



# THE EXTENT OF IMPLEMENTATION OF COA CIRCULAR NO. 2012-001 TO DOST-ITDI EMPLOYEES: AN ASSESSMENT

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## ABSTRACT

*This study aimed to assess the extent of implementation of COA-Circular 2012-001 to DOST-ITDI employees. A survey was carried out among (130) one hundred thirty respondents representing the employees of DOST-ITDI located at DOST Compound, Bicutan, Taguig City. With the help of a Statistician, the researcher utilized SPSS to analyze the gathered data. Pearson-r Correlation and Chi-Square, T-test and Two-tailed Test are used to analyze the relationships among the variables. Results showed that the level of implementation among the employees was verbally interpreted to as great extent in terms of awareness, information dissemination and perceived function.*

*Moreover, the results showed that the level of practice among the employees was verbally interpreted as moderate regarding financial claims for personnel services, maintenance and operating expenses and capital outlay. Additionally, it was revealed that Coordination, processing time, and Initiative moderately affect implementation. Furthermore, it was found out that the demographic profile of the respondents has no significant relationship with the extent of performance and practice of the COA Circular 2012-001.*

*Research also discusses the effectiveness and efficiency of the agency in providing quality services to the employees. As mentioned earlier, it offers valuable insights for the agency in improving the implementation, their awareness, knowledge and perception of the circular.*

**KEYWORDS:** Awareness, Documentary Requirements, Effectiveness, Efficiency, Information Dissemination, Perceived Functionality

## INTRODUCTION

Every government or private organization has been practicing a shared culture of implementing different duties and responsibilities regardless of one's nature and focus. These responsibilities include documented transactions from one department to another, which requires common knowledge of the process flow of Implementation anchored as per mandatory and regulatory requirements outlined in the Philippines. All government organizations were guided by COA Circular No. 2012-001, entitled revised documentary requirements for everyday government transactions, which serves as a guide for the personnel in different departments for budgeting, approval of financial claims and liquidation process. DOST-ITDI adheres to this in checking the legality and compliance of each financial transaction implemented by the agency since its issuance date on June 2012.

Changes in one's organizational practice will be significantly affected by characteristics of applied innovation, environmental settings and the work process of Implementation which requires a framework of performance and measurement of factors in implementing innovative strategies seriously. Integrating specific rules and regulations in organizational

workflow still depends on the setting in the field of work. With this, the assessment of administrative Practice is vital to determine the alignment of the implementation plan to organizational goals and Memorandum. Castor et al. (2022)[1] state that reviews in one's approach is one of the methods in identifying the effectiveness of Implementation to the attainment of organizational goals and satisfaction of its target recipient of services offered. With the constant evaluation of Practice, the organization determines the hindrances to effectively exercising rules and regulations and the course of action to take.

In addition, different perspectives of employees sought to infuse among them the importance and the knowledge of the implementation procedure of the Memorandum that significantly affects the uniformity of service and attainment of the organizational objectives. Even in one government office, the department may integrate memorandums differently in their work processes as they perceive it differently applied to their nature of work.

With the government office mechanism of workflow and integration of Memorandum regarding the COA Circular No. 2012-001 and with the limited studies conducted concerning, the researcher developed this study to determine the Extent of



Implementation to employees from different divisions and their integration to work practices as input to the development of action plan.

### OBJECTIVE OF THE STUDY

Given the agency’s strict implementation of the circular and with the different level of perspective and understanding of each individual, DOST-ITDI is still experiencing gaps as evidence by the FMD’s records of the number of disbursement vouchers returned to the end-user due to lacking of attached documentary requirements thus prolonging the processing time for each financial transaction.

The researcher believes that the study on extent of implementation of COA Circular No. 2012-001 is important in improving organization and office implementation of disbursement process to provide quality service among employees. This study will provide evidence-based data that can be utilized in the development of a well-designed action plan and work process flow related to. The results of the study can also provide the latest information as to the problems encountered by every office relating to with.

### MATERIALS AND METHODS

The study will employ the quantitative-descriptive research method to accomplish the study’s objective. Quantitative research methods emphasize objective measurements and the statistical, mathematical, or numerical analysis of data collected through polls, questionnaires, and surveys, or by manipulating pre-existing statistical data using computational techniques.

Descriptive statistics is concerned with the gathering, classification, and presentation of data and collection of summarizing values to describe group characteristic method. A descriptive research is about collecting information through data reviews, surveys, interviews, or observation. It involves either identifying the characteristics of an observed phenomenon or exploring possible associations about two or more phenomena. Descriptive method of research is appropriate whenever the objects of any class vary among themselves and one knows the extent to which condition altering among the subject.

