

## **Exploring the Level of Implementation of Fiscal Operation and Management by Local Executives**

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### **ABSTRACT**

Local chief executives who have the proper qualifications, experience, and training are the most vital conditions for an effective leader on the local stage. Efficiency, effectiveness, qualifications, and experience are all very important. The inferential approach to research was used so that inferences could be drawn about the study and so that it could contribute to the process of answering the questions that were set in this. A study found out that the availability of financial resources, the competence and capacity of local officials, the level of accountability and transparency in financial transactions, and the degree of political will to implement sound fiscal policies are some of the factors that can influence the level of implementation of fiscal operation and management by local executives. Other factors include the availability of financial resources, the competence and capacity of local officials, the level of accountability and transparency in financial transactions, and the degree of political will to implement sound fiscal policies. As a consequence of the development of cooperation between government agencies, non-governmental organizations, and the private sector in the province, the province has been successful in delivering services in an efficient and effective manner, which has resulted to favorable outcomes.

**Keywords:** level of implementation, fiscal operation, management, local executives, effective leader

### **Introduction**

According to the provisions of the local government code under section 14, when a new local government unit is founded, the corporate existence of the new local government unit shall begin upon the election and qualification of its top executives and its Sanggunian Members. The most crucial prerequisites for an effective leader on the local stage are local chief executives who have the necessary qualifications, experience, and training, as well as efficiency, effectiveness, qualifications, and experience. Local government is led by a manager or President, who is chosen from among the local executive and officials. Therefore, the qualifications, skills, and experiences of the Local Executive should match with his efficiency in managing the activities of the Local Government Unit. The objectives of the Local Government Unit (LGU) in the areas of economic development, social welfare, and political engagement can then be accomplished. The members of an organization will behave in a way that creates difficulties, which, if they are not resolved, will eventually lead to chaos if the leadership is either nonexistent or ineffectual. When leadership is effective, the activities of others are specified and carried out in such a way that the goals are accomplished with the fewest possible complications. People in positions of authority can obtain the positions, powers, and functions that come with them by election, lobbying, or violent means. Long term, the only way for leaders to keep their effectiveness is for their followers to be willing to work together. Local Government Units (LGUs) can be broken down into 67 provinces, 66 cities, 1535 municipalities, and 42,000 barangays in the Philippines. As a result of the passing of Republic Act 7660, also known as the Local Government Code, each Local Government Unit now has the ability to exercise autonomy by adhering to the decentralization concepts and principles. According to the law, the powers, duties, and resources necessary to move efficiently and effectively in the delivery of services toward the fulfillment of the objectives of the national government were given to the Local Government Unit (LGU). This concept is attainable provided that electorates appropriately elect local administrators who are sincere, committed, and highly qualified in their fields of expertise. The primary objective of the general populace when it comes to voting for local politicians is to achieve an improved and more wealthy

economy as well as a prosperous socioeconomic existence in the countryside. Both central and local governments require assurances that the services offered by their organization are both efficient and effective, as well as that the organization itself will continue to be financially viable in the long run. In order for a local government to be efficient, successful, and responsive, competent individuals who are capable of administering the activities and services it provides must be recruited, educated, and rewarded. However, competent leaders are required to manage the government's most important resource, which is its human resource. The talents of these people are crucial to the performance and achievement of the public purpose (Berman 2010: 3).

The development of indicators of good governance, both at the local and the national levels, is of interest to a wide variety of stakeholders. As a result, it may be of the utmost importance to present the overarching framework for performance metrics and to rationalize these. The indicators are also capable of being operational at a variety of levels and dimensions, such as moving from self-evaluation to assessment by independent third parties. A survey and analysis of attempts to establish performance indicators may be included in this report. These initiatives may include those of the Department of the Interior and Local Government as well as numerous local and international academic, development, and financial institutions.

