article 222, allows Sanggunians to impose taxes, fees, or charges. The Local Government Unit of Polanco, Zamboanga del Norte aims to determine factors affecting local revenue generation and identify effective sources for financing social services. The Municipal Budget Officer of Polanco conducted a study using a qualitative and quantitative approach to assess the effectiveness of collection actors, affected sectors, and factors affecting low revenue collection. The study involved 54 target respondents, including local officials, department heads, revenue collection personnel, businessmen, and community members.

The Local Government Unit of Polanco, Zamboanga del Norte has no specific plans and programs on revenue management especially on revenue collection strategies and methods. Taxpayers attitude in revenue payment is poor due to under performance of the local government, delay in completing development projects and poor quality delivery of social services. Local officials have low awareness or have limited knowledge on the effective sources of local revenue. There is too much dependence on the Internal Revenue Allotment (IRA). Lack of human resource or Revenue Collection Clerks (RCC) to collect revenues. Local officials do not have the political will to increase sources of local revenues and to implement the same.

The Local Revenue Code and Market Code must be updated every 5 years, along with fees and charges, to utilize local revenues effectively. The Local Government of Polanco, Zamboanga del Norte plans to improve revenue management through computerized accounting systems, tax reminders, and attendance at barangay assemblies. Additionally, personnel in the Treasurer's Office must participate in trainings and seminars to enhance knowledge and capacity on revenue generation.

KEYWORDS: *Revenue Generation, Local Government Unit, Polanco, Zamboanga del Sur, Philippines*

INTRODUCTION

This study's objectives are to evaluate the effectiveness of revenue collection for the Local Government Unit of Polanco, Zamboanga del Norte for the fiscal years 2019 and 2020, as well as to assess and identify the factors that contribute to low revenue collection. These findings will serve as a baseline for future policy changes.

Every local government has distinctive physical, social, and economic traits, as well as a long history that its citizens are more familiar with. As a result of the government's distance from the local population, local government units were established to handle the tasks that it found difficult to carry out. In order to meet the socioeconomic and development demands of the local population, local government is thus envisioned as bringing governance closer to the people at the grassroots (Hossain & Roy) [1].

According to some, the only sort of development that can be considered rational is that which originates from inside and is a result of the people's wishes and desires. Since local residents are thought to be the most aware of their needs, local government was conceptualized with this premise in mind. Every local government has distinct economic, social, and physical traits, as well as a rich cultural history that its citizens are more familiar with (Hossain & Roy) [1].

For the local government organization to fund the social services, local revenue collection provides revenues. Local data sources assist with the government's performance (Tabaro) [2].

Two main sources—local and external—provide the majority of the local government's funding. Taxes on real estate, company, and other localized levies, as well as non-tax revenues from operations and other income, as well as capital revenues, are all examples of local sources of income. On the other hand, external revenues include a portion of Internal Revenue Allotment (IRA), a portion of proceeds from the creation and use of national wealth, a portion of other national taxes paid under special laws, and a portion of grants and aids (NTRC Tax Research Journal, Vol. XX.6). The LGUs' non-tax revenues, which come after RPT and company tax, are regarded as a significant source of locally generated income. These consist of operating miscellaneous income derived from fees and levies, as well as government business operations, capital revenues, and other receipts (NTRC Tax Research Journal, Vol XX.6).

The Local Government Code (LGC), which was passed into law in 1991, expanded the scope of the Local Government Units' (LGUs') ability to use current and future revenue sources and to improve their financial standing so that they could adequately serve their residents. Years after the LGC was passed, it has been observed that the LGUs' dependence on IRA has not decreased, which to some part contributes to the underutilization of local revenue streams. A local government must not raise more money than its capacity to do so in order to generate the finances it needs to carry out its duties. As stated in the NTRC Tax Research Journal, Vol. XX.6, "Finance is the cornerstone of any meaningful developments in the community."

The local government unit of Polanco, Zamboanga del Norte's municipal budget officer, is the study's researcher. The level of the municipality's effectiveness in generating money and the factors that determine it are of interest to her since these elements have a significant impact on the socioeconomic growth of the residents they serve.