### RESULTS AND DISCUSSION

#### Demographic Profile of the respondents

### Population and Sampling Technique

The researcher employed the purposive sampling technique in selecting the respondents of the study. According to Crossman (2018)[2], purposive sampling technique is a non-probability sampling that is based on the ‘purpose’ of the study. The researcher can choose whoever satisfies the criteria he sets for his study. It is also known as judgmental, selective, or subjective sampling. The respondents of this study will be the government employees of DOST-ITDI who have direct involvement on the preparation of financial claims, such as Special Disbursing Officers (SDO) of different projects and divisions, employed in Bids and Awards Committee Section, Human Resources Section, Procurement Section, Finance and Management Division and other end-user that frequently process financial claims based on the records of the Accounting Section.

### Data Collection Procedure

The primary instrument that was used for gathering the needed data for this study was a set of questionnaires which help to gather information that answers the problem. The questionnaire will consist of four parts, the first part of the questionnaire will indicate the demographic profile of the respondents, second part will be the researcher-made survey instrument that include questions that will assess the extent of implementation of COA Circular No. 2012-001 in terms of Level of Awareness, Level of Information Dissemination and Level of Perceived Functionality, the third part will includes questions that will assess the extent of practice of the DOST-ITDI employees on COA Circular No. 2012-001 in terms of financial claims for Personnel Services, Maintenance and other operating expenses and Capital Outlay and the last part includes questions that will assess the factors that influence the implementation of COA Circular No. 2012-001.

Descriptive statistical tools such as mean and standard deviation were employed to describe the extent of implementation, practice and factors that affects the implementation of COA Circular.

Pearson-r Correlation Coefficient (Pearson-r) and Chi-Square are used to test the relationship between the respondent’s demographic profile to the extent of implementation, practice and factors that affects the implementation.

Table 1 Respondents Profile According to Age

Age	n	%
31-39	59	45
22-30	33	25
40-48	18	14
49-57	10	8
58-65	10	8
<b>TOTAL</b>	<b>130</b>	<b>100</b>



As seen on the table 1, most of the respondents are aged 31-39 years old or middle-aged employees. It means that most of the respondents are of the age where the ability to acquire knowledge and integrate with the agency's processes are at the highest level, leading to good job performance. Widodo et al. (2022) [3] stated and proved that the job performance of employees increases in the first entry in the industry but decreases among older

employees, particularly in problem-solving, learning and speed. On the contrary, Viviania (2022)[4] proved that productivity among older and younger employees has no significant differences. The study demonstrates that more senior employees perform better than younger employees regarding strategies employed in the work fields and experience obtained.

**Table 2 Respondents Profile According to Sex**

Sex	N	%
Female	85	65
Male	45	35
<b>TOTAL</b>	<b>130</b>	<b>100</b>

The table 2 presented that out of the total respondents of 130, 85 or 65% are females while 45 or 35% were males. Results denote that female employees were leading the agency. Thus, most of the higher position was mostly occupied by them.

According to García-González et al. (2019)[5], it might make it easier for women to advance to senior academic positions.

**Table 3 Respondents Profile According to Educational Attainment**

Educational Attainment	n	%
College Graduate	54	42
Master's Degree Holder	34	26
With Units in Post Graduate	32	25
College Undergraduate	4	3
Doctorate Degree Holder	4	3
High School Graduate	2	1
Elementary Graduate	0	0
High School Undergraduate	0	0
<b>TOTAL</b>	<b>130</b>	<b>100</b>

As seen on the table 3, 54 or 42% were college graduate, 34 or 26% were Masters' Degree Holder, 32 or 25% were had units in Post-Graduate, 4 or 3% are Doctorate Degree Holder, four 4 or 3% are College Undergraduate and lastly, 2 or 1% were High-School Graduate. Most of the respondents are College graduates; thus, employers expect them to perform excellent work, including adhering to and integrating the agency's policies into their daily

work. Aldino & Susanti (2022) [5] proved that a good education level significantly impacts an employee's performance and career advancement. The education of the acquired skills is beneficial for office work, and a high level of education will result in excellent performance in occupations sought according to educational requirements.

**Table 4 Respondents Profile According to Position Designation**

Position Designation	n	%
Research and Development Division	57	44
Technical Service Division	32	25
Technical Support Division	41	31
<b>TOTAL</b>	<b>130</b>	<b>100</b>

As gleaned from the table 4, out of the one 130 total respondents, 57 or 44% were from Research and Development Division, while, 41 or 31% were from Technical Support Division and lastly, 32 or 25% were from Technical Service Division. These denoted that most respondents were from the Research and Development Division, where the agency's mandate is being accomplished. With this, they are the agency's top priority

regarding promotions, recognition and budget approval. Thus, they are expected to perform well on their duties and responsibilities. according to Szromek et al. (2020)[6] operational staff express higher level of satisfaction than people who performs administrative function since their work were recognized and being honoured with respect to employee's seniority

