



Fiscal Management of Sangguniang Kabataan: An In-Depth Analysis

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Abstract: This research examines the fiscal management practices of officials of the Sangguniang Kabataan (SK) in the context of implementing fiscal autonomy under Republic Act No. 10742 in Tarlac City. The study systematically evaluated fiscal management practices in budgeting, receipts and deposits, and disbursement and payment processes to determine the extent to which SK officials comply with fiscal regulations and guidelines prescribed by law and policy. It also considered the experiences and problems encountered in fiscal management, particularly the gaps between fiscal autonomy as mandated by law and its actual implementation at the barangay level.

The study employed a quantitative descriptive research design and utilized a structured questionnaire to gather data from SK Chairpersons, SK Treasurers, and selected officials from the Department of the Interior and Local Government and the Commission on Audit. Descriptive statistical tools such as frequency, percentage, and mean were used to analyze the data.

The findings revealed that SK officials generally demonstrated a moderate level of compliance with fiscal management standards, with budgeting and documentation practices more consistently observed than procedures related to fund deposits and disbursement. However, several challenges were identified, including delays in fund access, limited fiscal management skills, insufficient training, and procedural constraints that affected the full exercise of fiscal autonomy.

Based on these findings, the study recommends the conduct of regular and mandatory fiscal management training for SK officials, the streamlining of fund release and approval procedures, and strengthened coordination among SK officials, barangay officials, and oversight agencies. These measures are expected to enhance transparency, accountability, and effective youth participation in local governance. The study contributes to the body of knowledge in public administration by identifying institutional areas that may be strengthened to support the effective implementation of fiscal autonomy at the grassroots level.

Index Terms – Fiscal Autonomy, Sangguniang Kabataan, Fiscal Management Practices, Local Governance

I. INTRODUCTION

Youth engagement in governance is increasingly recognized as a vital component of democratic development and sustainable public administration. Fiscal autonomy, in particular, enables youth organizations to actively participate in decision-making processes by granting them authority over public financial resources. International development institutions highlight that fiscal empowerment strengthens accountability, civic responsibility, and inclusive governance among young leaders.

In the Philippine context, Republic Act No. 10742 or the *Sangguniang Kabataan Reform Act of 2015* institutionalized fiscal autonomy by allocating ten percent (10%) of the barangay general fund to the Sangguniang Kabataan (SK). The law mandates that SK officials independently plan, disburse, and manage their funds, supported by guidelines outlined in the *Handbook on the Fiscal Transactions of the*

Sangguniang Kabataan. Despite these reforms, studies reveal persistent challenges in the actual exercise of fiscal autonomy, including limited technical capacity, procedural delays, and political interference.

Tarlac City, a rapidly developing urban center in Central Luzon, reflects these national challenges. Although capacity-building initiatives have been introduced by oversight agencies, gaps remain in effective fiscal management among SK officials. This study therefore aimed to evaluate the fiscal management practices of SK officials in Tarlac City, identify challenges encountered, and propose measures to enhance fiscal autonomy, with broader implications for public administration and youth governance.

II. METHODOLOGY

This study employed a **quantitative descriptive research design** to examine the fiscal management practices of Sangguniang Kabataan (SK) officials in relation to the implementation of fiscal autonomy under Republic Act No. 10742 in Tarlac City. Data were gathered through a **structured questionnaire** developed in accordance with the provisions of the *Handbook on the Fiscal Transactions of the Sangguniang Kabataan*, relevant laws, and established fiscal management guidelines. The instrument aimed to assess compliance in budgeting, receipts and deposits, and disbursement and payment processes, as well as identify problems encountered in fiscal management.

The study was conducted in **Tarlac City**, covering all **76 barangays**. A **purposive sampling technique** was utilized, resulting in **172 respondents** composed of SK Chairpersons, SK Treasurers, and selected personnel from the Department of the Interior and Local Government (DILG) and the Commission on Audit (COA). These respondents were chosen due to their direct involvement in SK fiscal transactions and oversight functions.

