

BIBLIOGRAPHY

AVELINO D. CAYAT JR, April 2007. *The Electronic New Government Accounting System in the Provincial Government of Benguet*. Benguet State University, La Trinidad, Benguet.

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ABSTRACT

The study focused on determining the perceptions of the clients and the implementers in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet. It also included the perceptions of the clients and the implementers on the extent of support given by the officials in the implementation of the electronic new government system. Further, the study assessed the perceptions of the clients and implementers on problems encountered in the implementation of the electronic new government accounting system.

Findings show that the perception of the clients and implementers on the extent of implementation of the programs in terms of its systems and procedures is satisfactory and with a descriptive equivalent of fully implemented showing a high level of implementation which means it is very much effective and efficient.

Further, as to the extent of support given by the Provincial Government, the clients and implementers both perceived a full support implementation of the system. In General, there is no serious problem incurred in the proper implementation of the Electronic New Government Accounting System (e-NGAS) as shown with the

consistency of the results. Moreover, it is clear that there is no serious problem encountered with the efficiency, reliability and effectiveness of the Electronic New Government Accounting System (e-NGAS). Clients and implementers both agree that problems encountered are not serious in the implementation of the Electronic New Government Accounting System (e-NGAS).

Finally, it is suggested that continuous implementation of the Electronic New Government Accounting System (e-NGAS) should be done and consistently followed up. Further it must be given more emphasis along on the on line aspect of the program. In addition, other aspects of the Electronic New Government Accounting System (e-NGAS) should be thoroughly evaluated to serve as a springboard for the system and other future researchers.

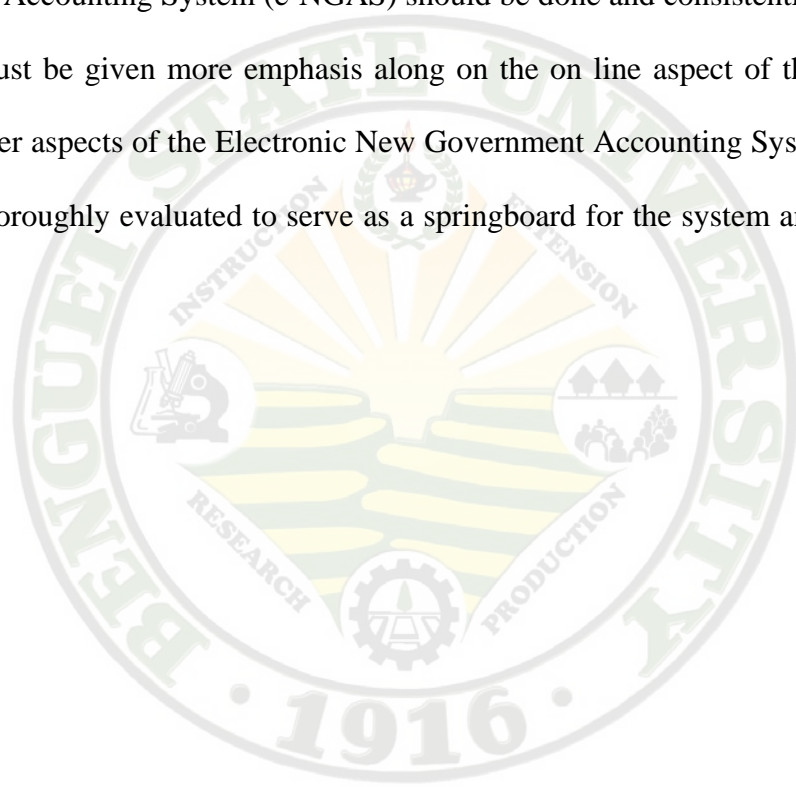


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INTRODUCTION

Background of the Study

The New Government Accounting System (NGAS) is a simplified set of accounting concepts, guidelines and procedures designed to ensure correct, complete and timely recording of government financial transactions and production of accurate and relevant financial reports. It is in its earliest stage still in its manual version but it envisions its eventual computerization to provide users with greater ease and a more comprehensive financial management information system. This will act as a guide for government finance officers, accountants, bookkeepers, budget officers and all accountable officers in their daily activities in the proper safeguarding of all government resources.

In addition, the New Government Accounting System (NGAS) was implemented in the Provincial Government of Benguet in January 2002 and is consistently adapting the rules and regulations as set on the manuals issued by the Commission on Audit. Updated and changes made are being incorporated by the Province with the end-in-view of finally reaching the point where all government transactions and financial reports will be widely understood and comprehended even by people who have no knowledge of the government accounting system.



Since the importance of technology foresight has been increasingly recognized as a tool for industrial and economic development of a country, the Commission on Audit decided to computerize the New Government Accounting System. Thus, the Electronic New Government Accounting System (e-NGAS) was born. This complies with the basic policies and procedures of the New Government Accounting System (NGAS). It encompasses the various accounting processes from recording, to classifying, summarizing and communicating all the financial transactions. As such, the Electronic New Government Accounting System (e-NGAS) provides an accurate, on time and standard financial reports.

Statement of the Problem

The study dealt with evaluating the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet. Specifically, this tried to answer the following questions.

1. What is the extent of implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet as perceived by client and implementers?
2. What is the extent of support of the officials of the Provincial Government of Benguet in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet as perceived by client and implementers?
3. What are the problems and their degree of seriousness encountered in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet as perceived by the client and implementers?



Objectives of the Study

This study will be designed to assess the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet. Specifically, this study aimed to:

1. Assess the extent of implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet as perceived by clients and implementers.
2. Determine the extent of support given by the officials of the Provincial Government of Benguet in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet as perceived by the clients and implementers.
3. Identify the problems and their degree of seriousness encountered in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet as perceived by the clients and implementers.

Significance of the Study

It is said that the public office is a public trust. As public officials and employees, it is their duty to serve the clients, regardless of economic standing or party affiliation, with utmost sincerity, efficiency and respect. It is their obligation



to maintain an open and correct record of all government official business and transactions.

Government transactions, specifically, on disbursing government finances and payment of government obligations, are a sensitive issue which need utmost dedication from employees of the government service.

The Electronic New Government Accounting System (e-NGAS) is the government's answer to these problems being encountered in the old accounting system considering the changes made.

Thus, the result of this study would help both the management and the employees directly involved in the maintenance of a good accounting system. In this situation, the management will have a basis to improve or amend existing practices which are no longer applicable in this time. In this way, they will have efficient operations and effective controls, sound management decision making and compliance with regulatory requirements. The employees will also benefit from this study for they will be able to improve their performances in dealing with the public with the objectives of giving satisfaction to the clientele. They will have a speedy processing and recording of voluminous government financial transactions and that they will have prompt and accurate outputs.

Furthermore, the clientele will be benefit in the study for they are the direct recipients of an improved accounting system most especially in the improvement of the accounting procedure in the payment of claims. As a result,



the researcher will be able to gather data which may contribute in improving program implementation of guidelines in recording, analyzing, classifying and summarizing government disbursement /transactions. For other researchers, this study may serve as a basis and springboard for future studies.

Scope and Delimitation of the Study

This study focused on the Electronic New Government Accounting System (e-NGAS) of the disbursements of the Provincial Government of Benguet. It will be limited to recording, classifying, analyzing and summarizing claim vouchers and payrolls in the Provincial Government of Benguet.

The areas of this study will be limited to the extent of implementation of the Electronic New Government Accounting System (e-NGAS) of the Provincial Government of Benguet, the level of support of officials in the implementation of the Electronic New Government Accounting System (e-NGAS) and the degree of seriousness of the problems encountered in the implementation of the Electronic New Government Accounting System (e-NGAS) of the Provincial Government of Benguet.

Respondents of the study include fifty selected department heads and employees from the Commission on Audit Provincial Office, Provincial Accounting Office, Provincial Treasury Office and Provincial Budget Office, fifty selected government creditors including contractors, dealers of office supplies and equipment, medical representatives and the employees who are representatives of



the different departments in the Provincial Government of Benguet. There is a total of one hundred respondents.



REVIEW OF LITERATURE

Accounting is traced to early government's requirement of establishing responsibility and accountability. It evolved from a simple measurement and recording technique to a discipline which provides financial and other information relevant to the achievement of efficient operations. Proper accounting of the agency's resources is a must in every entity to ensure lawful, effective and efficient use and disbursement or private entity expected to have a balanced budget for every fiscal year of its operation.

The Philippine Constitution requires the keeping of general accounts of the government. As the fundamental law of the Philippines, it also requires promulgation of accounting rules and the submission of reports covering the financial condition and operation of the government.

Moreover, the Senate and the House of Representatives of the Philippines enacted a law known as the "Government Accounting Act of 1991". Under this act, all government resources shall be managed, expended or utilized in accordance with laws and regulations and be safeguarded against loss or wastage due to illegal and or improper disposition. This aimed to ensure efficiency, economy and effectiveness in government operations. This responsibility to uphold that such policy is faithfully adhered rests directly with the chief or head of the government agency concerned.