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

<b>Years of Work Experience</b>	<b>n</b>	<b>%</b>
2 years to 8 years	72	60
9 years to 15 years	30	25
16 years to 22 years	11	9
23 years to 29 years	7	6
30 years and above	0	0
<b>TOTAL</b>	<b>130</b>	<b>100</b>

Table 5 presents the respondents' demographic profile according to years of work experience, Out of the 130 total respondents, 82 or 63% had 2-8 years of work experience, 30 or 23% had 9-15 years of work experience, 11 or 8% had 16- 22 years of work experience and 7 or 6% had 23-29 years bracket. It can be observed that most of the respondents are with 2 to 8 years work experience, which implies that there was a relatively young

work force among the agency. Wahyudi (2018)[7] proved that length of work experience has a significant relationship on job performance. Experience becomes an indicator of expertise because it blends with knowledge and complex practices resulting to an excellent job performance. It is also proven that work experience relevant to job shapes performance.

**Table 6 Extent of Implementation in terms of Level of Awareness**

<b>Indicative Statement</b>	<b>Mean</b>	<b>SD</b>	<b>Verbal Interpretation</b>
1. Documentary requirements are important in checking the compliance and legality of financial claims.	4.12	1.02	Great Extent
2. Returned financial claims will make the processing period longer.	3.98	1.21	Great Extent
3. Financial claims that lack the required documentary requirements will not be processed and will be returned to end-user.	3.95	1.10	Great Extent
4. There is a list of documentary requirements to be complied in processing specific financial claims.	3.86	1.09	Great Extent
5. Compliance with the documentary requirements limits the issuance of audit findings.	3.83	1.21	Great Extent
6. The Finance and Management Division strictly implements the Circular.	3.73	1.15	Great Extent
7. The Circular provides list of documentary requirements to be complied for financial claims.	3.08	1.22	Moderately Extent
8. There is existing COA Circular No. 2012-001 "Revised Documentary Requirements for	3.01	1.19	Moderately Extent
9. Common Government Transactions" and I am aware of its contents.			
<b>Overall Mean</b>	<b>3.69</b>		<b>Great Extent</b>

As presented on the table, an overall mean of 3.69 with verbal interpretation of great extent demonstrate that the respondents have high level of awareness on the implementation of COA Circular No. 2012-001. These inferred that the respondents were highly aware of the importance of documentary requirements in checking the compliance and legality of the financial claims; however, they were moderately knowledgeable on the existence and contents of the Circular. it denoted that the respondents highly complied with the validation of financial

claims with moderate awareness that there was a Circular for proper guidelines and a list to follow. As stated by Munez (2015) [8], every payout must have a complete set of supporting paperwork, as required by law, to validate the claim. The fundamental specifications apply to all payments made by national government institutions. Moreover, Donayre et al. (2020) [9] stated that the more, the higher the personnel's awareness of the policies' conditionalities and the processes involved, the more they are likely to comply with the requirements.

**Table 7 Extent of Implementation in terms of Level of Information Dissemination**

Indicative Statement	Mean	SD	Verbal Interpretation
1. A Memorandum was issued on the compliance with the COA Circular.	3.50	1.10	Great Extent
2. Inquiries on the deficiencies noted are addressed immediately.	3.44	1.02	Great Extent
3. The copy of the Circular is accessible any time.	3.41	1.09	Great Extent
4. The Finance and Management Division distributes list of documents to be accomplished ahead of time.	3.32	1.10	Moderate Extent
5. To ensure the uniformity and correctness of every document submitted by the division, meetings on queries are conducted in the Accounting Office.	2.95	1.16	Moderate Extent
6. The agency conducts orientation on the list of documentary requirements.	2.77	1.14	Moderate Extent
7. Different divisions of the agency conduct personnel orientation on every change in processes.	2.54	1.15	Little Extent
8. The circular is discussed to every employee upon the first day of duty.	2.31	1.20	Little Extent
<b>Overall Mean</b>	<b>3.03</b>		<b>Moderate Extent</b>

Table 7 stated an overall mean of 3.03 with a verbal interpretation of moderate extent. It was concluded that the agency implements a moderate level of information dissemination as perceived by the moderate level of information known by the respondents. It can be assessed that most of the respondents primarily got the information through the memorandum issued and circulated among the employees, rather than the discussions during new employee orientation. According to Knowledge-to-Action Model, Creation of Knowledge tools and

products, are the most refined form of knowledge, as it uses synthesized knowledge to present evidence in concise and user-friendly formats tailored to meet end-user informational needs. These include things like clinical practice guidelines, decision aids and videos. Njoku & Eseitonghe (2022)[10] proved that new employee Orientation program imparts crucial information, practical skills, and competencies. informs a new employee about the culture, politics, history, objectives, and language of the company.

