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DOCUMENTARY REQUIREMENTS ON GOVERNMENT TRANSACTIONS AMONG BARANGAYS

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ABSTRACT

This study set out to examine the Level of compliance of barangays in relation to the documentary requirements on collection, disbursement, reimbursement, and procurement processes. Grounded in actual performance data across multiple districts, the findings point to a generally high level of adherence, with most barangays exhibiting a firm grasp of the essential documentation protocols mandated by existing policies.

Results show that barangays are compliant in terms of collection processes, posting a mean score of 4.30. Disbursement and reimbursement procedures stood out with higher levels of full compliance, reaching 4.71 and 4.57, respectively. Procurement compliance also yielded positive results, averaging 4.65. Among the districts, District 2 emerged with the highest overall scores across all areas. In contrast, Districts 4, 5, and 8 registered relatively lower averages, suggesting possible gaps in training, access to resources, or management practices.

The statistical analysis revealed that there are significant differences in compliance levels among the eight districts ($p < 0.05$), indicating that geographical or administrative contexts may influence how well barangays meet the required standards. Despite these encouraging overall numbers, the study also uncovered persistent issues. Nearly all barangays reported encountering challenges, especially in terms of inadequate training, inefficient workflows, and a lack of proper equipment and software for records management. For instance, in the area of procurement, over 98% of respondents cited limited technical expertise and financial constraints as key barriers.

The results draw attention to a pressing need for capacity-building programs and sustained technical support, particularly for underperforming districts. While the findings affirm that many barangays are trying to keep up with documentary requirements, gaps remain, especially where tools, training, and staffing are concerned. The study underscores the value of tailoring interventions not only to policy compliance but also to practical implementation support. Strengthening these aspects could lead to more transparent, accountable, and efficient local governance.

THE PROBLEM AND ITS BACKGROUND

This study focuses on the Barangays of Moncada, Tarlac. Barangays, as the smallest units of local government, are directly responsible for following COA Circular 2012-001 in their daily transactions. However, the reality for barangays is often very different from the model framework of national policy. They face unique challenges that make it hard to follow all the paperwork rules, particularly the guidelines indicated in the circular.

This study will look closely at the specific problems of the barangays of Moncada facing in complying with COA Circular 2012-001. Also, this study will examine their ability to keep accurate records, supply the right supporting documents for every transaction, access training and development, and use technology for financial management.

Understanding these challenges is key to finding ways to improve compliance with COA Circular 2012-001 and improve the effectiveness of the barangay government. The results will help create practical solutions to the problems and empower barangays to manage their financial resources better and to serve their people.

Moreover, the researcher's motivation for this study is the problem of compliance with documentary requirements that has been cited in the Barangay Annual Audit Report for years. Its objective is to significantly improve compliance with COA Circular 2012-001 and hopefully achieve complete compliance in all barangays of Moncada. The researcher's decade-long tenure within the LGU of Moncada has fostered an in-depth understanding of the local governance context, encompassing the unique policies, operational realities, and challenges faced by barangays in this specific municipality. This intimate knowledge will be instrumental in conducting a nuanced and contextually relevant analysis.

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METHODOLOGY

Research Design

This research is appropriate to apply a non-experimental research approach to have a closer look at how well the barangays of Moncada are following the circular. It does not want to change anything or prove cause and effect; instead, this study wants to understand the current situation. This design allows the researcher to learn about the successes, the struggles, and areas for improvement in the compliance process.

Locale of the Study

This study was carried out in the Municipality of Moncada, Tarlac, a first-class municipality that comprises thirty-seven (37) barangays. The Municipality is well known for its outstanding performance and has received multiple awards in the field of good governance.

Data Analysis

Descriptive statistics provided a clear understanding of the current state of compliance of the barangay with COA Circular 2012-001. Data and information collected are summarized and described by utilizing descriptive statistics, which include measures of frequency, percentage, mean, standard deviation, and graphical representation. This provides a clear and consistent presentation of the data gathered, allowing for a comprehensive understanding of the barangay's compliance with the circular.

