

# Awareness and Implementation of Coa Circulars on the Policy on Replacement of Lost Or Damaged Library Materials in Sucs in Car

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## ABSTRACT

The study examined the awareness and implementation of COA circulars on the policy on replacement of lost or damaged library materials in academic libraries of state universities and colleges in Cordillera Administrative Region. The study used a descriptive-correlational research design and employed a simple random sampling technique in gathering data using a self-made online questionnaire from the region. The findings of the study showed that most of the respondents were female and a bachelor's degree holder, under the age bracket of thirty years old and below, and half of them have seven years and above expertise in their field. Librarians and support staff were aware on the COA circulars on the policy on replacement of lost or damaged library materials with the overall weighted mean of 3.17. In addition, findings showed that the librarians and support staff had implemented the COA circulars on the policy on replacement of lost or damaged library materials as evidenced by the weighted mean of 3.20. There was no significant difference in the respondents' level of awareness on COA circulars on the policy on replacement of lost or damaged library books and materials when grouped according to their age, gender, educational qualification, and years of service. All the probability values were higher than the test of significance at .05. There is a significant difference in the respondents' extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials when grouped according to their years of service with the obtained p-value of .001 which is lower than the test of significance at .05, showing that there was enough statistical evidence to reject the null hypothesis. However, no significant differences were found in the respondents' extent of implementation of COA circulars on the policy of replacement of lost or damaged library materials when grouped according to age, gender, and educational qualifications. The values obtained were higher than the test of significance at .05. There is a significant relationship between the respondents' level of awareness and the extent of implementation of COA circulars on the replacement of lost or damaged library materials, a Pearson's  $r$  value of .583 was obtained, indicating a moderate correlation. Meanwhile, a p-value of .000 which was lower than the test of significance at .01 implied that there is enough statistical evidence to reject the null hypothesis, showing a significant relationship between the variables. There is a need to propose an action plan to further improve the crafting of policies in replacement of lost or damaged library materials aligned with the COA circulars.

**KEYWORDS:** COA Circulars, damaged library materials, lost library materials

## INTRODUCTION

The management of library resources is crucial for maintaining the integrity and accessibility of educational materials in higher education institutions. In the Philippines, one of the requirements in a State Universities and Colleges (SUCs) is to provide access to diverse educational materials of different platforms to its academic community. However, the library collections can be compromised due to the loss or damage of materials, which is an issue faced by many institutions (Naseer, 2011). In addition, Naseer (2011) also mentioned that loss of library materials is inevitable when used. In addition, people using library materials in a normal way will cause some inevitable damage. Willful acts that damage library materials, such as underlining and cutting pages out of books, are inexcusable and must not be done (Mahmood & Mari, 2013). The damage to library materials encompasses the following: physical damage, markings, food and drink spills, mutilation, and graffiti or other unusual damage. In addition, Anaehobi (2003) cited ruinous acts from users which include the following: mutilation which is a vandalistic action where a reader tears off pages or chapters of a book, journals or other print materials for selfish end; writing on books like making marginal notations or underlying passages; turning open pages on tables cracks the spine and makes the pages to pull off the spine; and dog-earing weakens the pages and leads to loss of the pages as they soon cut off. According to Kang (2017), circulation policies are the rules that govern borrowing and renewing materials and the penalties for overdue, lost, or damaged items. In addition, Mahwasane and Mudzielwana (2016) cited that one aspect of collection management that requires careful attention is the handling of lost or damaged library materials. Furthermore, according to Emorjoho (2011), loss of library materials has been of great concern to librarians and information scientists right from the onset of the practice of librarianship and vandalism, mutilation, defacement, theft, arson, illegal removal of library materials lead to loss of library materials.

Several libraries, local and international, formulated policies and guidelines to address the lost or damaged library materials in their respective libraries. For instance, the Milner Library charges fees when library materials are returned in damaged condition either billed for a repair fee or full replacement cost depending on the extent of the damage. University of Nebraska (Calvin T. Ryan Library) also states that library patrons who lose or damage, intentionally or accidentally, are required to pay repair or replacement cost or replace the lost or damaged material with an acceptable copy. For the local context of library policy on replacement of lost or damage library materials, the Colegio de San Juan de Letran, imposed replacement of lost or damaged books to all students and employees with the same title and edition, conditional applies if the material is no longer available in the market with the latest edition and same value, consequently clearances will be on hold if accountabilities were not cleared.

The study of Hussain and Ibrahim (2020) on examining the causes and prevention of book losses in academic libraries revealed that absence of national/local level policy, unawareness of users' education, high prices of the study materials, untrained supporting staff and lack of proper ownership marks are the causes of theft in the academic libraries in Pakistan, thus, highlighting the importance of policy making regarding the library security measurement in the higher educational institutions of the country. Moreover, the study of Emmanuel, Idowu & Dorris (2015) revealed that the undergraduate students in LAUETECH and OAU are aware of the rules and regulations in the university libraries and they comply with them very often, however, they recommended more awareness programmes to ensure user compliance, and strict measures to be put in place to sanction or penalize any defaulter of library rules and regulations to further ensure compliance. Furthermore, Naseer (2011) highlighted that if losses occur despite all security measures, then reasonable losses should be written-off after proper stock verification.

Library professionals should take necessary measures to safeguard library materials but at the same time they should be ready to face different situations relating to loss of library materials.

While most studies have focused on broader themes of policy compliance, there remains a gap in the literature on COA circulars awareness and implementation to the academic library policies specifically on the lost or damaged library materials in state universities and colleges in Cordillera Administrative Region as this is a crucial policy considering the accountability of the librarians and support staff. Commission on Audit (COA) issued several circulars that guide government agencies in the management of public funds and resources, including library books and materials. Circulars are designed to enhance transparency, accountability, and efficiency in the utilization of government resources. COA circular serves as guide in crafting library policies particularly on how the lost and damage government property be handled accordingly to prevent legal issues and conflicts. It is crucial to explore how librarians understand and engage with these policies, as their involvement is essential for the successful management of library resources.

This study addresses these gaps by investigating the awareness and implementation of academic library personnels on the Commission on Audit circulars on the policy on replacement of lost or damaged library materials in the State Universities and Colleges in the Cordillera Administrative Region. The findings aim to formulate an action plan to help in the policy-making regarding replacement of lost or damaged library materials within the state universities and colleges in the Philippines.

### **STATEMENT OF THE PROBLEM.**

This study determined the level of awareness and implementation of COA circulars on the policy on replacement of lost or damaged library materials in SUCs. Specifically, it sought to answer the following questions:

1. What are the demographic characteristics of the respondents in terms of:
  - 1.1.Age
  - 1.2.Gender
  - 1.3.Educational qualification
  - 1.4.Years in Service?
2. What is the level of awareness of the librarians and support staff on the COA Circulars on the policy on replacement of lost or damaged library materials?
3. What is the extent of implementation of the librarians and support staff on the COA circular on the policy on replacement of lost or damaged library materials?
4. Is there a significant difference in the level of awareness of the librarians and support on the COA circulars on the policy on replacement of lost or damaged library materials when grouped according to their profile variables?
5. Is there a significant difference in the extent of implementation of the COA circulars on the policy on replacement of lost or damaged library materials when grouped according to their profile variables?
6. Is there a significant relationship between the level of awareness and extent of implementation of the librarians and support staff on the COA circulars on the policy on replacement of lost or damaged library materials?
7. What action plan can be proposed based on the findings of the study?