Data were collected through validated questionnaires distributed in printed and electronic formats, with proper coordination and ethical clearance secured prior to administration. The collected data were analyzed using **descriptive statistical tools**, including frequency, percentage, and weighted mean, to determine the level of compliance with fiscal management standards. A **five-point Likert scale** was used to measure respondents' perceptions and practices regarding fiscal autonomy and fiscal management. The systematic approach employed in this study aimed to provide reliable and relevant insights into youth fiscal governance, contributing to the body of knowledge in public administration and local governance.

ETHICAL CONSIDERATION

The study involved officials of the Sangguniang Kabataan (SK) in Tarlac City and gave primary importance to the ethical treatment, impartiality, and protection of all participants throughout the research process. Prior to the distribution of the questionnaires, the researcher obtained informed consent from the respondents and clearly explained the purpose, scope, and procedures of the study. Trust, voluntary participation, and respect for the respondents' rights were strongly emphasized.

Participants were fully informed that their involvement in the study was voluntary and that they could withdraw at any time without any consequences. To ensure confidentiality and privacy, all information gathered was treated with strict confidentiality and used solely for academic and research purposes. Personal identifiers were not included in the data analysis or presentation of results.

In compliance with the **Data Privacy Act of 2012 (Republic Act No. 10173)**, appropriate measures were implemented to safeguard respondents' personal information. Collected data, whether in printed or electronic form, were securely stored and accessed only by the researcher. These ethical measures reflect the researcher's commitment to conducting a responsible, transparent, and ethically sound study that prioritizes the welfare, dignity, and privacy of all participants.

III. RESULT AND DISCUSSION

This study evaluated the fiscal management practices of Sangguniang Kabataan (SK) officials in Tarlac City in the context of implementing fiscal autonomy under Republic Act No. 10742. Specifically, it examined the extent of compliance of SK officials in budgeting, receipts and deposits, and disbursement and payment processes, as well as their exercise of powers and functions related to fiscal management. In addition, the study identified the problems encountered by SK officials in the implementation of fiscal management practices. The results presented in this section provide a basis for understanding the gaps between fiscal laws and actual

practices at the barangay level and serve as a foundation for discussing implications for youth governance and public administration.

Budgeting Practices of Sangguniang Kabataan

This table presents the capacity and compliance of Sangguniang Kabataan in managing finances in accordance with the Handbook of the Fiscal Transactions of Sangguniang Kabataan. The HFTSK is the first handbook containing the policies and procedures in recording, documenting, and reporting of fiscal utilizations. Specifically, this research discussed the adherence to Budget, Receipts/Collections/Deposits, and Disbursement/Payments made by the SK Officials.

Table 1
SK Fiscal Management in Terms of Budget

Statement	Mean	Adjectival Rating
SK funds shall be allocated in an annual budget, and if the funds allow, in a supplemental budget in accordance with the adopted ABYIP. (Section 20(c) of the IRR of RA No. 10742)	3.44	Sometimes Compliant
The proposed SK budget is approved before the start of the succeeding fiscal year through an SK Resolution with a majority vote of the members present during the session called for the purpose.	1.83	Seldom Compliant
The detailed program, project, and activities (PPA) with corresponding costs for each PPA included in the Annual Barangay Youth Investment Program (ABYIP) are attached to the SK Resolution.	3.13	Sometimes Compliant
Upon receipt of the monthly internal revenue allotment (IRA) of the barangay, the Punong Barangay releases, without delay and within five (5) working days, the SK's share equivalent to ten percent of the general fund through a check issued in the name of the SK for deposit to its bank account.	2.72	Sometimes Compliant
For all other income accrued to the general fund of the Barangay, the corresponding SK fund is deposited not later than five (5) working days after the end of the month.	2.65	Sometimes Compliant
The duly approved annual budget and any supplemental budget, commitments, and payments are recorded and monitored in the Registry of Budget, Commitments, Payments and Balances – Maintenance and Other Operating Expenses (RBCPB-MOOE) and the Registry of Budget, Commitments, Payments and Balances – Capital Outlay (RBCPB-CO), as applicable.	2.14	Seldom Compliant
Funds received for specific purposes are covered by an SK Resolution and are recorded and monitored in the Registry of Specific Purpose Fund, Commitments, Payments and Balances – Maintenance and Other Operating Expenses (RSPFCPB-MOOE) and the Registry of Specific Purpose Fund, Commitments, Payments and Balances – Capital Outlay (RSPFCPB-CO), as applicable.	2.11	Seldom Compliant
Payments made by SK funds do not exceed the approved budget.	3.00	Sometimes Compliant
The charges to and balances of the approved budget are reported by the Barangay Management Office (BMO) to SK on a quarterly basis through the Summary of Budget, Commitments, Payments and Balances (SBCPB).	1.44	Never Compliant