Likert scales have been interpreted to reflect the respondent's behavior using the following illustration:

Numerical Equivalent	COA Circular 2012-001 Compliance in Moncada, Tarlac	
	Range	Verbal Description
5	**4.50 – 5.00**	Fully Compliant
4	**3.50 – 4.49**	Compliant
3	**2.50 – 3.49**	Moderately Compliant
2	**1.50 – 2.49**	Fairly Compliant
1	**1.00 – 1.49**	Not Compliant

PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

1. Level of Compliance

1.1 Collection

Based on the statistical data derived from the answers of respondents, the compliance level of the barangays of Moncada in terms of Collection signifies that the barangays are carrying out the rules and regulations stipulated in their tax ordinances and exercising their taxing powers to generate revenue. The monthly submission of the Report of Collection and Remittance, together with the duplicate copy of the Accountable Form No. 51C, which acts as the official receipt of barangay, and Report of Collections and Deposits, together with the validated deposit slip evidencing that all revenue collections are appropriately transferred to the barangay account.

Table 1

Level of Compliance in Collection in terms of Documentary Requirements

Statement	District Barangay								Mean	Verbal Description
	1	2	3	4	5	6	7	8		
Corresponding taxes, fees, and charges are properly indicated in the particulars portion of the official receipt	4.42	4.80	5.00	4.13	4.25	4.60	4.47	3.93	4.45	Compliant
Issuance of official receipt by the Barangay Treasurer upon payment of taxes, fees, and charges.	4.33	4.87	5.00	4.13	4.17	4.53	4.47	3.93	4.43	Compliant
The Barangay has an approved Tax Ordinance.	4.33	4.93	4.50	4.20	4.25	4.60	4.47	3.73	4.38	Compliant
Collection of taxes, fees, and charges by the Barangay Treasurer or his deputized collector.	4.33	4.87	4.50	4.13	4.08	4.60	4.40	3.93	4.36	Compliant
Monthly submission of the Report of Collection and Deposit, along with the validated deposit slip.	4.50	4.80	4.50	4.13	4.08	4.47	4.27	3.60	4.29	Compliant

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Monthly submission of the Report of Collection and Remittance, along with a duplicate copy of the official receipt.	4.42	4.73	4.42	4.13	3.58	4.47	4.20	3.87	4.23	Compliant
Collection of documentary stamp tax in compliance with BIR Revenue Regulation 2-2023.	4.25	4.47	4.42	3.47	4.08	4.07	3.60	3.80	4.02	Compliant
Grand Mean	**4.37**	**4.78**	**4.62**	**4.05**	**4.07**	**4.48**	**4.27**	**3.83**	**4.31**	**Compliant**

The average rating across all indicators is 4.31, which means the barangay is meeting the expected standards in managing and documenting its collections. However, despite the positive results, continuous monitoring and occasional review are still needed, especially in the area of compliance with national tax regulations.

On the contrary, barangays are still non-compliant based on the Barangay Annual Audit Reports in CY 2019-2023 due to their procedural lapses in the management of collections. As reported the barangay treasurer has lack awareness on his fiscal responsibility on the management of barangay collections which led to the non-issuance of official receipts for every collection or payment received which is not inconformity to the clauses in Volume 1 of the Government Accounting and Auditing Manual (GAAM), that may result to the risk of exposing government funds to possible loss or misuse.

2.2 Disbursement

Documentary requirements for barangay disbursements vary depending on the specific disbursement type, barangay internal procedures, and national laws and policies like the 1991 Local Government Code, and relevant COA Circulars and the "Manual on the Financial Management of the Barangays" (MFMB). The general rule for local barangay disbursements is that all must comply with specific procedures to ensure transparency, legality, and proper use of public funds. This procedure involves certifications and approvals from barangay officials and compliance with auditing requirements.