## REVIEW OF RELATED LITERATURE

### COA Circulars

The mandate of the Commission on Audit emanates from the 1987 Philippines Constitution specifically specified on D of Article IX which checks and balances all government properties and assets. The principal duties of the commission are as follows: examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to the government, promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties, and recommend measures to improve the efficiency and effectiveness of government operations (Commission on Audit, n.d). The commission issues circulars, issuances, and guidelines for compliance to any government institutions.

### Government Accounting Manual

The Government Accounting Manual for National Government Agencies aims to update the following: standards, policies, guidelines and procedures in accounting for the government funds and properties; coding structure and accounts; and accounting books, registries, records, forms and financial statements. Section 1 of chapter 10, volume I of GAM, states that this chapter covers the accounting of property, plant and equipment (PPE) which includes land; land improvements; buildings and other structures; machinery and equipment; transportation equipment; furniture, fixtures and books; leasehold improvements; and other PPE including specialist military equipment, infrastructure assets, and heritage assets. It also covers the accounting treatment, recognition, measurement, derecognition to ensure that the PPEs are properly valued and recorded, and the disclosure requirements in reporting PPE.

(f) Section 27 of Chapter 10, volume I of GAM, highlights that agency/entity is in the best position to estimate the expected useful life of its PPE, in the guidelines provided, the furniture, fixtures and books are under 2 to 15 years of estimated useful life. This is congruent to the COA circular no. 2022-004 dated on May 31, 2022 which provides guidelines on the implementation of Section 23 of the General Provisions of RA no. 11639 for Fiscal Year 2022 relative to the increase in the capitalization threshold from Php 15, 000.00 to Php 50, 000.00. Under the implementing guidelines, 4.1 of COA Circular no.2022-004, states that tangible items which meet the definition and recognition criteria of PPE but cost is below Fifty Thousand Pesos (P50,000.00) shall be accounted in the books of accounts of the agencies as semi-expendable property. This shall be supported by the issuance of the Inventory Custodian Slip (ICS) to establish accountability of the end-user. ICS shall be issued to the end-user and shall be renewed every three years or every time there is a change in custodianship/user of the property. The threshold shall be applied on an individual asset or per item basis. Each item within the bulk acquisition such as library books, small equipment, computer peripherals, work animals, and the like, will need to meet the amount of below P50,000.00 to be recognized as semi-expendable property. Under the same COA circular section 4.8, the semi-expendable property is classified into two categories: low-valued items which cost each item P5000.00 or less, and high-valued items which cost of each item more than P5000.00 but less than P50, 000.00. In addition, with the same COA circular section 4.9, the accountability for semi-expendable property are segregated based on a categorization, as follows: low-valued items shall be extinguished upon expiration of the estimated useful life, or upon return of the property before the end of its useful life, whether serviceable or non-serviceable; and high-valued items shall only be extinguished upon return of the item to the Property and/or Supply Division/Unit or in case of loss, upon approval of the request for relief from property accountability, regardless of the expiration of the estimated useful life. 4.10 of COA

circular no.2022-004, states that upon expiration of the estimated useful life for low-valued semi-expendable property, the issued ICS to end-user shall be automatically cancelled. In addition, the same COA circular states that the agency shall determine/provide the estimated useful life of each semi-expendable property, allowing the agency to issue an updated policy/memorandum determining their semi-expendable property's estimated useful life based on the guidelines available on the GAM vol. 1 under chapter 10. With the directives issued by the COA, Memorandum no. OUP 84 s.2024 of Western Philippines University dated May 2, 2024 set the guidelines on the estimated useful life of the semi-expendable property, which provide the estimated useful life of furniture, fixtures and books to three years. The directives of the COA imply the different policies of agencies on the estimated useful life of their semi-expendable property. This emphasize that library books and materials have a useful life of three years. Furthermore, COA circular no. 94-012 (1 of Retirement and Sale) states that library books and materials should be retired when found obsolete, revised, damage (cased by fortuitous events), and no longer needed.

Section 41 of Chapter 10, volume I of GAM, the accounting policies on loss of property are as follows: a). When a loss of government funds or property occurs while they are in transit or the loss is caused by fire, theft, or other casualty or force majeure, the officer accountable therefore or having custody thereof shall immediately notify the Commission or the auditor concerned and, within thirty days or such longer period as the Commission or auditor may in the particular case allow, shall present his applicable for relief, with the available supporting evidence. Whenever warranted by the evidence credit for the loss shall be allowed. An officer who fails to comply with this requirement shall not be relieved of liability or allowed credit for any loss in the settlement of his accounts. (Sec. 73, P.D. No. 1445); b). Lost property and the related accumulated depreciation and impairment loss shall be derecognized in the books upon receipt of the Report of Lost, Stolen, Damaged, Destroyed Property (RLSDDP) (Appendix 75) supported by a Notice of Loss prepared and submitted by the Accountable Officer. The loss shall be charged to account "Loss of Assets" at an amount equal to it carrying amount; c). The accountability of the accountable officer over the loss of depreciable asset shall be based on depreciated replacement cost (DRC) PPSAS 21 par. 45. DRC is replacement cost less accumulated depreciation calculated on the basis of replacement cost; e). compensation from third parties for items of PPE that were impaired, lost or given up shall be recognized as income when the compensation becomes receivable.

In addition, COA circular no. 2022-004 (4.17) states that when high-valued semi-expendable property is lost by the end-user, the accountable officer shall apply the existing policies and guidelines for request for relief from property accountability of lost government property; and 4.19 states that when a semi-expendable property is lost before the end of its useful life in the possession of the official/employee to whom it is issued, the loss shall be recorded as debit to "Due from Officers and Employees subject to current replacement cost with the same condition and specifications of the lost semi-expendable property at the time of loss.

Moreover, COA Circular no.94-012 (Losses) states that library books and materials lost thru theft or other causes not covered by insurance may be dropped from the books of the agency concerned subject to the provisions of Section 73 of Presidential Decree No. 1445 for national agencies and government-owned or controlled corporations and Section 378, Title VI, of the Local Government Code (R.A. 7160) for the local government units; and library books and materials lost by users shall be subject to replacement cost, which shall include current cost if available plus 10% for processing cost or the cost of photo-duplication and binding if such items are no longer available in the local market.