SK makes publicly available its approved budgets and provides a comparison between the original and final budget amounts and the actual expenditures, including explanations of any material differences.	1.38	Never Compliant
A Statement of Comparison of Budget and Actual Amounts (SCBAA) is prepared annually by the BMO, approved by the SK Chairperson, and submitted to the SK, Sangguniang Bayan (SB), and Commission on Audit (COA) Auditor concerned within 60 days after the end of each year.	1.41	Never Compliant
The charges to and balances of funds received for specific purposes are reported by the BMO to SK on a quarterly basis through the Summary of Specific Purpose Fund, Commitments, Payments and Balances (SSPFCPB).	1.36	Never Compliant
The SBCPB and SSPFCPB are submitted to the SK, SB, and COA Auditor concerned within 20 days after the end of each quarter.	1.16	Never Compliant
The charges to and balances of funds received for specific purposes are reported by the BMO to SK on a quarterly basis through the Summary of Specific Purpose Fund, Commitments, Payments and Balances (SSPFCPB).	1.27	Never Compliant
Unexpended balances in the SK budget revert to the general fund of the SK at the end of the fiscal year and are no longer available for expenditure except by subsequent approval of the SK.	2.66	Sometimes Compliant
Unexpended balances intended for capital outlay remain valid until fully spent, reverted, or the project is completed.	2.50	Sometimes Compliant
Reversions of capital outlay balances are not allowed unless all obligations have been fully paid or otherwise settled.	2.70	Sometimes Compliant
Balances for capital outlay are reviewed as part of the annual budget preparation.	3.31	Sometimes Compliant
SK may approve, upon the recommendation of the SK Chairperson, the reversion of funds no longer needed for activities financed by the said balances.	3.31	Sometimes Compliant
GRAND MEAN	2.29	Seldom Compliant

Based on the results of the study, SK officials in Tarlac City demonstrated a **moderate level of compliance** with budgeting procedures prescribed by law and existing fiscal guidelines. The preparation of the SK Annual Budget and Annual Investment Program was generally observed; however, variations in compliance were noted across barangays.

The findings indicate that while SK officials are aware of their responsibilities in budget preparation, challenges such as limited technical knowledge and delays in the approval process affect the effective implementation of budgeting procedures. These results suggest that fiscal autonomy in budgeting is present in principle but remains constrained in practice due to procedural and capacity-related issues at the barangay level.

Receipt, Collection and Deposit

The table below provides an overview of the management of SK in receipts, collections, and deposits which are important in accountability and transparency. The manner which SK receives funds through cash, check, or deposit; the issuance of official receipts; and the depositing of funds into SK bank account are evaluated in this section. These also discuss the process for recording and monitoring, adherence to banking regulations, bonding and internal control requirements.

