



The Benefits of Local Taxation in the City of Muntinlupa, Philippines

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Abstract

Local taxes are used as source of funds to exercise and implement the projects and services of the local government unit. The City of Muntinlupa as envisions itself to become one of the leading investment hubs in the Philippines made serious efforts to indeed attract local and international businesses to the city. This paper will discuss the benefits of local taxation that favorable and beneficial for the welfare of the people or the public that contributes to deliver basic services for education that benefitted scholars through financial assistance, free tuition fees and scholarships, health program that provides medical subsidy to citizens, livelihood and employment that conducted entrepreneurial trainings and business consultations, peace and order to decrease crime rates in the City, protection for the environment such as coastal and river-clean up drives activities, socialized housing, economic development that still grows through increasing number of business establishments from local to foreign companies, and good local governance and administration under the rule of transparent, caring, and accountable leadership.

Keywords: Local Government; Local Taxation; Good Governance; Public Fiscal Administration; Economic Development

1. Introduction

The main objective of the paper is to discuss and highlight the program of good governance, public fiscal administration, and the economic development in the City of Muntinlupa that focuses on the benefits of local taxation that is valuable and beneficial to the community, businesses, and welfare of the public or people. The paper aims to answer, classify, and look into the benefits and advantages of local taxation in the local level specifically in the local government unit (LGU) of Muntinlupa City, Philippines.

The scope of the paper evolves within the jurisdiction of Muntinlupa City, the activities, and programs that used to support the needs and welfare of the people. The paper was limited on the activities of economic development, the granting of business permit and licenses, and the local revenue code (Muntinlupa Revenue Code) on how it relates to local government code (LGC) of 1991 or R.A. 7160 to further discuss the relationship of public fiscal administration to good local governance.

In addition, the paper will discuss the advantages and disadvantages of doing business in the City and as well as the projects, programs, and services to further understand the significance of good financial management and good governance.

Moreover, the significance of the paper is for the readers to justly understand why we should pay local taxes, regulatory fees, and charges (i.e., real property tax, business tax, and community tax) to

support the local government and the benefits or its impact to what the public will get from taxation particularly at the local level.

2. Historical Background: An Overview of Muntinlupa City

Muntinlupa City as envisioned to be one of the leading investment hubs in the Philippines is a LGU which is composed of 9 barangays (Tunasan, Poblacion, Putatan and Bayanan, Alabang, Cupang, Buli, Sucat, and Ayala-Alabang).

The barangays are divided into two districts, District I from Tunasan to Bayanan and District II from Alabang to Ayala-Alabang. Muntinlupa is also famous because of the National Bilibid Prison (NBP), where dangerous criminals are placed to protect the public and Ayala Alabang Village where many wealthy and influential people live. The City is part of Metropolitan Manila (Metro Manila), National Capital Region, which comprised of 16 cities and 1 municipality (Department of Interior and Local Government [DILG], 2014).

December 19, 1917, when Muntinlupa became an independent town and separated from the province of Rizal, while November 7, 1975, is the date when Muntinlupa was included as part of Metro Manila and on March 1, 1995, when it became a City under Republic Act (R.A.) 7926 (Muntinlupa City Planning and Development Office, 2015).

In addition, 81 provinces, 144 cities, 1490 municipalities, and 42,028 barangays in the country including the City of Muntinlupa impose local taxes, regulatory, and other fees and charges as authorized by law to support their own local projects and activities (DILG, 2014).

On the other hand, internal revenue tax is used to be the primary source of revenue or income of the LGUs that the national government gives proportional shares to be used as public funds (Reyes et al., 2015. p. 387). Furthermore, tax is defined as obligatory shares or contributions coming from a persons or property impose by law to support the local and national government and for the public needs (De Vera, 2013).

Under Section 129 of LGC, each local government unit shall exercise its power to create sources of revenue and levy taxes, fees, and charges subject to provisions coherent with the basic policy of local autonomy. Local Autonomy, on the other hand, is defined as a stage or phase of choice implemented by the LGU in relation to the national government (Reyes et al., 2015. p. 382).

