

INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY: APPLIED BUSINESS AND EDUCATION RESEARCH

2023, Vol. 4, No. 2, 534 – 553

<http://dx.doi.org/10.11594/ijmaber.04.02.20>

Research Article

Implementation of the Infrastructure Development Program in the City of Maasin, Southern Leyte: a Case Study

Magdaleno T. Samaco, Jr ^{1*}, Ofelia A. Villares¹ & Constantino G. Medilo, Jr.²

¹ Center of Advanced Studies Cebu Institute of Technology- University Cebu City, 6000, Philippines

² Graduate School Southern Leyte State University Bontoc Southern Leyte, 6600, Philippines

Article history:

Submission February 2023

Revised February 2023

Accepted February 20223

*Corresponding author:

E-mail:

rjsamaco88@gmail.com

ABSTRACT

SDG No. 9 envisions building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering innovation. It is congruent with AmBisyon Natin 2040 and Philippine Development Plan which provides a roadmap towards unlocking sustained and inclusive growth for the Philippine economy by accelerating strategic infrastructure development. Hence, this case study was conducted to explore the experiences of the key informants on the Implementation of the Infrastructure Development Program in Maasin City, Southern Leyte as the basis for policy recommendation and theory generation. Utilizing a descriptive-qualitative research design, the data were gathered through an interview with the fourteen key informants and were analyzed following Creswell's six steps in data analysis. The study found that the LGU was able to implement a comprehensive infrastructure development program that fostered economic, social, and environmental sustainability. Generally, the projects were properly implemented by the local officials through the observance of transparency, accountability, and citizen participation. Furthermore, the LGU officials were found to be compliant concerning their financial, managerial, compliance, and result from accountabilities. Although, there were some slight constraints encountered such as non-involvement of private sectors, bureaucratic processes, unprecedented pandemic, and destructive weather conditions, lack of technical skills and qualified manpower, few competent bidders, conflict of interest, political biases, and insufficient resources. Henceforth, the study concludes that the infrastructure development program of Maasin City, Southern Leyte was well implemented and has complied with the basic requirements of RA 9184. A policy recommendation and theory generation were forwarded as the major outputs of the study.

Keywords: *City of Maasin, Descriptive-Qualitative, Infrastructure, Infrastructure Program, Local Government*

How to cite:

Samaco, Jr. M. T., Villares, O. A., & Medilo, Jr. C. G. (2023). Implementation of the Infrastructure Development Program in the City of Maasin, Southern Leyte: a Case Study. *International Journal of Multidisciplinary: Applied Business and Education Research*. 4(2), 534 – 553. doi: 10.11594/ijmaber.04.02.20

Introduction

The United Nations Sustainable Development Goal No. 9 envisions all member states building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering innovation. This is in congruence with AmBisyon Natin 2040 and the Philippine Development Plan Framework, which provides a roadmap towards unlocking sustained and inclusive growth for the Philippine economy by accelerating strategic infrastructure development.

Infrastructure development is conventionally viewed as a fundamental factor that fosters economic development since it is the main driver for job creation, poverty alleviation, economic growth, and inclusivity (Nkanyani, 2017; Llanto, 2008; Reyes, 2019). Consistently, it accelerates the industrialization drive of the government as it, directly and indirectly, promotes the development and adoption of innovation processes (Czernich et al., 2011), reduces the operational costs of doing business (Roller and Waverman, 2001) and improves the capabilities of firms through enhanced communication efficiency (Cieřlik and Kaniewska, 2004), increased labor productivity (Hulten et al., 2006), widened product scale and extended geographical reach (Straub, 2008).

Nonetheless, insufficient infrastructure has been a significant constraint to economic growth and poverty reduction in the Philippines (World Bank, 2005).

The lack of infrastructure facilities in remote areas impacts the rural poor as they need more resources to reach out to distant places for medical aid, sale of agricultural produce, sourcing of inputs, etc. (Chacko, 2004). Lack of essential services such as clean water, electricity, roads, clinics, and all services required to sustain livelihoods can contribute to increases in poverty. The lack of adequate transportation, water, and energy facilities can adversely affect existing industries' development and may preclude new entrants from coming in (Llanto, 2008).

Many Local Government Units (LGUs) have recognized that implementation of infrastructure is vital to economic development as it finds its relevance in SDG target 1 – No Poverty, SDG

target 8 – Decent Work and Economic Growth, and SDG target 11 – Sustainable Cities and Communities. Hence, Republic Act No. 9184, otherwise known as the “Government Procurement Reform Act” was implemented which provides that the local government must put in place measures to safeguard the use of public resources among procurement activities in which principles of fairness, transparency, equity, accountability, competitiveness, and value for money are salient. The law seeks to eliminate ambiguity and loopholes in government procurement, particularly in infrastructure development; however, it has not been fully successful in this regard (Canlas, 2017). The government must address many implementation challenges that have hampered infrastructure development. Problems have been encountered at the technical, financial, administrative, legal, and judicial levels (Canlas, 2017). The pursuit of good and effective governance, such as eliminating corruption in government procurement and program implementation, is by no means complete at this point.

Consequently, in the case of the City Government of Maasin, the Commission on Audit (COA) has found out in its Annual Audit Report that the City Government of Maasin has committed to non-compliance with some provisions of RA 9184 in its effort of implementing infrastructure projects such as failure to post the procurement documents at the City’s website, thus, foregoing transparency of government transactions; non-issuance of Certificates of Final Acceptance of projects; non-imposition and collection of liquidated damages to discourage the untimely completion of projects; non-submission of Report on Sources and Utilization of Disaster Risk Reduction Management Fund (DRRMF) to the Audit Team; and other reported deficiencies (COA Annual Audit Report, 2019).

Hence, it is within this context that the researcher having worked in the government and as a concerned taxpayer, found it significant to address those implementation gaps to help the Local Government Unit of Maasin City and its constituents to improve and to safeguard the use of public resources in the implementation of infrastructure projects and to ensure that the

principles of transparency and accountability, among other principles of good governance, were being followed. The output would be a policy recommendation and a theory based on the output of the study.

Research Questions

This case study explored the key informants' experiences in implementing the Infrastructure Development Program in Maasin City, Southern Leyte, for CY 2020 to recommend policy changes and theory generation.

Specifically, this research study sought to answer the following sub-problems:

1. In what ways are the implementers and the beneficiaries experienced the implementation of the infrastructure development program?
2. How are the implementers accountable in terms of:
 - 2.1 Financial accountability;
 - 2.2 Managerial accountability;
 - 2.3 Compliance accountability, and
 - 2.4 Results accountability?
3. In what ways are the constraints in implementing the infrastructure development program perceived by the implementers and beneficiaries?
4. How can the researchers improve the implementation of the infrastructure development program through a policy recommendation?
5. How can the researcher derive a theory from the study?

Methods

The descriptive survey method of research was used for this study. The descriptive survey method is acceptable when determining the degree to which distinct conditions changed among the several variables that were the subject of the research. Descriptive research aims to describe a phenomenon and its characteristics in trying to explain what happened.

Specifically, this research used a case study design and a qualitative analysis. According to Creswell and Poth (2018), case studies might include actual realities such as an individual, small assemblies, an organization, or a firm that the researcher is trying to analyze, as well as the lived experiences of a person or groups and the like.

The City of Maasin, Southern Leyte, served as the study's location. The capital of the Philippine province of Southern Leyte, Maasin City, is a fourth-class city. It has 87,446 residents, according to the 2020 census. With a total area of 52,310 acres (21,171 hectares), Maasin City is located in the western portion of the province. It is made up of seventy barangays.

