



development academy
of the philippines



BAGANI

Rising Leaders Development Program

The country's premier development
and fellowship program for young
leaders in the public sector.



**ARE YOU A
RISING LEADER?**





ENCANTADIA
CHRONICLES

SANG'GRE

Fully-funded, future-ready.

For young leaders making a public sector impact: now and into the future.



Young leaders from the public sector aged 18-30



Young leaders from National Government Agencies (NGAs), Local Government Units (LGUs) and Sangguniang Kabataan (SK)



Student leaders from universities, colleges, and vocational institutions



Leaders from YORP-registered organizations under the National Youth Commission or the Bangsamoro Youth Commission





BAGANI Open-Learning

BAGANI Open-Learning is a digital classroom that offers a four-month, self-paced learning program on local governance, leadership fundamentals, and emerging innovations in public sector tailored to the needs of youth leaders.

These courses will be **Civil Service Commission (CSC)-accredited**, allowing learners to earn official training hours to support their professional advancement.

Application Period

February - July 2026

Access to Open Learning

April - July 2026

Open Learning Curriculum

Course 1:

Youth in Local Governance

This course introduces core concepts on the role of youth in governance, including youth identity, youth participation, governance entry points for young leaders, and ethical engagement. The course emphasizes meaningful collaboration with public institutions and fosters an understanding of how young leaders can responsibly position themselves within governance structures.

Course 2

General Leadership

This course develops essential leadership competencies such as teamwork, strategic thinking, adaptive leadership, and public communication. The course equips young leaders with practical skills to effectively lead initiatives and contribute to decision-making processes within their respective roles in the public sector.

Course 3

General Governance

This course provides an overview of governance principles, laws, institutional systems, and processes within the Philippine context. The course strengthens learners' understanding of how government systems function and how they can engage constructively and effectively with these structures based on their current roles in the public sector.

Course 4

Innovation in Governance

This course focuses on the practical application of design thinking, sustainability principles, and emerging technologies in developing solutions and spearheading initiatives. The course enables learners to develop innovative, ethical, and human-centered solutions that address real governance and public sector challenges.

LATEST | MARCH 13, 2026

Office of the President of the Philippines
NATIONAL YOUTH COMMISSION
The Voice and Advocate of the Filipino Youth



Office of the President of the Philippines
NATIONAL YOUTH COMMISSION
The Voice and Advocate of the Filipino Youth

SK ADVISORY

No. 2026-NP003

FOR : ALL SANGGUNIANG KABATAAN (SK) OFFICIALS, YOUTH ORGANIZATION REGISTRATION PROGRAM (YORP) MEMBERS, LOCAL YOUTH DEVELOPMENT COUNCIL (LYDC) MEMBERS AND LOCAL YOUTH DEVELOPMENT OFFICES (LYDOs)

SUBJECT : PARTICIPATION IN THE BAGANI: RISING LEADERS DEVELOPMENT PROGRAM

DATE : MARCH 11, 2026

The National Youth Commission (NYC) invites and enjoins Sangguniang Kabataan (SK) officials, Youth Organization Registration Program (YORP) members, Local Youth Development Council (LYDC) members, and Local Youth Development Offices (LYDOs) to the BAGANI: Rising Leaders Development Program with the following details:

| | |
|-------------------|---|
| Organizers | Development Academy of the Philippines |
| Overview | BAGANI is a fully-funded government program that empowers active young leaders with the skills and expertise to tackle the evolving challenges of modern governance and create tangible impact in the public sector from within their current roles. It aims to cultivate a new generation of values-driven, reform-oriented, and innovation-ready leaders capable of transforming governance not in the distant future, but today. |

SK ADVISORY NO. 2026-NP003 PARTICIPATION IN THE BAGANI: RISING LEADERS DEVELOPMENT PROGRAM



BAGANI Fellowship

The Fellowship is an intensive residency where exceptional 100 young fellows are invited for an immersive learning experience through workshops and mentorship.

CATALYST PROJECTS

The cohort will design and implement projects that aim to tackle pressing and emerging challenges to national security and development.

CRISIS SIMULATION

Fellows will engage in a real-world exercise designed to test their response to complex challenges in geopolitics and foreign policy.

Start of Applications

February 4, 2026

Applications Deadline

March 22, 2026

| | Sibol Cohort | Daloy Cohort |
|----------------------------|-------------------------|--------------------|
| Cohort Launch | June 13, 2026 | October 3, 2026 |
| Program Orientation | June 14, 2026 | October 4, 2026 |
| Fellowship Period | June 15 - July 11, 2026 | October 5-31, 2026 |



10

outstanding fellows will be selected for a fully funded international immersion, gaining world-class insights from leading global institutions.



DEVELOPMENT ACADEMY OF THE PHILIPPINES



Dangal, Galing, at Tatag

Honor and Integrity

Smart and Innovative

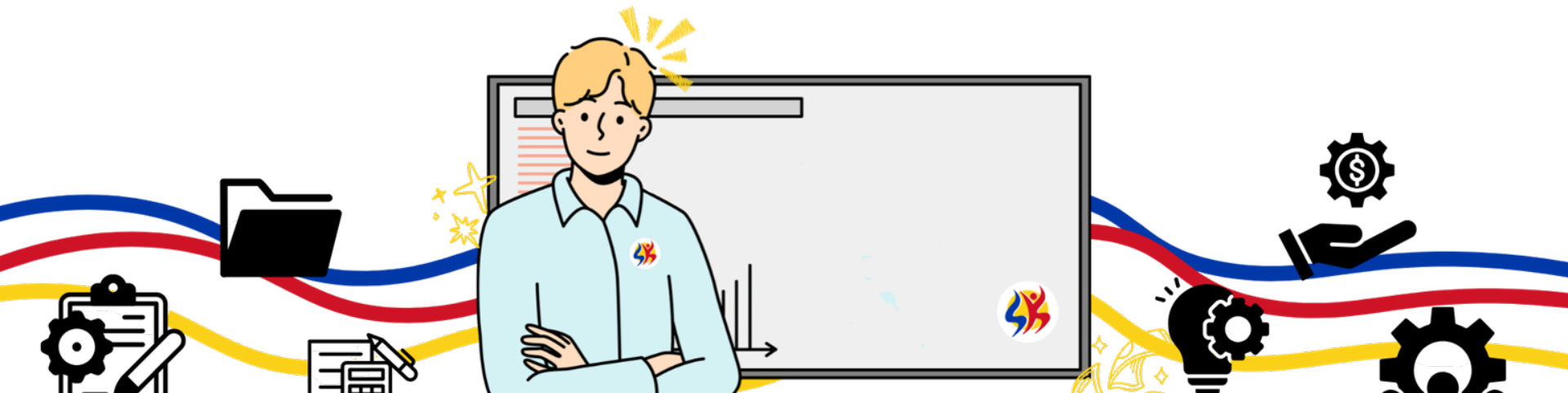
Stable and Future-ready





Office of the President of the Philippines
NATIONAL YOUTH COMMISSION
The Voice and Advocate of the Youth

Sangguniang Kabataan **FINANCIAL MANAGEMENT**





Pwede bang pondohan ng Sanguniang Kabataan ang Flood Control Projects?