Table 2
Fiscal Management of SK in Terms of Receipts/Collections and Deposits

Statement	Mean	Adjectival Rating
SK receipts/collections in cash or check are acknowledged by issuing an Official Receipt (OR) – Accountable Form No. 51. Receipts/collections through direct deposit are supported with a copy of VDS/CM in lieu of OR.	3.20	Sometimes Compliant
All particulars in the OR are completely filled out, and duplicate and triplicate copies are exact copies of the original.	3.58	Often Compliant
ORs are issued in numerical sequence, and erasures or alterations are strictly prohibited. ORs with erasures or alterations are marked as “cancelled.”	3.56	Often Compliant
Issuance of temporary or provisional receipts is not allowed.	3.55	Often Compliant
SK funds are deposited in a current account under the name of the SK of the barangay in a government-owned or authorized government depository bank, with the SK Chairperson and SK Treasurer as official signatories.	4.60	Always Compliant
Receipts/collections in cash or check are deposited intact daily. Collections beyond the bank’s cut-off time are deposited the next working day. For travel time over one day, deposits are made at least once a week or when collections reach P5,000.00.	3.55	Often Compliant
If it is not economical to deposit within the prescribed period, the SK Chairperson may request exemption from the required deposit procedures through the COA Director, and deposits may be approved at least once a month.	3.60	Often Compliant
Only one depository account shall be maintained with a government bank in the name of the SK, preferably in the same branch as the barangay for efficiency and economy.	4.60	Always Compliant
Receipts/collections and deposits of SK funds from any source are recorded and monitored on the Register of Cash Receipts, Deposits and Other Related Fiscal Transactions (Annex 5), maintained by the SK Treasurer.	1.50	Never Compliant
Deposits and withdrawals/payments from the current account are recorded and monitored in the Register of Cash in Bank and Other Related Fiscal Transactions (Annex 6), maintained by the SK Treasurer.	1.11	Never Compliant
The SK Chairperson and SK Treasurer comply with the bonding requirements prescribed by RA No. 7160, relevant Treasury Circulars, and DILG Memorandum Circular No. 99-186, with the premium paid from SK funds.	4.50	Always Compliant
GRAND MEAN	3.40	Sometimes Compliant

In terms of receipts, collections, and deposits, the results revealed that SK officials generally followed required procedures in documenting collections and issuing official receipts. However, the timely deposit of funds into authorized SK bank accounts and full compliance with banking and bonding requirements were areas where difficulties were encountered. The findings reflect that administrative processes and coordination with barangay officials influence the handling of SK funds. Although fiscal policies mandate independent management of SK funds, the results show that operational constraints continue to affect the consistent

implementation of these requirements. This indicates a gap between fiscal regulations and actual practice, which limits the full exercise of fiscal autonomy.

Disbursement and Payment Practices

The table lists the provisions governing the fiscal management of SK such as disbursement vouchers issuance, documents required, funds distribution procedures, tax regulations compliance, cheque recording, cash advances and settlements handling, and adherence to COA, DILG, DBM, and BIR. Plus, it presents the average mean scores along with the respective adjectives that signify the degree of compliance with such standards.

Table 3
Fiscal Management of SK in Terms of Disbursement/Payments

Statement	Mean	Adjectival Rating
All claims from SK funds are made using a Disbursement Voucher (Annex 7) and are properly certified/approved by the BMO for budget availability, the SK Treasurer for cash availability and completeness of documents, and the SK Chairperson for necessity, validity, and legality of the claim.	3.30	Sometimes Compliant
The Disbursement Voucher (DV) is supported with complete documentation in accordance with COA Circulars No. 2012-001, 2013-001, and other relevant COA issuances.	3.35	Sometimes Compliant
Disbursements are made by issuing checks in the name of the SK of the barangay from SK's current account in GOB/AGDB, signed by the SK Treasurer and countersigned by the SK Chairperson.	3.28	Sometimes Compliant
Disbursements subject to withholding taxes follow Bureau of Internal Revenue regulations.	3.22	Sometimes Compliant
All checks issued during the day, including released, unreleased, or cancelled checks, are recorded chronologically in the Register of Checks in Bank (RCB) maintained by the SK Treasurer.	3.38	Sometimes Compliant
Cash advances are given only for legally authorized specific purposes, and no additional advance is allowed unless the previous advance is liquidated and accounted for, following PD No. 1445 and COA Circulars.	3.39	Sometimes Compliant
Cash advances for specific purposes are granted to the SK Treasurer and must be liquidated through a Liquidation Report (LR – Annex 9).	3.33	Sometimes Compliant
Cash advances for local and foreign travels follow EO Nos. 248, 248A, 298, and COA Circulars 96-004 and 2012-001, and other pertinent OP, COA, and agency issuances.	3.37	Sometimes Compliant
Liquidation of cash advance for local travel is done within 30 days upon return for foreign travel, within 60 days.	3.25	Sometimes Compliant
Any unutilized cash advance is refunded with an OR issued; if expenses exceed the advance, a DV is prepared for reimbursement.	3.27	Sometimes Compliant
Granting and liquidation of cash advances are recorded in the RCB and Subsidiary Ledger for Cash Advances.	3.28	Sometimes Compliant
Regular SK operating expenses, including SK counterpart for Linggo ng Kabataan and annual Pederasyon dues, are	4.00	Often Compliant