For almost fifty years, the Philippine Government has been consistently using the rigid and complicated government accounting procedures designed by foreign consultants. Today, to conform to the changing times and needs of the government, the Commission on Audit, based on the authority granted under Sec. 2(2), Art. IX-D of the 1987 constitution, made a sweeping revamp of the existing government accounting system. On October 30, 2001, it issued Commission On Audit Circular No. 2001-05 prescribing the use by Local Government Units (LGUs) of the New Government Accounting System (NGAS) effective January, 2002. The new system reform measures the “Government Accounting Simplification and Computerization”.

Accounting is a service activity. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions and in making reasoned choices among alternative courses of action.

It is a service activity for it provides services to various segments of the economic community involved directly or indirectly with business entities. The primary users of such services include creditors, investors, government agencies and the general public. These groups are interested in the financial activities of an entity but are directly involved in its operations.



Accounting Functions of an Agency.

In every government agency an accounting group is created headed by an accountant administratively under the head of office agency or under the Government Accounting Office who shall perform the following functions: (1) Maintain the agency's books of accounts; (2) Analyze, read, classify and summarize all transactions involving the receipt and disposition of government funds and property; (3) Prepare financial statements and interpret the results of financial operations for agency management decision making purposes; (4) Prepare and submit financial reports for budgetary control purposes for guidance of agency management and for reporting to the DBM; (5) Prepare and submit accounting reports required by the Commission on Audit (COA); and (6) Certify availability of funds.

The accounts of an agency shall be kept in such detail as in necessary to meet the needs of the agency and at the same time be adequate to provide the information needed by control agencies of the government. The highest standards of honesty, objectivity and consistency shall be observed in the keeping of accounts to safeguard against erroneous, inaccurate and misleading information.

The following are the specific objectives of the Government Accounting Office: (1) To initiate government accounting reforms needed in achieving effective control of funds in-flow and out-flow without necessarily constricting agency management thus allowing them to assume greater responsibility as



provided by law; (2) To improve accounting efficiency and capability at the agency operating level; and (3) To facilitate preparation and submission of accounting and other financial reports for budget accountability, management decisions and external audit purposes.

Government Accounting today is viewed as a major decision of a broad accounting structure that includes private sector accounting and macro accounting. The latter incorporates the data output of the former and implies measurements of the social consequences of individual entity operations.

Accounting is a basic tool to management that enables it to achieve efficiency, economy and effectiveness in its operations as well as detect and prevent fraud, waste and errors in the use of funds and property. In the government, the installation, implementation and monitoring of a sound system of internal control is the means by which an agency head carries out not only his fiscal responsibility but also his programs and policies in accordance with rules and regulations.

In the common desire of the accountants to attain uniformity of accounting techniques and procedures, they have met and enunciated the so-called “Generally Accepted Accounting Principles” (GAAP). In every human activity, accounting is not exempted, uniformity is easier desired than found, this notwithstanding the motive for which they are promulgated. Thus, GAAP has never gone beyond “a step” towards uniformity. Generally Accepted Accounting Principle deals with



fundamental conceptions and general approaches to the presentation of accounting facts.

It is a policy in government accounting that financial transactions and operations shall be recorded in accordance with pertinent rules and regulations, and in conformity with the GAAP. Government accounting adopts a double entry bookkeeping system, records the transactions in the journals, the so called books of original entry, summarizes them in the general ledger accounts, and when necessary, keeps subsidiary ledgers. Accounts used are those prescribed in the Chart of Accounts and in such detail as necessary to meet the needs of the agency concerned.

Generally Accepted Accounting Principles

Each government agency shall record its financial transactions and operations conformably with generally accepted accounting principles with generally accepted accounting principles and in accordance with laws and regulations. (a.) The accounts of an agency shall be kept in such detail as is necessary to meet the needs of the agency and the same time be adequate to furnish the information needed by fiscal or control agencies of the government;(b) The highest standards of honesty, objectivity and consistency shall be in the keeping of accounts to safeguard against inaccurate or misleading information; (c) The government accounting system shall be on a double entry basis with a general ledger in which all financial transactions are recorded. Subsidiary records shall be



kept where necessary; (d) The Chart of Accounts for government agencies shall be prescribed by the Commission on Audit and shall be designed to: (1) Permit agency heads to review their activities according to selected areas of responsibility; (2) Allow for a clearer definition of obligation accounting leading to a more precise budgetary control; (3) Provide for a wider range of analytical information designed for use in management audit or legislative review; (4) Furnish information regarding the production of income and the investment in capital items which is of value in fiscal and economic planning; (5) Enable tighter accounting control to be exercised over agencies financial relationship with the treasury; (6) Permit a simplified preparation of trial balances and a simpler and more orderly process of national consolidations; and (7) Facilitate the application of mechanized accounting procedures for more effective protection against error and irregularity and yielding economics in operation.

While government can be equated with accounting in other areas, there are distinctive features that must be recognized. In the same form, the range of purposes to be served by an adequate system of government accounts may be described in the following terms: (a) Accounting systems have to be designed to comply with the constitutional, statutory and other legal requirements of the country; (b) Accounting system must be related to the budget classifications. The budgetary and accounting functions are complimentary elements of financial management and must be closely integrated; (c) The accounts must be maintained



in a manner that will clearly identify the objects and purposes for which funds have been received and expended and the executive authorities who are responsible for custody and use of funds in program execution; (d) Accounting system must be maintained in a way that will facilitate audit by external review authorities, readily furnish the information needed for effective audit; (e) Accounting system must be developed in the manner that will permit effective administrative control of funds and operations, program management and internal audit and appraisal; (f) The accounts shall be developed so that they effectively disclose the economic and financial results of program operations, including the measurement of revenues, identification of costs and determination of the operation results of the government and its programs and organizations; (g) Accounting system should be capable of serving the basic financial information needs of development planning and programming, and the review and appraisal of performance in physical and financial terms; and (h) The accounts should be maintained in a manner that will provide the financial data useful for economic analysis and reclassification of government transaction, and assist in development of national accounts.

There is no questioning the fact that the principal outputs of the accounting process, the Balance Sheet and the Income Statement, are the two outmost widely circulated financial reports on the business enterprise. Reliance on these reports primarily by users outside the entity reported on has become even



more widespread with the broadening of the ownership base of business enterprise and the growth of the public that today's business must deal with the New Government Accounting System (NGAS).

On October 30, 2001, the Commission on Audit issued COA Circular No. 2001-005 prescribing the use by local government units of the new government accounting system effective January 1, 2002. The changes in the accounting system are within the mandate of the COA as provided under Art> IX-D, Sect. 2 of the 1986 Constitution that:

“The COA shall have exclusive authority, subject to the limitations in this article, to define the scope of its audit and examination, established the techniques and methods required therefore, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant expenditures or use of government funds and properties.”

The shift to the new accounting procedures was prompted by the need to simplify the government accounting system in order to facilitate the process of recording transactions and the preparation of financial reports, and ultimately expand the number/range of users who can use and understand the accounting system and the output it produces. The change in the system aimed to replace the existing one which has become obsolete and is no longer responsive to the current



demand of government financial managers for accurate, reliable and timely financial reports which serve as tools in their decision-making.

Aside from making the new accounting simple, the major changes in government accounting system are brought about by the following needs: (a) To make the system more in conformity with international accounting standards; (b) To pursue eventual computerization which will include responsibility accounting to make it capable of generating various reports useful to management, lawmakers and the general public; (c) To generate relevant and periodic financial statements operation reports needed by governmental planners; and (d) To help government managers and executives in monitoring the performance of their agency more effectively.

The New Government Accounting System NGAS is defined as a simplified set of accounting concepts, guidelines and procedures designed to ensure correctness, completeness, and timeliness in the recording of government financial transaction and production of financial reports.

Conceptual Framework

The law declares that all government resources shall be managed, expended and utilized in accordance with laws and regulations, and safeguard against loss or wastage through illegal or improper disposition to ensure efficiency, economy and effectiveness in the operations of the government.



In the operations of a government accounting system, accountability requirements are satisfied in part by internal control's dealing with handling of financial transactions. These include separate assignments of responsibility of maintaining custody of funds, recording the data and taking final action on transactions so that no person or group of organization has exclusive control over a transaction or group of transactions.

Internal control is the plan of organization and all coordinate methods and measures adopted with in an agency to safeguard its assets, check the accuracy and reliability of its accounting data, promote administrative and operational efficiency and encourage adherence to prescribed managerial policies. For the purpose of this study, internal control concentrates on the new methods and procedures of disbursements of government funds being used by the Provincial government of Benguet.

The installation and implementation of a sound system of internal control shall be the direct responsibility of the agency head. For this purpose, such agency head ensure that all actions of the officials concerned are properly monitored and coordinated. Subject to the provisions of existing laws and regulations, the agency shall set up an internal control system for the following areas, cash receipts and disbursement; property, supplies and other inventory items; accounting and bookkeeping; personnel recruitment; promotion and separation; and procurement, purchase, storage, requisitions, issuance and disposal.



