

Assessing the Financial Management Skills among Barangay Treasurers of Tangub City

Loren E. Cotingjo., Settie Zarah V. Pegalan., Eldie J. Bulajao, MPS, MPA

Tangub City Global College, Tangub City, 7214 Philippines

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ABSTRACT

Barangay treasurers play a significant role in the financial administration of local government units, particularly in managing public funds, preparing financial reports and ensuring fiscal accountability at the community level. This study was conducted to assess the financial management skills of barangay treasurers in Tangub City, Misamis Occidental using a descriptive-comparative design. Out of fifty-five (55) barangay treasurers in the city, forty-three (43) were selected through purposive sampling to serve as respondents. An adopted research questionnaire was used to collect data and was analyzed using weighted and arithmetic mean. Based on the result, it revealed that barangay treasurers demonstrated a very effective level of financial management skills, with “Depositing” receiving the highest mean score (3.74) and “Itemized Monthly Collections and Disbursements” the lowest (3.35), yet still within the “very effective” range. These results shows no significant differences in financial management skill levels when respondents were grouped by age, education, or length of service. Barangay Treasurers in Tangub City are generally well- equipped and competent in executing their financial responsibilities. Their strong performance across key financial domains highlights their capability in ensuring effective fiscal governance. This study recommends to implement regular training programs, especially for newly appointed personnel, to address skill gaps and ensure smooth transitions.

Keywords: Financial Management, Barangay Treasurers, Fiscal Accountability, Public Administration, Descriptive-Comparative Research

THE PROBLEM AND ITS SCOPE

Background of the Study

Barangay treasurers play a significant role in the financial administration of local government units, particularly in managing public funds, preparing financial reports and ensuring fiscal accountability at the community level. In Tangub City, the effectiveness of barangay governance significantly depends on the financial management competencies of these key officials. Managing finances is one of their core responsibilities as government workers. This role requires a high level of dedication as they serve as financial watchdogs ensuring the proper protection and use of public funds. It also involves meticulous planning and well-organized use of resources. Their tasks typically include preparing reports, monitoring expenditures, and overseeing the barangay’s overall financial operations. Hence, their effectiveness in fulfilling these duties plays a vital role in shaping public perception, trust, and assurance in local governance.

Financial management is a managerial process that focuses on financial resource planning and control (Saini 2021). The Local Government Code of 1991, or Republic Act 7160, serves as a framework for officials and decision-makers within Local Government Units across the country. According to Section 395 of LGC states that barangay treasurers as appointed by the punong barangay shall perform the following duties of a financial officer include protecting the barangay's assets and funds, collecting and issuing official receipts for taxes, fees, contributions, money, materials, and other resources that accrue to the barangay treasury and depositing them into the barangay's account, allocating funds in line with financial procedures, submitting to the Punong Barangay a statement that details the actual and estimated income and expenses for the previous and subsequent calendar years, and providing a written accounting report of all barangay funds and property. Additionally, the Department of Budget and Management also specify the following responsibilities of a

barangay treasurer in terms of fund management. These abilities include the capacity to create a budget, distribute money sensibly, and make well-informed financial decisions (Dewi et al. (2020)). The ability to effectively control and use financial resources is a key component of financial management skill. Moreover, Bragg (2022) added that the primary duty of the barangay treasurer is to oversee the barangay's liquidity. All existing and anticipated cash receipts and payments need to be closely tracked to guarantee enough cash is available to support operations and that any surplus cash is effectively utilized.

Through years, there had been sets of trainings and seminars provided to the barangay treasurers through the initiatives of the local government officials. Although these may have helped them in accomplishing their duties and functions as treasurers, it had been evident that they were still experiencing difficulties in completely carrying out their responsibilities. Moreover, the researchers conducted an initial interview with the Barangay Treasurers of Tangub City, and some treasurers expressed that their duties were not easy, as these required time and effort—specifically in managing the funds. Initial feedback and observations indicated that, due to new elected barangay captain with new officials and selective officials, the newly appointed treasurers may have lacked proper training or orientation specifically in computer works which is unfamiliar to them. This potential weakness could have caused problems with their work, operational efficiency, and possibly led to the misuse of funds. The challenges they faced in service not only hindered the proper performance of their tasks but also had an impact on the growth and improvement of their respective barangays, which, in turn, might have affected the welfare of community service. It was essential to overcome these information gaps in order to increase the effectiveness of barangay financial management and ensure that treasurers were well-equipped to carry out their duties.

This study was carried out to evaluate how well Tangub City's barangay treasurers handled their financial duties. It aimed to determine the treasurers' profiles based on sex, age, education, and length of service. The study also evaluated their financial management skills in areas such as fund collection, depositing, disbursement, certification issuance, petty cash handling, and financial reporting. Furthermore, it investigated whether their financial management performance differed significantly depending on their profile. The research identified existing lapses in financial practices. The findings aimed to provide insights that could help improve the competence and effectiveness of barangay treasurers in fulfilling their duties.

Theoretical Framework

The study aimed to evaluate the financial management skills of Tangub City barangay treasurers. It was based on specific, reliable policies and regulations to ensure a thorough grasp of the variables, with theories directly tied to the study.

According to the Public Financial Management Theory by Robert S. Kravchuk, the budget was seen as an instrument to organize the way in which public resources were managed. The treasurer contributed to making sure that financial management adhered to the principles of effectiveness, efficiency, and economy. Treasurer needed to manage revenues, expenditures, and assets properly so that the use of the budget could support regional development priorities and prevent waste or misuse of public funds. Public financial management included planning, implementation, administration, and budget monitoring and evaluation (Agustin & Dwiningwarni, 2023).

In accordance with the Commission on Audit (COA, 2020), it was stipulated that barangay treasurers had to be knowledgeable of the barangay's finances and property, its policies for receiving and disbursing money, and its reporting procedures. Additionally, treasurers were required to understand and follow the prescribed processes. Section 2 of Presidential Decree 1445 mandated that all government resources be managed, used, or spent in compliance with laws and regulations and protected from loss or waste due to improper or unlawful disposal. This was done to make sure the government operated effectively, economically, and efficiently. The regulation provided guidelines on the duties, authorities, and procedures that treasurers had to follow in implementing fund management, including rules on receipts, expenditures, and financial reporting (Kusumaningrum, Niha, & Manafe, 2024). Great potential and capability were accompanied by exceptional performance; therefore, the more exceptional the capability, the better the performance (Dagohoy, 2021).

Barangay treasurers were in charge of purchasing, maintaining, using, storing, and discarding supplies as well as other facets of supply management like funds, disbursement, receipts, and liquidation, according to Naranjo

(2017). In addition, the Commission on Audit (COA, 2020) outlined broad rules to be followed in accounting for barangay finances and property, rules for receipts and payments, and procedures for preparing financial reports. Treasurers were also in charge of processing the barangay's collections of revenue and other receipts and depositing said receipts into an Authorized Government Depository Bank. The treasurer's competence and understanding of regulations and government accounting significantly affected the quality of the financial reports produced (Ratnasari & Mendo, 2024).

The treasurer had the authority to manage funds, disburse budgets, and prepare financial reports. These duties and authorities were strategic in maintaining financial accountability and transparency (Dharmawati, 2024). The collection of barangay revenues was one of the duties of a barangay treasurer (Agus et al. 2021). Furthermore, Section 336 of the 1991 Local Government Code of the Philippines (Republic Act 7160) specifies that barangay treasurers are permitted to disburse barangay funds only when such disbursements are authorized by law or included in the annual or supplemental budget. The payment voucher must be signed by the recipient and approved by the barangay captain (punong barangay). Additionally, the funds must be available in the barangay treasury, and all applicable auditing rules and regulations must be followed. Disbursement procedures were designed to protect the government from incorrect claims and ensure spending stayed within budgetary guidelines (Anwar Shah, 2007). As Dagohoy (2021) stated, the tasks of accounting, auditing, and cash management had been assigned to the treasurer, who was also responsible for maintaining records.

Conversely, cash budgeting was the process of allocating capital or funds for prolonged periods of time for specific objectives that aligned with the company's strategic positioning (Fabozzi, 2009). According to Carter and Choi (2018), distribution, inventory control, logistics, production oversight, materials management, procurement, and receiving property were all aspects of supply and property management. Moreover, barangay transactions were expected to abide by a number of laws, guidelines, and directives, particularly those related to documentation requirements, to avoid audit issues and maintain awareness of the barangay's assets, obligations, and sources of supply (Mackay, 2020).

The treasurer was required to prepare financial reports that were clear, easy to understand, and aligned with applicable government accounting standards (Dharmawati, 2024). Additionally, to make sure that funds were being used only for their intended purposes, the Commission on Audit (COA) sent representatives to audit barangay funds once a year or more frequently as needed. Treasurers were also mandated to publicize in making sure that the barangay assembly members and other interested parties have access to monthly collections and disbursements. This transparency helped maintain public trust and demonstrated that Funds from the barangay were allocated and utilized appropriately with legal provisions. The presentation of financial statements was one way to implement public financial management accountability (Iskandar & Setiyawati, 2015).

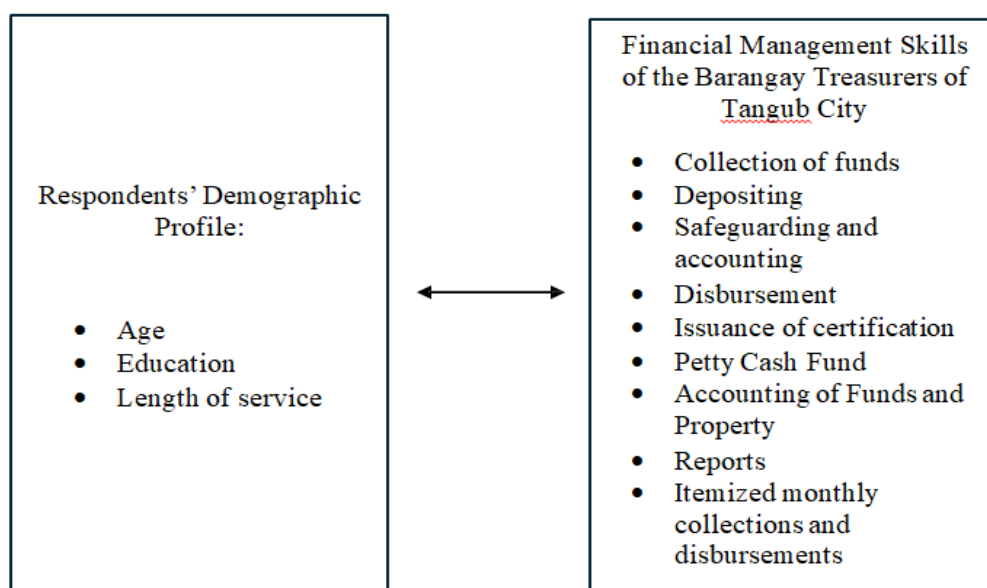


Figure 1. Schematic Diagram of the Study

Statement of the Problem

The study aimed to assess the financial management skills of the barangay treasurers of Tangub City in the performance of their financial management functions.

