



DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT (DILG)
NATIONAL YOUTH COMMISSION (NYC)

Joint Memorandum Circular (JMC) No. 1, s. 2025

Date: May 23, 2025

To : All Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Development and Planning Coordinators, Local Accountants, Local Youth Development Officers, Barangay Treasurers, Chairpersons and Members of the Sangguniang Kabataan (SK), SK Treasurer, SK Secretary, and All Others Concerned

SUBJECT : **UPDATED GUIDELINES ON THE APPROPRIATION, RELEASE, PLANNING, AND BUDGETING PROCESS FOR THE SK FUNDS**

1.0 LEGAL BASIS

In accordance with Section 20 (a) of the SK Reform Act of 2015 (Republic Act [RA] No. 10742), as amended by RA No. 11768,¹ 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.

Furthermore, Section 20 (b) of RA No. 10742, as amended, provides that the SK shall have financial independence in its operations, disbursements, and encashment of its fund, income and expenditures.

2.0 PURPOSE

This JMC is being issued to prescribe the updated guidelines on the appropriation and release of the SK fund, in view of the subsequent enactment of RA No. 11768. It also aims to provide a detailed planning and budgeting process for the SK, ensure the formulation of the Comprehensive Barangay Youth Development Plan (CBYDP), and emphasize the concomitant posting requirements to enhance transparency and accountability.

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

Additionally, the JMC highlights the financial independence of the SK, outlines procedures for fund-raising activities, and specifies the provision of honorarium, benefits, and privileges to SK members.

3.0 **DEFINITION OF TERMS**

For purposes of this JMC, the terminologies are defined in **Annex A**.

4.0 **GENERAL GUIDELINES**

4.1 **Appropriation of the SK Fund by the Barangay**

4.1.1 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.

4.1.2 For budget preparation purposes, the barangay treasurer shall inform, in writing, the SK chairperson and the SK treasurer on or before the 15th day of September of the estimated ten percent (10%) of the general fund of the barangay for the ensuing fiscal year, supported by a certification of income of the barangay jointly issued by the city/municipal treasurer and city/municipal accountant. A sample certification is hereto attached as **Annex B** for reference.

In case of failure on the part of the barangay treasurer to provide such notice by the 15th day of September, the SK chairperson and SK treasurer may proceed with the preparation of the budget based on the 10% allocation from the National Tax Allotment (NTA) [*formerly Internal Revenue Allotment*] of the Barangay for the ensuing year as issued by the respective DBM Regional Office.

If the approved SK Budget using the estimated ten percent (10%) of the NTA share of the barangay for the ensuing fiscal year is insufficient vis-à-vis the actual 10% general fund of the barangay, the SK shall prepare and submit a supplemental budget to cover changes in the SK Annual Budget given such variance in the SK funds allocation, subject to applicable laws, rules and regulations.

4.2 Release of the SK Fund by the Barangay

- 4.2.1 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.
- 4.2.2 The corresponding amount to be released to the SK fund shall be based on the estimated ten percent (10%) of the general fund of the mother barangay, notwithstanding the reenacted budget.
- 4.2.3 Consistent with Section 20 (b) of RA No. 10742, as amended, the SK shall open a current account in the name of the SK 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.

For efficiency and economic purposes, SK is strongly encouraged to open and maintain a depository account in the same bank and branch of its barangay. In the opening of an account, the provisions of Department of Finance Department Circular No. 002.2022 dated May 16, 2022² shall be strictly observed.

- 4.2.4 The SK shall also strictly observe and adhere to the DILG Memorandum Circular (MC) No. 2023-171 dated November 9, 2023,³ DILG Urgent Advisory dated November 15, 2023,⁴ and other existing policies issued by the relevant government agencies which provide the procedures and requirements on the opening of SK's current bank account, through the SK chairperson and the SK treasurer, and other requisites to operationalize the financial independence of the SK.
- 4.2.5 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 NTA share of the barangay consistent with the rules and regulations issued by the Commission on Audit (COA).
- 4.2.6 In case of barangays without elected SK officials or without quorum after the Barangay and SK elections, and/or without an existing SK current bank account (CA), the barangay shall transfer the corresponding ten percent (10%) SK Fund to the special trust fund⁵ of the barangay supported by actual cash deposit, consistent with Chapter XI of the Manual on the Financial Management of the

