DOI: 10.53116/pgaflr.6890

# Knowledge and Implications of Cemetery Policies among Workers of Baguio City Public Cemetery, Philippines

Kurt Zeus L. Dizon\* 💿

\* Faculty Member, Department of Political and Social Sciences, Saint Louis University, Baguio City, Philippines, e-mail: kzldizon@slu.edu.ph

Abstract: Cemeteries in the Philippines are usually under the jurisdiction of local government units (LGUs). Among their jurisdiction is managing cemetery workers. The cemetery workers being part of the informal sector are a concern for LGUs since activities within the sector are unknowledgeable to government policies and prone of noncompliance to it. Thus, the study is anchored on determining if cemetery workers of Baguio know the policies governing cemeteries. The study employed both a quantitative and qualitative design, particularly through survey-questionnaires and interviews. The data shows that the respondents are moderately knowledgeable on the identified cemetery policies. This is because attached offices of Baguio LGU have a constant practice of communicating and orienting the workers on the cemetery policies. Although workers are moderately knowledgeable and the LGU exerts effort and initiatives in communicating with the cemetery workers, some problems still persist due to misinterpretation and stubbornness among the workers.

Keywords: cemetery workers, cemetery policies, local government

#### 1. Introduction

In every organisation, policies must be set for the workers to act by what is expected of them by the organisation. Tyler (2005) stated that securing workers' knowledge of organisation policies and workplace rules is one key antecedent of successful organisational coordination and functioning. Thus, organisations need to be able to reach and inform policies and enforce effective rule-following behaviour among their workers or members.

Imparting and enriching knowledge to workers of an organisation is a usual topic in organisational studies, specifically in public administration. Knowledge typically refers to understanding information related to job duties and organisational objectives (Ng & Feldman, 2009). Noe (2010) elaborates on knowledge as learned facts, principles, concepts and other pieces of information that are considered necessary in the nature of an organisation. Studies found that knowledge is among the best predictors of performance and

organisational achievements (Palumbo et al., 2005; Schmidt, 1998). Ng and Feldman (2009) argued that individuals with higher levels of knowledge are more capable of doing their job, thus attaining the objectives of an organisation. Furthermore, Seibert et al. (2001) posit that knowledge of an organisation's policies is substantially related to the overall organisational performance.

The stated principles are thoughtfully applied in government organisations. Government needs to impose and let policies be known to their workers since government organisations operate on a larger scale compared to private organisations, suits to satisfy multiple stakeholders, and are subjected to a higher degree of scrutiny and accountability (Rashman et al., 2009; Hartley & Skelcher, 2008).

Providentially, many studies have portrayed and examined how public organisations assess their workers' knowledge of policies governing sectors such as health, education, agriculture, security, etc. However, there are also sectors which are deprived of academic attention. An example of this sector is the cemetery. The author of this paper argues that there is a total absence of literature on the cemetery as a public organisation and its members. Kjøller (2011) shares the sentiment that the cemetery, as a focal subject in the public sector, has been given less attention and interest in scholarly works. Although cemeteries are usual topics in different disciplines (Santime, 2019), Zavattaro (2021) argues that cemeteries are usually an unexplored area of public administration. Hussein and Rugg (2003) claimed that the gaps are prevalent because cemetery management is typically placed locally, outshined by higher-level priorities, and frequently marginalised by other public sectors.

# 1.1. Cemeteries and their policies

Although cemeteries are an unexplored area in public administration, they are worth discussing since they serve as a governmental instrumentality in delivering public needs. As a public need, the primary purpose of a cemetery in a society is to serve as a resting place for the dead (Rugg, 2000). For public health reasons, cemeteries avoid spreading diseases (Sallay et al., 2023). Aside from health and sanitation purposes, cemeteries also have several functions in the society. They primarily uphold a psychological and spiritual role for families (Francis et al., 2005), social and cultural space (Barretto-Tesoro, 2016), and a valuable source of history (Mytum, 2007). The government plays a crucial role in preserving and sustaining cemeteries being relevant in society. Cemeteries require regulation to maintain order, uphold public health standards and ensure respectful practices.

To achieve the above, cemeteries need appropriate management. Management of cemeteries differs across the world (Rugg, 2006). Cemeteries in the United States are more privatised, while municipal governments in many European countries own and manage cemeteries (Rae, 2021; Walter, 2005; Rugg, 2000). In the Philippines, identical to the European counterparts, cemetery regulations are usually under the jurisdiction of municipalities and cities, generally local government units (LGUs). Republic Act (RA) No. 7160, also known as the Local Government Code of 1991, transferred the responsibility for

delivering basic services to LGUs, such as health, sanitation, environment, etc.<sup>1</sup> Furthermore, RA 7160 devolves to LGUs the responsibility of enforcing certain regulatory powers, such as reclassifying agricultural lands, enforcing national building codes and managing cemeteries (Brilliantes, 2002).

Specifically, Section 17 (2-x) of RA 7160 grants city and municipal LGUs the power and responsibility of managing public cemeteries. Largo (2020) and Tapales (1995) argued that cemeteries manifest local governments' governmental and patrimonial functions. Tapales (1995) defines that governmental power involves promoting the public welfare of its residents while patrimonial power is exercised to attain their (residents') collective needs. Cemeteries manifest governmental functions since LGUs ensure public health and sanitation by enforcing proper disposal of the dead. Cemeteries display patrimonial functions because they serve as local governments' revenue sources.

In the Philippines, the nature of operating cemeteries is also interesting since it is governed by various policies encompassing sanitation, health and construction. Generally, the Sanitation Code of the Philippines (PD No. 856), specifically its Chapter XXI and its Implementing Rules and Regulations (IRR), governs the roles and procedures of cemeteries in the Philippines.<sup>2</sup>

Chapter XXI of the Sanitation Code is supplemented with the National Building Code and Housing and Land Use Regulatory Board (HLURB) resolutions. The stated policies specifically prescribe the structural guidelines and requirements within the cemeteries. The IRR of the National Building Code under Division J – Group 3 provides the proper guidelines for building structures within cemeteries. In Division J – Group 3, the IRR has vested powers to the HLURB to provide the latest or additional guidelines regarding cemeteries. HLURB Board Res. No. 681 of 2000 and No.797 of 2007 have prescribed some guidelines on projects in the cemetery.<sup>3</sup>

Since RA 7160 devolved powers to the LGUs of regulating cemeteries, the LGUs are given the authority to enforce the stated policies (Section 17 [2-x]). Moreover, LGUs can craft policies through ordinances and administrative orders, supplementing and enhancing the governance and management of cemeteries.

Based on the statements above, Philippine cemeteries are subjected to various policies. Aside from prescribing and imposing the operations of cemeteries, these policies also govern the people within them. Regarding managerial aspects, workers of the cemeteries are expected to be knowledgeable about these policies. But, with all aforementioned policies that will aid in governing and managing cemeteries, the question remains: Do all policies reach out and inform their workers? Are they knowledgeable about the policies?