As a sound internal control system of an agency, pre-audit of government expenditure requires knowledge of what each object of expenditure embraces and a working knowledge of the applicable laws, rules and regulations for each type of disbursement. The first requisite helps in determining whether or not expenditure is charged to proper object of expenditure while the second helps in compliance audit.

Disbursements refer to the settlement of government payables/obligations by cash or check. Government transactions for which disbursements are made include Personal Services, MOOE, Capital Outlay and Financial Expenses. Disbursements shall be covered by Disbursement Vouchers or payrolls and paid either by check or in cash. The ALOBS shall be an integral part of the Disbursement Voucher (DV)/payroll.

Under the NGAS, disbursement from the general fund requires the following certifications on the Disbursement Voucher: (1) Certifications and approval of vouchers and payrolls as to validity, propriety and legality of the claim are done by the department head or the office that has administrative control of the fund concerned. In case of temporary absence or incapacity of the department head or chief of office and the officer next-in rank shall automatically perform his function and shall be fully responsible therefore. (2) Necessary documents supporting the disbursement vouchers/payrolls as certified to and



reviewed by the accountant. (3) Certification that funds are available for the purpose by the local treasurer.

Disbursements procedures under the Special Education Fund are the same as those of the General Fund. However, the local chief executive concerned as co-chairman of the Local School Board shall approve the disbursements. The division/city superintendent of schools or the district supervisor concerned, as the case maybe shall certify vouchers or payrolls as to validity, propriety and legality of the claim involved.

Under Sec. 100 of the NGAS, disbursements from Trust funds shall be in accordance with the specific purpose stated in the trust agreement/approved budget between the trust and trustee as certified by the chief accountant. The certification on the disbursement voucher as to existence of funds held in trust shall serve this purpose. Disbursements from the trust fund require the following certifications: (1) Certification and approval of vouchers and payrolls as to validity, propriety, and legality of the claim involved by the department/office head concerned. (2) Certification as to existence of funds held in trust, completeness, and propriety of supporting documents by the accountant; (3) Certification as to cash availability by the treasure; and (4) Approval by the administrator of the fund.

Based on the foregoing characterization of the new accounting system, this study will be undertaken on the concept that with the provision and



implementation of the New Government Accounting system (NGAS), this will result to a better employee-clientele relationship as well as may lessen suspensions and disallowances of claims of clientele. The officials and employees are expected to know and apply correctly, consistently and uniformly the COA manuals, circulars, updates, laws and decisions that are available.

Further, the study will be based on the premise that the NGAS is a simplified form of the rigid and complicated government accounting procedures, which is used by government agencies for almost five decades. Hence, the study is conceptualized to analyze the new accounting and how it is being implemented, problems encountered and how to minimize such problems and its implications to both the implementers and the clientele.

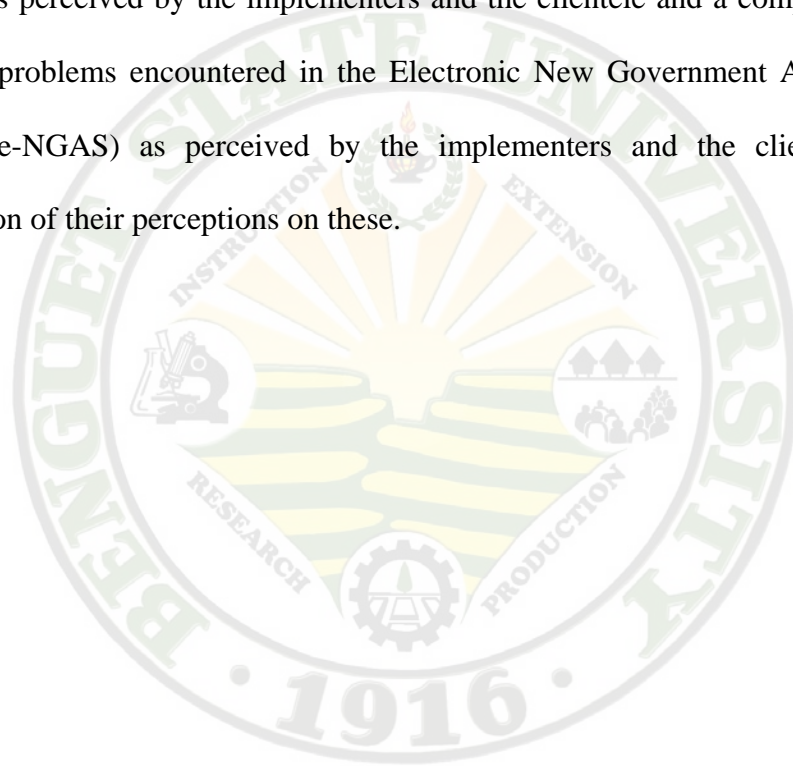
Paradigm of the Study

The paradigm describes the coverage and direction of the study.

The independent variables are: a) accounting systems and procedures of the e-NGAS, b) respondents -clients and implementers, c) specified problems – lack of proper training's in the electronic new government accounting system of personnel concerned, poor coordination of personnel concerned, lack of or incomplete source/reference documents, lack of hardware/systems for the setting up, poor knowledge of the facilitators on the electronic new government accounting system and unreliability of financial transactions and reports.



The dependent variables are: a) extent of implementation of the Electronic New Government accounting System (e-NGAS) as perceived by the implementers and the clientele and a comparison of their perception on these, b) extent of support given by officials of the Provincial Government of Benguet in the implementation of the Electronic New Government Accounting System (e-NGAS) as perceived by the implementers and the clientele and a comparison on these, c) problems encountered in the Electronic New Government Accounting System (e-NGAS) as perceived by the implementers and the clientele and comparison of their perceptions on these.



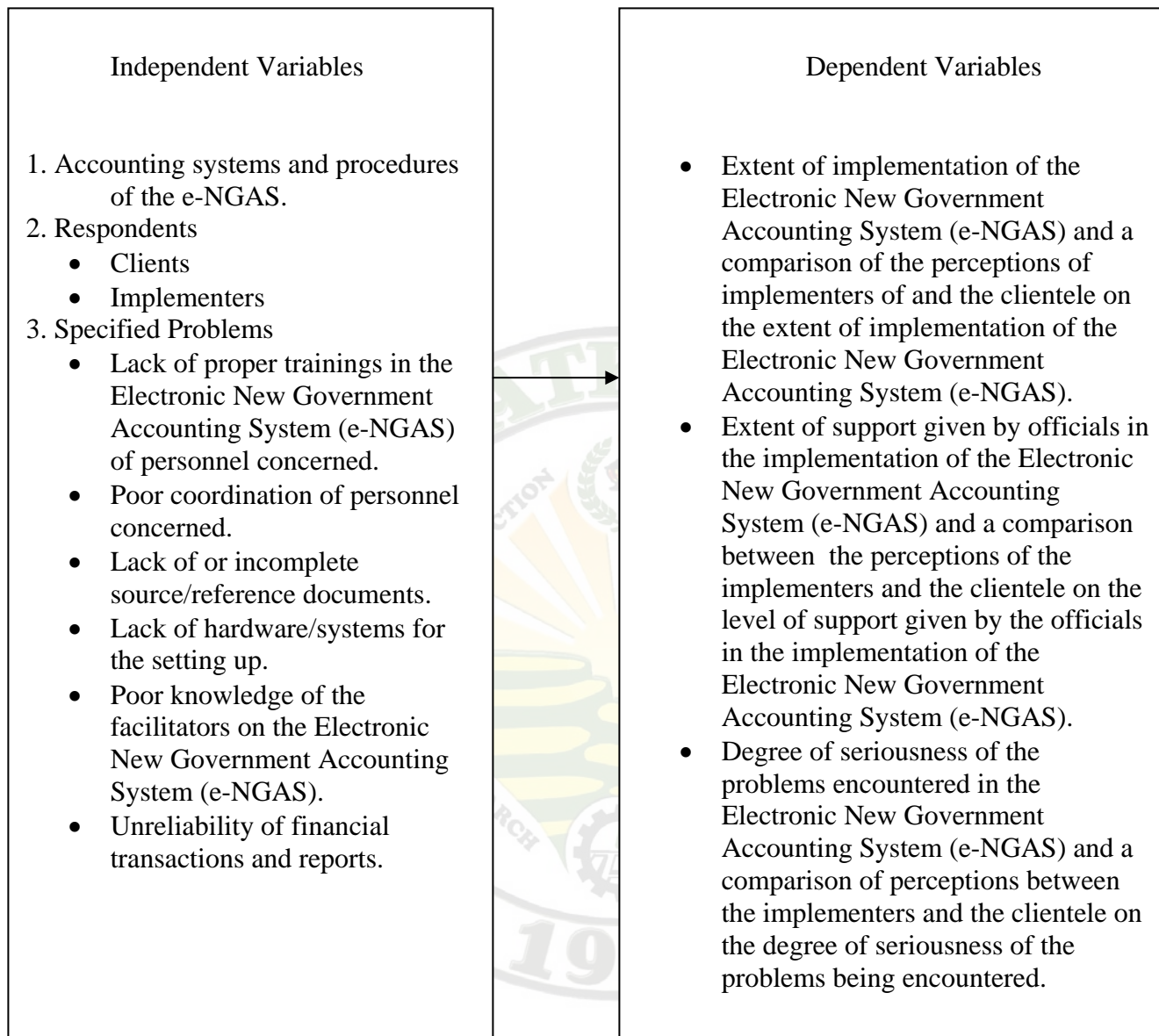


Figure 1 Paradigm of the Study



Definition of Terms

The following terms are defined according to operational meaning.

e-NGAS. This refers to the Electronic New Government Accounting System as stated on the e-NGAS Participant's Manual Guide May 2004.