**Table 8 Extent of Implementation in terms of Level of Perceived Functionality**

Indicative Statement	Mean	SD	Verbal Interpretation
1. Submission of complete and appropriate documentary requirements ensures the legality and validity of utilization of public funds.	4.24	0.94	Very Great Extent
2. Complete submission of document will minimize the time and effort of each department in processing financial claims.	4.21	0.97	Very Great Extent
3. Complying with the documentary requirements helps achieved high disbursement utilization rate.	4.20	0.92	Very Great Extent
4. Properly accomplished documentary requirements are easily approved for disbursement.	4.12	1.04	Very Great Extent
5. Complying with the documentary requirements facilitates the processing.	3.97	0.93	Great Extent
6. Complying with the documentary requirements limits the issuance of audit findings.	3.96	0.98	Great Extent



7. The list of documentary requirements enumerated on the COA Circular No. 2012-001 is easy to comply.	3.35	0.89	Moderate Extent
8. There is a staff in charge of completing the documentary requirements	3.19	1.18	Moderate Extent
<b>Overall Mean</b>	<b>3.91</b>		<b>Great Extent</b>

As seen on table 8, the extent of implementation as to Level of Perceived Functionality have an overall mean of 3.91, which provided a verbal interpretation of great extent, which means that the respondents seen the circular with a high level of perceived functionality. It was also inferred that respondents perceived the circular to be very highly functional in ensuring the legality and validity of utilization of funds and minimize processing time that aids in the achievement of target rate of utilization. However, it concluded that not all the Circular contents were easy to comply with and not all divisions assigned

staff to complete and process documentary requirements, thus, a hindrance on information that affects the functionality of the Circular to them. Mustika et al. (2022)[11] revealed that the desire to impart information is positively and significantly influenced by one's belief in one's ability to do so and their delight of being of service to others. As well as having a positive and significant impact on information sharing behavior, knowledge sharing self-efficacy, enjoyment of helping others, and intention to share knowledge all play a role.

**Table 9 Extent of Practice in Terms of Personnel Services**

Indicative Statement/Particular	Mean	SD	Verbal Interpretation
1. I have accomplished, processed or at least checked financial claims for Personnel Services	3.24	1.26	Moderate Extent
2. Immediate compliance on the deficiencies to avoid longer processing time.	3.75	1.07	Great Extent
3. Carefully checked for completion of all the requirements (e.g. correct forms and complete signatures)	3.69	1.11	Great Extent
4. Inquiry on the deficiencies is immediately entertained by the concerned division/s.	3.69	1.09	Great Extent
5. Returned financial claims include notes and explanation on the deficiencies.	3.62	1.15	Great Extent
6. Documentary requirements are being checked based on the Circular before processing of financial claims.	3.60	1.15	Great Extent
7. I have accomplished, processed or checked documentary requirements such as:			
a. Approved Daily Time Record (DTR)	3.85	1.28	Great Extent
b. Accomplishment Report	3.93	1.20	Great Extent
c. Obligation Request Status (ORS)/ Budget Utilization Request Status (BURS)	3.60	1.25	Great Extent
d. Certifications (e.g. First Claim, Bonus, Allowances etc.)	3.26	1.45	Moderate Extent
e. Certified True Copy of Contract	3.28	1.48	Moderate Extent
f. Certified true copy of Oath of Office	2.85	1.50	Moderate Extent
g. Statement of Assets, Liabilities and Net Worth (SALN)	3.63	1.40	
h. Clearance from money, property and legal accountabilities	3.11	1.49	Moderate Extent
i. Certified true copy of duly approved appointment	2.86	1.49	Moderate Extent
j. Certificate of Assumption	2.82	1.48	Moderate Extent
k. Notice of Assumption	2.77	1.47	Moderate Extent
Mean (Sub)	3.27		Moderate Extent
8. I have accomplished, processed or checked documentary requirements for the following expenses:			
a. Salaries and Wages	3.20	1.40	Moderate Extent
b. Other Compensation (e.g. PERA, RATA, Clothing Allowance, Honoraria, Hazard Pay, and Other Bonuses)	3.07	1.34	Moderate Extent



c. Personnel Benefit Contributions (e.g. GSIS, Pag-ibig, Philhealth, EASE Contribution)	2.77	1.41	Moderate Extent
d. Other Personnel Benefits (e.g. Terminal Leave)	2.66	1.44	Moderate Extent
Mean (Sub)	2.93		Moderate Extent
<b>Overall Mean</b>	<b>3.28</b>		<b>Moderate Extent</b>

The table 9 presented an overall mean of 3.28 and verbal interpretation of moderate extent, which perceived a moderate level of practice in processing financial claims for Personnel Services among the respondents. It was also seen that among the respondents that processed or check financial claims for personnel services, salaries and wages was the most highly processed, as it was the most common benefits received by the employees, in relation to, accomplishment reports were the highly

practiced documentary requirements needed in claiming for salaries especially for those Contract of Service Personnel and to avoid delay in processing time a high level of extent of practice has been noted in complying with deficiencies. Angraini et al. (2019)[12] concluded that internal employee behavior significantly affects their compliance on the department policies requiring constant monitoring in the organization since there are chances in implementation meeting the target standards.