Specifically, the study sought to answer the following questions:

1. What is the profile of the respondents in terms of:
 - 1.1 age;
 - 1.2 education; and
 - 1.3 length of service?
2. What is the level of financial management skills of the Barangay Treasurers of Tangub City in terms of;
 - 2.1 collection of funds;
 - 2.2 depositing;
 - 2.3 safeguarding and accounting;
 - 2.4 disbursement;
 - 2.5 issuance of certification;
 - 2.6 petty cash fund;
 - 2.7 accounting of funds and property
 - 2.8 reports; and
 - 2.9 itemized monthly collections and disbursements?
3. Is there a significant difference between the demographic profile of the respondents and their level of financial management skills?

Ho1: There is no significant difference as to the level of financial management skills of barangay treasurers in Tangub City according to its profile.

Significance of the Study

The results of this study may prove beneficial to the following individuals and groups, as they may use the findings in various meaningful ways:

Barangay Treasurers. The findings of this study could help barangay treasurers assess how well their duties are working concerning financial management. It may serve as a basis for self-assessment and professional improvement.

Barangay Officials. The results may help Barangay Officials assess the performance of their treasurers in financial management. Furthermore, this may guide them in identifying necessary steps to enhance the work and efficiency of the treasurers.

Local Government Unit of Tangub City. The outcomes of this study may be valuable to the Local Government Unit of Tangub City in planning and providing relevant seminars or training programs aimed at strengthening the financial management skills of Barangay Treasurers across different barangays.

Future Researchers. Researchers that wish to investigate the same topic in the future may find this work useful as a resource. As it offers concrete data and insights, it can help inform future investigations and provide a basis for additional research on the effectiveness of Barangay Treasurers in managing financial resources.

Scope and Limitations

This study examined how effectively the barangay treasurers of Tangub City perform their financial management skills. The Data collection for this study was conducted through self-assessments conducted among selected barangay treasurers in Tangub City. Furthermore, the study was carried out during the first semester of the academic year of 2024–2025.

RESEARCH METHODOLOGY

This section discusses the research setting, research respondents, research instrument, instrument validity, data gathering procedure, and data analysis of the study.

Research Design. A descriptive-comparative methodology was used in this study to examine the relationship between the personal profiles of barangay treasurers and their proficiency in financial management. A descriptive-comparative design does not entail the manipulation of an independent variable and is suitable for comparing intact groups that already exist (Cartell, 2011). Additionally, Siedlecki (2020) noted that this design is often utilized when the goal of the study is to compare variables as they naturally occur within the research sample and to characterize the traits of people or events.

Research Setting. This study was conducted in various barangays of Tangub City. The researcher specifically selected the barangay treasurers within this small but vibrant city as the key respondents for data collection, in order to address the research questions effectively.

Research Respondents. Respondents of the research were forty-three (43) out of fifty-five (55) barangay treasurers. These forty-three (43) barangays treasurers were selected to be part of the study through careful consideration based on the sampling criteria, which included being college graduates and having a certain length of service. Additionally, the respondents were chosen using the purposive sampling method. According to Nikolopoulou (2023), purposive sampling refers to a group of non-probability sampling techniques in which units are selected because they possess the characteristics needed for the sample. In other words, units are selected “on purpose” in purposive sampling. The reason for selecting these barangay treasurers was that they were already familiar with the practices and challenges of financial management in the position entrusted to them.

Research Instrument. The researchers utilized an adopted research questionnaire from the study of Melanie Baluyo-Mackay (2020) entitled “Barangay Treasurers Competencies, Cash Control, Supply and Property Management Practices at The Local Government of Olongapo City”. The questionnaire was composed of two parts. The first part focused on the profile of the respondents, while the second part measured the level of financial management skills of the Barangay Treasurers.

Instrument's Validity. The adapted research questionnaire was reviewed by the Local Government Unit offices, including the City Commission on Audit, the Treasury Office, and the City Accounting Officer. It was also evaluated by the research adviser, editor, statistician, and panel members to ensure that the statements in the questionnaire adequately measured the necessary data for the study. All corrections and suggestions gathered from these reviewers were immediately incorporated into the final version of the questionnaire. To determine the instrument's reliability, the researchers executed a pilot test involving thirty (30) non-respondents who shared similar characteristics with the actual respondents.

The results were evaluated using the internal consistency measure known as Cronbach's Alpha coefficient or reliability of survey items, particularly those using a Likert scale. A coefficient closer to 1.0 indicates a higher level of internal reliability. The results of the pilot testing showed the following Cronbach's Alpha values: $\alpha = 0.80$ for collection of funds, $\alpha = 0.87$ for depositing, $\alpha = 0.936$ for safeguarding and accounting, $\alpha = 0.964$ for

disbursement, $\alpha = 0.912$ for issuance of certification, $\alpha = 0.904$ for petty cash fund, $\alpha = 0.88$ for accounting of all barangay funds and property, $\alpha = 0.913$ for reports, and $\alpha = 0.936$ for itemized monthly collections and disbursements. Based on these results, the test items for collection of funds, depositing, and accounting of all barangay funds and property were rated as good, while the items for safeguarding and accounting, disbursement, issuance of certification, petty cash fund, reports, and itemized monthly collections and disbursements were considered excellent for administration to the respondents.

Data Gathering Procedure. Firstly, researchers submitted a request letter to the administration of Tangub City Global College and to the respondents to seek permission to conduct the study. Once all letters were approved, the researchers scheduled a date for data gathering. Before administering the research tool, the researchers conducted a brief orientation to inform the respondents about the purpose of the study. After the survey was completed, the researchers statistically analyzed and thoroughly interpreted the results with integrity.

Data Analysis. In this research study, researchers used an adapted questionnaire from the study of Melanie Baluyo- Mackay (2020) with a 4-point Likert Scale in collecting the data. The data gathered were quantitatively analyzed and objectively interpreted. Consequently, the weighted mean and arithmetic mean were the statistical tools used to arrive at an appropriate analysis and interpretation of the data. The weighted mean was applied to interpret the responses of the respondents for each indicator presented in the tool, while the arithmetic mean was utilized to determine the average score. In interpreting the computed mean, the researchers used the following interpretation:

Rating Scale

Numerical Value	Hypothetical Range	Qualitative Description	Implication
4	3.26-4.00	Strongly Agree	Very Effective
3	2.51-3.25	Agree	Effective
2	1.76-2.50	Disagree	Ineffective
1	1.00-1.75	Strongly Disagree	Very Ineffective

Verbal Interpretation

4 – This signifies that the respondents strongly agree on the indicators, which also implies that the financial management functions of the Barangay treasurers of

Tangub City are very effective.

3 – This signifies that the respondents agree on the indicators, which also implies that the financial management functions of the Barangay treasurers of Tangub City are effective.

2 – This signifies that the respondents disagree on the indicators, which also implies that the financial management functions of the Barangay treasurers of Tangub City are ineffective.

1 – This signifies that the respondents strongly disagree on the indicators, which also implies that the financial management functions of the Barangay treasurers of Tangub City are very ineffective.

The researchers also utilized the Independent Sample t-test and Analysis of Variance (ANOVA) to investigate the relationship between two continuous variables. The intensity and direction of this relationship were expressed as a number between -1 and 1 (Turkey, 2022). When the barangay treasurers were classified by gender, the Independent Sample t-test was used to see if there was a significant difference in their degree of financial management expertise. Meanwhile, ANOVA was used to assess whether significant differences existed in their financial management skills when grouped according to age, educational attainment, and length of service. The interpretation of the test results followed the standard rule: if the significance value was less than 0.05, the alternative hypothesis (H_a) was accepted and the null hypothesis (H_o) was rejected; conversely, if the significance value was greater than 0.05, the null hypothesis (H_o) was accepted and the alternative hypothesis (H_a) was rejected.

Ethical Considerations

The researchers carefully obtained the respondents' consent before beginning this study, securing written and signed forms as evidence of their willingness to participate. Additionally, the respondents' confidentiality was upheld by ensuring that all the information provided remained private and that their identities were kept anonymous. All collected data were utilized exclusively for educational objectives.

Trustworthiness of the Research

The researchers conducted this study with utmost reliability. A suitable research design was utilized, supported by appropriate sampling techniques and validated data collection instruments. To guarantee the reliability of the data interpretation, the researchers sought advice from experts and professionals about the data gathered from the respondents. Additionally, the findings underwent peer review, during which experts critically evaluated the research methodology, analysis, and conclusions. These procedures were undertaken to enhance the validity and dependability of the study's result.

Definition of Terms

For clarity and consistency, the following terms are defined theoretically and operationally as they are used within the specific context of the study.

Accounting. This refers to the process of documenting and summarizing financial and business transactions, followed by analysis, verification, and reporting of the outcomes (<https://tinyurl.com/2nmxzher>). In this study, this pertains to the duty of a barangay treasurer in terms of recording and reporting of results.

Availability of Fund. This is described as the quantity of funds that are available for use, particularly funds granted to a person or organization for a specific purpose. (<https://tinyurl.com/bdeznr8v>). In this study, this is made by the proper accounting official of the agency that funds are duly allotted in proper allocation of budget.

Collection. This pertains to the act or process of collecting (<https://tinyurl.com/2w7w99ju>). In this study, this involves collecting taxes certifications and others.

Deposit. This refers to placing an amount of money, especially for safekeeping or as a pledge (<https://tinyurl.com/5ebpfrby>). In this study, this is a way to ensure the safety of the collection certifications and others.

Disbursement. This is the act of paying out money especially from a fund (<https://tinyurl.com/55e9fmdb>). In this study, it is the duty of barangay treasurer to lay out money from a fund or to release for the payment made.

Financial Management. This refers to organizing, directing, and planning, controlling the financial activities such as procurement and utilization of funds of the enterprise(<https://tinyurl.com/48s2wmhn>). In this study, this refers to the proper way of handling budget.

Funds. This is an accumulation of money reserved for an intended purpose(<https://tinyurl.com/3nyaraz7>). In this study, this pertains to the amount of money or other assets whose principal or interest is put aside for a certain or in a particular purpose.

Performance. This pertains to how well an activity or job is done(<https://tinyurl.com/mr2s4tza>). In this study, this describes how the job is executed, or a progress does a person performs.

