

# Financial Independence, Operational Challenges, and Best Practices of the Sangguniang Kabataan in a Highly Urbanized City in Western Visayas, Philippines

DOI: <https://doi.org/10.52006/main.v8i3.1359>John Christopher V. Reguindin<sup>1</sup> and Merlita V. Caelian<sup>2</sup><sup>1,2</sup>*University of Negros Occidental-Recoletos, Bacolod City, Philippines***Article history:**

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**ABSTRACT.** Rooted in the Sangguniang Kabataan (SK) Reform Act of 2015, this study evaluates the financial independence of SK officials in a highly urbanized city, Western Visayas, Philippines. Using an explanatory sequential mixed-method design, the research assessed SK autonomy regarding allocation, disbursement, and liquidation. Quantitative findings indicate robust financial independence across all barangay income levels. However, qualitative insights reveal a complex reality: while independence fosters empowerment, policymaking, and social inclusion, it is simultaneously hampered by strict fidelity bonding, limited training, and rigorous liquidation requirements. To cope, officials employ best practices such as inter-council collaboration and professional engagement. The study concludes that while the legal framework successfully establishes financial autonomy, significant operational hurdles remain. These findings provide critical baseline data for government agencies to refine capacity-building programs, ensuring that SK financial independence translates into effective youth empowerment and accountable governance.

**1.0. Introduction**

Youth participation is fundamental to sustainable development (Chang et al., 2022). Engaging young people enhances their ability to socialize and express concerns without the apprehension of judgment, while simultaneously promoting democratic principles by facilitating the expression of diverse viewpoints (Masuku & Macheke, 2020). On a global scale, the youth sector catalyzes political transformation through novel initiatives, evolving sensibilities, and broad societal impact (Weiss, 2022). Furthermore, the engagement of youth in all stages of policymaking yields more favorable results (Macauley et al., 2022) and offers a distinct opportunity to effectuate a beneficial impact on the community (Hornyak et al., 2022).

Within the ASEAN region, Cicchiello et al. (2021) claim that financial inclusion strengthens the youth, and their active participation subsequently empowers the

economy. The authors highlighted that such inclusion decreases the incidence of poverty and inequality, recommending policies that formalize financial inclusion and design incentives to intensify participation. Supporting this economic perspective, Ebadi (2019) argued that governments must make financial and social investments in youth and allocate a specific portion of their official budgets. Consequently, policy and program development for youth must be integrated into government budgeting to effectively address their specific needs and priorities.

In the Philippines, the 1987 Constitution recognizes that the youth play a huge role in nation-building (Reguindin, 2023). To operationalize this, the Local Government Code (LGC) of 1991 (RA 7160) institutionalized the Sangguniang Kabataan (SK), which was later strengthened by the SK Reform Act of 2015 (RA 10742). This Reform Act aims to empower the youth sector by providing a legal framework that ensures accountability and transparency. It introduced significant reforms, including age adjustments, anti-dynasty provisions, the creation of Local Youth

**\*Correspondence:** [reguindinjohn@gmail.com](mailto:reguindinjohn@gmail.com)  
John Christopher V. Reguindin, *University of Negros Occidental-Recoletos, Bacolod City, Philippines*

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Development Offices (LYDO), mandatory training, and crucially, financial independence (Flores et al., 2021). These measures were designed to address persistent criticisms of the SK, such as exploitation and inefficiency (Bautista, 2020), as well as allegations of mismanagement, delinquency, and patronage politics (Flores et al., 2022).

In the specific context of Bacolod City, a majority of the SK councils only attained "basic functionality" in the 2023 Sangguniang Kabataan Functionality Assessment (SKFA) undertaken by the Department of the Interior and Local Government (DILG) and LYDO. This rating suggests that these councils have not yet fully transitioned to the financial independence mandated by law. While Ancho et al. (2022) indicate that barangay officials are aware of the SK's financial autonomy—specifically that the SK Chairperson and Treasurer are the designated signatories, removing the Punong Barangay's involvement (Boysillo, 2017)—practical challenges remain. Consequently, any lack of actual financial independence indirectly hampers the SK's involvement in governance, as fiscal control is essential for executing projects and programs (Flores et al., 2022).

Existing literature has covered youth participation in local governance and community development, focusing on areas such as community extension projects (Rubio et al., 2016), peace processes (Cabanés Ragandang & Podder, 2022), and agricultural development (Manalo et al., 2019). Other studies have examined the SK's awareness of RA 10742, their mandated roles, and factors affecting service delivery (Armada, 2020; Tormon, 2020). However, there remains a paucity of research specifically focused on the SK's financial independence, particularly regarding the operational challenges and best practices associated with managing their own funds.

Thus, this explanatory sequential mixed-methods study aimed to provide a comprehensive understanding of the degree of financial independence of the SK in a highly urbanized city in Western Visayas, as outlined in RA 10742. Specifically, the study examines the financial independence perceived by SK officials—collectively and categorized by barangay income level—while exploring their insights, challenges, and best practices. Ultimately, the findings served as the basis for an Intervention/Capacity Development Program for current officials and provide recommendations for future SK leaders.

## 2.0. Worldview

The study is guided by specific research worldviews—post-positivism, constructivism, and pragmatism—which provide the theories, assumptions, and principles necessary to understand the experiences and practices of SK officials. Among these, the

researcher primarily adopts a pragmatic stance to reinforce the mixed-methods philosophical paradigm. As noted by Creswell and Creswell (2018), this worldview empowers researchers to thoroughly understand the phenomena under study by choosing the most appropriate methods, techniques, and procedures. Pragmatism promotes an inclusive methodology that values practical implications and diverse perceptions, allowing for the integration of data sources to enhance the depth and breadth of the findings regarding the SK's financial independence.

To fully capture the research variables, the study operationalizes two complementary viewpoints: post-positivism and constructivism. Through the post-positivist lens, which reflects the need to identify probable causes that affect outcomes, the researcher gathered quantitative data to examine the factors shaping the financial independence of SK officials. Complementing this is the constructivist viewpoint, which posits that individuals comprehend the world through meanings derived from their experiences (Creswell & Creswell, 2018). In alignment with this, the researcher gathered the subjective meanings of SK officials regarding their challenges and best practices during the qualitative phase. These insights were categorized into themes to validate the quantitative findings and provide a deeper understanding of the complexity of the officials' perspectives.

By employing both quantitative and qualitative approaches, the researcher navigated the complexities of the study to develop a holistic understanding of the phenomena. Drawing on the assumptions, perceptions, and experiences of SK officials, the researcher utilized this comprehensive data to move beyond theoretical understanding toward practical application. Consequently, the researcher designed an action plan and conducted a capacity development program for the SK officials. This intervention enabled them to address their challenges and showcase their best practices, providing insights that contribute to both academic knowledge and real-world applications (Creswell & Creswell, 2018).

## 3.0. Methodology

*Research design.* This study employed an explanatory sequential mixed-methods design, a two-phase approach where quantitative data collection and analysis precede qualitative inquiry to provide a comprehensive and in-depth understanding of the results. The initial quantitative phase measured the degree of financial independence of SK officials in a highly urbanized city under RA 10742, establishing a baseline for the subsequent investigation. This led to the qualitative phase, which—as noted by Creswell and Creswell (2017)—offers a wide array of approaches to reveal the complexities and subjective experiences of

individuals. Consequently, thematic analysis was utilized to thoroughly interpret the challenges and best practices regarding the officials' financial independence, ensuring the credibility and trustworthiness of the study's findings.

**Respondents and sampling.** The study's respondents comprise SK officials from a highly urbanized city in Western Visayas. From a total population of 427 officials, a sample size of 226 was determined using Raosoft. These respondents were identified through a stratified random sampling method to ensure proportionate representation.

In terms of specific selection criteria, the study also utilized purposive sampling by taking into account the income classification of the respective barangays. To be included in the study, participants were required to be elected or appointed SK officials falling within the age range of 18 to 30 years old.