Although public cemeteries are owned and managed by LGUs, the nature of a public cemetery in the Philippines is complicated since cemeteries are not typically like other formal organisations. Most cemetery workers in various localities of the Philippines are comprised of independent and self-employed workers. Hence, they are considered part of

<sup>&</sup>lt;sup>1</sup> Republic Act No. 7160 (https://bit.ly/45GhOVI).

<sup>&</sup>lt;sup>2</sup> Implementing Rules and Regulations of Chapter XXI of PD 856 (https://bit.ly/45Cbnmo).

<sup>&</sup>lt;sup>3</sup> HLURB Resolutions No. 681 of 2000 and No.797 of 2007 (https://bit.ly/3M7ZwWC).

the informal sector from the stated characteristics. According to Gavilan (2017), cemetery workers are among the Philippines' 15.6 million informal sector members.

#### 1.2. Informal sector

The informal sector is a concept of the International Labour Organization (ILO) (2004) that "consists of independent, self-employed small-scale producers and distributors of goods and services". Cemetery workers are considered to be in the informal sector because, based on the working definition of the ILO, cemetery workers experience low and irregular incomes and precarious and seasonal employment. Their jobs are based on Filipino labour systems of *kontrata*, *labor* and *arawan*, which are common in other informal sectors such as construction workers and street vendors (Estrella, 2014). In addition, they are own-account workers. Since they do not have a formal employer–employee relationship environment, cemetery workers are not employees of the LGUs nor members of formal organisations (International Labour Organization, 2004).

The cemetery workers being part of the informal sector is a concern for LGUs since activities within this sector escape the attention of regulatory and monitoring agencies (Tolentino et al., 2001). Moreover, the sector is characterised by an absence of legal recognition, titles and regulatory supervision (Miller, 2007).

The International Labour Organization (ILO) confirms that the informal sector is troublesome. Even though the informal sector makes up a significant portion of the economies in developing countries, the sector is known to be unaware in government policies (Padmavathi & Aruna, 2022). To an extent, the informal sector has a routine of not complying with laws (Hummel, 2017). The sector's lack of knowledge and awareness of policies is attributed to their low levels of education, income, social and human capital, absence of access to financial institutions and limited organisational capacities (International Labour Organization, 2018; International Labour Organization, 1991; International Labour Organization, s. a.). Loewenson (2002) expounded that these challenges are primarily attributed to the presence of poor work organisation, community environment and social infrastructures.

These sentiments cause alarm to government agencies since informal sector workers are prone to disregarding policies and having a higher risk of possible work-related accidents. For instance, the case of construction workers in Nepal and Bangladesh. Even though the building codes exist in both countries, awareness and compliance with the codes are generally absent among workers (Ahmed et al., 2019). In Kelantan, Malaysia, small-scale construction firms or cliques have the lowest awareness (2.9%) on construction and Occupational Health and Safety (OSH) regulations compared to medium to large construction firms (Kamar et al., 2014).

Another part of the sector is farmers. In the study of Jallow et al. (2017) of small-scale farmers in Kuwait, it was concluded that knowledge of statutes governing pesticide procedures and safety is insufficient. Regarding street vendors, Hummel (2017) confirmed that Bolivian and Brazilian vendors are constantly not subjecting themselves to policies.

In the Philippines, street vendors are apprehended due to violating local ordinances. When asked, the vendors are unaware of such laws (Cabrera, 2020).

Although there is an absence of studies on cemetery workers' knowledge of policies, some literature indicates some issues surrounding the workers in the Philippines. The City Government of Cebu, Philippines, warned cemetery workers to stop unscrupulous transactions of racking up the prices of burial lots with bereaved families (Letigio, 2021). In Mandaue City, authorities found that constructing a mausoleum in Guizo Cemetery violated the sanitation and building codes (Lao, 2017). In Bogo City, Philippines, cemetery workers are cautioned not to break the Inter-Agency Task Force (IATF) resolution on cemeteries' closure during the Covid pandemic's peak (Gom-os, 2021).

#### 1.3. Research problem

Hence, the study is anchored on determining if cemetery workers of Baguio know the policies governing cemeteries. Specifically, from the discussion beforehand, the study aims to identify the following. First, what is the level of knowledge of Baguio City Cemetery Workers in terms of the following policies that govern cemetery: a) IRR of Chapter XXI of the Sanitation Code of the Philippines (Section 4–5); b) HLURB Board Resolutions No. 681 s. 2000 and No. 797 s. 2007; and c) Baguio City Administrative Order No. 111 s. 2012 and No. 156 s. 2015? Second, based on the first problem, what are the implications of the practices and problems encountered by cemetery workers in implementing the identified cemetery policies?

# 2. Methodology

# 2.1. Locale and population

The study was conducted during the first quarter of 2021 on one of the largest cemeteries in the Cordillera Region. Baguio City Cemetery is a 94,800-square-meter cemetery in Baguio City, Philippines, along Naguilian Road (Palangchao, 2011). Aside from being the largest public cemetery (owned and managed by the City) in the region, the city cemetery was chosen as it reflects the state of the informal sector. Baguio City is the second oldest chartered City in the Philippines, next to its capital, Manila. Baguio also belongs to the only 33 highly urbanised cities in the Philippines and the only one in the Cordillera Administrative Region and Northern Luzon.

With the urban standing of Baguio, Baguio demonstrates the state of modernisation and urbanisation in the region. As an epitome of modernisation and urbanisation, Baguio manifests the informal sector's expansion. Yuki (2007) and the OECD (2002) argued that the rise of urbanisation, industrialisation and modernisation in low and middle-income countries paved the way for the informal sector's increases. As a major urban centre in the Northern Philippines, Baguio City and its only public cemetery has been chosen as the study's locale.

Thus, the respondents were Baguio cemetery workers. To formally access the respondents, a communication letter was sent to the City Government of Baguio and the City Environment and Parks Management Office (CEPMO), requesting to conduct data gathering activities in the vicinity of the cemetery. After the approval, the researcher coordinated with the City Cemetery Caretaker. Afterward, the researcher personally approached the respondents and assisted them in answering the questionnaire around March 2021. The researcher explained why the research is being conducted. Afterwards, the researcher assisted and guided them in answering the questionnaires by speaking the local dialects, which are *Ilocano* and *Tagalog*.

Since the present and actual number of cemetery workers are unknown and unavailable, non-random sampling, particularly purposive and snowball techniques were used in selecting the study's respondents. Purposive because cemetery workers are located within the cemetery and are distinguishable since they are waiting for clients in front of the Baguio Cemetery Office and on the main road inside. Snowball since the respondents were also identified based on the referrals of other workers that the researcher interacted with. During the data gathering, 57 respondents were able to take part in and finish the survey.