Petty Cash. This refers to A small amount of money is kept in an office to purchase necessities(<https://tinyurl.com/2ztx6pxm>). In this study, this is made to be maintained to keep for incidental expenditures.

Publication. This is the process of providing people with stories or information in an electronic or printed format (<https://tinyurl.com/ye2y62u2>). In this study, this is made to communicate of what accomplishment was made from the barangay.

Property. This is defined as an object or objects that belong to someone(<https://tinyurl.com/yc7sk54h>). In this study, this is a possession of government.

Reports. This a detailed account or statement (<https://tinyurl.com/54xawte4>). In this study, this is a piece of information prepared by an official to ensure that it is available for people to know or transparency.

Safeguarding. This is a precautionary measure, stipulation, or device(<https://tinyurl.com/3v6yabfu>). In this study, this is a piece of information prepared by an official to ensure that it is available for people to know or transparency.

Treasurer. This refers to an officer involved with receiving, holding, and allocating funds, such as a government official in charge of collecting, retaining, and allocating public monies (<https://tinyurl.com/55e9fmdb>). In this study, this refers to a person in charge of working with the financial assets.

Presentation, Analysis, And Interpretation Of Data

This chapter presents the data, analysis, and the interpretation. Table show the analysis and interpretation of data. A total of 43 respondents were surveyed. The respondents of this study are the Barangay Treasurers within the Tangub City.

Table 1 Profile of the Barangay Treasurers as to Age

Age	f	%
22 - 51	25	65.13
52 – 75	18	41.86
Total	43	100

Table 1 shows that the most of respondents 65.13% fall within the age range of 22- 51 years old, representing 25 individuals. The significant portion of the participants are most likely to be in their early to mid- career stages or the prime of their working and productive years. In contrast, 41.86% of the respondents are within the 52-75 years old age bracket. This is a substantial portion, that is notably lower than the younger group. The age distribution highlights the importance of adaptable financial management strategies by the barangay treasurer, who has a significant role in fostering community trust through age-sensitive and inclusive fiscal practices.

Kalia (2019) observed that as employees age, their task performance tends to improve. Contextual performance, on the other hand, increases up to the age group of 40– 50 and then remains relatively stable. Moreover, older employees often demonstrate higher job performance compared to their younger counterparts due to their accumulated experience and maturity.

Table 2 Profile of Barangay Treasurers as to Educational Background

	f	%
College Level	13	30.23
College Graduate	30	69.77
Total	43	100

Table 2 presents the educational background of the Barangay Treasurers, revealing that 69.77% are college graduates’ individuals in this role have earned a college degree. This level of education is especially important given the responsibilities they handle, such as managing public funds, keeping accurate financial records, and ensuring resources are fairly distributed within the barangay. Having a college education can make a real difference in how effectively these tasks are carried out. It can lead to better compliance with government auditing standards and more responsible, transparent financial management. On the other hand, about 30% of the treasurers have started college but haven’t completed their degrees. While many of them likely bring valuable experience and practical know-how to the role, the lack of a formal degree could point to an opportunity for growth. Offering professional development or training programs could support this group in

building their skills especially in areas like financial management and administration helping them feel more confident and better equipped to meet the demands of the position.

According to Dagohoy (2021), individuals with more education and has a greater experience in fund management typically outperform compared to those with less experience. This is linked to the treasurer's potential and capability—where greater capability often translates to stronger performance. Supporting this, Gannaban (2023) found a positive correlation between educational attainment and administrative competency, as well as the quality-of-service delivery in local government units (LGUs). Additionally, Wagner and Walstad (2018) found that higher education levels are associated with improved financial behavior and better financial outcomes, emphasizing the role of education in effective financial management.

Table 3 Profile of Barangay Treasurers as to Length of Service

Length of Service	f	%
1 – 3 years	10	23.25
4 – 9 years	11	25.58
10 years and above	22	51.17
Total	43	100

Table 3 reveals that Barangay Treasurers come with a wide range of experience levels, though many are still relatively new to the role. Notably, about 25.58% have been serving for 4 to 9 years, while 23.25% have held the position for just 1 to 3 years. This pattern suggests that there may be frequent changes in treasurers, either due to high turnover or regular new appointments. This could make it harder to maintain consistency and carry forward valuable knowledge in managing barangay finances. However, a lesser percentage 9.30% each have been in service for 10–15 and 16–21 years, respectively, and thus represent a more experienced group. Experience and understanding with the financial systems, procedures, and legal requirements of barangay operations are directly proportional to length of service. Longer-serving treasurers are probably more knowledgeable about fund allocation, budgeting, and financial policy compliance, which helps to provide more stable and effective fiscal management.

This is supported by Kalia (2019), who stated that the longer an employee remains in an organization, the stronger their sense of belongingness becomes, which positively influences their job performance.

Table 4 Level of Financial Management Skills of Barangay Treasurers in terms of Collection of Funds

Indicators	Mean	Interpretation
1. I can properly do the issuance of official receipts in all collections received.	3.88	Strongly Agree
2. I can properly handle the entry of official receipts issued in the report of collections and deposits.	3.77	Strongly Agree
3. I know how to strictly observe sequential issuance.	3.60	Strongly Agree
4. I can properly handle the daily records of collections and deposits in cash book.	3.77	Strongly Agree
5. I know how to prohibit payment of any expenditures of barangay out from the collection.	3.72	Strongly Agree
6. I know how to properly handle of the funds of the barangay.	3.67	Strongly Agree
7. I know that there is no means to use collections in encashment of checks or to pay barangay obligations/liabilities.	3.00	Agree
8. I can properly handle the issuance of official receipt to the City/Municipal Treasurer in acknowledging the amount received as deputy.	3.81	Strongly Agree
9. I know how to input to Report of Collections and Remittances for summary of daily collections.	3.91	Strongly Agree
10. I can properly handle the collection received as deputized collector in city/municipality remitted intact daily or once the collection reached P 5,000.00	3.60	Strongly Agree
Grand Mean	3.67	Strongly Agree

Table 4 shows the Level of Financial Management Skills of Barangay Treasurers in terms of Collection of Funds. It can be noted that the highest mean indicates that the respondents strongly agreed on how to input to report of collections and remittances for summary of daily collections with a weighted mean of 3.91. However, it can also be noted that the lowest mean of 3.00 indicates that the respondents agreed that they know that there is no means to use collections in encashment of checks or to pay barangay obligations/liabilities. Generally, the grand mean of 3.67 signifies that the respondents strongly agreed on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

As mentioned by Lusardi and Mitchell (2014), as cited in Fredrickson, (2024) observed that communities with proactive and financially knowledgeable treasurers tend to demonstrate higher savings rates and improved financial management practices. Furthermore, Touray (2021) emphasized the crucial role of records management in organizational success, stating that accurate and timely recordkeeping is not only necessary but foundational to effective decision-making and operational efficiency. Thus, strong fund collection skills, paired with sound records management, significantly contribute to effective barangay financial governance.

Table 5 Level of Financial Management Skills of Barangay Treasurers in terms of Depositing

Indicators	Mean	Interpretation
1. I know how to remit collections to City Treasurer practicably during heavy collection.	3.70	Strongly Agree
2. I know how to report all collection in the summary of collection and deposits.	3.86	Strongly Agree
3. I know that Barangay Collector's collections turned over to the city treasurer's office and deposited daily or not later than following banking day in authorized government depository bank.	3.57	Strongly Agree
4. I can ensure that the issued official receipts are free of any erasures and/or alterations.	3.77	Strongly Agree
5. I know how to secure three copies of deposit slips for bank validation.	3.79	Strongly Agree
6. I know how to maintain depository accounts in the name of the barangay.	3.79	Strongly Agree
7. I can properly render the report of accountability for accountable forms to the audit team on or before the 10 th day of the following month.	3.67	Strongly Agree
8. I can properly handle the daily records of collections and deposits in cash book.	3.67	Strongly Agree
9. I know how to deposit collections and prepare three copies of deposit slips for bank's validation.	3.79	Strongly Agree
10. I know how to duplicate and triplicate copies of official receipt be exact carbon copies of the original.	3.79	Strongly Agree
Grand Mean	3.74	Strongly Agree

Table 5 presents Level of Financial Management Skills of Barangay Treasurers in terms of Depositing. It can be noted that the highest mean indicates that the respondents strongly agreed on how to report all collection in the summary of collection and deposits with a weighted mean of 3.86. However, it can also be noted that the lowest mean 3.57 indicates the respondents strongly agreed that they know that Barangay Collector's collections turned over to the city treasurer's office and deposited daily or not later than following banking day in authorized government depository bank. Generally, the grand mean of 3.74 signifies that the respondents strongly agreed on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

Oyetunji et al. (2021) highlighted that effective internal control practices significantly enhance budgetary control, an essential component of financial management. Similarly, Kamau and Muigai (2020) emphasized the importance of establishing clear protocols for handling cash—such as collection, disbursement, and investment procedures—to optimize financial performance. These findings underscore the need for strengthened practices in timely fund turnover to further improve the overall efficiency of financial operations at the barangay level.

Table 6 Level of Financial Management Skills of Barangay Treasurers in terms of Safeguarding and Accounting

Indicators	Mean	Interpretation
1. I know how to prepare and maintain the books of account.	3.67	Strongly Agree
2. I know how to keep the financial records in the office of the punong barangay as prescribed by the Commission on Audit (COA).	3.77	Strongly Agree
3. I know how to responsibly handle the collections of income and receipts of Barangay.	3.79	Strongly Agree
4. I know how to properly prepare the consolidated trial balances and financial statements.	3.58	Strongly Agree
5. I know how to protect cash and unused accountable forms.	3.51	Strongly Agree
6. I know how to accurately maintain the barangay records.	3.56	Strongly Agree
7. I know how to ensure that the barangay funds spent properly.	3.56	Strongly Agree
8. I know how to record all money received.	3.70	Strongly Agree
9. I know how to arrange the appropriate funding.	3.67	Strongly Agree
10. I know how to ensure that bank accounts are managed well.	3.51	Strongly Agree
Grand Mean	3.63	Strongly Agree

Table 6 demonstrates Level of Financial Management Skills of Barangay Treasurers in terms of Safeguarding and Accounting. It can be noted that the highest mean indicates that the respondent strongly agreed on how to responsibly handle the collections of income and receipts of Barangay with a total weighted mean of 3.79. However, it can also be noted that the lowest mean 3.51 indicates that the respondents strongly agree that know how to protect cash and unused accountable forms and they know how to ensure that bank accounts are managed well. Overall, the grand mean of 3.63 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tanguib City are very effective.