3. The LGC of 1991 (R.A., 7160)

R.A. 7160 or better known as an act providing for a LGC of 1991 was enacted on the July 21, 1991, during the fifth regular session at the house of the representatives, Congress of the Philippines (LGC, 2015 ed., p. 1).

The LGC of 1991 is very important guidelines in every LGUs. This act is able to serve as a tool for an effective mechanism to strengthened and upgrade the quality of local governance and local leadership particularly in the purpose of delivering basic services for national development (LGC, 2015 ed., Sec. 3. p. 2).

The LGC of 1991 was also used by the City of Muntinlupa (by then Municipality of Muntinlupa) where Memorandum Circular No. 92-02 dated January 6, 1992, is directing all Provincial Governors, City and Municipal Mayors, Punong Barangays, and other matter/concerns to enact ordinances and revenue measures and clearance for Barangay pursuant to Section 186 to 189 and Section 152 of the said act (Muntinlupa Revenue Code, Ordinance No. 93-35. p. 1-2).

The major changes in local governance and fiscal organization were instituted with the enactment of R.A. 7160 (Local Treasury Operations Manual, 2007). There is also a major shift in the relationship of the national government and local governments when this act was passed. The new framework for governance from powers, functions, and responsibilities from the national government to LGUs was transferred.

With proper guidelines coming from the national government, the LGUs are able to manage local development from deconcentration or simply redistribution of administrative responsibilities only within the national government agency (Local treasury Operations Manual, 2007).

The devolution of powers has made the LGUs more responsible and accountable in their public financial management, and during this transition period, LGUs became more operative and able to operate on their own through innovation in financial opportunities based on the new legislation that created Local Treasury Operations Manual, 2007.

4. Muntinlupa Revenue Code (Ordinance No. 93-35 and Ordinance No. 02-076)

The Revenue Code of the Municipality of Muntinlupa or better known as the Muntinlupa Revenue Code governs the taxing and other revenue-raising powers of the city and existing under laws (Muntinlupa Revenue Code, Section 1 and 2).

The relationship between the Muntinlupa Revenue Code and the LGC of 1991 is very similar when the said code was approved in 1992. The Muntinlupa Revenue Code Chapter 1 with Ordinance No. 93-35 has a same amount of tax per annum to LGC of 1991, Tax on Business under Section 143 based on the graduated taxes imposed on manufacturers, producers, importers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind of nature (Muntinlupa Revenue Code, 1993).

In 2002, Ordinance No. 93-35 or an ordinance adopting a revenue code of the municipality of Muntinlupa was replaced by Ordinance No. 02-076 or an ordinance otherwise known as the revenue code of the municipality of Muntinlupa including the adoption of the prescribed new rates (Muntinlupa Revenue Code, 2002). Compared to the 1993 ordinance, the 2002 ordinance updates the new prescribed rates to augment the demands of the City's growth and progress. The section 1 of ordinance 93-35 was amended and currently known as the Revenue Code of the City of Muntinlupa (Muntinlupa Ordinance No. 02-076. p. 2). The new prescribed rates when I calculated resulted to a 10% increase compared to 1993 prescribe rates up to 2001.

When I started working for the City Government of Muntinlupa under the City Treasurer's Office, the Muntinlupa Revenue Code is a very helpful tool for us under the examination division to perform our job to correct tax deficiencies of different business establishments within the jurisdiction of Muntinlupa. In 2014, we collected an additional 10 million pesos' tax deficiencies based on new Revenue Code of the City of Muntinlupa and served as our guidelines in computing the prescribed rates for business taxes.

The transfer of power from national government to local government gives them power to create their own sources of income or revenue as a result of the devolution that has made the LGUs responsible in public financial administration (Local Treasury Operations Manual, 2007).

5. Economic Development Sector in Muntinlupa City

The economic development sector implicates the evaluation of the local economy in Muntinlupa City with growth in economic activities in a sustainable way. Commerce and trade, agriculture and fisheries, and tourism development are subsectors that cover the said evaluation (Muntinlupa City Ecological Profile, 2013).