Extent of Implementation. This refers to the degree of implementation of the systems and procedures of the Electronic New Government Accounting Systems (e-NGAS) which may be Fully Implemented (81% to 100%), Moderately Implemented (51% to 80%), and Not Implemented (50% and below).

Extent of Support. This refers to the degree of support given by the officials in the implementation of the Electronic New Government Accounting System (e-NGAS) which may be Very Supportive (81% to 100%), Moderately Supportive (51% to 80%), and Not Supportive (50% and below).

Degree of Seriousness. It is the result of the problems encountered in the implementation of the Electronic New Government Accounting System (e-NGAS) which may be Very Serious (81% to 100%), Serious (51% to 80%), and Not Serious (50% and below).

Implementers. These refers to the personnel concerned in the implementation of the Electronic New Government Accounting System (e-NGAS).

Clientele. This refers to the government creditors such as business establishments, contractors, suppliers, dealers and employees that do business with the Provincial Government of Benguet.



Accounting System. It is a set of tasks that process transactions, records them in journals and ledgers (either computerized or manual) and produces financial statements.

Statement of the Hypotheses

1. There is significant difference between the perceptions of the implementers and the clients on the extent of implementation of the systems and procedures of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet.
2. There is significant difference between the perceptions of the implementers and the clients on the extent of support given by officials of the Provincial Government of Benguet in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet.
3. There is significant difference between the perceptions of the implementers and the clients on the degree of seriousness of the problems encountered in the implementation of the systems and procedures of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet.



METHODOLOGY

This chapter contains the methods and procedures used by the researcher in coming out with an honest assessment of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet. It includes the locale and population of the study and the research instrument used.

Locale and Time of the Study

The study was conducted in the Province of Benguet. The Province of Benguet came to existence by Virtue of Republic Act No. 4695 dated June 18, 1966 that authorized the division of the old Mountain Province into four provinces.

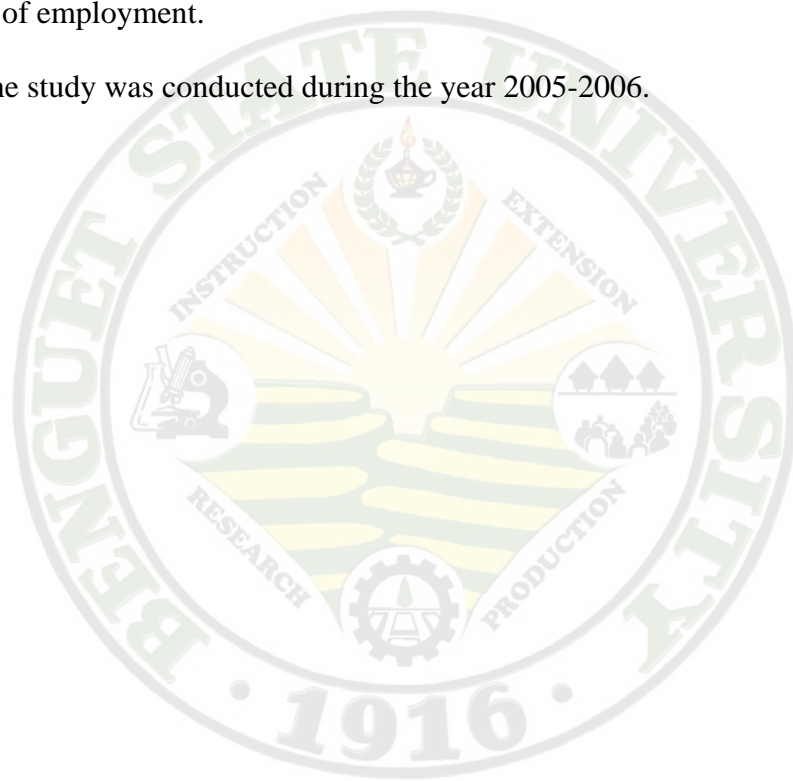
Benguet is bounded on the North by Mountain Province, on the South by Pangasinan, on the West by La Union and Ilocos Sur, and on the East by Nueva Vizcaya and Ifugao. Benguet has a total land area of 261,948 hectares and is composed of 13 municipalities with La Trinidad as its capital town.

Generally, the province is mountainous, 73.20% of its area has slope of 50 degrees and above. The relative flat areas with slope below 50 degrees are located at the foot of the hills. The flat areas, which comprise 11.80%, are the valleys and plateaus. Elevation varies from 200 meters to 2,792 meters, the highest at Mt. Pulag, Kabayan. The highest point of the Philippine Highway System, 2,256.10 meters above sea level, is in Mt. Paoay, Atok.



The major vegetable producing Municipalities of Benguet are Atok, Buguias and parts of Mankayan, Kibungan and Kabayan. Cutflower production is a major industry at La Trinidad and Tuba. It is also naturally endowed with variety of metallic minerals such as gold, copper and silver. The mining industry contributes much to the socio-economic development of the Province through provision of employment.

The study was conducted during the year 2005-2006.



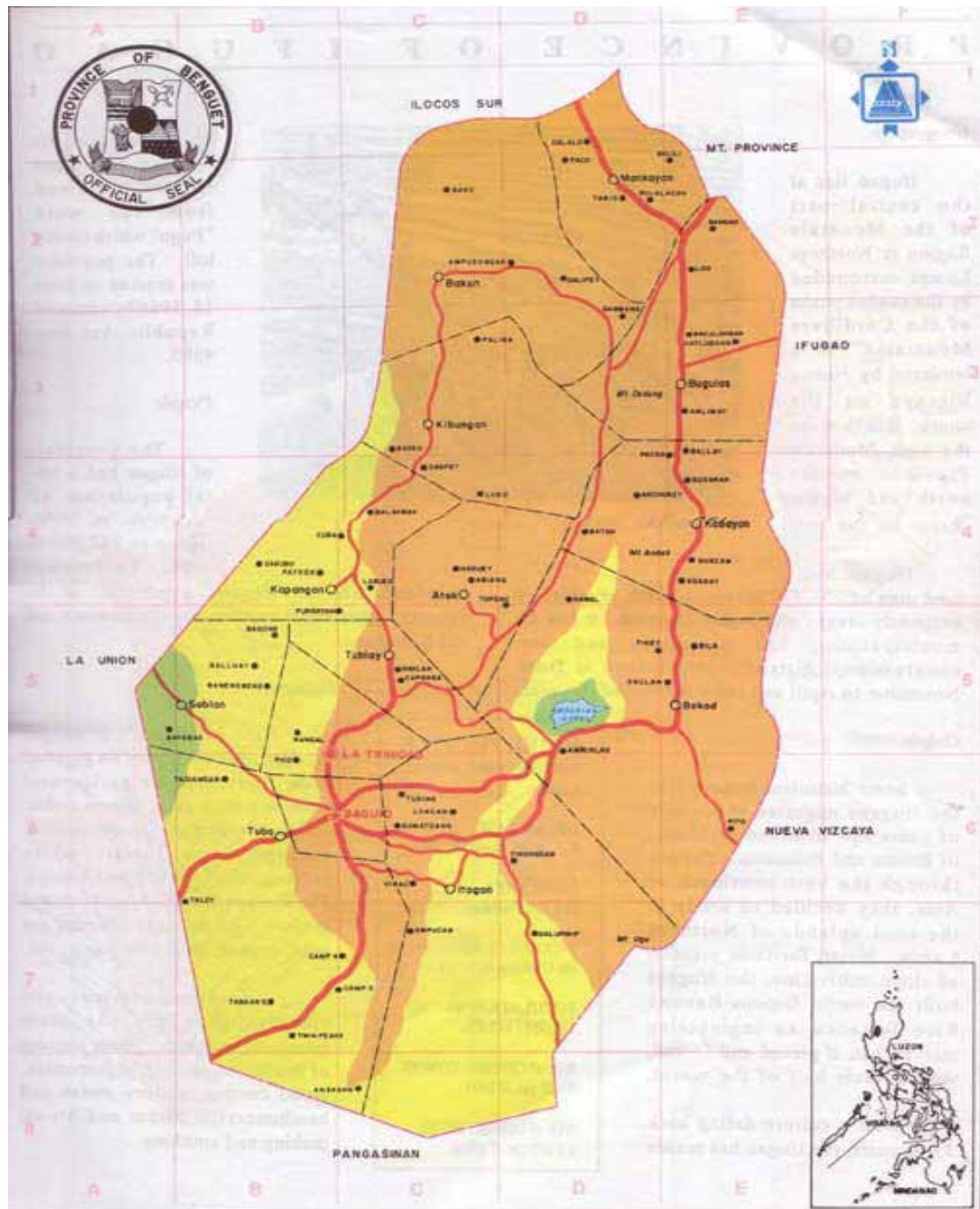


Figure 2 Location of the Study



Research Method

Interview was used in the collection of data. The respondents were given questionnaires, which were gathered by the researcher. Then, the data gathered include the respondents' profile, extent of implementation of the Electronic New Government Accounting System (e-NGAS), level of support given by the officials of the Provincial Government of Benguet and the degree of seriousness of the problems encountered in the implementation of the system and procedures of the Electronic New Government Accounting System (e-NGAS).

