



# **COMPLIANCE TO R.A. 11032 EASE OF DOING BUSINESS (EODB) AND EFFICIENT GOVERNMENT SERVICE DELIVERY ACT OF 2018: AN INPUT TO POLICY PROCEDURE OF THE LOCAL GOVERNMENT UNIT OF SAN PABLO CITY, LAGUNA, PHILIPPINES**

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## **ABSTRACT**

*This study aimed to determine the level of implementation and compliance of the stakeholders to the Ease of Doing Business (EODB) law of the Local Government Unit (LGU) of San Pablo City which can be used for the improvement of processes and delivery of services in the LGU conducted in the year 2023.*

*Moreover, the research used a descriptive quantitative approach which generated a total of 450 respondents that aimed to study the relationship between the level of efficient government service delivery to the demographic profile of the respondents, challenges encountered by the stakeholders and the level of compliance in the implementation of the Ease of Doing Business. The study found the need for experts on computerization and digital innovation and technological advancement, which clearly shows that the city does not adapt to the transition in line with Ease of Doing Business implementation, streamlined procedures were not practised in the town, which is merely the core component of the law.*

*Based on the results of the study, Action Plan is being proposed to improve the process and implementation of Ease of Doing Business in the City of San Pablo such as: Improvement on the system or procedure being implemented in the Business One Stop Shop; Implementation of Electronic Database in the City; Improvement of the Citizen's Charter of the City; Providing alternative payment method; and Benchmark with other LGU's within Laguna.*

**KEYWORDS:** *Action Plan, Business One Stop Shop, Ease of Doing Business.*

## **INTRODUCTION**

The Anti-Red Tape Act - ARTA (2018)[1] amendments, the Ease of Doing Business and Efficient Government Service Delivery Act, and improvements to the issuance of construction permits are all ways that the government plans to speed up the distribution of business licenses and permits, according to Organization for Economic Co-operation and Development (2018) [2]. Some actions made in connection to construction permissions include: 1) the creation of a one-stop shop for permits connected to construction; and 2) making business clearance a post-requirement. These actions are anticipated to shorten the transaction's administrative processes from 8 to 23 days and the processing time from 122 to 36 days.

Republic Act (RA) 11032, also known as the or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, which is an amendment of RA 9485 or the Anti-Red Tape Act of 2007. In the Local Government Unit (LGU) San Pablo City, the City implemented the San Pablo Revenue Code of 1980[3] where it defines the business permit and regulation of the city. These laws and local ordinances seek to promote an increase in efficiency in the current systems and procedures of government services. These were signed to defeat corruption and bureaucratic red tape that stains the reputation of the government (Anti-Red tape Act of 2007). The Ease of Doing Business Act, (ARTA 2018) states that honesty, responsibility, and transparency are expected among all agencies regarding transacting with the public. All government offices and agencies that provide frontline services, such as LGUs, government-owned and government-controlled corporations, are required to adhere to a set deadline for completing assessments and transactions (Anti-Red tape Act of 2007).

Moreover, one of the main issues that EODB Act was signed is because of numerous complaints by entrepreneurs about the tedious and problematic process of applying for permits and licenses. EODB Act seeks to address these issues.

In addressing these issues, the law comes up with a single unifying business application form to be used in processing new business applications for business permits and one form for business renewals. Creation of Business One Stop Shop (BOSS) is created



to serve as a one-stop business facilitation service. Processing of manual or electronic submission of application for license, clearance, permit, certification, and authorization shall be established within local cities and municipalities and shall be facilitated by BOSS.

**OBJECTIVES OF THE STUDY**

1. Determine the demographic profile of both internal and external stakeholders engaged within the Business One Stop Shop - BOSS
2. Determine the Level of stakeholders' compliance with the Ease of Doing Business Act in terms of accountability, regulation and implementation, functionality and technical aspects
3. Determine the level of challenges encountered in the compliance and efficient service delivery in the Ease of Doing Business in Local Government Unit (LGU) - San Pablo City in terms of work engagement, red tape and adaptability to technology
4. Determine the level of efficient government service delivery of the stakeholders' compliance to the Ease of Doing Business Act concerning transposition, implementation and application
5. Determine significant relationship between demographic profiles, challenges encountered in implementing EODB and efficient government service delivery amongst the stakeholders

**MATERIALS AND METHODS**

Descriptive quantitative research design was employed in this research that measures relationship among available variables. Descriptive Quantitative research, also known as survey research, gathers numerical data to address inquiries about the accurate status of the study's subject. Grimes & Schulz (2017)[4] mentioned that descriptive studies are frequently the first scientific toes in new areas of inquiry. A clear, specific, and measurable definition of the disease or condition in question is an essential component of descriptive reporting.