As the Muntinlupa City envisioned itself to become one of the leading investment hubs in the Philippines, diligent efforts are being made for the LGU to definitely attract local and foreign businesses or multinational companies in the city. Based on the data given by the Business Permit and Licensing Office (BPLO) of Muntinlupa, the City's total recorded business registrations in 2013 were at 12,981 compared to year 2014 with a total number of registered businesses of 13,124 or with 1% increase.

There are different business lines in Muntinlupa per category description, namely amusement devices, amusement place, billboard and advertisement, dealer in fermented liquor, dealers and retailer, detective agencies, eateries/restaurants, exempt, exporter/importer, financial institutions, fishponds/fishpens, flammables, hotels/motel/boarding/lodging, lessors, manufacturing, peddlers/delivery trucks/vans/taxi, printer and publisher, private/public market/commercial center, services, subdivision parking areas/cemetery, and tobacco dealers (BPLO, 2013).

There are also commercial centers or malls in Muntinlupa, namely Alabang Town Center, the famous mall in the south where most celebrities and famous people go. The said mall is located in Ayala

Alabang. The next one is Filinvest Land and Festival Mall located in Filinvest City, Alabang, Starmall Alabang (old name Metropolis Alabang), which used to be cemetery before, the said mall is located in National Road, Muntinlupa, Liana's Alabang Central Mall also located in Montillano St., Alabang, and finally, the SM Supercenter Tunasan located in National Road, Barangay Tunasan (BPLO, 2015).

As a Philippine Economic Zone Authority (PEZA) registered zone, the Northgate Cyberzone in Alabang, Muntinlupa City, provides the needs of technology-based companies engaged in Business Process Outsourcing and other support foreign/multinational companies with operations locally such as Convergy's, Fluor, United Parcel Service International, British-American Tobacco, The Hong Kong and Shanghai Banking Corporation Ltd., and many more (BPLO, 2015). The other business hub in Muntinlupa is the Madrigal Business Park located along Alabang-Zapote Road with major establishments such as Honda Alabang, Isuzu, Nan Pao Resins Chemicals Philippines, Inc., First Advantage Philippines, and many more.

In 2013–2014, the City Government of Muntinlupa in partnership with BPLO awarded the top ten taxpayers that paid high taxes based on previous year annual gross sales/gross receipts, real property assessment fee, and franchise/PEZA fee; the top ten awardees are Zuellig Pharma Corporation as top local taxpayer, Filinvest Land Inc. - Festival Mall on the second place, third place was Alabang Town Center, fourth place goes to Filinvest Alabang, Inc., fifth place for Asian Hospital, Inc., sixth place for Mercury Drug Corporation, seventh place to South Supermarket, eighth place for Insular Life Assurance Company, Ltd., CT Citimotors Alabang, and Kawasaki Motors (Phils.) Corporation (BPLO, 2014).

For the following year 2014–2015, with the same criteria as the corporations or business establishments that paid the highest local taxes, there are new corporations in the top ten lists as well as the top taxpayer. The top ten awardees for 2014–2015 are Ford Group Philippines, Inc., on the top list, second was Filinvest Alabang Inc., third for Meralco, fourth goes to Alabang Commercial Corporation, fifth was Amkor Technology Phils., sixth belongs to Filinvest Land Inc. - Festival Supermall, seventh goes to Pepsi Cola Far East Trade Dev. Co. Inc., down to eighth place is Zuellig Pharma Corporation, which happened as the top taxpayer in 2013-2014, Insular Life assurance Co., Ltd., which is consistent as top taxpayer in the City ranked ninth place from eighth place the previous year, and finally, Manuela Corporation as the tenth placer for the top taxpayer, the said company is under the leadership of businessman and former Senator, Manuel Villar (BPLO, 2015).

The top taxpayer for the year 2014-2015 was awarded during the 20th celebration of the Cityhood of Muntinlupa held in the Quadrangle Hall of City Hall of Muntinlupa last March 1, 2015.