**Table 10 Extent of Practice in Terms of Maintenance and other operating expenses**

Indicative Statement	Mean	SD	Verbal Interpretation
1. Immediate compliance on the deficiencies to avoid longer processing time.	3.86	1.10	Great Extent
2. Carefully checked for completion of all the requirements (e.g correct forms and complete signatures)	3.85	1.06	Great Extent
3. Inquiry on the deficiencies is immediately entertained by the concerned division/s.	3.77	1.05	Great Extent
4. Documentary requirements are being checked based on the Circular before processing of financial claims.	3.69	1.10	Great Extent
5. Returned financial claims include notes and explanation on the deficiencies.	3.68	1.18	Great Extent
6. I have accomplished, processed or at least checked financial claims for Maintenance and Other Operating Expenses	3.41	1.25	Great Extent
7. I have accomplished, processed or checked documentary requirements such as:			
a. Approved Justifications	3.81	1.22	Great Extent
b. Minutes of the Meeting and Attendance	3.77	1.24	Great Extent
c. Canvass, IAR, ICT, PAR	3.76	1.19	Great Extent
d. Obligation Request Status (ORS)/ Budget Utilization Request Status (BURS)	3.69	1.16	Great Extent
e. Original Copy of Official Receipt/ Sales Invoice/ Billing Statements	3.62	1.29	Great Extent
f. Contract	3.50	1.30	Great Extent
g. Travel Report	3.50	1.33	Great Extent
h. Certificate of Appearance	3.47	1.34	Great Extent
i. Approved Planned and Actual IOT	3.41	1.34	Great Extent
j. Result of Analysis	3.35	1.33	Moderate Extent
<b>Mean (Sub)</b>	<b>3.58</b>		<b>Great Extent</b>
8. I have accomplished, processed or checked documentary requirements for the following expenses:			
a. Supplies and Material Expenses	3.65	1.25	Great Extent
b. Traveling Expenses	3.42	1.27	Great Extent
c. Other Maintenance and other operating expenses	3.25	1.30	Moderate Extent
d. Repair and Maintenance	3.20	1.36	Moderate Extent
e. Training and Scholarship Expenses	3.12	1.40	Moderate Extent



f. Professional Services	3.05	1.40	Moderate Extent
g. Communication Expenses	2.87	1.38	Moderate Extent
h. General Services	2.80	1.45	Moderate Extent
i. Utility Expenses	2.76	1.41	Moderate Extent
<b>Mean (Sub)</b>	<b>3.12</b>		<b>Moderate Extent</b>
<b>Overall Mean</b>	<b>3.47</b>		<b>Great Extent</b>

Table 10 indicated overall mean of 3.47 with verbal interpretation of great extent, which was concluded that a high-level extent of practice has seen among the respondents. The result implied that, most of the respondents highly complied documentary requirements for reimbursement of supplies and materials expenses which is attributable to implementation of projects and to the day to day operations of the divisions, in relation to, approved justifications was the highly prepared

document to support the validity of their claims. More so, respondents practiced earnest compliance on the deficiencies noted. Andriansyah & Elmi (2020)[13] stated that it is necessary for an institution to develop document management process to improved productivity with the aid of supervision, evaluation and corrective actions having several workloads in the side of employees which may affect to develop their initiative and compliance.