**Table 1**

*Demographic of Respondents*

| SK Officials           | N   | n   | %      |
|------------------------|-----|-----|--------|
| High Income Barangay   | 35  | 32  | 14.16  |
| Middle Income Barangay | 49  | 42  | 18.58  |
| Low Income Barangay    | 343 | 152 | 67.26  |
| Total                  | 427 | 226 | 100.00 |

**Research instrument.** To determine the degree of financial independence of SK officials in a highly urbanized city in Western Visayas, the study utilized a researcher-made survey questionnaire available in both printed and electronic formats (Microsoft Word and Google Forms). The instrument was anchored on financial independence reforms outlined in RA 10742 and its Implementing Rules and Regulations (IRR), the SK Operations Manual, the Commission of Audit (COA) Handbook on Financial Transactions, and Joint Memorandum Circulars from the DILG, Department of Budget and Management (DBM), and NYC. The survey consisted of two parts: a demographic profile covering Barangay and Age, and a second section containing 19 line-item questions measured on a 4-point Likert scale. These questions focused on three key areas: Allocation and Operations, Disbursement and Encashment, and Recording and Liquidation. To ensure robustness, the validity of the instrument was established using the criteria of Good and Scates (1954). The content was evaluated by 10 experts—including personnel from the DILG, NYC, COA, Sowing Legacy Movement, Youth Development Offices, and PPSK technical staff—resulting in a Content Validity Index (CVI) of 0.87. Following the incorporation of expert feedback, reliability was tested through a pilot study with 30 non-respondent SK officials, yielding an excellent Cronbach's Alpha of 0.973.

To complement the primary data, the study utilized secondary data and qualitative validation. Secondary

*Scale of Interpretation for the Degree of Financial Independence*

| Scale | Mean Range  | Verbal Rating                    | Verbal Interpretation   |
|-------|-------------|----------------------------------|---|
| 4     | 3.26 – 4.00 | Fully Financial Independent      | The SK is fully financially independent of the barangay in terms of financial transactions.           |
| 3     | 2.51 – 3.25 | Moderately Financial Independent | The SK is occasionally financially independent of the barangay in terms of financial transactions.    |
| 2     | 1.76 – 2.50 | Slightly Financial Dependent     | The SK is slightly financially dependent on the barangay in terms of financial transactions.          |
| 1     | 1.0 – 1.75  | Financial Dependent              | The SK is financially dependent on the barangay and cannot conduct financial transactions on its own. |

data regarding barangay income was secured from the Bacolod City Budget Office, categorizing the 61 barangays into High (5), Middle (8), and Low (48) income groups. Furthermore, a semi-structured interview was conducted to validate the quantitative results. As described by McIntosh & Morse (2015), this method allowed the researcher to obtain subjective responses to objective knowledge and ex hypothesized assumptions. Through open-ended questions, participants were encouraged to elaborate on their perspectives, providing deeper insight into the survey findings.

**Data Collection Procedure.** After confirming the validity and reliability of the research instrument, the researcher sent a formal letter to the PPSK Office of Bacolod City to secure approval. Upon receiving authorization, the SK officials selected through stratified random sampling were informed of the study's objectives, scope, and purpose, and their permission to conduct the survey was requested. Once consent was obtained, the researcher distributed the web-based survey questionnaire via online platforms (Facebook Messenger/Email), providing respondents with ample time to complete it. After retrieving the data, the researcher expressed gratitude for their participation. The gathered data were then encoded using a tabulation code and submitted to the University Statistician for statistical treatment and analysis.

For the qualitative phase, the researcher submitted a formal letter to the PPSK to request specific permission for in-depth interviews. Upon approval, appointments were scheduled at a venue and time convenient for the respondents, and the researcher prepared all necessary materials, including interview guides, recording devices, and tokens of appreciation. During the interview, the researcher introduced himself, administered the Research Informed Consent form, and explained the study's social value, potential risks, and privacy measures, ensuring the participants understood their right to withdraw or decline specific questions. The interviews were conducted in a relaxed, conversational style in the respondents' preferred language, moving from basic to complex questions while the researcher utilized probing techniques and set aside preconceived assumptions. Following the discussion, the researcher

assured respondents of strict confidentiality in accordance with the Data Privacy Act of 2012, provided a token of appreciation, and informed them of the potential for follow-up sessions. Finally, the researcher transcribed the notes verbatim and reviewed the recordings multiple times to accurately capture the essence of the responses.

*Data Analysis.* The study initially employed descriptive analysis to examine the profile of the SKs using frequency counts and percentage distributions, while mean and standard deviation were calculated to determine their degree of Financial Independence. These quantitative results were evaluated to establish the research questions and select respondents for the second phase. Subsequently, thematic analysis was employed to identify the challenges and best practices regarding the financial independence of SK officials in a HUC in Western Visayas; according to Peel (2020), this flexible tool simplifies complex data into meaningful themes and categories. The researcher utilized Lichtman's (2014) "three Cs"—coding, categorizing, and identifying concepts—to explore this new phenomenon and capture the participants' thoughts, feelings, and interpretations (Lichtman, 2014). The process began with accurate transcription and reviewing recordings, ensuring participant identities were excluded for confidentiality. Coding involved dividing transcripts to determine their yield, followed by categorization to group similar insights and eliminate redundancies. Finally, conceptualization combined these categories to form a unifying theme. It is noted that an AI application was utilized solely to paraphrase content and enhance grammar, rather than to generate insights.

To ensure the validity and reliability of the analysis, the study observed the trustworthiness criteria of credibility, transferability, dependability, and confirmability set by Lincoln and Guba (1985). Credibility addressed the alignment between respondents' views and the researcher's representation through techniques like prolonged engagement and triangulation, while assuring participants of strict confidentiality. Transferability, which pertains to the generalizability of the inquiry, was achieved by the researcher providing thick descriptions of the study's data, procedures, and transcriptions. Dependability was ensured by documenting a traceable and logical research process, securing all data such as recordings and field notes to guarantee the stability of findings. Lastly, confirmability was established by deriving conclusions solely from the collected data, free from subjectivity, and validating the findings through an audit trail conducted by an external auditor.

*Ethical considerations.* The researcher strictly adheres to the ethical guidelines set by the Philippine Health Research Ethics Board (PHREB) and upholds the

core moral principles of respect for persons, beneficence, and justice to ensure the ethical integrity of the study. This research holds significant social value by addressing the limited literature on the financial independence of SK officials, utilizing a scientific approach to generate data-driven recommendations for the scientific community and government agencies. To ensure respect for persons, informed consent was secured after orienting participants on the study's voluntary nature, and while the adult, literate participants faced no vulnerability issues, the researcher managed potential risks of exhaustion or anxiety by allowing ample rest and assuring them that responses would not affect their professional standing. In terms of justice, respondents were selected via stratified random sampling for quantitative and purposive sampling for qualitative components, receiving tokens of appreciation for their contribution. Beneficence and privacy were upheld by strictly following the Data Privacy Act of 2012; data was anonymized, securely stored via password protection, and scheduled for proper disposal, ensuring that the benefits to Bacolod City SK officials—specifically regarding their proficiency and operational challenges—outweighed minimal risks.

## 4.0. Results and Discussion

### Profile of the respondents

Table 2 presents the demographic profile of the SK officials, categorized by barangay income level and age. The data reveals that the majority of participants reside in low-income barangays (67.3%,  $n=152$ ), followed by those in middle-income (18.6%,  $n=42$ ) and high-income barangays (14.2%,  $n=32$ ). In terms of age distribution, the sample is predominantly composed of young adults, with 94.7% ( $n=214$ ) falling within the 18 to 24 age bracket, while the remaining 5.3% ( $n=12$ ) are between 25 and 30 years old.

**Table 2**

#### *Demographic Profile of the Respondents*

| <b>Variable</b>    | <b>n</b>   | <b>%</b>     |
|--------------------|------------|--------------|
| Income             |            |              |
| High               | 32         | 14.2         |
| Middle             | 42         | 18.6         |
| Low                | 152        | 67.3         |
| Age                |            |              |
| 18 to 24 years old | 214        | 94.7         |
| 25 to 30 years old | 12         | 5.3          |
| <b>Whole</b>       | <b>226</b> | <b>100.0</b> |

## A. Quantitative Results

### Degree of Financial Independence of SK officials

Table 3 details the degree of financial independence of the SK officials as mandated by RA 10742. The results show that the respondents as a whole assessed the SK as “fully financially independent” ( $M=3.36$ ,  $SD=0.76$ ). This perception of full independence remains consistent across all income groups—high ( $M=3.46$ ,  $SD=0.83$ ), middle ( $M=3.52$ ,  $SD=0.68$ ), and low ( $M=3.29$ ,  $SD=0.76$ )—as well as across age brackets, including those aged 18 to 24 ( $M=3.36$ ,  $SD=0.76$ ) and 25 to 30 ( $M=3.42$ ,  $SD=0.72$ ). These findings indicate that SK officials, regardless of their barangay's income level or their own age, are capable of managing financial transactions autonomously, specifically regarding disbursement, encashment, recording, liquidation, and operational allocation.