There are also manufacturing establishments in the City, namely Amalgamated Specialties Corporation, the maker of Amspec pencils, Action Container Inc., American Packing Industries (Phils.) Corporation, Ang Dick Jason, Alvarez Marv De Mesa, Brent Metal Works Inc., BSFIL Technologies Incorporation, Chemdis Manufacturing Corporation, the maker of plastic trash bin, the Fresh N' Famous Foods Inc., or a commissary of Chowking under Jollibee Foods Corporation which is located in Magdaong Drive, NBP Reservation, Poblacion, Concepcion-Carrier Air Conditioning Co., De La Torre and Co., Inc., Disco Hi-Tec Philippines, Inc., and Export Team, Inc. (BPLO, 2013).

Moreover, commercial and rural banks are also located in Muntinlupa City such as Optimum Development Bank, Philippine National Bank, Bank of the Philippine Islands (BPI), Bank of Commerce, Robinson Bank Corporation, Banco De Oro (BDO) Universal Bank, BPI Family Savings Bank, BDO Universal Bank, GSIS Family Bank, RCBC Savings Bank, China Banking Corporation, China bank Savings, Inc., Development Bank of the Philippines, East-West banking Corporation, 1st Macro Bank Inc. (A Rural Bank), Metrobank, The Hong Kong and Shanghai Banking Corporation, Ltd., Luzon Development Bank, Philippine Business Bank, Inc., Planters Development Bank, Philippine Savings Bank, Philippine Business Bank, Inc., Banco Alabang, Inc., Security Bank and Trust Co., Smart Bank (Rural Bank), Inc., Security Bank Corporation, Tongyang Savings Bank, Inc., and Wealth Development bank Corporation (BPLO, 2013).

Parts of economic development in Muntinlupa are agriculture and fisheries which the Barangay Poblacion has the biggest number of planters of 140 based on the backyard farming inventory with cumulative area (sq.m) of 1,810 for Pulong Silangan and 60,000 for Southville III, NHA. (Department of Agriculture [DA], 2014). In addition, Barangay Poblacion, that used to be my hometown, has an

average production of 724 kilogram per year for Pulong Silangan and 24,000 kg per year for Southville III, NHA.

In addition, Barangay Poblacion, that used to be my hometown, has an average production of 724 kilogram (kg) per year for Pulong Silangan and 24,000 kg per year for Southville III, NHA, which have plants and vegetables such as; lettuce, eggplant, green pepper, banana and many more (DA, 2014).

Moreover, aside from agriculture and fisheries as well as commercial centers and malls in the City of Muntinlupa, there are also hotel establishments within Alabang and Ayala-Alabang area, namely The Bellevue Manila, Parque Espana Residence Hotel, Vivere Suites, Crimson Hotel, Acacia Grove Hotel, all within the Filinvest Corporate City, Alabang, and B Hotel and Azumi Boutique Hotel at the area of Madrigal Business Park, Ayala Alabang (Muntinlupa City Planning and Development Office, 2015).

In addition, Muntinlupa City is known for some historical sites declared by the Department of Tourism and National Historical Institute. Historical sites in Muntinlupa City are Jamboree Lake known as the smallest natural lake in the Philippines was declared on March 1, 2000 as one of the historical sites in the Philippines. The second is the Memorial Hill, or known as the smallest hill in the National Bilibid Prison (NBP) Reservation Compound and the hill is likewise the burial place of Eriberto Misa, the famous Prison's Director from 1937 to 1949. The third historical site is the famous Bureau of Corrections Administration Building, which is built in 1941, the building houses the office of the prison's administration and maximum security compound consisting of 12 building called brigades. The fourth is the Director's Quarter, which is also built in 1941, the pre-war structure serves as the official residence of the Director of Bureau of Corrections. The fifth is the Japanese Cemetery, the cemetery is the burial place of General Yamashita. The sixth is the Insular Life Corporate Center that serves as the headquarters of the Insular Life Assurance Company was declared on November 25, 2010, by the National Historical Commission and Serum and Vaccine Lab, which is located in Alabang, it is the production arm of the Research and Laboratories of Department of Health which also provides vaccines and serum to immunize the population, and it is locally declared on May 2, 2011 (Muntinlupa City Planning and Development Office, 2013 and National Historical Commission, 2013).