Table 2

Level of Compliance in Disbursement in Terms of Documentary Requirements

Statement	District Barangay								Mean	Verbal Description
	1	2	3	4	5	6	7	8		
Disbursements are approved for payment by the Punong Barangay.	4.75	5.00	4.92	4.80	4.83	5.00	5.00	4.67	4.87	Fully Compliant
Disbursements are documented with contracts or purchase orders as proof of obligation to the payee.	4.75	5.00	4.92	4.80	4.67	5.00	4.93	4.53	4.83	Fully Compliant
Disbursements are certified on the validity, propriety, and legality of the claim by the Punong Barangay.	4.75	5.00	4.92	4.80	4.67	4.87	5.00	4.53	4.82	Fully Compliant
Disbursements are evidenced by official receipt and acknowledgement of the payee to the voucher as proof of actual payment.	4.75	5.00	4.92	4.80	4.83	4.93	4.73	4.47	4.80	Fully Compliant
Disbursements are certified as to the existence of an appropriation for the obligation of the Committee Chairman on Appropriations	4.75	5.00	4.92	4.80	4.67	4.67	5.00	4.33	4.77	Fully Compliant
Disbursements are aligned with the Barangay Annual Budget and included in the Appropriation Ordinance.	4.75	4.93	4.58	4.87	4.67	4.73	4.80	4.67	4.75	Fully Compliant
Disbursements are certified on the availability of funds for the purpose by the Barangay Treasurer	4.75	4.87	4.75	4.80	4.58	4.80	4.87	4.47	4.74	Fully Compliant
Disbursements are certified on the completeness and propriety of supporting documents by the Barangay Treasurer.	4.75	4.93	4.83	4.80	4.42	4.80	4.87	4.47	4.73	Fully Compliant
Disbursement vouchers are detailed with essential information such as payee, purpose of claim, and amount.	4.67	4.87	4.83	4.67	4.50	4.87	4.80	4.40	4.70	Fully Compliant

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Disbursements for the purchase of supplies and materials are documented with a purchase request, a request for quotation, etc.	4.42	4.80	4.33	4.07	4.75	4.60	4.27	4.20	4.43	Compliant
Disbursements for labor payrolls are documented with payroll, job order, etc.	4.42	4.40	4.17	4.00	4.83	4.40	4.27	4.07	4.32	Compliant
Grand Mean	**4.68**	**4.89**	**4.74**	**4.66**	**4.67**	**4.79**	**4.78**	**4.44**	**4.71**	**Fully Compliant**

The table reflects that barangays are generally consistent and well-organized in managing disbursement processes, especially for significant transactions. While most practices are fully compliant with regulations, there remains a need to strengthen documentation in specific areas like supplies and payroll to maintain overall integrity and accountability.

However, in the audit conducted by the COA, observations for several disbursements revealed that they were not supported by the required documents, which raised questions regarding the legality, appropriateness, and authenticity of the transaction, which violated not only the provisions of COA but also of other national laws, rules, and regulations.

The absence of supporting documents for paid disbursements may result in irregularity of the transaction as stipulated in Section 4(6) of PD 445 and Item 1.1.5 of the MFMB, particularly states that, “All claims against government funds shall be supported with complete documentation.” Further, Section 3.5 of COA Circular No. 2019-001 states that, “The PB shall certify the DV as to the legality, propriety and validity of the transaction and approve the disbursement after he has duly examined as been satisfied that the DVs are duly certified by the proper barangay officials, the expenditure is proper and valid, and the supporting documents are complete.”

Disbursements within the barangay must follow the 3C’s rule: complete documentation, correct accounting entries, and comply with disbursement rules. Compliance with documentary requirements in the disbursement of barangay transactions demonstrates proper use of public funds and shields the barangay from accusations of graft or technical malversation. The documentation process enhances financial accountability through a transparent record of every peso the barangay has spent, which prevents corruption and builds constituents’ trust.

3.3 Reimbursement

Reimbursement transactions in barangay involve repayment of expenses incurred by the barangay officials for out-of-pocket expenses incurred during official barangay operations. These transactions must follow strict regulations and procedures of COA, DILG, and other national regulations to ensure transparency, accountability, and prevent the misuse of public funds.