Although descriptive studies are closely related to observational studies, they are not restricted to the observation data collection method. Case studies and surveys are also popular data collection methods for descriptive studies (Dudovskiy, 2019)[5].

**Population and Sampling Technique**

The respondents of this study were the business taxpayers, local government employees and the barangay officials within San Pablo City. The researcher used simple random sampling, purposive and total enumeration sampling techniques to assess data from various strata or subgroups. It allows to quickly obtain a sample population that best represents the entire population being studied. In this research, the respondents aim to collect the demographic profile of the respondents and assess the challenges encountered in the implementation of the law to know if it influences the stakeholders' level of compliance to the Ease of Doing Business Law.

**Data Collection Procedure**

Two main data-gathering instrument was utilized using questionnaire and interview. The researcher used the probability sampling technique, "stratified random sampling" to create a diverse research sample that represents every group in the population of interest. With this, one can lower the overall variance in the population. This research's primary data collection technique was quantitative surveys and interviews. Questionnaires were distributed to the respondents that were identified. Data was gathered in San Pablo City through personal interviews and surveys.

A quantitative research design was used to analyze the differences and relationships of variables and generate results, suggestions, and generalizations that could contribute to the study (Leavy, 2017)[6]. Statistical Package for the Social Sciences (SPSS) was used to compute the mean and standard deviation for the data collected. The data collected from the respondents were classified and tabulated for further analysis using Frequency and Percentage, Weighted Mean, and Analysis of Variance (ANOVA). Furthermore, the researcher used a descriptive correlational study.

**RESULTS AND DISCUSSION**

**Table 1 Respondents Profile According to Age**

Age	<i>n</i>	%
22 – 30	60	13
31 – 39	112	25
40 – 48	149	33
49 - 57	113	25
58 and above	16	4
<b>TOTAL</b>	<b>450</b>	<b>100</b>

Table 1 shows the distribution of respondents in terms of age. The result shows that 33% or one hundred forty-nine (149) of



the respondents are in the 40-48 age group. It was followed by 25% or one hundred thirteen (113) from the age group 49-57 and 25% or one hundred twelve (112) from age group 31-39. Meanwhile, age group 22-30 had a total of 13% or sixty (60) respondents while age group 58 and above had a total of 4% or sixteen (16) respondents. It only shows that the sample data gathered was spread to different age groups, and many employees surveyed was already experienced professional who had been working in the government for several years.

**Table 2 Respondents Profile According to Sex**

Sex	<i>n</i>	%
Female	211	47
Male	239	53
<b>TOTAL</b>	<b>450</b>	<b>100</b>

Table 2 shows that 53% or two hundred thirty-nine (239) of the total sample are female while 47% or two hundred eleven (211) respondents are male. The Philippine Statistic Authority (2019)[7] reports that 22.2 million, or 57.6 percent, of all employed people were wage and salary workers. 8.3 million, or 37.5 percent, of this total population were women, while 13.9 million, or 62.5 percent, were men. Mulenga (2019)[8] mentioned that gender might have become less relevant and important over time as group members collaborated and spent significant time performing together in specific contexts.

**Table 3 Respondents Profile According to Marital Status**

Marital Status	<i>n</i>	%
Single	210	47
Married	221	49
Separated	11	2
Widow/Widower	8	2
<b>TOTAL</b>	<b>450</b>	<b>100</b>

Table 3 shows that 49% or two hundred twenty-one (221) of the respondents are married. 47% or two hundred ten (210) of the respondents are single while 2% or eleven respondents are separated, and 2% or eight respondents are

widow/widower. This distribution shows that the researcher has conducted the survey regardless of the marital status of the respondents to provide distinct responses. Atif (2018)[9] stated that marital status is significant because it is linked to employee performance and various maintenance factors in job performance. The social changes that people experience later in life are significantly influenced by their marital status. Various studies have emphasized the significance of job satisfaction, organizational commitment, and work-life balance, central concerns for married and unmarried employees.

**Table 4 Respondents Profile According to Educational Attainment**

Educational Attainment	<i>n</i>	%
Elementary Graduate	0	0
High School Undergraduate	0	0
High School Graduate	0	0
College Undergraduate	185	41
College Graduate	255	57
With Units in Postgraduate	6	1
Master's Degree holder	3	1
Doctoral Degree holder	0	0
<b>TOTAL</b>	<b>449</b>	<b>98</b>

Table 4 shows that 57% or two hundred fifty-five (255) of the respondents are college graduate. It shows that most of the respondents working related to the Business One Stop Shop have a degree required for a technical staff who will oversee the transaction of the BOSS. Meanwhile, 41% or one hundred eighty-five (185) of the respondents are college undergraduate which are part of the assessment process and support staff to the technical officers and barangay officials working.