**Table 11 Extent of Implementation in Terms of Financial Claims for Capital Outlay**

Indicative Statement	Mean	SD	Verbal Interpretation
1. Immediate compliance on the deficiencies to avoid longer processing time.	3.90	0.98	Great Extent
2. Inquiry on the deficiencies is immediately entertained by the concerned division/s.	3.81	0.98	Great Extent
3. Carefully checked for completion of all the requirements (e.g correct forms and complete signatures)	3.80	1.04	Great Extent
4. Documentary requirements are being checked based on the Circular before processing of financial claims.	3.69	1.09	Great Extent
5. Returned financial claims include notes and explanation on the deficiencies.	3.68	1.07	Great Extent
6. I have accomplished, processed or checked documentary requirements such as:			
a. Canvass, IAR, ICT, PAR	3.57	1.32	Great Extent
b. Original Copy of Official Receipt/ Sales Invoice/ Billing Statements	3.52	1.33	Great Extent
c. Approved Justifications	3.52	1.34	Great Extent
d. Obligation Request Status (ORS)/ Budget Utilization Request Status (BURS)	3.35	1.33	Moderate Extent
e. Contract	3.08	1.45	Moderate Extent
f. Philgeps Posting	2.88	1.46	Moderate Extent
g. Philgeps Registration, Income Tax Return, Business Permit	2.86	1.42	Moderate Extent
h. Statement of Work Accomplished/ Progress Billing	2.71	1.38	Moderate Extent
i. Contractors affidavit on payment of laborers and materials	2.60	1.40	Moderate Extent
<b>Mean (Sub)</b>	<b>3.12</b>		<b>Moderate Extent</b>
7. I have accomplished, processed or at least checked financial claims for Capital Outlay	3.10	1.29	Moderate Extent
8. I have accomplished, processed or at least checked financial claims for the following expenses:			
a. Machineries and Equipment	3.10	1.39	Moderate Extent
b. Furniture and Fixtures	2.85	1.40	Moderate Extent
c. Transportation Equipment	2.69	1.39	Moderate Extent
d. Infrastructure	2.68	1.43	Moderate Extent
<b>Mean (Sub)</b>	<b>2.83</b>		<b>Moderate Extent</b>
<b>Overall Mean</b>	<b>3.21</b>		<b>Moderate Extent</b>





The table 11 provided an overall mean of 3.21 which verbally interpreted as moderate extent, which denoted a moderate level of extent of practice among the respondents. It was concluded that respondents moderately practiced the contents of the circular for processing financial claims for machineries and equipment, which was attributed to the equipment needed for project implementation that requires technical expertise for the specifications, moreover, respondents highly practiced the accomplishment of Canvass, IAR, ICT and PAR as an attachment

to their claims. Moreover, urgent compliance with the deficiencies were also highly practiced to avoid delay in processing time. Based on Shafiee & Sørensen, (2017)[14] maintenance strategy includes a set of policies and actions that are used to “retain” or “restore” equipment as well as the decision support system in which maintenance activities are planned. Therefore, the importance of proper maintenance strategy is very important to ensure smooth business operation.

**Table 12 Factors that affects the implementation as to Coordination**

Indicative Statement	Mean	SD	Verbal Interpretation
1. Understanding the contents of the Circular	3.07	0.98	Moderate Effect
2. Interpreting steps in submission and approval.	2.97	1.02	Moderate Effect
3. Accessing the memos and circulars	2.95	1.02	Moderate Effect
4. Communicating with responsible personnel for completion of documentary requirements	2.90	1.07	Moderate Effect
5. Tapping higher officials for signature of request.	2.89	1.05	Moderate Effect
6. Asking information and assistance from the concerned office.	2.77	1.04	Moderate Effect
<b>Overall Mean</b>	<b>2.92</b>		<b>Moderate Effect</b>

Table 11 conveyed an overall mean of 2.92 indicated a verbal interpretation of moderate effect, which concluded that respondents have encountered moderate difficulty in coordination, that moderately affects the implementation. It was inferred that respondents encountered moderate difficulty on the implementation of the circular particularly in comprehending its contents and use. Moreover, asking for updates and assistance on the concerned division was less likely to be difficult for them, as

information was always provided when needed. Skarpaas et al. (2019)[15], coordination is linked to more communication with other services, increased contact with other professions, and increased program and workplace adjustments. Siddique et al. (2019)[16] proved that coordination between employees and management leads to enhancement of employee's ability, motivation and opportunity that significantly improves organizational performance.

**Table 13 The factors that affects the implementation as to Initiative**

Indicative Statement	Mean	SD	Verbal Interpretation
1. Getting updates on the status of claims	3.05	1.05	Moderate Effect
2. Adhering to requirement within a short period of time.	3.04	1.05	Moderate Effect
3. Assessing too many lacking documents of returned financial claims.	2.96	0.96	Moderate Effect
4. Accomplishing requirements without gaining personal benefits.	2.84	1.03	Moderate Effect
5. Establishing willingness to adhere with the requirements.	2.78	0.94	Moderate Effect
6. Asking assistance from co-workers in processing request.	2.66	0.99	Moderate Effect
<b>Overall Mean</b>	<b>2.89</b>		<b>Moderate Effect</b>

As seen on the table, an overall mean of 2.89 was presented, which concluded that respondents encountered moderate difficulty on establishing initiative on processing documentary requirements, that moderately affects the

implementation. This inferred that respondents encountered moderate difficulty on knowing the status of their financial claims as they need to personally make inquiries on the concern divisions for the updates. Moreover, respondents experience



less difficulty on asking assistance for processing of claims, as most of the employees are aware and knowledgeable on the documentary requirements that needs to be complied. Osborne & Hammoud (2017)[17] implied that implementing effective employee engagement strategies is crucial for the success of

organizations, and executives who start one need to learn how to listen well, be fair, have and show respect for others, establish trust, and comprehend the issues of their workforce. The life, viability, and profitability of the organization depend heavily on employee involvement.

