



development academy  
of the philippines



# BAGANI

## Rising Leaders Development Program

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

## About

# BAGANI

## Rising Leaders Development Program

- is a nationwide initiative led by the **Development Academy of the Philippines (DAP)**, aiming to ignite a passion for **leadership and governance** in young public servants.
- **Through this program, the Academy brings into fruition the goals of the SK Reform Act (RA 10742).**

The **fully-funded government program** 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.

**This program is designed for:**



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



# BAGANI

RISING LEADERS  
DEVELOPMENT PROGRAM

CALL FOR APPLICATIONS

Master the fundamentals of leadership and governance, harness new skills and innovative mindset needed for the **next generation of public leadership.**

Deadline for Fellowship Applications  
**March 22, 2026**

Application for Open-Learning Access  
**February – July 2026**

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Got any questions? Kindly reach out via:

+63 969 030 5074  
(02) 8631 0921 loc. 144,  rldp@dap.edu.ph



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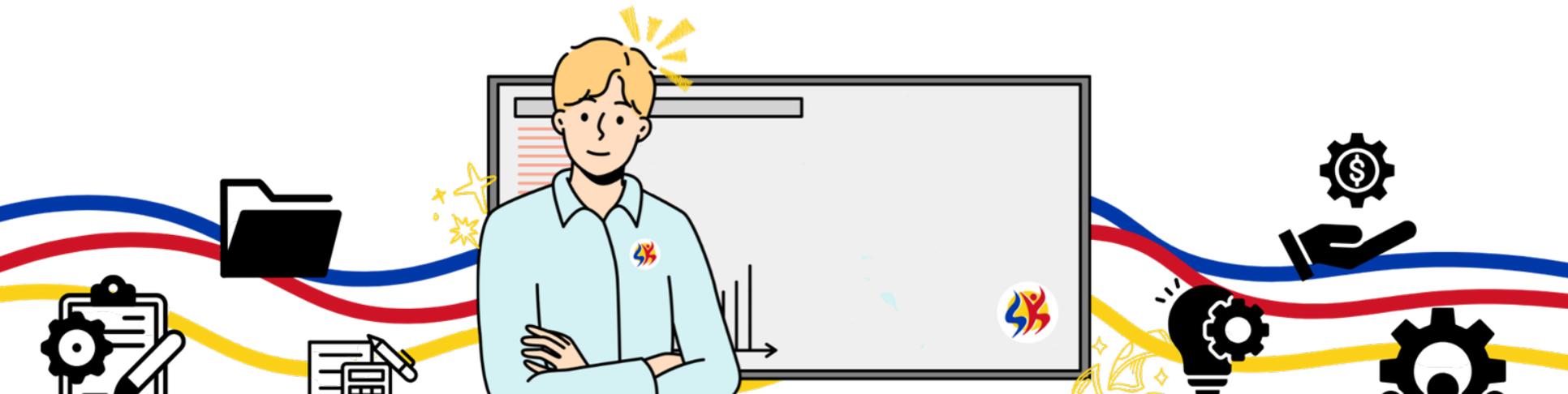
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Office of the President of the Philippines  
**NATIONAL YOUTH COMMISSION**  
*The Voice and Advocate of the Youth*

# 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:**

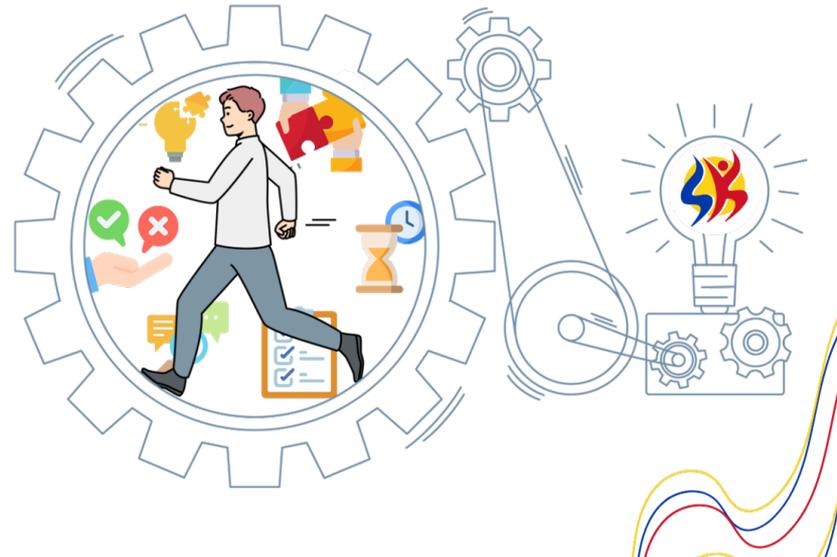
- *DBM-DILG-NYC JMC No. 1, s. 2025*
- *DILG MC No. 2019-151*
- *GPPB Circular No. 07-2019*
- *COA Handbook on Financial Transactions of the SK (2019)*