Respondents of the Study

Respondents of the study were composed of personnel and staff of the Provincial Government of Benguet and the various government creditors of the province within the area covered.

Involved in this study are one hundred (100) respondents divided into two groups, as follows:

Group A is composed of 50 selected officials, supervisors and employees from the Provincial Accounting Office, Commission on Audit Provincial Office, Provincial Treasury Office and Provincial Budget Office.

Group B is composed of 50 selected government creditors that include suppliers, dealers, contractors and employees of the Provincial Government of Benguet.



Simple random sampling was used in selecting the respondents which is defined by Cristobal M. Pagoro,(1972) as the method of selecting a sample size (n) from a universe (N) such that each member of the population has an equal chance of being included in the sample and all possible combinations of size (n) have an equal chance of being selected as sample. In other words, selection of respondents is made in such a way that every possible respondent has an equal chance of being the respondents ultimately selected for the purpose. The sloven formula is defined as a statistical formula used to get the difference between means of dependent data. This formula is used to break down the population to be able to get the actual respondents for the study.

Research Instrument

The questionnaire was the primary and main data gathering tool used in the completion of this paper. It is defined as a set of questions being administered to respondents to generate information about an object, a person or a specific situation. The questionnaire was prepared in such a way that the respondents could inform the researcher the extent of effectiveness, level of support of officials arising in the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet.

Further, the items in the questionnaires were based on books, manuals, circulars and other materials read by the researcher. In addition, the researcher consulted his friends and peers in the field of finance group of the various local



government offices and discussed with them the objectives of the study including the items in the questionnaire.

Statistical Analysis

The data gathered using the questionnaires were put into tables and appropriate statistical treatment was used. To determine the extent of implementation of the Electronic New Government Accounting System (e-NGAS) in terms of systems and procedures, the extent of support of the officials of the Provincial Government of Benguet for the implementation of the Electronic New Government Accounting System (e-NGAS), and the degree of seriousness of the problems encountered by the implementation of the Electronic New Government Accounting System (e-NGAS), descriptive statistics such as frequency counts and mean were utilized.

The formula used to compute for the mean is:

$$\bar{X} = \frac{\sum x_i}{n}$$

Where:

\bar{X} = the mean

$\sum x_i$ = summation of the i th observation

n = Total number of observation



To determine whether significant difference exist among indicators in every area evaluated, the Friedman Two- way ANOVA was used. The formula is:

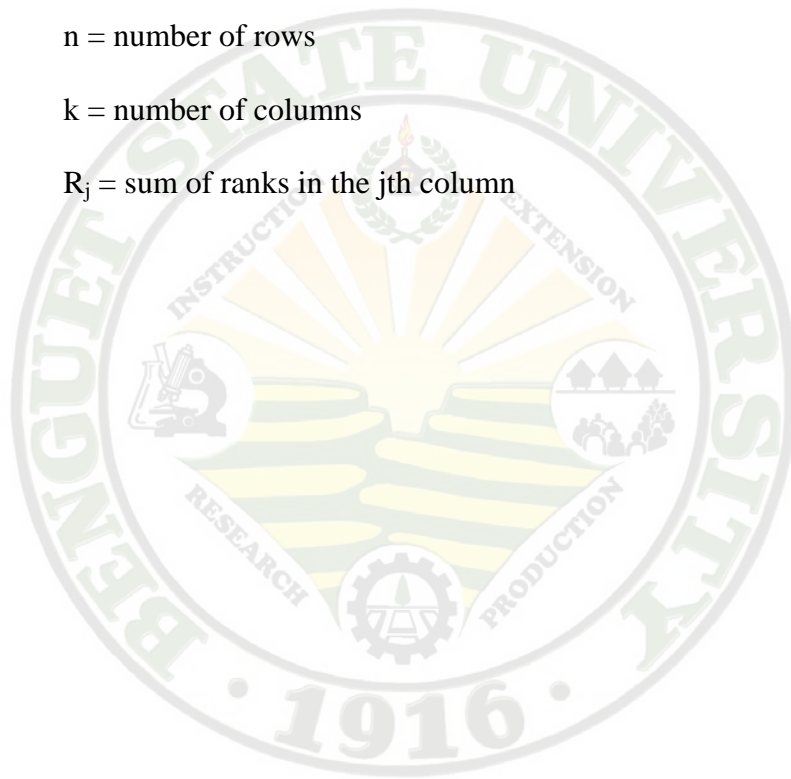
$$\chi^2_r = \left[\frac{12}{nk(k+1)} \sum R_j^2 \right] - 3n(k+1)$$

Where:

n = number of rows

k = number of columns

R_j = sum of ranks in the jth column



RESULTS AND DISCUSSIONS

Implementation of the Electronic New Government Accounting System (e-NGAS) in Terms of Systems and Procedures

Table 1 presents the perception of the respondents on the extent of implementation of the Electronic New Government Accounting System (e-NGAS) in terms of its systems and procedures. It discusses the degree of implementation on the different aspects of performance of the program as evaluated by the respondents.

Based on the table, it can be observed that for indicator 1 “Speedy processing and recording of voluminous government financial transactions have prompt and accurate outputs” show a mean of 2.54, which has a descriptive interpretation of “Fully Implemented”. This implies that the respondents are very much satisfied about the quickness of output and the reliability of the results produced by the Electronic New Government Accounting System (e-NGAS) program based on their experience in the transaction and operation of the system.

The In terms of efficiency of operations, effectiveness of control and timely delivery of services through the Electronic New Government Accounting System (e-NGAS) , full implementation is observed by the respondents as evident from the mean response for indicator 2. The mean response of 2.47 for the indicator is translated as “Fully Implemented”. This signifies that the respondents



observe that the Electronic New Government Accounting System (e-NGAS) is very much efficient on these following functions.

In terms of the ability of the program to monitor balances efficiently based on real time measure, full implementation is very much observed. The mean response of 2.43 observed among respondents corresponds to a descriptive equivalent of “Fully Implemented”, suggests that a high level of efficiency of the Electronic New Government Accounting System (e-NGAS) to respond in terms of real time measures.

The respondents strongly agree that the Electronic New Government Accounting System (e-NGAS) is up-to-date in terms of its operation and regulatory function. This is clearly seen from the mean response of 2.40 observed for the indicator. The mean corresponds to a descriptive interpretation of “Fully Implemented”.

In terms of transparency of operations and well-defined accountability of the Electronic New Government Accounting System (e-NGAS), the mean response is computed to be 2.50, interpreted as “Fully Implemented”. This means that by using the Electronic New Government Accounting System (e-NGAS), the operations and outputs given out are clear and reliable and it prevents red tape and corruption since the transparency of operations are very much observed.

Full implementation of indicator 6, “Electronic processing, approval and on line recording of transaction in the General journal and posting to respective



General and Subsidiary ledger” is very much observed. Based on the mean for the indicator (2.50), the Electronic New Government Accounting System (e-NGAS) efficiently and effectively assures the recording of every processing, approval, and on line transactions made. Effective filing of these transactions is very much observed by the respondents as it is evident from the descriptive equivalent of the mean, translated as “fully implemented”.

Respondents are very much satisfied with the new charts of accounts produced by the Electronic New Government Accounting System (e-NGAS) and agrees strongly that the new chart showed output by the systems are more descriptive than its predecessors. This is clearly seen from the mean for the indicator which is computed to be 2.57, interpreted as “Fully Implemented”. Accordingly, the Electronic New Government Accounting System (e-NGAS) is by far better in terms of the charts it produces comparing to other program used for the same purpose based on the experience of the respondents.

The respondents agree that the Electronic New Government Accounting System (e-NGAS) have high precision in terms of measuring actual result compared with the targets. The mean for the indicator (2.49) suggests that the program fully implements what is called as Responsibility Accounting.

For Indicator 9, “Provides re-order level and information on number of days to consume per inventory item” the respondents observe moderate level of implementation of the program on this function. This means that the respondents



are relatively unsure whether the Electronic New Government Accounting System (e-NGAS) is effective on this function or not. This is implied from the mean (2.39) which has a descriptive equivalent of “Moderately Implemented”.