Also, post graduate unit earners and master’s degree holder are present with 1% or six (6) and three (3) respondents respectively. These respondents cover those employees who are working at the top rank in the workplace, which provided viable inputs for the research.

**Table 5 Respondents Profile According to Work Experience**

Work Experience	<i>n</i>	%
1 – 7 Years	256	57
8 – 14 Years	174	39
15 – 21 Years	13	3
22 – 28 Years	6	1
29 – 53 Years	1	0
<b>TOTAL</b>	<b>450</b>	<b>100</b>

Table 5 shows that 57% or two hundred fifty-six (256) respondents are new to their work as they fall to the group of 1-7 years of work experience. This group are typically still adjusting to the government system but some of them can also be identified as somehow experienced and trained employees in their work. Meanwhile, 39% or one hundred seventy-four respondents came from the group of 8-14 years work experience. They have been with their organization for a long time and have adapted to the process of their work. Moreover, 3% or thirteen (13) respondents came from 15-21 years of work experience while 1% or six (6) respondents came from the 22-28 years work experience group. This group are good experiences and has been with the organization for the longest time so they can adapt to the challenges and trends that may arise.

**Table 6 Profile According to Business Income**

Business Income	<i>n</i>	%
Php10,100 – Php30,000	302	67
Php31,000 - Php50,000	89	20
Php51,000 – Php70,000	33	7
Php71,000 – Php90,000	18	4
Php91,000 and above	8	2
<b>TOTAL</b>	<b>450</b>	<b>100</b>

Table 6 shows that 67% or three hundred two (302) respondents are earning Php 10,100 to Php 30,000 net salaries. These businesses are those smallest of the small which often are not registered and secure business permits. However, they emerged as the top respondents showing that they also experience the existing problems in the BOSS even if they only have small business. 20% or eighty-nine (89) respondents are earning Php 31,000 to Php 50,000, these businesses are usually under retail and service sector. 7% or thirty-three (33) respondents are earning Php 51,000 to Php 70,000 while 4% or eighteen (18) respondents are earning Php 71,000 to Php 90,000. Lastly, 2% or eight (8) respondents are earning Php 91,000 and above.

This only means that the survey covers different businesses with different income ranges, which provided different perspectives and experiences within the BOSS in the city. This distribution also shows that the researcher has conducted the survey regardless of the business income of the respondents to provide distinct responses.

**Table 7. Level of Stakeholder ‘s Compliance to the Ease of Doing Business Act in terms of Accountability**

Indicative Statement	<i>Mean</i>	<i>SD</i>	Remark
<i>The stakeholders....</i>			
1. are accountable on the results of all the decisions made.	3.22	0.53	Moderately Compliant
2. provide a clear copy of one-time assessment of fees and charges.	3.28	0.53	Moderately Compliant
3. observe acceptability of feedbacks from clients about assessment of performance.	3.20	0.54	Moderately Compliant
4. seek approval of the higher ranked personnel if needed.	3.26	0.59	Moderately Compliant
5. listen from suggestions of the clients to develop relevant skills.	3.14	0.61	Moderately Compliant



6. respond immediately to the needs of the public clientele.	3.24	0.67	Moderately Compliant
7. give the right amount of tax to be imposed to the client.	3.58	0.56	Highly Compliant
8. issue official receipts corresponding to payment received.	3.85	0.36	Highly Compliant
<b>Overall Mean</b>	<b>3.35</b>		<b>Moderately Compliant</b>

Table 7 shows the level of stakeholder’s compliance in terms of accountability. Indicator 8 ( $M=3.85$ ,  $SD=0.36$ ) got the highest ranking. We should base the BOSS process on accountability. In that case, all businesses should be issued an official receipt by the LGU, so it is relevant that this indicator got the highest ranking on the survey.

Yanuaría (2021)[10] mentioned that there are six reasons why a company or business should issue an official receipt. She claimed that the accuracy of accounting records to prove the existence of recorded transactions is one of the most significant benefits of getting an official receipt. Without a certified receipt, your accounting records would be lacking, which can be problematic over time.

Meanwhile indicator 5 ( $M=3.14$ ) got the lowest ranking. This indicator of getting feedback from its clients based on their service they provided to provide improvements has been a problem for different organizations. Feedback plays a vital role for the improvement of the process to know what the things are they need to change to provide the best service to the people.