Photo Credits:

<https://www.google.com/url?sa=i&url=https%3A%2F%2Fwww.facebook.com%2Fgroups%2F1592147124328145%2Fposts%2F2768166303392882%2F&psig=AOvVaw2RmcQKpjmU7JowOogzVhx&ust=1758171397791000&source=images&cd=vfe&opi=89978449&ved=0CBUQjRxqFwoTCJCFpISB348DFQAAAAAdAAAAABAx>

Sangguniang Kabataan **FINANCIAL MANAGEMENT**

- ✓ **Session 1.** SK Planning
- ✓ **Session 2.** Budget Preparation and Execution
- ✓ **Session 3.** SK Procurement
- ✓ **Session 4.** Accountability

Legal references:

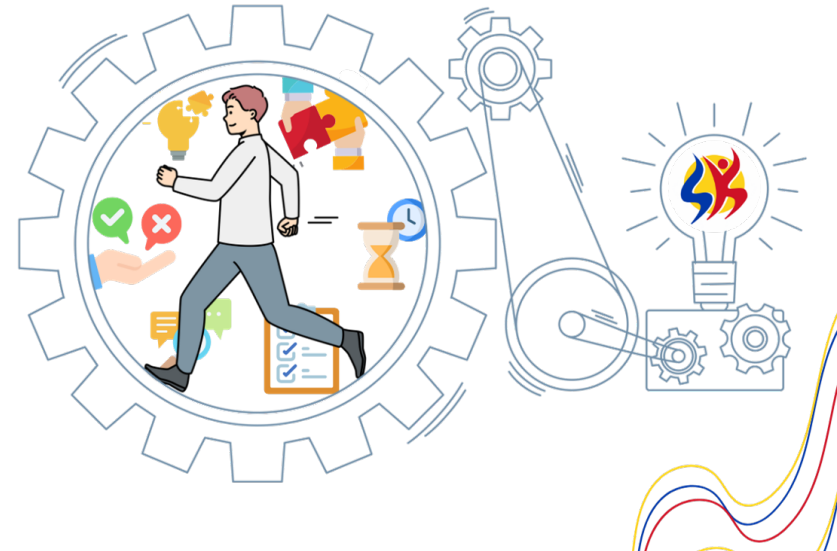
- *DBM-DILG-NYC JMC No. 1, s. 2025*
- *DILG MC No. 2019-151*
- *GPPB Circular No. 07-2019*
- *COA Handbook on Financial Transactions of the SK (2019)*
- *DILG MC No. 2026-021*





SK PLANNING

Session 1



PYDP

Philippine Youth
Development Plan

LYDP

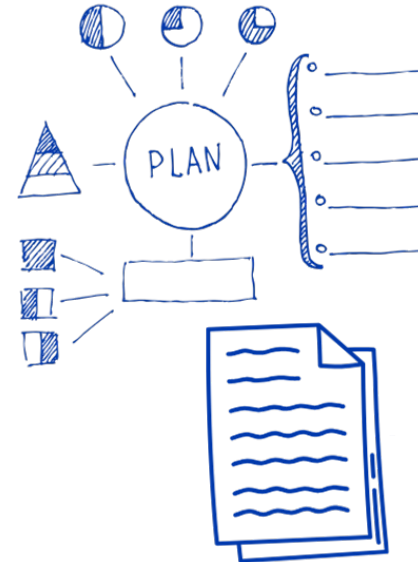
Local Youth
Development Plan

CBYDP

Comprehensive
Barangay Youth
Development Plan

ABYIP

Annual Barangay
Youth Investment
Program



Comprehensive Barangay Youth Development Plan (CBYDP)

- 3-year plan that serves as the overarching plan for youth development in the barangay
- Outlines long-term goals, strategies, and priorities for the Sangguniang Kabataan (SK)
- Forms the basis for preparing the ABYIP
- Guides SK fund-raising activities, ensuring alignment with development goals



Annual Barangay Youth Investment Program (ABYIP)

- Acts as the specific financial and action plan for the SK
- Guides the allocation of SK funds through the annual and supplemental budgets
- Derived from the CBYDP, translating its strategies into concrete programs, projects, and activities (PAPs)

KEY DIFFERENCE

CBYDP

Strategic, medium-term development plan

Provides strategic direction



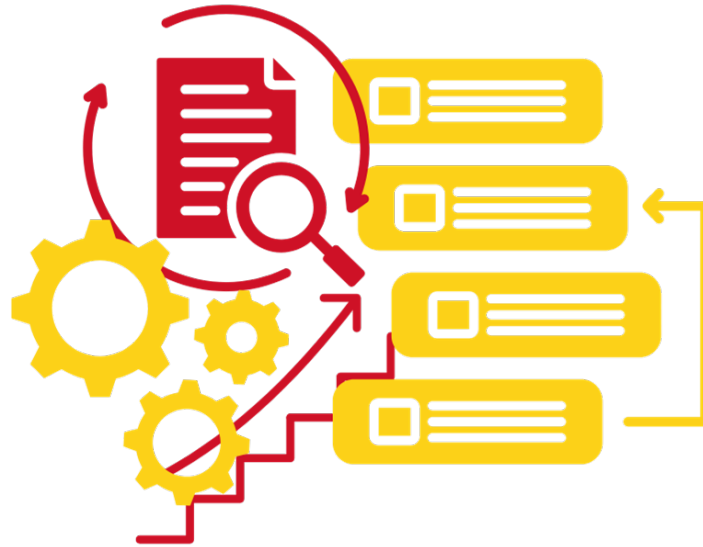
ABYIP

Annual, budget-focused investment program

Implements that direction financially and operationally



Process in Preparing CBYDP



Youth Profiling and Situational Analysis

- Conduct a youth profiling in the barangay to gather a data on education, health, employment, participation, etc.
- Perform a situational analysis to identify the key issues and needs of the youth in the barangay.
- Enhanced Guidelines on Barangay Youth Profiling
 - On Going
 - Survey Type; Maximum of 300 respondents
 - SK Web Portal Asisted

Stakeholder Consultation and Participation

The SK must conduct consultations with:

- Members of the Katipunan ng Kabataan (KK)
- Local youth organizations
- Civil society representatives
- Relevant barangay and local government officials

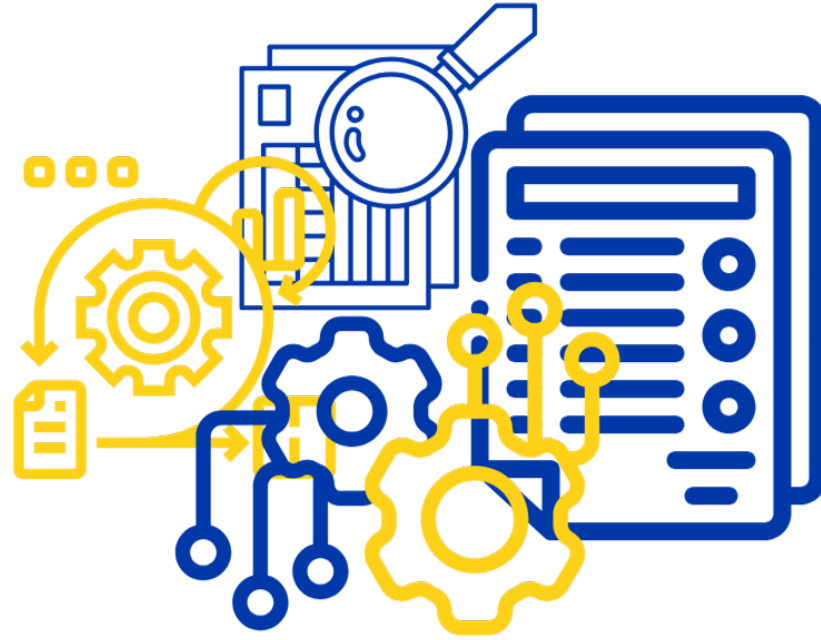


Drafting CBYDP

- The SK prepares the CBYDP document, which includes:
 - Vision, mission, and goals
 - Programs, projects, and activities (PAPs) for the 3-year term
 - Performance indicators and targets
 - Resource requirements and strategies for fund generation