In the same manner, the mean of 2.34 observed for indicator 10, “On line tracking of Property Plant Equipment, its acquisition cost accumulated depreciation, reports and maintenance including its location” suggest a moderate level of implementation by the Electronic New Government Accounting System (e-NGAS) on this function. This implies that the system is average in terms of its performance on this particular function.

On the contrary, the Electronic New Government Accounting System (e-NGAS) program is observed to be strong in terms of its function of automatic computation of cost using moving average method. This is strongly suggested by the mean (2.48) which is interpreted as “Fully Implemented”.

The Electronic New Government Accounting System (e-NGAS) is useful when it comes to computation of depreciation based on the straight line method. This is supported by the mean response for the indicator which is computed to be 2.50, interpreted as “Fully Implemented”.

The respondents are not very much convinced that the Electronic New Government Accounting System (e-NGAS) is effective in terms of on-line monitoring of project cost components which promotes transparency over government projects. Based on the mean response which is 2.39, the Electronic



New Government Accounting System (e-NGAS) is just “Moderately Implemented” for this function.

Moderate level of implementation is also observed in terms of the Electronic New Government Accounting System (e-NGAS) function on monitoring the completed public infrastructures using the program registry of public infrastructure. The mean of 2.34, suggests an average implementation of the system on this particular function as evaluated by the respondents.

On the contrary, the respondents observe high level of implementation by the Electronic New Government Accounting System (e-NGAS) on indicator 15 “On line query on documents and special reports, such as journal entry voucher, expense per responsibility center, income per responsibility center, repair of history of property plant and equipment, stocks availability for inventories, stocks due for reorder/reorder point, schedule/aging of receivable accounts, schedule/aging of payable accounts, inventory schedule, property plant and equipment schedule per responsibility center and schedule of account balances”. This is clearly seen from the mean of 2.46 observed for the indicator which is translated as “Fully Implemented”.

Over-all extent of the Electronic New Government Accounting System (e-NGAS) implementation in terms of its systems and procedures produces very satisfactory result. The grand mean of 2.45 has a descriptive equivalent of “Fully Implemented” showing a high level of implementation of the systems and



procedures of the Electronic New Government Accounting System (e-NGAS).

This means that the program in general, is very much effective and efficient.



Table 1 Extent of Implementation of the Electronic New Government Accounting System (e-NGAS) In Terms of Systems and Procedures

System/Procedures	NI	MI	FI	Mean	DE
1. Speedy processing and recording of voluminous government financial transactions have prompt and accurate outputs.	1	44	55	2.54	FI
2. Efficient operations, effective controls and timely delivery of services	0	53	47	2.47	FI
3. Monitors balances of each allotment class in real time.	1	53	46	2.43	FI
4. Up-to-date monitoring of the province operational and responsive exercise of regulatory functions	2	56	42	2.40	FI
5. Transparent operations and well-defined accountability	2	46	52	2.50	FI
6. Electronic processing, approval and on line recording of transaction in the General journal and posting to respective General and Subsidiary ledger	2	44	54	2.50	FI
7. The e-NGAS carries the enhanced New Chart of Accounts which is more descriptive and relevant to LGU operations.	2	39	59	2.57	FI
8. Full implementation of Responsibility Accounting to measure actual result against targets	5	41	54	2.49	FI
9. Provides re-order level and information on number of days to consume per inventory item	5	51	44	2.39	MI
10. On line tracking of Property Plant Equipment, its acquisition costs accumulated depreciation, reports and maintenance including its location.	7	52	41	2.34	MI
11. Automatic computation of cost of inventory based on weighted (moving) average method of inventory valuation	5	42	53	2.48	FI
12. Automatic computation of depreciation based on straight line method	4	41	55	2.51	FI
13. On line monitoring of project cost components there by promoting transparency and accountability over government infrastructure/projects	8	45	47	2.39	MI
14. Monitoring of completed public infrastructure projects via the registry of public infrastructure.	6	54	40	2.34	MI
15. On line query on documents and special reports	5	42	53	2.46	FI
Grand Mean				2.45	FI



Legend:

- NI - not implemented
 MI - moderately implemented
 FI - fully implemented
 DE - descriptive equivalent

Table 2 Friedman Statistics for the implementation of the e-NGAS in Terms of Systems and Procedures

System/Procedures	Mean Ranks
1. Speedy processing and recording of voluminous government financial transactions have prompt and accurate outputs.	8.61
2. Efficient operations, effective controls and timely delivery of services	8.09
3. Monitors balances of each allotment class in real time.	7.84
4. Up-to-date monitoring of the province's operational and responsive exercise of regulatory functions.	7.65
5. Transparent operations and well-defined accountability	8.31
6. Electronic processing, approval and on line recording of transaction in the General journal and posting to respective General and Subsidiary ledger	8.32
7. The e-NGAS carries the enhanced New Chart of Accounts which is more descriptive and relevant to LGU operations	8.83
8. Full implementation of Responsibility Accounting to measure actual result against targets	8.27
9. Provides re-order level and information on number of days to consume per inventory item	7.53
10. On line tracking of Property Plant Equipment, its acquisition cost accumulated depreciation, reports and maintenance including its location	7.19
11. Automatic computation of cost of inventory based on weighted (moving) average method of inventory valuation.	8.17
12. Automatic computation of depreciation based on straight line method	8.40
13. On line monitoring of project cost components there by promoting transparency and accountability over government infrastructure/projects.	7.61
14. Monitoring of completed public infrastructure projects via the registry of public infrastructure.	7.13
15. On line query on documents and special reports	8.08
$\chi^2_r = 61.634$	Decision: Rejects Null Hypothesis
P- value = 0.0000	



Table 2 displays the result of the Friedman test which measures whether significant differences exist among the perceptions of the respondents among the different indicators for the extent of implementation of the Electronic New Government Accounting System (e-NGAS) in terms of systems and procedures.

Based from the table, it can be seen that the Friedman Statistics is observed to be 61.634 which has a P-value equivalent to 0.000 which is very much less than the critical value of 0.05, indicating a very high significant difference. This implies that the level of implementations of the systems and procedures are significantly different among indicators. Though, as noted previously, the extent of implementation among the different indicators are very high, there are still significant differences observed among the different indicators. This means that the respondents regard on certain indicators extent of implementation are higher than on other indicators though on every indicator high level of implementation is observed. The mean rank of the different indicators suggests 3 groupings. The highest group containing the highest mean ranks consists of indicators 1 (8.61), 7 (8.83), and 12 (8.40). The second group consists of indicators 2 (8.04), 5 (8.31), 6 (8.32), 8 (8.27), 11 (8.17), and 15 (8.08) and the third group containing the lowest mean rank consists of indicators 3 (7.84), 4 (7.65), 9 (7.53), 10 (7.19), 13 (7.61), and 14 (7.13). This result indicates that overall, among respondents indicators under the first grouping have the highest level of implementation as compared with the second and third groupings. In spite



of these observations, it must be emphasize however, that on all indicators high level of implementation is observed as shown by the means of the indicators.

Support of the Provincial Government of Benguet on the Implementation of Electronic New Government Accounting System (e-NGAS)

Table 3 discusses the extent of support given by the Provincial Government of Benguet to the implementation of the Electronic New Government Accounting System (e-NGAS). It presents the depth of support in the different areas to ensure the success of the implementation of the electronic new government accounting system.

The Provincial Government of Benguet shows an enormous amount of support in terms of sending its concerned personnel on trainings pertinent to the Electronic New Government Accounting System (e-NGAS). As reflected from the mean response (2.64) for the indicator, the provincial government is fully supportive on this area. The government ensures that personnel training regarding Electronic New Government Accounting System (e-NGAS) is attended by concerned individuals so that the system will be fully implemented in the province of Benguet.

Other than trainings, the provincial government also commits itself in the information dissemination of the Electronic New Government Accounting System (e-NGAS) on the different departments of the provincial government to make certain the full implementation of the system and to ensure that everyone



connected to the efficient implementation of the program will be fully ready for the program. This is obvious from the mean which is computed to be 2.43, interpreted as “Fully supportive”

In terms of Appropriation of funds to implement the program effectively, the mean for the indicator (2.52) displays a high level of support coming from the provincial government of Benguet. Aside from trainings and information dissemination, the provincial government strongly shows its commitment in seeing the program works by ensuring enough funds are devoted to the efficient functioning of the Electronic New Government Accounting System (e-NGAS) program.

Aside from all this, high level of support is observed from the provincial government in terms of its adherence to the systems and procedures of the Electronic New Government Accounting System (e-NGAS). This is clear from the mean (2.56) indicating full support coming from the government for this indicator. Undoubtedly, based on the result, it shows that the government is very much committed in seeing to it that the Electronic New Government Accounting System (e-NGAS) is fully implemented.

Based on the grand mean (2.54) of the extent of support given by the provincial government of Benguet on the implementation of the Electronic New Government Accounting System (e-NGAS), it is undeniable that it is serious about the proper implementation of the system for the purpose of its accounting. It



is very consistent from the result that the Provincial Government of Benguet is very supportive in every aspect of the program to ensure its proper implementation.