#### 2.2. Methods and data analysis

The study employed both a quantitative and qualitative design. For the first problem, a descriptive survey through questionnaires was used in gathering data. The questionnaire indicators include specific provisions of the IRR of Chapter XXI of the Sanitation Code of the Philippines (Sections 4–5), HLURB Res. No. 681 s. of 2000 and 797 s. of 2007, Baguio A.O 111 s 2012 and A.O. 156 s 2015. The selected provisions pertain to the conduct of work of the cemetery workers. To measure the indicators, a 4-point Likert Scale was employed.

To determine the reliability of the questionnaire, it was pre-tested on 15 cemetery workers of the Municipality of La Trinidad. The reliability of the test was computed using Cronbach's Alpha. With 15 respondents, the Cronbach's Alpha result yielded a coefficient of 0.8122, which indicates acceptable reliability.

A qualitative design was used for the second problem. Mainly personal interviews with cemetery workers and CEPMO officials. Aside from the cemetery workers, six officials of the CEPMO were purposively chosen since they are the officials directly in charge of the cemetery.

For data analysis, the following treatments were employed in analysing and interpreting the data. For the first problem, the weighted mean of the provisions of each policy was determined. This statistical tool was used in computing the level of knowledge of Baguio cemetery workers in terms of the following policies that govern cemetery works. The levels of knowledge were then interpreted using the scale through a 4-point statistical arbitrary range.

1.75 - 2.49

1.00 - 1.74

Numerical rating

4

3

2.

1

Scale of th	e Level of Knowledge	ę
Weighted mean	Percentage	Descriptive equivalent
3.25-4.00	81.25-100	High Knowledge (HK)
2.50-3.24	62.5-81.24	Moderate Knowledge (MK)

Table 1.
Scale of the Level of Knowledge

43.75-62.49

0.01 - 43.74

Source: Compiled by the author.

Partial Knowledge (PK)

No Knowledge (NK)

Furthermore, the qualitative findings of the second problem were used to corroborate, support and validate the quantitative data and to have an in-depth analysis of the data gathered in the first problem. The responses of the key informants were studied, and themes and codes were deduced. The qualitative data were organised under the policies they fall under and the implications of the practices and problems of each policy.

#### 3. Results and discussion

This section presents each policy, and for each policy, the discussion is laid down on the level of knowledge and implications of the practices and policies of Baguio cemetery workers regarding cemetery policies.

# 3.1. Sanitation Code of the Philippines Chapter XXI, Sections 4-5

The findings on the level of knowledge of Baguio cemetery workers regarding the IRR of Chapter XXI, Sections 4–5 of the Sanitation Code of the Philippines are presented in Table 2.

When it comes to Section 4 of the IRR of Chapter XXI of the Sanitation Code, the respondents are moderately knowledgeable on death certificates with a weighted mean of 3.18, moderately knowledgeable on grave requirements with a weighted mean of 3.07, moderately knowledgeable on unembalmed dead bodies with a weighted mean of 3.04 and moderately knowledgeable of death due to dangerous communicable disease with a weighted mean of 3.05. For Section 4, the cemetery worker respondents are moderately knowledgeable with a weighted mean of 3.06. For Section 5, the respondents are moderately knowledgeable to the requirements for the disinterment or exhumation of remains of persons who died of non-dangerous communicable diseases and dangerous communicable diseases, both and the weighted mean of Section 5 having a weighted mean of 3.00. Overall, the respondents are moderately knowledgeable in the Sanitation Code, Chapter XXI, Sections 4–5 with an overall mean of 3.06.

Table 2.

Level of knowledge of Baguio cemetery workers in terms of the Sanitation Code of the Philippines

Chapter XXI, Sec. 4–5

Sanitation Code of the Philippines	Weighted mean	Descriptive equivalent	Rank
Chapter XXI, Sections 4–5			
Section 4. Burial requirements			
4.1.1. Death certificate	3.18	MK	1
4.3.1. Grave requirements	3.07	MK	2
4.6.5. Unembalmed dead body	3.04	MK	3
4.7.2. Death due to dangerous	3.05	MK	4
communicable diseases			
Weighted mean for burial	3.08	MK	
requirements			
Section 5. Disinterment or exhumation r	equirements		
5.1.1. Requirements for the exhuma-	3.00	MK	1.5
tion of remains of persons who died of			
non-dangerous communicable diseases			
5.1.2. Requirements for the exhuma-	3.00	MK	1.5
tion of remains of persons who died of			
dangerous communicable diseases			
Weighted mean for exhumation	3.00	MK	
requirement			
Overall mean for Sections 4 and 5 of	3.06	MK	
Chapter XXI of the Sanitation Code			
(IRR)			

#### Legend

Numerical rating	Weighted mean	Percentage	Descriptive equivalent
4	3.25-4.00	81.25-100	High knowledge (HK)
3	2.50-3.24	62.5-81.24	Moderate knowledge (MK)
2	1.75-2.49	43.75-62.49	Partial knowledge (PK)
1	1.00-1.74	0.01 - 43.74	No knowledge (NK)

*Source:* Compiled by the author.

When it comes to Section 4 of the IRR of Chapter XXI of the Sanitation Code pertaining to burial requirements, the cemetery worker respondents are moderately knowledgeable, with a mean of 3.08. For Section 5 pertaining to disinterment or exhumation requirements, the respondents are moderately knowledgeable having a mean of 3.00. Generally, the respondents are moderately knowledgeable in the Sanitation Code of the Philippines Chapter XXI, Sections 4–5, with an overall mean of 3.06.

The findings imply that the selected cemetery workers are knowledgeable about the burial, disinterment and exhumation requirements. This can be attributed to several factors. Usually, when a client or representative of the deceased's family asks for burial

services, the contractor who obtained the work will refer the client to the cemetery office managed by the CEPMO.

The cemetery caretaker is in charge of the cemetery's management and operations. The cemetery caretaker will talk to the client instructing the requirements before burying the dead in the premise of the cemetery and signing a Waiver and Agreement with the City Government of Baguio. The primary requirement is a death certificate. That is why the indicator on the death certificate ranks first (3.18) among the following indicators since it is the primary document needed in the main work at the cemetery, which is the creation of burial structures. Further, as stated in Section 4, the attending physician must issue the death certificate. If there are no attending physicians, the death certificate is then issued by the city health officer, the mayor, the secretary of the municipal board, or a city/municipal councillor (Ocampo, 2021; Killip, 2021).

As stated by Ocampo (2021) and various cemetery respondents, after the cemetery caretaker's and the client's settlement, the client and the contractor will discuss the plan for the burial structure. Through experience, the contractor and workers are knowledgeable about the appropriate structure and design for burial structures. Their knowledge regarding graves ranked second in the sub-provisions under Section 4 since the knowledge has been passed through older workers in the cemetery, and the burial structures only require basic masonry skills.