# SK PLANNING

Session 1



# Session Objectives

- Differentiate the CBYDP from ABYIP to the Annual Budget
- Discuss the process in preparing the CBYDP and ABYIP
- Understand the relationship between ABYIP and the Annual Budget

**PYDP**

Philippine Youth  
Development Plan

**LYDP**

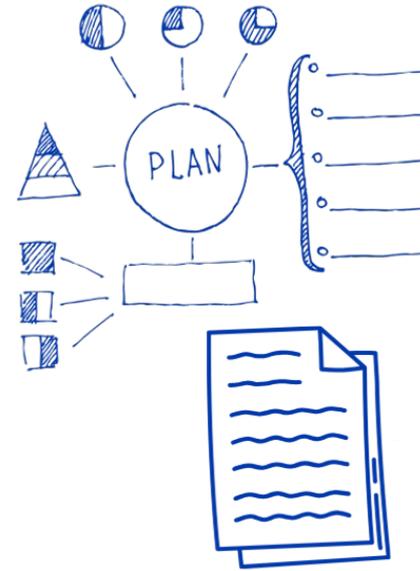
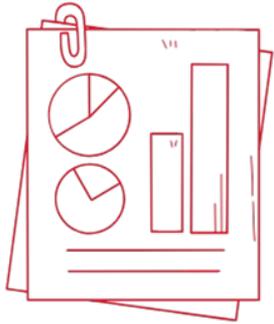
Local Youth  
Development Plan

**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



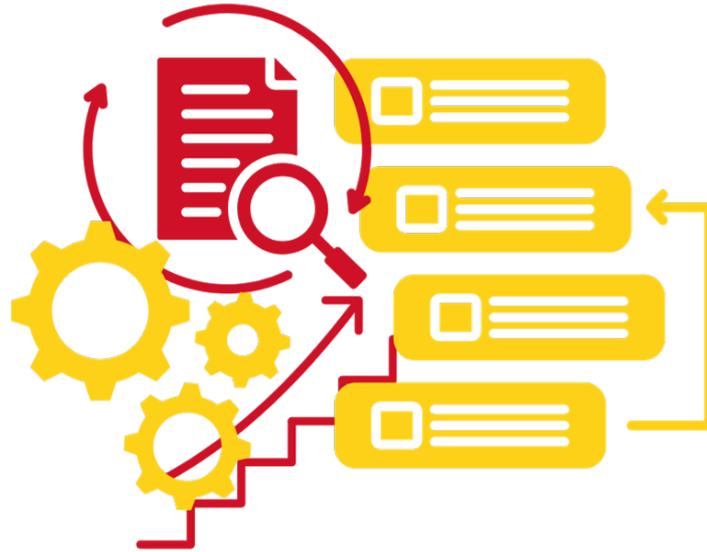
## ABYIP

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:

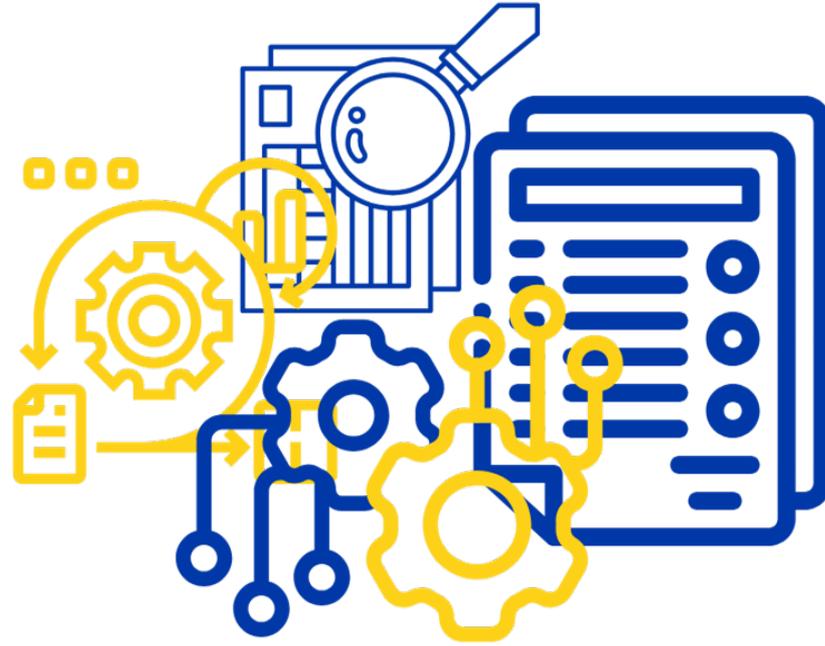
- Members of the Katipunan ng Kabataan (KK)
- Local youth organizations
- Civil society representatives
- Relevant barangay and local government officials

# 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

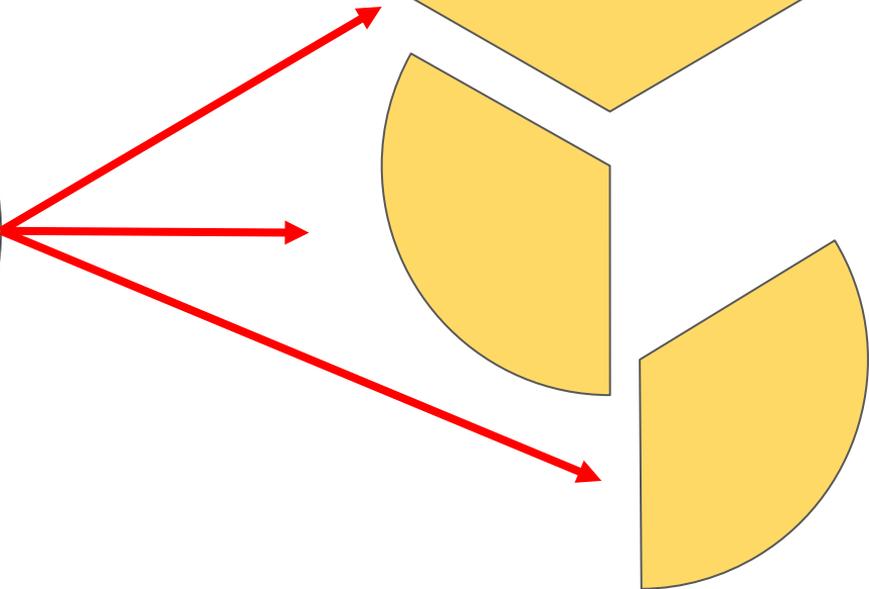
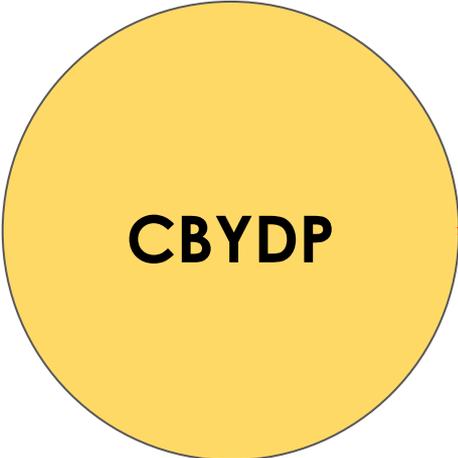
# KK Assembly Consultation and Approval