Table 3 Extent of Implementation of the e-NGAS in terms of Support given by the Provincial Government of Benguet

Support	NI	MI	FI	Mean	DE
1. Sending of personnel's on the training of the programs of the electronic new government accounting system.	3	30	67	2.64	FI
2. Information dissemination to all departments of the electronic new government accounting system.	6	45	49	2.43	FI
3. Appropriation of funds for conduct of training on the electronic new government accounting system and of funds for the system set up.	3	42	55	2.52	FI
4. Adherent to the systems and procedures of the electronic new government system.	1	42	57	2.56	FI
Grand Mean				2.54	FI

Legend:

- NI - not implemented
- MI - moderately implemented
- FI - fully implemented
- DE - descriptive equivalent



Table 4 Friedman Test on the Implementation of the e-NGAS in terms of Support given by the Provincial Government of Benguet

Support	Mean Ranks
1. Sending of personnel's on the training of the programs of the electronic new government accounting system	2.71
2. Information dissemination to all departments of the electronic new government accounting system	2.29
3. Appropriation of funds for conduct of training on the electronic new government accounting system and of funds for the system set up.	2.47
4. Adherent to the systems and procedures of the electronic new government system	2.54
$X_r^2 = 22.614$ Decision: Rejects Null Hypothesis	
P- value = 0.0000	

Table 4 presents the Friedman Test measuring whether significant differences exist among the different indicators for the implementation of the Electronic New Government Accounting System (e-NGAS) in terms of Support. The table also displays the mean ranks of the different indicators purposed to differentiate which indicators the respondents consider to be of more important over others on the case of significant difference of Friedman Statistics.

Since the Friedman statistics is 22.614 with a P-value of 0.0000, It is very much less than the critical value of 0.05, therefore significant differences exist among the indicators. This indicates that the respondents evaluate the support area of implementation of the Electronic New Government Accounting System (e-NGAS) as highly implemented across indicators, the differences observed among means of the different indicators are still significantly different. The respondents



regard the extent of implementation significantly higher on the first indicator (2.71) on the second indicator (2.29) while the third (2.47) and fourth (2.54) indicators are in the middle of the first two indicators. Accordingly, the highest level of implementation is observed on indicator 1 while the lowest is observed on indicator 2. However, it should be reiterated that based on the means all indicators recorded a high level of implementation.

Problems Encountered in the Implementation of Electronic New Government Accounting System (e-NGAS)

The data presented on Table 5 shows the degree of seriousness of different problems expected to affect the proper implementation of the Electronic New Government Accounting System (e-NGAS) of the Provincial Government of Benguet. It displays different challenges that could cause difficulties for the smooth implementation of Electronic New Government Accounting System (e-NGAS).

Proper training on the operation of the Electronic New Government Accounting System (e-NGAS) possesses no serious problem for the implementation of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet. The mean computed for the indicator is 1.08, interpreted as “Not Serious”. This can be connected to the fact that, as earlier discussed, the Provincial Government of Benguet is very much supportive in terms of sending concerned personnel to training programs that are



related to the proper operation of the Electronic New Government Accounting System (e-NGAS).

Coordination among personnel is also another area that does not pose a serious treat in the implementation of the Electronic New Government Accounting System (e-NGAS). Based on the mean (1.16), the problem on coordination of concerned personnel is “Not Serious”. This implies that the personnel to personnel, office to office and department to department coordination is very strong to ensure that the program is very well implemented. Communication among the concerned individuals is very good as suggested by the result.

The mean of 1.05 for indicator 3 “Lack of or incomplete source/reference documents” has a descriptive equivalent of “Not Serious”, indicating that no serious problem is encountered in terms of source material in the operation of the e-NGAS program. The resources available concerning the proper implementation of the system is relatively adequate.

Moreover, the necessary hardware for setting- up of the Electronic New Government accounting System (e-NGAS) is sufficient in the provincial government of Benguet as suggested from the result on Table 5. The mean for the indicator (1.07) can be interpreted as “Not Serious”. This means that there is no lacking in terms of needed hardware in the implementation of the system; all needed equipment is available to ensure proper functioning of the program.



Further, the facilitators of the Electronic New Government Accounting system (e-NGAS) are very much capable and competent in operating the system. This is very obvious from the result of the mean which is 1.03, interpreted as “Not Serious”. According to the result, the respondents see no serious problem when it comes to the knowledge of the facilitators on the operation of the Electronic New Government Accounting System (e-NGAS).

The mean of 1.05 for indicator 6 “Unreliability of financial transactions and reports” has a descriptive interpretation of “Not Serious” showing that outputs coming from the Electronic New Government Accounting System (e-NGAS) are very much reliable and accurate.

As a total, there is no serious problem in the proper implementation of the Electronic New Government Accounting System (e-NGAS) as shown in the consistent result of the data. As seen from the grand mean of 1.07, it is clear that there are no serious problems encountered in the efficient, reliable, and effective implementation of the Electronic New Government Accounting System (e-NGAS).



Table 5 Problems Encountered in the Implementation of the Electronic New Government Accounting System (e-NGAS)

Problems	NS	S	VS	Mean	DE
1. Lack of proper trainings in the electronic new government accounting system of personnel concerned	93	6	1	1.08	NS
2. Poor coordination of personnel concerned	85	14	1	1.16	NS
3. Lack of or incomplete source/reference documents	95	5	0	1.05	NS
4. Lack of hardware/systems for the setting up	93	7	0	1.07	NS
5. Poor knowledge of the facilitators on the electronic new government accounting system	97	3	0	1.03	NS
6. Unreliability of financial transactions and reports	95	5	0	1.05	NS
Grand Mean				1.07	NS

Legend:

- NS - not serious
- S - serious
- VS - very serious
- DE - descriptive equivalent

Table 6 Friedman Test on the Problem Encountered on the Implementation of the Electronic New Government Accounting System (e-NGAS)

Problems	Mean Ranks
1. Lack of proper trainings in the electronic new government accounting system of personnel concerned.	3.52
2. Poor coordination of personnel concerned	3.76
3. Lack of or incomplete source/reference documents	3.43
4. Lack of hardware/systems for setting up.	3.49
5. Poor knowledge of the facilitators on the electronic new government accounting system	3.37
6. Unreliability of financial transactions and reports	3.44
$X^2_r = 21.440$	Decision: Rejects Null Hypothesis
P- value = 0.001	



Table 6 discusses the result of the Friedman Test regarding the different problems that are faced by the implementation of the Electronic New Government Accounting System (e-NGAS). It measures which problems do respondents consider to be relatively more serious compared to others. The mean ranks for the different problem were also taken to make comparisons regarding which problems are more serious over the others on the case of significant difference of the Friedman statistics.

The Friedman statistics is found to be 21.440 with a p-value of 0.001 is less than the critical value of 0.05, indicating significant difference. This implies that significant differences can be observed among the degree of seriousness of the problems observed on the implementation of the Electronic New Government Accounting System (e-NGAS). This in spite of the previously noted observation made from the means of the different indicators, found that no serious problem is observed on general on every indicator. The result simply means that in every indicator, the degree of seriousness has a descriptive equivalent of “Not Serious”. The differences among the means are still significant. This implies that there is no serious problem observed among the indicators. In contrast, some indicators are relatively more serious than others. Gleaning from the table, it can be observed that indicator 2 (3.76) has the highest degree of seriousness in comparison with others while the least serious among all indicators is found to be indicator 5 with a mean rank of 3.37.



SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Summary

The study evaluated the Electronic New Government Accounting System (e-NGAS) being utilized in the Provincial Government of Benguet. It determined, the extent of implementation of the program in terms of its system and procedures, the level of support of the provincial government towards the program, and the problems encountered in the implementation of the electronic new government accounting system. It also sought to identify whether significant difference exist among the indicators of the different areas of evaluation.

The salient findings are the following:

1. The extent of implementation of the Electronic New Government Accounting System (e-NGAS) in the provincial government in terms of the systems and procedures of the program is very extensive. The findings suggest that full implementation of the program is observed in many of the systems and procedures of the program while only four indicators were found to have moderate level of implementation. In terms of the systems ability to provide re-order level and information on number of days to consume per inventory item it was found that improvement is required as the mean suggests moderate level of implementation. The same is true when the on line features of the program which also displays a mean with



interpretation of moderate implementation. Other than these areas, no parts of the systems and procedures have been found not implemented.

2. With regard to the level of support given by the Provincial Government of Benguet on the implementation of the Electronic New Government Accounting System (e-NGAS) program, full support is very evident from the results of the research endeavor. The over-all mean in this area strongly implies very high level of support for the proper implementation of the Electronic New Government Accounting System (e-NGAS). Based on the different indicators used in the study to measure governmental support for the program, every indicator recorded a full level of support coming from the government. Most notable among the indicators are the higher level of government support by sending key personnel to technology training programs to ensure smooth implementation of the system which registers the highest level of mean.
3. Based on the findings, the implementation of the Electronic New Government Accounting System (e-NGAS) is very smooth. As shown from the findings, there is no serious problem in the implementation of the Electronic New Government Accounting System (e-NGAS). The result showed consistently “Not Serious” in terms of the threats that may have



impact in the effective and efficient implementation of Electronic New Government (e-NGAS).