The key informants of the study included the City Mayor, City Vice-Mayor, City Engineer, City Planning Officer, City Treasurer, City Accountant, City Budget Officer, Personnel of the Selected Department, Punong Barangay, Barangay Councilors, and Residents/Constituents.

For this research study, the data was gathered using a process known as purposive sampling. Experts affirmed this when they averred that the type of individuals the researchers are looking for affects whether purposeful sampling is adequate (Creswell & Poth, 2018; Trochim, Donnelly, and Arora, 2016). Furthermore, the participants were chosen based on the following inclusive criteria:

- Registered voters or residents of the Local Government Unit of Maasin City;
- Should have served the City Government of Maasin for at least five (5) years;
- Age at most is seventy (70) years old;
- At least Bachelor's degree holder;
- Holder of an elective or permanent position in the City Government of Maasin; and

Individuals actively engaged or have experience in the implementation of infrastructure projects.

Table 1. Key Informants of the Study

Informants	f	%
Implementers		
City Mayor	1	5.55
City Vice-Mayor	1	5.55

Informants	f	%
City Engineer	1	5.55
City Planning Officer	1	5.55
City Treasurer	1	5.55
City Accountant	1	5.55
City Budget Officer	1	5.55
Personnel of the Selected Department	2	11.11
Beneficiaries		
Punong Barangay	1	5.55
Barangay Councilors	2	11.11
Residents/Constituents	2	11.11
Total	14	100

The principal researcher himself was the main instrument of the study. Contextually, he was the one who conducted the interview, personally heard the answers from the key informants, reduced everything to writing, and the one who did the analysis and interpretation. However, the researcher was supplemented with a semi-structured questionnaire and interview guide, which needed to be fixed. The researcher had leeway to ask follow-up questions for both implementers and beneficiaries. The experts in Public Administration validated the interview guide.

Furthermore, observations were aided with field notes, a recorder, and document reviews to triangulate the data taken from the participants. Field notes and recorders were widely recommended in qualitative research to document needed contextual information during the interview. The document reviews were done by utilizing the available documents in the Local Government Unit, such as lists of infrastructure projects, Resolutions, Annual Investment Programs, and other relevant documents. The main point of triangulation is to gain a good understanding from different perspectives of an investigated phenomenon (Bryman, 2012).

The principal researcher asked for permission from Dr. Alexander Franco A. Delantar, the Dean of the Center for Advanced Studies and College of Management, Business and Accountancy, Cebu Institute of Technology - University to conduct the study but this was on the premise that the protocol was re-polished after taking into consideration the comments and suggestions from the dissertation tribunal members. After the permission was granted, the

main researcher sought permission from the Office of the City Mayor of Maasin to conduct the study with the identified research informants.

Upon approval, the main researcher personally approached the selected research informants and informed them about the study to be conducted as well as its objectives and benefits that could be derived from the study. The main researcher himself also administered the informed consent to the identified research informants, which contained the detailed description and objectives of the study, and the confidentiality pledge, among others. Upon prior permission, the main researcher personally conducted the one-on-one interview with the key informants, however, strict health protocols were observed as we were still in a global health pandemic. Although a theoretical number of key informants was established, when the main researcher thought that the replies were almost identical, he decided to discontinue interviewing since the saturation threshold had been reached. As a result, once the main researcher had attained saturation, no more informants needed to be interviewed.

The principal researcher took on the challenging task of conducting a face-to-face interview considering the issues on internet connectivity in our locality and epistemologically observing what the informants were going through to derive a more holistic as well as a realistic understanding of the phenomenon being studied.

In terms of interviewing, interviews with selected participants often lasted approximately from 30 and 45 minutes, based upon

how fast they answered specific questions. During the interviews, research participants were able to choose their preferred location and time. In ensuring that the interviewees were able to voice their thoughts, the main researcher did not exert any compulsion or pressure on them. As a follow-up to their replies, the main researcher was able to ask further probing questions. Furthermore, the main researcher used simple skills in assessment by observing and asking questions.

After the interviewing, the main researcher approached the key informants for the need for second contact to discuss the findings of the study to ascertain that the findings reflect their narratives. A recorder was used during the interviews and every interview was done in a venue chosen by the interviewee's apprehensions and other unwanted perceptions. To ensure the confidentiality of all data, access to the recordings was confined solely to the main researcher. When the information needed was obtained, transcribed, coded, clustered, and themed the recordings were then destroyed to ensure the confidentiality of every interview. The data analysis was done after.

In case the key informant was not available during the scheduled data gathering, he/she was given alternative modes of answering the interview questions such as sending via emails or interview through phone calls.

Data analysis is aimed at making sense of text and image data (Creswell, 2003). This study also followed John W. Creswell's (2009) six steps in data analysis. Even though the processes are given in sequential arrangement, Creswell characterized data analysis as "an interactive activity." In other words, the process of following these steps has a recursive component. It's not only a static process but a linear one. According to Creswell, the initial phase is to arrange and prepare the information. In this stage, the researchers transcribed the audio recordings of interviews into word documents. The second is to peruse the information. After gaining a rough understanding of what participants had to say, the main researcher began to familiarize himself with all the obtained data by thinking about the significance of the narratives. The third step is that text data will be

used to classify phrases according to Creswell's (2009) technique of segmentation. The researcher utilized the participants' language to characterize these groups. Coded data provides a narrative about the scene, person, or group, as well as a classification for data analysis. Codes were created using this method so that just a few categories or topics could be abstracted. The fourth one is, the researcher looked at the recurring features that emerged from the many situations and combine them into a generic description of this confined case. When a researcher was done with the qualitative narratives, then the next step which is the fifth which is the collating of emerging themes that are interwoven into narrative sections, helped the researcher arrive at an answer that made sense with the informants' replies. The final step is sixth step which is the analysis of the data's meaning. Investigator experience is as important as adherence to a research paradigm in the meaning-making process, according to Creswell (2008).

Ethical issues have been given the utmost importance throughout this inquiry, especially when gathering data. The non-discrimination, social responsibility, objectivity, and child welfare principles were applied by the main researcher. The primary researcher must remain impartial when conducting a study interview to prevent being unduly influenced by his desires, emotions, or affiliations. The main researcher made sure that this study had a positive impact on the environment's employees by increasing knowledge of the criteria taken into consideration and describing their significant advantages. Once all essential consent had been received, each participant was properly informed about the main researcher's identity, the purpose of the study, and its justification. The study's chief investigator went over all the anticipated benefits as well as the importance of each participant's contribution. The conversation also touched on the participant's freedom to leave the study at any moment.

Result and Discussion

Primarily, the data pertains to the qualitative investigation of the experiences of the key informants on the Implementation of the

Infrastructure Development Program in Maasin City, Southern Leyte for CY 2020. To derive a common understanding of the subject matter, the key informants were asked for baseline information using both the English language and vernacular language, the 'Bisaya' dialect, and their answers were duly recorded and translated into the English Language for clarity.

The questions delved into the experiences of the implementers and beneficiaries as regards the implementation of the infrastructure projects; the accountability of the implementers in terms of financial, managerial, compliance, and results accountability; and the constraints encountered.

The answers to the questions were thematically analyzed into relevant information or given interpretations to understand and describe the phenomenon.

The themes contributing to this phenomenon among the study participants are hereunder presented and discussed.