**Table 3**

*Degree of Financial Independence of Sangguniang Kabataan (SK) as provided in RA 10742*

| Variable           | Disbursements and Encashment |             |            | Recording and Liquidation |             |            | Allocation and Operations |             |            | Financial Independence |             |            |
|--------------------|------------------------------|-------------|------------|---------------------------|-------------|------------|---------------------------|-------------|------------|------------------------|-------------|------------|
|                    | M                            | SD          | Int        | M                         | SD          | Int        | M                         | SD          | Int        | M                      | SD          | Int        |
| Income             |                              |             |            |                           |             |            |                           |             |            |                        |             |            |
| High               | 3.50                         | 0.84        | FFI        | 3.49                      | 0.85        | FFI        | 3.43                      | 0.82        | FFI        | 3.46                   | 0.83        | FFI        |
| Middle             | 3.56                         | 0.65        | FFI        | 3.52                      | 0.68        | FFI        | 3.51                      | 0.73        | FFI        | 3.52                   | 0.68        | FFI        |
| Low                | 3.30                         | 0.78        | FFI        | 3.30                      | 0.79        | FFI        | 3.29                      | 0.77        | FFI        | 3.29                   | 0.76        | FFI        |
| Age                |                              |             |            |                           |             |            |                           |             |            |                        |             |            |
| 18 to 24 years old | 3.37                         | 0.77        | FFI        | 3.36                      | 0.78        | FFI        | 3.35                      | 0.78        | FFI        | 3.36                   | 0.76        | FFI        |
| 25 to 30 years old | 3.42                         | 0.87        | FFI        | 3.40                      | 0.75        | FFI        | 3.42                      | 0.72        | FFI        | 3.42                   | 0.72        | FFI        |
| <b>Whole</b>       | <b>3.37</b>                  | <b>0.77</b> | <b>FFI</b> | <b>3.37</b>               | <b>0.78</b> | <b>FFI</b> | <b>3.35</b>               | <b>0.77</b> | <b>FFI</b> | <b>3.36</b>            | <b>0.76</b> | <b>FFI</b> |

Note: FFI – Fully Financially Independent; FI – Moderately Financially Independent; SFI – Slightly Financially Independent; FD – Fully Financially Dependent

In the context of a highly urbanized setting, this financial autonomy signifies that the youth council actively makes decisions regarding their budget and governance tasks, allowing them to exercise significant influence over community affairs. This independence directly supports youth inclusion in governance by enabling young people to undertake projects, programs, and activities efficiently. These results corroborate Flores et al. (2021), who argue that financial independence empowers leaders to execute programs, projects, and activities (PPAs) without awaiting the barangay council's approval, as well as Saguibo et al. (2024), who assert that compliance with financial independence is symbiotic with the effective execution of Youth Development Programs. While SK leaders have a robust foundation for executing initiatives, literature suggests they may still face financial limitations (Palangdao et al., 2023; Atanoza-Megriño, 2024). Consequently, Atanoza-Megriño (2024)

emphasizes that a harmonious relationship between the Barangay Council and the SK remains essential for fostering innovation and collaborative problem-solving to address complex youth development challenges.

**Disbursements and Encashment.** In terms of disbursements and encashment, the respondents demonstrated full financial independence (FFI) with an overall mean of 3.37 ( $SD=0.77$ ). This high level of independence was consistent across income groups—high ( $M=3.50$ ,  $SD=0.84$ ), middle ( $M=3.56$ ,  $SD=0.65$ ), and low ( $M=3.30$ ,  $SD=0.78$ )—as well as across age brackets, with those aged 18-24 ( $M=3.37$ ,  $SD=0.77$ ) and 25-30 ( $M=3.42$ ,  $SD=0.87$ ) both affirming FFI status. These results indicate that SK officials, particularly the bonded Chairperson and Treasurer, possess the autonomy to sign checks, issue funds for operational purposes and planned PPAs, and execute budgets effectively. This supports findings by Siow et al. (2022)

that increased autonomy enhances the speed and reliability of disbursements, while proper management skills (Cheburet, 2023) prevent delays in executing council activities (Kajuni & Mpenzi, 2022). Furthermore, the results align with Ancho et al. (2022), who noted that officials recognize the SK's independence from the Punong Barangay's direct involvement, a shift from previous practices (Boysillo, 2017). However, despite this autonomy, literature suggests that barangay oversight remains crucial (Flores et al., 2021) to inform and guide the youth council (Fernandez & Shaw, 2023).

**Recording and Liquidation.** Regarding recording and liquidation, the respondents also indicated FFI ( $M=3.37$ ,  $SD=0.78$ ). This assessment was uniform across high ( $M=3.49$ ,  $SD=0.85$ ), middle ( $M=3.52$ ,  $SD=0.68$ ), and low ( $M=3.30$ ,  $SD=0.79$ ) income barangays, as well as among officials aged 18-24 ( $M=3.36$ ,  $SD=0.78$ ) and 25-30 ( $M=3.40$ ,  $SD=0.75$ ). These findings suggest that SK officials maintain active bank accounts in their names and accurately record financial transactions in journals as mandated by the Commission on Audit (COA), ensuring transparency through complete liquidation reports. This adherence to documentation aligns with Durizzo et al. (2022) and Cheburet (2023), who emphasize that recording expenditures ensures compliance with financial

regulations and facilitates effective fund utilization. Proper documentation safeguards funds for their intended youth development purposes (Kajuni & Mpenzi, 2022). Furthermore, the timely release of COA guidelines (Reguindin, 2023) and collaboration with local finance committees (Rey & Espiritu, 2023) are essential for capacitating SK officials, thereby fostering effective financial decision-making skills (Wanjiru et al., 2020).

**Allocation and Operations.** Finally, concerning allocation and operations, the respondents reported FFI with an overall mean of 3.35 (SD=0.77). High (M=3.43, SD=0.82), middle (M=3.51, SD=0.73), and low (M=3.29, SD=0.77) income groups, along with officials aged 18-24 (M=3.35, SD=0.78) and 25-30 (M=3.42, SD=0.72), all agreed on this status. This indicates that in highly urbanized contexts, SK officials exercise financial autonomy in managing income, expenditures, and the preparation of budgets and plans, including the responsibility for disbursing honorariums based on attendance. These practices reflect the findings of Tran & Dollery (2022), who argue that effective financial allocation strategies significantly impact youth councils. Strong financial independence eliminates challenges in the allocation process (Caruana & Zammit, 2019), facilitates rational decision-making (Sciulli et al., 2015), and enhances overall operational efficiency (Osakede et al., 2016), as the implementation of sound fiscal policies is key to local government performance (Susmerano & Yamada, 2021).

## B. Qualitative Results

Following interviews with eight participants and the transcription of their responses, the researcher utilized the 3Cs method (codes, categories, concepts) to extract pertinent data and formulate composite narratives that captured the core meaning of the phenomenon, illustrating both *what* the participants experienced and *how* they encountered it. These shared insights were systematically synthesized into five overarching themes and fourteen corresponding sub-themes:

### Theme 1. Full financial responsibility and accountability of SK officials

The SK officials emphasized that financial independence has fundamentally improved the efficiency of fund allocation and management. By removing the dependency on barangay council approval, SKs can now directly utilize their mandated 10% share to implement youth-focused programs with greater flexibility and reduced external interference. This autonomy allows for smoother disbursements and withdrawals, enabling officials to address both planned initiatives and urgent needs immediately. Respondents

noted that the budget deliberation process is now more effective, ensuring that funds are fully accessed and operations are adequately supported. Consequently, the ability to control their resources has empowered the council to initiate projects that are truly responsive to the needs of the youth.

*Efficient allocation and management of funds.* However, the respondents acknowledged that this independence is accompanied by the weight of full financial responsibility and strict accountability. While the new system allows for faster transactions, it necessitates active council participation and rigorous monitoring to ensure transparency. The transition has introduced technical challenges, particularly regarding compliance with COA requirements, liquidation procedures, and complex financial documentation. Despite these hurdles, the SK officials expressed a strong commitment to overcoming these difficulties by improving their record-keeping and internal controls, recognizing that these strict measures are essential for the responsible management of public funds.