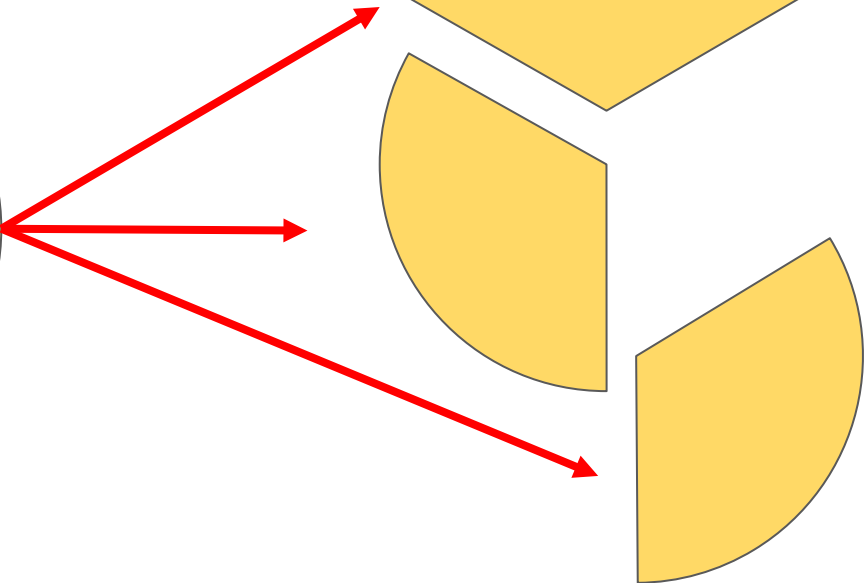
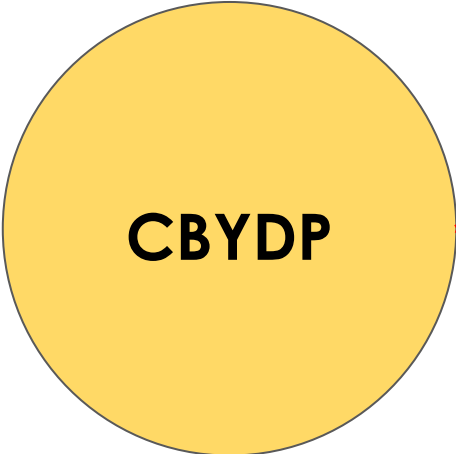
KK Assembly Consultation and Approval

- The CBYDP must be presented to the Katipunan ng Kabataan (KK) during a general assembly.
- The SK must consult with and obtain concurrence of the majority of KK members present (with quorum) before finalizing the CBYDP



Process in Preparing ABYIP





ABYIP 1

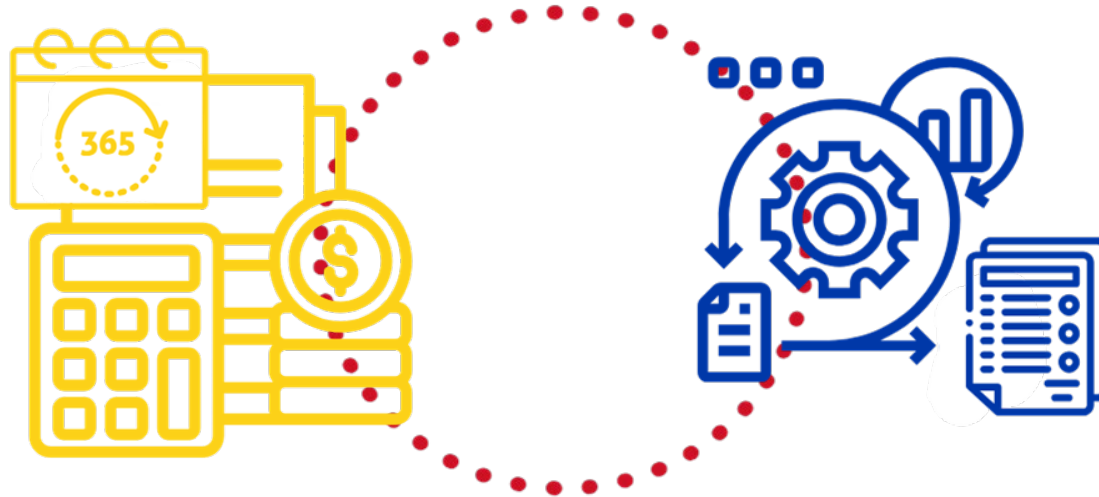
ABYIP 2

ABYIP 3

Preparation and Approval

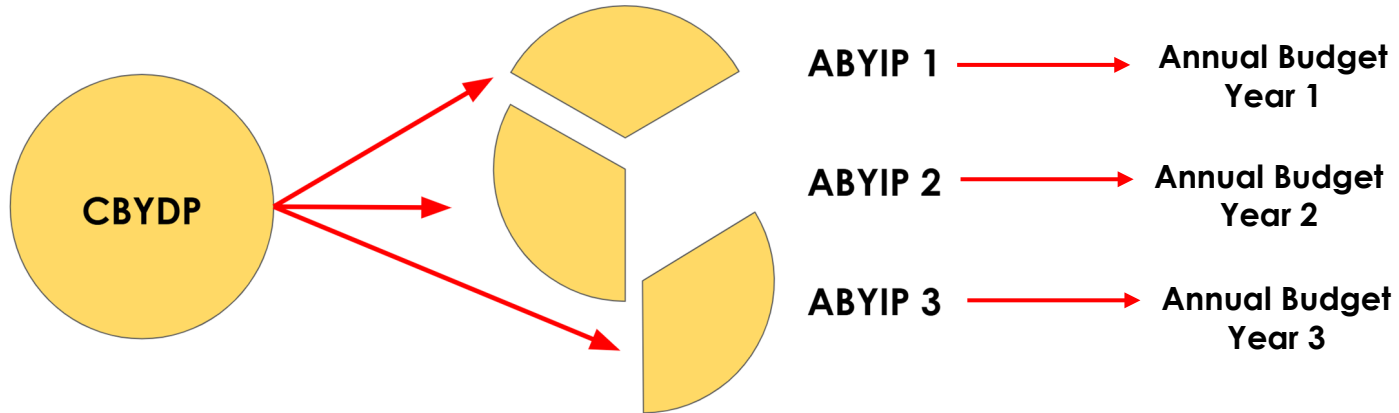
- The SK drafts the ABYIP, detailing specific programs, projects, and activities (PPAs) with corresponding budgets and implementation timelines for the target year
- The ABYIP is approved through a **majority vote** of the SK members during a session, formalized by an **SK resolution**

From ABYIP to Annual Budget



Integration into the SK Annual Budget

- All SK funds must be allocated in the **annual budget** (and possibly a supplemental budget), strictly based on the adopted ABYIP



Integration into the SK Annual Budget

- During budget preparation, each PPA must have an **ABYIP Reference Code**, reinforcing the direct connection between budget allocations and planned activities.
 - The **ABYIP** outlines what the SK plans to do annually and how much it will cost
 - The **annual budget** allocates the funds to implement those activities.