The State Audit Code of the Philippines (P.D. No. 1445) Section 101(1) states that every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law; Section 102 (2) persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him without prejudice to the liability of either party to the government; Section 105 (1), every officer accountable for government property shall be liable for its money value in case of improper or unauthorized use or misapplication thereof, by himself or any person for whose acts he may be responsible. We shall likewise be liable for all losses, damages, or deterioration occasioned by negligence in the keeping or use of the property, whether or not it be at the time in his actual custody, (2), every officer accountable for government funds shall be liable for all losses resulting from the unlawful deposit, use, or application thereof and for all losses attributable to negligence in the keeping of the funds. In addition, under COA Circular no. 94-012 (2 of Accountability), states that all library books and materials forming part of the library collection shall be under the custody of the Head or Chief Librarian who shall be accountable and responsible thereof. However, primary responsibility thereof rests with the Agency Head. On the other hand, permanent librarians and support staff may take accountability of the library books and materials. Funtanilla (2024) in the study of property and supply management practices of Ilocos Sur Polytechnic state college highlighted that compliance of control measures must be complied with to safeguard government properties.

### **Library policies on the replacement of lost or damage library materials**

Policies of libraries in terms of lost or damaged library books and materials vary from State Universities and Colleges through the approve Library Manual.

Policies of some of the state universities and colleges in the Philippines are the following:

The University Library of the University of the Philippines Diliman policies to Loss of Library Resources “Any person who loses or fails to return a book within seven (7) days after due date or recall shall either replace it with the same title, or pay its current replacement value within thirty (30) days. In all cases, the borrower shall pay a fine equivalent to 50% of the cost of the book. And any person who loses or fails to return a periodical after recall shall either replace it with the same title and issue number within thirty (30) days or pay its current replacement value, and pay a fine equivalent to 50% of the cost of the periodical.” “Any person who shall deface, mutilate, appropriate for himself, or steal any library material or property shall replace it or pay its current replacement value and pay a fine of not less than three hundred pesos (Php300.00) but not more than fifty percent (50%) of the current cost of the book whichever is higher. This is without prejudice to the imposition, in appropriate cases, of an additional penalty of suspension or expulsion to be imposed after due process, by the Chancellor upon the recommendation of the University Librarian through the Dean.”

Benguet State University (BSU) Library also stated in their policies that “ Lost books must be replaced with the same title and edition. Lost books should be reported immediately to avoid incurring fines. Defacement, cut and mutilation or destruction of library property is subjected to a one (1) semester suspension of library privileges. All disciplinary actions will be reported to the Office of the Students Services (OSS).”

Mindanao State University (MSU) Library also stated in their policy that “ Any person who loses or fails to return a book within seven (7) days after due date or recall shall either replace it with the same title and author or pay its current price value within thirty (30) days plus 10% processing fee and a fine equivalent

to 25% of the cost of the book. Fine for a lost books shall continue until it is replaced but the amount must not exceed the current price of the book. Mutilating, marking, or damaging materials shall be subject to suspension of library privileges for not more than one (1) month and made to pay the current price of the destroyed property.”

NVSU Library (Bayombong Campus) on their policy to loss or mutilation of documents/resources by students states that “If a book is lost or mutilated beyond usable condition, then the book has to be replaced with the same or latest edition of that book. If the book is out of print, then the book will be replaced or paid. If the book is reported as lost/misplaced, the overdue charges are not levied in such case from the date of report until the same is replaced. It must be resolved within one month.

The accountability of the government property issued to the library for the client’s use is the responsibility of the librarians or support staff. Loss of government property in the library is credited to the personnel to whom the ICS or Material Receipt was issued. It is important to note that any clients using the library materials are also accountable to ensure that these materials were not damage or loss.

The policies of the different SUCs shows that when a library material is lost or damaged, the client is accountable to comply with the regulations set forth by the library. The policy to replace the library material with the current edition or pay the current replacement value or cost is congruent with the latest issuance of the COA Circular no. 2022-004 on its definition of Current Replacement Cost as construed in the circular. The additional penalty to comply with is aligned with the COA Circular no. 94-012 under the provision of Losses. In addition, board approve library manual of the different State Universities and Colleges, is also a binding policy to impose when there is a case of lost or damaged library materials made by clients. Meanwhile, the policy of BSU Library on the replacement of loss library material is to replace it with the same materials, on the other hand, the NVSU policy requires the replacement with the same material, however it requires the latest edition. This difference is valid provided it is in their approved library manual.

On the other hand, lost or damaged library material have a great impact to the library services. Findings of Emojorho (2011) revealed that the entire respondents affirm that loss of library materials have adverse effect on library services and recommended that stiff penalties should be well spelt for dishonest users associated with theft, mutilation, illegal removal of library materials or vandalism. Studies by Ajayi & Omotayo (2004) revealed that insensitivity to the need of other users, high cost of books, non-detection of previous acts of theft and frequent power outage are some of the factors responsible for mutilation and theft of library materials and also revealed that students are aware that mutilation and theft prevent effective use of the library, deprive users of vital information, including from recommended texts, and hence impact negatively on the academic life of the users. In addition, Idakwo (2019) revealed that theft and mutilation of information resources has lots of negative impact on the entire collection and services of academic libraries in Nigeria. Therefore, Adenike & Raliat (2020) recommended that library management should implement a strong policy in the library such that users who are caught in the act of theft, mutilation and abuse of library materials will be expelled from the University.

### **Awareness and Implementation**

Library policies are designed to ensure that the lost or damaged library materials are handled properly while remaining compliant with several COA circulars and with other legal policies of the institutions. It is important that the librarians and support staff are aware of the laws binding library services and are able

to implement it. According to Hudson, et.al (2019) there is an increasing awareness that policies do not succeed or fail on their own merits; rather their progress is dependent upon the process of implementation. Studies by Corpuz et al. (2024) found that the respondents are very highly aware about the library rules and regulation, which indicates that they are knowledgeable about the do's and don'ts in the library. Meanwhile their level of compliance is slightly lower, which means that while they know the rules, they tend to forget about them. The results indicate that there is a need to come up with interventions to improve their compliance to the library policies. In addition, Rojo (2022) revealed that the respondents are less aware of the existing provisions regarding copyright, patent, utility model, trademark, royalty share and sanctions and the Intellectual Property Rights was occasionally implemented. Furthermore, Chima-James (2020) found that few of the library managers 20(43.5%) are aware of the preservation practices in the UNESCO conservation guidelines, 24(52.2%) of the library managers adopt preservation practices. The study of Roldan (2015) on knowledge, attitude, and adherence to property accountability of librarians in state universities and colleges in Panay Island recommends that SUCs librarians should make it their bounded duty and must exert earnest efforts to read, seek advice and update themselves with existing laws, memoranda, and circulars issued by the government involving property accountability, understand that "public office is a public trust" it is not just a hollow dictum but a calling that requires utmost dedication; librarians should make conscientious evaluation of their adherence on property accountability to effect proper management of library resources and should compare current and best library practices with existing laws, memoranda and circulars and eventually recommend to legislator's amendments or provide new provisions in law to enhance practice of librarianship. This support the claim of Hussain and Ibrahim (2020) that librarians face the issue of audit regarding the missing books and sometimes librarians cope with paid penalty for missing books, in addition, it was also highlighted that library theft has detrimental effects on the frequent library user, library staff, and academic community. Furthermore, Naseer (2011) concluded in the study on loss of library materials: policy and guidelines that loss of library materials is inevitable when are in used. Therefore, librarians and support staff must understand their accountability over the library books and materials.