THEORETICAL FRAMEWORK

The theories listed below are pertinent to and essential to this investigation. These theories include the Expediency Theory of Taxation and the Revenue Diversification Theory (RDT). These theories are utilized to comprehend the importance of revenue globally since it allows the government to amass non-debt assets that it uses to grow its economy. Therefore, the government of a nation collects money from its residents in order to support or facilitate the delivery of services.

RDT, or Revenue Diversification Theory The study will use a method of revenue diversification derived from the financial The second possible method of generating income for county governments involved the application of modern portfolio theory. The revenue diversification theory, according to Yan [3], examines if a county's financial stability is increased by a more varied, well-balanced revenue portfolio by lowering revenue volatility. The methods used to increase revenue have a favorable impact on finances. It has been discovered that commercial and market-focused revenue strategies improve the effectiveness of revenue collection. According to Yan [3] nonprofit organizations' revenue comes from a variety of sources, and a balance between these sources must exist for the nonprofit organization to be financially stable.

According to the expediency theory of taxes, the government must simply take practicability into account when selecting a tax revenue collecting report in order for it to be valid. The argument is that since taxes that can't be imposed and collected effectively are pointless, the government's economic and social goals should be ignored. However, there are social, political, and economic influences. Every group strives to safeguard and advance its own objectives, and the government is frequently compelled to change the tax system to account for these pressures (Bhartia) [4]. Additionally, the administrative framework cannot be effective for tax collection at a fair cost of collection. The use of taxes by the government can be useful in addressing a variety of economic and social problems in society, including income inequality, regional disparities, unemployment, cyclical oscillations, and others (Bhartia) [4].

The expediency is pertinent to the current study since it tries to explain how administrative structure affects how much money the local government collects.

STATEMENT OF THE PROBLEM

The report examines the Local Government Unit of Polanco, Zamboanga del Norte's financial sustainability and revenue generating. In order to achieve its goals, it must consistently earn income from a variety of sources. The issue is how long-lasting these budget financing sources will be. Also noted by Mishi & Tshabalala [5] is the fact that subpar service delivery is related to low local tax collections, which are consistently below the budget.

Examining the variables influencing local revenue generation for the Local Government Unit in Polanco, Zamboanga del Norte, is the goal of this study. Primarily, it seeks to answer the following topics: level of effective collection of the local revenue sources in the Municipality of Polanco, Zamboanga del Norte; category of tax payers which meets the burden of revenue payment; collection actors used by Local Government Unit in collecting revenues and their extent of effectiveness in revenue collection; level of acceptance of the reasons for the trend in revenue

collected; extent of observed results of low revenue collection; sectors mostly affected by the result of low revenue collection; factors affecting the local revenue generation capacity of the Local Government Unit of Polanco, Zamboanga del Norte; test for significant relationship between the respondents' perception and the actor's level of effectiveness in revenue collection; test for significant relationship between the respondents perception and the trends of local revenues collected; test for significant difference between the respondents perception and the observed results of low revenue collection; and the recommendations proposed to improve the plans and programs on local revenue generation capacity of the LGU-Polanco, Zamboanga del Norte.

METHODOLOGY

This study employed the descriptive survey and the qualitative and quantitative approaches in determining the demographic information of the respondents and the factors affecting the local revenue generation capacity of LGU-Polanco, Zamboanga del Norte. The study was conducted in the municipality of Polanco, Zamboanga del Norte. There were 54 target respondents: 12 local officials of LGU - Polanco, 12 department heads, 3 revenue collection personnel, 13 businessmen (business owners/ traders/business operators, etc.) and 14 community members/residents.

The research instrument is a modified questionnaire from the instrument used by Ruaha Catholic University, Iringa, Tanzania, June 2018 on a study of the factors affecting local revenue generation. Frequency count and mean percentages are the statistical tools used in analyzing the demographic profile of the respondents. The qualitative analyses are used as support to the findings of the study on the factors affecting local revenue generation capacity of the Local Government Unit of Polanco, Zamboanga del Norte.

The weighted mean is used in analyzing the results of the survey conducted. These are the methods by which the number of respondents, responses and occurrences of the subject is determined. T-Test to determine the significant different or relationship between two sample groups. ANOVA was used to determine the significant degree of variances among the respondents socio-demographic profile based on the LGU officials, department heads and revenue collection personnel and the taxpayers (private and public) rating on the factors affecting local revenue generation capacity.