- 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**

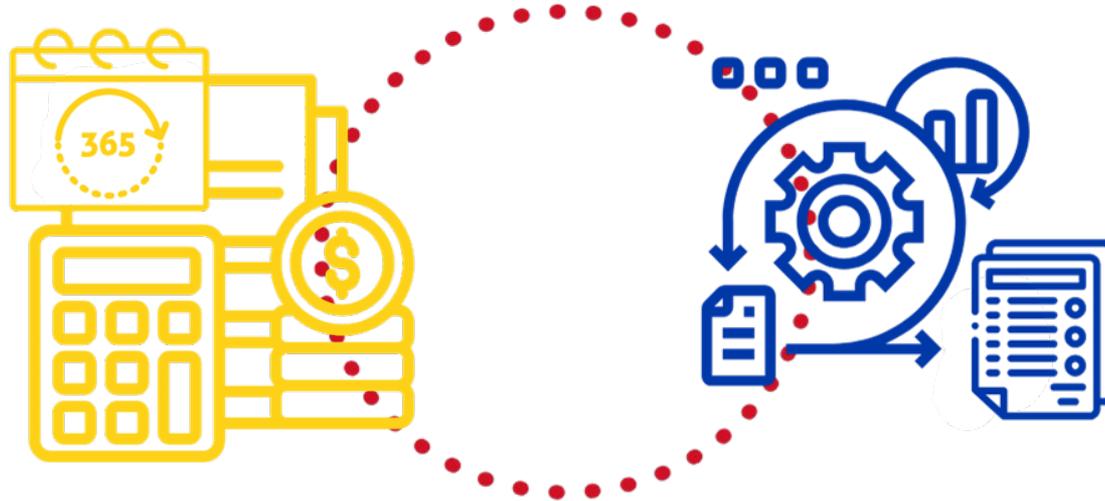
**ABYIP 2**

**ABYIP 3**

# Preparation and Approval

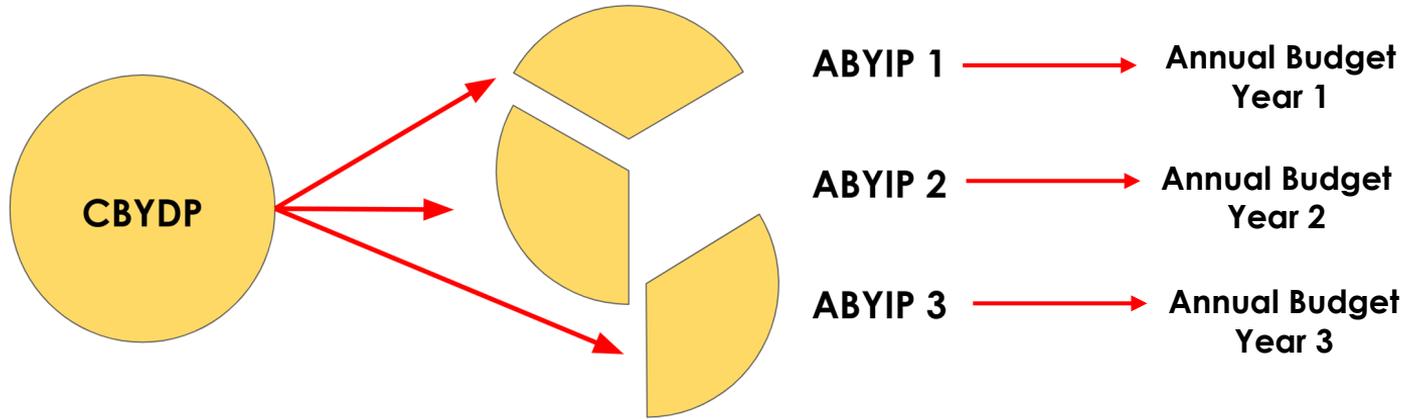
- The SK drafts the ABYIP, detailing specific programs, projects, and activities (PPAs) with corresponding budgets and implementation timelines for the target year
- The ABYIP is approved through a **majority vote** of the SK members during a session, formalized by an **SK resolution**

# 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**



# Session Objectives

- Recall the step-by-step process in preparing the SK's Annual Budget
- Identify the priority PPAs for the SK fund allocation
- List the key components of the SK's Annual Budget
- Discuss the statutory limitations in the allocation for SK Funds