The City of Muntinlupa has also local festivals like Samahang Batya, which displays different costumes and masks that made of paper mache under the Barangay of Alabang and celebrates every December 31 of the year, and the second is the Dinagsa Festival or Sto. Nino De Muntinlupa Fiesta which features street dancing and parades participated by the community townspeople and different groups, the said festival is under Barangay Poblacion celebrated during Sunday before the Ash Wednesday, the third is Senakulo, portrayal of the life and death of Jesus Christ hold during holy week in Barangay Putatan, the fourth is the Grand Santacruzán originally pertaining to the pursuit of the true cross of Jesus Christ by St. Helena and Constantine celebrated every May of the year across the City, and the last is Banhayan Festival and Pagoda sa Dagat, the yearly presentation of Thanksgiving for the Patron of Impong Kulang de Tolentino hold in Barangay Cupang and Buli every September 10 of the year (Muntinlupa City Planning and Development Office, 2013).

6. The BPLO

The BPLO or otherwise known as BPLO in Muntinlupa and same with other cities is responsible for regulating the granting of licenses and permits in doing business activities in the City.

BPLO in Muntinlupa is known for its Modified Business One-Stop Shop (MBOSS) program with just 3 easy steps, the application (assessment and billing), payment, and releasing (BPLO, 2015).

Before this new program, registering a business in Muntinlupa was a time-consuming process and effort due to few steps and procedures for obtaining a permit and license. Going to different departments at the City Hall from the first floor to the second floor and going back to another building where the taxpayer need to transact to different offices made unpleasant and unlikable for the taxpayer.

In the City of Muntinlupa, the previous procedure for securing a business permit composed of 14 steps which required several signatories and took 2 weeks (BPLO, 2015). The taxpayer had to take a tour within the City Hall for their business permit or application to be processed. Due to this long and time-consuming process, the City Government of Muntinlupa then piloted the Business One-Stop Shop

or BOSS in the late 1990's during the business permit renewal in January together with BPLO, City Treasurer's Office, Zoning Office, Building Office, Health Office, and other offices housed together under one roof for convenience of taxpayers, by this initiative, Muntinlupa City awarded the Most Business-Friendly Local Government Award from Philippine Chamber of Commerce and Industry (PCCI) under the leadership of Mayor Atty. Jaime R. Fresnedi (BPLO, 2015).

The year 2013 the BOSS system was trimmed into three steps. The steps were simplified to streamline the process which shortened the processing time to 30 min only and to ensure the sustainability of the MBOSS, Executive Order No. 15 was signed by Mayor Atty. Jaime R. Fresnedi on May 2, 2014 (BPLO, 2015).

7. The Advantages and Disadvantages of Doing a Business in Muntinlupa City

Muntinlupa City was awarded by PCCI (acronym for Philippine Chamber of Commerce and Industry) as most business-friendly city for 3 years (2001, 2002, and 2005). The City Government of Muntinlupa has re-acquired the ISO Certification on Quality Management System, ISO 9001:2008 last April 2015 given by BRS Rim which headquartered in California, United States of America (Muntinlupa Public Information Office, 2015). The advantages of doing or putting up a business in Muntinlupa is very advantageous compared to other cities, especially in the prescribed low tax rates in the business taxes, real property taxes, and franchise fees. Muntinlupa as awarded as business-friendly city is currently doing the MBOSS under the BPLO in transacting time efficient renewal and application of business permits and licenses. The disadvantage of doing a business in the City is just minimal like some traffic that delays some of the deliveries of businesses in the cargo and supply chain management industries. The challenges for the City is to make a plan to lessen the traffic and to offer a tax holiday for those affected industries to attract more local and foreign investors in doing business in the city.

8. Projects, Programs, and Services in Muntinlupa City

When Mayor Atty. Jaime R. Fresnedi came back in July 1, 2013, the Fresnedi administration focused on the 8-point program of governance, namely education and youth, health, livelihood and employment, peace and order, socialized housing, economic development, environmental protection, and finally, local governance and administration (Muntinlupa City Planning and Development Office, 2015). The 8-point program of governance is primarily part of the benefits of the local taxation in the City.