² Revised Guidelines on Authorized Government Depository Banks

³ Mandatory Requirements to Operationalize the Financial Independence of SK, Pursuant to Section 20 of Republic Act (RA) No. 10742, As Amended by RA No. 11768

⁴ Relevant Information on the Requirements and Procedures of the Bureau of the Treasury on the Processing of the Fidelity Bond Application by the Concerned Barangay and SK Officials

⁵ In case the barangay has no existing trust fund account, a special account in the general fund of the barangay shall be created for the SK Funds

Barangay. After the election of the SK officials concerned, the said 10% SK Fund shall be released and deposited by the barangay to the current account to be opened by the SK pursuant to Item 4.2.3 of this JMC.

Meanwhile, for barangays without elected SK officials or without quorum after the Barangay and SK elections but with existing SK CA, the 10% SK Fund shall be deposited to the SK CA within the prescribed period.

4.3 Planning and Budgeting Process for the SK Fund

4.3.1 Planning Process by the SK

4.3.1.1 The SK, in consultation and with the concurrence of the majority of the Katipunan ng Kabataan (KK) there being a quorum assembled in accordance with DILG MC No. 2022-032 dated March 21, 2022,⁶ and within three (3) months from their assumption to office, shall formulate a 3-year rolling plan, which shall be known as CBYDP.

4.3.1.2 The CBYDP shall serve as the basis for the preparation of the Annual Barangay Youth Investment Program (ABYIP). The ABYIP shall contain the specific programs, projects, and activities (PPAs) with corresponding project costs, including the necessary fund flows to approximate the reasonable timing in the release of funds. It is understood that the ABYIP shall reflect the total resource requirement for the budget year. Both the CBYDP and ABYIP shall give priority to PPAs that will promote and attain the thrusts of the Philippine Youth Development Plan such as health, education, environment, global mobility, active citizenship, governance, social equity and inclusion, peace-building and security, human rights, gender equality and economic empowerment, including:

- (1) Student 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;

⁶ Determination of Quorum in the Conduct of the Katipunan ng Kabataan Assemblies

- (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 activities 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 youth organization and leadership, and values education; and
- (7) Programs and activities that address context-specific and intersectional vulnerabilities of young people.

4.3.1.3 The ABYIP shall be prepared and approved by the SK through a resolution before the start of the preparation of the SK annual budget.

4.3.1.4 The SK Secretary shall cause the posting of the approved CBYDP, ABYIP, and its approving SK Resolutions on the SK Full Public Disclosure Policy Board (FPDPB) and at least three (3) conspicuous places within the jurisdiction of the barangay, and if possible, including the use of traditional and/or non-traditional media, and make these available for any person with legal purpose and shall be disseminated to the concerned offices, institutions, and individuals.

4.3.1.5 In the preparation, monitoring, evaluation, and submission of the CBYDP and ABYIP, the SK shall observe the pertinent policies and guidelines issued by NYC, duly endorsed by the DILG, for the purpose.

4.3.2 Budget Preparation by the SK

4.3.2.1 The SK annual budget, which is the financial plan embodying the estimates of the income and expenditures of the SK for one (1) fiscal year, shall be prepared in accordance with the approved ABYIP.

- 4.3.2.2 The SK chairperson, with the assistance of the SK treasurer, shall start preparing the SK annual budget consisting of the following: (i) estimates of income; and (ii) expenditure program, consistent with Item 4.1.2 of this JMC.
- 4.3.2.3 In the preparation of the SK Annual Budget, all SK funds shall be allocated in an annual budget, and if the funds allow, in a supplemental budget in accordance with the adopted ABYIP.

All regular operating expenses pertaining to the activities of the SK, including the SK counterpart on expenses related to the celebration of the Linggo ng Kabataan, conduct of the Summer Youth Camp, and payment of annual dues for the Pederasyon ng mga Sangguniang Kabataan as may be provided in the SK's Internal Rules of Procedures, shall be charged against the SK funds, subject to the applicable budgeting, accounting, and auditing laws, rules and regulations.