The province of Quirino is brand new, and it exhibits many of the characteristics of a growing province. Since the provinces of Nueva Vizcaya and Isabela were separated on June 18, 1966 in accordance with Republic Act 4734, the region has been granted the status of a separate legal entity. It was named in honor of President Elpidio Quirino of the Philippines. According to the statistics from 2010, the province of Quirino is a single district that consists of six municipalities and 132 barangays and has a total population of 170,510 people. As per the town of Quirino's financial profile in the year 2010, its IRA share was worth Php 437,610,384.00, and it had a total LGU income of Php 504,242,180.91. This income came from local sources and other sources of revenue, including IRA, which stands for Internal Revenue Allotment.

The State of Local Governance Performance, Electronic Report highlights the performance of local government units in four (4) different areas of governance: (1) administrative governance, (2) social governance, (3) economic governance, and (4) environmental governance. A specific study has been compiled as part of this package in order to ascertain the degree to which the foundations of good governance, such as Participation, Transparency, and Financial Accountability, are valued inside the Local Government Unit. It is important to keep in mind that the performance of the Local Government Units was evaluated on the basis of the answers supplied by the Local Government Units Team to the questions that were entered into the database for the Local Government Performance Management Scale. Utilizing a Performance Scale allows for the identification of both regions with exceptional performance as well as places with room for improvement. On a scale of 1 to 4, a score of 5 indicates great performance, while scores of 1 to 4 indicate areas in which improvement is needed. Even while ratings of three and four on a scale are rather high, there are still certain aspects that can be enhanced.

The study of Administrative Governance focuses on the following six subfields: local legislation, development planning, revenue generation, resource allocation and utilization, customer service, and the management and development of human resources. The following graph displays Quirino's performance in regard to the various aspects of Administrative Governance.

### **Statement of the Problem**

Generally, this study focused on measuring and evaluating the performance of the local government executives in the province of Quirino.

Specifically, this study sought to answer the following questions:

1. What are the levels of implementation as regards to financial operations, physical, agricultural and institutional development projects by the local executives in the province of Quirino? And

### **Research Methodology**

Both descriptive and inferential methods of research were utilized in this investigation so that the study's objectives and hypotheses could be answered. The descriptive method was utilized in order to describe the socio-economic profiles of Local Government Unit executives in addition to their styles of leadership. The inferential method of research was utilized in order to form conclusions regarding the study and to assist in providing answers to the hypotheses posed in this. To choose the members of the barangay captains' council, we used a straightforward method of random selection. The data gathering process consisted of conducting interviews with the help of a standardized survey questionnaire in order to document the information and data collected. The record offices and personnel offices of the Local Government Unit were searched for and found to include secondary data. The following statistical methods and tools were utilized throughout the processing of the data utilizing the Statistical Packages for the Social Sciences (SPSS) computer program. The respondents' perceptions of the level of implementation, efficiency, management function, and leadership style were measured on a 5-point Likert Scale with the accompanying range and descriptions. The simple arithmetic mean was then used to establish the respondents' overall impressions of these facto

### Discussion Of Results And Findings

Table 1 presents the Perception on the Level of Implementation of Administrative Services by the Local Executives in the Province of Quirino.

Administrative Services, such as hiring and promotion, training of staff, performance evaluation system, program on awards and incentives for service excellence, grievance mechanism, working hours, discipline, human resource development, retraining, and career development, incentive/reward system, leave privileges, physical development, resignation and separation, and payment and positive classification are all listed in the table. a descriptive score of "High" and a mean of 4.02 overall.

This indicates that respondents give the delivery of administrative services a high ranking. This indicates that they had the opinion that local executives had adopted and committed to the development of human resources for the professional advancement of local employees and officials. Despite the little amount mentioned on the budget, local executives continue to send their staff members to conferences, trainings, and seminars, which fosters professional development.