# 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

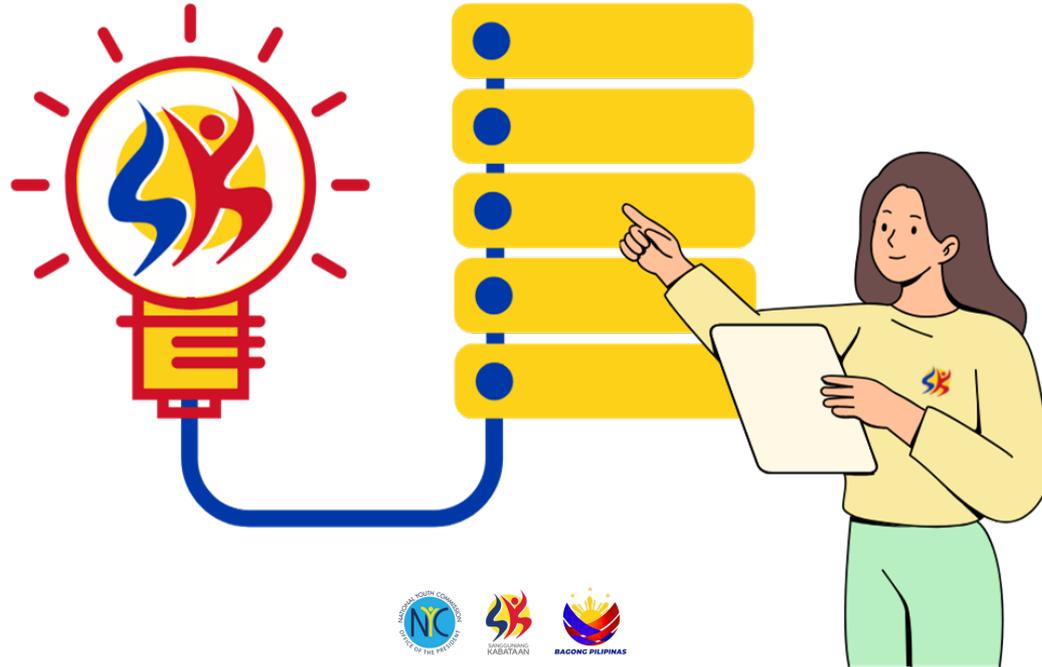
(7) Programs and activities that address **context-specific and intersectional vulnerabilities** of young people;



# 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)
<b>I. Beginning Cash Balance</b>					
<b>II. Receipts Program</b> Ten percent (10%) of the General Fund of the Barangay <sup>1</sup> Miscellaneous Income <sup>2</sup>					
<b>III. Expenditure Program</b>					
<b>Personal Services (PS)</b> Honoraria <sup>3</sup> Other allowable compensation, if any <b>Total PS</b>					
<b>Maintenance and Other Operating Expenses     (MOOE)</b> Travelling Expenses – Local Training Expenses Office Supplies Expenses Drugs and Medicine Expenses					

<sup>1</sup> Based on the Certification of the Income of the Barangay issued by the Barangay Treasurer<sup>2</sup> 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)<sup>3</sup> 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><b>1. GENERAL ADMINISTRATION PROGRAM (GAP)</b></p> <p><b>Personal Services (PS)</b> Honoraria Other allowable compensation, if any</p> <p><b>Total PS</b></p> <p><b>Maintenance and Other Operating Expenses (MOOE)</b> 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:

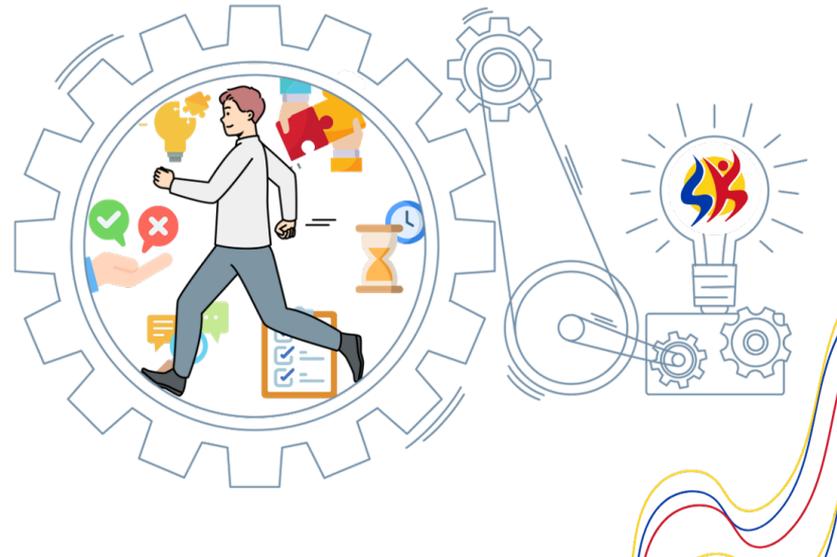
- The Sangguniang Panlungsod or Bayan shall **not review** the budget
- Instead, it is **returned in writing** to the SK concerned
- SK has **10 days to resubmit** with complete documents/signatures