According to Markovic (2016)[11] , it should go without saying that feedback is a crucial part of successful learning. Feedback raises a learner’s self-esteem, learning drive, and, eventually, achievement. 65% of your employees want more feedback, therefore it’s also what they desire. There are many different types and sizes of feedback.

Moreover, the level of stakeholder’s compliance in EODB in terms of accountability got an overall mean of 3.35 (moderately compliant) which provides positive feedback from the respondents as they agreed on the indicators presented by the researcher.

**Table 8. Level of Stakeholders’ Compliance to the Ease of Doing Business Act in terms of Regulation and Implementation**

Indicative Statement	Mean	SD	Remark
1. The office strictly regulates the application of business permit to all businesses.	3.12	0.72	Moderately Compliant
2. The office follows all the procedures, steps, costs and requirements to implement the policy properly.	3.03	0.75	Moderately Compliant
3. The office handles encoding of data appropriately.	2.86	0.74	Moderately Compliant
4. LGU-San Pablo City implements the Ease of Doing Business (EODB) in a timely manner.	2.69	0.74	Moderately Compliant
5. Streamlined procedure is properly observed in San Pablo City.	2.65	0.75	Moderately Compliant
<b>Overall Mean</b>	<b>2.87</b>		<b>Moderately Compliant</b>

Table 8 shows the level of compliance in the EODB in terms of regulatory and implementations. Indicator 1 ( $M=3.12$ ) got the highest ranking among all indicators as the respondents agreed that the office is moderately compliant to strictly regulating the application of business permits to all businesses.

Frias (2015)[12] stated in her study that regulation can be viewed in three ways: "as a specific set of commands where regulation involves the promulgation of a binding set of rules to be applied by a body devoted to a specific purpose; as deliberate state influence where regulation has a broader sense and covers all state actions designed to influence industrial or social behavior; and as all forms of social control or influence where all mechanisms affecting behavior are regulatory."

Meanwhile, indicator 5 ( $M=2.65$ ) got the lowest ranking among all indicators. However, the respondents still agreed that the city is moderately compliant with a streamlined procedure and is appropriately observed by the San Pablo City Government. According to Cflow Blogspot (2023)[13] , simplifying company procedures helps eliminate duplications and assures the best use of resources. Process and procedure simplification is the best strategy to raise operational effectiveness and boost profits.

Moreover, the level of stakeholder’s compliance in EODB in terms of regulatory and implementation got an overall mean of 2.87 (moderately compliant) which provides positive feedback from the respondents as they agreed on the indicators presented by the researcher.



**Table 9. Level of Stakeholders' Compliance to the Ease of Doing Business Act in terms of Functionality and Technical Aspect**

Indicative Statement	Mean	SD	Remark
1. I believe that LGU-San Pablo City can establish an electronic (or on-line) procedure as required in the EODB.	3.13	0.61	Moderately Compliant
2. The online transaction as required in the EODB is much easier and should be fully implemented.	3.00	0.71	Moderately Compliant
3. System-generated procedures should be fully adapted for faster transactions.	3.20	0.65	Moderately Compliant
4. LGU-San Pablo City does not have enough resources to shift to online transaction.	2.59	0.67	Moderately Compliant
5. LGU-San Pablo City has problem on internet connection to implement the electronic or online transaction under EODB.	2.63	0.69	Moderately Compliant
6. San Pablo LGU can complete transactions promptly.	2.77	0.62	Moderately Compliant
<b>Overall Mean</b>	<b>2.88</b>		<b>Moderately Compliant</b>

Table 9 shows the level of compliance in the EODB in terms of functionality and technical aspects. Indicator 3 ( $M=3.20$ ) got the highest ranking among all indicators, as the respondents agreed that the office should have system-generated procedures that should be fully adapted for faster transactions. Calanas (2023)[14] mentioned that you could also help monitor your team's performance while staying connected to your business strategies by implementing efficient systems and processes. It lets employees focus on business growth and meeting objectives rather than worrying about minor details.

In addition, indicator 4 ( $M=2.59$ ) got the lowest ranking among all indicators. However, the respondents still agreed that the City is moderately compliant and needs more resources to shift to online transactions. In her study, Calanas (2023)[14] highlighted that staying ahead of the competition is critical in today's business world. The digital landscape is changing faster than ever, and everyone is taking advantage of it. Employees can provide a consistent, reliable, and high-quality experience for people at various points in their customer journey if they have adequate systems and processes.

Moreover, the level of stakeholder compliance in EODB in terms of functionality and technical aspects got an overall mean of 2.88 (moderately compliant).