Similar studies on the extent of implementation of COA Circular no.2012-001 by Tongson (2023) showed that the level of implementation of among employees was of great extent in terms of awareness, information dissemination and perceived function, however, the coordination processing time, and initiative moderately affects implementation. The study also revealed that the demographic profile of the respondents has no significant relationship with the extent of performance and practice of the circular. The findings of Mayo, et. Al (2023) revealed that there is a significant relationship between awareness and implementation of the Labor Code in Merchandising Business.

Findings of Mojares et al. (2014) on the awareness and implementation of Anti-Smoking Ordinance no. 1S. 1S 2012 revealed that the respondents are aware on the implementation of anti-smoking ordinance because the ordinance was clearly stated, well disseminated, there are authorities prohibiting it and there is a usage of signage, however they are less aware about the specific boundary that the ordinance covered, that there is regular monitoring and there is enough number of personnel implementing the ordinance. Studies on the awareness, attitude, and compliance with RA 11313 reveals that the students are aware of RA11313 Safe Space Act knowing that their university is a safe space; they have positive attitude towards RA11313 Safe Spaces Act which signifies their belief that the university will use the survey's feedback to make improvements; and they comply to RA11313 Safe Spaces Act as they have not committed any violations in the Implementing Rules and Regulation of the act. Similarly, the higher their level of



awareness, the more positive their attitude; the higher their level of awareness, the higher their level of compliance; and the more positive their attitude, the higher their level of compliance to RA11313 Safe Spaces Act.

Assessment on the level of implementation of environmental laws in the Philippines by Barreda (2022) revealed that the environmental laws were moderately implemented and effective although there are challenges during the implementations. Studies on the awareness and implementation of RA 9292, DILG MC 2013-01 and Philippine Electronic Code among the LGU in Nueva Ecija revealed that half of the respondents were aware but only few have complied in implementing them, and they sometimes implement the PEC. Study of Camarillo & Bellotindos on the policy implementation and community participation in the Municipal Solid Waste Management in the Philippines revealed that there is less extent of compliance in almost of the SWM policies such as segregation, composting, recycling, incentives, and public information, on the other hand, there is a moderate extent of compliance in terms of collection and transport of solid waste and enforcement of penalties and fines, however, there is non-compliance in terms of facilities for final disposal. On the other hand, Cubillas et al. (2022) revealed that the participants have very satisfactory awareness in the fields of enabling environment, safe learning facilities, disaster risk management, and risk reduction and resilience education and have shown satisfactory compliance in the same fields. The implementation of the flood DRRM was satisfactory. Thus, it further showed that the level of awareness and the level of compliance has a significant relationship but none of them has a significant relationship with the level of implementation. On the study of study implementation of local ordinances of Bautista (2023) revealed that most of the local ordinances were implemented however, the policy under the environment rated as fairly implemented. However, Ibañez et al. (2023) discovered that the BEED students had a generally poor level of knowledge, but their attitudes toward environmental laws were positive and outcomes showed that only a few students were concerned about the environment and supported environmental protection, and a majority of them did not practice positive behavior. Furthermore, Macabontoc and Vargas (2021) found that the respondents were "extremely aware" of the policy "Waste for Cellphone Load" and socio-demographic profile of the respondents such as age, gender, and monthly income has no significant relationship to their awareness level. In addition, significant relationship was observed between the respondent's level of awareness and the MENRO's communication strategy in implementing the policies. Therefore, as the communication strategies become more effective, the awareness of the respondents also increases.

The study of Pinera et al. (2022) on the awareness and implementation of the Anti-Bullying Law revealed that there is no significant difference on the level of awareness but there is a significant difference between respondents' assessments on the implementation of the law. Asio, et. al (2020) showed that teachers were aware of the Child Protection Policy program of the Department of Education, however, the responsiveness of the schools is not very high. There were significant differences in the results observed in the awareness of teachers and the responsiveness of the schools. In addition, there is a moderate relationship between the awareness of teachers in the Child Protection policy with the responsiveness of the school about the program. In addition, Adewale and Potokri (2023) found a relatively moderate awareness of child protection policy among the teachers. There was also a significant positive relationship between educational qualification, school ownership type, and teachers' awareness of the policy. However, gender and years of teaching experience have no significant relationship with teachers' awareness of the policy. The study's finding implies that all educational stakeholders, especially policy

planners and implementers, should go back to the drawing board and brainstorm ways to cover the loopholes in policy awareness strategies

The findings of Javillonar, et. al (2022) on the teacher's awareness in the implementation of Gender and Development (GAD) Laws revealed that teachers are moderately aware of the GAD-related laws and the implementation of gender and development-related laws and the teachers' level of awareness was found to be significantly correlated. Further studies by Abalajon et al. (2023) found that the overall level of awareness of the CAPSU Sigma community on GAD concepts is moderately aware, the extent of implementation of GAD activities was perceives as mostly implemented.

## RESEARCH METHODOLOGY

**Research Design.** This study employed the descriptive-correlational research design. Descriptive research is used to describe the characteristics of a population or phenomenon being studied while correlational techniques are used to relate the link between two entities and how each one affects the other (Molines-Singuian, 2023). In addition, Devi et al. (2022) define correlation design as a study design for examining the relationships between or among two or more variables in a single group, which can occur at several levels. It is a type of non-experimental design that examines the relationship between two or more variables. A correlational research design investigates relationships between variables without the researcher controlling or manipulating any of them. A correlation reflects the strength and/or direction of the relationship between two or more variables. In the study, it correlated the level of awareness and extent of implementation of COA on the policy on replacement of lost or damaged library materials.

**Sources of Data.** The primary sources of data for this study were the academic librarians and support staff of state universities and colleges in CAR. Only the empirical data generated from them were statistically treated and analyzed in this study.

**Instrumentation and Validation.** This study utilized a self-made questionnaire based on the information taken from several concepts and research literature. The questionnaire was divided into three (3) parts. Part I focused on the respondents' demographic characteristics. Part II was on the level of awareness on the COA circulars on the policy on replacement of lost or damaged library materials whereas Part III was on the extent of implementation of the COA circulars on the policy on replacement of lost or damaged library materials.

The questionnaire was validated by experts in research, statistics and library science. For reliability, Cronbach's alpha was used. Cronbach's Alpha measure showed .918 (excellent internal consistency) for the awareness indicators and .922 (excellent internal consistency) for the implementation indicators.