RESULTS AND DISCUSSIONS

The Local Government Unit of Polanco, Zamboanga del Norte relies on various sources of local revenues, including Real Property Tax, Local Business Tax, Fees and Charges, Internal Revenue Allotment (IRA), and Economic Enterprise. The study found that local business tax is the most effective source of revenue, with a strong agreement rating. Real Property Taxes and fees and charges are the least effective, with an undecided rating. The Internal Revenue Allotment is the least effective, with an undecided rating. The study also revealed that respondents ranked the effectiveness of collection from revenue sources according to gender, with heads of offices ranking first, elective officials second, collectors third, businessmen fourth, and community members/residents fifth.

Table 1. Frequency Distribution of Respondents Perception According to Sources of Local Revenues and the Level of Effectiveness in the Collection

Sources of Local Revenues	Respondents					Over all Total	DR	Rank
	Collectors	Businessmen	Community Members	Heads of Offices	Elective Officials			
Real Property Tax	4	3.62	3.47	3.84	4.14	3.81	SA	2nd
Local Business Tax	4	4.12	3.68	3.59	3.82	3.84	SA	1st
Fees and Charges	2.17	3.91	3.38	3.67	3.73	3.37	U	3rd
IRA	4.5	2.14	2.55	4.59	2.46	3.25	U	4th
Economic Enterprises	1.17	1.55	1.69	2.09	1.78	1.66	SD	5th
Total AWM	3.17	3.07	2.95	3.56	3.19	3.18	LE	
Rank	3 rd	4 th	5 th	1 st	2 nd			
Descriptive Rating	LE	LE	LE	E	LE			

The study reveals that the general public ranks first with a low AWM of 1.73, strongly disagreeing with the burden of revenue payment. Real Property Owners and Businessmen/Market Vendors rank second and third, respectively. Despite the low AWM, respondents believe the general public will primarily bear the burden of increased taxes, fees, and charges.

Table 2. Frequency Distribution of Respondents (R) Rating According to Tax Payer's Burden of Revenue Payment

Tax Payers	Respondents					Total AWM	DR	Rank
	Collectors	Businessmen	Community Members	Heads of Offices	Elective Officials			
General Public	1.5	1.32	1.74	2.25	1.82	1.73	SD	1st
Real Property Owners	1.0	1.05	1.42	1.34	1.68	1.29	SD	2nd
Businessmen / Market Vendors	0.5	0.57	1.47	1.75	1.09	1.02	SD	3rd
Total AWM	1.0	0.98	1.54	1.78	1.53	1.36	SD	
Rank	2 nd	1 st	4 th	5 th	3 rd			

Table 3 below presented the collection actors used by the Local Government of Polanco, Zamboanga del Norte and their extent of effectiveness in the collection of revenues as rated by the respondents. The Revenue Collection Clerks (RCC) ranked first in being effective in revenue collection who got a total AWM of 3.5 having a descriptive rating of Small Extent (SE), the LGU personnel/staff ranked second with a total AWM of 2.36 which descriptive rating is Uncertain (U), and the Provincial Treasurer’s Office personnel ranked third with a total AWM of 1.87 which descriptive rating is Uncertain (U).

The result of the study revealed that the revenue collection actors or the Revenue Collection Clerks (RCC) were to a small extent effective in revenue collection.

Table 3. *Extent of Effectiveness of Collection Actors in the Collection of Revenues of LGU-Polanco*

Collection Actors	Respondents					Overall Total AWM	DR	Rank
	Collectors	Businessmen	Community Members	Heads of Offices	Elective Officials			
Revenue Collection Clerk	3.75	3.34	3.32	3.5	3.32	3.5	SE	1st
Local Gov’t. Personnel Staff	3.0	2.0	2.36	2.33	2.09	2.36	U	2nd
Provincial Treasurer’s Office Personnel	2.5	1.28	1.90	2.34	1.32	1.87	U	3rd
Total AWM	3.08	2.21	2.53	2.72	2.41	2.59	SE	
Rank	1 st	5 th	3 rd	2 nd	4 th			

Trends of local revenue in the Local Government Unit of Polanco, Zamboanga del Norte in the last 3 years

The study analyzed the reasons for the trend in local revenues, with tax paid on time being the most accepted factor. Other factors included improved collection methods and increased economic activities. However, limited knowledge of revenue sources, poor attitude of taxpayers, political influence, improved local revenue collection due to government intervention, and corruptive tendency of revenue collectors were also deemed uncertain. The study found that heads of offices ranked first in approving the reasons for the revenue collection trend, followed by Elective officials, community members/residents, businessmen, and collectors.