**Table 10. Level of Challenges Encountered in the Compliance and Efficient Service Delivery in the EODB Act in LGU San Pablo in terms of Work Engagement**

Indicative Statement	Mean	SD	Remark
1. I encountered difficulty in seeking good answer and recommendation due to lack of education and training needed to perform the task given.	2.48	0.59	Slightly Compliant
2. Lack of information needed to execute or perform the job properly.	2.47	0.58	Slightly Compliant
3. Employees need for educational service training in handling situational scenarios.	3.30	0.60	Moderately Compliant
4. Employees are not flexible to balance work and personal life.	2.32	0.55	Slightly Compliant
5. Dedication and commitment of the employees to the organization's goal are not well-observed.	2.44	0.64	Slightly Compliant
6. Employees educational background is not properly aligned to their job description or position.	2.66	0.68	Moderately Compliant
<b>Overall Mean</b>	<b>2.61</b>		<b>Moderately Compliant</b>

Table 10 shows the challenges encountered in the compliance and efficient service delivery of EODB regarding work arrangement. Indicator 3 ( $M=3.30$ ) got the highest ranking among all indicators, as the respondents agreed with the employees' need for educational service training in handling situational scenarios.



According to Elmhurst University (2023)[15], service learning is crucial because it links in-class learning to practical experiences in the community. Students who participate are often more engaged citizens, develop their professional and personal interests, obtain valuable skills, and are more profoundly involved in their communities.

Meanwhile, indicator 4 ( $M=2.32$ ) got the lowest ranking among all indicators, as the respondents disagreed that employees need to be more flexible to balance work and personal life.

Thomas (2021)[16] highlighted that having a healthy work-life balance has several advantages for employers. As dedication and motivation to work grow, productivity increases, absenteeism declines, and physical and mental health improves. Getting this equilibrium can also be advantageous for interpersonal interactions. Fulfilling work obligations is an essential part of having a happy life that is not only motivated by financial gain. The daily structure and social identity that professional employment provides and the expectations that must be met are credited by researchers as the causes of this.

Moreover, the level of challenges encountered in the compliance and efficient service delivery of EODB in terms of work arrangement got an overall mean of 2.61 which provides positive feedback from the respondents as they agreed on the indicators presented by the researcher.

**Table 11. Level of Challenges Encountered in the Compliance and Efficient Service Delivery in the EODB Act in LGU San Pablo in terms of Red Tape**

Indicative Statement	Mean	SD	Remark
1. I encountered problems when it comes to the existence of red tape (fixers) in LGU-San Pablo City.	2.76	0.73	Moderately Compliant
2. Delays in the process due to existence of red tape.	2.71	0.69	Moderately Compliant
3. Excessive unnecessary bureaucratic document requirements in transactions resorted to prolonged delivery of service.	3.04	0.77	Moderately Compliant
4. Allowing employees to transact on behalf of relative's business owners for faster transactions.	3.13	0.66	Moderately Compliant
5. Bribing of government officials leads to corruption.	2.57	0.70	Moderately Compliant
6. No appropriate sanctions were given to fixers.	2.74	0.65	Moderately Compliant
<b>Overall Mean</b>	<b>2.82</b>	<b>Moderately Compliant</b>	

Table 11 shows the challenges encountered in the compliance and efficient service delivery of EODB regarding the red tape. Indicator 4 ( $M=3.13$ ) got the highest ranking among all indicators, as the respondents agreed that the City is moderately compliant with allowing employees to transact on behalf of relative business owners for faster transactions.

It inflicts that according to Kaufman (2016)[17], red tape has been an issue of concern since public administration became a discipline of study. Numerous studies have examined how red tape affects various outcomes, including organizational performance, and have identified red tape as a feature of public companies that has a detrimental impact on organizational practices and employees.

Meanwhile, indicator 5 ( $M=2.57$ ) ranked lowest among all indicators. However, the respondents still agreed that the City is moderately compliant and that government officials are bribed, which leads to corruption.

Moreover, the level of challenges encountered in the compliance and efficient service delivery of EODB in terms of the red tape got an overall mean of 2.82 (moderately compliant).

**Table 12. Level of Challenges Encountered in the Compliance and Efficient Service Delivery in the EODB Act in LGU San Pablo in terms of Adaptability to Technology**

Indicative Statement	Mean	SD	Remark
1. I find it hard in applying using the system-generated procedure of business permits in LGU-San Pablo City	2.59	0.72	Some of the Time
2. LGU-San Pablo City needs to adapt transition from manual to online application of business permit.	3.12	0.59	Some of the Time
3. Use of electronic resources is not yet implemented in LGU San Pablo City in the application of business permit.	2.63	0.68	Some of the Time
4. LGU-San Pablo City needs additional experts to handle the newly adopted technology with	3.51	0.51	Most of the Time



regards to computerization and digital innovation.