**Evaluation and Scoring.** To measure the respondents' level of awareness of COA circulars on the policy on replacement of lost or damaged library materials, the following Likert Scale was used:

Assigned Points	Numerical Range	Categorical Response	Verbal Interpretation
4	3.25-4.00	Strongly Agree	Fully Aware
3	2.50-3.24	Agree	Aware
2	1.75-2.49	Disagree	Slightly Aware
1	1.00-1.74	Strongly Disagree	Not Aware

To measure the respondents of extent of implementation of the COA circulars on the policy on replacement of lost or damaged library materials. The Likert Scale was used as follows:

Assigned Points	Numerical Range	Categorical Response	Verbal Interpretation
4	3.25-4.00	Strongly Agree	Fully Implemented
3	2.50-3.24	Agree	Implemented
2	1.75-2.49	Disagree	Partially Implemented
1	1.00-1.74	Strongly Disagree	Not Implemented

Data Gathering Procedure. The researcher sent a letter of consent prior to the data gathering, it was sent to the Library Administrator requesting permission to conduct the study. After it was approved, the researcher distributed the survey questionnaire to the respondents thru email and official Facebook page of the academic libraries using a google form. The gathered data was tabulated using the excel program and was submitted to the statistician for the statistical treatment of data.

Statistical Treatment of Data.

The following statistical tests were used in the study:

1. Frequency and percentage distribution was used to describe the profile of the respondents in terms of age, gender, educational qualification and years of service.
2. Weighted mean was used to describe the respondents' a) level of awareness on the COA circulars and b) extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials.
3. Mann-Whitney U test was used to determine the difference in the level of awareness and extent of implementation of COA circulars when the respondents were grouped according to their gender.
4. Kruskal-Wallis test was used to determine the difference in the level of awareness and extent of implementation of COA circulars when the respondents were grouped according to their age, educational qualification and years of service.
5. Pearson r Moment Correlation Coefficient was used to determine the relationship between the respondents' level of awareness and extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials.

## RESULTS AND DISCUSSIONS

Profile of Respondents. Table 1 shows the profile of respondents. Findings showed that 19 or 39.6 % of the respondents were under the age bracket of 30 years and below, 15 or 31.3% aged 31-40 years old, and 14 or 29.3% of the respondents aged 41 years old and above.

Majority of the respondents were female with 40 or 83.3% and only 16.7% or 8 were male. In terms of educational qualifications, most of the respondents obtained Bachelor's Degree with 34 or 70.8%, 13 or 27.1% had Master's Degree, and 1 or 2.1% has a Doctorate Degree.

**Table 1 Profile of the Respondents**

Profile Variables	Frequency	Percentage
Age		
30 years old and below	19	39.6
31-40 years old	15	31.3
41 years old and above	14	29.2
Gender		

Male	8	16.7
Female	40	83.3
Educational Qualification		
Bachelor's	34	70.8
Master's	13	27.1
Doctorate	1	2.1
Years of Service		
3 years and below	6	12.5
4-6 years	18	37.5
7 years and above	24	50.0
N=48		

As for the years of service 24 or 50% of the respondents had 7 years and above years in service, 18 or 37.5% were 4-6 years in service, and 6 or 12% had 3 years and below in service.

The findings indicate that majority of the respondents in this study were female, most of them were Bachelor's Degree holders, aged 30 years old and below, and half of them had 7 years and above in service. As cited by Lasig et al. (2024), the PRC data showed that from 1992 to 2021, there are 11,007 total registered librarians, of whom 1438 are male (14.27 %), 8634 (85.68 %) are female, and 5 (0.05 %) are undetermined. According the National Library of the Philippines (2018), most of the librarians, officers in charge, and library staff are women (84%), with men account for only 15%. On the other hand, Wagas, et al. (2024) stated that one of the primary obstacles encountered by librarians in the Philippines is the inadequate funding allocated to graduate programs in Library Science. This is congruent with the reason on why most of the respondents' educational qualifications were in their bachelor's degree.

Level of Awareness on the COA Circulars on the Policy on Replacement of Lost Damaged Library Materials. Table 2 presents the respondents' level of awareness on the COA Circulars on the policy on replacement of lost or damaged library materials. Findings showed that respondents were fully aware when the library materials should be retired when found obsolete, revised, damaged (cased by fortuitous events, and no longer needed. It obtained a weighted mean of 3.52 and was ranked the highest. It was also evident that the respondents were fully aware when library materials lost by users shall be subject to replacement cost, which shall include current cost of available plus 10% for processing cost or the cost of photo-duplication and binding if such items are no longer available in the local market, having a weighted mean of 3.29 and ranked 2. Respondents also were fully aware that every officer of any government agency whose duties or require the possession or custody of government funds or property shall be accountable therefore and for the safekeeping thereof in conformity with law as evident with the weighted mean of 3.27 and rank as 3. This was followed by ranked 4 wherein the respondents are fully aware of the accountability of low-valued items will be extinguished upon expiration of the estimated useful life, or upon return of the property before the end of its useful life, whether serviceable or non-serviceable to the Property and Supply Division/Unit with a weighted mean of 3.25.

**Table 2 Level of Awareness on the COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials**

Indicators	Weighted Mean	Verbal Interpretation	Rank
The librarians and support staff are aware that...			
1. Government Auditing Manual that covers the accounting for Property, Plant and Equipment.	3.08	Aware	12
2. Every officer of any government agency whose duties or require the possession or custody of government fund or property shall be accountable therefore and for the safekeeping thereof in conformity with law.	3.27	Fully Aware	3
3. Persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him without prejudice to the liability of either party to the government.	3.17	Aware	8.5
4. Tangible items which meet the definition and recognition criteria of PPE but cost is below Fifty Thousand Pesos (PHP 50, 000.00) shall be accounted in the books of accounts of the agencies as semi-expendable property and are issued with Inventory Custodian Slip (ICS) to establish accountability.	3.06	Aware	13
5. Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.	3.02	Aware	15
6. Semi-expendable property which includes book is classified into two categories: Low-valued items and high valued items.	3.17	Aware	8.5
7. Capitalization threshold of semi-expendable property is classified into two categories: Low-valued items which the cost of each item is Php 5000.00 or less, and High-valued items which the cost of each item is more than Php 5000.00 but less than Php 50, 000.00.	3.17	Aware	8.5
8. Accountability of low-valued items will be extinguished upon expiration of the estimated useful life, or upon return of the property before the end of its useful life, whether serviceable or non-serviceable to the Property and Supply Division/Unit.	3.25	Fully Aware	4
9. Accountability of high-valued semi-expendable property shall only be extinguished upon return of the item to the Property and Supply Division/Unit or in case of loss, upon approval of the request for relief from property accountability, regardless of the expiration of the estimated useful life.	3.21	Aware	6
10. Their agency's determined estimated useful life of semi-expendable furniture, fixtures and books.	3.17	Aware	8.5