Integration into the SK Annual Budget

The ABYIP must be approved
through an SK resolution

BEFORE

SK budget preparation begins.





BUDGET PREPARATION & AUTHORIZATION

Session 2

Legal reference:
DBM-DILG-NYC JMC
No. 1 s. 2025



Financial Independence

Ten percent (10%) of the general fund of the barangay shall be set aside for the SK. The sangguniang barangay shall appropriate the SK funds in lump sum which shall be disbursed **solely for youth development and empowerment purposes.**

The SK funds shall be deposited in the name of the SK of the concerned barangay in a government-owned bank situated in or nearest to its area of jurisdiction with the SK chairperson and the SK treasurer as the official signatories.



Role of the Barangay

The **punong barangay** shall include the ten percent (10%) of the general fund accruing to the SK in the **barangay executive budget** to be submitted to the sangguniang barangay for budget authorization purposes. The sangguniang barangay, in turn, shall appropriate the said SK funds in lump sum in the pertinent appropriation ordinance.

The **barangay treasurer** shall inform, **in writing**, the SK chairperson and the SK treasurer **on or before September 15** of the estimated ten percent (10%) SK fund for the ensuing fiscal year.

Republic of the Philippines
Province of _____
City/Municipality of _____
Barangay _____

CERTIFICATION

To the Sangguniang Kabataan (SK) of Barangay _____:

This is to certify that the amount of _____ (P_____) representing the ten (10%) of the General Fund of Barangay _____, is available for SK programs, projects, and activities as stipulated in the approved barangay expenditure program for the Fiscal Year _____.

This certification is issued this ___ day of _____, _____, at Barangay _____, City/Municipality of _____.

Certified by:

Barangay Treasurer



Income Estimation

NOTIFICATION

(Brgy Treasurer)

- In writing
- Not later than September 15 →
- supported by a certification of income (city/ municipal treasurer and accountant)

No Notification by September 15

- The SK may proceed to prepare their budget based on 10% of the barangay's National Tax Allotment (NTA) as issued by the DBM Regional Office



Supplemental Budget

- The SK must prepare a supplemental budget to reflect the actual fund allocation.
- Preparation and submission of the supplemental budget must follow applicable laws, rules, and regulations.

May only be created if:

- Funds are actually available
- New revenue sources are identified
- All supplemental PPAs must still align with the ABYIP.

Release

The SK funds shall be **automatically released** by the barangay to the SK, and shall **not be subject to any lien or holdback** that may be imposed by the barangay for whatever purpose.

The SK funds shall be deposited by the barangay in the **current account** of the SK **not later than five (5) working days** after the crediting of the monthly National Tax Allotment (NTA) share of the barangay.



Process

SK budget calendar is synchronized with the barangay budget cycle.

(1)

Drafts the
SK Annual Budget

- Estimated income
- Expenditure program

- **SK Chairperson**
- With the assistance of the **SK Treasurer**

(2)

Submits the
SK Annual Budget
to the
Sangguniang
Kabataan

- **SK Chairperson**

(3)

Authorization by
the Sangguniang
Kabataan

- **Majority of the Sangguniang Kabataan**
- **SK Resolution**
- Not later than October 16



Process

SK budget calendar is synchronized with the barangay budget cycle.

(5)

Submit the SK Budget to the Sanggunian

- Through the Budget Officer
- **SK Secretary**
- Within 10 days from approval

(6)

Sanggunian Reviews the SK Budget

- **Sangguniang Bayan/ Panlungsod**
- Within 60 days from receipt

(6a)

May consult the LYDO on the conformity with SK Reform Law

- **Sangguniang Bayan/ Panlungsod**
- Shall not suspend or extend the 60-day review period



Sample SK Resolution

RESOLUTION NO. ____, s- 20__

**"A RESOLUTION APPROVING THE SANGGUNIANG KABATAAN (SK)
ANNUAL/SUPPLEMENTAL BUDGET OF BARANGAY _____ FOR FISCAL
YEAR _____ IN THE AMOUNT OF _____,"**

WHEREAS, Section 8 (b) of Republic Act (RA) No. 10742, otherwise known as the SK Reform Act of 2015, as amended by RA No. 11768, provides in part, that among the powers and functions of the SK is to approve the annual budget which is the annual slice of the Annual Barangay Youth Investment Program (ABYIP) before the start of the succeeding fiscal year;

WHEREAS, Section 8 (c) of the same Act, empowers the SK to promulgate resolutions necessary to carry out the objectives of the youth in the barangay in accordance with the Comprehensive Barangay Youth Development Plan (CBYDP) and the applicable provisions of the Act;

WHEREAS, Item 4.3.2.2 of JMC No. __, s- 20__ mandates the SK Chairperson, with the assistance of the SK Treasurer, to prepare the SK *Annual/Supplemental* budget consisting of the following: (i) estimates of income; and (ii) expenditure program;

WHEREAS, in a meeting conducted last ____, the SK of Barangay _____ has approved the *annual/supplemental* budget appropriating the amount of _____;

WHEREAS, said *annual/supplemental* budget is compliant with Section 20 of RA 10742, as amended by RA No. 11768, JMC No. __, s- 20__ and other related guidelines in the use of SK Funds;

WHEREAS, said *annual/supplemental* budget is necessary in order to carry out the programs, projects, and activities of the SK as outlined in the CBYDP and the ABYIP;

NOW THEREFORE, be it resolved by the SK of Barangay _____ to approve the *annual/supplemental* budget in the amount of _____.

RESOLVED FURTHER, that the full text of the *annual/supplemental* budget shall be read as follows:


Sangguniang Barangay's approval over the SK Annual Budget is

NO LONGER NECESSARY.



As per **PD 1445 (Sec. 4)**:

- Payments must be:
 - ✓ Based on **approved Annual/Supplemental Budget** (SK Resolution)
 - ✓ Used **solely for public purposes**

 As per PD 1445 (Sec. 101) & EO 292 (Sec. 50, Chap. 9, Book V):

- SK Chairperson & Treasurer must be bonded
- Fidelity bond fees are:
 - ✓ Chargeable to SK funds
 - ✓ Subject to Bureau of the Treasury policies

Limitations on Allocating the SK funds

| Threshold/ Limitation | Purpose |
|--------------------------|---|
| <i>Not more than 15%</i> | Mandatory and Continuing Training |
| <i>Not more than 25%</i> | Personnel Services (monthly honorarium) |
| <i>At least 60%</i> | Programs, Projects, and Activities Section 25 (m) (2) and Section 20 (c) |



Prioritizing Expenditure

Both the CBYDP and ABYIP shall give priority to programs, project, and activities that will promote and attain the thrusts of the PYDP (Sec. 20, c, Revised IRR)



Prioritizing Expenditure

(1) **Students stipends**, food, book and transportation allowances, and **other educational assistance programs** that will reduce the incidence of out-of-school youth and drop-outs;

(2) **Sports and wellness projects** to address physical and mental health, teenage pregnancy, substance abuse, and other health issues;

(3) Skills training, summer **employment**, on-the-job training, and livelihood assistance;

(4) Projects promoting the participation of the youth and their initiation in **agricultural, fishery, and forestry enterprises**;