Result of the study indicated that the respondents believed that payment of taxes, fees and charges on time will improve the delivery of government services to the people. The local Government Unit of Polanco will be able to generate more local revenues. They also believed that improvement in collection methods and strategies by adopting or establishing an electronic system in computing

the assessment of taxes, levies for fees and charges will address revenue generation. Although the overall rating is 2.18 with Qualitative Description of Uncertain (U), the respondents still perceived that these are the major reasons for the trends in revenue collected.

Table 4. Level of Acceptance According to the Trends in Revenue Collected

Reasons for the Trends in Local Revenues Collected	Collectors	Businessmen	Community Members	Heads of Offices	Elective Officials	Total AWM	Rank DR	
1. There is improved local revenue collection due to political interest and government intervention.	2.0	1.87	1.69	2.33	2.14	2.01	7 th	U
2. Limited knowledge of revenue sources causes decline in the local revenue collection	1.0	2.43	2.38	2.42	2.73	2.19	4 th	U
3. Corruptive tendency of revenue collectors is a major cause of revenue declining levels.	1.0	2.0	1.75	2.08	1.96	1.76	8 th	U
4. On time payment of taxes has improved delivery of public services.	2.0	1.93	2.75	2.84	2.78	2.46	1 st	T
5. Poor attitude of tax payers has led to a reduced revenue collection	1.0	1.93	2.48	2.50	2.68	2.11	5 th	U
6. Increased economic activities has led to a reduced revenue collection	3.0	2.03	2.32	2.50	2.23	2.42	2.5 th	T
7. Improvement in collection methods has led to an increased local revenue collections	3.0	2.32	2.27	2.33	2.18	2.42	2.5 th	T
8. Political influence has negatively affected revenue collections.	2.25	1.91	2.31	1.83	1.96	2.05	6 th	U
Total AWM	1.91	2.05	2.24	2.35	2.33	2.18		U
Rank	5 th	4 th	3 rd	1 st	2 nd			
Descriptive Rating	U	U	U	T	U	U		

Results of the study on the extent of observed results/effects of Low Revenue Collection as shown in Table 10 revealed that poor road network ranked first with a total AWM of 2.82 which descriptive rating is To some Extent (TSE); increased dependency on the IRA ranked second with a total AWM of 2.77 and a descriptive rating of To Some Extent (TSE); delay in completing development projects ranked third with a total AWM of 2.73 which descriptive rating of To Some Extent (TSE); under performance of the Local Officials ranked fourth with a total AWM of 2.70 having a descriptive rating of To some Extent (TSE), failure to offer timely social services ranked 5th with a total AWM of 2.56 which descriptive rating is To Some Extent (TSE); low level of productivity among the local government employees ranked 6th with a total AWM of 2.50 which descriptive ratio is Small Extent (SE); and poor social services delivery to the people ranked 7th with a total AWM of 2.41 having a descriptive rating of Small Extent (SE).

As perceived by the elective officials who got a total AWM of 3.17, the extent of the observed results of low revenue collection is only To Some Extent (TSE); the collectors who got a total AWM of 2.57, perceived that the extent of observed result is To Some Extent (TSE); like the collectors, the heads of offices perceived that the observed result is only To Some Extent (TSE) which total AWM is 2.56; the businessmen who got a total AWM of 2.52 also perceived that the observed result if only To Some Extent (TSE); and the community members / residents who got a total AWM of 2.34 perceived that the observed result is only a Small Extent (SE).

The overall total of AWM as to respondents' perception is 2.64 which descriptive rating is To Some Extent (TSE). This means that these observed results are happening in the locality as experienced or observed by the respondents. The LGU must find ways to address low revenue collection and should not be so much dependent on the IRA. The LGU must be aware of their local revenue sources in order to deliver quality services to the people.