Section 4.6 also states that when a corpse is suspected of dying due to violence or crime, the deceased shall not be buried immediately until permission is obtained from the city prosecutor. Commonly, corpses who die due to violence are not embalmed. These are widely known by the workers as "salvage" or "Mr. X". Also, usually, the unembalmed bodies are unclaimed bodies at funerals which the funerals need to dispose of since keeping them is costly. Since burying unembalmed bodies happen, if not often or rarely, usually once every two months, they are ranked third regarding the knowledge of sub-provisions under Section 4. Moreover, handling corpses who died due to dangerous communicable diseases was recently visible due to the Covid pandemic. That is why it ranks fourth in terms of Section 4.

Aside from the death certificate, a burial permit fee is required for the client as stated in Baguio City A.O. No. 111, Series of 2012. The permit fee is suitable only for 5 years tenancy, after which the City Government has the right to any action it may deem necessary, proper, and fitting after the lapse of the tenancy period as stipulated in the Waiver and Agreement.

As postulated in Section 5, the primary process is similar to the burial requirements in exhuming and disinterment requirements. The contractor who obtained the work will refer the client to the caretaker. The caretaker as well will discuss the instructions on the procedure on how to acquire an exhumation permit. The only difference is that an exhumation or disinterment permit is released by the City Health Service Office (CHSO).

The CHSO is also involved in governing the cemetery. Gas-ib (2021) and Killip (2021) narrated that CHSO usually looks into the lapse of years since the burial period. Section 5.1.1 grants a body of a person who died from a non-communicable disease and has been buried for more than 3 years, while Section 5.1.2 may grant a body of a person who died from a communicable disease and has been buried for more than 5 years. Section

5.1.2 also provides protective measures, ensuring that the exhumed body shall be disinfected and placed in a hermetically sealed container, adequately identified as to the deceased's name, date and cause of death, and place of origin. When the exhumation and disinterment permit is approved and released, the CEPMO City Cemetery personnel will supervise its conduct as stated in Baguio City A.O. No. 111, Series of 2012. After which, the workers and contractors must report all conducted exhumations to the caretaker.

During the discussion of the requirements and other instructions regarding the burial of the dead and exhumation, the contractor who obtained and talked to the client is usually inside the office. In this way, the contractor also noted all the discussions and instructions stated by the caretaker. Also, the caretaker instructs the contractor regarding the enforcement of the Sanitation Code or if there are other things or issues regarding the work.

To add, about the Waiver and Agreement, the parties or signatories involved are the CEPMO official (cemetery caretaker), the client (relative or representative of the dead) and a third party. The usual practice is that the contractor who obtains the work will sign as the third party signifying his presence between the agreement of CEPMO and the client (Ocampo, 2021; Gas-ib, 2021). With the number of clients and the discussions with the caretaker, the respondents argued that it has been a daily routine. Thus, this makes the respondents moderately knowledgeable about the sections of the Sanitation Code.

#### 3.2. HLURB Resolution No. 681 Series of 2000 and 797 Series of 2007

The findings on the level of knowledge of Baguio cemetery workers regarding the HLURB Resolution No. 681 of 2000 and 797 of 2007 are presented in Table 3.

Table 3.

Level of knowledge of Baguio cemetery workers in terms of the HLURB Board Resolution No. 681 of 2000 and 797 of 2007

HLURB Board Resolutions governing	Wai ahaad maaan	Dagarinaiyya aguiyyalana	Danle
Cemeteries	Weighted mean	Descriptive equivalent	Kank
HLURB Board Resolution No. 681 Series	of 2000, Rule III, Sec	ction 9	
A.1. Ground interment	2.89	MK	2
A.2.1. Tomb	2.92	MK	1
A.2.2. Mausoleum	2.82	MK	3
A.2.3. Columbarium/Ossuary	2.80	MK	4
HLURB Board Resolution No. 797 S. of 2007 Rule II – Section 4.B -1			
4.B.1. Materials and construction requirements	2.86	MK	
Overall mean for the HLURB Board Resolutions	2.86	MK	

Legend	

Numerical rating	Weighted mean	Percentage	Descriptive equivalent
4	3.25-4.00	81.25-100	High knowledge (HK)
3	2.50-3.24	62.5-81.24	Moderate knowledge (MK)
2	1.75-2.49	43.75-62.49	Partial knowledge (PK)
1	1.00-1.74	0.01-43.74	No knowledge (NK)

Source: Compiled by the author.

The HLURB Board Res. No. 681 S. of 2000 and Res. No. 797 of 2007 has prescribed the following guidelines with some improvements from the IRR of the National Building Code under Division J – Group 3. Overall, the respondents are moderately knowledgeable in both HLURB resolutions with an overall mean of 2.86.

The findings imply that the cemetery workers are moderately knowledgeable of the stated HLURB provisions. In terms of the structures within the cemetery, the typical structures built by the cemetery workers are tombs and ground interments. This is also why the tomb got the highest rank and ground interments second compared with the other structure indicators. Mausoleums come in third since they are rarely accepted as a project in the cemetery and due to the moratorium imposed by the City Government as stipulated in A.O. No. 111 of 2012. Columbariums or ossuaries are ranked last since Filipino people, based on religious and spiritual reasons, would prefer their loved ones to rest in coffins rather than to be put in urns (Albert, 2017).

However, the respondents have not attained a "highly knowledgeable" score. This is due to the technicalities of the HLURB guidelines, particularly on the measurements or dimensions of the following structures in the cemetery.

A common practice is that workers visit the funeral site and measure the dimensions of the deceased's coffin. The gathered measurements will be the basis of the tomb or interment. An allowance is provided in the measurement (usually the length) to provide space if the coffin does not fit in or relatives will put other things, including some possessions of the deceased (Killip, 2021). In this scenario alone, the minimum measurements provided in the HLURB provisions are not followed. It is due to practical reasons, especially for small structures. In case of tombs, one of the respondents argued, "Bakit naming susundan yung dimension? Madaming materyales at space ang masasayang [Why will we follow the dimensions? There are a lot of materials and space wasted]". This argument can be exemplified in case of a deceased child or short individual wherein if one followed the minimum guideline of 1.6 metres by 3.00 metres for a tomb, there is a wastage of materials and space.

In addition, some respondents argued that the HLURB guideline on the dimension for burial structures did not recognise the size difference between corpses and coffins. The guideline also mentioned the term "minimum". It is unsure if the minimum captures the average size of corpses or coffins. Thus, even if the majority of the respondents are moderately aware of the HLURB provisions, they question the dimensions prescribed.

In addition, cemetery workers, who are also involved in the construction industry, usually utilise cement hollow blocks (CHB) with a 4-inch thickness. This has been the standard size thickness for non-bearing walls as provided by numerous provisions in the

National Building Code (Global Shelter Cluster, 2014; Busto, 2014). Busto (2014), in particular, stated that a 4-inch CHB is highly fire resistant, can be reinforced to increase lateral resistance against earthquakes and typhoons, and has a 20+ years lifespan. Thus, HLURB Board Resolution No. 797 S. of 2007, Rule II – Section 4. B -1, using a 4-inch CHB is compliant with the required structural framework for niches, vaults, or tombs.