Sukenti (2023) emphasized that the effective management of finances is a component of financial management, emphasizing the proper resource distribution and the effort to obtain and utilize funds in a cost-effective and efficient manner. Furthermore, Dharmawati et al. (2024) highlighted that treasurers must maintain accountability at every stage of fund management—from planning and disbursement to reporting—demonstrating the crucial role of accountability in effective financial governance.

Table 7 Level of Financial Management Skills of Barangay Treasurers in terms of Disbursement

Indicators	Mean	Interpretation
1. I know how to Prohibit the sign and countersigning of checks in advance or in blank.	3.79	Strongly Agree
2. I know how to issue checks and have them countersigned by Punong barangay.	3.86	Strongly Agree
3. I ensure all disbursements are supported with duly processed and approved disbursement vouchers and payrolls.	3.79	Strongly Agree
4. I know how to properly review the check and its supporting documentation before signing it.	3.79	Strongly Agree
5. I know how to report all disbursements by check in the summary of checks issued.	3.67	Strongly Agree
6. I can properly handle the claims against the governments ensure that they supported with complete documentation.	3.51	Strongly Agree
7. I ensure that checks are released to the suppliers only after the issuance of the official receipts and acknowledgement of the payment in the disbursement vouchers.	3.58	Strongly Agree
8. I can properly handle the processing of the cash advances and ensure that they are solely used for the payment of salaries, honoraria, and other allowances due to the barangay officials and employees.	3.79	Strongly Agree
9. I can properly handle the disbursement made on duly certified and approved	3.63	Strongly Agree

disbursement voucher, petty cash voucher and payroll.		
10. I can review check disbursements and ensure that they are duly approved and certified by the Punong Barangay.	3.79	Strongly Agree
Grand Mean	3.72	Strongly Agree

Table 7 shows Level of Financial Management Skills of Barangay Treasurers in terms of Disbursement. It can be noted that the highest mean indicates that the respondents strongly agreed on how to issue checks and have them countersigned by Punong barangay with a weighted mean of 3.86. However, it can also be noted that the lowest mean 3.51 indicates strongly agreed can properly handle the claims against the governments ensure that they supported with complete documentation. To sum it up, the grand mean of 3.72 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

Moreover, as stated by Marjani (2023), the treasurer holds the authority to disburse budgeted funds and must ensure that these are used appropriately and within the agreed- upon limits. Furthermore, Lasmana et al. (2022) emphasize that effective cash disbursement and payment policies support liquidity and solvency by mitigating default risks and ensuring the availability of funds to meet financial obligations—thus strengthening the organization’s financial position.

Table 8 Level of Financial Management Skills of Barangay Treasurers in terms of Issuance of Certification

Indicators	Mean	Interpretation
1. I know how to certify the availability of the budgetary allotment to which expenditures may be properly charged.	3.52	Strongly Agree
2. I can properly handle the review of supporting documents before preparation of vouchers to determine completeness of requirements.	3.72	Strongly Agree
3. I know how to issue and purchase of supplies and materials of the barangay and ensure that it is covered by an approved Purchase Request and Purchase Order.	3.72	Strongly Agree
4. I know how to sufficiently cover the cost of the contracted activities.	3.35	Strongly Agree
5. I can properly handle the monitoring revenues and expenditures of the barangay.	3.46	Strongly Agree
6. I can properly handle the approving of invoices and payments.	3.58	Strongly Agree
7. I know how to issue of certification to ensure fundraising.	3.57	Strongly Agree
8. I know how to issue of certification for the conduct of seminars.	3.43	Strongly Agree
9. I can properly handle the liquidation of cash advances is liquidated as soon as the purpose of which has been served.	3.72	Strongly Agree
10. I know how to properly handle the issuance of Barangay Certificates.	3.67	Strongly Agree
Grand Mean	3.58	Strongly Agree

Table 8 illustrates Level of Financial Management Skills of Barangay Treasurers in terms of Issuance of Certification. It can be noted that the highest mean indicates that the respondents strongly agreed on how to properly handle the review of supporting documents before preparation of vouchers to determine completeness of requirements, know how to issue and purchase of supplies and materials of the barangay and ensure that it is covered by an approved Purchase Request and Purchase Order and can properly handle the liquidation of cash advances is liquidated as soon as the purpose of which has been served with a weighted mean of 3.72. However, it can also be noted that the lowest mean 3.35 indicates the respondents strongly agreed that they know how to sufficiently cover the cost of the contracted activities. Generally, the grand mean of 3.58 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

As stated by Dharmawati et al. (2024), the success of regional financial management heavily relies on the treasurer's performance, particularly in preparing accurate and transparent financial reports. Furthermore, Al Hazmi et al. (2024) emphasize that treasurers are responsible for ensuring that all fund usage aligns with its intended purpose and that such usage can be fully accounted for through clear and reliable reporting.

Table 9 Level of Financial Management Skills of Barangay Treasurers in terms of Petty Cash Fund

Indicators	Mean	Interpretation
1. I can properly manage having no cash on hand except for the petty cash funds and collections received after each daily deposit.	3.39	Strongly Agree
2. I know how to properly audit petty cash vouchers and the supporting documents to ensure that the fund is properly replenished.	3.24	Agree
3. I know how to periodically counts of petty cash funds.	3.39	Strongly Agree
4. I know how to properly handle the receipt of funds and how to properly acknowledge the same by signing the disbursement voucher and cashing the check.	3.38	Strongly Agree
5. I know how to liquidate for summary report.	3.45	Strongly Agree
6. I know how to replenish a disbursement as it reaches 75% of the petty cash.	3.25	Agree
7. I know how to maintain petty cash record intended only for petty cash.	3.35	Strongly Agree
8. I know how to maintain petty cash under the system.	3.25	Agree
9. I know how to keep petty cash separately from the regular collections.	3.54	Strongly Agree
10. I know how to prepare two copies of the summary of the petty cash disbursements for the replenishment of the petty cash fund.	3.32	Strongly Agree
Grand Mean	3.36	Strongly Agree

Table 9 demonstrates Level of Financial Management Skills of Barangay Treasurers in terms of Petty Cash Fund. It can be noted that the highest mean indicates that the respondents strongly agreed on how to keep petty cash separately from the regular collections with a weighted mean of 3.54. However, it can also be noted that the lowest mean 3.24 indicates the respondents agreed that they know how to properly audit petty cash vouchers and the supporting documents to ensure that the fund is properly replenished. Overall, the grand mean of 3.36 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

As indicated by Yasah et al. (2024), a treasurer's understanding of financial processes and organizational needs positions them as key figures in maintaining financial integrity. Furthermore, Nurcahyani et al. (2022) explained that petty cash refers to a small amount of money kept on hand by organizations to cover minor day-to-day expenses, underscoring its practical significance in daily operations.

Table 10 Level of Financial Management Skills of Barangay Treasurers in Terms of Accounting of all Barangay Funds and Property

Indicators	Mean	Interpretation
1. I know how to annually review Barangay finances with other barangay officials.	3.56	Strongly Agree
2. I know how to recognize the properties owned by the barangay.	3.56	Strongly Agree
3. I can properly handle the financial records of the barangay.	3.58	Strongly Agree
4. I can properly manage, as property officer of the barangay, the receipt, custody, and issuance of the physical inventory.	3.49	Strongly Agree
5. I can properly handle all unrecorded supplies during the physical count and recommend to Appraisal Committee to determined that its valuation and ownership.	3.33	Strongly Agree
6. I can properly maintain the complete records of the receipts, issuances and transfers of accountable forms.	3.49	Strongly Agree
7. I am aware that all cash advances must be liquidated at year-end.	3.37	Strongly Agree
8. I can properly handle the financial transactions recorded using Chart of Accounts prescribed by the Commission on Audit.	3.42	Strongly Agree
9. I know how to keep the barangay accounts in double-entry bookkeeping system.	3.23	Agree
10. I know how to account for funds granted for specific purposes and ensure that they are properly recognized in the Special Trust Fund.	3.51	Strongly Agree
Grand Mean	3.45	Strongly Agree

Table 10 illustrates the Level of Financial Management Skills of Barangay Treasurers in terms of Accounting for all Barangay Funds and Property. It can be noted that the highest mean indicates that the respondents strongly agreed on how to properly handle the financial records of the barangay with a weighted mean of 3.58. However, it can also be noted that the lowest mean 3.23 indicates that the respondents agreed that they know how to keep the barangay accounts in double-entry bookkeeping system. Generally, the grand mean of 3.45 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

Ramadhan (2024) stated that the treasurer is also responsible for the disposal of unused or damaged assets while ensuring that asset management adheres to principles of efficiency and transparency. Additionally, Afriyeni et al. (2024) emphasized that the treasurer is tasked with preparing financial reports that reflect the local government's financial position, including budget realization reports, balance sheets, and cash flow statements.

Table 11 Level of Financial Management Skills of Barangay Treasurers in terms of Reports

Indicators	Mean	Interpretation
1. I can properly provide clear liquidation of barangay finances.	3.70	Strongly Agree
2. I can properly conduct an annual review of barangay finances with other barangay officials.	3.49	Strongly Agree
3. I know how to basic input into the next budget preparation.	3.63	Strongly Agree
4. I know how to provide information on the status of project implementation and basis for the necessary corrective action.	3.44	Strongly Agree
5. I know how to systematically file all copies of documents about to the financial transactions that are entrusted to me.	3.53	Strongly Agree
6. I can properly maintain the complete records of the receipts, issuances, and transfers of the accountable forms.	3.46	Strongly Agree
7. I know how to compile the financial report.	3.58	Strongly Agree
8. I know how to properly detail the income and expenditures of the barangays.	3.63	Strongly Agree
9. I know how to present the budget report.	3.74	Strongly Agree
10. I know how to properly handle the approval of the invoices and payments.	3.70	Strongly Agree
GRAND MEAN	3.59	Strongly Agree

Table 11 shows the Level of Financial Management Skills of Barangay Treasurers in terms of Reports. It can be noted that the highest mean indicates that the respondents strongly agreed on how to present the budget report with a weighted mean of 3.74. However, it can also be noted that the lowest mean 3.44 indicates that the respondents strongly agreed that they know how to provide information on the status of project implementation and basis for the necessary corrective action. To sum it up, the grand mean of 3.59 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

As mentioned by Umasangaji et al. (2023), one of the primary responsibilities of a local government treasurer is to manage the budget, record financial transactions, and prepare and submit comprehensive financial reports. Furthermore, Mitan and Dilliana (2024) emphasized that the records prepared by the treasurer must be both accurate and transparent, documenting every transaction involving receipts and expenditures to ensure accountability and clarity in financial operations.