The ongoing improvement of the abilities and knowledge of the officials and staff members of local government units is referred to as professional advancement. This entails a range of educational initiatives, capacity-building exercises, and training programs targeted at enhancing the skills of public officials. Leadership development, strategic planning, financial management, human resource management, policy analysis, and public speaking are some of the typical areas of professional advancement. Local governments can improve their efficacy, accountability, and efficiency in serving their residents through advancing their professional careers. Additionally, it ensures that public servants have access to the most up-to-date methods and tools for handling the complex problems and demands of governance in the quickly evolving world of today. In the end, career advancement is crucial for fostering good governance, openness, and public confidence in local government entities.

**Table 1. Perception on the Level of Implementation of Administrative Services by the Local Executives in the Province of Quirino.**

Administrative services	Mean	Descriptive rating
. Recruitment and selection promotion.	3.97	High
. Staff development.	4.01	High
. Performance evaluation system	4.03	High
. Program on awards and incentives for service excellence	3.97	High

. Grievance machinery	3.94	High
. Working hours	4.07	High
. Discipline	4.07	High
. Human resource development, retraining, career development	4.04	High
. Incentive/reward system	4.03	High
. Leave privileges	4.06	High
. Physical development	4.02	High
. Resignation and separation	4.01	High
. Compensation and positive classification.	4.09	High
Grand mean	4.02	High

Table 2 presents the Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Segregation of Accounting Function to Cashier's Office by Local Executives in the Province of Quirino.

Fiscal Functions, as shown in the table; such as internal control of cash disbursement; cash and balance between cash and record achieved; accounting of fraction is facilitated; compliance with accounting and auditing rules and regulations obtained a descriptive rating of "Implemented" with a grand mean of 4.10.

This indicates that there is compliance with accounting and auditing rules and regulations because there is internal control of funds, collected as fund are deposited and there is separation of personal money from public fund and those in-charge in the collection and safekeeping are competent. This denotes that all policies on receipts and collection, safekeeping and disposition of funds are efficiently implemented by the local government unit.

Since it entails successfully and efficiently managing the government's financial resources, fiscal operation management is of utmost importance to the local government unit. The utilization of financial resources by the government for their intended purposes and the accomplishment of their financial objectives are both made possible by an efficient fiscal operation management system.

A well-designed fiscal operation management system can significantly aid auditors in conducting audits smoothly and effectively in terms of auditing laws and regulations. Auditors may easily track financial activities and spot any abnormalities or discrepancies because to the system's transparency and accountability. Additionally, a strong fiscal operation management system can assist guarantee that adequate documentation and record-keeping standards are followed, which is essential for compliance with auditing rules and regulations.

Overall, a local government unit's financial stability and sustainability depend on an efficient fiscal operation management system, which may also greatly aid auditing laws and regulations.

Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Segregation of Accounting Function to Cashier's Office by Local Executives in the Province of Quirino.

Fiscal Functions	Mean	Descriptive rating
. Internal control of cash disbursement.	1	plemented
. Cash and balance between cash and record achieved.	19	plemented
. Accounting of fraction is facilitated.	17	plemented

Compliance with accounting and auditing rules and regulations.	3	plemented
Grand mean	4.11	plemented

Table 3 presents Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Receipt/Collection, Safekeeping and Disposition of Fund by Local Executives in the Province of Quirino.

As shown in the table, Fiscal Functions such as; full remittance to cashier's office of all collections of receipt of any kind; maintenance of separate books for general funds, special funds and trust funds; collections are deposited intact daily or not later than the following banking day; separation of personal money from public funds; personal involved in safekeeping and collection are enough and competent obtained a descriptive rating as "Implemented" with a grand mean of 4.11.

This means that all policies, laws and regulations in terms of receipts/collections safekeeping and disposition of funds are efficiently and effectively implemented by the Local Executives in the Province of Quirino. Local Executives did not use their powers, and influences in the delivery of their function.