Moreover, the conduct of study tours or *lakbay aral* of the SK officials, chargeable against the SK fund, shall be subject to the policies and guidelines prescribed under DILG-DBM JMC No. 02 dated September 23, 2016.⁷

- 4.3.2.4 In accordance with Section 16 (5) of the Implementing Rules and Regulations (IRR) of RA No. 11768, SK Officials shall be entitled to receive actual traveling reimbursements as may be authorized by law, and subject to the availability of funds: *Provided*, that such travel is directly related to the performance of their functions as SK officials and is supported by duly approved travel order by the punong barangay, in the case of the SK chairperson, or by the SK chairperson, in the case of the other SK officials. *Provided*, further, that if the SK chairperson incurs expenses in their capacity as an Ex Officio Member of the Sangguniang Barangay, such as travel and representation expenses or training expenses, these shall be charged to the barangay funds. Conversely, if the expenses are incurred solely in their capacity as SK chairperson, they shall be charged to the SK Funds.

The SK official shall secure a Certificate of Appearance and other documents as may be required by law to be issued by the concerned authority. Reimbursement of actual traveling

⁷ Policies and Guidelines on Study Tours or "Lakbay Aral" Activities of Local Government Units

expenses shall be governed by existing laws, rules, and regulations.

- 4.3.2.5 In accordance with Section 4 of RA No. 11768 and Section 16 (6) of its revised IRR, the SK members, including the SK Treasurer and Secretary, shall receive a monthly honorarium, chargeable against the SK Funds, in addition to any other compensation provided by the Act and its revised IRR, and shall be granted at the end of every regular monthly SK meeting. *Provided*, That the monthly honorarium shall not exceed the monthly compensation received by the SK chairperson. *Provided*, further, That not more than twenty-five (25%) of the SK Fund shall be allocated for personal services (PS).

The grant of honorarium to SK Officials, charged against the SK funds shall further be subject to the guidelines and procedures prescribed in Local Budget Circular No. 148 dated December 23, 2022.⁸

- 4.3.2.6 The SK may set aside an amount for the mandatory and continuing training of SK to complement the training fund provided under Section 29 of the SK Reform Act of 2015 (RA No. 10742). The total amount appropriated for training shall not be more than fifteen (15%) of the SK fund. The SK may also consult non-governmental organizations and civil society organizations accredited by the NYC in the development of mandatory and continuing programs, and training for its officials.
- 4.3.2.7 To enhance the fiscal competency and accountability of SK officials, they shall undergo the Public Financial Management Competency Program (PFMCP) to be spearheaded by the PFMCP Pool of Speakers. The PFMCP shall equip SK officials with the requisite skills and expertise to efficiently manage and oversee SK funds in compliance with applicable laws, rules, and regulations. The PFMCP is designed to foster transparency, fiscal responsibility, and adherence to sound financial practices. Expenses related to this training may be charged to the SK funds, subject to pertinent budgeting, accounting, and auditing laws, rules, and regulations.

⁸ Implementing Guidelines on the Grant of Honorarium to SK Officials Pursuant to Republic Act (RA) No. 11768

4.3.2.8 The budget cycle of the SK shall be synchronized with that of the barangay. As such, the SK chairperson shall submit the proposed SK annual budget to the SK members not later than the 16th day of October of the current year for budget authorization purposes through an SK Resolution.

4.3.2.9 The following documents shall be prepared by the SK officials concerned:

- Budget of Expenditures and Sources of Financing (SK Budget Preparation [BP] Form No. 1) attached as **Annex C**;
- Program Appropriation by PPA, Expense Class, Object of Expenditure, and Expected Results (SKBP Form No. 2) attached as **Annex D**; and
- Plantilla of Sangguniang Kabataan Officials (SKBP Form No. 3) attached as **Annex E**.

4.3.2.10 For reference, a sample SK annual budget is attached as **Annex F**.

4.3.3 Budget Authorization by the SK

4.3.3.1 The resolution passed by the SK shall be signed by the SK chairperson upon approval by the majority of all its members duly elected and qualified.

A sample template for the prescribed SK resolution is attached as **Annex G**.

4.3.3.2 As a general rule, all budgetary items shall be included and considered in the preparation of the annual budget. However, if funds allow, changes in the annual budget may be done through supplemental budget(s) under the following circumstances:

4.3.3.2.1 When supported by funds actually available as certified by the SK treasurer; and

4.3.3.2.2 If covered by new revenue source(s). Provided, that the PPAs to be funded under the supplemental budget should be consistent with the ABYIP of the SK.