## 3.3. City A.O. No. 111 Series of 2012

A.O. No. 111 series of 2012 governs the Baguio City Cemetery. The findings on the level of knowledge of Baguio cemetery workers regarding City A.O. No. 111 series of 2012 are presented in Table 4.

Table 4.

Level of knowledge of Baguio cemetery workers in terms of the City A.O. No. 111 series of 2012

J 8 J 8 J	<i>J</i>	3	
A.O. No. 111 Series of 2012	Weighted mean	Descriptive equivalent	Rank
a) In terms of tenancy, the City	3.05	MK	5.33
Government reserves the right to any			
action it may deem necessary after the			
lapse of 5 years tenancy period as			
stipulated in the Waiver and			
Agreement signed by the relatives of			
the deceased before burial.			
b) New structures such as mausoleums are	3.07	MK	4.33
strictly prohibited.			
c) Tombs and burial niches shall conform	3.07	MK	4.33
to the Sanitation Code of the			
Philippines.			
d) Only the CEPMO personnel assigned	3.08	MK	3
at the City Cemetery have the			
authority to allocate burial lots and			
tombs.			
f) All lots where bodies are exhumed will	3.03	MK	7
be automatically reverted to the city, to			
be allocated for use for other deceased.			
h) Stockpiling of construction materials	3.05	MK	5.33
inside the City Cemetery is prohibited.			
i) Ambulant vendors are not allowed	3.12	MK	1.5
inside the cemetery.			
j) No parking of any vehicles within the	3.05	MK	5.33
access roads and open spaces of the			
City except during funeral activities.			

k) Alleys, pathways and access points shall	3.12	MK	1.5
not be allocated as burial lots.			
1) No person shall be allowed to establish	3.04	MK	6
domicile within the City Cemetery.			
Overall mean for City A.O. No. 111 series	3.07	MK	
of 2012			

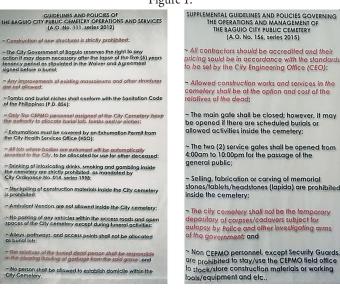
Legend

Numerical rating	Weighted mean	Percentage	Descriptive equivalent
4	3.25-4.00	81.25-100	High knowledge (HK)
3	2.50-3.24	62.5-81.24	Moderate knowledge (MK)
2	1.75-2.49	43.75-62.49	Partial knowledge (PK)
1	1.00-1.74	0.01-43.74	No knowledge (NK)

Source: Compiled by the author.

In terms of City A.O. No. 111 series of 2012, the cemetery workers are moderately knowledgeable, with an overall mean of 3.07. According to Ocampo (2021) and Gas-ib (2021), way back on the publication of the ordinance, the contractors and workers are given a copy of the ordinance. cemetery caretaker, an orientation was conducted to each group regarding the said ordinances Furthermore, City A.O. No. 111 series of 2012 and City A.O. No. 156 series of 2015 are posted inside the cemetery office (Figure 1). This aided why the cemetery workers are knowledgeable on the 2012 ordinance.

Figure 1.



City ordinances inside the City Cemetery Office

Source: Picture taken by the author.

Even though the ordinances have been instructed, discussed and visually presented by the cemetery caretaker to the workers, some respondents stated that some are not being followed and are violated (Ocampo, 2021). This is one reason why the city ordinance only achieved an average of moderate knowledge instead of high knowledge. This discrepancy between ordinance communication and actual compliance has been the focus of various studies in the field of public policy and local governance. Quy and Ha (2018) emphasised the importance of clear and unambiguous communication when implementing local ordinances. Their research found that when ordinances are not communicated effectively or when there is room for misinterpretation, compliance can be compromised.

Hence, the researcher noted the following identified issues stated by some respondents. Based on Guideline No. 1, the first issue is that some relatives and clients complain about the 5-year tenancy period. In terms of tenancy, Guideline No. 2 of A.O. No. 111 of 2012 provides that the City Government reserves the right to any action it may deem necessary after the lapse of the 5-year tenancy period as stipulated in the Waiver and Agreement signed by the families or relatives of the deceased before burial.

Despite the Waiver and Agreement, some families complain that another burial structure has occupied or overlapped their lots. This complaint is for those still within the 5-year tenancy and those who lapsed on the period. In some instances, relatives visit their loved ones beyond the 5-year tenancy period and find out that the burial structure has disappeared or a new design has appeared on the spot. This instigated complaints from parties affected, and the blame and burden are either on the cemetery workers or the CEPMO cemetery personnel in charge (Ocampo, 2021; Killip, 2021).

Cemetery workers are involved since they are usually given a chance by the CEPMO to find spaces open for burial structures (Diwas, 2021). Usually, they will improve the free or open space and just ask for payment for their improvement or services (cleaning, cropping, flatting, riprap, or "kabite" in case, etc.). However, the cemetery staff of the CEPMO is perceived to be most liable since they have the final say or approval if the lot is open for burial structures. Guideline No. 6 of the ordinance also states: "Only the CEPMO personnel assigned at the City Cemetery have the authority to allocate burial lots, tombs, and/or niches."

The cemetery workers have some preventive measures to avoid or minimise such conflicts. Respondents described that in finding burial lots, the space to be allotted could be a blank/free lot, an empty burial lot, or a vacant one. Even with a structure, it is unattended and encompasses the five-year tenancy period. Cemetery workers are keen on checking available lots. It is in the respondents' practice that if they see some structures in the possible lots, they know if the place is still visited, whether it is being cleaned or dumped by garbage. Also, they will check the date of death in the burial structure's *lapida* (grave marker) and usually consider structures built during the 1990s or earlier to ensure that the five-year tenancy has been met in case the lot has been unattended.

The second issue, Guideline No. 4 states that "construction of new and/or improvements of existing mausoleums and other structures shall not be allowed". The structure in the guideline would also specifically refer to roof sheds. Diwas (2021) and Killip (2021) stated that the guideline is to conserve the space of the cemetery, which is already

considered crowded. If the cemetery allows the construction of a new structure, this will encourage other tenants/families to construct more structures. This will hasten up the problem regarding space. Yet, with the rationale behind the guideline, the guideline has become a problem for two reasons.

First, it is claimed by the workers that some relatives wanted to improve the burial lots of their loved ones by constructing mausoleums or installing some roof sheds. For obvious reasons, relatives want to ensure that their lots and loved ones' burial structures are protected from weather erosion and have a convenient and comfortable place when visiting their loved ones. However, due to the 2012 ordinance, many families could not install roof sheds or improve their lots into mausoleums. This brought some disfavour to the ordinances. Furthermore, some respondents expressed that some influential individuals or families could construct mausoleums despite an ordinance. Based on their narratives, some prominent families were mentioned during the respondents' interviews; however, the family names would be withheld due to the privacy and safety reasons of the respondents. Nonetheless, this conveyed that the ordinance is unfair to them and only favours those families or clients who are influential and wealthy.