I. Experience of Project Implementers and Beneficiaries

Theme 1: Adherence to law and observance of procedures and transparency practices

Based on the responses of the key informants, it appeared that the implementers and beneficiaries had experienced proper implementation of infrastructure projects in the LGU. As disclosed by the key informants, the local government officials had initiated consultation with the concerned officials and constituents, conducted and undergone the processes of competitive or public bidding, drafted and approved resolutions and budgets, practiced transparency procedures, undergone proper planning and monitoring of projects, activated the City Development Council, and coordinated with the City Engineering Office. Thus, the local government officials of Maasin City assured that proper implementation of projects which includes proper planning, monitoring, and budgeting lead to early completion of projects and ensures good quality infrastructures. In such case, the Local Government Unit of Maasin City had complied with the mandates of Republic Act No. 9184, otherwise known as the

'Government Procurement Reform Act' which stipulates that public bidding is required for the purchase of commodities, consulting services, and infrastructure projects to ensure competition and transparency.

It is possible to shape and improve the entire operations of the project in the local government and will assure high-quality infrastructures by hearing and comprehending the opinions and feedback from the residents. According to Ayesha (2022), good quality infrastructure is important not only for faster economic growth but also to ensure inclusive growth. Through inclusive growth, we imply that most people benefit from it. Therefore, inclusive growth will result in a decrease in local wealth disparity and poverty reduction.

Similar to this, Rahman (2022) noted that when executed with transparency, accountability, and good governance, good quality infrastructure not only fosters the cause of equitable growth but also results in stronger economic growth. In return, inclusive growth provides underprivileged persons with opportunities, accelerating the rate of eradicating poverty and further reducing income inequality. Generally, without well-managed implementation, good projects may falter (OECD, 2016).

On the other hand, results from the one-on-one interview indicated that the infrastructure development programs had benefited in sustaining economic growth, improved the quality of life of the people, protected and conserved the environment, promoted equality and inclusivity, and ensured safety and security among the constituents. Below are the comments of the key informants:

Theme 2: Economic, Social, and Environmental Impact or Benefits of Projects

Responses from the key informants disclosed that the implementers, beneficiaries, and the whole community at large had experienced economic, social, and environmental developments in terms of sustaining economic growth, improving the quality of life, protecting, and conserving the environment, promoting equality and inclusivity, and ensuring safety and security, especially in times of calamities.

The Local Government Unit of Maasin City realized the importance of infrastructure development in assuring rapid economic growth and reducing poverty. Infrastructure projects encourage economic, social, and environmental inclusion, improve commerce and connectivity, and increase productivity and growth. In addition, infrastructure plays a critical role in advancing sustainable development objectives. It supports the local government's efforts to achieve SDG objectives 1 — No Poverty, 8 — Decent Work and Economic Growth, and 11 — Sustainable Cities and Communities.

According to Ismail et al. (2015), infrastructure has a significant impact on productivity gains and has an environmental, economic, and social impact that influences economic development. Economies with adequate and effective infrastructure services grew more productively than those with inadequate and ineffective ones.

The construction of infrastructure facilities had benefited a sustained increase in employment in agriculture and small-scale enterprises, generated affluence, particularly in rural areas, and in this way ensured inclusive growth, according to the aforementioned experiences or views. Additionally, it assisted in halting the vast outflow of rural residents to cities, where they contribute to urban congestion, the expansion of slums, and a severe housing crisis.

It is important to underline that inadequate infrastructure not only hinders economic growth but also increases the time, effort, and financial costs for people to obtain basic social services like healthcare and education.

Lastly, results from the one-on-one interview indicated that most of the infrastructure projects were completed on time, and proper project implementation processes were followed; however, major challenges such as the pandemic was experienced which caused cancellations or postponements of some projects of the LGU. Below are the comments of the key informants:

Theme 3: Effective Project Time Management, Proper Project Implementation, and Effects of the Pandemic

Excerpts from the responses of the key informants disclosed that they had experienced or observed on-time completion in most of the implemented infrastructure projects of the Local Government Unit of Maasin City because of the supervision and coordination from the City Officials especially the City Engineer and the members of the Project Monitoring Team. They also experienced the resilience and support from the Maasin City officials through proper planning and monitoring, ensuring that the impact and the benefits will be felt by the people as it contributed to sustaining the economic growth, poverty alleviation, and environmental preservation of the LGU, observing the transparency practices and encouraging people's participation, and adhering to the procedures for the procurement of infrastructure projects as stipulated in Republic Act No. 9184, otherwise known as the 'Government Procurement Reform Act'. However, the global health crisis due to the Covid-19 Virus had adversely affected the whole project operation of the Local Government Unit of Maasin City and the rest of the local government units in the world. The unprecedented pandemic had potentially significant challenges to which the local government officials of Maasin City needed to respond rapidly. Non-delivery on time of materials, delay or cancellations of some projects, lack of manpower, sudden realignment of budgets, and LGU's level of response to the pandemic were among the identified factors that affect the implementation.

To guarantee that projects are completed on schedule, local government authorities must therefore carefully monitor and oversee their execution. One of the most critical project management areas, proper monitoring and supervision have a direct impact on a project's quality, scope, and cost. Time management enabled project completion on schedule and under budget. As a result, the government must create improved monitoring and assessment systems to guarantee that a project is implemented properly (Ocampo et al., 2020).

Effective project time management, according to Kzenon - Fotolia (2019), helps stakeholders by improving the likelihood that the project will be completed successfully—on schedule,

within budget, and without any monetary or legal difficulties. All types of projects that have the potential for issues that could cause the project to be severely delayed and cost money require careful project time management. Rahman (2018) said that delays have a negative financial impact on all parties involved and frequently lead to disputes, cost overruns, arbitration, litigation, complete abandonment, and project impossibility.

Keeping track is one technique, as per Karpatiya (2019), to guarantee project success and timely completion. It's important to keep track of the milestones reached and make sure everything proceeds according to plan. Additionally, he added that those in charge of carrying out the project must make sure that everyone is committed to completing the original job and ready to make adjustments if necessary.

Likewise, ensuring good governance in the implementation of public investment projects had assumed heightened importance in local governments. According to Rahman (2022), the status of an economy's infrastructure and the caliber of the services it offers are crucial factors in determining its capacity for growth and sustainability. Infrastructure projects serve as both the foundation and the central core of an economy's growth. However, it is common knowledge that designing, implementing, monitoring, and maintaining infrastructure programs and projects require a large number of resources.

Contrarily, delays happen in the majority of building projects, regardless of how difficult they are. Rahman (2018) states that in construction projects, delay can be defined as the extension of time in the completion of a project. In other terms, a delay is an inability to execute the project within the contracted time frame and financial constraints.

Similarly, Ocampo and Feria (2021) stressed that the impact of the covid-19 pandemic has forced the local government to recalibrate its priorities to first and foremost curb the global consequences brought about by the pandemic. They added that to guarantee the proper implementation of a project, the local government must adopt better monitoring and

evaluation procedures, establish a strong regulatory framework, step up its project assistance to implementing agencies, and impose adaptable yet uniform policies and standards for contract preparation to suit each project's requirements.

The Government Procurement Reform Act, also known as Republic Act No. 9184's IRR-A, or "Government Procurement Reform Act," establishes the guidelines for contract time extensions due to certain exemptions or significant special circumstances, such as major calamities like exceptionally destructive typhoons, floods, earthquakes, and epidemics; late delivery of materials; serious problems with peace and order; and regional or national shortages of construction materials.

Delays in the development of public assets, such as schools and hospitals, will have a negative societal impact in the case of local government entities like the City of Maasin because these infrastructure projects are typically urgently needed. To meet the social demands of those communities, it is therefore preferable that those projects be finished as quickly as possible.

II. Accountabilities of Project Implementers

Financial Accountability

Theme 4: Sound Public Budgeting and Financial Management

Excerpts from the responses of the key informants indicated that the project implementers were able to implement various infrastructure projects utilizing different sources of funds. Most of these funds were coming from local revenues, shares from the national government, taxes, loans, grants, and borrowings. With these different sources of LGU income, the project implementers of Maasin City need to utilize and maximize them properly to deliver the devolved basic infrastructure services. It also appeared that based on the identified sources of funds, most of the implemented infrastructure projects in the City of Maasin were categorically classified as grants, loans, self-help, and mixed projects.