charged against SK funds according to applicable budgeting, accounting, and auditing laws.		
SK funds are not used for payment of personnel services.	3.33	Sometimes Compliant
Study tours or “lakbay-aral” charged to SK funds follow the DILG-DBM JMC No. 02 and other relevant guidelines.	3.40	Sometimes Compliant
GRAND MEAN	3.37	Sometimes Compliant

With regard to disbursement and payment practices, the study found a **moderate level of compliance** among SK officials. Respondents reported that disbursement procedures were generally followed; however, challenges related to documentation, liquidation, and timeliness of fund release were evident. These findings suggest that while SK officials recognize proper disbursement procedures, the complexity of fiscal requirements and limited experience in financial management pose difficulties in ensuring full compliance. The continued reliance on barangay officials in certain disbursement processes further indicates that fiscal autonomy is not yet fully operationalized in practice.

Overall Evaluation of the Fiscal Management of Sangguniang Kabataan

The table below shows the overall adherence of the SK personnel to the management of public funds through the major financial operations of budgeting, receipts/collections and deposits, and disbursement/payments. Fiscal management is one of the main activities of SK, as it guarantees that the resources are allocated and consumed in the manner of transparency, efficiency, and compliance with the prescribed rules and regulations.

Table 4
Overall Evaluation of the Sangguniang Kabataan Fiscal Management

Statement	Mean	Adjectival Rating
Fiscal Management of SK in Terms of Budget	2.29	Seldom Compliant
Fiscal Management of SK in Terms of Receipts/Collections and Deposits	3.40	Sometimes Compliant
Fiscal Management of SK in Terms of Disbursement/Payments	3.37	Sometimes Compliant
Overall Grand Mean	3.02	Sometimes Compliant

The Sangguniang Kabataan has been practicing partial compliance in its overall fiscal management, as reflected by the grand mean score of 3.02, which is interpreted as Sometimes Compliant. Among the indicators, SK officials perform relatively well in managing **receipts, collections, deposits, and disbursements**, as reflected by mean scores of 3.40 and 3.37, respectively. This suggests that daily financial activities are managed accurately and in accordance with prescribed procedures.

On the other hand, budget management was the aspect that got the lowest mean score of 2.29, marking it as Seldom Compliant, which points to a serious weakness in planning and allocating resources. The gap between the better compliance of transactions and the poorer practice in budgeting indicates that although the SK officials are capable of managing the routine financial operations, the challenges stemming from budget preparations hamper the overall coherence and efficacy of the fiscal management. Thus, it becomes necessary for the SK to develop the budgeting skills and the whole process for the sake of the comprehensive and reliable financial management.

Powers and Function of Sangguniang Kabataan

The paper discusses the fiscal management capacities and functions of the Sangguniang Kabataan (SK) which are planning, budgeting, program implementation, committee creation, reporting, partnerships, and transparency measures among others.