Table 12 Level of Financial Management Skills of Barangay Treasurers in terms of Itemized Monthly Collections and Disbursements

Indicators	Mean	Interpretation
1. I can properly itemize the monthly collection of Certification.	3.74	Strongly Agree
2. I can properly itemize the monthly Solicitation.	3.05	Agree
3. I can properly itemize the monthly Training and Seminar.	3.30	Strongly Agree
4. I can properly itemize the monthly Collection of Small Business permit.	3.22	Agree

5. I can properly itemize the monthly Cedula/ Community Tax.	3.52	Strongly Agree
6. I can properly itemize the monthly Internet Bills.	3.45	Strongly Agree
7. I can properly itemize the monthly Electric Bills.	3.37	Strongly Agree
8. I can properly itemize the monthly Water Bills.	3.37	Strongly Agree
9. I can properly itemize the monthly Office Supplies.	3.19	Agree
10. I can properly itemize the monthly Payment of Wages.	3.28	Strongly Agree
Grand Mean	3.35	Strongly Agree

Table 12 shows the Level of Financial Management Skills of Barangay Treasurers in terms of Itemized Monthly Collections and Disbursements. It can be noted that the highest mean indicates that the respondents strongly agreed on how to properly itemize the monthly collection of Certification with a total mean of 3.74. However, it can also be noted that the lowest mean 3.05 indicates the respondents agreed that they can properly itemize the monthly Solicitation. Generally, the grand mean of 3.35 signifies that the respondents strongly agree on the indicators which also implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

As noted by Almeida (2021), plays a critical role in maintaining adequate liquidity levels, thereby minimizing the risk of financial distress. Similarly, Mukoya and Sasaka (2021) highlight the significance of financial management in analyzing liquidity and solvency, stressing that accurate forecasting of cash flows and proactive planning for financial obligations are essential to sustaining stable and long-term financial health.

Table 13 Summary of the Level of Financial Management Skills of Barangay Treasurers in Tangub City

Financial Management Skills	Grand Mean	Interpretation
Collections of Funds	3.67	Strongly Agree
Depositing	3.74	Strongly Agree
Safeguarding and Accounting	3.63	Strongly Agree
Disbursement	3.72	Strongly Agree
Issuance of Certification	3.58	Strongly Agree
Petty Cash Fund	3.36	Strongly Agree
Accounting of all barangay funds and property	3.45	Strongly Agree
Reports	3.59	Strongly Agree
Itemized monthly collections and disbursements	3.35	Strongly Agree
Overall Mean	3.56	Strongly Agree

Table 13 shows the Summary of the Level of Financial Management skills of Barangay Treasurers in Tangub City. It can be noted that the highest mean indicates that the respondents strongly agreed on the skills they have in terms of “Depositing” with a total mean of 3.74. However, it can also be noted that the lowest mean 3.35 indicates the respondents strongly agreed in the category of “Itemized monthly collections and disbursements”. Generally, it implies 3.56 as an overall mean of the Level of Financial Management Skills of Barangay Treasurers which implies that the financial management functions of the barangay treasurers of Tangub City are very effective.

Table 14 Significant difference between the demographic profile of the respondents in terms of Age and their Level of Financial Management Skills of Barangay Treasurers

Variables	p- value	Decision
Collection of funds	0.151	Not significant
Depositing	0.752	Not significant
Safeguarding and accounting	0.503	Not significant
Disbursement	0.917	Not significant
Issuance of certification	0.366	Not significant
Petty cash fund	0.126	Not significant
Accounting of all barangay funds and property	0.101	Not significant

Reports	0.825	Not significant
Itemized monthly	0.054	Not significant

Table 14 demonstrates Significant difference between the demographic profile of the respondents in terms of Age and their Level of Financial Management Skills of Barangay Treasurers. Despite of the considerable age variation among the treasurers ranging from young adults at 22 to senior individuals at 75 the analysis clearly shows that age is not a significant factor affecting their proficiency in managing barangay finances. These finding challenges common assumptions that either younger or older individuals might inherently possess superior financial management skills. The result emphasizes how crucial it is to give all age groups equal opportunities to improve their skills. Regardless of the age of the treasurer, capacity-building programs including financial literacy workshops, accounting software training, and updates on government financial rules should be inclusive and focused on maintaining high performance standards.

Supporting this, Olim (2024) emphasized that no significant differences in financial literacy were found based on age or gender, indicating that such demographic factors do not substantially affect financial literacy among respondents.

Table 15 Significant difference between the demographic profile of the respondents in terms of Educational Background and their Level of Financial Management Skills of Barangay Treasurers

Variables	p- value	Decision
Collection of funds	0.809	Not significant
Depositing	0.426	Not significant
Safeguarding and accounting	0.313	Not significant
Disbursement	0.431	Not significant
Issuance of certification	0.208	Not significant
Petty cash fund	0.599	Not significant
Accounting of all barangay funds and property	0.113	Not significant
Reports	0.188	Not significant
Itemized monthly	0.509	Not significant

Table 15 shows Significant difference between the demographic profile of the respondents in terms of Educational Background and their Level of Financial Management Skills of Barangay Treasurers. The data reveals that, in contrast to expectations, there is no discernible difference in the money management skills of college-level students and those who have already earned their degrees. This implies that although educational achievement is sometimes regarded as a crucial component of professional competency, it could not be the only factor influencing barangay treasurers' ability to work well. The nature of the treasurer's position itself may be one reason for this. Instead of relying just on formal education, the duties usually call for practical knowledge, hands-on experience, and familiarity with local financial procedures and rules. These might be obtained through mentorship, on-the-job training, or community involvement. Through regular practice, exposure to local government operations, assistance from other officials, and training programs designed especially for their roles, barangay treasurers can hone their financial management abilities.

However, Hezlett and Ones (2004) and Daniel (2009), as cited in a 2018 study, noted that education generally enhances job performance. They argued that the more education an employee receives, the greater the impact on their skills and productivity, which typically results in improved job outcomes

Table 16 Significant difference between the demographic profile of the respondents in terms of Length of Service and their Level of Financial Management Skills of Barangay Treasurers

Variables	p- value	Decision
Collection of funds	0.828	Not significant
Depositing	0.346	Not significant
Safeguarding and accounting	0.163	Not significant
Disbursement	0.409	Not significant

Issuance of certification	0.050	Not significant
Petty cash fund	0.381	Not significant
Accounting of all barangay funds and property	0.120	Not significant
Reports	0.718	Not significant
Itemized monthly	0.93	Not significant

Table 16 Significant difference between the demographic profile of the respondents in terms of Length of Service and their Level of Financial Management Skills of Barangay Treasurers. The research indicates that tenure does not significantly affect the treasurers' capacity to efficiently manage financial duties, which runs counter to the widely held belief that longer service equals more skill. This suggests that improving financial management abilities requires more than just experience. This research emphasizes how crucial it is to put in place consistent, focused training programs and oversight systems to guarantee that all barangay treasurers, regardless of tenure, uphold the highest standards of financial management.

Research by Schmidt, Hunter, and Outerbridge (1986) and Shaffril and Uli (2010), as cited in Janardhanan (2018), demonstrated that employee performance tends to improve with experience. Similarly, Ng and Sorensen (2008) emphasized that employees with longer tenure generally possess greater familiarity with their job roles and often achieve higher career development, which can contribute to improved job performance. Thus, while prior literature supports a positive link between tenure and job performance, this study reveals that in the context of barangay treasurers, other factors beyond experience might play a more crucial role in financial management performance.

SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS

This chapter presents the summary of findings, the conclusions, and the recommendations of the study.

Summary of Findings

This study titled “Assessing the Financial Management Skills of Barangay Treasurers in Tangub City” was conducted to assess the financial management skills of barangay treasurers in Tangub City, Misamis Occidental, using a descriptive-comparative design. Out of fifty-five (55) barangay treasurers in the city, forty-three (43) were selected through purposive sampling to serve as respondents. An adopted research questionnaire was used to connect data and was analyzed using weighted and arithmetic mean.

The demographic analysis revealed that most of respondents 65.13% fall within the age range of 22-51 years old. In terms of educational attainment, 69.77% were college graduates while 30.23% had attained college-level education. Regarding length of service, the majority had served between 1 to 9 years. The findings showed that barangay treasurers demonstrated a high level of financial management skills in areas such as collection and depositing of funds, safeguarding and accounting, disbursement processes, issuance of certifications, petty cash handling, accounting of barangay funds and properties, financial reporting, and itemized monthly collections and disbursements. These results show that the treasurers are well-equipped in fulfilling their financial duties and responsibilities. Furthermore, the analysis revealed that there were no existed significant differences in their financial management skill levels when grouped according to age, educational background, and length of service. This indicates that the effectiveness of barangay treasurers in Tangub City is consistent regardless of demographic differences.

Nevertheless, even with these positive results, the study also pointed out areas that needed more attention. Despite having good overall competencies, several subtle areas of financial management such as treasurers might not have received the necessary training or orientation because of a new elected barangay captain with new set of officials and selected officials. This possible flaw has affected their productivity and work, and it might have even resulted in financial mismanagement. The difficulties they encountered while serving not only made it difficult for them to complete their duties correctly, but they also had an effect on the development and advancement of their individual barangays. The treasurers' ability to completely adjust to changing financial systems and compliance needs may be hampered by these possible gaps.

Conclusion

Based on the findings, the barangay treasurers are capable of handling petty cash handling, accounting for barangay funds and properties, financial reporting, itemized monthly collections and disbursements, safeguarding and accounting, disbursement procedures, issuing certifications, and managing the collection and deposit of funds. They are also well-equipped to carry out their duties. Age, educational background, and duration of service do not significantly affect financial management skills, according to the investigation. These findings suggest that financial management competence among treasurers is relatively consistent across different demographic groups. Despite having remarkable results, several areas of financial management such as these treasurers might not have received the necessary training due to a new elected barangay captain with new set of officials and selected officials. In conclusion, there are no significant difference in their financial management skills level this indicates that the effectiveness of barangay treasurers in Tangub City is consistent regardless of demographic differences.

Recommendations

The following suggestions are put forth to improve the ability of barangay treasurers to manage their finances and to address issues that have been highlighted for improvement in light of the study's results and conclusions.