The Local Government Code of 1991 (LGC) provided Philippine Local Government Units with significant spending and revenue-raising

duties (LGUs). This will enable LGUs to deliver devolved essential services including health, agriculture, municipal infrastructure, and social services independently. To pay for their expenditures, LGUs have the power to impose and increase municipal taxes on things like real estate, small enterprises, and user fees. The national government does, however, grant LGUs a formulaic part of the country's internal revenue allotments in recognition of the many difficulties local governments face in performing the fundamental delegated functions (IRA). Some local government units (LGUs) that have access to natural resources also get a piece of the nation's wealth and local excise taxes. The primary sources of income for LGUs have locally generated revenues and a portion of federal government revenues. Despite having a variety of funding streams, LGUs continue to differ in their levels of development and their ability to provide essential services.

Moreover, the key informants also revealed that despite insufficiency, the funds and other resources of the Local Government Unit of Maasin City were properly managed by the concerned local government officials through proper government spending, conducting strict financial monitoring, observing government financial transparency and accountability, ensuring proper financial management, preparing a financial plan and adhering to the existing and prescribed public accounting standards, policies, and guidelines, and had proper recording and reporting of all expenditures and subjecting it to auditing by the COA and other concerned offices/agencies. It appeared that they had properly maintained accurate, timely, and relevant financial information and reports regarding the implementation of the infrastructure projects in the City of Maasin. They further disclosed that the relevant financial information and reports had undergone proper review, recording, and observing the prescribed policies, proper coordination with the concerned offices like the budget office, accounting office, and treasurer's office followed an accounting plan for financial transactions. Thus, the Local Government Unit of Maasin City established sound and effective Public Financial Management (PFM) practices.

On the other hand, responses from the key informants also indicated that the public funds of the Local Government Unit of Maasin City were spent following the rules on transparency, especially in terms of disclosing financial statements and operating reports of the program or projects through submitting such reports to the Commission on Audit (COA) for proper auditing, posting in at least three (3) conspicuous places of the City Hall, posting in the City's website, and posting in the Financial Disclosure Policy Board for the interest of the public. Hence, it could be noted that the Local Government Unit of Maasin City had complied with the legal frameworks enacted by the legislators which mandate transparency in local governance.

Indeed, to effectively manage operations and deliver necessary services to the public, municipal governments depended on excellent budgeting and financial management. Considering the impact of proper financial management on public service delivery, LGUs needed to ensure that a system of rules, procedures, and practices were all observed so that the Local Government Units (LGUs) could manage public finances well which includes budgeting, accounting, auditing, managing cash, managing public debt, generating revenues, and public reporting on public sector financial operations.

To increase transparency, accountability, public institutions, and notably governance in the interest of more equitable growth and poverty alleviation, public financial management (PFM) is a crucial component of local government. A strong PFM system gives openness regarding where and how public funds are being spent, assists government decision-makers in carrying out their duties, and chooses how to distribute resources to accomplish the greatest good. It also helps to limit the possibility of financial misappropriation.

Additionally, efficient financial management improves the management and operation of local government administration. When financial resources are adequately managed and used in the interests of the public, financial management is advantageous to the local government. Any organization, whether it be in the public or private sector, needs to have a strong

financial foundation because both capital and ongoing expenses depend on the availability of the necessary financial resources. To improve local government performance in areas of accountability, transparency, rule of law compliance, and service delivery to the majority of the community's citizens, local governments should pursue a variety of public financial management reforms, including the establishment of an internal control system.

The institutional environment for LGU accountability must be improved through a better monitoring system for LGU revenues and expenditures, and local governments must maintain and have a capacity-building program that will support improvements to the accuracy, consistency, and timeliness of LGU fiscal data reporting by strengthening: a) the capacities of local treasurers to adopt the requirements of the new SRE system; b) the institutional environment for LGU accountability; and c) the capacity for LGUs to.

On the other hand, according to Hassan (2011) that finance in any organization must be handled with care and must be disbursed according to laid down rules and regulations. Efficiency, effectiveness, and equity—the three pillars of financial management—are dependent on sound financial administration. Effectiveness deals with expenditure relevance in achieving management objectives, whereas efficiency is the capacity to provide maximum results at the lowest possible cost. Equity promotes justice and fair play in all management actions. The primary consideration in local government financial management is how to run financial services in a way that is competitive, effective, and economical.

It was stressed that the 1987 Philippine Constitution grants the people the right to access public information and requires the State to develop and carry out a policy of full disclosure of all transactions impacting the public interest. By including non-governmental organization representatives in local special bodies to ensure checks and balances in the distribution of local government resources and the prioritization of programs and projects in ways that are responsive to the needs of the people, the Local Government Code of 1991 further

strengthens these constitutional provisions. Following the Code, local governments must also publish a summary of all receipts and money received, along with the appropriations and expenditures of those monies, in easily seen locations 30 days after the end of each fiscal year.

Additionally, Section 5 of Republic Act 6713, also known as the "Code of Conduct and Ethical Standards for Public Officials and Employees," stipulates that (e). By their obligations, public employees and authorities are required to make all papers available for public examination during regular business hours.

To keep its citizens informed about how the LGU budget is managed, spent, and used, local governments are required to completely disclose financial documents under DILG MC No. 2010-083, popularly known as the Full Disclosure Policy (FDP). Its main objectives are to encourage the honest, open, and organized management of public finances, to lessen, if not eliminate, corruption and the misuse of public funds, and to enhance public awareness of the resources available and the amount allotted for local development initiatives. The relevant documents must initially be placed in at least three (3) conspicuous locations, on the LGU website, and in general circulation print media. Last but not least, DILG MC No. 2010-149 mandates that the barangay budget, statement of income and expenditures, other barangay financial transactions, and yearly procurement plan be posted by all local governments.

Theme 5: Conduct of Investigations and Observance of Due Process of Law in Dealing with Corrupt Practices

Excerpts from the responses of the key informants revealed that they had not yet encountered such problems or suspicions of fraudulent and corrupt practices while implementing infrastructure projects in the City of Maasin. However, they had stated that if such an anomalous act happens, they will observe the due process of law of resolving the problem such as conducting a proper investigation to verify the facts and issue and eventually impose penalties or sanctions by the law. Therefore, it could be noted that the Local Government Unit

of Maasin City had established a sound internal control mechanism.

As said by Rahman (2022), the status of an economy's infrastructure and the caliber of the services it offers are crucial factors in determining its capacity for growth and sustainability.

It must be stressed that the 1987 Philippine Constitution, current legislation, and administrative rules and regulations all require the establishment, implementation, and improvement of internal control mechanisms inside the Philippine bureaucracy. Every office, agency, corporation, and local government unit must strengthen its internal control system and/or structure its processes and procedures in cooperation with the Department of Budget and Management, according to Administrative Order No. 119's Section 1. Additionally, Section 1, Chapter 1, Subtitle B, Book V of the Administrative Code of 1987 stipulates that all government resources must be handled, used, or expended by the law and regulations and protected against loss or waste due to illegal or improper disposal to ensure effectiveness, efficiency, and economy in governmental operations. The chief or head of the relevant government agency is directly responsible for ensuring that such policy is faithfully followed.

An organization's internal and external processes must therefore include a robust and responsive internal control mechanism. It can considerably increase operational integrity and boost organizational outcomes and performance to meet sectoral objectives. An internal control system has the following advantages: (a) stronger accountability; (b) ethical, economical, efficient, and effective operations; (c) improved ability to address risks to achieve general control objectives; (d) better systems of responding to citizen needs; and (e) high-quality outputs and outcomes and efficient governance.