11. Semi-expandable furniture, fixtures and books estimated useful life as provided under the COA Circular no. 2022-004.	3.04	Aware	14
12. When a high-valued semi-expendable property is lost by the end-user, the accountable officer shall apply the existing policies and guidelines for request for relief from property accountability of lost government property.	3.15	Aware	11
13. Current replacement cost applies or replace the items with the same condition and specifications when a semi-expendable property is lost before the end of its useful life in the possession of the official/employee.	2.98	Aware	16
14. Library materials should be retired when found obsolete, revised, damaged (caused by fortuitous events), and no longer needed.	3.52	Fully Aware	1
15. Library materials lost thru theft or other causes not covered by insurance may be dropped from the books of the agency.	3.23	Aware	5
16. Library materials lost by users shall be subject to replacement cost, which shall include current cost if available plus 10% for processing cost or the cost of photo-duplication and binding if such items are no longer available in the local market.	3.29	Fully Aware	2
Overall Weighted Mean	3.17	Aware	

Respondents were aware that when a library material lost thru theft or other causes not covered by insurance may be dropped from the books of the agency having a weighted mean of 3.23 and ranked as 5. The respondents were also aware that accountability of high-valued semi-expendable property shall only be extinguished upon return of the item to the Property and Supply Division/Unit or in case of loss, upon approval of the request for relief from property accountability, regardless of the expiration of the estimated useful life ranking as 6 among the 15 indicators, having a weighted mean of 3.21. Surprisingly, respondents were aware that persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him without prejudice to the liability of either party to the government, semi-expendable property which includes book is classified into two categories: low-valued items and high valued items, capitalization threshold of semi-expendable property is classified into two categories: low-valued items which the cost of each item is Php 5000.00 or less, and high-valued items which the cost of each item is more than Php 5000.00 but less than Php 50, 000.00, and their agency's determined estimated useful life of semi-expandable furniture, fixtures and books having a weighted mean of 3.17 and ranked as 8.5.

Respondents were aware that when a high-valued semi-expendable property is lost by the end-user, the accountable officer shall apply the existing policies and guidelines for request for relief from property accountability of lost government property with a weighted mean of 3.15 and ranked as 11. Respondents were also aware that Government Auditing Manual covers the accounting for property, plant and equipment having a weighted mean of 3.08 and ranked as 12.

Respondents were also aware that tangible items which meet the definition and recognition criteria of PPE but cost is below Fifty Thousand Pesos (PHP 50, 000.00) shall be accounted in the books of accounts of

the agencies as semi-expendable property and are issued with Inventory Custodian Slip (ICS) to establish accountability with a weighted mean of 3.06 and ranked as 13. In addition, the respondents were also aware of the semi-expandable furniture, fixtures and books estimated useful life as provided under the COA Circular no. 2022-004 having a weighted mean of 3.04 and ranked as 14. It is also evident that the respondents were aware that the current replacement cost is the cost the entity would incur to acquire the asset on the reporting date with a weighted mean of 3.02 and was ranked 15. Finally, the respondents were also aware that the current replacement cost applies or replace the items with the same condition and specifications when a semi-expendable property is lost before the end of its useful life in the possession of the official/employee ranked as 16 with a weighted mean of 2.98.

To sum up, findings revealed that the respondents were aware of the COA Circulars on the policy on replacement of lost or damaged library materials with the overall weighted mean of 3.17. This implies that librarians and support staff of state universities and colleges in CAR are aware on the COA circulars on the policy on replacement of lost damaged library materials. This suggests a gap in knowledge that may require a reinforcement of policies through an orientation to every new permanent employee.

This congruent to the study of Roldan (2015) which assessed the knowledge, attitude and adherence to property accountability of librarians in state universities and colleges in Panay Island. The finding showed that the librarians had average level of knowledge, moderately favorable, and moderate level of adherence to property accountability but there were gaps in their compliance to COA circulars due to its implication to them in the long run. On the other hand, Hussain & Ibrahim (2020) cited that librarian had to face the issue of audit regarding the missing or loss books and sometimes librarians cope with paid penalty for the missing books on their study on examining the causes and prevention of book losses in academic libraries. In addition, as a result of the study of Funtanilla (2024) on property and supply management practices of Ilocos Sur Polytechnic State College, recommended that information dissemination on new circulars, issuances or rules concerning property and supply management should be extensively explained to the end-user for uniform implementation and come up with policies and procedures. Policies may change from time to time so to anchor issuances of COA Circulars and or other legal entities issuances to the existing policies which may also affects the library policies.

Extent of Implementation of the COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials. Table 3 shows the respondents' extent of implementation on the COA Circulars on the policy on replacement of lost or damaged library materials. Findings revealed that the respondents fully implemented the replacement of library books and materials by allowing the client to choose whether to pay the current replacement cost or thru replacement with the same title and current edition having a weighted mean of 3.50 and ranked 1 among the 13 indicators. Respondents also fully implemented the replacement of library books and materials thru payment of the current replacement cost on the reporting date with a weighted mean of 3.35 and ranked as 2. Respondents also fully implemented the replacement of library books and materials with the same title and current edition with a weighted mean of 3.33 and ranked as 3. The replacement of library books and materials by the client with the same title, author, latest edition is fully implemented by the respondents having a weighted mean of 3.29 and ranked as 4. The respondents also fully implemented the replacement of library books and materials with the same title, edition and author. It obtained a weighted mean of 3.27 and ranked as 5.

**Table 3 Extent of Implementation of the COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials**

Indicators	Weighted Mean	Verbal Interpretation	Rank
Based on the policy on replacement of loss and/or damage library books and materials, I implement . . .			
1. the replacement of library books and materials with the same title, edition and author.	3.27	Fully Implemented	5
2. the replacement of library books and materials with the same title and current edition.	3.33	Fully Implemented	3
3. the replacement of library books and materials thru payment of the current replacement cost on the reporting date.	3.35	Fully Implemented	2
4. the replacement of library books and materials thru payment of the acquisition cost plus additional of Php 100.00 processing fee.	3.23	Implemented	6 <sup>44</sup>
5. the replacement of library books and materials by allowing the client to choose whether to pay the current replacement cost or thru replacement with the same title and current edition.	3.50	Fully Implemented	1
6. the replacement of library books and materials subject to replacement cost which shall include the current cost plus 10% processing cost.	3.21	Implemented	7.5
7. the replacement of library books and materials with the same author and title plus 20 % cost of the book and the payment of accrued fines.	2.96	Implemented	12.5
8. the replacement of library books and materials by the client with the same title, author, latest edition.	3.29	Fully Implemented	4
9. the suspension of library borrowing privileges of the client with mutilated and defaced library books and materials.	3.21	Implemented	7.5
10. the replacement of donated library books and material plus the additional processing fee charges.	3.06	Implemented	11
11. the replacement of the lost items plus the accumulated overdue fines.	3.13	Implemented	9
12. the replacement of library books and materials with photocopied items if the items are no longer available om the market.	3.08	Implemented	10
13. the replacement of library books and materials with its acquisition cost plus the accrued fines incurred.	2.96	Implemented	12.5
Overall Weighted Mean	3.20	Implemented	