In our present position, the budget allocation in our budget is okay. The budget delivery in our projects is satisfactory. We are making an effort to allocate the budget to those who are deserving, where it is reasonable and most appropriate for the budget to be used. (Blue, personal communication, March 1, 2025)

So, since we are already financially independent at the barangay level, it is now easier for us, sir, to allocate our funds. We no longer need, sir, to address or course it through the barangay.. We also cannot allocate our entire budget just for sports in order to accommodate everyone, because, of course, there are other areas of government that we also need to cater to. So, the budget must be divided accordingly—we have a budget for sports, for livelihood, and for other areas as well. (Jam, personal communication, July 5, 2025 and March 1, 2025)

There is really no pressure. Why? Because the Barangay Captain does not interfere when it comes to the SK's 10% [budget]. Of course, it is a given that it is really our right. (Ken, personal communication, July 3, 2025)

The money we release, sir, is allocated for our programs, sir. And, as for me, sir, since I also handle budget monitoring, I make sure everything is transparent to our council. (Mai, personal communication, March 1, 2025)

Oh yes, sir. It has been a big help. Because now, we have a lot of initiatives that we can really implement. Unlike before, when the SK was fully dependent on the barangay — we didn't have our

own activities, so to speak, because if the barangay didn't approve our proposals, for example, the SK's proposals, then the SK couldn't carry out any activities. Unlike now, sir, we have our own programs and youth plans, and we're really able to implement them because we are now the ones directly managing and handling our own budget. (Sai, personal communication, March 1, 2025)

In terms of operations, sir, everything is going well. Since we are financially independent, no external parties can interfere with our financial transactions. Everything is posted and transparent. The barangay, for instance, cannot intervene in SK matters. As an SK, we can accomplish our intended goals and fully implement our planned projects. So, for me, that is the advantage if the SK is financially independent. Because we can fully receive our funds, sir, and we are able to finance all of our operations. (Yana, personal communication, March 1, 2025)

It is much easier now, sir, because if we want to implement a program, as long as the budget and necessary documents are ready, we can proceed with it immediately. (Franz, personal communication, March 1, 2025)

*Direct handling of disbursement and encashment.* Regarding the direct handling of disbursement and encashment, the SK officials emphasized that financial independence has significantly streamlined their operations, making them directly accountable for fund management. They reported that withdrawing money and processing transactions is now much easier compared to their previous dependence on the barangay, provided that essential requirements—such as fidelity bonding, the SKCC, and sufficient bank funds—are secured. With the active involvement of the SK Treasurer and collaborative council discussions, transactions are executed efficiently, allowing for the immediate allocation of resources for both planned programs and urgent needs, like office repairs. This autonomy eliminates delays caused by barangay approvals, thereby ensuring both efficiency and accountability in managing encashments. They shared:

Since we are now independent, we are the ones accountable for the funds, and it is now our responsibility to handle the processing. So, we are aware, sir, that the process is now truly on us. (Yana, personal communication, March 1, 2025)

Yes, sir, everything is going well for us at the moment. It is now much easier for us to process withdrawals whenever we have activities. Our SK Treasurer is also very active, and we consistently discuss matters within the council, especially with

the SK Chairman. (Jam, personal communication, July 5, 2025)

There is really no problem at all, sir—as long as everything is complete. If you are bonded, have your SKCC, and the funds are available in the bank, then there is no issue with the disbursement. Everything runs smoothly. (Reyna, personal communication, July 5, 2025)

With our financial independence, sir, it has become much easier for us to propose and implement programs or projects. We can immediately plan, allocate the necessary budget, and release funds without delay. For example, if we encounter issues like a malfunctioning printer in our office, we would previously have to propose it to the barangay and wait for approval. However, now that we have autonomy, once our proposal is approved within the SK, we can release the necessary funds immediately—especially for urgent needs that ensure our operations continue smoothly. That is the advantage, sir. (Mai, personal communication, March 1, 2025)

Previously, sir, when it came to our withdrawals, we were already operating independently. We handled the encashment ourselves and no longer depended on them. (Sai, personal communication, March 1, 2025)

*Full accountability in financial recording and reporting.* SK officials recognize that full accountability in financial recording and reporting comes with significant challenges, identifying the technical requirements of financial processes—particularly liquidation and compliance with COA regulations—as the most difficult aspect of managing their funds. They noted that the meticulous nature of preparing transmittals, compiling receipts, and consolidating documents demands both time and accuracy, often causing delays when multiple initiatives overlap. Despite these hurdles, officials emphasized their commitment to transparency by working closely with chairpersons and treasurers to improve documentation, accurately record withdrawals, and regularly balance records. Ultimately, they view liquidation not merely as a technical requirement, but as a critical responsibility tied to their financial autonomy.

That is really the challenge, sir, now that we are already independent. We are the ones accountable for the funds, and it is now our responsibility to handle the processes ourselves. We are aware of that, sir, since everything now goes through our own system. The technical aspects, especially the financial processes, particularly those involving COA, can be quite difficult. The transmittals and the liquidation procedures are quite challenging,



sir, because each process can vary. (Yana, personal communication, March 1, 2025)

Currently, sir, we are working on our liquidation, hand in hand with the SK Chairman and our SK Treasurer. Previously, we encountered some minor lapses because several of our activities were scheduled close together, and we were unable to complete the liquidation immediately. But we are now addressing that, sir. All our documents are intact just need to compile them properly. All the receipts are already collected; we just need to organize and consolidate the necessary documents per activity. (Jam, personal communication, July 5, 2025)

When it comes to financial independence, sir, the most difficult and challenging part is really the liquidation. That is one of the toughest aspects, especially when an office or the SK operates independently. Liquidation becomes a major responsibility. Once the budget is released and the SK or the barangay implements the activities, it must be properly liquidated afterward—that is part of our accountability. (Reyna, personal communication, July 5, 2025)

That is the primary technical requirement that must be addressed — one must know how to properly record all disbursements. Each time a withdrawal is made, it is important to request copies of the necessary documents. You also need to monitor how much has been withdrawn each month to ensure that everything is properly balanced and accounted for. (Ken, personal communication, July 3, 2025)

It is about the processes, sir, the liquidation. That is the common issue raised to us in the SK, the liquidation. (Yana, personal communication, July 5, 2025)

## **Theme 2. Benefits of full financial independence for SK officials**

SK officials highlighted that full financial independence empowers them to directly manage funds and implement programs that are genuinely responsive to youth needs and peer suggestions. This autonomy allows for more meaningful engagement, enabling officials to balance budget allocations creatively to reach diverse sectors—including out-of-school youth, remote communities, and the LGBTQIA+ population. However, to sustain these essential initiatives, officials noted that the benefits of independence must be supported by capacity-building and mentoring, as challenges regarding limited guidance, technical requirements, and inexperience with financial processes currently hinder their full potential.

*Stronger basis for policy making and capacity development.* The respondents revealed that while financial independence has empowered them to manage SK funds directly, it has simultaneously exposed them to significant challenges arising from technical requirements, unclear guidance, and limited training. They expressed difficulties in complying with COA standards, handling liquidation and taxes, and navigating procurement systems like PhilGEPS, which frequently result in operational delays. Acknowledging that their limited experience necessitates reliance on mentoring and peer collaboration, the respondents emphasized the critical need for stronger institutional support, clearer procedural guidelines, and continuous capacity-building programs focused on financial management and accountability. For them, these interventions are essential not only for bridging current operational gaps but also for equipping current officials and future youth leaders to manage risks and deliver effective governance. As they stated:

I believe, sir, that since you are already aware of the issues and challenges we are facing, it would be helpful if these concerns could be raised, perhaps in the form of a program or recommendation to higher authorities to strengthen the support system and coordination, especially in terms of COA compliance and related processes. (Yana, personal communication, July 5, 2025)

For example, they are having difficulties. This is what we are currently facing: the transition on our end. These transitions are causing delays. (Blue, personal communication, July 7, 2025)

It will be used, sir, to understand how to properly handle finances, how to disburse funds, ensure transparency, and demonstrate accountability for the money entrusted to us by the government. It also highlights the importance of having a good working relationship between the SK council and the barangay council to deliver quality public service to the constituents we serve. (Jam, personal communication, July 7, 2025)

We would like to understand what factors or causes can help speed up the process—things we can learn and apply in our next steps. That way, we can be better prepared and find ways to plan ahead. Based on the factors you identified in your study, sir, we hope also to improve and fast-track our own processes moving forward. (Reyna, personal communication, July 5, 2025)

For us, our study will not only benefit us, sir, but also future students or youth who will read your research will be a great help to them. Not only will they be able to use it, but it will also serve as



preparation, sir preparation for what we call future risks. Because as of now, of course, a risk is still a risk. There are already existing risks. Blue, personal communication, March 24, 2024)

It seems, sir, that there is no clear, step-by-step guidance on the financial processes — for example, if you have a specific program, there is no detailed information on what exactly needs to be prepared for it. (Yana, personal communication, July 5, 2025)

I do not really have much experience yet, sir, since this is my first time serving in this role. Naturally, I am being guided by our SK Chair. It was also during our previous training that I gradually started to understand my responsibilities, especially as the Committee Chair on Finance and Appropriations. There are still things I do not fully know, sir. And whenever I have questions in mind, I make it a point to ask our SK Chair to ensure that I am doing things correctly. (Jam, personal communication, July 5, 2025)