Table 5. *Extent of Observed Results of Low Revenue Collection*

Observed Results of Low Revenue Collection	Collectors	Businessmen	Community Members	Heads of Offices	Elective Officials	Total AWM	Rank	DR
1. Delay in Completing development projects such as schools, health centers, etc.	2.75	2.18	2.52	2.59	3.41	2.73	3 rd	TSE
2. Under performance of the Local Officials	3.75	2.12	2.32	2.42	2.87	2.70	4 th	TSE
3. Failure to offer timely social services	2.0	3.21	2.31	2.34	2.96	2.56	5 th	TSE
4. Poor social services delivery to the people	1.25	3.0	2.01	2.25	3.55	2.41	7 th	SE
5. Low level of productivity among the local government employees	2.75	2.43	1.94	2.5	2.87	2.50	6 th	SE

6. Poor road network in the local governments	2.75	3.0	2.89	2.5	2.96	2.82	1 st	TSE
7. Increased dependency on the IRA	2.75	1.73	2.39	3.34	3.64	2.77	2 nd	TSE
Total AWM	2.57	2.52	2.34	2.56	3.17	2.64		TSE
Rank	2 nd	4 th	5 th	3 rd	1 st			
Descriptive Rating	TSE	TSE	SE	TSE	TSE	TSE		

Table 6 revealed the frequency distribution of Average Weighted Mean (AWM) according to sectors mostly affected by results of low revenue collections. The security sector of the community ranked first in being most affected by low revenue collection with an AWM of 3.13 which descriptive rating is Undecided (U); the education sector with an AWM of 2.98 having a descriptive rating of Undecided (U), the infrastructure sector ranked third with an AWM of 2.36 which descriptive rating is Disagree (D), and the health sector ranked fourth with an AWM of 2.0 which descriptive rating is Disagree (D).

The result of the study showed that the security sector or the economic sector is the most affected. Though the Descriptive Rating is Undecided (U) yet, the respondents perceived that it is the main sector that needs to be given the immediate attention. This means that the revenue generation of the LGU is at stake. It means that if the LGU economy is going down due to reduced revenue generation/collection. This would result to delayed response to the following: health services, education, infrastructures and even the environment. There will be a poor quality delivery of services. LGU cannot support for the medicines and other health programs in its Rural Health Unit; it cannot strictly implement the peace and order programs because of unavailability of funds; it cannot send government personnel to trainings and seminars for enhancement and capability building; it cannot support education programs neither can send scholars to government schools; it cannot maintain roads and bridges neither provide better market facilities, public bus/jeepney terminals, and other public amenities. There will be increased cases of health problems and school drop outs.

Though the overall rating of the weighted mean is 2.62 with descriptive rating of Disagree (D), yet the respondents believed that the most affected sector among the sectors being affected by the low revenue collection is the economic sector.

Table 6. Frequency Distribution of Average Weighted Mean (AWM) According to Sectors Mostly Affected by Results of Low Revenue Collection

Sectors	Collectors	Businessmen	Community Members / Residents	Heads of Offices	Elective Officials	Total AWM	Rank	DR
Health	2.0	2.23	2.1	1.75	1.91	2.00	4 th	D
Education	2.5	2.96	3.07	2.67	3.68	2.98	2 nd	U
Infrastructure	4.25	1.82	1.67	2.84	1.23	2.36	3 rd	D
Security /	3.25	3.18	3.32	2.50	3.41	3.13	1 st	U

Economic								
Total AWM	3.0	2.55	2.54	2.44	2.56	2.62		D
Rank	1 st	3 rd	4 th	5 th	2 nd			