Second, the ordinance also reduced the job and income opportunities of the cemetery workers. The respondents, in particular, stated that many clients wished and planned to improve their loved ones' lots by either constructing a mausoleum or installing a roof shed. However, the plans of the clients were not pursued due to the ordinance. This supposedly provided additional projects and a source of income for the cemetery workers.

The third issue is in terms of exhuming requirements. Specifically, Guideline No. 5 provides that the CEPMO personnel will supervise the conduct of exhumation and disinterment when the exhumation and disinterment permit is approved and released. As postulated in Section 5 of the Sanitation Code, the primary process is that the contractor who obtained the work regarding exhumation will refer the client to the city cemetery caretaker (Diwas, 2021; Ocampo, 2021). The caretaker will discuss the instructions on the procedure on how to acquire an exhumation permit. The only difference is that an exhumation or disinterment permit is released by the City Health Service Office (CHSO).

The CHSO usually will look into the lapse of year since the burial period. The basis will be the Sanitation Code, Chapter XXI Sections 5.1.1 and 5.1.2. The identified problem is the proper measures for conducting exhumation and disinterment. Although this has not been precisely mentioned by the respondents, one cue was on handling a corpse confirmed to die due to a contagious disease – in this case, Covid. As cited by the ICLS (2003), one negative feature of the informal sector is that it operates outside the law framework and is less likely to be regulated and monitored by government authorities. Adding to that is their negative attitude of ignoring safety and hygiene protocols such as wearing gloves or PPE during exhumation. This heightens the risk of them acquiring contagious diseases.

The fourth identified issue is grounded on Guideline No. 9, which prohibits drinking liquor and other intoxicating drinks, smoking and gambling within the cemetery premises. Some respondents and CEPMO officials confirmed that these prohibited activities are still happening within the cemetery's premises committed by some workers, visitors and loiterers (tambay). Although the case is rare and the issue is quite tolerable for some

workers, this is still a problem since cemeteries are public spaces wherein families or friends visit their loved ones, practice spiritual or religious rituals, and demonstrate solemn emotions. The presence of alcohol and intoxicated behaviour would cause possible disturbance to the families visiting burial sites. Moreover, the issue leaves trash and leads to vandalism in the cemetery.

## 3.4. City A.O. No. 156 Series of 2015

A.O. No. 156 series of 2015 governs the Baguio City Cemetery. The findings on the level of knowledge of Baguio cemetery workers regarding City A.O. No. 156 series of 2015 are presented in Table 5.

Table 5.

Level of knowledge of Baguio cemetery workers in terms of the City A.O. No. 156 series of 2015

5 8 5 8	3	5	
A.O. No. 111 series of 2015	Weighted mean	Descriptive equivalent	Rank
a) All contractors should be accredited	3.09	MK	1
and their pricing should be in accord-			
ance with the standards set by the City			
Engineering Office (CEO).			
b) Allowed construction works and	3.07	MK	3
services in the cemetery shall be at the			
option and cost of the relative of the			
dead.			
c) The two service gates shall be opened	3.05	MK	4
from 4:00 a.m. to 10:00 p.m. for the			
passage of the general public.			
d) Selling, fabrication or carving of	3.08	MK	2
memorial stones (lapida) are prohib-			
ited inside the cemetery.			
f) Non-CEPMO personnel are prohib-	3.07	MK	3
ited to stay/use the CEPMO field			
office to stock or store construction			
materials or working tools/equipment,			
etc.			
Overall mean for City A.O. No. 156 series	3.08	MK	
of 2015			

Legend

Numerical rating	Weighted mean	Percentage	Descriptive equivalent
4	3.25-4.00	81.25-100	High knowledge (HK)
3	2.50-3.24	62.5-81.24	Moderate knowledge (MK)
2	1.75-2.49	43.75-62.49	Partial knowledge (PK)
1	1.00-1.74	0.01-43.74	No knowledge (NK)

Source: Compiled by the author.

The findings imply that the cemetery workers are moderately knowledgeable with an overall mean of 3.08 on the 2015 city ordinance. Like the 2012 ordinance, the workers were given a copy and oriented about the 2015 ordinance. Furthermore, as shown in Figure 1, the ordinance is posted inside the cemetery office.

Similar to the argument on A.O. No. 111 of 2012, the 2015 city ordinance only achieved moderate knowledge instead of high knowledge because some guidelines were violated. The researcher noted the following identified issues narrated by some respondents.

The first issue is regarding the pricing and sub-standard of work. The pricing guide-line of cemetery contractors and workers is provided under Guideline No. 1 of the 2015 ordinance. As reiterated, the contractors' pricing should be by the standard set by the City Engineering Office (CEO) for an individual burial interment that should not exceed P21,000 (Diwas, 2021). The P21,000 standard is only based on improving lots and construction of the internment. If the bereaved family or relative wishes for additional work, such as adding tiles, putting a washout pebble design in the niche, or wielding, the contractor may set another price. The CEPMO will not intervene during the price negotiations (Ocampo, 2021; Gas-ib, 2021). Interventions will only occur if there are complaints about the price or problem/s in the work of the cemetery workers. As reported and narrated by the respondents, only minimal complaints have been reached at the level of CEPMO or the City Government level. Such complaints would include overpricing, in which the client would just later look for and soon find another group to work on the client's desired projects.

Another common complaint about price would be some cemetery workers' inferior or sub-standard work. Clients would complain to the CEPMO office or the City Hall about the burial structure of their loved ones collapsing, allege that some workers enforced sub-standard materials in the burial structure, or plundered some funds supposedly allotted for materials (Diwas, 2021). As one respondent shared:

May mga iba nga dyan, tinitipid yung semento kahit okay naman yung presyo. Tapos para mas makatipid sa kontrata, tinitipid yung bakal. O mas malala noon, kaysa bakal yung gagamitin, minsan marapait o kawayan lalo na kapag tangkeng lubog, kasi hindi halata [There are even some, who cut the amount of cement even though the pricing in the project is fair. Then to save more in the project, they lessen the amount of steel. In a worse case before, instead of steel being used, sometimes they use the stem of the sunflower or bamboos as structural reinforcement especially on ground interments because it cannot be seen with the naked eye].

In some cases wherein the client complains to the CEPMO office, the city cemetery caretaker usually attempts to reconcile the client and the involved workers. In the case of the sub-standard or inferiority of the works, it is difficult to conclude whether the workers have intentionally or accidentally caused it. However, to resolve the issue and avoid further escalation of the problem, the involved workers are usually asked or voluntarily fix the sub-standard or mistakes in their work.