When we began our term as SK officials—especially in my role as SK Chairperson—we were not properly guided on tax-related matters, particularly tax filing. This became a major challenge for us because delays in filing come with significant penalties. That is why we believe that training on tax compliance should be provided to SK officials, as it is an essential part of achieving financial independence. (Reyna, personal communication, July 5, 2025)

There is still a need for continuous compliance and training in financial management for the Sangguniang Kabataan, especially for us SK Chairpersons, sir. This significantly affects our ability to properly manage SK funds, finances, and the overall budget. (Sai, personal communication, March 1, 2025)

Actually, even when making purchases, a quotation is still required. However, having a PhilGEPS account would make the procurement of supplies faster and more efficient. That is why we also need to be properly trained on the detailed procurement system. To be honest, there is a real lack of clear guidance. Yes, we let our treasurer attend trainings, but not everything taught is easily absorbed — even by me. Sometimes, the information feels rushed, and many things remain unclear. We end up with questions that we need to figure out ourselves. (Ken, personal communication, July 3, 2025)

*Promotion of Social Inclusion.* SK officials emphasized that fostering youth participation requires creative, well-planned programs that effectively capture the interests of young people, warning that poorly

designed initiatives often fail to engage them. This effort necessitates balancing and maximizing budget allocations to prioritize essential areas while still providing resources for other sectors. Ultimately, they noted that true participation transcends mere attendance; it entails genuine inclusivity that reaches diverse groups—including out-of-school youth, individuals in remote communities, and the LGBTQIA+ sector—through meaningful interventions such as educational drives and awareness campaigns. They stated:

When it comes to participation, sir, today's youth are different; their level and form of engagement have changed. That is why it is crucial to conduct brainstorming sessions to find effective ways to encourage them to participate in our programs. If the initiatives are poorly planned or unappealing, they will not be motivated to join. (Yana, personal communication, July 5, 2025)

Yes, that's right. We really strive to manage our budget well and strategically stretch it so that it covers all areas of youth participation. We try to balance the allocation by weighing up the importance of each center, those that are deemed most essential to the youth are given a larger share of the budget. Meanwhile, areas that are less prioritized receive a smaller allocation. This way, we ensure that all sectors are supported while still making the most out of our limited resources. (Sai, personal communication, March 1, 2025)

Especially in the Hacienda area, most of the feedback we received was that only during your administration were programs like this delivered. The educational drive was the first time it actually reached our farms, and it allowed us to experience that even those in far-flung areas like the Hacienda can be included. It shows that as long as we make the effort and are willing to reach out, programs can truly be delivered. Even though the SK is independent and mainly focused on the youth sector, we always make sure to consider the different groups under it, such as out-of-school youth, the LGBT community, and others, ensuring that all sectors are included in our plans like the ABYIP. (Ken, personal communication, July 3, 2025)

So, that is why our responsibility is to really perform properly, and to do it for the children, for the youth, sir.) (Ken, personal communication, March 1, 2025, number lines 108-109)

We borrow from the barangay, sir. Sometimes our service is just a dump truck, ensuring that we can reach the youth in far-flung or hard-to-reach areas, as most of our programs are held in our barangay gym. So that is what we do, sir, to make our activities easier and more successful. We go

around the barangay so that our youth can join and participate, because sometimes their problem really is transportation. (Jam, personal communication, March 1, 2025)

*Greater youth representation and empowerment beyond funds.* Financial independence fosters greater youth representation and empowerment that extends beyond mere fiscal management. SK officials shared that this autonomy ensures all areas of youth participation are consistently supported through dedicated activities and proper resource allocation, thereby preventing any specific sector from being overlooked. Furthermore, this independence allows them to maximize resources to directly address both youth-related issues and peer suggestions, ultimately making their programs more responsive and relevant. As they stated:

We make sure that each area of youth participation has corresponding activities, with allocated funds to support them. We ensure that no area is left inactive or neglected. Each aspect of participation should have programs in place, and we aim to implement long-term development initiatives for the youth in our community. (Jam, personal communication, March 1, 2025)

It is truly beneficial for us to have independence over our budget, sir, because it allows us to fully utilize our funds and implement programs that directly address the issues faced by the youth. We also take into consideration the suggestions they raise to us, as we make sure to listen to them and find ways to provide support based on their needs. (Mai, personal communication, March 1, 2025)

Even with our financial independence as SK and our focus on the youth, we have always made sure to consider the various sectors within the youth population. Before finalizing our ABYIP, we ensure there are programs for out-of-school youth, for the LGBTQIA+ community — like our recent HIV Awareness campaign. We make sure that all sectors under the youth category are heard and reached. (Ken, personal communication, July 3, 2025)

### **Theme 3: Key factors shaping the exercise of full financial independence**

Participants observed that the limited barangay budget and the corresponding income level of the barangays significantly constrain the scope of SK programs, compelling them to develop creative alternatives to standard PPAs to meet youth needs. Despite possessing financial autonomy, SK councils continue to face difficulties in fulfilling their mandates, as they must navigate demands arising from population size, geographic distribution, and competing priorities,

all while operating within the confines of their allocated budgets.

*Income level of barangay.* SK officials reported significant challenges related to budget constraints across different income levels. In low-income barangays, limited funds restrict both the number and scope of programs they can implement, often compelling officials to devise alternative solutions such as directive-based scholarships. Conversely, even in high-income barangays, financial resources are stretched thin due to larger populations and extensive geographic coverage, making it difficult to address all the needs of the youth sector simultaneously.

Only less than 10 programs are being implemented, sir; it is really just a few of us who can do so. Yes, sir, by God's grace, we are still able to implement some, but not all of it. Not all planned programs can be realized due to budget limitations. For example, scholarship programs, sometimes we have to come up with alternative or directive-based programs just to be able to support education in some way. (Yana, personal communication, July 5, 2025)

Even though we have a large budget, our coverage area is also extensive. In Vista Alegre, our jurisdiction is quite wide, so there are times when our budget still falls short. Due to our limited budget, we cannot accommodate everyone who wishes to join. It is really limited. (Jam, personal communication, July 5, 2025)

Unlike in higher-income barangays, our barangay is considered low-income, with a total annual budget of around ₱10 million—meaning the SK only receives about ₱1 million. Despite this, we make sure to maximize and efficiently utilize our budget to cover all the activities and programs we have planned. (Sai, personal communication, March 1, 2025)

We may have a large budget, but we also have a large population and a wide scope of responsibilities. That is really the challenge. As I have said earlier, we want to help and reach everyone, but realistically, we cannot do it all at once. (Ken, personal communication, July 3, 2025)

Our funds are quite limited, sir. Since we have a large population, we are unable to cater to all the activities we would like to implement. (Jam, personal communication, March 1, 2025)

Although the budget is already in our bank account, sir, it is not released to us all at once. Instead, the barangay provides our SK budget on a

monthly basis. (Mai, personal communication, March 1, 2025)

At the SK of Barangay\_\_\_\_, we make a conscious effort to operate efficiently and effectively, particularly in managing our budget and funds. Given that we only receive 10% of the barangay's total budget, our resources are limited, so we ensure that every peso is spent wisely and purposefully. (Sai, personal communication, March 1, 2025)

Even if people say that Mansilingan has a big budget, we have to understand that it is also the biggest barangay. And that alone makes everything very challenging for us. Yes, we have resources, but we also have a huge population. We serve thousands of youth—how do we divide the budget fairly? For example, in education, how do we reach out to more than 7,000 young people? How do we screen and select those who are truly most deserving? These are the specific challenges we face. We have good intentions and big goals, but the reality is, we cannot help everyone at all at once. (Ken, personal communication, July 3, 2025)

*Prioritization of PPAs amidst fund limitations.* SK officials emphasized the critical need to strategically allocate their constrained budgets by focusing on programs that are most crucial for the youth. They highlighted the complex challenge of balancing limited resources across the 10 centers of participation, noting the difficulty of simultaneously addressing all concerns while effectively determining which tasks to prioritize. Underscoring this operational dilemma, they stated:

I think, sir, what really helped was how we allocated our budget and set our priorities based on what was most important. Last year, a larger portion of our budget was allocated to the sports committee. But this year, we adjusted our allocation — we placed more emphasis on education, making it our main focus, while sports became less of a priority. (Franz, personal communication, March 1, 2025)

Sometimes, we experience a shortage of budget in certain areas. So, what we do is prioritize the most essential programs—those that require less funding but still allow us to implement meaningful activities. (Jam, personal communication, March 1, 2025)

Since we only receive 10% of the barangay's budget, our resources are really limited. That is why we ensure that we manage and distribute our funds wisely so that we can cover all areas of youth participation. We try to balance the budget across different centers based on their level of

importance. We prioritize the areas that are most essential to the youth by allocating a larger portion of the budget to them, while those with less weight receive proportionate support. (Sai, personal communication, March 1, 2025)

We are making an effort to allocate the budget to those who are deserving, where it is good and most appropriate for the budget to be used. (Blue, personal communication, March 1, 2025)

Actually, that has always been the real challenge. As I mentioned earlier, we want to cover and respond to everything, but realistically, we cannot do it all. That is why it is important for us to clearly identify and understand our priorities. That is one of the most valuable lessons I have learned. (Ken, personal communication, July 3, 2025)

#### **Theme 4: Challenges in sustaining full financial independence**

The challenges SKs face in sustaining financial independence are primarily manifested as delays in program implementation. These setbacks stem from bureaucratic hurdles, including rigorous fidelity bonding processes and extensive liquidation requirements, as well as difficulties in prioritizing PPAs. These operational bottlenecks are further compounded by a lack of capacity-building capabilities and significant gaps in knowledge and awareness regarding RA 10742. Ultimately, the situation underscores a critical need for strategic planning and sustained capacity-building efforts to ensure the effective and timely execution of programs.