#### Safekeeping of Funds

The safekeeping of funds of local executives in the Philippines, such as the mayors of cities and municipalities, to ensure that the administration of public monies is carried out in the most open and accountable manner feasible. They need to devise policies, put in place acceptable internal controls, and set up appropriate safeguarding mechanisms in order to protect the funds from any potential instances of fraud, waste, or misuse.

In the administration of funds, local officials in the Philippines are required to adhere to the relevant legal and regulatory framework when it comes to the disbursement of cash. They are obligated to comply with the terms of the Local Government Code, which lays out the rules for the appropriate utilization of public funds and must be followed at all times. This involves the distribution of cash for critical services such as health and education, as well as for the development of infrastructure and other fundamental necessities for the community.

In addition, they are required to send their yearly budget, reports, and financial statements to the Commission on Audit (COA), which is the government organization that is in charge of auditing monies that are contributed by the public. This guarantees that the funds are being used for their intended purpose and that there is strict compliance with the relevant accounting rules. Additionally, this ensures that there is no misuse of the funds.

In conclusion, the storage of assets in the local executives in the Philippines is an extremely important obligation that calls for effective management and stringent compliance with the law. In addition, the monies must be disposed of in the appropriate manner. It is essential to make certain that public monies are used in a manner that is morally upstanding, economically sound, and productively advances the interests of the general public.

**Table 3. Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Receipt/Collection, Safekeeping and Disposition of Fund by Local Executives in the Province of Quirino.**

Fiscal Functions	Mean	Descriptive rating
Full remittance to cashier's office of all collections of receipt of any kind.	3	plemented
Maintenance of separate books for general funds, special funds and trust funds.	4	plemented

. Collections are deposited intact daily or not later than the following banking day.	1	plemented
. Separation of personal money from public funds.	18	plemented
. Personal involved in safekeeping and collection are enough and competent.	18	plemented
and Mean	1	plemented

Table 4 presents Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Government Budgeting by Local Executives in the Province of Quirino.

As shown in the table; Fiscal Functions such as; inclusion in budget documents all the required attachments; timely submission of budget proposals; creation of finance committee; preparation of budget based on department budget proposal; budget allocation is based on priority needs; strict adherence to budget allocation, and strict compliance to the allotment of budget for each department/unit; strict adherence to budget allocation for each department/unit obtained a descriptive rating as "Implemented" with a grand mean of 4.09, which means that the local executives is efficiently and effectively implementing policies on government budgeting specified under the Local Government Code and other policies, laws and regulation.

Local executives, such as mayors and governors, play an important part in the process of developing the budget for their local government units (LGUs), which can also be abbreviated as "LGUs." They are responsible for drafting, submitting, and implementing the annual budget for their respective LGUs, which involves determining the proper allocation of resources to suit the requirements of their people. In addition, they are accountable for ensuring that the budget is balanced.

To summarize, the role that local executives play in ensuring that the resources of the government are distributed in an effective and efficient manner to satisfy the requirements of their communities is extremely important. When local executives successfully manage their budgets, it can lead to greater service delivery, enhanced public trust, and an overall improvement in the quality of life for the populace.

**Table 4. Respondents' Perception on the Level of implementation of Fiscal Operation and Management in terms of Government Budgeting by Local Executives in the Province of Quirino.**

Fiscal Functions	Mean	Descriptive rating
. Inclusion in budget documents all the required attachments.	5	plemented
. Timely submission of budget proposals.	13	plemented
. Creation of finance committee.	19	plemented
. Preparation of budget based on department budget proposal.	12	plemented
. Budget allocation is based on priority needs.	19	plemented
. Strict adherence to budget allocation, and strict compliance to the allotment of budget for each department/unit.	1	plemented
. Strict adherence to budget allocation for each department/unit.	3	plemented
and mean	19	plemented

Table 5 presents Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Expenditures and Disbursements, Practiced by Local Executives in the Province of Quirino.