Table 3

Level of Compliance in Reimbursement in Terms of Documentary Requirements

Statement	District Barangay								Mean	Verbal Description
	1	2	3	4	5	6	7	8		
Reimbursements are certified as to the existence of appropriation for obligation by the Chairman, Committee on Appropriations.	4.83	5.00	4.92	4.73	4.58	4.87	5.00	4.40	4.79	Fully Compliant
Reimbursements are certified as to the availability of funds for the purpose by the Barangay Treasurer.	4.67	5.00	4.83	4.73	4.58	4.93	4.93	4.47	4.77	Fully Compliant
Reimbursements are certified as to the validity, propriety, and legality of the claim by the Punong Barangay	4.67	4.93	4.92	4.73	4.50	4.87	5.00	4.47	4.76	Fully Compliant
Reimbursements are certified as to completeness and propriety of supporting documents by the Barangay Treasurer	4.58	4.93	4.75	4.73	4.67	4.93	4.73	4.53	4.74	Fully Compliant
Reimbursement vouchers are detailed with essential information such as payee, purpose of claim, and amount.	4.58	4.60	4.58	4.33	4.58	4.73	4.73	4.20	4.54	Fully Compliant

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Reimbursement of travel expenses is documented with an approved travel order, itinerary of travel, etc.	4.42	4.67	4.33	4.33	4.75	4.60	4.40	4.13	4.45	Compliant
Reimbursement of training/workshop expenses is documented with the invitation for training/workshop, approved travel order, etc.	4.42	4.73	4.25	4.33	4.67	4.67	4.33	4.20	4.45	Compliant
Reimbursement of necessary supplies and materials expenses is documented with official receipts, inspection reports, etc.	3.92	4.40	4.17	3.80	4.33	4.33	4.07	3.67	4.09	Compliant
Grand Mean	4.51	4.78	4.59	4.46	4.58	4.74	4.65	4.26	**4.57**	**Fully Compliant**

However, while still rated "Compliant," three specific areas show slightly lower scores. These include the reimbursement of travel expenses, training or workshop participation, and procurement of supplies and materials. Although barangays are following the rules in these cases, the data implies that documentation like travel orders, training invitations, and official receipts may not always be complete or consistently attached. This points to areas where more careful attention may be needed.

Audit of barangay transactions revealed that barangays incurred various expenditures through a reimbursement scheme instead of direct payment to the supplier through checks, which violates the provisions of P.D. 1445 and COA Circular No. 97-002.

Non-compliance with documentary requirements for reimbursement may lead to the suspension of the COA, or the COA may disallow the transaction, a personal liability of the barangay official may be issued for illegal disbursement, and the barangay resources may be reduced due to poor audit performance.

4.4 Procurement

For barangays, process for the purchase of services and goods through public bidding applies only to projects exceeding Fifty Thousand Pesos (₱50,000.00) that require formation of a Bids and Awards Committee (BAC) to oversee the proceedings. This system prevents favoritism, promotes fair competition among suppliers, and guarantees that barangay funds are spent efficiently on quality goods or services. However, delays and incomplete documentation are common challenges in procurement.

Table 4

Level of Compliance in Procurement in terms of Documentary Requirements

Statement	District								Mean	Verbal Description
	1	2	3	4	5	6	7	8		
Procurements are approved for payment by the Punong Barangay	4.83	5.00	4.92	4.87	4.92	4.93	4.93	4.60	4.88	Fully Compliant
Procurements are certified as to the validity, propriety, and legality of the claim by the Punong Barangay	4.75	4.93	4.92	4.87	4.75	4.93	4.93	4.47	4.82	Fully Compliant
Procurements are certified as to the availability of funds for the purpose by the Barangay Treasurer	4.75	5.00	4.83	4.87	4.58	4.80	4.87	4.60	4.79	Fully Compliant
Procurements are aligned with the Barangay Annual Budget and included in the Appropriation Ordinance	4.92	4.93	4.75	4.73	4.75	4.87	4.80	4.53	4.79	Fully Compliant
Procurements are certified as to completeness and propriety of supporting documents by the Barangay Treasurer	4.75	5.00	4.75	4.87	4.67	4.93	4.80	4.47	4.78	Fully Compliant
Procurement vouchers are detailed with essential information such as payee, purpose of claim, and amount	4.83	5.00	4.75	4.87	4.50	4.93	4.80	4.47	4.77	Fully Compliant