Findings also revealed that the respondents implemented the replacement of library materials thru payment of the acquisition cost plus additional of Php 100.00 processing fee having a weighted mean of 3.23 and ranked as 6. Respondents implemented the replacement of library books and materials subject to replacement cost which shall include the current cost plus 10% processing cost and the suspension of

library borrowing privileges of the client with mutilated and defaced library books and materials with a weighted mean of 3.21 and ranked as 7.5. The replacement of the lost items plus the accumulated overdue fines were implemented by the respondents with a weighted mean of 3.13 and ranked as 9. Respondents implemented the replacement of library books and materials with photocopied items if the items are no longer available on the market having a weighted mean of 3.08 and ranked as 10. Respondents also implemented the replacement of donated library books and material plus the additional processing fee charges having a weighted mean of 3.06 and ranked as 11. The replacement of library books and materials with the same author and title plus 20 % cost of the book and the payment of accrued fines and the replacement of library materials with its acquisition cost plus the accrued fines incurred were implemented by the respondents having a mean of 2.96 and ranked as 12.5

In general, the respondents' extent of implementation of COA Circulars on the replacement of lost or damaged library materials obtained a weighted mean of 3.20. This implies that state universities and colleges in CAR implemented COA circulars on the replacement of lost or damaged library materials but not of full implementation. This means that the state universities in CAR have compliant to some provisions of the circulars but it did not fully adhere to some provisions.

Likely to some instance, the Section 12 of COA Circular 2022-004, the agency may determine the useful life of each semi-expendable property, subject to the post-audit of COA auditor concerned. In which this may affect the policy of the different state universities and colleges in CAR on the replacement of loss and/or damage library materials.

The findings corroborate the study of Roldan (2015) wherein the level of knowledge is average, moderately favorable attitude and moderate level of adherences to property and accountability. Librarians may have favorable attitude towards compliance to various provisions, however, some stipulated provisions are hard to comply with because they could sense that these will not be beneficial to them. Hence, favorable attitude doesn't guarantee of their high level of adherence. In addition, On the other hand, Funtanilla (2024) recommended in his study that compliance to control measures must be complied with to safeguard government properties.

Difference in the Level of Awareness on COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials. For the difference in the respondents' level of awareness on the COA circulars on the policy on replacement of lost or damaged library materials when group according to age ( $F=1.139$ ), gender ( $U=120.500$ ;  $Z=1.098$ ), educational qualification ( $\chi^2=4.207$ ), and years of service ( $\chi^2=.436$ ), p-values of .566, .272, .122, and .804 respectively were obtained. All these probability values were higher than the test of significance at .05, showing no enough statistical evidence to reject the null hypothesis, suggesting no significant difference in the level of awareness across all profile variables. This means that the respondents have the same level of awareness on the COA Circulars on the policy on replacement lost or damaged library materials regardless of age, gender, educational qualification, and years of service. Librarians and support staff are aware of accountability of government property when issued to them.

**Table 4 Difference in the Level of Awareness on COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials**

Profile Variables		Mean Rank	Test Statistic	p-value	Decision	Interpretation
Age	30 years old and below	25.11	$\chi^2=1.139$	.566	Failed to reject $H_0$	Not Significant

	31-40 years old	26.70				
	41 years old and above	21.32				
Gender	Male	29.44	U=120.500 Z=-1.098	.272	Failed to reject H <sub>0</sub>	Not Significant
	Female	23.51				
Educational qualification	Bachelor's	25.78	$\chi^2=4.207$	.122	Failed to reject H <sub>0</sub>	Not Significant
	Master's	19.54				
	Doctoral	45.50				
Years of service	3 years and below	26.25	$\chi^2=.436$	.804	Failed to reject H <sub>0</sub>	Not Significant
	4-6 years	22.69				
	7 years and above	22.33				

\*Significant at .05

Librarians and support staffs are aware of the Section 105 (1) of PD 1445, states that every officer accountable for government property shall be liable for its money value in case of improper or unauthorized use or misapplication thereof, by himself or any person for whose acts he may be responsible. This support that librarians and support staff entrusted with government property had the same level of awareness on the COA circulars on the policy on replacement of lost or damaged library books and materials when grouped according to profile variables.

Extent of Implementation of COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials. As shown in Table 5, there is a significant difference in the respondents' extent of implementation when grouped according to years of service ( $\chi^2=13.083$ ) with the obtained p-value of .001 which is lower than the test of significance at .05, showing that there was enough statistical evidence to reject the null hypothesis. Surprisingly, those who are serving for 3 years and below rated the extent of implementation of COA circulars significantly higher than those serving for 4-6 years and 7 years and above. This supports the study of Roldan (2015) on the knowledge, attitude, and adherence to property accountability of librarians revealed that knowing and familiarizing more the COA circulars and memorandums is not a guarantee that librarians will adhere and practice these in their respective libraries despite of their favorable attitude towards compliance.

**Table 5 Extent of Implementation of COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials**

Profile Variables		Mean Rank	Test Statistic	p-value	Decision	Interpretation
Age	30 years old and below	22.47	$\chi^2=.949$	.622	Failed to reject H <sub>0</sub>	Not Significant
	31-40 years old	24.50				
	41 years old and above	27.25				



Gender	Male	22.75	U=146.000 Z=-.390	.697	Failed to reject H <sub>0</sub>	Not Significant
	Female	24.85				
Educational qualification	Bachelor's	24.31	$\chi^2=2.254$	.324	Failed to reject H <sub>0</sub>	Not Significant
	Master's	23.42				
	Doctoral	45.00				
Years of service	3 years and below	31.83	$\chi^2=13.083$	.001*	H <sub>0</sub> rejected	Significant
	4-6 years	14.53				
	7 years and above	27.74				

\*Significant at .05

However, no significant differences were found in the respondents' extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials when grouped according to age ( $\chi^2=.949$ ), gender (U=146.000 Z=-.390), and educational qualifications ( $\chi^2=2.254$ ) as shown by the p-values of .622, .697, and .324 respectively. These values were higher than the test of significance at .05, showing that there is not enough statistical evidence to reject the null hypothesis, implying no significant difference. This suggest that the respondents had the same extent of implementations on COA circular on the policy on replacement of lost or damaged library materials regardless of age, gender and educational qualification.

Relationship Between the Respondents' Level of Awareness and Extent of Implementation of COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials. For the relationship between the respondents' level of awareness and extent of implementation of COA circulars on the policy on s replacement of lost or damaged library materials, a Pearson's r value of .583 was obtained, indicating a moderately positive correlation. Meanwhile, a p-value of .000 which was lower than the test of significance at .01 implied that there is enough statistical evidence to reject the null hypothesis, showing a significant relationship between the variables. This means that the higher the level of awareness on COA circulars, the greater the extent of its implementation on the policy on replacement of lost/damaged library materials. In other words, as the level of awareness increases, the extent of implementation gets greater.