In Education and Youth, the Education Mayor Fresnedi and the City Government of Muntinlupa allocated PhP 63,000,000 million that benefitted 10,500 scholars and financial assistance of PhP 13,000,000 million for 3567 students under the Iskolar ng Bayan program from elementary to college level and provided cash award to 250 honor graduates (Muntinlupa Scholarship Program, 2015).

Even the employees of the City Government are also given a financial assistance or scholarship grants for their graduate studies or additional learning. In addition, the City awarded the top ten outstanding high school students through the annual search for most outstanding students (MOST) for graduating high school students and become MOST scholars that received full scholarship grants throughout their college education.

In the higher education level, the Pamantasan ng Lungsod ng Muntinlupa (PLMun), the local University of the City achieved the Association of local Colleges and Universities Commission on Accreditation accreditation of level 2 for the college courses of business administration, arts and sciences, and teaching education and Level 3 for the course of criminal justice or criminology (PLMun, Office of the President, 2015). PLMun produced already board passers and top notchers for Criminologists and board passers for teachers and certified public accountants. The local University or PLMun also established convenient educational connections such as PBX phone system with 63 trunklines used by 30 departments and college offices and Wireless Fidelity as wireless internet connection (Muntinlupa Management and Information System Office, 2015).

On the technical side, the local government of Muntinlupa in partnership with the Technical Education and Skills Development (TESDA) provided allowances to Muntinlupa City Technical Institute

(MCTI) students who enrolled in vocational and short-term courses. Based on my conducted interview with the personnel of the said office, MCTI currently offered pipefitting, welding, plumbing, bread and pastry production, and housekeeping as additional short-term courses while their primary course includes reflexology and basic computer training. Furthermore, MCTI trainees achieved an increase of 96.42% in the average passing rate in the certification examination given by TESDA (MCTI, 2015).

On the side of health, the City Government of Muntinlupa provided an additional bedspace capacity in the Ospital ng Muntinlupa (OsMun) from 130 to 215 bed spaces and acquired new medical equipment like 4 anesthesia machines and cardiac monitors and 4 dialysis equipment and also increased the number of availment of 70 dialysis sessions in OsMun for the members of Philhealth (City Health Office, 2015). The LGU in Muntinlupa also provided 25–75% medical subsidy and financial assistance amounting PHP 39.2 million to 6,700 beneficiaries and assured readily-available blood for the citizens of Muntinlupa with the initiative of the LGU of blood-letting programs with the help of city government employees (Muntinlupa City Planning and Development Office, 2015).

In the livelihood and employment program, in 2014, already conducted 258 job fairs with 24, 458 applicants, and 7553 were hired on the spot for further interview (Public Employment and Services Office, 2015). The city also conducted trainings to 1177 individuals for microbusiness development, product marketing center, and food processing technologies and livelihood technologies (DA-Extension Services Office, 2015).

The livelihood program of the City also conducted 12 entrepreneurial trainings, 30 business consultations, and 6 product promotions and bazaar and issued certification to 289 entrepreneurs (Muntinlupa City Planning and Development Office, 2015).

The program of Mayor Fresnedi of additional funds or “Dagdag Puhunan” provides zero-interest loan for small business owners in the City of Muntinlupa benefitting 2,383 business owners (Joint Resources Financing Program, 2015).

The crime rate in the city of Muntinlupa was a decrease of 31% in 2014 and the Muntinlupa City Police was awarded Best in Crime Solution Efficiency (Muntinlupa City Planning and Development Office, 2015).

The socialized housing facilitated the construction of 36 housing units in MRH Compound Putatan with the help of Manulife Philippines and awarded 24 housing units to beneficiaries in partnership with Shell Foundation (UPAO, 2015).

The economic development is still growing through an increasing number of business establishments from local to foreign/multinational companies and investors. The environmental protection program of the City is still on-going such as coastal and river-clean up drives activities in the rivers and creeks in the city.