1. **For the Local Government Unit (LGU) of Tangub City.** The city may conduct seminars, trainings or workshops to enhance the barangay treasurers' knowledge, especially for newly appointed treasurers who may be unfamiliar with their tasks. Regular assessments may also be carried out to identify specific areas where further support is needed, allowing the LGU to tailor educational interventions accordingly. Additionally, establishing a mentorship program would be highly beneficial, enabling experienced personnel to guide and assist newer treasurers in understanding and performing their responsibilities more efficiently. These initiatives will not only improve financial management at the barangay level but also ensure more effective service delivery to the constituents of Tangub City.
2. **For the Barangay Treasurers.** Barangay treasurers may actively engage in seminars and training sessions. In addition, collaboration with other sectors, particularly academic institutions, may be encouraged to enhance knowledge- sharing and capacity building. Researchers also suggest the integration of online platforms or modules to provide accessible and continuous learning, ensuring treasurers remain informed about updates and best practices relevant to their roles.
3. **For the Barangay Officials.** They may implement a structured system for the regular monitoring and evaluation of barangay treasurers. This system may involve reviewing financial documents, conducting unannounced inspections, and carrying out routine performance assessments. Constructive feedback may be provided to help treasurers enhance their skills and address areas that need improvement, ultimately contributing to better financial governance at the barangay level.
4. **For the future researchers.** Further research may explore public perceptions of the duties and responsibilities of local public officials, which could offer valuable insights into governance effectiveness. Additionally, investigating community satisfaction with the performance of barangay officials could lead to a deeper understanding of public trust and inform future policy improvements.

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Dedication

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APPENDICES

Appendix A

Letter of Permission



TANGUB CITY GLOBAL COLLEGE

November 4, 2024

HON. SABINIANO S. CANAMA

City Mayor

Local Government Unit (LGU)

Barangay 1, Tangub City, Misamis Occidental

Through: **RUBY E. BACALING, MBA**

City Administrator

This City

Sir:

Greetings from the Lux Mundil

As students of the Bachelor of Arts major in Political Science program at Tangub City Global College, we are conducting a research study titled, **"Assessing the Financial Management skills among barangay treasurers of Tangub City"**. The study aims to evaluate the financial management abilities of Tangub City barangay treasurers.

In connection with this, we respectfully request your approval to gather data and information with the Barangay Treasurers in different barangays of Tangub City through the use of an adapted research questionnaire as a research instrument. Rest assured that the gathered data will be treated with the utmost confidentiality and used exclusively for academic purposes.

Your favorable approval of this request would be deeply appreciated. Thank you and God bless!

Respectfully yours,

LOREN E. SOTINGJO
Researcher

SETTIE ZARAH V. PEGALAN
Researcher

Noted:

JULIE MAE L. CABALAN
Research Instructor

ELDIET. BULAJAO MPA, JD, MPOLSCI, MAED
Research Adviser

EDNA E. DELA SIERRA, PhD
Dean, Institute of Arts and Sciences

CLINT JOY M. QUIJE, MA
Director, Research Extension and Publication Office

ILYN R. DAGUMAN, DBA
VP for Academic Affairs

NIEL C. ENERIO, MPA, JD
Executive Vice President

MARICELLE M. NUEVA, DM
College President

Approved:

HON. SABINIANO S. CANAMA
Mayor, Tangub City

LUX MUNDI
Light of the World



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Appendix B

Letter to the Barangays



TANGUB CITY GLOBAL COLLEGE
Formerly GADTC

J. Luna St., Maloro, Tangub City, Misamis Occidental
E-mail Address: gadtcpreoffice@gmail.com

July 26, 2024

Barangay Captain
Tangub City, Misamis Occidental

Dear Ma'am/ Sir,

Greetings of Peace!


We are students of Tangub City Global College who are taking Bachelor of Arts major in Political Science. As part of our final academic requirements, we are working on our thesis entitled **"ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY"**, where the barangay treasurers of the 55 barangays of the city are our respondents.

In line with this, we are respectfully asking of your permission for the conduct of our study with the identified barangay treasurer. Rest assured that the data will be gathered shall be treated with utmost privacy and shall be used solely for academic purposes only.

Thus, we are hoping and always thankful for your assistance in this academic endeavors.

More power and God bless.

Respectfully yours,


LOREN COTINGJO
Researcher


SETTIE ZARAH PEGALAN
Researcher

Noted:


JULIE MAE CABALAN
Research Instructor


ELDIE J. BULAJAO
Research Adviser

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Appendix C

Statistician's Certificate



TANGUB CITY GLOBAL COLLEGE
Formerly GADTC

J. Luna ST., Maloro, Tangub City, Misamis Occidental
E-mail Address: gadtcpresoffice@gmail.com

STATISTICIAN'S CERTIFICATE

This is to certify that this research paper entitled "**ASSESSING THE FINANCIAL MANAGEMENT SKILLS OF THE BARANGAY TREASURERS IN TANGUB CITY**" authored by Loren Cotingjo and Settie Zarah Pegalan in partial fulfillment for the degree of Bachelor of Arts in Political Science has been statistically analyzed, interpreted, and reviewed by the undersigned.

Signed:


Kimberley Jangad
Statistician

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Appendix D

Editor's Certificate

**TANGUB CITY GLOBAL COLLEGE**
Formerly GADTCJ. Luna ST., Maloro, Tangub City, Misamis Occidental
E-mail Address: gadtcpresoffice@gmail.com**EDITOR'S CERTIFICATE**

This is to certify that the undersigned has reviewed and went through all pages of this research paper entitled, **"ASSESSING THE FINANCIAL MANAGEMENT SKILLS OF THE BARANGAY TREASURERS IN TANGUB CITY"** authored by Loren Cotingjo and Settie Zarah Pegalan. Additionally, this paper is aligned with the set of structural rules that govern the composition of sentences, phrases, and words in the English language.

Signed:


Glydel R. Abella
EditorLUX MUNDI
Light of the World**I-TEGRITY C-COMPASSION E-CELLENCE**

Appendix E

Validation Letter and Sheet for Research Instrument



TANGUB CITY GLOBAL COLLEGE
Formerly GADIC

J. Luna St., Maloro, Tangub City, Misamis Occidental
E-mail Address: gadicpresoffice@gmail.com

July 24, 2024

Diana Mae O. Nuñez
Department Head

TREASURY OFFICE

Tangub City, Misamis Occidental, 7214

Dear:

Greetings of Peace and Prosperity!

We, Loren Cotingio and Settie Zarah Pegalan, fourth year students of Tangub City Global College. We are currently conducting our research entitled **"ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY"**.

In view of the foregoing study, we are respectfully requesting your permission to validate the proposed questionnaire. The knowledge and experience shall be a great help in developing a well-constructed questionnaire for the study.

We look forward of your approval of this request will greatly help us in the completion of the study.

Thank you very much.

Respectfully yours,

LOREN COTINGJO
Researcher

SETTIE ZARAH PEGALAN
Researcher

Noted by:

JULIE MAE CABALAN
Research Instructor

ELDIE J. BULAJAO MPA, JD, MPolSci, MaEd
Research Adviser

CLINT JOY M. QUIJE, MA-Math
Assistant Dean, Institute of Arts and Sciences

Received: *[Signature]* 7/24/24
Diana Mae Nuñez

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TANGUB CITY GLOBAL COLLEGE
Formerly: GADTC

J. Luna ST., Maloro, Tangub City, Misamis Occidental
E-mail Address: gadtpresoffice@gmail.com

Validated Questionnaire

VALIDATION SHEET FOR RESEARCH INSTRUMENT

Validator: Brian Mae O. Nunez

Highest Educational Attainment: _____

Number of Year in Service: 12 yrs

No. of years of industry Experience: 22 yrs

Name of the Tool/Instrument: _____

To the Validator: Please check the appropriate box of your validation using the points of equivalent below.

Points of Equivalent

4- Very Good 3-Good 2-Fair 1-Poor

Criteria/Indicators	1	2	3	4
CLARITY OF DIRECTIONS AND ITEMS The vocabulary level, language structure and conceptual of the questions suit to the level of the respondents. The directions and items are written in clear and understandable manner.			✓	
PRESENTATION AND ORGANIZATION OF ITEMS The items are presented and organized in a logical manner.				✓
SUSTAINABILITY OF ITEMS The items appropriately represent the substance of the research. The questions are designed to determine the condition, properties and attitude that are supposed to be measured.				✓
ADEQUATENESS OF ITEMS PER CATEGORY The items represent the coverage of the research adequately. The number of questions per area category is represented enough of the entire question of research.				✓
ATTAINMENT OF PURPOSE The instrument as a whole fulfills the objective for which it was conducted.				✓
OBJECTIVITY Each item requires only one specific answer and it only measure one behavior and no aspect of the questionnaire suggested on the part of the researcher.				✓
SCALE AND EVALUATING RATING SYSTEM The scale is adapted appropriate for the items.				✓

Decision: (✓) Accept () Reject () Conditional

Validator's Signature over Printed Name:

Brian Mae Nunez

LUX MUNDI
Light of the World



I- INTEGRITY C-COMPASSION E- EXCELLENCE



TANGUB CITY GLOBAL COLLEGE
Formerly GADIC

J. Luna St., Maloro, Tangub City, Misamis Occidental
E-mail Address: gadicpresoffice@gmail.com

July 24, 2024

Atty. Rian Jess B. Buaron
State Administrator III *Auditor II*
OIC-AUDIT TEAM LEADER
COMMISSION ON AUDIT
Tangub City, Misamis Occidental, 7214

Dear:

Greetings of Peace and Prosperity!

We, Loren Cotingjo and Settie Zarah Pegalan, fourth year students of Tangub City Global College. We are currently conducting our research entitled **"ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY"**.

In view of the foregoing study, we are respectfully requesting your permission to validate the proposed questionnaire. The knowledge and experience shall be a great help in developing a well-constructed questionnaire for the study.

We look forward of your approval of this request will greatly help us in the completion of the study.

Thank you very much.

Respectfully yours,

Loren Cotingjo
LOREN COTINGJO
Researcher

Settie Zarah Pegalan
SETTIE ZARAH PEGALAN
Researcher

Noted by:

Julie Mae Cabalan
JULIE MAE CABALAN
Research Instructor

Eldie J. Bulajao
ELDIE J. BULAJAO MPA, JD, MPolSci, MaEd
Research Adviser

Clint Joy M. Quije
CLINT JOY M. QUIJE, MA-Math
Assistant Dean, Institute of Arts and Sciences

LUX MUNDI
Light of the World



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TANGUB CITY GLOBAL COLLEGE

Formerly GADTC

J. Luna St., Maloro, Tangub City, Misamis Occidental

E-mail Address: gadtcpreoffice@gmail.com

Validated Questionnaire

VALIDATION SHEET FOR RESEARCH INSTRUMENT

Validator: RIAN JESSE B. BUNZON

Highest Educational Attainment: LAWYER JD

Number of Year in Service: 10

No. of years of industry Experience: 10

Name of the Tool/Instrument: Questionnaire

To the Validator: Please check the appropriate box of your validation using the points of equivalent below.