*Rigorous fidelity bonding process.* SK officials reported encountering significant hurdles during the fidelity bonding process, characterizing it as slow and tedious despite their strict compliance with documentary requirements. They cited prolonged delays stemming from system downtimes, forgotten credentials, and limited manpower at the Bureau of the Treasury. These administrative bottlenecks frequently resulted in stalled fund releases and the postponement of scheduled activities, thereby hampering their ability to operate smoothly. Expressing these frustrations, they stated:

The only difficult part is our fidelity bond. Because their system often goes down, and it is only for viewing purposes, sir. That is where we get delayed — during the waiting period for the approval. But the thing is, the process still takes a long time. Because during our last visit, their checking officer was on leave. So that is why it is still pending. (Yana, personal communication, July 5, 2025)

I think, sir, our budget allocation was affected by our fidelity bond, which caused some delays, similar to what we experienced last year. As a result, some of our planned youth events were also delayed. After the election, there was quite a delay in our notification—we were simply waiting for the BTr at the barangay level, Sir. (Franz, personal communication, March 1, 2025)

It is really a waiting game, sir. As I mentioned, there is only one Bureau of Treasury office serving all barangays, which is why that takes the longest. Sometimes, there are even glitches in their system. When we try to process something, we need to renew or log into their system—but sometimes we cannot get in right away because many users are trying to access it at the same time. We also have to scan documents, and sometimes the scanner does not work properly, or the files do not appear clearly. So that part really takes time. But when it comes to the documents themselves, sir, the process is quick—as long as your records are complete and updated, especially your inventory and PPAs. (Reyna, personal communication, July 5, 2025)

Our bond expired last December 2024, so from January until now—the first week of March—we have not been able to withdraw from Landbank. As a result, we were unable to operate or take action on certain matters. However, the renewal of the bond is already in progress, and we are gradually working on it. (Sai, personal communication, July 5, 2025)

Before we became financially independent, what I really recall is the long process we had to go through just to comply with requirements and apply for our financial documents. For example, we had to wait up to three months just to complete the process with the Bureau of the Treasury. That was our experience before gaining financial independence. (Ken, personal communication, July 5, 2025)

*Limited capacity-building opportunities.* SK officials reported significant struggles with financial management tasks—such as liquidation, tax filing, and compliance—attributed largely to insufficient training and experience, particularly among first-time leaders. Consequently, they emphasized the critical need for continuous capacity-building interventions to enable effective fund management and navigate program requirements, stating:

When we began our term as SK officials, especially in my role as SK Chairperson, we were not properly guided on tax-related matters, particularly tax filing. This became a major challenge for us because delays in filing come with

significant penalties. That is why we believe that training on tax compliance should be provided to SK officials, as it is an essential part of achieving financial independence. (Reyna, personal communication, July 5, 2025)

There is still a need for continuous compliance and training in financial management for the Sangguniang Kabataan, especially for us SK Chairpersons, sir. This significantly affects our ability to properly manage SK funds, finances, and the overall budget. (Sai, personal communication, March 1, 2025)

For scholarships, since we are already familiar with the requirements like payroll and other standard attachments, we are confident in handling those. However, for other types of projects, such as planning an event related to the environment or agriculture, that is where it gets challenging. For example, what if we want to organize a tree-planting or free seedling distribution? We are not always sure what supporting documents or attachments are needed. That is why for these kinds of out-of-the-box programs, we really need to consult with someone because we do not want to proceed without knowing the proper compliance requirements. (Ken, personal communication, July 3, 2025)

As just a youth, it is still quite difficult for us when it comes to dividing or subdividing the funds. (Blue, personal communication, March 1, 2025)

*Knowledge gaps on RA 10742.* SK officials identified the absence of a proper transition mechanism from outgoing to incoming administrations as a critical challenge, directly resulting in confusion and delays regarding liquidation and compliance. This issue was particularly pronounced among first-time leaders, who emphasized their limited understanding of RA 10742 and its financial provisions during the early stages of their tenure. Highlighting these difficulties, they shared:

When we began our term as SK officials—especially in my role as SK Chairperson—we were not properly guided on tax-related matters, particularly tax filing. This became a major challenge for us because delays in filing come with significant penalties. That is why we believe that training on tax compliance should be provided to SK officials, as it is an essential part of achieving financial independence. (Reyna, personal communication, July 5, 2025)

The SK, sir, seems to encounter problems with liquidation, especially when it comes to the process, like what should be done first before filing for liquidation, what needs to be transmitted to COA, and the required documents. There seems

to be a knowledge gap, sir. (Yana, personal communication, July 5, 2025)

We found it more difficult last year because we were still figuring out the transactions as we went along, yet we continued implementing our programs despite the challenges. (Franz, personal communication, March 1, 2025)

I do not really have much experience yet, sir, since this is my first time serving in this role. Naturally, I am being guided by our SK Chair. It was also during our previous training that I gradually started to understand my responsibilities, especially as the Committee Chair on Finance and Appropriations. There are still things I do not fully know, sir. And whenever I have questions in mind, I make it a point to ask our SK Chair to ensure that I am doing things correctly. (Jam, personal communication, July 5, 2025)

This really comes from the people's taxes; the money we handle is not our own. That is why the challenge for me, sir, is how to allocate the budget—how to divide it among the 10 centers of participation. (Ken, personal communication, July 3, 2025)

*Numerous liquidation requirements.* SK officials reported that the extensive volume of required attachments and supporting documents, particularly for large-scale initiatives like sports events, creates significant obstacles to timely liquidation. These challenges are further exacerbated by frequent changes in COA guidelines and the pressure of closely scheduled activities, which collectively contribute to delays and confusion regarding compliance. Highlighting this struggle, the respondents stated:

There were too many required attachments, sir. That is why, during the last time, we experienced lapses because our activities were scheduled too closely together. As a result, we were not always able to process the liquidation immediately after each activity. (Jam, personal communication, July 5, 2025)

There are many documents required for liquidation, sir. There is a lot to prepare, especially for sports activities and other large-scale events that require significant funding. That is why we find it quite challenging to complete the liquidation—the requirements, the supporting documents, and everything that comes with it. (Reyna, personal communication, July 5, 2025)

It was a late realization on our part that liquidation should be done immediately after implementation. Actually, we are not the only barangay experiencing this issue. We were informed late,

and there have already been changes in the process. That is why we now ask: Do we really need to secure a quotation? Especially now, since COA has new guidelines. Previously, even if the amount exceeded ₱1,000, as long as it was from fast food chains like Jollibee or McDonald's, it was acceptable without requiring a quotation. But now, things have changed. (Ken, personal communication, July 5, 2025)

### **Theme 5: Best practices amidst challenges in the implementation of full financial independence**

The theme highlights the strategies employed by SK officials to navigate operational difficulties. Respondents emphasized that fostering strong collaboration with the barangay council and engaging professionals are essential to enhance program implementation, minimize costs, and prevent bureaucratic delays. Furthermore, they underscored the importance of proactive leadership in spearheading youth-focused PPAs, effectively leveraging their financial independence to sustain meaningful and strategic initiatives for the youth community.