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Procurements are certified as to the existence of appropriation for obligation by the Chairman of the Committee on Appropriations	4.75	4.93	4.92	4.80	4.67	4.33	4.93	4.47	4.73	Fully Compliant
Procurement of Goods (Supplies and Materials) is documented with a disbursement voucher, certification of availability of funds, etc.	4.00	4.40	4.17	3.80	4.67	4.40	4.20	4.07	4.21	Compliant
Procurement of Services (Infrastructure Projects) is documented with a disbursement voucher, certification of availability of funds, etc.	3.92	4.40	4.08	3.67	4.50	4.33	4.13	3.93	4.12	Compliant
Grand Mean	**4.61**	**4.84**	**4.68**	**4.59**	**4.67**	**4.72**	**4.71**	**4.40**	**4.65**	**Fully Compliant**

It shows that barangays are generally effective in following procurement-related rules, especially in areas involving approvals, fund certifications, and budget alignment. Strengthening documentation practices for goods and infrastructure services can further improve the overall integrity and efficiency of barangay procurement systems.

However, the post-audit of the disbursement vouchers for projects implemented under the 20% Development Fund showed gaps and deficiencies, which raised doubts on the regularity of the transactions. The result of the post-audit revealed a lack of documentary requirements and other necessary licenses and permits that are specified in the bidding documents and as stated by law.

Table 5
Summary of Mean Responses of Barangays Grouped into Districts

District	No. of Barangays	Collection	Disbursement	Reimbursement	Procurement	Grand Mean	Verbal Description
1	12	4.37	4.68	4.51	4.61	4.54	Fully Compliant
2	15	4.78	4.89	4.78	4.84	4.82	Fully Compliant
3	12	4.62	4.74	4.59	4.68	4.66	Fully Compliant
4	15	4.05	4.66	4.46	4.59	4.44	Compliant
5	12	4.07	4.67	4.58	4.67	4.50	Fully Compliant
6	15	4.48	4.79	4.74	4.72	4.68	Fully Compliant
7	15	4.27	4.78	4.65	4.71	4.60	Fully Compliant
8	15	3.83	4.44	4.26	4.40	4.23	Compliant
Overall Grand Mean		**4.31**	**4.71**	**4.57**	**4.65**	**4.56**	**Fully Compliant**

The differences in these scores may reflect disparities among districts, where Districts 1 and 2 barangays (which are typically located closer to the municipal or city center) may have more frequent engagement with financial processes, better training, and more experienced personnel. Meanwhile, barangays in less accessible or rural districts may still be in the process of strengthening their internal systems.

2. Significant difference among district barangays.

Understanding the distinction among district barangays is essential when assessing their compliance with government financial processes. Each setting operates under different conditions, impacted by elements like resource accessibility, administrative capacity, population size, and volume of transactions. Urban barangays often have more structured systems due to their exposure to larger budgets and more complex operations. In contrast, rural barangays may face limitations in staffing, training, and technical support, which can affect their ability to implement and comply with documentary requirements.

Table 6
Difference in the Compliance of Documentary Requirements among Districts

Process	*F*-value	*p*-value	Decision	Result
Collection	3.60	0.004	Reject H_o	Significant
Disbursement	3.59	0.004	Reject H_o	Significant
Reimbursement	4.18	0.001	Reject H_o	Significant
Procurement	3.23	0.008	Reject H_o	Significant

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These findings confirm that compliance with financial documentation standards is not uniform across districts. The differences could be due to several factors, such as varying levels of technical skills and support, the capacity of personnel, familiarity with financial regulations, or leadership initiative in enforcing compliance.

On the other hand, although survey data resulted in "fully compliant" in the overall total mean, this gave the study an initial idea of the need to dig deeper into the compliance of the barangay with documentary requirements based on the results of the COA Audit Reports.