In 2014, the City Government received the seal of good local governance particularly on good financial housekeeping from DILG for the year 2014 and once again this year of 2015 as one of the recipient of the seals of good local governance (Muntinlupa City Planning and Development Office, 2015).

9. Conclusions

The benefits of local taxation in the City of Muntinlupa are favorable for the welfare of the people and as well as with the businesses. Paying taxes at the local level helps in maintaining the support given of the local government to its people for their needs. Local taxation is beneficial that contributes to deliver services for education, health, livelihood and employment, peace and order, environmental protection, socialized housing, economic development, and local governance and administration.

10. About the Author

Prof. Erwin Padilla Vibora was born in Muntinlupa, Metro Manila, Philippines. He started his University teaching career in January 2014 at De La Salle University - Manila, Ramon V. del Rosario College of Business teaching finance subjects.

He entered the government service in April 2014 at the City Government of Muntinlupa, Office of the City Treasurer for the position of Local Treasury Operations Officer (LTOO) I. Afterward, he

was promoted to LTOO III and LTOO IV - Head of Examination Division which examine the books of accounts and pertinent financial records of businessmen in the city. He passed the Career Service Examination - Professional given by civil service commission (CSC) with a grade of 89% in numerical reasoning.

In 2017, he was designated as Acting Assistant City Treasurer of Muntinlupa City, his hometown by the Department of Finance (DOF) Secretary Carlos Dominguez III under the administration of President Rodrigo Duterte. In 2018, he then designated OIC-City Treasurer in the same City and as one of the youngest local fiscal managers in the country.

Before joining the government, Prof. Vibora held a supervisory and managerial positions in the top local and multinational companies here in the Philippines like Globe Telecom, Inc., as Expert for Budget and Performance Review, JP Morgan Chase Bank as Team Leader (Assistant Process Manager) for Fund Accounting - Corporate Investment Bank (Treasury Securities Services), Pepsi-Cola Products Philippines, Inc., as Assistant Manager for Sales Office Operations and Finance. He also worked with San Miguel Corporation, Ericsson Telecommunications, Inc., and United Parcel Services as an accountant handling finance and accounting services.

As top University student and scholar, he was chosen to represent the Philippines and the University of the Philippines (UP), Diliman in the 2016 National Model United Nations (UN) held in UN Headquarters, New York City, USA, and won Honorable Delegation Awards for UP and the Philippines which participated by almost 7,000 top university students worldwide. He also attended business seminars in March 2016 conducted by Prof. John Beshears at Harvard Business School, Harvard University in Boston, Massachusetts.

In May 2016, his paper entitled, *"The Benefits of Local Taxation in the City of Muntinlupa, Philippines"* paper was not presented and published in the 4th International Conference on Magsaysay Awardees - but just chosen. It was presented during the 2018 New York International Business and Social Science Research. He also sent to Europe as Head Delegate of the 2016 Emerging Markets Business Summit which led to a better understanding of mentality and culture of each of the participating nations, examines social problems and situation in the entire macroregion as sponsored by Warsaw School of Economics in June 2016, and held at Warsaw Stock Exchange, Warsaw, Poland.

In addition, Prof. Vibora is also the current President of UP Philippine Institute of Managers, the organization of post-graduate business students and alumni of UP. In college, he was elected and served as the National Vice President for Academic Affairs of the National Federation of Junior Philippine Institute of Accountants, the national organization of Accountancy students in the Philippines and awarded as outstanding student leader.

Prof. Vibora finished his grade school as a consistent honor student at Muntinlupa Elementary School and high school as class salutatorian at Sacred Heart Institute. He obtained his Bachelor of Science in Accountancy degree, *Dean's Lister* from Philippine Christian University, – Manila, in 2006. In 2015, he earned his Master's degree in Business Management, College Scholar, Dean's Lister with Cumulative General Weighted Average of 1.3541 equivalent to Magna Cum Laude from UP Manila. At present, Prof. Vibora is pursuing his Doctorate degree in Public Administration with concentration on public fiscal administration and local governance at the UP National College of Public Administration and Governance in Diliman, Quezon City, as government scholar.

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