Points of Equivalent

4- Very Good

3-Good

2-Fair

1-Poor

Criteria/Indicators	1	2	3	4
CLARITY OF DIRECTIONS AND ITEMS The vocabulary level, language structure and conceptual of the questions suit to the level of the respondents. The directions and items are written in clear and understandable manner.			/	
PRESENTATION AND ORGANIZATION OF ITEMS The items are presented and organized in a logical manner.			/	
SUSTAINABILITY OF ITEMS The items appropriately represent the substance of the research. The questions are designed to determine the condition, properties and attitude that are supposed to be measured.				/
ADEQUATENESS OF ITEMS PER CATEGORY The items represent the coverage of the research adequately. The number of questions per area category is represented enough of the entire question of research.				/
ATTAINMENT OF PURPOSE The instrument as a whole fulfills the objective for which it was conducted.				/
OBJECTIVITY Each item requires only one specific answer and it only measure one behavior and no aspect of the questionnaire suggested on the part of the researcher.				/
SCALE AND EVALUATING RATING SYSTEM The scale is adapted appropriate for the items.				/

Decision: ☒ Accept ☐ Reject ☐ Conditional

Validator's Signature over Printed Name:

RIAN JESSE B. BUNZON

LUX MUNDI
Light of the World



I- INTEGRITY C- COMPASSION E- EXCELLENCE



TANGUB CITY GLOBAL COLLEGE

Formerly GADTC

J. Luna ST., Maloro, Tangub City, Misamis Occidental

E-mail Address: gadtpresoffice@gmail.com

July 24, 2024

Eva Karen D. Sarona
Administrative Office II

ACCOUNTING OFFICE

Tangub City, Misamis Occidental, 7214

Accounting

Dear:

Greetings of Peace and Prosperity!

We, Loren Cotingjo and Settie Zarah Pegalan, fourth year students of Tangub City Global College. We are currently conducting our research entitled **"ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY"**.


In view of the foregoing study, we are respectfully requesting your permission to validate the proposed questionnaire. The knowledge and experience shall be a great help in developing a well-constructed questionnaire for the study.

We look forward of your approval of this request will greatly help us in the completion of the study.

Thank you very much.

Respectfully yours,

LOREN COTINGJO
Researcher


SETTIE ZARAH PEGALAN
Researcher

Noted by:


JULIE M. CABALAN
Research Instructor


ELDIE J. BULAJAO MPA, JD, MPolSci, MaEd
Research Adviser


CLINT JOY M. QUIJE, MA-Math
Assistant Dean, Institute of Arts and Sciences

LUX MUNDI
Light of the World



I-**INTEGRITY** C-**COMPASSION** E-**EXCELLENCE**



TANGUB CITY GLOBAL COLLEGE

Formerly GADTC

J. Luna St., Maloro, Tangub City, Misamis Occidental

E-mail Address: gadtcprsoffice@gmail.com

Validated Questionnaire

VALIDATION SHEET FOR RESEARCH INSTRUMENT

Validator: EVA KAREN D. SARONA

Highest Educational Attainment: College Graduate

Number of Year in Service: 19 years + 7 months

No. of years of industry Experience: 20 years

Name of the Tool/Instrument: _____

To the Validator: Please check the appropriate box of your validation using the points of equivalent below.

Points of Equivalent

4- Very Good

3-Good

2-Fair

1-Poor

Criteria/Indicators	1	2	3	4
CLARITY OF DIRECTIONS AND ITEMS The vocabulary level, language structure and conceptual of the questions suit to the level of the respondents. The directions and items are written in clear and understandable manner.				✓
PRESENTATION AND ORGANIZATION OF ITEMS The items are presented and organized in a logical manner.			✓	
SUSTAINABILITY OF ITEMS The items appropriately represent the substance of the research. The questions are designed to determine the condition, properties and attitude that are supposed to be measured.				✓
ADEQUATENESS OF ITEMS PER CATEGORY The items represent the coverage of the research adequately. The number of questions per area category is represented enough of the entire question of research.				✓
ATTAINMENT OF PURPOSE The instrument as a whole fulfills the objective for which it was conducted.				✓
OBJECTIVITY Each item requires only one specific answer and it only measure one behavior and no aspect of the questionnaire suggested on the part of the researcher.				✓
SCALE AND EVALUATING RATING SYSTEM The scale is adapted appropriate for the items.				✓

Decision: ☒ Accept ☐ Reject ☐ Conditional

Validator's Signature over Printed Name:

EVA KAREN D. SARONA
ADMINISTRATIVE OFFICER II

LUX MUNDI
Light of the World



I-TEGRITY C-COMPASSION E-CELLENCE

Appendix F

Questionnaire

Tangub City Global College Maloro, Tangub City

Assessing The Financial Management Skills Among Barangay Treasurers Of Tangub City

Instructions: This questionnaire was adapted from the study of Melanie Baluyo-Mackay (2020) entitled "BARANGAY TREASURERS' COMPETENCIES, CASH CONTROL, SUPPLY AND PROPERTY MANAGEMENT PRACTICES AT THE LOCAL GOVERNMENT OF OLONGAPO CITY"

Please read the items carefully before answering. Check the column that corresponds to your rating using the scale below.

Barangay name: _____ **Gender:** ____ **Age:** __

Education: _____ **Length of Service:** _____

Scaling: 4 – Strongly Agree 3 – Agree 2 – Disagree 1 – Strongly Disagree

Indicators	4	3	2	1
Collection of Funds				
1. I can properly do the issuance of official in all collections received.				
2. I can properly handle the entry of official receipts issued in the report of collections and deposits.				
3. I know how to strictly observe sequential issuance.				
4. I can properly handle the daily records of collections and deposits in cash book.				
5. I know how to prohibit payment of any expenditures of barangay out from the collection.				
6. I know how to properly handle of the funds of the barangay.				
7. I know that there is no means to use collections in encashment of checks or to pay barangay obligations/liabilities.				
8. I can properly handle the issuance of official receipt to the City/Municipal Treasurer in acknowledging the amount received as deputy.				
9. I know how to input to Report of Collections and Remittances for summary of daily collections.				
10. I can properly handle the collection received as deputized collector in city/municipality remitted intact daily or once the collection reached P 5,000.00				
Depositing				
1. I know how to remit collections to City Treasurer practicably during heavy collection.				
2. I know how to report all collection in the summary of collection and deposits.				
3. I know that Barangay Collector's collections turned over to the city treasurer's office and deposited daily or not later than following banking day in authorized government depository bank.				
4. I can ensure that the issued official receipts are free of any erasures and/or alterations.				
5. I know how to secure three copies of deposit slips for bank validation.				
6. I know how to maintain depository accounts in the name of the barangay.				
7. I can properly render the report of accountability for accountable forms to the audit team on or before the 10 th day of the following month.				
8. I can properly handle the daily records of collections and deposits in cash book.				
9. I know how to deposit collections and prepare three copies of deposit slips for bank's validation.				
10. I know how to duplicate and triplicate copies of official receipt be exact carbon copies of the original.				

Safeguarding and Accounting

1. I know how to prepare and maintain the books of account.				
2. I know how to keep the financial records in the office of the punong barangay as prescribed by the Commission on Audit (COA).				
3. I know how to responsibly handle the collections of income and receipts of Barangay.				
4. I know how to properly prepare the consolidated trial balances and financial statements.				
5. I know how to protect cash and unused accountable forms.				
6. I know how to accurately maintain the barangay records.				
7. I know how to ensure that the barangay funds spent properly.				
8. I know how to record all money received.				
9. I know how to arrange the appropriate funding.				
10. I know how to ensure that bank accounts are managed well.				

Disbursement

1. I know how to Prohibit the sign and countersigning of checks in advance or in blank.				
2. I know how to issue checks and have them countersigned by Punong barangay.				
3. I ensure all disbursements are supported with duly processed and approved disbursement vouchers and payrolls.				
4. I know how to properly review the check and its supporting documentation before signing it.				
5. I know how to report all disbursements by check in the summary of checks issued.				
6. I can properly handle the claims against the governments ensure that they supported with complete documentation.				
7. I ensure that checks are released to the suppliers only after the issuance of the official receipts and acknowledgment of the payment in the disbursement vouchers.				
8. I can properly handle the processing of the cash advances and ensure that they are solely used for the payment of salaries, honoraria, and other allowances due to the barangay officials and employees.				
9. I can properly handle the disbursement made on duly certified and approved disbursement voucher, petty cash voucher and payroll.				
10. I can review check disbursements and ensure that they are duly approved and certified by the Punong Barangay.				

Issuance of Certification

1. I know how to certify the availability of the budgetary allotment to which expenditures may be properly charged.				
2. I can properly handle the review of supporting documents before preparation of vouchers to determine completeness of requirements.				
3. I know how to issue and purchase of supplies and materials of the barangay and ensure that it is covered by an approved Purchase Request and Purchase Order.				
4. I know how to Sufficiently cover the cost of the contracted activities.				
5. I can properly handle the monitoring revenues and expenditures of the barangay.				
6. I can properly handle the approving of invoices and payments.				
7. I know how to issue of certification to ensure fundraising.				
8. I know how to issue of certification for the conduct of seminars.				
9. I can properly handle the liquidation of cash advances is liquidated as soon as the purpose of which has been served.				
10. I know how to properly handle the issuance of Barangay Certificates.				

Petty Cash Fund

1. I can properly manage having no cash on hand except for the petty cash funds and collections received after each daily deposit.				
2. I know how to properly audit petty cash vouchers and the supporting documents to ensure that the fund is properly replenished.				