Table 7
Barangay Audit Findings on the Compliance with Documentary Requirements

District Barangay	Number of Transactions	Number of Audit Findings	Compliance Rate
	CY 2018-2022		
1	1,294	279	78.44%
2	2,043	440	78.46%
3	1,735	279	83.92%
4	2,182	474	78.28%
5	1,472	289	80.37%
6	1,796	343	80.90%
7	1,815	473	73.94%
8	1,776	400	77.48%

Audit findings revealed that common mistakes are sets of documents that are not properly accomplished, which either have no signatures, no dates, or no numbers. This suggests a need for reinforced training on the proper completion of forms. The COA provided the complete set of forms in the "Manual on the Financial Management of Barangay" (MFMB), from reporting of collections to disbursements, and provided instructions for each form, in order to present a uniform financial report.

3. Problems Encountered

3.1 Problems Encountered in Collection in Terms of Documentary Requirements

Barangays often face challenges in collecting complete and accurate documentation during revenue collection and transactions. Common issues include the inconsistent issuance of official receipts, lack of standardized forms, and delays in submitting collection reports. In some cases, barangay treasurers and their duly deputized collectors are not entirely familiar with proper recording procedures, which affects the accuracy and timeliness of financial reports. Limited training and the absence of regular monitoring further contribute to these lapses.

Table 8
Problems Encountered in Collection in Terms of Documentary Requirements

Situation	*f*	*R*
Inefficient workflow and processes	110	1
Lack of equipment and software for efficient record keeping	100	2
Inadequate training/technical assistance	75	3
Limited technical expertise	62	4
Missing or Incomplete documentation	51	5

Table 8 outlines the various challenges faced by barangays in complying with the documentation requirements during tax, fee, and charges collection. The responses revealed that most of these challenges are rooted in administrative inefficiencies, lack of technical support, and insufficient resources.

3.2 Problems Encountered in Disbursement in Terms of Documentary Requirements

In terms of disbursement, barangays commonly struggle with incomplete supporting documents such as missing official receipts, unsigned vouchers, or unverified certifications. Delays also occur when required approvals from the Punong Barangay or committee heads are not promptly secured. Some barangay staff are not fully oriented with the COA-prescribed forms and documentary flow, leading to errors or returned transactions. Limited technical support and a lack of systematic filing further add to the difficulty in ensuring complete and compliant disbursement records.

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Table 9		
Problems Encountered in Disbursement in Terms of Documentary Requirements		
Situation	***f***	***R***
Inadequate training/technical assistance	106	1
Insufficient supervision/monitoring	102	2
Lack of equipment and software for efficient record keeping	100	3
Limited technical expertise	85	4
Complexity of reporting requirements	39	5

Table 9 presents the challenges that barangays face in fulfilling documentary requirements during the disbursement of public funds. The data highlights that most of the difficulties are rooted in a lack of training, weak internal controls, and limited access to modern financial management tools.

3.3 Problems Encountered in Reimbursement in Terms of Documentary Requirements

Barangays often encounter difficulties in processing reimbursements due to missing or incomplete attachments such as travel orders, itineraries, or receipts. Some claims lack proper authorization or certification, which delays the approval of higher authorities, which impacts both officials and the community they serve. There are also cases where many officials are unsure of the specific documents required for different types of expenses, especially for training or supply reimbursements. These gaps are not simply bureaucratic hurdles, often caused by a deeper problem of limited training opportunities, unclear and often confusing guidelines, and the absence of dedicated staff to handle the reimbursement process effectively. This weakness in the barangay systems can hinder the delivery of essential services in the barangay.

Table 10		
Problems Encountered in Terms of Reimbursement of Documentary Requirements		
Situation	***f***	***R***
Lack of equipment and software for efficient record keeping	99	1
Insufficient supervision/monitoring	99	2
Inadequate training/technical assistance	71	3
Complexity of reporting requirements	58	4
Limited technical expertise	27	5

Table 10 outlines the challenges barangays face when processing reimbursements, particularly in complying with the documentation required by auditing standards. The data reveals that most issues revolve around outdated systems, weak monitoring, and limited training.