4.3.3.3 The SK secretary shall cause the posting of the resolution approving the SK annual/supplemental budget in the

barangay bulletin board and in at least three (3) conspicuous places within the jurisdiction of the barangay, and if possible including the use of traditional and non-traditional media, not later than five (5) days after the approval thereof.

4.3.3.4 The SK secretary shall submit the SK annual/supplemental budget and other supporting documents, such as CBYDP and ABYIP, to the sangguniang panlungsod or sangguniang bayan, through the city/municipal budget officer, within ten (10) days upon the approval thereof.

4.3.4 Budget Review by the Sangguniang Panlungsod or Sangguniang Bayan

4.3.4.1 The Sangguniang Panlungsod or Sangguniang Bayan, as the case may be, shall within sixty (60) days upon receipt, review the annual/supplemental budget of the SK on their compliance with the priority PPAs identified under Section 6 of RA No. 11768 and Section 20 (c) of its revised IRR, and with other existing laws, rules and regulations. The reviewing Sanggunian may consult the Local Youth Development Officer (LYDO) regarding the conformity of the submitted budget with the SK Reform Law, as amended, and its IRR. However, referring the budget to the LYDO shall not suspend or extend the 60-day review period of the Sanggunian.

4.3.4.2 Depending on its findings, the Sangguniang Panlungsod or Sangguniang bayan may render the following review actions:

4.3.4.2.1 The SK annual/supplemental budget may be declared operative in its entirety when it fully complies with the priority PPAs identified under Section 6 of RA No. 11768 and Section 20 (c) of its revised IRR, and with other existing laws, rules and regulations;

4.3.4.2.2 The SK annual/supplemental budget may be declared operative in its entirety, subject to conditions, when certain items of appropriation require prior clearance/documentation and/or approval from appropriate authorities;

- 4.3.4.2.3 The SK annual/supplemental budget may be declared inoperative in its entirety, when: (i) the expenditure program exceeds the estimates of income; (ii) all the PPAs are not based on the ABYIP or inconsistent with the priority PPAs under Section 6 of RA No. 11768 and Section 20 (c) of its revised IRR; and (iii) the resolution approving the SK annual/supplemental budget is passed before the approval of the ABYIP; and
- 4.3.4.2.4 The SK annual/supplemental budget may be declared inoperative in part, when: (i) there is/are item(s) of appropriation contrary to budgetary limitations prescribed under Sections 4 and 6 of RA No. 11768, such as, but not limited to, not more than 25% of the SK funds for PS expenditures and not more than 15% of the SK funds for mandatory and continuing training fund; (ii) there is/are item(s) of appropriation that has/have no legal basis; (iii) there are PPAs not based on the approved ABYIP; (iv) there are other PPAs included before providing for all the priority PPAs under Section 6 of RA No. 11768 and Section 20 (c) of its revised IRR; and (v) when the amount provided for a specific PPA is higher than the amount provided in the ABYIP for the same PPA.
- 4.3.4.3 If the SK Annual/Supplemental Budget submitted for review lacks any of the necessary budget documents or signatures, the said SK Annual/Supplemental Budget shall not be reviewed and shall be officially returned in writing by the Sangguniang Panlungsod or Sangguniang Bayan, through its Secretary to the Sanggunian, to the SK concerned, requiring the resubmission of the same with the necessary budget documents and/or signatures within ten (10) days from the date of return.
- 4.3.4.4 Failure on the part of the Sangguniang Panlungsod or Sangguniang Bayan to complete the review within the prescribed period shall render the said annual/supplemental budget deemed approved.

- 4.3.4.5 The Sangguniang Panlungsod or Sangguniang Bayan shall return to the SK chairperson, through the city/municipal budget officer, the SK annual/supplemental budget with the advice of action thereon, if any, for proper adjustments. Upon receipt of such advice, the SK treasurer who has custody of the funds shall not make any disbursements from any item of appropriation declared inoperative, disallowed, or reduced.

In the event that the SK fails to submit an annual budget, or if the submitted budget is returned due to non-compliance with the established requirements, its previous year's budget shall be deemed reenacted. This reenacted budget shall remain in effect until the SK submits a compliant annual budget and has been duly reviewed and authorized.