Table 5
SK Powers and Functions in relation to Fiscal Management

Statement	Mean	Adjectival Rating
The SK, in consultation with the Katipunan ng Kabataan, formulates a three-year rolling plan called the Comprehensive Barangay Youth Development Plan within three months of assumption to office, aligned with the Philippine Youth Development Plan (PYDP) and other local youth development plans.	3.67	Very Satisfactory
The SK approves the annual budget, which is part of the Annual Barangay Youth Investment Program, before the start of the next fiscal year and may approve a supplemental budget if funds allow, following applicable budget rules and procedures.	2.40	Fair
The SK promulgates resolutions necessary to achieve the objectives of the youth in the barangay according to the Comprehensive Barangay Youth Development Plan and the applicable provisions of the law.	3.07	Satisfactory
SK initiates and implements programs and projects, in coordination with national government agencies or private/non-government institutions, that promote the general welfare, development, and empowerment of the youth.	2.80	Satisfactory
SK holds fund-raising activities aligned with the Comprehensive Barangay Youth Development Plan, with proceeds accruing to the SK general fund and spent according to the specified purpose and applicable budget, accounting, and auditing rules.	1.30	Poor
SK holds fund-raising activities aligned with the Comprehensive Barangay Youth Development Plan, with proceeds accruing to the SK general fund and spent according to the specified purpose and applicable budget, accounting, and auditing rules.	1.30	Poor
The SK creates regular and special committees, and other bodies, with chairpersons and members from SK or Katipunan ng Kabataan, to effectively carry out programs and activities.	3.63	Very Satisfactory
The SK submits annual and end-of-term program accomplishments and fiscal reports to the Sangguniang Barangay, presents them during the Katipunan ng Kabataan assembly, and furnishes copies to the Local Government Operations Officer and Local Youth Development Council (LYDC) according to prescribed DILG/Commission forms.	3.64	Very Satisfactory
The SK partners with the LYDC in planning and implementing projects and programs for advocates such as good governance, climate change adaptation, disaster risk reduction, youth employment and livelihood, health	3.59	Very Satisfactory

and anti-drug abuse, gender sensitivity, and sports development.		
SK adopts and implements a policy on full public disclosure of all transactions and documents involving public interest.	2.47	Fair
The SK exercises other powers and performs functions prescribed by law or ordinance or delegated by the Sangguniang Barangay or the Commission.	3.68	Very Satisfactory
GRAND MEAN	3.03	Satisfactory

The Sangguniang Kabataan (SK) performs well in strategic planning, coordination, and reporting, as seen in the development of the Comprehensive Barangay Youth Development Plan, formation of committees, collaboration with the LYDC, and submission of reports, all rated very satisfactory. However, weaknesses exist in fiscal management, particularly in budget approval, fundraising, and public disclosure, which were rated fair to poor. These gaps indicate delays, limited technical capacity, and low confidence in handling financial responsibilities. The contrast between strong planning and weak fiscal execution highlights challenges in resource mobilization, transparency, and internal budgeting. Overall, while SK excels in participatory and program-focused activities, deficiencies in financial management hinder the full implementation of youth programs.

Problems Encountered in Fiscal Management

In this part, the problems encountered by the Sangguniang Kabataan (SK) in fiscal management are outlined and these problems are mainly related to budgeting, fund utilization, documentation, and compliance with legal and procedural requirements. Moreover, the section intends to present very well the challenges that might restrain good fiscal governance and the provision of youth programs.

Table 6
Problems Encountered by SK in Managing Finances

Problems Encountered	(f)	(%)
Insufficient funds to cover all projects.	117	68 %
Delays in the release or approval of funds.	98	57%
Limited guidance or support.	96	55.8%
Lack of knowledge or training.	88	51.2%
Lack of monitoring and evaluation.	88	51.2%
Difficulty in prioritizing projects.	82	47.7%
Conflicts and disagreement.	81	47.1%
Difficulty in complying with government requirements.	78	45.3%
Inadequate transparency and accountability.	76	44.2%
Inadequate participation of youth.	75	43.6%
Difficulty accessing government service.	71	41.3%
Lack of proper fiscal documentation.	66	38.4%
Misallocation or misuse of funds.	64	37.2%