(5) Programs and projects that will locate the youth at the forefront of **climate action, environmental protection, and conservation efforts**, and enlist their involvement in **calamity preparedness**, information dissemination, and other disaster-related activities;

(6) Capacity-building for **grassroots organization** and leadership, and values education; and

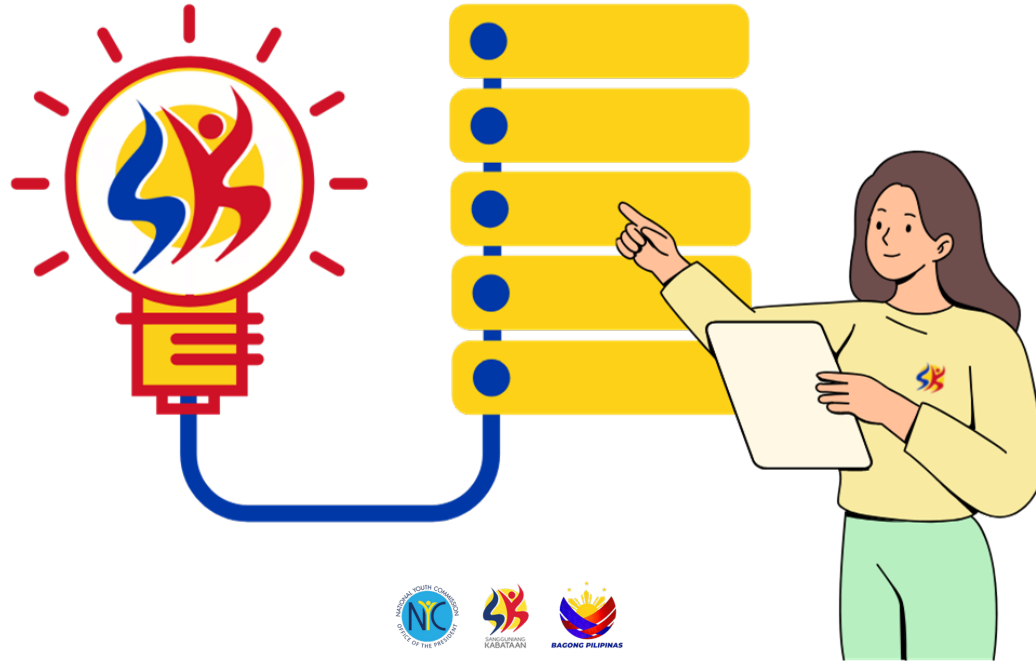
(7) Programs and activities that address **context-specific and intersectional vulnerabilities** of young people;



Include Other Expenses

- Regular operating expenses
- Linggo ng Kabataan celebration costs
- SK Mandatory and Continuing Training Fund (max 15%)
- Personnel Services (max 25%)
- SK Pedersyon Annual dues

SK Budget Key Components



(A) Estimates of Income (Receipts Program)

Outlines all projected SK income for the fiscal year:

(a) Primary Source:

- 10% of the Barangay General Fund

(b) Other Sources:

- Miscellaneous income (e.g., fund-raising, sale of unserviceable property)
- Beginning cash balance, if applicable



(B) Expenditure Program

Outlines how the SK plans to use its income, following the approved ABYIP

(a) General Administration Program (GAP):

- operational and administrative expenses of the SK

(b) Youth Development and Empowerment Programs (YDEP):

- Programs, Projects, and Activities (PPAs) for youth development as approved in the ABYIP

Required Details for Each Program, Project and Activities (PPA):

- **ABYIP Reference Code**
 - links the expenditure directly to the approved ABYIP
- **Expected Outputs**
 - what the PPA aims to accomplish
- **Performance Indicators**
 - metrics for monitoring and evaluation

(C) Ending Balance

- Shows projected ending cash balance after all planned income and expenses are accounted for
- Important Note
 - Unused SK funds revert to the SK's general fund at year-end.
 - Capital Outlay funds may remain available until the project is completed.

SK Budget Preparation Form No. 1

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY _____

Barangay _____

City/Municipality of _____

Province of _____

SANGGUNIANG KABATAAN FUND

SK Budget Preparation Form No. 1 Template

| Particulars | Past Year (Actual) | Current Year Appropriation | | | Budget Year (Proposed) |
|---|-----------------------|-------------------------------|----------------------------------|-------|---------------------------|
| | | First Semester (Actual) | Second Semester (Estimate) | Total | |
| (1) | (2) | (3) | (4) | (5) | (6) |
| I. Beginning Cash Balance | | | | | |
| II. Receipts Program Ten percent (10%) of the General Fund of the Barangay ¹ Miscellaneous Income ² | | | | | |
| III. Expenditure Program | | | | | |
| Personal Services (PS) Honoraria ³ Other allowable compensation, if any Total PS | | | | | |
| Maintenance and Other Operating Expenses (MOOE) Travelling Expenses – Local Training Expenses Office Supplies Expenses Drugs and Medicine Expenses | | | | | |

¹ Based on the Certification of the Income of the Barangay issued by the Barangay Treasurer² Miscellaneous Income. This account is used to record the **receipt of cash generated from fundraising activities of the SK** and the sale of unserviceable property (HFTSK p. 108)³ The total honorarium to be included in the SK Annual Budget shall cover SK Officials, whether the SK position is filled or vacant.

SK Budget Preparation Form No. 2

PROGRAMMED APPROPRIATION BY PPA, EXPENSE CLASS, OBJECT OF EXPENDITURE AND EXPECTED RESULTS, FY _____

Sangguniang Kabataan of Barangay _____

City/Municipality of _____

Province of _____

SK Budget Preparation Form No. 2 Template

| Program, Projects, Activities (By Expense Class and Object of Expenditure) (1) | ABYIP Reference Code (2) | Proposed Amount (Budget Year) (3) | Expected Outputs (4) | Performance Indicators (5) |
|--|--------------------------------|---|----------------------------|----------------------------------|
| <p>1. GENERAL ADMINISTRATION PROGRAM (GAP)</p> <p>Personal Services (PS) Honoraria Other allowable compensation, if any</p> <p>Total PS</p> <p>Maintenance and Other Operating Expenses (MOOE) Travelling Expenses – Local Training Expenses Office Supplies Expenses Drugs and Medicine Expenses Other Supplies and Materials Expenses Water Expenses Electricity Expenses Postage and Courier Services Telephone Expenses Internet Subscription Expenses Prizes Repairs and Maintenance Fidelity Bond Premiums</p> | | | | |



Statutory Limitations of SK Fund Allocation



Sole Purpose of Use

Funds must only be used for
**youth development and
empowerment** purposes.

*Sec 20 (a) Revised IRR
RA 10742 as amended by RA 11768*



Declared Inoperative

The SK Annual/
Supplemental
Budget may be
declared
INOPERATIVE in its
ENTIRETY when:

- **Expenditure program > Income estimates**
- **All PPAs** (Programs, Projects & Activities) are **not based on the ABYIP** or are inconsistent with priority PPAs under:
 - Section 6 of RA 11768
 - Section 20(c) of Revised IRR
- The SK budget is approved **before the ABYIP** is approved.