# 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. 10742<sup>1</sup> 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

# Session Objective

- Identify the specific roles and functions of the SK officials in the procurement process

# 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.

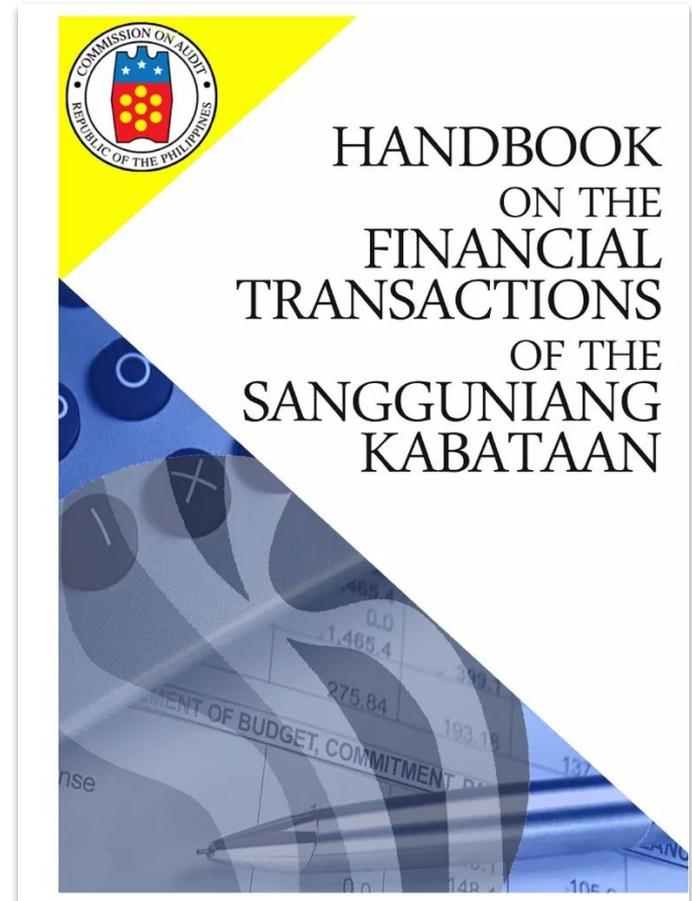
### Coverage:

- 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



# 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**



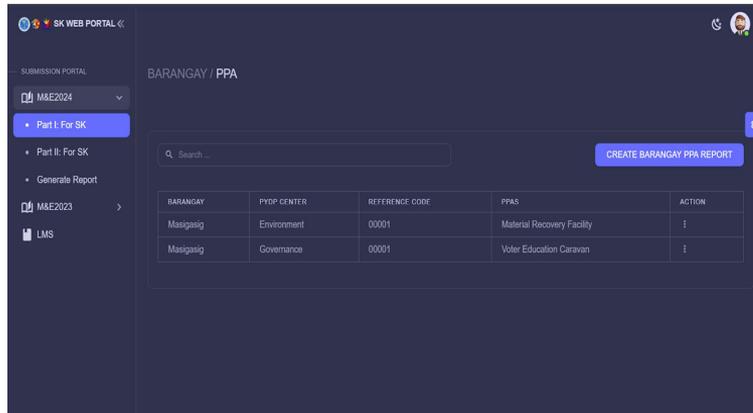
# Legal Bases on M&E

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



# END OF SESSION DISCUSSION



# 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)*



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



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





## 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

## 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
<b>Cohort Launch</b>	June 13, 2026	October 3, 2026
<b>Program Orientation</b>	June 14, 2026	October 4, 2026
<b>Fellowship Period</b>	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.





# BAGANI

RISING LEADERS  
DEVELOPMENT PROGRAM

CALL FOR APPLICATIONS

Master the fundamentals of leadership and governance, harness new skills and innovative mindset needed for the **next generation of public leadership.**

Deadline for Fellowship Applications  
**March 22, 2026**

Application for Open-Learning Access  
**February – July 2026**

BAGANI: Rising Leaders Development Program, is a **fully-funded government initiative** 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.

**This program is designed for:**



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



Got any questions? Kindly reach out via:

+63 969 030 5074  
(02) 8631 0921 loc. 144,  rldp@dap.edu.ph



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**BAGANI**

Rising Leaders  
Development Program



development academy  
of the philippines



BAGONG PILIPINAS

**Maraming salamat**

**Thank you**



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