The second identified issue revolves around prohibiting selling, fabricating and carving headstones and marbles. Guideline No. 5 prohibits selling, fabricating, and carving headstones and marbles inside the cemetery. Guideline No. 11 of A.O. No. 111 of 2012 also prohibits ambulant vendors within the cemetery compound since cemeteries are generally public spaces where any commercial activity is prohibited except activities related to the construction of burial structures and maintenance of it.

Usually, this guideline is strictly implemented during the *Undas* season, the last 2 weeks of October and the 1<sup>st</sup> week of November. Commonly, during the 2 weeks of October, CEPMO personnel will diplomatically ask the workers, especially those who specialise in engraving marbles, not to display their samples and not to engrave visibly to the public since the majority are working beside the main road and alleys inside the cemetery (Diwas, 2021; Gas-ib, 2021; Ocampo, 2021). However, some cemetery workers who engrave and sell *lapidas* would still argue and insist that they are being deprived of the opportunity to earn additional income since the last 2 weeks of October and the 1<sup>st</sup> week of November is the peak season of the selling headstones. Nevertheless, the workers obey to avoid any escalation and confrontation by other city law enforcers, such as the City's Public Order and Safety Division (POSD).

#### 4. Conclusions and recommendations

Overall, the data show that the cemetery workers are moderately knowledgeable on policies that govern cemetery works. The findings for each policy can be attributed to the practices of the attached offices of the LGU of Baguio City, such as CEPMO and CHSO, in orienting the cemetery workers on following the policies.

Although the CEPMO exerts effort and initiatives in communicating with the cemetery workers, some problems persist and still need to be solved. The identified problems faced by the cemetery workers in implementing cemetery policies are based on the delays of death certificates and burial permits, processing and sanitation concerns on exhumation and disinterment, questions on the structural requirements for burial structures, prohibition of new structures, issues on lot tenancy, prohibition of selling and fabrication of headstones and marbles, and issues on pricing and sub-standard of works.

For recommendations, the LGU of Baguio and CEPMO must sustain the level of knowledge of cemetery workers regarding cemetery policies by the continuous orientation of workers. This can be done through seminar workshops and by creating Information Education and Communication (IEC) materials. For the problems, the CEPMO should enforce the following. For exhumation, train the workers on proper techniques and provide them with the necessary equipment to ensure safe and sanitary practices.

Regarding burial structures, the CEPMO must engage with architects, engineers and relevant experts to develop standardised guidelines for constructing, maintaining and renovating burial structures. Also, conduct regular inspections to verify compliance with structural requirements and take necessary actions to rectify any issues. In addressing tenancy, the CEPMO must develop a comprehensive database or record-keeping system to track lot ownership, transfers and tenancy agreements. In terms of overpricing, develop a pricing framework that ensures fair and transparent pricing for cemetery services, preventing exploitation and ensuring affordability for the community. And in ensuring the quality of work, the CEPMO should implement mechanisms for evaluating and monitoring the quality of work provided by cemetery workers, including regular assessments, feedback mechanisms and performance reviews.

#### References

Ahmed, I., Gajendran, T., Brewer, G., Maund, K., von Meding, J., Kabir, H. & Sitoula, N. (2019). Opportunities and Challenges of Compliance to Safe Building Codes: Bangladesh and Nepal. APN Science Bulletin, 9(1), 73–80. Online: https://doi.org/10.30852/sb.2019.834

Albert, T. (2017, June 28). Filipino Burial Practices and Customs. Owlaction. Online: https://bit.ly/3tF3Cz6
Barretto-Tesoro, G. (2016). Himlayan, Pantiyon, Kampo Santo, Sementeryo – Exploring Philippine Cemeteries.
University of the Philippine Press.

Bautista, A. & Codo, W. (2018). Dirty Work and Stigma: Caretakers of Death in Cemeteries. Revista de Estudios Socials, 63. Online: https://doi.org/10.7440/res63.2018.06

Brilliantes, A. (2002). Decentralization and Power Shift: An Imperative for Good Governance. Quezon City: University of the Philippine. Online: https://bit.ly/45R5TER

Busto, A. (2014). Building Code of the Philippines. A.V.B Press.

Cabrera, R. (2020, February 25). Illegal Vendors in Quezon City Warned. The Philippine Star. Online: https://bit.ly/46ShzaZ

Diwas, R. (2021). Personal Interview (Designation: CEPMO Department Head). City Environment and Parks Management Office, Baguio City.

Estrella, R. (2014). Understanding Building and Construction in the Philippines. In Basic Construction Tips, Know How's and How to's for Filipinos. Online: https://bit.ly/49bQVMz

Francis, D., Kellaher, L. & Neophytou, G. (2005). The Secret Cemetery. Routledge. Online: https://doi.org/10.4324/9781003103202

Gas-ib, J. (2021). Personal Interview (Designation: CEPMO Park Division Head, Public Service Officer IV). City Environment and Parks Management Office, Baguio City.

Gavilan, J. (2017). Making a Living Among the Dead Inside Navotas Public Cemetery. Rappler. Online: https://bit.ly/3tF3HCU

Global Shelter Cluster (2014). Concrete Hollow Blocks. Online: https://bit.ly/3QptTdK

Gom-os, M. F. (2021, October 21). City of Bogo to Penalize Violators of Kalag-Kalag Regulations. Cebu Daily News. Online: https://bit.ly/3S40pmT

Hartley, J. & Skelcher, C. (2008). The Agenda for Public Service Improvement. In J. Hartley, C. Skelcher, C. Donaldson & M. Wallace (Eds.), Managing to Improve Public Services (pp. 3–23). Cambridge University Press.

Hussein, I., & Rugg, J. (2003). Managing London's dead: a case of strategic policy failure. Mortality, 8(2), 209-221. Online: https://doi.org/10.1080/1357627031000087433

Hummel, C. (2017). Disobedient Markets: Street Vendors, Enforcement, and State Intervention in Collective Action. Comparative Political Studies, 50(11), 1524–1555. Online: https://doi.org/10.1177/00 10414016679177