Finally, the Republic Act No. 9184 stipulates that due process, as demanded by the Constitution and the Civil Service Laws, norms, and regulations, should be strictly followed in all circumstances, including those involving anomalous and fraudulent conduct.

Managerial Accountability

Theme 6: Instilling Good Project Management to Meet Project Objectives, Standards, and Sustainability

Responses from the key informants disclosed that the project implementers were able to manage and implement the infrastructure program or projects according to plan since they had ensured that the concerned personnel had done their assigned tasks from project planning to project implementation, the implementation of projects had followed the right procedures, proper planning and monitoring had been conducted, and progress report had been regularly submitted by the Office of the City Engineering and Services. Moreover, the key informants also reported that they had met the project objectives and standards since they ensured that they had followed the procedures on the procurement of the projects, they ensured proper coordination and supervision from project planning to project implementation, they had properly implemented the projects, and they had regularly supervised and monitored the projects. Furthermore, they managed the implementation of the infrastructure program or projects following their approved laid-out plan by instilling proper project management.

Hence, it was noted that the local government officials of Maasin City had properly managed and implemented the infrastructure projects by ensuring their quality and standards to achieve the desired project objectives and sustainability.

Aston (2022) contends that implementing project management is crucial because it guarantees that realistic expectations are established regarding what can be done, by when, and at what price. He went on to say that without effective project management and a solid project strategy, initiatives may have overly ambitious budget estimates and delivery deadlines or lack parallel estimation expertise from prior projects. In the end, this means that projects are delivered late and over budget without effective project management. As a result, key stakeholders, teams, and management should be able to negotiate acceptable and doable timelines and milestones with competent

project implementers. They must establish a precise process with realistic deadlines so that everyone on the project team may operate within acceptable limits and not with unrealistic expectations.

Aston (2022) went on to say that effective project management is crucial because it guarantees that whatever is provided regularly meets quality standards. He added that committed project management guarantees that a project has the time and resources to complete and that the result is quality checked at every level in addition to ensuring that it has those resources. Gated phases are necessary for effective project management so that project implementers may evaluate the output for quality, applicability, and ROI. Project management is crucial to quality because it enables a staged and staggered approach, giving teams time to review and verify their outputs at each stage of the process.

Compliance Accountability

Theme 7: Compliance with RA No. 9184 and Procedures for Government Procurement of Infrastructure Projects

Responses from the key informants had disclosed that the Local Government Unit of Maasin City had an existing Bids and Awards Committee (BAC) and that the local officials concerned had issued a Notice to Proceed to the winning bidder not later than seven (7) calendar days from the date of approval of the contract. Thus, the Local Government Unit of Maasin City had complied with the pertinent provisions of RA 9184, otherwise known as the 'Government Procurement Reform Act.'

According to Article V, Section 11 of the Act, each procuring entity must set up a single BAC for its procurement. A minimum of five (5) and a maximum of seven (7) members must make up the BAC. Its chairman must be at least a third-ranking permanent official who is not the leader of the procurement body, and the IRR must outline its membership. Alternately, where the quantity and complexity of the things to be acquired warrant it, there may be separate BACs, as determined by the head of the procurement entity. Similar BACs may be established for dispersed and lower-level

offices as needed by the head of the procurement body. The members of the BAC were designated by the Head of Procuring Entity.

Similarly, Article XI, Section 37 states that the Procuring Entity must give the successful bidder the Notice to Proceed no later than seven (7) calendar days from the date the contract was approved by the proper authority. All notices required under the contract's conditions only take effect when they are received by the contractor.

Moreover, the key informants revealed that the local officials had ensured that the procurement of the Local Government Unit of Maasin City was within the approved budget and judiciously planned by the Local Government Unit, and such said procurement was undertaken following the approved Annual Procurement Plan. Hence, it could be noted that the Local Government Unit of Maasin City had complied with the provision of RA 9184, particularly in terms of procurement planning and budgeting.

According to Article II, Section 7, every procurement must be done within the limits of the Procuring Entity's approved budget and must be carefully and wisely planned. Only those items deemed essential to the successful carrying out of governmental duties shall be included in the annual procurement plan, following government budgetary discipline measures (APP). If a procurement project is necessary for ongoing operations or advances the primary mandate of the procuring entity in question, it shall be regarded as essential to the effective performance of governmental duties. The APP must have provisions for crises that can be predicted based on experience. To cut costs and lower project costs, the APP must consider the proper scheduling and phasing of relevant project activities, such as engineering design and the purchase of right-of-way sites or locations, in the case of infrastructure projects.

Furthermore, it stipulates that all procurements must adhere to the authorized APP, including any approved revisions thereto, before proceeding. The HoPE or a second-ranking official chosen by the HoPE to act on his behalf must approve the APP following the Procuring Entity's properly approved annual budget.

Additionally, the key informants' responses revealed that the Bids and Awards Committee of the Local Government Unit of Maasin City had invited a representative of the Commission on Audit to attend the significant activity to ensure that the procurement officials involved had complied with the established policies, standards, and applicable laws, to provide technical assistance, provide insightful and constructive feedback, and to ensure that government transparency and accountability. As a result, the Local Government Unit of Maasin City complied with the requirements of Republic Act No. 9184 to improve accountability and openness.

According to Section 13 of the Act, the BAC must invite at least two (2) observers to participate in its proceedings at all stages of the procurement process, one (1) from a duly recognized private group in a sector or discipline relevant to the procurement at hand, and the other from a non-government organization, if they have no direct or indirect financial interests in the organization. The observers must meet the requirements for observers as stated in the IRR and be properly registered with the Securities and Exchange Commission.

The key informants also claimed that the City of Maasin's Bids and Awards Committee (BAC) had kept an accurate and thorough record of all procurement-related activities and that the minutes of the committee and any decisions made therein were duly recorded and posted in a visible location in the city hall. They had claimed that this was necessary for review and evaluation purposes, that it was important to know whether the BAC had strictly adhered to the rules, that the public had a right to know about such open information, that the records could help with investigations, and, most importantly, that it was a way to maintain government transparency. Thus, it could be claimed that in carrying out infrastructure projects or programs, the Local Government Unit of Maasin City had complied with RA 9184's provisions. The Act has granted the LGU the power to select a BAC secretariat to carry out tasks such as maintaining comprehensive and adequate records and documenting and uploading

public information about the procurement of infrastructure projects, it must be stressed.

In particular, Section 14 of the Act mandates that the HoPE establish a Secretariat, which will act as the primary administrative component of the BAC. The Procuring Entity may alternatively designate an existing organic office to act as the Secretariat. Following the DBM-issued instructions, the HoPE may establish procurement units that may also function as BAC Secretariat to develop and promote the professionalization of the organizations' procuring unit. The Secretariat shall be responsible for the following duties and tasks: (a) drafting minutes of BAC meetings and resolutions; (b) keeping track of procurement milestones and activities for required reporting to appropriate agencies; and (c) maintaining custody of procurement records and other records to ensure that all procurements made by the Procuring Entity are properly documented.

Additionally, Section 19 of the Act stipulates that the Procuring Entity shall always ensure equal access to information during the preparation of the Bidding Documents. No aspect or part of the Bidding Documents may, however, be disclosed or released to any prospective bidder or person having a direct or indirect interest in the project to be procured, or to any party, except those officially authorized in handling the documents, before their official release to prospective bidders. (a) However, in procurements involving and affecting national security, the HoPE shall have due regard to the nature, classification, sensitivity, and confidentiality of the relevant documents vis-à-vis the purpose and reason for the request before allowing the disclosure of the specific components of the procurement documents, such as the technical specifications, requirements, and components.