As shown in the table; Fiscal Functions such as; prohibition against expenditures for religious and private purposes; disbursement of funds in accordance with accounting and auditing rules and regulations; imposing administrative liabilities of accountable officials; prohibition against advance payment of contracted services and cash advance salaries; granting of cash advance in accordance with the commission of audit rules and regulations; signing and countersigning of check by authorized officials only, obtained a descriptive rating of "Implemented" with a grand mean of 4.18. This means that Local Executives in the Province of Quirino are efficiently and effectively implementing fiscal policies as specified under the Local Government Code and other laws, rules and regulations.

This further emphasized in study of Eustaquio (2006) states that the University efficiently and effectively implementing the policies on prohibitions against expenditures for religious on private purposes; disbursement of funds in accordance with accounting and auditing rules and regulations; imposing administrative liability of accountable officials, prohibition against advance payment of contracted services and cash advance of salaries; granting of cash advances in accordance with Commission on Audit rules and regulations and signing and countersigning of checks by proper and authorized personnel/officials only. This denotes that Local executives do not use their powers and influences in order to circumvent the law.

The administration of expenditures and disbursements is an important component of this obligation that must be taken into consideration. Expenditures are the monetary outlays made by the municipality for activities such as the provision of services, the acquisition of commodities, and the payment of employees. The term "disbursements," on the other hand, is used to refer to the precise payments that are made to vendors and other entities in order for the municipality to meet its responsibilities. In order to keep a balanced budget and avoid going over budget, the local executives are responsible for making sure that both the expenditures and the disbursements are kept under control. They are also responsible for ensuring that payments are made on schedule and in compliance with the applicable regulations. In order to accomplish this goal, they might engage in a variety of activities, such as developing comprehensive budgets, keeping close tabs on cash flow, and putting in place stringent financial controls.

In addition, local executives are obligated to maintain tight collaboration with the members of their financial departments as well as the rest of their personnel in order to guarantee that any outgoing funds are accurately recorded, documented, and reported. Local executives have the ability to ensure that their communities continue to function in an effective and efficient manner so long as they put these ideas into practice and keep good financial management methods in place.

**Table 5. Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Expenditures and Disbursements, Practiced by Local Executives in the Province of Quirino.**

Fiscal Functions	Mean	Descriptive rating
. Prohibition against expenditures for religious and private purposes.	1.9	Implemented
. Disbursement of funds in accordance with accounting and auditing rules and regulations.	1.0	Implemented
. Imposing administrative liabilities of accountable officials.	1.0	Implemented
. Prohibition against advance payment of contracted services and cash advance salaries.	3	Implemented
. Granting of cash advance in accordance with the commission of audit rules and regulations.	1.0	Implemented
. Signing and countersigning of checks by authorized officials only.	1.8	Implemented
and mean	1.8	Implemented

Table 6 presents Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Government Accounting by Local Executives in the Province of Quirino.

As shown in the table, Items 1 to 12 obtained a descriptive rating as "Implemented" with a grand mean of 4.12. The following fiscal functions are recording of collections and disbursements in the cash books; fund checks; remittance funds of cash advance and overpayment to National Treasury; keeping of accounts; keeping of book of accounts; keeping general ledger; keeping journal and analysis of obligation; keeping journal collections and deposits; keeping journal disbursements by cashier/disbursing office; and recording of collections and disbursements in the cash books. This means that the provisions of the Local Government Code regarding fiscal management and operations are fully implemented by Local Executives in the province of Quirino in order to promote efficiency and economy of its local fund.

The processes of documenting, evaluating, and reporting the financial transactions of governmental institutions are collectively referred to as "government accounting." Local executives, including governors, mayors, and other local authorities, are responsible for overseeing and managing the finances of their respective areas. This responsibility falls under their purview as local executives. It is expected of them that they will accurately record revenues and expenses, distribute funds to a variety of programs and services, and comply with the norms and standards governing accounting. To further promote both transparency and accountability, local executives are obligated to take steps to ensure that certified independent auditors examine their organizations' financial statements (Dzordzormenyoh,2022).The use of accurate government accounting by local executives is essential to the advancement of good governance, the enhancement of the delivery of public services, and the promotion of economic growth in their respective communities.