**Table 14 Relationship between the demographic profile of the respondents and the extent of implementation**

Demographic Profile	Extent of Implementation	Computed R	Computed x <sup>2</sup>	p value	Analysis
Age	Level of Awareness	0.423	-	0.019	Significant
	Level of Information Dissemination	0.130	-	0.174	Not significant
	Level of Perceived Functionality	0.361	-	0.061	Not significant
Years of Work Experience	Level of Awareness	0.203	-	0.033	Significant
	Level of Information Dissemination	0.104	-	0.276	Not significant
	Level of Perceived Functionality	0.151	-	0.103	Not significant
Sex	Level of Awareness	-	4.656	0.324	Not significant
	Level of Information Dissemination	-	3.850	0.932	Not significant
	Level of Perceived Functionality	-	8.479	0.076	Not significant
Educational Attainment	Level of Awareness	-	12.301	0.044	Significant
	Level of Information Dissemination	-	18.921	0.031	Significant
	Level of Perceived Functionality	-	6.301	0.514	Not significant
Designation	Level of Awareness	-	9.132	0.004	Significant
	Level of Information Dissemination	-	7.780	0.116	Not significant
	Level of Perceived Functionality	-	11.004	0.035	Significant

The table 14 disclosed the relationship between demographic profile of the respondents and extent of implementation in COA Circular No. 2012-001 to DOST-ITDI Employees. As seen on the table, respondent’s age, years of work experience, educational attainment and designation were significantly related with the level of awareness, indicating a p-value of <.05. These denoted that as the respondents age gets older and years of work experience gets longer, the more they were highly aware on the policies being implemented by the agency, and more likely expected to adhere. Löckenhoff (2018)[18] proved that individual decision making is affected by their age along with their development and mechanisms to express and process development. On the contrary, Widodo et. al (2022)[19] proved that job performance of employee increases in first entry in the industry but decreases among older employee particularly in problem solving, learning and speed. Also, it is concluded that the higher the educational attainment the higher the ability to understand, to grasp and process, and apply the information they have. Aldino & Susanti (2022)[20] concluded that a good education level has

a significant impact on an employee's performance and career advancement. The education of the acquired skills is beneficial for office work, and a high level of education will result in excellent performance in occupations that are sought after according to educational requirements. Moreover, Shewakramani & Jain (2020)[21] Employee’s education qualification is significant in work approaches as it molds their perspective in work process and affects productivity.

Moreover, respondent’s educational attainment was found to have significant relationship with level of information dissemination and designation were also significantly related with level of perceived functionality. This inferred that, the function of the circular is different according to the respondent’s designation and that they adhere on the requirements that is more related and beneficial on their current job description. As stated by Raju & Banejee (2017)[22] employee productivity depends on the obvious job descriptions are typically developed and provided by the company itself.



**Table 15 Relationship between Demographic Profile and Extent of Practice in terms of financial claims**

Demographic Profile	Extent of Practice	Computed R	Computed x <sup>2</sup>	p value	Analysis
Age	Personnel Services	0.317	-	0.011	Significant
	Maintenance and Operating Expenses	0.230	-	0.067	Not significant
	Capital Outlay	0.161	-	0.091	Not significant
Years of Work Experience	Personnel Services	0.333	-	0.033	Significant
	Maintenance and Operating Expenses	0.194	-	0.276	Not significant
	Capital Outlay	0.116	-	0.193	Not significant
Sex	Personnel Services	-	9.56	0.524	Not significant
	Maintenance and Operating Expenses	-	0.80	0.932	Not significant
	Capital Outlay	-	8.71	0.076	Not significant
Educational Attainment	Personnel Services	-	14.11	0.047	Significant
	Maintenance and Operating Expenses	-	14.91	0.044	Significant
	Capital Outlay	-	5.30	0.514	Not significant
Designation	Personnel Services	-	11.13	0.041	Significant
	Maintenance and Operating Expenses	-	7.04	0.315	Not significant
	Capital Outlay	-	11.49	0.043	Significant

As indicated on table 15, respondent's age, years of work experience, educational attainment and designation were significantly related with the extent of practice in terms of financial claims for personnel services, which indicated a p-value of <.05. This inferred that as the respondents age gets older and the length of tenure gets longer, the higher the productivity and the higher chance to be promoted to higher positions and performed high productivity in managing the day to day operation of their project or division handled, thus a need to process claims for additional salaries and incentives. Asavanirandorn et al. (2022) [23] proved that older part time employees are more productive is duties within organization rather than young permanent individual and gender has no significant effect on productivity of different sector. On the contrary, according to Hsu (2018)[24], younger worker faces harsh adjustment in their workplace over older employee, yet they are more creative in dealing work related problems

applying different perspective of methodologies over older employees. Moreover, according to Solomon et. al (2022)[25] higher educational attainment tends to attain higher position providing different benefits, incentives and lesser stress which increase their productivity in work.