*Strong collaboration with the barangay council and engagement of professionals.* SK officials emphasized that robust collaboration, both within their council and with the barangay government, is fundamental to the smooth implementation of programs. By distributing responsibilities and sharing resources, they maximize outputs while minimizing costs, allowing saved funds to be reallocated to future initiatives. Specifically, maintaining strong professional relationships with the Punong Barangay prevents operational hindrances, while technical guidance from the barangay treasurer, COA, and DILG addresses procedural challenges—a support system particularly vital for new officials. Although minor operational gaps exist, this consistent cooperation and consultation with oversight agencies ensure transparency, accountability, and the effective delivery of youth-focused services, as evidenced when they stated:

Yes, sir, because in our case, there is mutual support when it comes to implementing projects and programs. For example, we sometimes split responsibilities — we handle one part, and they handle another. So, there's genuine collaboration. That's why I see issues in other areas, especially when the SK is not on good terms with their barangay captain. The challenges are not always financial, but due to strained relationships, delays occur, particularly in the processing of necessary documents. The commitment of the SK Council is to provide programs for the youth and to maintain a good relationship with the barangay, sir. That really helps us a lot, because in that way, the SK

has a support system from the barangay. They also support the programs, so there is really no problem in case issues arise. They genuinely help us with the technicalities, especially regarding the funds. (Yana, personal communication, July 5, 2025)

So far, sir, in terms of financial independence best practices, in our SK, we focus more on collaboration with our barangay council in order to achieve what we call the general welfare. We collaborate to avoid incurring excessive expenses. By working with the council, we can minimize costs. The funds we save through collaboration can then be allocated to other projects that we plan to implement in the near future. (Blue, personal communication, March 1, 2025)

Once we merge efforts, more ideas emerge, leading to more activities and projects being accomplished. Here in Barangay \_\_\_\_\_ we emphasize collaboration. We do not rely solely on individual decisions from each department. As much as possible, we aim for inclusivity—getting everyone involved—so we can collectively work towards achieving what we consider our ideal projects and goals. (Blue, personal communication, July 5, 2025)

Everything is handled within our council since we receive full support from our Punong Barangay. So basically, there are no hindrances whenever we conduct our activities. (Jam, personal communication, March 1, 2025)

As long as the relationship between the SK Council and our Barangay Captain is good, there are no hindrances to the projects or programs we propose. Everything proceeds smoothly. (Mai, personal communication, March 1, 2025)

If you have a good working relationship with your fellow government officials, everything moves smoothly. There are no unnecessary objections, and programs are implemented efficiently. But once politics gets in the way, delays start to happen—deferments, notes, and more deferments. That is really what causes setbacks. (Ken, personal communication, July 3, 2025)

But then, sir, with the help of our barangay treasurer, we were finally able to process our bonding. We had to prepare a large number of new documents. However, with the guidance of the COA, the support of the DILG, and the assistance of our barangay treasurer and Punong Barangay, we successfully completed the task. The Barangay Treasurer, sir, possesses significantly more knowledge in financial transactions, particularly regarding financial independence. This is because, compared with the SK, they handle many more

transactions every day and every month. With their long work experience, they are really in a better position to guide the SK. (Reyna, personal communication, July 5, 2025)

*Spearheading the implementation of youth-focused PPAs.* SK officials emphasized their pivotal shift from being barangay-dependent to independently managing their budgets, a transition that has enabled the implementation of sustainable and responsive programs designed to meet the present and future needs of the youth. Describing this capacity to drive their own initiatives, they stated:

So far, with regard to our financial independence, everything is going well, sir. In our position, the allocation of our budget is functioning smoothly. The deliberation and disbursement of funds, as well as the implementation terms of our projects, have been satisfactory so far. (Yana, personal communication, March 1, 2025)

Being financially independent means that we can carry out the projects and activities we truly want. We will be able to immediately execute the initiatives we plan and desire. If we all agree, then right after the agreement and the approval of our chairman, we will proceed with our activity and with the projects that we want to undertake. (Blue, personal communication)

The youth in our area requested to hold a league, and we implemented it. This year, we aim to do things differently—to build on the accomplishments made during the previous term. Our goal is to provide something better than what the previous council offered through the SK league. Fortunately, sir, the youth were happy with last year's initiative, and we were able to utilize our budget effectively, both under the sports committee and the education sector. (Franz, personal communication, March 1, 2025)

In terms of program implementation, yes, everything is going well on our end, sir. We always make sure that everything is properly prepared before conducting any activity. Sometimes, in order for us to reach the youth in far-flung areas, we also ensure that we have the necessary resources and support in place. (Jam, personal communication, March 1, 2025)

One of the programs we continue to sustain, sir, is the financial assistance for tertiary education. Since it has already been mandated and supported by a resolution, it ensures that any incoming SK council will provide financial assistance to our college students. This program has been adopted from the previous council and is continuously

implemented up to the present. (Mai, personal communication, March 1, 2025)

Unlike before, sir, when the SK was fully dependent on the barangay and we had no independent activities—because if the barangay did not approve our proposals, the SK could not implement any activities—now, we have our own programs and youth plans. We are able to carry them out because we ourselves handle and manage our own budget. (Sai, personal communication, March 1, 2025)

That is what makes it very challenging. When you craft your ABYIP, you are already planning—laying out your programs for the whole year. So you need to have a clear vision and set goals in mind from the beginning. The challenge is that, even when you are engaging with people, you still cannot fully determine which programs should be prioritized. You want to cover everything and reach everyone, but the reality is, you cannot do it all. There are limitations—you can only do so much. (Ken, personal communication, July 3, 2025)

## Discussion

*Financial responsibility and accountability.* In a highly urbanized city in Western Visayas, SK officials now exercise significant financial autonomy, managing the entire lifecycle of funds—from allocation to liquidation—without requiring prior approval from barangay officials. This independence, rooted in Republic Act No. 10742, empowers them to craft youth-centric programs, a shift supported by Erlonal et al. (2023) and Flores et al. (2021). With this power comes the responsibility of strategic allocation; by controlling planning and budgeting, officials can distribute resources to target specific youth needs, fostering civic engagement and democratic participation (Bautista, 2020; Mascara, 2024; Palangdao et al., 2023). Furthermore, the direct handling of disbursements eliminates previous delays caused by barangay intervention, streamlining operations and enforcing safeguards like bonding requirements to ensure integrity (Agapito, 2024; Saguibo et al., 2024). However, this autonomy necessitates rigorous accountability in recording and reporting, where accurate documentation is vital for transparency and compliance (Durizzo et al., 2022; Cheburet, 2023; Indemne & Escalona, 2024; Pulumbarit & Suarez, 2017).

*Benefits of financial independence.* Financial independence offers a stronger basis for evidence-based policymaking, where the experiences of SK officials inform responsive governance (Wang et al., 2023;

Susmerano & Yamada, 2021). Yet, realizing this potential requires addressing the lack of structured capacity-building initiatives, as many leaders face knowledge gaps in fund management and compliance (Reguindin, 2023; Adda, 2020). Beyond administrative efficiency, this independence promotes social inclusion by allowing SKs to implement innovative programs that resonate with diverse youth interests (Madrid et al., 2020; Martinez et al., 2018; Garg & Singh, 2018). Ultimately, true empowerment extends beyond mere funding; it involves equitable representation across all sectors, ensuring participatory governance where inclusivity drives long-term community development (Rosales, 2023; Fernandez & Shaw, 2013).

*Key factors shaping independence.* The exercise of financial independence is heavily influenced by the barangay's income level, creating a disparity where low-income areas struggle with budget constraints while high-income areas manage larger funds alongside heavier demographic responsibilities (Damit, 2025; Catapang, 2024). Regardless of the budget size, the challenge remains to balance resources with the diverse needs of the youth population (Atanoza-Megriño, 2024; Sculli et al., 2015). This necessitates careful prioritization of Programs, Projects, and Activities (PPAs); officials must move beyond generic sports activities to design flexible, responsive initiatives that address broader developmental areas such as health, education, and economic empowerment (Rosales, 2023; Reguindin, 2023; Mascara, 2024). As Flores et al. (2021) and Palangdao et al. (2023) note, comprehensive planning is essential to maximize limited resources for meaningful impact.

*Challenges in sustaining independence.* Despite their autonomy, SK officials face systemic hurdles, beginning with the rigorous and often delayed fidelity bonding process required by the BTr, which stalls fund disbursement and project implementation (Damit, 2025; Agapito, 2024). These operational difficulties are compounded by significant knowledge gaps regarding RA 10742; the lack of structured orientation and poor transition processes leaves many new leaders ill-equipped to handle fiscal responsibilities (Mascara, 2024; Navarro et al., 2023; Catapang, 2024). Furthermore, the burden of numerous liquidation requirements and complex documentation protocols creates a high risk of administrative errors and delays (Abrea et al., 2024; Suarez & Tuble, 2025). As highlighted by Castillo et al. (2024) and Indemne and Escalona (2024), overcoming these compliance challenges is critical, as proper reporting is the bedrock of financial integrity and public trust.