Table 6. Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Government Accounting by Local Executives in the Province of Quirino.

Fiscal Functions	Mean	Descriptive rating
Recording of collections and disbursements in the cash books.	16	plemented
Fund accounting	12	plemented
Recording and financial transactions.	16	plemented
Payments are made by checks.	14	plemented
Remittance of refunds of cash advance and overpayment to national treasury.	17	plemented
Keeping of accounts.	12	plemented
Keeping of book accounts.	18	plemented
Keeping general ledger.	11	plemented
Keeping journal and analysis of obligation.	15	plemented
Keeping journal collections and deposits.	6	plemented
Keeping journal disbursements by cashier/disbursing office.	6	plemented
Recording of collections and disbursements in the cash books.	19	plemented
and mean	2	plemented

Table 7 presents Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Accountability by Local Executives in the Province if Quirino, 2011.



As shown in the table, Items 1 to 5 obtained a descriptive rating as “Implemented” with a grand mean 4.06. They are the following; personnel in custody of government funds are held accountable; properly bonded; imposing administrative liability; administrative sanctions; remittance of refunds of cash advance and overpayment to National Treasury. This denotes that Local Executives in the Province of Quirino efficiently and effectively implementing the existing policies, laws, rules and regulations, by showing a proof that there is no local executives in the Province of Quirino who has been charge penalized or be brought to trial or has been charge for misappropriating government fund or property. Accountability is an essential component of local governance, for the purpose of ensuring that local executives, such as mayors and governors, are responsible and responsive to the requirements of the people they are elected to represent. The accountability of local executives extends to a wide range of stakeholders, including the people they serve in their constituency, governmental institutions, donor agencies, and other associated organizations. They are accountable for the execution of policies and initiatives that cater to the requirements of the people in their constituency and advance economic growth in their respective communities. Due to the fact that they are obligated to take part in a variety of auditing activities and provide reports to the appropriate authorities, the local executives are held accountable for the use of public funds( Dula, Holmes, Jacobson & Lambright.2021).

These reports are investigated to ensure that public monies were not misappropriated or squandered as a result of corrupt or unethical behavior, and that these funds were used appropriately. Accountability helps to encourage transparency, which in turn helps to strengthen local governance by lowering the number of opportunities for unethical practices and instances of corruption. Last but not least, accountability makes it possible for individuals to hold their elected officials accountable for their behavior. This, in turn, encourages the practice of good governance and contributes to the growth of the communities that they live in.

This indicates that Local Executives in the province of Quirino fully implemented the fiscal operation and management as perceived by the respondents in terms of Accountability.

**Table 7. Respondents' Perception on the Level of Implementation of Fiscal Operation and Management in terms of Accountability by Local Executives in the Province of Quirino, 2011.**

Fiscal Functions	Mean	Descriptive rating
Personnel in custody of government funds are held accountable.	15	plemented
Properly bonded.	11	plemented
Imposing administrative liability.	18	plemented
Administrative sanctions.	18	plemented
Remittance of refunds of cash advance and overpayment to national treasury.	17	plemented
Grand mean	4.06	Implemented

The success of local government of Quirino in terms of both their financial stability and their potential to grow is directly correlated to the degree to which their local executives are able to effectively manage and operate their respective local budgets. When it comes to attaining the goals and objectives of local governance, the efficient administration of public resources and funds is absolutely necessary.

However, the degree to which various local governments put fiscal operation and administration into practice varies significantly from one another. There are some local executives who have successfully incorporated fiscal operation and management methods, but there are others who are still having trouble achieving this goal.

The availability of financial resources, the competence and capacity of local officials, the level of accountability and transparency in financial transactions, and the degree of political will to implement sound fiscal policies are some of the factors that can influence the level of implementation of fiscal operation and management by local executives.