On the contrary hand, the key informants also revealed that to ensure the greatest possible dissemination and to heighten competition for the procurement activity or project, all invitations to bid contracts of the Local Government Unit of Maasin City under competitive bidding were advertised on its premises, its website, newspapers of general circulation,

and the Philippine Government Electronic Procurement System (PhilGEPS). As a result, the Maasin City Local Government Unit has met the requirements of RA 9184, notably regarding advertising and the information included in the invitation to bid.

According to Section 21 of the Act, all invitations to bid for contracts subject to competitive bidding shall be advertised by the procuring entity following the principles of transparency and competitiveness in such a manner and for such period as may be necessary under the circumstances to ensure the widest possible dissemination, including but not limited to posting in the procuring entity's premises, in newspapers of general circulation, the PhilGEPS, and the

Additionally, IRR-A Section 21.2.2 expressly mandates the following for IAEB for projects with ABCs of more than Five Million Pesos (P5 million):

- 1) Been advertised at least once in a newspaper with a general nationwide circulation that has been published regularly for at least two (2) years before the date of issue of the advertisement (preferably starting on the seventh calendar day following the pre-procurement conference, but if the BAC determines during the pre-procurement conference that it is not prepared to conduct the bidding procedure, it should not hesitate to consider delaying the advertisement or posting thereof to allow).
- 2) Continuously for seven (7) calendar days beginning on the date of advertisement, if applicable, on the website of the Procuring Entity concerned, if one is available, the PhilGEPS, and the website of the Procuring Entity's service provider, if any, by IRR-A Section 8; and
- 3) For seven (7) calendar days, if applicable, in any prominent location designated for this purpose on the Procuring Entity's property, as certified by the Procuring Entity's head of the BAC Secretariat. Additionally, the IAEB must be displayed at the project's location's city/municipal hall and/or provincial parliament. Finally, a notice of such advertisements must also be

given to the local contractors' organizations' leaders.

For projects with ABCs of P5 million and below, the IAEB should be posted:

- 1) 1) Constantly on the website of the relevant Procuring Entity, if one is accessible, the PhilGEPS for seven (7) calendar days beginning on the date of advertisement, if applicable, and the website of the Procuring Entity's service provider if one exists.
- 2) For seven (7) calendar days, if applicable, in any prominent location designated for this purpose on the Procuring Entity's property, as confirmed by the Procuring Entity's head of the BAC Secretariat. Additionally, the IAEB must be displayed at the project's location's city/municipal hall and/or provincial parliament. Finally, a notice of such advertisements must also be given to the local contractors' organizations' leaders.

In addition to the above advertisement and posting requirements, the IAEB may be published for the same duration in the largest-circulation local newspaper for provincial projects as defined in Section 44 of the IRR-A or programs funded out of the GAA for execution inside the province.

Consequently, responses from the key informants disclosed that all bids in the Local Government Unit of Maasin City were accompanied by a bid bond as security of their funds/capital that ensured that the successful bidder will not default on its offer so that the successful bidder entered a contract with the Procuring Entity and ensured commitment to the project. Thus, the Local Government Unit of Maasin City had complied with the requirements of RA 9184, especially Section 27 which states that all bids must be accompanied by a bid security, payable to the Procuring Entity concerned as a guarantee that the successful bidder will, within ten (10) calendar days from receipt of the notice of award, enter into a contract with the Procuring Entity and provide the performance security required in Section 39 of the IRR, except where prohibited. The affected bid will be automatically disqualified if the requisite bid security is not enclosed in the manner and quantity specified above.

Finally, the key informants said that the committee debated the agenda and other pertinent information for the BAC meetings for at least one (1) week before the conduct of such sessions. The key informants reported that the conference gave time for the concerned personnel to review all relevant documents about their adherence to the law and availability of the pertinent budget release for the project, ensured that the procurement proceeded following the PPMP and APP, confirmed the availability of appropriations and programmed budget for the contract, discussed the technical specifications, the bidding documents, and other aspects of the transaction, discussed the complexity of the technical specifications, identified project procurement requirements, discussed the ground rules, and discussed the financial components of the contract to bid. Hence, the Local Government Unit of Maasin City complied with the mandates of RA 9184 in terms of conducting a pre-procurement conference.

The pre-procurement conference must be held before the advertisement or issuing of the IAEB, according to Section 20 of the Act. It would be wise to schedule the pre-procurement conference at least seven (7) days before the IAEB is published or issued, allowing the technical team enough time to make any necessary adjustments, amendments, or revisions.

Results Accountability

Results accountability refers to the responsibility of the implementers of the infrastructure development program to monitor the performance or the implementation of such program or project to ensure the effective results of government operations and/or projects. It refers to the impact felt by the people on completed projects.

Theme 8: Proper Project Monitoring and Evaluation of Project Outcomes

Excerpts from the responses of the key informants revealed that they had conducted monitoring of the performance or the implementation of the program or project to ensure its impact and completion. They stated that they had designated a project monitoring team to perform the tasks, conducted actual visits,

initiated meetings to assess the observations or findings based on the submitted progress or monitoring reports, gave immediate solutions to observed discrepancies, and hired competent engineers and other professionals. Moreover, they have revealed that the outcomes of the program or project were assessed based on its impact, how it contributed to the attainment of the LGU's goals and objectives, how it affected the economic development, social development, and environmental development of the LGU, how it was implemented, and its sustainability.

Therefore, the Local Government Unit of Maasin City had given the importance of conducting a program or project monitoring to ensure its quality and impact on the community.

Theme 9: Strategies Employed to Meet the Desired Project Goals or Targets

Excerpts from the responses of the key informants revealed that there was a variety of strategies that have been employed by the project implementers to meet the targets of the program or projects in the City of Maasin. They had reported that they had initiated consultation with the beneficiaries, conducted project monitoring, initiated comprehensive planning and coordination, ensured proper financial management and adhered to the policies and standards, and observed transparency practices and procedures in procuring infrastructure projects. Moreover, the key informants also revealed that they as local government officials of the City of Maasin were able to resolve issues on project delays and concealment of time to accomplish and ensured the quality of work through conducting strict supervision and monitoring, regular inspection of the projects, regular submission of progress/monitoring reports of the projects, empowering the project monitoring team, and imposing liability for liquidated damages for the delay.

Hence, the local government officials of the City of Maasin were cognizant of employing a variety of strategies to meet the targets of the program or projects effectively and efficiently. It further implies that the local government officials of the City of Maasin had been committed to ensuring that the implementation of the

infrastructure program or projects was done on time and the quality of work was ensured.

Thomas (2017) expounded that consulting beneficiaries as one of the strategic actions enable the project to gain a greater understanding from the communities of their views, capabilities, needs, and concerns. Beneficiaries should be consulted at all stages of the project's lifespan because they could change. Following the completion of surveys, it is crucial to hold feedback meetings to share and discuss the findings. It is crucial to keep in mind that beneficiaries are not a homogeneous group, and there may be differences in the perspectives and concerns of men and women as well as other social groups, such as young people, seniors, ethnic groups, people of different socioeconomic classes, people of different religions, etc. The purpose of consultations should be to hear from these various groups.

Similarly, KnowledgeHut (2022) discoursed that project monitoring as another strategy plays a vital part in project management as well as the project manager's decision-making processes. Project monitoring, when used effectively, can assist project implementers and their teams in identifying potential risks and challenges that, if not handled, could cause the project to fail. It defines the project's goals, connects its actions to those goals, establishes the deadline, updates management on its progress, and keeps them informed of any issues that arise during the project's execution. It encourages and supports management in completing the project on schedule and within the allocated budget.