The primary challenge for SK councils is **insufficient funds**, with 68% of respondents citing that the 10% allocation from the barangay budget is inadequate to cover youth programs, particularly in smaller barangays. **Delays in fund releases** (57%) due to bureaucratic processes and lack of documentation further hinder program implementation. Many SK officials also face **limited training and guidance** (51–56%), leaving

them unprepared for budgeting, procurement, and fiscal reporting responsibilities. **Weak monitoring and evaluation** (51%) and **poor project prioritization** (48%) reflect gaps in oversight and planning, while internal conflicts and low youth participation reduce program effectiveness. Additionally, challenges in **meeting government requirements, proper fiscal documentation**, and ensuring **transparency and accountability** further complicate financial management.

Both COA and DILG highlight that these issues stem from **systemic limitations and capacity gaps**, emphasizing the need for better training, clear procedures, and stronger monitoring to improve SK fiscal governance and youth program implementation.

Proposed Measures

The recommendations are mainly directed towards improving the fiscal management skills and capacities of the Sangguniang Kabataan officials. In accordance with the respondents' evaluation, the measures proposed will alleviate and eradicate the challenges that were mentioned before such as lack of knowledge, poor support, weak monitoring, and obstacles in the structure when it comes to fund access and use. The recommendations are expected to empower SK officials' skills, increase trustworthiness, and bring around efficient implementation of youth programs and services.

Table 7
Proposed Measures

Problem	Proposed Measures	Strategy	Objectives	Expected Outcome
Limited Training in Fiscal Management among SK Officials	City Level Budget and Finance Help Desks	Seek the assistance and manpower of LYDO, Budget Office, COA or DILG on establishing a help desk that will assist the SK Officials	To provide a specialized help desk for administrative and fiscal concerns and queries of the SK	Increased the confidence of SK in handling and managing fiscal matters
Limited Training in Fiscal Management among SK Officials	Comprehensive Fiscal Governance Capacity Building Initiatives	Establish a hybrid capacity training program	To provide foundational knowledge among SKs in handling fiscal affairs.	Improved Fiscal Literacy among SK Officials
Delays in Funds Approval and Release	Establishment of Joint SK-Barangay Finance Committee	Create the finance committee comprising SK Chairperson, Barangay Treasurer, SK treasurer, SK Secretary and Barangay Secretary, including their BMOs	To ensure fiscal autonomy among SK and clarify roles between barangay staff and SK finance staff	Improved the understanding of the function of each committee member.

Difficulty in Complying with Government Accounting and Auditing Rules.	The establishment of SK Fiscal Compliance Roadmap and Support System	Develop standardized yet simplified templates for SK officials and include a roadmap indicating the kind of document to be submitted, Fiscal Compliant Calendar, and offices to be given.	To equip SK Officials with essential skills in Government Accounting and Auditing	To alleviate complexities and confusion among SKs on what to submitted, which offices with deadline to avoid delays.
Conflicts and disagreements among SK members	Establish conflict resolution and decision-making protocols	Conduct team-building initiatives and establish formal guidelines for committee approvals and dispute resolution	Cconsensus-building and determining roles and responsibilities	Team dynamics became more cohesive, project approvals smoother, and conflicts reduced.

To strengthen SK fiscal and administrative management, several measures are recommended. First, **capacity-building initiatives** such as city-level help desks and hybrid training programs will equip SK officials with skills in budgeting, fiscal reporting, and plan formulation. **Transparency and accountability** can be enhanced by enforcing the SK Full Public Disclosure Policy Board and quarterly fiscal updates. To address funding constraints, SKs should pursue **partnerships with government and non-government organizations** and practice budget prioritization based on youth needs. **Delays in fund approval** can be mitigated by creating a Joint SK-Barangay Finance Committee, while a **Fiscal Compliance Roadmap** with standardized templates will simplify adherence to government accounting and auditing rules. Finally, **structured conflict resolution protocols** and clear committee guidelines will improve decision-making, collaboration, and internal unity, leading to more effective and accountable SK governance.

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