An in-depth analysis of the procedures and methods used in financial management by local governments ought to be carried out so that the level of fiscal operation and management that is being put into effect by local executives may be investigated. This review ought to determine the amount to which local executives adhere to the most effective procedures and fundamental concepts of fiscal management, such as budgeting, accounting, reporting, and auditing.

In addition to this, it is of the utmost importance to determine the difficulties and obstructions that stand in the way of an efficient implementation of fiscal operation and management. This can be accomplished through the use of a method that is participatory and consultative, which includes the participation of stakeholders from a variety of sectors, such as organizations representing civil society, communities at the local level, and the private sector.

At the end of the day, the ability of local governments to devise and carry out efficient financial policies and strategies that encourage transparency, accountability, and long-term viability will determine whether or not local executives are successful in their administration and management of the local economy's finances.

## **Discussion**

### **Strong Commitment to Collaborative Governance**

The strong commitment to collaborative governance in Quirino is one of the important characteristics that contributes to the high level of execution of administrative services in that community. Local executives, along with representatives of other stakeholders, collaborate in order to determine the requirements of the community and develop suitable plans for meeting those requirements. The province has been successful in implementing services in an efficient and effective manner, which has led to beneficial outcomes, as a result of the promotion of cooperation between government agencies, non-governmental organizations, and the private sector.

### **Management That Is Both Transparent and Accountable**

The effectiveness of the administrative services in Quirino may be directly attributed to the transparent and accountable management that is in place. The local executives have shown that they are committed to maintaining openness in the decision-making procedures that they use, and they have also maintained clear communication lines with the general public. This has not only helped to build trust among individuals, but it has also made it possible to effectively monitor and evaluate administrative programs, which has helped to ensure that they are carried out in the correct manner.

### **Putting an Emphasis on Investing in Human Resource Development**

The Quirino government lays a significant amount of emphasis on the practice of investing in human resource development. The local executives have succeeded in creating a staff that is both skilled and motivated by giving their employees with ongoing training and programs designed to develop their capabilities. Because of this proactive approach to managing human resources, we have been able to improve the level of efficiency and effectiveness with which we provide administrative services to the locals.

The administrative procedures in the province of Quirino have been made more efficient as a result of the province's use of technology innovations. The digitization of records and data management as well as the implementation of online platforms for service delivery are only two examples of how technology has been instrumental in the improvement of administrative efficacy. Local executives have succeeded in achieving a high level of implementation as a direct result of their successful utilization of the power of technology, which has resulted in a reduction in the number of bureaucratic hurdles and an improvement in the accessibility of services.

### **Appropriate Resource Allocation and Budget Management:**

The exceptional financial operation and management practices in Quirino have made a significant contribution to the development of the administrative services. The local executives have been very prudent in their allocation of resources to the various sectors in accordance with the priorities and requirements of those sectors. In addition, a budget that has been effectively handled has made it possible to implement projects and programs in a timely manner, which has ensured that administrative services are provided in a rapid and effective manner.

### **Engagement of the Community in Decision-Making**

Another key aspect that has contributed to the effectiveness of administrative services in Quirino has been the active engagement of the community in the decision-making process. The views and input of the community members has been solicited and solicited on a constant basis by the local executives, who have also included the community members in the design and execution of numerous projects. This strategy has not only ensured that services are in line with the actual requirements of the community, but it has also facilitated the development of a sense of ownership and responsibility among the populace.

A high level of implementation of administrative services can be achieved through collaborative governance, transparency, human resource development, technology integration, prudent fiscal operation, and proactive community engagement. The Province of Quirino serves as an exemplary model for other local government units, demonstrating how this can be accomplished. Quirino has not only improved the overall well-being of its citizens by continuing these practices, but it has also established a benchmark for other provinces to follow in the quest of good governance and service delivery. This is because Quirino has set a standard for both.

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