Declared Inoperative

The SK Annual/
Supplemental
Budget may be
declared

INOPERATIVE
IN PART when:

- Appropriations violate budgetary limits under RA 11768 (Sec. 4 & 6):
 - Max **25%** for Personnel Services (PS)
 - Max **15%** for Mandatory & Continuing Training Fund
- Appropriations have **no legal basis**
- PPAs are **not based on approved ABYIP**
- Other PPAs included **before priority PPAs** (Sec. 6 of RA 11768 & Sec. 20(c) IRR)
- Amount for a PPA **exceeds the ABYIP allocation**



Returned in Writing

IF:

- If the SK Budget submission is incomplete
- Missing budget documents or signatures

THEN:

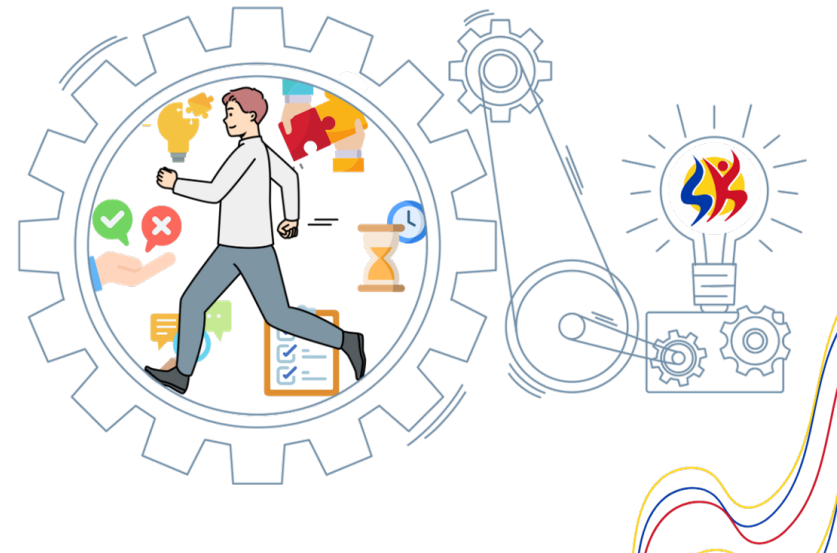
- The Sangguniang Panlungsod or Bayan shall **not review** the budget
- Instead, it is **returned in writing** to the SK concerned
- SK has **10 days to resubmit** with complete documents/signatures





SK PROCUREMENT

Session 3



CIRCULAR 07-2019
17 July 2019

TO : Heads of Local Government Units, including the Sangguniang Kabataan (SK)

SUBJECT : SK BAC Composition and Conduct of Procurement

1.0 Purpose

This Circular is issued to provide guidance on how the SK, like any procuring entity, shall conduct its procurement activities pursuant to Republic Act (RA) No. 9184 and its Implementing Rules and Regulations (IRR), as provided in Sections 8(l) and 20(a) of the IRR of RA No. RA No. 10742¹ or the SK Reform Act.

2.0 Scope

The rules to be followed in the conduct of the procurement activities of the SK, particularly with respect to the creation of the Bids and Awards Committee (BAC).

3.0 The SK as a Procuring Entity

By virtue of Section 20(b) of RA No. 10742, the SK shall have financial independence in its operations, disbursements, and encashment of their fund, income and expenditures. Accordingly, it has the capacity to act as a procuring entity as defined under Sections 5(o) 4 of RA No. 9184 and 5(bb) of its 2016 revised IRR.


4.0 The HoPE

4.1 The SK Chairperson shall be the Head of the Procuring Entity (HoPE). In no case shall the HoPE and/or the approving authority of procurement contracts be the Chairperson or a member of the BAC.



GPPB Circular No. 07-2019

SK as a Procuring Entity

 Section 20(b), RA 10742:

- SK has financial independence in:
 - ✓ Operations
 - ✓ Disbursements
 - ✓ Encashment of funds, income & expenditures
- SK is a Procuring Entity under RA 12009 (IRR, Sec. 41.2.3)

SK Chairperson as the HoPE

RULE:

The HoPE/ approving authority **cannot be:**

- The **BAC Chairperson**, or
- A **BAC member**

The SK Chairperson, as HoPE, shall:

1. **Establish a BAC with 5 OR 7 members**
2. **Designate:**
 - BAC Chairperson
 - BAC Vice Chairperson
 - BAC Members (all SK members except the Treasurer)
3. **Create a BAC Secretariat**
4. **Approve the Annual Procurement Plan (APP)**
5. **Approve or disapprove BAC recommendations**



SK Bids and Awards Committee (BAC)

- Perform the functions enumerated in Section 12 of the 2016 revised IRR of RA No. 9184 (NB. RA 12009 Sec 42)
- BAC is the recommending body for procurement decisions, subject to the approval of the HOPE

Outsourcing SK Procurement Tasks

✦ When to Outsource:

- If the SK **does not have enough members** to form a BAC (5–7 required).

✦ Options Available:

1. **Barangay BAC** – SK Chairperson may request the barangay BAC to undertake procurement tasks through a **Memorandum of Agreement (MOA)**.
 - Must follow **government budgeting, accounting, and auditing rules.**
2. **Other Procuring Entities** – If the barangay BAC cannot accommodate, SK may request the BAC of **other procuring entities.**

✦ Representation Rule:

The SK must designate one representative as a provisional BAC member



SK BAC Secretariat

- Perform the functions enumerated in Section 14.1 of of the 2016 revised IRR of RA No. 9184 (NB. RA 12009 Sec 44.3)
- BAC Sec provides administrative, technical, and logistical support to the BAC

✦ The BAC Secretariat is responsible for:

1. **Support & Coordination** – Provide admin and technical support to BAC & TWG; organize meetings.
2. **Documentation** – Prepare minutes, resolutions, and keep custody of procurement records.
3. **Procurement Process Management** – Handle bidding documents, post opportunities, assist in processes, and monitor activities.
4. **Planning Support** – Consolidate PPMPs and prepare the Annual Procurement Plan (APP).
5. **Communication Hub** – Act as the central channel between the BAC, end-users, government units, bidders, and the public.



Technical Working Group (TWG)

- A support group created by the BAC, when necessary, to provide technical, financial, or legal expertise in the procurement process
- Helps the BAC in evaluating bids and ensuring compliance with procurement laws

Who can be in the TWG?

- From a pool of **technical, financial, or legal experts**
- From the **remaining SK members**, if any
- From the **Katipunan ng Kabataan (KK)**, if the member has the required expertise



End User

- The SK is itself the end-user unit.
- The HoPE may designate an SK member (except the Treasurer) to act as the End-User Rep

Key Responsibilities:

1. Prepare the **Project Procurement Management Plan (PPMP)**
2. Undertake preparatory activities such as:
 - Cost-benefit analysis
 - Feasibility studies
 - Market research
3. Based on specific needs, prepare **all procurement documents** necessary for the activity





ACCOUNTABILITY

Session 4





Financial Accountability

Financial Records & Reporting

SEC. 21. COA Accounting and Auditing Rules and Regulations. -

The COA shall formulate accounting and auditing guidelines pertaining to the proper recording, reporting, and audit of SK funds and such other funds, including but not limited to, funds of Pederasyon at all levels.