- |  |      |      |                  |
|--|------|------|------------------|
| 5. LGU-San Pablo City needs to maximize the use of new technology in the business permit application | 3.47 | 0.52 | Some of the Time |
| 6. LGU-San Pablo City has limited capacity to handle big volume of application per day.              | 2.66 | 0.73 | Some of the Time |

<b>Overall Mean</b>	<b>3.00</b>	<b>Some of the Time</b>
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Table 12 shows the challenges encountered in the compliance and efficient service delivery of EODB regarding Adaptability to technology. Indicator 4 ( $M=3.51$ ) got the highest ranking among all indicators as the respondents agreed that most of the time, LGU-San Pablo City needs additional experts to handle the newly adopted technology concerning computerization and digital innovation. Meanwhile, indicator 1 ( $M=2.59$ ) got the lowest ranking among all indicators; although the respondents still agreed on some of the time, they found it hard to apply using the system-generated procedure of business permits in LGU-San Pablo City. ACS Distance Education (2021)[18] stated that being aware of technological advancements relevant to your business does not imply that you must adopt every new emerging technology. It pays to put in a concerted effort to keep up with any pertinent developments in the field, but it is also wise about the technology to use. New technologies are occasionally passing trends. Others become widely accepted and rapidly growing, so being an early adopter pays off.

Moreover, the level of challenges encountered in the compliance and efficient service delivery of EODB in terms of Adaptability to technology got an overall mean of 3.00 (some of the time).

**Table 13. Level of Efficient Government Service Delivery of the Stakeholders' Compliance to the Ease of Doing Business Act concerning Transposition.**

Indicative Statement	Mean	SD	Remark
1. Establish and set-up a Business One Stop Shop (BOSS) for systematic and faster transactions.	3.32	0.63	Some of the Time
2. Collects and provides accurate amount of business data released by the BOSS personnel to the business owners.	3.14	0.66	Some of the Time
3. Provides electronic / computerized breakdown of fees and charges.	3.46	0.53	Some of the Time
4. Issues electronic print-out of official receipts.	3.73	0.45	Most of the Time
5. Prompt releasing of business permits.	2.79	0.76	Some of the Time
6. There is no problem in printing, processing, and storing all data collected in the application process.	2.65	0.62	Some of the Time
7. Error is seldom encountered during the filling-up of the application form and processing of the collected data.	2.71	0.62	Some of the Time
<b>Overall Mean</b>	<b>3.11</b>		<b>Some of the Time</b>

Table 13 shows the level of efficient government service delivery regarding the compliance of EODB concerning transposition. Indicator 4 ( $M=3.73$ ) got the highest ranking among all indicators as the respondents agreed that most of the time, LGU-San Pablo City issues electronic print-outs of official receipts with a similar finding above that the LGU gives official receipts to every transaction.

It connotes that, according to Yanuaria (2016)[10], requesting an official receipt is crucial since it can be used to reduce or avoid paying taxes lawfully. Due to lower net income, the company's tax obligations will be reduced due to the official receipt's ability to be utilized as an expense. Subtracted from sales. Meanwhile, indicator 6 ( $M=2.65$ ) ranked lowest among all indicators. However, the respondents still agreed that sometimes, printing, processing, and storing all data collected in the application process is fine. The privacy of both officials and clients is more important than ever in government.

Moreover, the level of efficient government service delivery regarding the compliance of EODB for transposition got an overall mean of 3.11 (some of the time).



**Table 14. Level of Efficient Government Service Delivery of the Stakeholders' Compliance to the Ease of Doing Business Act concerning Implementation**

Indicative Statement	Mean	SD	Remark
1. The office clearly provides the step-by-step procedure in the business permits application.	3.15	0.74	Moderately Efficient
2. The LGU-San Pablo provides spacious BOSS (Business One Stop Shop) to accommodate volumes of clientele.	3.30	0.65	Moderately Efficient
3. The Citizens Charter is visible within the BOSS.	3.24	0.64	Moderately Efficient
4. The LGU-San Pablo abides with the mandate of no 4. contact / apprehension policy.	2.57	0.75	Moderately Efficient
5. There is alternative payment method option (such as online payment, bank transaction)	2.42	0.75	Slightly Efficient
6. The office allows different payment terms within a year (such as quarterly, semi-annually, annually)	3.64	0.48	Highly Efficient
7. information is available on the website and social media pages to inform the public on the complete procedure	3.05	0.61	Moderately Efficient
8. Officials are open to suggestions and recommendations for efficient service delivery	2.83	0.72	Moderately Efficient
<b>Overall Mean</b>	<b>3.02</b>		<b>Moderately Efficient</b>

Table 14 shows the level of efficient government service delivery regarding the compliance of EODB concerning implementation. Indicator 6 ( $M=3.64$ ) got the highest ranking among all indicators, as the respondents mentioned that LGU-San Pablo City is highly efficient in allowing different payment terms within a year (such as quarterly, semi-annually, and annually).