3.4 Problems Encountered in Procurement in terms of Documentary Requirements.

In procurement, barangays commonly face issues such as incomplete documentation during purchases of goods and services. Required attachments like purchase requests, quotations, inspection reports, or delivery receipts are sometimes missing or improperly filled out. Delays also happen when procurement is done without proper planning or when the officials responsible are not fully aware of the required procedures under COA guidelines.

Table 11		
Problems Encountered in Procurement in Terms of Documentary Requirements		
Situation	***f***	***R***
Inadequate training/technical assistance	110	1
Lack of equipment and software for efficient record keeping	109	2
Limited technical expertise	109	3
Inefficient workflow and processes	109	4
Limited budget/financial resources	109	5

Table 11 reveals that barangays experience the most substantial challenges in procurement compared to other financial processes. The majority of respondents cited multiple barriers that affect their ability to comply with documentary requirements under COA standards.

CONCLUSIONS

The study conclusions are as follows:

1. Documenting by the barangay meets the expected standard requirements; however, continuous monitoring of compliance with national tax regulations is needed. Also, reporting required by COA should be guided appropriately.

2. In terms of disbursements, the barangay is generally consistent and well-organized. However, there is a need to strengthen documentation on other specific areas, particularly in the areas with discrepancies as mentioned in the COA audit findings, to maintain overall integrity and accountability.
3. In the area of reimbursement, budget alignment was well established; however, improvement is needed in supplying documents related to travel, training, and supplies in adherence to laws, rules, and regulations governing reimbursement.
4. In procurement, budget appropriations, funds, and certifications are well established; however, the rigorous documentation needs deeper attention to comply with the provisions of COA Circular 2012-001 and RA 9184 and its IRR.
5. The mean responses reflect differences among barangay districts, showing the need to strengthen the internal control system, particularly in low-level compliant barangays.
6. The result of the study revealed a substantial difference among the district barangays of Moncada in the compliance with the documentary requirements.
7. Study shows that investing in capacity building programs and systems upgrade will help improve the efficiency of workflow and processes of collection and its documentation.
8. The allocation of budget for training and workshops for disbursement will strengthen internal controls and access to updated tools in documentary compliance.
9. The use of outdated equipment and software slows down the process and compliance with the needed documentation for reimbursements.
10. Research shows that allocating budget for training and workshops on the updates of the procurement system is a long-term investment to capacitate the barangay in addressing the requirements of procurement.

Recommendations

The research results and discussions formulate the following recommendations to create policy guidelines to improve the compliance level of the barangay with documentary requirements.

1. Continuous monitoring of compliance with the national tax regulations and level up the standards in managing and documenting barangay collections. Follow the guidelines in the reporting and timely submission of the report of collection for proper accounting and auditing of collection accounts.
2. Strengthening the documentation compliance on areas of disbursement, like supplies and payrolls, to maintain overall integrity and accountability to improve the level of compliance with documentary requirements.
3. Continuously aligning the reimbursement to budget requirements and improving the documentation on travel, training, and supply expenses to prevent audit findings or suspension and disallowance of transactions.
4. To equip the barangay with a modernized compliance on procurement system, review the RA 9184 provisions following the adoption of the New Government Procurement Act or the RA 12009.
5. The low-level compliant barangay must seek guidance from high-level compliant barangays and/or higher agencies to improve its performance in complying with the areas that need to be addressed.
6. Formulation of uniform financial documentation standards across barangay districts and seeking technical support to equip personnel with the technological advancement needed to meet the modern world of accessing files and data.
7. Allocate funds to invest in upgraded systems and software to improve the pace of workflow and efficiency of generated reports, as well as the possibility of hiring younger or tech-savvy personnel.
8. Investment in relevant training for documentary requirements and formulating strategies to strengthen internal control systems in the barangay to empower barangay officials and staff and improve the compliance level with documentation.
9. The provision of modern technology, like upgraded computers and access to the internet in the barangay, will help with documentation more effectively, which may reduce errors and delays in reporting the financial reports of the barangay.
10. To cope with the requirements of the New Government Procurement Act, advancement to training and workshops, and proper guidance from the higher offices will improve the procurement process in the barangay.