The result of the study manifested as shown in Table 7 that there were eight (8) identified factors affecting the local revenue generation of the Local Government Unit of Polanco, Zamboanga del Norte, they are: (i.) Increased economic activities has led to a reduced revenue collection because due to grants and financial assistance received by the LGU, sometimes the local revenue generation is overlooked ; (ii.) Poor planning on revenue management or poor collection methods and strategies referring to the reasons for the trend in revenue collection, non - improvement in the collection methods will lead to low revenue collection. There must be updated strategies and new electronic technologies to be used to strictly monitor/assess tax payers; (iii.) Poor attitude of tax payers would lead to a reduced revenue collection. This would mean that concern office/s in the LGU and the revenue collectors must spare time to attend barangay assemblies for massive/intensive education and information drive about paying taxes properly and on time; (iv.) Poor assessment of tax/ levy due to clients' avoidance tricks which include tax avoidance and tax evasion. This means that clients should be informed about the disadvantages and advantages if they will pay their taxes correctly; (v.) Low awareness on the effective revenue sources which means that the administration has limited knowledge of revenue sources more especially not giving so much weight in the upgrading / updating of the Local Revenue Code which is the source of income in the LGU. The Local Revenue code and the Market Code are the lifeblood of the LGU hence, they should be given weight as to its upgrading and updating every 5 years and for fees and charges be increase whenever necessary; (vi.) Interference of local politicians on the local collections has negatively affected revenue collections because some local politicians do not have the political will to implement laws especially on taxes, fees and charges as this will affect their winability in the next election; (vii.) Lack of human resource / collection personnel has led to a low revenue collection because the more Revenue Collection Clerks (RCC) the more taxes, fees and charges can be collected especially so when they will go out to places to collect taxes. This means that the local officials should have the interest also in the collection of revenues; and (viii.) Incompetent revenue assessors /collectors is a major cause of revenue declining levels. This is because there is no revenue management program. Revenue assessors and collectors must be aware of the role and responsibilities in the LGU because the economic security of the local government lies in their hands.

Table 7. Factors Affecting Local Revenue Generation in the Local Government Unit of Polanco, Zamboanga del Norte

Factors	N	Total AWM	Rank	DR
1. Poor planning on revenue management / collection methods.	41	2.42	1.5	D
2. Incompetent revenue assessors /collectors due to no revenue management program	41	1.76	8	SD

3. Low awareness or limited knowledge on the effective local revenue sources.	41	2.19	5	D
4. Interference or influence of local politicians on the local revenue implementation.	41	2.10	6	D
5. Poor attitude of tax payers due to under performance of the local government.	41	2.12	3.5	D
6. Increased economic activities, taxes, fees and charges.	41	2.42	1.5	D
7. Poor assessment of tax/levy due to clients' avoidance tricks, tax avoidance, tax evasion.	41	2.12	3.5	D
8. Lack of human resource / collection personnel.	41	2.01	7	D

Table 8. Summary of the Tests of Inferences

Variables	Computed F	Tabular F	Decision
Respondents' Perceptions According to the Level of Effective Collection from Sources of Revenue	0.216	2.87	Not Significant
Respondent Perception According to Level of Effectiveness in Revenue Collection	0.405	3.48	Not Significant
Respondents Perception According to the Trend of Local Revenues Collected	1.191	2.62	Not Significant
Respondents Perception According to the Observed Results of Low Revenue Collection	2.85	2.69	Significant
Respondents Perception According to the Sectors Mostly Affected by Low Revenue Collection	0.270	2.90	Not Significant

The Analysis of Variance or F-test was used to prove variance of which the computation resulted to a computed values which are lower than the tabular values at the 0.05 level of significance. There is no significant difference in the respondents' perceptions according to the level of effective collection from sources of revenue; level of effectiveness in revenue collection; trend of local revenues collected; and sectors mostly affected by low revenue collection. There is a significant difference in the respondents' perceptions according to the observed results of low revenue collection.

CONCLUSIONS AND RECOMMENDATIONS

The Local Government Unit of Polanco, Zamboanga del Norte has no specific plans and programs on revenue management especially on revenue collection strategies and methods. Taxpayers attitude in revenue payment is poor due to under performance of the local government, delay in completing development projects and poor quality delivery of social services. Local officials have low awareness or have limited knowledge on the effective sources of local revenue. There is too much dependence on the Internal Revenue Allotment (IRA). Lack of human resource or Revenue Collection Clerks (RCC) to collect revenues. Local officials do not have the political will to increase sources of local revenues and to implement the same.

The Local Revenue Code and Market Code must be updated every 5 years, along with fees and charges, to utilize local revenues effectively. The Local Government of Polanco, Zamboanga del Norte plans to improve revenue management through computerized accounting systems, tax reminders, and attendance at barangay assemblies. They also aim to enhance knowledge and capacity among personnel in the Treasurer's Office and elective officials on local revenue management.

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