- International Conference of Labour Statisticians (ICLS) (2003). 17<sup>th</sup> International Conference of Labour Statisticians. Online: https://bit.ly/3PZck2t
- International Labour Organization (1991). The Dilemma of the Informal Sector. International Labour Conference, 78th Session. Geneva: ILO. Online: https://bit.ly/46TCRFh
- International Labour Organization (2004). The Challenge of Informal Work in the Philippines. Working Paper No. 10. Online: https://bit.ly/46YFztj
- International Labour Organization (2018). Decent Work and the Sustainable Development Goals: A Guidebook on SDG Labour Market Indicators. Online: https://bit.ly/46Si3hj
- International Labour Organization (s. a.). Informal Economy: A Hazardous Activity. Online: https://bit. ly/3Q2QU4t
- Jallow, F. A., Awadh, D. G., Albaho, M. S., Devi, V. Y. & Thomas, B. M. (2017). Pesticide Knowledge and Safety Practices among Farm Workers in Kuwait: Results of a Survey. International Journal of Environmental Research and Public Health, 14(4). Online: https://doi.org/10.3390/ijerph14040340
- Kamar, I., Lop, N., Salleh, M., Mamter, S. & Suhaimi, H. (2014). Contractor's Awareness on Occupational Safety and Health (OSH) Management Systems in Construction Industry. Emerging Technology for Sustainable Development Congress, 3. Online: https://doi.org/10.1051/e3sconf/20140301019
- Killip, A. (2021). Personal Interview (Designation: Public Service Officer III). City Environment and Parks Management Office, Baguio City.
- Kjøller, C. P. (2011). Managing Green Spaces of the Deceased: Characteristics and Dynamics of Danish Cemetery Administrations. Urban Forestry & Urban Greening, 11(3), 339–348. Online: https://doi.org/10.1016/j.ufug.2012.02.002
- Lao, G. (2017, April 24). Private Cemetery Cited for Several Violations. The Philippine Star. Online: https://bit.ly/46wCErO
- Largo, D. B. (2020). The Essentials of Local Government Law in the Philippines. REX.
- Letigio, D. (2021, August 12). Cemetery Workers in Cebu City Warned: Stop Under-the-Table Transactions. Cebu Daily News. Online: https://bit.ly/3M5BziE
- Loewenson, R. (2002). Occupational Hazards in the Informal Sector A Global Perspective. In K. Isaksson, C. Hogstedt, C. Eriksson & T. Theorell (Eds.), Health Effects of the New Labour Market (pp. 329–342). Springer. Online: https://doi.org/10.1007/0-306-47181-7\_22
- Miller, B. (2007). Living Outside the Law: How the Informal Economy Frustrates Enforcement of the Human Rights Regime for Billions of the World's Most Marginalized Citizens. Northwestern Journal of International Human Rights, 5(1). Online: https://scholarlycommons.law.northwestern.edu/njihr/vol5/iss1/5
- Mytum, H. (2007). Beyond Famous Men and Women: Interpreting Historical Burial Grounds and Cemeteries. In J. Jamerson & S. Baugher (Eds.), Past Meets Present: Archaeologists Partnering with Museum Curators, Teachers, and Community Groups (pp. 411–426). Springer. Online: https://doi.org/10.1007/978-0-387-48216-3 25
- Ng, T. & Feldman, C. (2009). How Broadly Does Education Contribute to Job Performance? Personal Psychology, 62(1), 89–134. Online: https://doi.org/10.1111/j.1744-6570.2008.01130.x
- Noe, R. (2010). Fundamentals of Human Resource Management. McGraw Hill.
- Ocampo, A. (2021). Personal Interview. (Designation: City Cemetery Caretaker, Public Service Assistant). Baguio City Public Cemetery Office.
- Organisation for Economic Co-operation and Development (OECD) (2002). Informal Sector Production. Online: https://bit.ly/3QlsQev
- Padmavathi, V. & Aruna, K. (2022). Provide Affordable Smart Infrastructure Policy Applications for Informal Sectors. In J. R. Vacca (Ed.), Smart Cities Policies and Financing (pp. 321–334). Elsevier. Online: https://doi.org/10.1016/B978-0-12-819130-9.00036-X
- Palangchao, H. (2011). Still No Possible New Site for a Public Cemetery in Baguio. Baguio Midland Courier.

- Palumbo, M. V., Miller, C. E., Shalin, V. L. & Steele-Johnson, D. (2005). The Impact of Job Knowledge in the Cognitive Ability-Performance Relationship. Applied H.R.M. Research, 10(1), 13–20. Online: https://psycnet.apa.org/record/2006-03794-002
- Quy, H. & Ha, T. (2018). An Empirical Assessment of Public Policy Communications in Central Region of Vietnam. Modern Economy, 9(12), 2052–2063. Online: https://doi.org/10.4236/me.2018.912128
- Rae, R. A. (2021). Cemeteries as Public Urban Green Space: Management, Funding and Form. Urban Forestry & Urban Greening, 61. Online: https://doi.org/10.1016/j.ufug.2021.127078
- Rashman, L., Withers, E. & Hartley, J. (2009). Organizational Learning and Knowledge in Public Service Organizations: A Systematic Review of the Literature. International Journal of Management Review, 11(4), 463–494. Online: https://doi.org/10.1111/j.1468-2370.2009.00257.x
- Rugg, J. (2000). Defining the Place of Burial: What Makes a Cemetery a Cemetery? Mortality, 5(3), 259–275. Online: https://doi.org/10.1111/j.1468-2370.2009.00257.x
- Rugg, J. (2006). Lawn Cemeteries: The Emergence of a New Landscape of Death. Urban History, 33(2), 213–233. Online: https://doi.org/10.1017/S0963926806003786
- Santime, S. (2019). Controversy and Conflict over Cemeteries and Burials in Wolaita, South Western Ethiopia. International Journal of Sociology and Anthropology, 11(1), 1–17. Online: https://doi.org/10.5897/IJSA2018.0794
- Sallay, Á., Tar, I. G., Mikházi, Z., Takács, K., Furlan, C. & Krippner, U. (2023). The Role of Urban Cemeteries in Ecosystem Services and Habitat Protection. Plants, 12(6). Online: https://doi.org/10.3390/plants12061269
- Schmidt, F. (1998). Performance Concepts and Performance Theory. Willey and Sons.
- Seibert, S., Kraimer, M. & Liden, R. (2001). A Social Capital Theory of Career Success. The Academy of Management Journal, 44(2), 219–237. Online: https://doi.org/10.2307/3069452
- Tapales, P. D. (1995). Devolution and Empowerment: The Local Government Code of 1991 and Local Autonomy in the Philippines. In P. D. Tapales, N. N. Pilar & L. D. Romblon (Eds.), Public Administration by the Year 2000: Looking Back into the Future (pp. 395–408). University of the Philippines College of Public Administration.
- Tolentino, N., Sibal, J. & Macaranas, B. (2001). Survey and Assessment of Laws on the Informal Sector. Philippine Journal of Development, 51(1), First Semester 2001. Online: https://bit.ly/400IYp0
- Tyler, T. (2005). Promoting Employee Policy Adherence and Rule Following in Work Settings: The Value of Self-Regulatory Approaches. Brooklyn Law Review, 70(4), 1287–1312. Online: https://brooklynworks.brooklaw.edu/blr/vol70/iss4/7
- Walter, T. (2005). Three Ways to Arrange a Funeral: Mortuary Variation in the Modern West. Mortality, 10(3), 173–192. Online: https://doi.org/10.1080/13576270500178369
- Yuki, K. (2007). Urbanization, Informal Sector, and Development. Journal of Development Economics, 84(1), 76–103. Online: https://doi.org/10.1016/j.jdeveco.2006.09.004
- Zavattaro, S. (2021). Cultural Competency in Local Government Cemetery Management. Public Integrity, 23(1), 1–14. Online: https://doi.org/10.1080/10999922.2020.1777065