Conclusions

Based on the findings, the following conclusions are drawn:

1. There is no difference between the perceptions of the implementers and the clients on the extent of implementation of the systems and procedure of the Electronic New Government Accounting System (e-NGAS) in the Provincial government of Benguet. Both agree that implementation is very effective and efficient.

2. There is no difference between the perception of the implementers and the clients on the extent of support given by the officials of the Provincial Government of Benguet in the implementation of the Electronic New Government Accounting System (e-NGAS). Both agree that the Provincial Government of Benguet is serious about the proper implementation and full support given.

3. There is no difference between the perception of the implementers and the clients on the degree of seriousness of the problems encountered in the implementation of the systems and procedures of the Electronic New Government Accounting System (e-NGAS) in the Provincial Government of Benguet. They both agree that there is no serious problem incurred in the



proper implementation of the Electronic New Government Accounting System (e-NGAS).

Recommendations

Based on the findings and conclusions, the following are recommended.

1. Based on the result of the study it is recommended that continuous implementation of the Electronic New Government Accounting System (e-NGAS) should be done. The high level of implementation in terms of systems and procedures of the program must be continuously and consistently followed up as to heighten the level of implementation.

2. Special attention on the on line aspect of the program is suggested by the result on this area where only moderate level of implementation is observed. There is a need to encourage the higher level of support by the local government unit of Benguet on this program.

3. The researcher suggests that other aspects of the Electronic New Government Accounting System (e-NGAS) be evaluated and that a feedback mechanism will be conducted.

4. It is recommended that Annual Budget be allocated on the upgrading of the system and training for personnel involve in the operation of the Electronic New Government Accounting System (e-NGAS).



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Appendix A
(Letter of Request)



Republic of the Philippines
Province of Benguet
La Trinidad

HON. BORROMEEO P. MELCHOR
Provincial Governor
Province of Benguet

Sir:

Greetings!

I am presently conducting a study entitled "THE ELECTRONIC NEW GOVERNMENT ACCOUNTING SYSTEM IN THE PROVINCIAL GOVERNMENT OF BENGUET" in partial fulfillment of the requirements leading to Masters in Public Administration at Benguet State University, La Trinidad, Benguet.

With this regard, may I secure permission from your good office to allow me to administer the survey questionnaire to the employees of the Provincial Accounting Office, Commission on Audit, Provincial Treasury Office and Provincial Budget Office.

Thank you very much for your kind consideration.

Very truly yours,

(Sgd.) AVELINO D. CAYAT JR.
Researcher

Noted By:
(Sgd.) FELIPE S. COMILA, Ed. D.
Adviser

Recommending Approval:

(Sgd.) TESSIE M. MERESTELA, D. Agr.
Dean



Appendix B

(Letter to the Respondents)



Republic of the Philippines
Province of Benguet
La Trinidad

Sir/Madam:

Greetings!

I am currently conducting a research entitled "THE ELECTRONIC NEW GOVERNMENT ACCOUNTING SYSTEM IN THE PROVINCIAL GOVERNMENT OF BENGUET" in partial fulfillment of the requirements leading to Master in Public Administration at Benguet State University.

With this regard, I am asking for your support and cooperation by answering accurately and honestly the attached questionnaire. Your identity as respondent will be treated with strict confidentiality, and the data gathered will be used plainly for academic purposes.

Thank you very much.

Respectfully yours,

(Sgd.) AVELINO D. CAYAT JR.
Researcher



Appendix C

QUESTIONNAIRE

I. PROFILE OF THE RESPONDENTS

Name (Optional): _____ Age: _____
 Civil Status: _____ Sex: _____
 No. of years in Government Service: _____ Office/Department: _____

II. EXTENT OF IMPLEMENTATION OF THE e-NGAS

1.) Please rate the extent of the e-NGAS implementation in the Provincial Government of Benguet using the following scales below:

3- Fully Implemented (FI) if at least 81% to 100% of the systems and procedures of the Electronic New Government Accounting System (e-NGAS) is implemented.

2- Moderately Implemented (MI) if at least 51% to 80% of the systems and procedures of the Electronic New Government System (e-NGAS) is implemented.

1- Not Implemented (NI) if at least 50% and below the systems and procedures of the Electronic New Government Accounting System (e-NGAS) is not implemented.

Systems/Procedures	FI (3)	MI (2)	NI (1)
a. The concerned office gathers supporting documents and certified ALOBS, prepares DV/payroll and forward to head of department.			
b. The head of department/supervisor certifies in the Disburse Voucher/ payroll that expenses are necessary, lawful and incurred under his/her direct supervision and forward it to the accounting department.			
c. The accounting department checks and certifies the completeness and propriety of supporting documents.			
d. The treasurer verifies claim, certifies that funds are available for the purpose and forward to the approving officer.			
e. The Local Chief Executive approves payment of claims with the DV/payroll to cashier/treasurer.			



f. The cashier/treasurer prepares signs check and forward check with the DV to countersigning officer.			
g. The LCE/administrator countersigns the check and goes back to the treasurer/cashier for release of payment to claimants.			
h. The cashier/treasurer prepares the Report of Check Issued (RCI)/Report of Cash Disbursement (RCD) and forward reports with DV/Payrolls and the supporting documents to the accounting department.			
i. The accounting department receives the RCI/RCD together with the paid DVs /payrolls from the cashier/treasurer.			
j. The accounting department prepares the JEV based on the individual check/voucher/payroll, record liquidation of cash advances, and record JEV to the e-NGAS system.			
k. The accountant forward RCI/RCD, DV/payrolls, supporting and JEV to the Office of the Auditor.			
l. The accountant prepares financial reports, submits to COA and furnishes Reports to SP and other concerned agencies.			

2.). Please check the level of support given by officials of the Provincial Government of Benguet in the implementation of the electronic new government accounting system in the Provincial Government of Benguet, where:

3 -Very Supportive (VS) if the officials of the Provincial Government of Benguet supports with at least 81% to 100% of the implementation of the Electronic New Government Accounting System (e-NGAS).

2 – Supportive (S) if the officials of the Provincial Government of Benguet supports with at least 51% to 80% of the implementation of the Electronic New Government Accounting System (e-NGAS).

1 - Not Supportive (NS) if at least 50% and below of the officials of the Provincial Government of Benguet do not support the implementation of the Electronic New Government Accounting System (e-NGAS).

Support	VS (3)	S (2)	NS (1)
a. Conduct of training programs on the electronic new government accounting system			
b. Information dissemination to all departments of the electronic new government accounting system			
c. Appropriation for funds for supplies and materials/equipment			



d. Liquidation of cash advances			
e. Submission of supporting documents			
f. Adherent to the systems and procedures of the electronic new government system			

3.) Please check the degree of seriousness of the problems encountered in the implementation of the systems and procedures of the electronic new government accounting system in the Provincial Government of Benguet, where:

3 – Very Serious (VS) if the problems encountered ranges from 81% to 100% in the implementation of the Electronic New Government Accounting System (e-NGAS).

2 – Serious (S) if the problems encountered ranges from 51% to 80% in the implementation of the Electronic New Government Accounting System (e-NGAS).

1 – Not Serious (NS) if at least 50% and below of the problems encountered do not affect the implementation of the Electronic New Government Accounting System.

Problems	VS (3)	S (2)	NS (1)
a. Lack of proper trainings in the electronic new government accounting system of personnel concerned			
b. Lack of or incomplete supporting documents of DV/payrolls			
c. Lack of materials/supplies/equipment			
d. Missing vouchers/payrolls			
e. Poor coordination of personnel concerned			
f. Delay of submission of reports cash division			
e. Suspension /disallowance of the transactions			
g. Unreliability of financial transactions and reports			



BIOGRAPHICAL SKETCH

The researcher, Avelino Damitan Cayat Jr. is a native of Gambang, Bakun, Benguet. He is the son of Mr. Avelino Paing Cayat Sr. of Gambang, Bakun Benguet and Anita Soping Damitan of Natubleng Buguias, Benguet and the second child among five siblings. Presently, he is residing at IB 84 Betag, La Trinidad, Benguet.

He finished his elementary education at Benguet State University, La Trinidad, Benguet in 1993 with honors and his high school at San Jose High School, Poblacion, La Trinidad, Benguet in 1997 and graduated with special awards. For his college, he obtained the degree Bachelor of Science in Accountancy at Saint Louis University, Baguio City in 2001.

For his work, he was employed as an Outlet Customer Service Representative (OCSR) and Cashier at the Aboitiz One. Inc. Baguio Branch from Feb. 1,2003 to September 21,2003. On November 13,2003, he was employed at the Benguet General Hospital of the Province of Benguet as a Casual Accounting Clerk I. Later, on June 16,2005, he was hired permanently at the Provincial Accounting Office of the Province of Benguet.

To pursue his higher education, he took his Master's Degree in Public Administration at Benguet State University, La Trinidad, Benguet and finished in 2007.