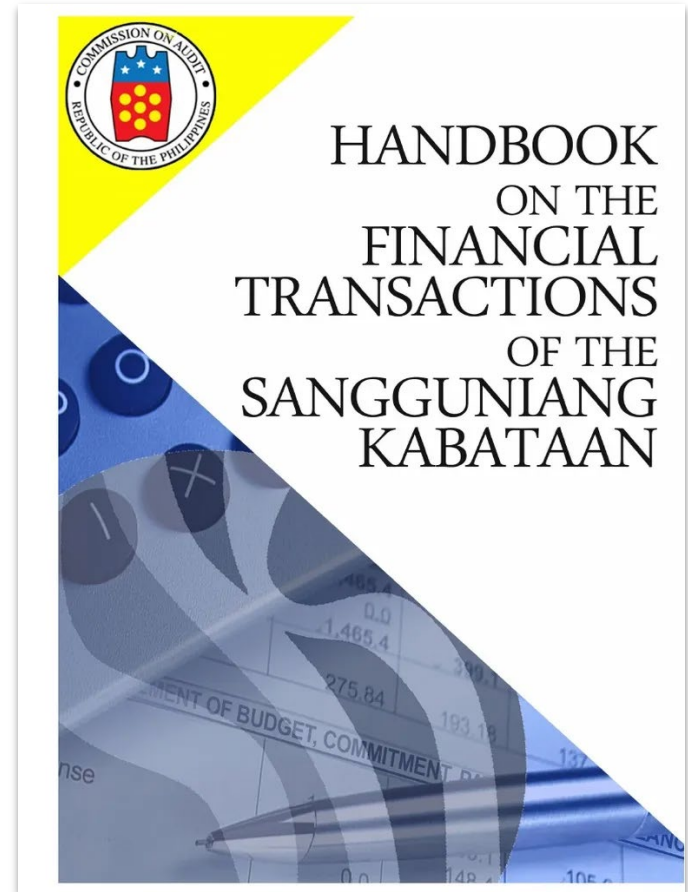
Coverage:

- Applies to **all SK funds**
- Includes funds of the **Pederasyon** at all levels



COA Handbook on Financial Transaction of the Sangguniang Kabataan (2019)

Provides guidelines on the proper management, disbursement, documentation, and reporting of SK funds to ensure transparency, accountability, and compliance with government auditing rules



COA Circular No. 2026-001:

Updates on the Handbook on the Financial Transactions of the Sangguniang Kabataan dated January 8, 2026 & released on March 3, 2026.



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City



CIRCULAR

No. : 2026-001
Date : JAN 08 2026

- TO** : All Provincial Governors, City/Municipal Mayors, Punong Barangays, Sangguniang Panlalawigan/Panlungsod/Bayan/Barangay; Sangguniang Kabataan (SK) Chairpersons, SK Members, SK Treasurers, SK Secretaries; Heads of Department of Budget and Management, Department of the Interior and Local Government, National Youth Commission; Commission on Audit Assistant Commissioners, Directors, and Auditors; and All Others Concerned
- SUBJECT** : Updates on the Handbook on the Financial Transactions of the Sangguniang Kabataan to Provide Accounting Guidelines on the Proper Recording and Reporting of the Honoraria and Other Personnel Services Granted to SK Officials pursuant to Section 4 of Republic Act (RA) No. 11768,¹ Amending for the Purpose Certain Sections of RA No. 10742,² and Other Relevant Accounting Policies and Guidelines in the Implementation Thereof

1.0 RATIONALE

On January 28, 2020, COA Circular No. 2020-003 was issued prescribing the use of the "Handbook on the Financial Transactions of the Sangguniang Kabataan (HFTSK)" on the proper recording and reporting of SK funds. However, Republic Act (RA) No. 10742, otherwise known as the "Sangguniang Kabataan Reform Act of 2015," and Article 423(a) of the Implementing Rules and Regulations (IRR) of the RA No. 7160, otherwise known as the Local Government Code of 1991, provide that SK funds shall not be spent for personnel services (PS), hence, the HFTSK does not include accounting guidelines for the recording and reporting of honoraria and other PS for SK Officials.

¹ An Act Strengthening the Sangguniang Kabataan, Institutionalizing Additional Reforms to Revitalize Youth Participation in Local Governance and by Providing Honorarium, Other Benefits, and Privileges, amending for the Purpose Certain Sections of Republic Act No. 10742, Otherwise Known as the "Sangguniang Kabataan Reform Act of 2015".

² Sangguniang Kabataan Reform Act of 2015.



Financial Records & Reporting

- SK Treasurer must keep **all financial records** of SK funds (from any source)
- Copy furnished to **Sangguniang Barangay**
- Records must be:
 - ✓ Simplified, as prescribed by **COA**
 - ✓ Subject to existing **budgeting, accounting, and auditing laws**



Youth Development Monitoring & Evaluation

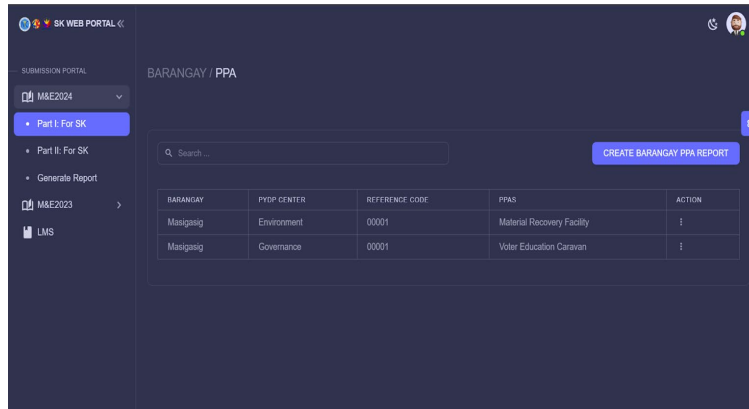
Legal Bases on M&E

1. **DILG Memorandum Circular No. 2020-138:** Guidelines on Monitoring the Implementation of the LYDP, CBYDP, and ABYIP;
2. **DILG Memorandum Circular No. 2024-061:** Amendments to DILG MC No. 2020-138; and
3. **NYC SK Advisory No. 2025-P001:** Reiteration of DILG MC No. 2024-061 and clarification on the use of the SK Web Portal as the primary submission platform for SK M&E Reports.

SK Web Portal Reporting

Registration

- SKs (per barangay) and LYDOs must **register and maintain an account** in the **SK Web Portal**.



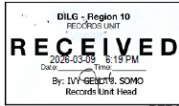
Reporting

- Users must prepare a **Barangay Report** and encode details on PPA implementation, including:
 - YDP Category
 - PPA Title & Objective Description
 - Expected Output & Performance Indicators
 - Fund Source & Allocated Budget
 - Actual Expenditures
 - No. of male & female beneficiaries





Inventory and Turnover of Barangay and SK Properties, Financial Records, Documents (BSK PFRDs) and Money Accountabilities



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

MEMORANDUM CIRCULAR
 No. 2026-021

TO : ALL CITY AND MUNICIPAL MAYORS, LOCAL ACCOUNTANTS, BUDGET OFFICERS, TREASURERS AND YOUTH DEVELOPMENT OFFICERS, PUNONG BARANGAYS, MEMBERS OF THE SANGGUNIANG BARANGAY, BARANGAY SECRETARIES AND TREASURERS, SANGGUNIANG KABATAAN (SK) CHAIRPERSONS, SK TREASURERS, OTHER BARANGAY AND SK OFFICIALS, REGIONAL DIRECTORS AND FIELD OFFICERS, AND ALL OTHERS CONCERNED