According to Johnson (2023)[19], clearly defined payment terms will simplify estimating cash flow, taking on new projects, and engaging in new prospects. The company's cash flow may suffer if there is leniency with payment terms or neglect to contact clients with unpaid balances, which, according to U.S. research, is why 82% of small businesses fail. Bank research, it is critical to establish clear payment terms, so customers know what to expect.

Meanwhile, indicator 5 ( $M=2.42$ ) ranked lowest among all indicators. However, the respondents mentioned that it is slightly more efficient if an alternative payment method (such as online payment or bank transaction) is available. Alternative payment methods, sometimes called local payment methods, allow for the distribution of more goods and services to a broader global audience, according to Mileva (2023)[20].

Many companies are increasingly open to accepting non-cash or non-credit card payments. Alternative payment methods (APMs) are modern ways to pay for products and services that have been purchased. They substitute for more traditional payment options like cash or large credit cards.

In addition, the level of efficient government service delivery regarding the compliance of EODB concerning implementation got an overall mean of 3.02 (moderately efficient).

**Table 15. Level of Efficient Government Service Delivery of the Stakeholders' Compliance to the Ease of Doing Business Act concerning Application**

Indicative Statement	Mean	SD	Remark
1. The office applies all the procedure in line to the EODB	2.69	0.70	Moderately Efficient
2. The office accepts online and manual application procedures.	3.03	0.51	Moderately Efficient
3. The office conducts strategic planning to avoid future problems on the process.	2.61	0.67	Moderately Efficient
4. LGU-San Pablo City adapts to the transition in line to the EODB.	2.56	0.67	Moderately Efficient
5. LGU-San Pablo is open to significant and valuable techniques for faster transaction development.	2.66	0.67	Moderately Efficient
6. Government officials review all the process flow and implementation plan.	2.71	0.73	Moderately Efficient
<b>Overall Mean</b>	<b>2.72</b>		<b>Moderately Efficient</b>



Table 15 shows the level of efficient government service delivery regarding the compliance of EODB to application. Indicator 2 ( $M=3.03$ ) got the highest ranking among all indicators, as the respondents mentioned that LGU-San Pablo City is moderately efficient in accepting online and manual application procedures. Online applications do not need a job seeker to personally meet with a possible employer or coworkers, according to Petersen (2019) [21], The applicant offers evidence of his credentials and expertise for consideration rather than taking a chance on a poor first impression, which might be advantageous for people who are timid or socially awkward. The absence of personal touch, however, can be a disadvantage for candidates who might not (look good on paper); but have other relevant attributes that might only become apparent during the type of informal interview that frequently takes place when someone picks up a job application in person. Meanwhile, indicator 4 ( $M=2.56$ ) ranked lowest among all indicators. However, the respondents mentioned that LGU-San Pablo City is moderately efficient in adapting to the transition in line with the EODB.

Moreover, the level of efficient government service delivery regarding the compliance of EODB for application got an overall mean of 2.72 (moderately efficient), which provides positive feedback from the respondents as they agreed on the indicators presented by the researcher.

**Table 16. Significant Relationship between Stakeholders' Demographic Profile and the Level of Efficient Government Service Delivery.**

Stakeholders' Demographic Profile	Level of efficient Government Service Delivery		
	Transposition	Implementation	Application
Sex	$r = -.05ns$ $p = .293$	$r = -.080ns$ $p = .089$	$r = -.035ns$ $p = .461$
Civil Status	$r = -.01ns$ $p = .908$	$r = -.024ns$ $p = .614$	$r = -.034ns$ $p = .469$
Age	$r = -.002ns$ $p = .969$	$r = .004ns$ $p = .930$	$r = .005ns$ $p = .923$
Educational Background	$r = .100s$ $p = .033$	$r = .003ns$ $p = .943$	$r = .003ns$ $p = .957$
Work Experience	$r = .018ns$ $p = .701$	$r = -.025ns$ $p = .953$	$r = .034ns$ $p = .477$
Salary	$r = .021ns$ $p = .661$	$r = .034ns$ $p = .471$	$r = -.039ns$ $p = .406$

Table 16 shows that there is no significant relationship between respondents' demographic profile such as sex, civil status, age, educational background, work experience and salary to the level of efficient government service delivery along Transposition, Implementation and Application.