Further, respondent's educational attainment was found to have significant relationship with financial claims for maintenance and operating expenses and designation were also significantly related with financial claims for capital outlay. It inferred that, respondents processing financial claims for capital outlay were those that have high technical expertise and knowledge on the equipment being purchase. Likewise, with the claims for Personnel Services, it is more likely being process by the personnel belongs to Human Resource Management Section.

**Table 16 Difference between the Ratings of Two groups of Respondents on the Extent of Implementation and Extent of Practice**

Variable	Respondents		D	t	p	Analysis
	FMD	OD				
<b>Extent of Implementation</b>						
Awareness	4.82	3.69	1.13*	5.07	0.000	Significant
Information and Dissemination	4.25	3.03	1.22*	7.00	0.000	Significant
Perceived Functionality	3.91	4.82	0.91*	8.65	0.000	Significant
<b>Extent of Practice</b>						
Personnel Services	3.28	4.24	0.96*	5.27	0.000	Significant
Maintenance and other operating expenses	3.47	4.51	1.04*	5.00	0.000	Significant
Capital Outlay	4.42	3.21	1.21*	6.36	0.000	Significant

\*Significant at 0.01 level (2-tailed test)



The table 16 represented the significant difference between the ratings of Finance and Management Division and Other Divisions on the extent of implementation and extent of practice of COA Circular No. 2012-001. This concluded that there is a significant difference between the rating of Finance and Management Division and Other Divisions of DOST-ITDI on the Extent of Implementation in terms of Level of Awareness, Level of Information Dissemination and Level of Perceived Functionality, also, a significant difference between the ratings on Extent of Practice in terms of financial claims for Personnel Services Expenses, Maintenance and Other Operating Expenses and Capital Outlay has been observed. This difference denotes that Finance and Management Division is more aware and informed of the contents of circular thus, implementing it more effectively than the Other Divisions. However, the ratings of Other Division are greater than the Finance and Management Division in terms of Perceived Functionality, which indicates that the contents of the circular are more functional to them. Mohajan (2019)[26] stated that lack of communication, inequalities in status, lack of leadership and managerial direction are barriers to Know Sharing. Unwilling of sharing knowledge of highly skilled and experienced staff is another barrier. Lack or an exiguity of network connections are also barriers to information sharing. VijayShankar (2018)[27] demonstrated that all the elements affecting organizational culture, such as Employee commitment is influenced by openness, confrontation, trust, authenticity, proactiveness, autonomy, collaboration, and experimentation.

## CONCLUSION AND RECOMMENDATION

Most of the respondents were female, aged 31-39 years old, belongs to Research and Development Division and with 2 to 8 years work experience within the Industrial Technology Development Institute. It was found that there is a high level of extent of implementation and moderate level of extent of practice among the respondents. More so, factors affecting the implementation were found to have moderate effect. Further, a insignificant relationship was proved between demographic profile of the respondents and extent of implementation and practice as well as on the factors that affect the implementation, thus accepting the null hypotheses. Additionally, a significant difference on the ratings between Finance and Management Division and Other Divisions with regards to the extent of implementation and practice has been found, thus rejecting the null hypothesis.

Moving forward, the researcher recommends the inclusion of discussion of the contents of the Circular to new employee orientation, issuance of reiteration memo on the implementation and the contents of the Circular and posted on the ITDI-Website, emailed to official email accounts and disseminated through printed copy to each division. Conduct of orientation at least once a year for new and old Special Disbursing Officers, frequent travelers and employees involved in processing of financial claims may be employed by the management. Actual visits of COA personnel to conduct orientation may also be an option. the establishment of the data

tracking system that may be useful in real time updates on the status of financial claims and other documents. The Finance and Management Division may include of deadline of compliance on returned financial documents in strict compliance with ARTA.

For future researchers, this study may be a basis for future research; they may conduct research that is related with a compliance with documentary requirements and other policies and procedures in relation to Financial Management. Future researchers may opt to use another variable that may have significant effect such as Attitude and Compliance and establish a more comprehensive questionnaire that may assess the level of functionality among the different end-user/ respondents.

This research may be a basis of Commission on Audit to conduct study on the possible revisions on the contents of the in Circular, to incorporate updates in accordance with the present situations among government agencies, specially this time of pandemic.

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