



Master in Public Administration

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Master in Public Administration

Internal Revenue Allotment (IRA) Dependency: Its Utilization and Satisfaction of Selected Communities in Boac, Marinduque

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ABSTRACT

The paper was conceptualized to identify the satisfaction of the people on how the barangay utilized its funds based on the Internal Revenue Allotment from the municipal government. Under the general welfare clause of the Local Government Code of 1991, Local Government Units (LGUs) including the barangays are expected to ensure and support the preservation and enrichment of culture, promote health and safety, enhance the right of the people to a balanced ecology, encourage and support development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among residents, maintain peace and order, and preserve the comfort and convenience of inhabitants. This study aims to identify the level of IRA Dependency of selected barangays in Boac, their compliance to Joint Memorandum Circular 2011-01 as well as the level of satisfaction of the community.

The study employed documentary analysis as a method of research to find out the dependency and descriptive method to identify the satisfaction of the community. Key findings of this paper are as follows: Identified barangays receive a relatively low amount of allotment from the national government, a large chunk of the IRA is expended on personal services & trainings, the corporate powers vested into the barangays have not been fully utilized specifically on local economic development and majority of barangays source income from tax and regulatory fees. Since the community is not quite satisfied on how the budget is utilized, researchers propose options to strengthen the fiscal capacity of the identified barangays such as the shift from the traditional governance to entrepreneurial governance, incentivizing good local governance performance and exploring the performance-based release of IRA.

Keywords: satisfaction, Internal revenue allotment, dependency, barangay, marinduque

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Internal Revenue Allotment Utilization of Selected Barangays In The Municipality of Boac, Marinduque

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ABSTRACT

The paper was conceptualized to address the need of a research-based study on barangay fiscal administration in the province of Marinduque that as a basis for policy intervention and technical assistance of both the academe and government agencies.

In the light of ASEAN Economic Integration and the ever increasing role of local government units in poverty reduction, climate change & disaster risk reduction and local economic development, this paper seeks to determine the amount of Internal Revenue Allotment being downloaded by the national government to selected barangays in the municipality of Boac. It will also look into the other sources of income of the barangays viz-a-vis the corporate & entrepreneurial powers vested into the local government units as provided for under the Local Government Code of 1991. It will also explore policy options to strengthen and sustain the fiscal capacity of the barangays in the province of Marinduque.

The study employed documentary analysis as a method of research. Key findings of this paper are as follows: Identified barangays receive a relatively low amount of allotment from the national government, a large chunk of the IRA is expended on personal services & trainings, the corporate powers vested into the barangays have not been fully utilized specifically on local economic development and majority of barangays source income from tax and regulatory fees. The researcher proposes options to strengthen the fiscal capacity of the identified barangays such as but not limited to: shift from the traditional governance to entrepreneurial governance, incentivizing good local governance performance and exploring the performance-based release of IRA.

Keywords: barangay, governance, allotment, local economic development, integration, local government

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