3. I know how to periodically counts of petty cash funds.				
4. I know how to properly handle the receipt of funds and how to properly acknowledge the same by signing the disbursement voucher and cashing the check.				
5. I know how to liquidate for summary report.				
6. I know how to replenish a disbursement as it reaches 75% of the petty cash.				
7. I know how to maintain petty cash record intended only for petty cash.				
8. I know how to maintain petty cash under imprest system.				
9. I know how to keep petty cash separately from the regular collections.				
10. I know how to prepare two copies of the summary of the petty cash disbursements for the replenishment of the petty cash fund.				
Accounting of all barangay funds and property				
1. I know how to annually review Barangay finances with other barangay officials.				
2. I know how to recognize the properties owned by the barangay.				
3. I can properly handle the financial records of the barangay.				
4. I can properly manage, as property officer of the barangay, the receipt, custody, and issuance of the physical inventory.				
5. I can properly handle all unrecorded supplies during the physical count and recommend to Appraisal Committee to determined that its valuation and ownership.				
6. I can properly maintain the complete records of the receipts, issuances and transfers of accountable forms.				
7. I am aware that all cash advances must be liquidated at year-end.				
8. I can properly handle the financial transactions recorded using Chart of Accounts prescribed by the Commission on Audit.				
9. I know how to keep the barangay accounts in double- entry bookkeeping system.				
10. I know how to account for funds granted for specific purposes and ensure that they are properly recognized in the Special Trust Fund.				
Reports				
1. I can properly provide clear liquidation of barangay finances.				
2. I can properly conduct an annual review of barangay finances with other barangay officials.				
3. I know how to basic input into the next budget preparation.				
I know how to provide information on the status of project implementation and basis for the necessary corrective action.				
I know how to systematically file all copies of documents about to the financial transactions that are entrusted to me.				
I can properly maintain the complete records of the receipts, issuances, and transfers of the accountable forms.				
7. I know how to compile the financial report.				
8. I know how to properly detail the income and expenditures of the barangays.				
9. I know how to present the budget report.				
10. I know how to properly handle the approval of the invoices and payments.				
Itemized monthly collections and disbursements				
1. I can properly itemize the monthly collection of Certification.				
2. I can properly itemize the monthly Solicitation.				
3. I can properly itemize the monthly Training and eminar.				
4. I can properly itemize the monthly Collection of Small Business permit.				
5. I can properly itemize the monthly Cedula/ Community Tax.				
6. I can properly itemize the monthly Internet Bills.				
7. I can properly itemize the monthly Electric Bills.				
8. I can properly itemize the monthly Water Bills.				
9. I can properly itemize the monthly Office Supplies.				
10. I can properly itemize the monthly Payment of Wages.				

Appendix G

Pilot Testing Letters



TANGUB CITY GLOBAL COLLEGE

November 4, 2024

HON. JIMMY CABAUG Jr.

Mayor

Local Government Unit (LGU) Tubod

Rufo dela Cruz Ave., Tubod Lanao del Norte

Dear Sir,


As students of Bachelor of Arts major in Political Science program at Tangub City Global College, we are conducting a research study titled, "**ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY**". The study aims to evaluate the financial management abilities of Tangub City barangay treasurers.

In connection with this, we respectfully request for your approval to gather data and information within your locality. As part of the pilot testing phase, we are looking for 15 participants to provide feedback on the adopted questionnaire for this study. The participant's feedback will be invaluable in improving the research technique and guaranteeing the study's quality and relevance. The participant's participation is entirely voluntary and confidential. All given information will be used strictly to improve the study project. This will not be identified in any papers or publications that result from this research.

Your favorable approval of this request would be deeply appreciated. Thank you and God bless!


Respectfully yours,

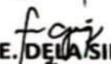

LOREN B. COTINGIO
Researcher


SETTIE ZARAH V. PEGALAN
Researcher

Noted:

JULIE MAE L. CABALAN
Research Instructor


ELDIE J. BULAJAO MPA, JD, MPOLSCI, MAED
Research Adviser


EDNA E. DELA SIERA, PhD
Dean, Institute of Arts and Sciences


CLINT JOY M. QUIJE, MA
Director, Research Extension and Publication Office


ILYN R. DAGUMAN, DBA
VP for Academic Affairs


MARICELLE M. NUEVA, DM
College President

Approved:


HON. JIMMY CABAUG Jr.
Mayor, Municipality of Tubod



TANGUB CITY GLOBAL COLLEGE

November 4, 2024

HON. JOSELITO CHIONG

Mayor

Local Government Unit (LGU) Jimenez

Municipal Hall, Jimenez, Misamis Occidental

Dear Sir,

As students of Bachelor of Arts major in Political Science program at Tangub City Global College, we are conducting a research study titled, **"ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY"**. The study aims to evaluate the financial management abilities of Tangub City barangay treasurers.

In connection with this, we respectfully request for your approval to gather data and information within your locality. As part of the pilot testing phase, we are looking for 15 participants to provide feedback on the adopted questionnaire for this study. The participant's feedback will be invaluable in improving the research technique and guaranteeing the study's quality and relevance. The participant's participation is entirely voluntary and confidential. All given information will be used strictly to improve the study project. This will not be identified in any papers or publications that result from this research.

Your favorable approval of this request would be deeply appreciated. Thank you and God bless!


Respectfully yours,


LOREN E. COTINGJO
Researcher


SETTIE ZARAH V. PEGALAN
Researcher

Noted:


JULIE MAE L. CABALAN
Research Instructor


ELDIE J. BULAJAO MPA, JD, MPOLSCI, MAED
Research Adviser


EDNA E. DELA SIERA, PhD
Dean, Institute of Arts and Sciences


CLINT JOY M. QUIJE
Director, Research Extension and Publication Office


ILYN R. DAGUMAN, DBA
VP for Academic Affairs


MARICELLE M. NUEVA, DM
College President



Approved


HON. JOSELITO CHIONG
Mayor, Municipality of Jimenez



Appendix H

Certificate of Similarity Checking

TANGUB CITY GLOBAL COLLEGE
J. Luna ST., Maloro, Tangub City, Misamis Occidental
E-mail Address:redo@gadtc.edu.ph

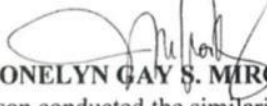
Tangub City Global College
Maloro, Tangub City

Certification of Similarity Checking


This is to certify that the research study of **Ms. Loren Cotingjo** and **Ms. Settie Zarah Pegalan** entitled **"Assessing The Financial Management Skills Among Barangay Treasurers Oh Tangub City"** has underwent a content checking on plagiarism on June 13, 2025 and that the similarity grade is **23%**.

Issued this 13th day of June, 2025 at Tangub City Global College, Misamis Occidental, Philippines.

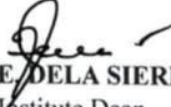
Signed:


HONELYN GAY S. MIRONTOS
 Person conducted the similarity check
 Date: 6/13/25


Noted:


CLINT JOY M. QUIJE, MA-MATH
 VP for Research, Extension and Publication
 Date: 6/13/25

Attested by:


EDNA E. DELA SIERRA, Ph.D
 IAS Institute Dean
 Date: 6/13/2025

LUX MUNDI
Light of the World



I-INTEGRITY C-COMPASSION E-EXCELLENCE

Appendix I

Certification



TANGUB CITY GLOBAL COLLEGE

J. Luna ST., Maloro, Tangub City, Misamis Occidental
E-mail Address: redo@gadtc.edu.ph

CERTIFICATION

This is to certify that **LOREN E. COTINGJO** and **SETTIE ZARAH V. PEGALAN** are bonafide students of Tangub City Global College under the Institute of Arts in Political Science enrolled in the program Bachelor of Arts in Political Science This is to certify further that they are currently enrolled in Educational Research B.

Their proposed study entitled, "**ASSESING THE FINANCIAL MANAGEMENT SKILLS OF THE BARANGAY TREASURES IN TANGUB CITY**" has been accepted by the Panel Members on June 26, 2024. They are likewise granted permission by the Office of the Research, Extension and Development, and Institute of Arts in Political Science to gather data to substantiate their research paper.

Issued this 24th day of June, 2025, at Tangub City Global College, Tangub City.



CLINT JOY M. QUIJE, MA-MATH
VP for Research, Extension and Publication

CURRICULUM VITAE



PERSONAL INFORMATION

Name : Loren Cotingjo Nationality : Filipino
Date of birth : May 12, 2003 Address: Sinara Bajo, Jimenez, Misamis Occidental
Sex : Female
Civil Status : Single
Religion : Roman Catholic Fathers name : Ronie A. Cotingjo Mothers name : Lorena E. Cotingjo

EDUCATIONAL BACKGROUND

Tertiary : Bachelor of Arts in Political Science Tangub City Global College
J. Luna St., Maloro, Tangub City 2021-2025
Secondary : Humanities and Social Sciences Jimenez Bethel Institute 2019-2021
Elementary : Jimenez Central School
Nacional, Jimenez, Misamis Occidental 2009-2015



PERSONAL INFORMATION

Name : Settie Zarah V. Pegalan Nationality : Filipino
Date of birth : September 1, 2002
Address : Sampaguita, St. Purok 7, Poblacion,
Kapatagan, Lanao del Norte

Sex : Female

Civil Status : Single

Religion : Roman Catholic Fathers name : Socorro O. Pegalan II Mothers name : Flory V. Pegalan

EDUCATIONAL BACKGROUND

Tertiary : Bachelor of Arts in Political Science

Tangub City Global College Brgy. Maloro, Tangub City 2021-2025

Secondary : General Academic Strand

North Central Mindanao College Maranding, Lala, Lanao Del Norte 2019-2021

Elementary : Kapatagan East Central School

Poblacion, Kapatagan, Lanao del Norte 2009-2015

PERSONAL INFORMATION



Name : Eldie J. Bulajao

Nationality : Filipino

Date of birth : October 2, 1981

Address : P-7 Gango, Ozamis City

Sex : Male

Civil Status : Married

Religion : Roman Catholic

Fathers name : Efren Testa Bulajao

Mothers name : Daylinda Jumawan Bulajao

EDUCATIONAL BACKGROUND

Post-Graduate : Juris Doctor

Misamis University, Ozamiz City

Master's Degree : Master's in Political science San Carlos University

: Master in Public Administration

Misamis University, Ozamiz City

Tertiary : Misamis University

Secondary : Xavier High, Rizal, Zamboanga Del Norte

Elementary : Mapang ES II, Rizal, Zamboanga Del Norte

INSTITUTE OF ARTS AND SCIENCES CERTIFICATE OF PANEL APPROVAL

This research attached here to, "**ASSESSING THE FINANCIAL MANAGEMENT SKILLS AMONG BARANGAY TREASURERS OF TANGUB CITY**" prepared and submitted by **Loren E. Cotingjo** and **Settie Zarah V. Pegalan** in partial fulfillment of the requirements for the degree of **BACHELOR OF ARTS IN POLITICAL SCIENCE** is hereby recommended for approval.

Approved by the Committee on Oral Examination.

CLINT JOY M. QULJE, MA

Chairperson

Date

PREACHY MAE S. ESIN, JD, MPA,

JAY MAR G. REQUINA, MPA, LPT, DM

Member

Member

Date

Date

ELDIE J. BULAJAO JD, MPolSci, MaEd

Adviser

Date

This research is approved in partial fulfillment of the requirements for the degree

BACHELOR OF ARTS IN POLITICAL SCIENCE.

EDNA E. DELA SIERRA, PhD

Dean, Institute of Arts and Sciences

Date

ILYN R. DAGUMAN, DBA

VP for Academic Affairs

Date