Therefore, using the appropriate tactics will aid project implementers in overcoming obstacles, boosting productivity, and achieving particular project objectives. An effective project management approach offers the structure for improved teamwork, increased output, and more productive projects. Efficient projects can be completed faster and for less money while having a greater overall impact.

Conversely, Ismail (2014) stressed that for the success of any project, the project implementers need to make sure that there is a monitoring and oversight structure in the organization. This is crucial since it will help the project

implementers monitor project progress and, if necessary, correct the project. The goal of this approach is to help them create an efficient project monitoring system that will effectively track the project's progress and guarantee its success.

Every project's implementation required frequent inspections. They made sure that a project's workflows were planned under the requirements, standards, and laws. The inspection was required to maintain construction work on schedule and under budget, as well as to meet industry standards for accuracy and quality. They are necessary for a project to be completed successfully. Additionally, it was crucial to make sure that safety and quality processes were applied correctly right away. Implementation of projects included coordinating many project team members, materials, and equipment, which exposed contractors to several possible risks and dangers.

In addition, the project monitoring team needs to be empowered because they are responsible for the monitoring and evaluation of programs/projects under their jurisdiction. An empowered project monitoring team takes responsibility and accountability for delivering project objectives. They exercise their rights and feel more accountability for the project's performance, the jobs they perform, and the results they produce, both positive and negative. Each member of an empowered team uses their abilities to control tasks to achieve project goals.

Lastly, the imposition of liability for liquidated damages can help the Local Government Unit of Maasin City to ensure that the infrastructure projects will be completed on time and prevent possible delays. Liquidated damages are damages agreed upon by the parties to a contract, to be paid in case of breach thereof (Civil Code of the Philippines Article 2226, cited in Nicolas and De Vega, n.d.). ("GABOTAF on Tumblr") IRR-A Section 68, Annex "E" of RA 9184, otherwise known as the 'Government Procurement Reform Act' and the Civil Code of the Philippines Article 2226 provide the rules about delivery and liquidated damages. It specifically provides that when the contractor refuses or fails to satisfactorily complete the

works under the contract within the specified contract duration, plus any time extension duly granted, and is thus considered in default under the contract, it will be liable for liquidated damages for the delay. ("Delays in Work Completion and Liquidated Damages - Commission on Audit") Depending on what is most convenient for the procuring entity, this sum will be subtracted from any payments due or that may become due to the contractor under the terms of the contract, as well as from any retention funds or other securities that the contractor has posted.

III. Constrains Encountered by the Project Implementers and Beneficiaries

This sub-problem described how the key informants experienced the various constraints encountered during the implementation of the infrastructure development program in the City of Maasin.

Theme 10: Constraints Noted from the Perspective of the Implementers

The first specific constraint was the non-involvement of the private sector during the implementation of infrastructure projects in the City of Maasin. It was observed that most of the projects were solely implemented by the Local Government Unit of Maasin with assistance from the Provincial Government of Southern Leyte. The local officials needed to maximize their available resources to effectively implement their projects without the assistance of the private sector. Such constraints resulted in an increased debt of the LGU and limit their capacities to implement more beneficial and high-impact projects, especially in rural areas.

The second specific constraint was bureaucratic processes which were experienced by the local government officials while implementing infrastructure projects. There was a long and bureaucratic procedure in the issuance and release of permits and other pertinent documents necessary for the implementation of projects.

The third specific constraints were the unprecedented pandemic and destructive weather conditions that had hampered the implementation of infrastructure projects. There

was a delay in the delivery of supplies due to lockdowns and border restrictions. The workers were left with no choice but to stay in their respective homes while they were not yet fully vaccinated. Some projects were neither canceled nor deferred due to the pandemic. Furthermore, the weather disturbances also affected the operation of the projects, especially during typhoons, heavy rains, and other man-made or natural calamities.

Fourth specific constraints were a lack of technical skills or lack of manpower. Some workers had been assigned to some positions which are not aligned with their field of expertise. It resulted in a waste of time and resources since the LGU had to allocate an additional budget to educate them on their tasks and eventually harness their skills. However, some areas/offices have limited personnel who are expected to perform the delegated functions.

The fifth specific constraint, the Local Government Unit of Maasin City had also experienced few or limited competent bidders who showed a willingness to participate in the public bidding. This constraint resulted in limited options for getting the best proposals for the project. According to the key informants, most of the multifarious projects in the City of Maasin were handled by similar or recurrent contractors/suppliers.

Reflections

The study found that the infrastructure development program of the City of Maasin, Southern Leyte was well implemented and has complied with the basic requirements as stipulated in Republic Act No. 9184, otherwise known as the "Government Procurement Reform Act." There were good public administration practices observed by the local government officials in the implementation of the infrastructure development program such as the observance of management principles which included transparency, accountability, and citizen participation; application of good project implementation practices which included proper planning, organizing, directing or leading, monitoring and evaluation; and most importantly the observance of accountability which included financial accountability,

managerial accountability, compliance accountability, and results accountability.

Although, there were slight various constraints encountered during the implementation of the infrastructure projects such as non-involvement of private sectors, bureaucratic processes, unprecedented pandemic, and destructive weather conditions, lack of technical skills and lack of qualified manpower, few competent bidders, conflict of interest, political biases, and insufficient resources.

Recommendation

Considering the findings and reflections of the study, the following recommendations are set forth.

1. The LGU should empower the members of the Bids and Awards Committee, Technical Working Group, and Project Monitoring Team by providing professional development programs focusing on the proper and effective implementation of projects.
2. The LGU should establish Public-Private Partnerships (PPP) to implement more innovative and high-impact infrastructure projects.
3. The LGU should initiate effective strategies to attract more competent prospective bidders to join the bidding.
4. The LGU should observe political neutrality and provides a mechanism for reporting malpractices such as conflict of interest.
5. The LGU should provide sufficient funds for the implementation of the infrastructure development program.
6. The LGU should streamline and implement the ease of doing business to resolve the bureaucratic processing of documents needed for the projects.
7. The LGU should provide a contingency plan and put a premium on biological and disaster preparedness which would affect the implementation of the infrastructure projects.
8. Future researchers are recommended to accept and adapt the generated or developed theory of this study.

Moreover, the researcher hereby recommends the following policy recommendation – an Executive Order Creating the City Project Implementation Team (PIT) and Inspectorate

Team for the Locally-Funded Projects of Maasin City, Southern Leyte to be approved and implemented by the Local Chief Executive of the City of Maasin.

Furthermore, the policy recommendation in the form of an Executive Order will answer the broad and specific constraints cited in the research study to produce an effective and efficient infrastructure project and program implementation of the City of Maasin.

Acknowledgment

This study will not be published if these people are not present. The study's researchers would like to thank the following people. For his steadfast support and direction, the researchers would like to thank **Dr. Alexander Franco A. Delantar**, dean of the College of Management, Business, and Accountancy (CMBA)-Center of Advanced Studies. To **Dr. Mark Anthony N. Polinar**, a graduate faculty member at the same university, for his assistance in proofreading and guiding the researchers to publish this paper. The researchers would like to sincerely thank and appreciate their friends and family for their continuous support and patience throughout this project. The important informants who willingly took part in the study are also gratefully acknowledged by the researchers. The researchers also want to express their sincere gratitude to our beloved God for giving us all wisdom and for providing the guidance and security required to carry out this study amid the pandemic.