**Table 6 Relationship Between the Respondents' Level of Awareness and Extent of Implementation of COA Circulars on the Policy on Replacement of Lost or Damaged Library Materials**

Variables	Statistical Treatment	p-value	Decision	Interpretation
Awareness and implementation	r=.583 (moderate correlation)	.000**	Null Hypothesis Rejected	Significant
**Significant @ .01				

This was supported by the study of Mayo, et al. (2023) stating that there is a significant relationship between awareness and implementation of the Labor Code in Merchandising Business. The findings also support the study made by Adu and van der Walt (2021) that awareness of users' rights positively influenced compliance of copyrights laws and policies. In addition, studies of Ferdinand et al. (2015)

revealed that when the undergraduate is aware of the rules and regulations in their university library, they often observe and comply with the rules and regulations. Therefore, when there is an awareness of policies, compliance to policies is observed. However, Roldan (2015) revealed that knowing and familiarizing more the COA circulars and memorandums is not a guarantee that librarians will adhere and practice these in their respective libraries despite of their favorable attitude towards compliance. In addition, library orientations for users were the most common form of awareness, resulted to high degree of implementation of circulation policies at the library (Omohwovo, 2023).

On the other hand, as stated in Section 376 of PD 1445, the person in actual possession of government property or entrusted with its custody and control shall be responsible for its use and care and shall exercise due diligence in the utilization and safekeeping thereof. Librarians and supports staff are responsible with the government property through issuance of memorandum receipts or inventory custodian slip of library books and materials. With their level of awareness and extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials guarantees the safekeeping of government properties.

The Commission on Audit issues circulars to provide guidelines and regulations for implementation and compliance of the government employees specifically on the Property, Plant and Equipment or of any government property. The outcome of the study aims to strengthen the implementation and compliance of the COA circulars on the Policy on Replacement of Lost or Damaged Library Materials by addressing the weaknesses of the study and ensure awareness and implementation of librarians and support staff with the COA circulars to uphold accountability to any clients who incur lost or damaged library materials. Non-compliance with COA regulations may result in audit findings and it will be the liability of the accountable personnel.

## **SUMMARY OF FINDINGS, CONCLUSIONS and RECOMMENDATIONS**

Specifically, the study determined the following research questions: what is the demographic profile of the respondents in terms of: (1.1) age, (1.2) gender, (1.3) educational qualifications, and (1.4) years in service?; what is the level of awareness of the librarians and support staff on the COA circulars on the policy on replacement of lost or damaged library materials?; what is the extent of implementation of the librarians and support staff on the COA circulars on the policy on replacement of lost or damaged library materials?; is there a significant difference in the level of awareness of the librarians and support staff on the COA circulars on the policy on replacement of lost or damaged library materials when grouped according to their profile variables; is there a significant difference in the extent of implementation of the librarians and support staff on the COA circulars on the policy on replacement of lost or damaged library materials when grouped according to their profile variables; is there a significant relationship between the level of awareness and extent of implementation of COA circulars on the policy of replacement of lost or damaged library materials; and what action plan can be proposed based on the findings of the study?

### **Summary of Findings**

The salient findings of the study are the following:

1. Majority of the respondents were female, most of them were bachelor's degree holders, under the age bracket of 30 years old and below, and half of them had 7 years and above in service.
2. The respondents were aware on the COA circulars on the policy on replacement of lost or damaged library materials with the overall weighted mean of 3.17.

3. The respondents had implemented the COA circulars on the policy on replacement of lost or damaged library materials as evidenced by the weighted mean of 3.20.
4. There was no significant difference in the respondents' level of awareness on COA circulars on the policy on replacement of lost or damaged library books and materials when grouped according to their age, gender, educational qualification, and years of service. All the probability values were higher than the test of significance at .05.
5. There is a significant difference in the respondents' extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials when grouped according to their years of service with the obtained p-value of .001 which is lower than the test of significance at .05, showing that there was enough statistical evidence to reject the null hypothesis. However, no significant differences were found in the respondents' extent of implementation of COA circulars on the policy of replacement of lost or damaged library materials when grouped according to age, gender, and educational qualifications. The values obtained were higher than the test of significance at .05.
6. There is a significant relationship between the respondents' level of awareness and the extent of implementation of COA circulars on the replacement of lost or damaged library materials, a Pearson's r value of .583 was obtained, indicating a moderate correlation. Meanwhile, a p-value of .000 which was lower than the test of significance at .01 implied that there is enough statistical evidence to reject the null hypothesis, showing a significant relationship between the variables.
7. There is a need to propose an action plan to further improve the crafting of policies in replacement of lost or damaged library materials aligned with the COA circulars.

## Conclusions

Based on the salient findings of the study, the following conclusions were drawn:

1. Librarians and support staff in the state universities and colleges in Cordillera Administrative Region are mostly female, in their thirties and below, and have seven years and above expertise in their field.
2. State universities and colleges librarians and support staff are aware of the COA circulars on the policy on replacement of lost or damaged library materials.
3. State universities and colleges' librarians and support staff in Cordillera Administrative Region implement the COA circular on the policy on replacement of lost or damaged library materials.
4. SUCs librarian and support staff have the same level of awareness on the COA circulars on the policy replacement of lost or damaged library materials across all profile variables.
5. SUCs librarians and support staff have the same extent of implementation of COA circulars on the policy replacement of lost or damaged library materials regardless of age, gender, and educational qualification. However, in terms of years in service the respondents serving for 3 years and below has a higher extent of implementation of COA circulars on the policy on replacement of lost or damaged library materials.
6. The higher the level of awareness on COA circulars, the greater the extent of implementation on the policy on replacement of lost or damaged library materials.
7. There is a need to adopt the action plan to improve the awareness and implementation of COA circulars on the policy on replacement of lost or damaged library.

## Recommendations

With the result of the findings and conclusion, the following are offered as recommendations for possible actions:

1. SUCs librarians and support staff should be aware of their accountability on the safekeeping of government property issued to them.
2. SUCs librarians and support staff should have a clear-cut policy on replacement of lost or damaged library materials. SUCs librarians and its support staff should continue to attend professional development workshops and conferences focusing on policy making to further improve their knowledge on different aspects of library policies.
3. SUCs librarians and its support staff should craft and/or update policies based on the issued COA circulars.
4. SUCs librarians and support staffs should continue to update themselves with COA circulars, memoranda, and other pertinent laws contributing or affecting their existing library policies.
5. The library manual specifically on replacement policy of lost or damaged library materials should be regularly assessed and updated. The policies on replacement of lost or damaged library materials should be strictly implemented. Collaboration with other SUCs university libraries to pool expertise on the policy of replacement of loss and/or damage library books and materials should also be considered.
6. SUCs librarians and support staff may adapt the action plan formulated to better improve their policies on replacement of lost or damaged library materials.
7. SUCs librarians and support staffs may adapt the action plan formulated to better improve policies on replacement of lost or damaged library materials.
8. Future researchers may consider conducting a comparative or similar study to different regions to analyze how COA circulars are implemented differently in various libraries.

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