However, Educational Background has generated a significant result with the indicator of transposition since its p value = 0.033 is less than the 0.05 level of significance.

Moreover, the table also shows that there is no significant relationship between respondents' demographic profile and Ease of Doing Business Act in terms of implementation and application since its p value generated a result more than the 0.05 level of significance. The researcher used Anova Test to assess the relationship and differences between the two variables.



**Table 17. Significant relationship between Level of Stakeholders' Compliance to the EODB and Efficient Government Service Delivery.**

Indicators	Level of efficient Government Service Delivery		
	Transposition	Implementation	Application
<b>Stakeholders Compliance</b>			
Accountability	$r = .246s$ $p < 0.05$	$r = .257s$ $p < 0.05$	$r = .173s$ $p < 0.05$
Regulation and Implementation	$r = .179s$ $p < 0.05$	$r = .211s$ $p < 0.05$	$r = .192s$ $p < 0.05$
Functionality and Technical Aspect	$r = .83ns$ $p = .078$	$r = .199s$ $p < 0.05$	$r = .156s$ $p = .001$

Table 17 show shows the significant relationship between stakeholders' compliance and efficient government service delivery level along Transposition, Implementation and Application. The indicators for stakeholders' compliance, accountability, regulation and implementation both generated significant value since their p-value is less than 0.05 significance level. Meanwhile, functionality and technical aspects generated an insignificant result to the transposition since its p-value is 0.078, more significant than the significance level of 0.05. However, this variable generated significant results in terms of implementation and application.

**Table 18. Significant Relationship Between Challenges Encountered in the Implementation of EODB and Efficient Government Service Delivery among the group of the stakeholders.**

Indicators	Level of efficient Government Service Delivery		
	Transposition	Implementation	Application
<b>Problems Encountered</b>			
Work Engagement	$r = .018ns$ $p = .703$	$r = .085ns$ $p = .462$	$r = .072ns$ $p = .130$
Red Tape	$r = .010ns$ $p = .840$	$r = .006ns$ $p = .906$	$r = -.079ns$ $p = .096$
Adaptability to Technology	$r = .107s$ $p = .024$	$r = .138s$ $p = .003$	$r = .0104s$ $p = .027$

Table 18 shows the significant relationship between challenges encountered in the EODB and the level of efficient government service delivery along Transposition, Implementation and Application.

In the indicators for problems encountered, work engagement and red tape generated a non-significant result since all of its p values are more than the significance level. On the other hand, Adaptability to technology generated significance for all three variables since all its p values are less than the 0.05 significance level.

## CONCLUSION AND RECOMMENDATION

Most of the respondents were female micro-business owners ranged from 40-48 years old with monthly business income of 10,000 to 30,000 pesos. Hypothesis prove that the level of government service delivery has no relationship to the demographic profile of the respondents such as sex, civil status, age, work experience, thus accepting the null hypothesis. Hence, employees educational background generated a significant result which correlates the quality of performance of the service providers in the city, thus rejecting the hypothesis.

Furthermore, the stakeholders' compliance in the implementation of the Ease of Doing Business in terms of transposition, functionality and technical aspects were observed in the city. On the other hand, significant result was also shown that LGU-San Pablo City does not adapts to the transition in line with the EODB law which only means that streamlined procedures were not properly practiced in the city, which is merely the core component of the law, It was also observed that faster transactions through computerized business permits and licensing system were not observed in the city, thus rejecting the null hypothesis.

It was proved that compliance to EODB has a strong relationship to the challenges encountered by the stakeholders in terms of adaptability to technology, consequently, the level of government service was greatly affected by application from manual to automation process that indicates the need for system advancement.



Based on the given results, the researcher recommends the following:

- Provide knowledgeable and skilled employees with relevance to technological advancement.
- Add experts on handling mechanism for system-operated procedure.
- Improvement of the system-generated procedure through the Implementation of Electronic Database in LGU San Pablo City with the intervention of the Department of Information and Communications Technology - DICT (2018)[22] to maximize the use of digital technology in line with the streamlining process for government faster transactions.
- Implementation of alternative payment method, many users are using different payment methods such as Gcash, pay maya and bank transaction. This method may improve the overall process of the BOSS in the LGU since it will help them fast-track the process of providing their service to its people.
- Benchmarking on the system and procedures of the other LGUs. One area for further research that can be done by other researchers is to conduct benchmarking on the system and procedures being implemented by the different LGUs in Laguna. A compilation of information on the best practices of the different LGUs may help or guide the LGU-San Pablo City in instituting changes or improvement in its existing system or procedures.

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