*Best practices for implementation.* To navigate these challenges, successful SKs adopt best practices centered on strong collaboration with the Barangay Council and professional mentorship. While maintaining independence, seeking technical guidance from experienced barangay treasurers and officials helps youth leaders navigate complex financial transactions and avoid costly errors (Atanoza-Megriño, 2024; Sombrio et al., 2024; Ancho et al., 2022). This cooperative dynamic complements the SK's empowered role in spearheading youth-focused PPAs, allowing them to execute their own vision and align initiatives with the specific aspirations of their constituents (Mascara, 2024; Fernandez & Shaw, 2013). By combining autonomous leadership with strategic consultation, SK officials can effectively bridge the gap between financial privileges and operational competence (Madrid et al., 2020; Laude-Concepcion, 2016).

### Overall Analysis

SK officials in a highly urbanized city in Western Visayas exhibits full financial independence in allocation, operations, disbursement, and liquidation, a status largely attributed to the mandates of RA 10742. This independence allows SK officials to act as stewards of public resources, exercising autonomy in managing financial responsibilities regardless of their age or the barangay's income classification. These findings confirm the study by Erlonal et al. (2023), which emphasizes that autonomy empowers youth councils to design programs responsive to community needs, a claim further supported by Flores et al. (2021). Furthermore, Siow et al. (2022) observe that greater autonomy in fund disbursement increases efficiency and reliability in service delivery. However, meaningful participation requires more than just resources; Wang et al. (2023) emphasize that it necessitates active involvement in decision-making, while Fernandez and Shaw (2013) stress the need for robust oversight mechanisms to guarantee the transparent and accountable use of the SK Fund.

Despite this autonomy, the exercise of financial independence is significantly shaped by barangay income levels and persistent operational challenges. While independence persists across all contexts, Damit (2025) and Catapang (2024) note that limited resources in

low-income barangays hinder program implementation, whereas Atanoza-Megriño (2024) highlights that larger budgets in high-income areas demand more complex fiscal management. Scuilli et al. (2015) argue that rational decision-making in allocation is often more critical than resource availability alone. Furthermore, SK officials face hurdles such as the rigorous fidelity bonding process, often delayed by system issues (Damit, 2025), and rigorous liquidation requirements that demand specific skills (Castillo et al., 2024). The lack of understanding regarding RA 10742 duties (Mascara, 2024) and the pressure of administrative demands can limit constituent engagement (Palangdao et al., 2023). These challenges underscore the importance of proper documentation for accountability (Indemne & Escalona, 2024; Pulumbarit & Suarez, 2017) and the need for inclusive planning that supports diverse youth needs (Reguindin, 2023).

To overcome these obstacles and sustain effective governance, SK officials have adopted proactive measures, such as fostering strong collaboration with barangay councils and engaging professionals for technical support. These practices align with Laude-Concepcion's (2016) findings on SK involvement in community development and Sombrio et al.'s (2024) assertion that collaboration is essential for evaluating

**Table 4**

*Joint Display of Quantitative and Qualitative Results*

| Quantitative Results  | Qualitative Results  | Meta-Inferences   |
|---|--|---|
| The SK is fully financially independent in fund allocation and operations, disbursement and encashment, and recording and liquidation regardless of the barangay's income classification and Age. | Theme 1. Full Financial Responsibility and Accountability of SKs<br>1.1 Effective Allocation and Management of Funds<br>1.2 Direct Handling of Disbursement and Encashment<br>1.3 Full Accountability in Financial Recording and Reporting | SK officials act as stewards of public resources, exercising both autonomy and accountability in managing financial responsibilities.   |
|   | Theme 2. Benefits of Full Financial Independence for SK Officials<br>2.1 Stronger Basis for Policy Making and Capacity Development<br>2.2 Promotion of Social Inclusion<br>2.3 Greater Youth Representation and Empowerment Beyond Funds   | SKs full financial independence enables broader benefits, strengthening policy-making, fostering social inclusion, and empowering youth participation beyond financial matters.                                       |
|   | Theme 3. Key Factors Shaping the Exercise of Financial Independence<br>3.1 Income Level of Barangay<br>3.2 Prioritization of PPAs Amidst Fund Limitations  | The exercise of SK financial independence is shaped by barangay income levels and the prioritization of youth programs amid limited resources.  |
|   | Theme 4: Challenges in Sustaining Full Financial Independence<br>4.1 Rigorous fidelity bonding process<br>4.2 Limited Capacity-Building Opportunities<br>4.3 Knowledge Gaps on RA 10742<br>4.4 Numerous liquidation requirements           | The implementation of financial independence faces challenges such as rigorous fidelity bonding process, limited capacity-building opportunities, gaps in knowledge of RA 10742 and numerous liquidation requirements |
|   | Theme 5: Best Practices Despite Challenges in Implementation of Financial Independence<br>5.1 Strong Collaboration with the Barangay Council and Engagement of Professionals<br>5.2 Spearheading the implementation of youth-focused PPAs  | SKs sustain financial independence through collaboration with the barangay council and engaging professionals and leading youth-focused PPAs.   |

youth initiatives. To ensure long-term sustainability, Adda (2020) underscores the need for structured financial education, while Agarwalla et al. (2015) and Madrid et al. (2020) recommend continuous training to enhance officials' financial skills and governance confidence. Ultimately, addressing these gaps requires targeted capacity-building, echoing Rosales' (2023) recommendation to align SK programs with the nine centers for youth participation—ensuring that financial independence translates into holistic and inclusive youth empowerment.

## 5.0. Conclusion

The results of this study align with the emerging framework regarding the full financial independence of SK officials. Both quantitative and qualitative findings consistently demonstrate that SK councils possess financial independence in allocation, disbursement, and liquidation, irrespective of barangay income level or budget size. As mandated by RA 10742, this autonomy extends beyond financial management to enhance policymaking, capacity development, social inclusion, and youth empowerment. However, this independence presents significant challenges, notably the rigorous fidelity bonding process, limited training opportunities, knowledge gaps regarding the law, and stringent liquidation requirements. Conversely, these hurdles have catalyzed best practices, such as robust collaboration with barangay councils, professional engagement, and the proactive implementation of youth-focused programs. Ultimately, while full financial independence yields tangible benefits, its associated challenges and practices are nuanced by contextual factors such as barangay income classification and budgetary constraints.

## 6.0. Limitations of the Findings

This study acknowledges limitations regarding methodology, available literature, and generalizability. First, while the explanatory sequential mixed methods design allowed for in-depth analysis, the divergence in sampling strategies—stratified random sampling for the quantitative phase versus purposive sampling for the qualitative phase—introduces a risk that the qualitative participants may not fully represent the broader quantitative sample, potentially biasing interpretations. Second, the analysis was constrained by a scarcity of prior research on SK financial independence, particularly in the local context, which limited opportunities for comparative discussion. Finally, the findings are primarily applicable to highly urbanized cities with established banking and internet infrastructure, thereby restricting their generalizability to rural or resource-constrained settings.

## 7.0. Practical Value of the Findings

This study offers practical value to Local Government Units (LGUs)—specifically the LYDO and PPSK—and national agencies such as the BTr, DBM, DILG, and COA by providing baseline data on SK financial independence and its operational challenges. These insights can shape the capacity development agenda, the Local Youth Development Plan (LYDP), and other LGU strategies by identifying priority areas for improvement across capacity pillars and performance indicators, as guided by the Local Government Academy (LGA). Ultimately, the study advocates for prioritizing capacity-building efforts and recognizing the critical importance of SK financial independence in fostering youth empowerment and community development.

## 8.0. Directions for Future Research

Future researchers utilizing explanatory sequential mixed methods should carefully consider the proportion of qualitative participants to ensure an accurate representation of the findings. To gain a broader perspective on the experiences of SK officials regarding financial independence, the scope of inquiry should be expanded to include other highly urbanized cities across different regions. Additionally, subsequent research using this methodology should examine the implementation, monitoring, and financial liquidation of SK PPAs to evaluate their effectiveness and the prudent utilization of public funds in the context of fiscal autonomy.

## 9.0. Declaration of Conflict of Interest

The authors declare no potential conflicts of interest regarding the research, authorship, or publication of this article.

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**Additional Author’s Information:**

JOHN CHRISTOPHER V. REGUINDIN  
 reguindinjohn@gmail.com  
<https://orcid.org/0000-0003-4507-6159>

MERLITA V. CAELIAN  
 merlita\_caelian@yahoo.com  
<https://orcid.org/0000-0002-4671-4047>

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