SUBJECT: INVENTORY AND TURNOVER OF BARANGAY AND SK PROPERTIES, FINANCIAL RECORDS, DOCUMENTS (BSK PFRDs) AND MONEY ACCOUNTABILITIES BY ALL INCUMBENT BARANGAY AND SK OFFICIALS, AND THE CREATION OF THE BARANGAY AND SK INVENTORY TEAM AND THE CITY/MUNICIPAL ASSESSMENT AND TRANSITION TEAM, IN VIEW OF THE BARANGAY AND SANGGUNIANG KABATAAN ELECTIONS ON THE FIRST MONDAY OF NOVEMBER 2026

DATE : MAR 06 2026

1.0 LEGAL BASES

- 1.1 Section 2 of Presidential Decree No. 1445¹ states that "It is a declared policy of the State that all resources of the government shall be managed, expended or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government²."
- 1.2 Section 375(a) of Republic Act (RA) No. 7100 (LG Code) states that each head of department or office of a province, city, municipality or **barangay shall be primarily accountable for all government property assigned or issued to his department or office.** The person or persons entrusted with the possession or custody of government property under the accountability of any head of department or office shall be immediately accountable to such officer.
- 1.3 Section 375(d) of Republic Act (RA) No. 7100 mandates that every officer primarily accountable for government property shall keep a **complete record of all properties** under his charge and render his accounts therefor semi-

¹ Otherwise known as the "Government Auditing Code of the Philippines".
² Section 2 of Presidential Decree No. 1445, otherwise known as the "Government Auditing Code of the Philippines".

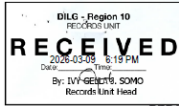
"Matino, Mahusay at Maasahan"
 Trunkline No. (02) 8876 3454

DILG MC NO. 2026-021

Released on March 9, 2026

Inventory and Turnover of Barangay and SK Properties, Financial Records, Documents (BSK PFRDs) and Money Accountabilities by all incumbent Barangay and SK Officials, and the Creation of the Barangay and SK Inventory Team and the City/Municipal Assessment and Transition Team, in view of the Barangay and SK Elections on the first MOnday of November 2026





DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

MEMORANDUM CIRCULAR
No. 2026-021

TO : ALL CITY AND MUNICIPAL MAYORS, LOCAL ACCOUNTANTS, BUDGET OFFICERS, TREASURERS AND YOUTH DEVELOPMENT OFFICERS, PUNONG BARANGAYS, MEMBERS OF THE SANGGUNIANG BARANGAY, BARANGAY SECRETARIES AND TREASURERS, SANGGUNIANG KABATAAN (SK) CHAIRPERSONS, SK TREASURERS, OTHER BARANGAY AND SK OFFICIALS, REGIONAL DIRECTORS AND FIELD OFFICERS, AND ALL OTHERS CONCERNED

SUBJECT: INVENTORY AND TURNOVER OF BARANGAY AND SK PROPERTIES, FINANCIAL RECORDS, DOCUMENTS (BSK PFRDs) AND MONEY ACCOUNTABILITIES BY ALL INCUMBENT BARANGAY AND SK OFFICIALS, AND THE CREATION OF THE BARANGAY AND SK INVENTORY TEAM AND THE CITY/MUNICIPAL ASSESSMENT AND TRANSITION TEAM, IN VIEW OF THE BARANGAY AND SANGGUNIANG KABATAAN ELECTIONS ON THE FIRST MONDAY OF NOVEMBER 2026

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¹ Otherwise known as the "Government Auditing Code of the Philippines".
² Section 2 of Presidential Decree No. 1445, otherwise known as the "Government Auditing Code of the Philippines".

DILG MC NO. 2026-021

Purpose:

- Ensures smooth transition of Barangay and SK governance through proper checking, physical inventory, verification and documentation of properties prior to the assumption of office by the newly elected or incoming officials
- Creation of the Barangay and SK Inventory Team and the City/Municipal Assessment and Transition Team
- Establishment of a **clear transfer of accountability and responsibility** from outgoing officials to the incoming officials





Republic of the Philippines
COMMISSION ON ELECTIONS
 Intramuros, Manila

**RULES AND REGULATIONS
 IMPLEMENTING REPUBLIC
 ACT NO. 12232,
 OTHERWISE KNOWN AS "AN
 ACT SETTING THE TERM OF
 OFFICE OF BARANGAY
 OFFICIALS AND MEMBERS
 OF THE SANGGUNIANG
 KABATAAN, AND FOR
 OTHER PURPOSES".**

GARCIA, George Erwin M.,
 FEROLINO, Aimee P.,
 BULAY, Rey E.,
 MACEDA, Ernesto Ferdinand P., Jr.,
 CELIS, Nelson J.,
 TANGARO-CASINGAL, Maria Norina S.,
 PIPO, Noli R.,

Chairman
Commissioner
Commissioner
Commissioner
Commissioner
Commissioner

Promulgated : March 17, 2026

RESOLUTION NO. 11207

WHEREAS, Republic Act No. 12232, otherwise known as "An Act Setting the Term of Office of Barangay Officials and Members of the Sangguniang Kabataan, and for Other Purposes," provides for the term of office of all elected barangay and Sangguniang Kabataan to four (4) years;

WHEREAS, the said Act postpones the holding of the December 01, 2025 Barangay and Sangguniang Kabataan Elections and moved it to the first Monday of November 2026 and every four (4) years thereafter;

WHEREAS, Section 6 of the said Act directs the Commission on Elections to promulgate necessary rules and regulations for its implementation, within ninety (90) days from its effectivity.

NOW, THEREFORE, the COMELEC, by virtue of the powers vested in it by the Constitution, the Omnibus Election Code, Republic Act (R.A.) No. 8189¹, R.A. No. 6679², and R.A. No. 6646³, and other related laws has **RESOLVED**, as it hereby **RESOLVES**, to promulgate the following Rules and Regulations.



COMELEC RESOLUTION NO. 11207

March 17, 2026

RULES AND REGULATIONS IMPLEMENTING
 REPUBLIC ACT NO. 12232, OTHERWISE
 KNOWN AS "AN ACT SETTING THE TERM OF
 OFFICE OF BARANGAY OFFICIALS AND
 MEMBERS OF THE SANGGUNIANG
 KABATAAN, AND FOR OTHER PURPOSES"



COMELEC RESOLUTION NO. 11207

March 17, 2026

Section 10. 3. *Non-Applicability of Section 5.* – Section 5 of the Act shall not apply to Sangguniang Kabataan (SK) officials. Accordingly, incumbent SK officials elected during the October 30, 2023 Barangay and Sangguniang Kabataan Elections may seek re-election to the same position in the November 2, 2026 Barangay and Sangguniang Kabataan Elections, provided that they possess all the required qualifications and are not subject to any disqualification at the time of filing of their certificates of candidacy.

Sangguniang Kabataan **FINANCIAL MANAGEMENT**

- ✓ **Session 1.** SK Planning
- ✓ **Session 2.** Budget Preparation and Authorization
- ✓ **Session 3.** SK Procurement
- ✓ **Session 4.** Accountability

Legal references:

- *DBM-DILG-NYC JMC No. 1, s. 2025*
- *DILG MC No. 2019-151*
- *GPPB Circular No. 07-2019*
- *COA Handbook on Financial Transactions of the SK (2019)*
- *DILG MC No. 2026-021*



END OF SESSION DISCUSSION



**For additional inquiries
and concerns, kindly
scan the QR code or
encode the link:**



Link: <https://tinyurl.com/addtl-queries>