References

- Aston (2022). *Why Is Project Management So Important To An Organization?* Retrieved at <https://thedigitalprojectmanager.com/why-is-project-management-important/> on March 28, 2022.
- Ayesha, J. (2022). Infrastructure: Meaning and Importance | Economic Growth | Economics. Retrieved at <https://www.economicdiscussion.net/infrastructure/infrastructure-meaning-and-importance-economic-growth-economics/30223> on March 19, 2022
- Canlas, D. (2017). "Philippine policy reforms and infrastructure development: a historical account",

- Working Paper, University of the Philippines School of Economics.
- Commission on Audit (COA). (2020). COA Annual Audit Report on the City of Maasin, Southern Leyte. Retrieved on: August 13, 2021 from https://www.google.com/search?q=COA+Reports+Maasin+City+Southern+Leyte&ei=hAU-WYecIJ4PhAa3q6CoCQ&oq=COA+Reports+Maasin+City+South-ern+Leyte&gs_lcp=Cgndnd3Mtd2l6EAMyBQghEK-ABOgcIABBHELAD0ggILhCRAhCTA-joFCAAQkQI6CAGAEIAEELEDOgoIABCxAxCDAR-BDOgsIABCABBCxAxCDAToFCAAQgAQ6BA-gAEEM6CgguEMcBEK8BEEM6DQguELEDEM-cBEKMCEEM6BAGAEAM6CAGAELEDEIMBOg-sILhCABBDHARCvAToGCAAQChAD0go-IABCxAxCDARAKOgQIA-BAKOggIABAWEAoQHjoGCAAQFhAeOgcIIRAKEKA BOgQIIRAVSgQIORgAUK7PKFjWwClgisYpaAF-wAngAgAGpAogByyiSAQYyLjI4LjaYAQCgAQHIA-QjAAQE&sclicli-ent=gwswiz&ved=0ahUKEwjg2sytpK3yAh-WDMN4KHbcVCJUQ4dUDCA4&uact=5
- Creswell, J. (2003). Research design: qualitative, quantitative and mixed approaches. London: Sage Publications.
- Creswell, J. W., & Poth, C. N. (2018). Qualitative inquiry and research design: Choosing among five approaches (4th ed.). Thousand Oaks, CA: Sage Publications.
- Czernich, N., Falck, O., Kretschmer, T. and Woessmann, L. (2011). "Broadband infrastructure and economic growth", The Economic Journal, Vol. 121 No. 552, pp. 505-532.
- DILG MC No. 2010-083 otherwise known as the Full Disclosure of Local Budget and Finances, and Bids and Public Offerings. Retrieved at <https://dilg.gov.ph/issuances/mc/Amending-DILG-Memorandum-Circular-No-2010-083-Series-2010-titled-Full-Disclosure-of-Local-Budget-and-Finances-and-Bids-and-Public-Offerings-as-amended/1484> on March 19, 2022.
- Hassan, M. M. (2011). Financial management in Nigeria local governments. (Revised ed.). Ibadan, Nigeria: University Press Plc.
- Hulten, C.R., Bennathan, E. and Srinivasan, S. (2006). "Infrastructure, externalities, and economic development: a study of the Indian manufacturing industry", The World Bank Economic Review, Vol. 20 No. 2, pp. 291-308.
- Ismail, N. W., and J. M. Mahyideen. (2015). The Impact of Infrastructure on Trade and Economic Growth in Selected Economies in Asia. ADBI Working Paper 553. Tokyo: Asian Development Bank Institute. Available: <http://www.adb.org/publications/impact-infrastructure-trade-and-economic-growth-selected-economies-asia/>
- KnowledgeHut (2022). *How Important Is Project Monitoring And How Do We Implement It Through AI?* Retrieved at <https://www.knowledgehut.com/blog/project-management/important-project-monitoring-implement-ai-on-March-25-2022>
- Kzenon – Fotolia (2019). The Importance of Construction Project Management. Retrieved at https://finance.yahoo.com/news/importance-construction-projectmanagement080055330.html?guc-counter=1&guce_referrer=aHR0cHM6Ly93d3cuZ29vZ2xlMmNvbS8&guce_referrer_sig=AQAAAHCSMDZSAP-kPQOBQVj57PD5G8jnMh7cEHDZk37q65mvAKCgNiyBtNjDX0Tv6PsVCSExpI6XC08BAL-szQjWW5AudAQUpVMZEgIPHcwOpUWhkPjU2XTotcOg7X0vc1N4IqnVvt7WbxRrMefC7fBAEj7Xbz22zLhfjImSG6U4cb3 on March 17, 2022.
- Llanto, G. (2008), 'Build-Operate-Transfer for Infrastructure Development: Lessons from the Philippine Experience', in Kumar, N. (ed.), International Infrastructure Development in East Asia – Towards Balanced Regional Development and Integration, ERIA Research Project Report 2007-2, Chiba: IDE-JETRO, pp.319-359.
- Nicolas & De Vega Law Offices (n.d.). Civil Code of the Philippines Article 2226. <https://ndvlaw.com/filing-a-damage-suit-in-the-philippines/#:~:text=%E2%80%9CArticle%202226.they%20are%20iniquitous%20or%20unconscionable.22>
- Nkanyani, B. (2017). *The Impact of the Rural Infrastructure Support Programme on Poverty Alleviation Projects at Greater Giyani Municipality, Mopani District, Limpopo Province.* University of Limpopo
- Ocampo and Feria (2021). *The Projects and Construction Review: Philippines.* Retrieved at <https://thelawreviews.co.uk/title/the-projects-and-construction-review/philippines-on-March-19-2022>.
- Ocampo, Manalo, and Valdez (2020). *A general introduction to projects and construction in the Philippines.*

- Retrieved at <https://www.lexology.com/library/detail.aspx?g=55250676-2afd-49f0-a0d6-0522f27678df> on March 19, 2022.
- OECD (2017). "Infrastructure governance", in *Government at a Glance 2017*, OECD Publishing, Paris. DOI: https://doi.org/10.1787/gov_glance-2017-43-en
- Rahman, M. (2022). Good governance in public infrastructure implementation: An emergent priority. Retrieved at <https://www.tbsnews.net/supplement/good-governance-public-infrastructure-implementation-emergent-priority-361987> on March 19, 2022.
- Republic Act No. 6713 otherwise known as the *Code of Conduct and Ethical Standards for Public Officials and Employees*. Retrieved at <http://www.tag.org.ph/philaw/law4-RA6713.htm> on March 19, 2022.
- Republic Act No. 9184 otherwise known as the *Government Procurement Reform Act*. Retrieved at https://boi.gov.ph/sdm_downloads/ra-9184-government-procurement-reform-act/ on March 19, 2022.
- Reyes, R. (2019). Maasin upbeat on new infrastructure projects. Retrieved on June 17, 2019 from <https://www.sunstar.com.ph/article/1810356/Tacloban/LocalNews/Maasin-upbeat-on-new-infrastructure-projects>
- Roller, L.H. and Waverman, L. (2001). "Telecommunications infrastructure and economic development: a simultaneous approach", *American Economic Review*, Vol. 91 No. 4, pp. 909-923.
- Straub, S. (2008). "Infrastructure and growth in developing countries: recent advances and research challenges", No. WPS4460, World Bank, Washington, DC.
- Thomas (2017). *Accountability to Communities and Beneficiaries*. Retrieved at wsassets.panda.org/downloads/Community_Beneficiary_Accountability_-_Full_Document_Oct2017.pdf on March 25, 2022
- World Bank. (2005). *Philippines: Meeting the Infrastructure Challenges*. Washington, DC. © World Bank. <https://openknowledge.worldbank.org/handle/10986/8459> License: CC BY 3.0 IGO.
- Zhang (2016). *The Importance of Internal Controls in Accounting*. Retrieved at <https://www.carrtegra.com/2016/06/importance-internal-controls-accounting/> on March 24, 2022.