4.3.5 Budget Execution by the SK

- 4.3.5.1 In accordance with the Revised IRR of RA No. 10742, as amended, Rule II, Sections 13 and 15 respectively, the SK chairperson shall ensure the proper implementation of PPAs as contained in the Annual Budget, in coordination with the Sangguniang Barangay and City/Municipal Youth Development Council.
- 4.3.5.2 Consistent with Paragraphs 1 and 2, Section 4⁹ of Presidential Decree No. 1445,¹⁰ all payments out of the SK fund shall be in pursuance of the annual/supplemental budget authorized by SK Resolution and must be used solely for public purposes.
- 4.3.5.3 All payments out of the SK fund shall be made through Disbursement Vouchers, as prescribed under the Handbook on the Financial Transactions of the Sangguniang Kabataan (HFTSK).¹¹
- 4.3.5.4 Furthermore, all claims against the SK funds shall be properly supported with complete documentation.

⁹ **Section 4. Fundamental principles.** Financial transactions and operations of any government agency shall be governed by the fundamental principles set forth hereunder, to wit:

1. No money shall be paid out of any public treasury or depository except in pursuance of an appropriation law or other specific statutory authority.
2. Government funds or property shall be spent or used solely for public purposes.

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¹⁰ Government Auditing Code of the Philippines

¹¹ COA Circular No. 2020-003 dated January 28, 2020

4.3.5.5 In accordance with Section 101 of Presidential Decree No. 1445¹² and Section 50, Chapter 9, Subtitle B, Book V of Executive Order No. 292,¹³ the SK chairperson and SK treasurer shall be properly bonded. The payment of fees for the fidelity bond shall be chargeable against the SK funds, subject to the pertinent guidelines and policies issued by the Bureau of the Treasury.

4.3.5.6 Unexpended balances in the SK budget(s) shall revert to the general fund of the SK at the end of the fiscal year, and shall not thereafter be available for expenditure except by subsequent issuance of SK resolution for budgeting purposes. However, unexpended balances for capital outlays (COs) shall continue and remain valid until fully spent, reverted, or the project is completed. Reversions of such balances shall not be allowed unless obligations therefore have been fully paid or otherwise settled.

The balances for COs shall be reviewed as part of the annual budget preparation and the SK may approve, upon recommendation of the SK chairperson, the reversion of funds no longer needed in connection with the activities funded by said balances.

4.3.5.7 All SK funds derived from any source shall be stated in its financial records which shall be kept by the SK treasurer, copy furnished the Sangguniang Barangay, in a simplified manner as may be prescribed by the COA. All SK funds shall be subject to all existing budgeting, accounting and auditing laws, rules and regulations. The SK shall, if necessary, prepare and approve a supplemental budget to cover funds reverted to its general fund, including savings from the previous fiscal year.

4.3.6 Budget Accountability by the SK

4.3.6.1 The SK chairperson, with the assistance of the SK treasurer and SK secretary, shall prepare the budget accountability reports as prescribed under COA Circular No. 2020-003 dated January 28, 2020 prescribing the HFTSK and other subsequent guidelines, as applicable.

4.3.6.2 Further, the SK chairperson shall submit to the SK and the Sangguniang Barangay, certified and detailed statements

¹² Government Auditing Code of the Philippines

¹³ The Administrative Code of 1987

of actual income/receipts and expenditures at the end of every quarter and the posting of the same on the SK FPDPB and at least three (3) conspicuous places within the jurisdiction of the barangay, and if possible, including the use of traditional and non-traditional media and shall render a written financial report of all SK funds and property under her/his custody and shall be made available to the KK members during the regular KK assembly.

4.3.6.3 A sample template for the prescribed SK's Statement of Receipts and Expenditures is attached as **Annex H**.

5.0 RESPONSIBILITY AND ACCOUNTABILITY

The responsibility and accountability in the utilization and disbursement of SK funds shall rest upon the SK officials concerned. It is also the responsibility of the said SK officials to ensure that the SK funds are utilized strictly in accordance with applicable budgeting, accounting and auditing rules and regulations, and the provisions of existing procurement law, rules, and regulations.

6.0 TURNOVER

To ensure a smooth transition of SK governance and proper turnover of all SK properties, financial records, documents, and money accountabilities (PFRDMA) to the incoming/new sets of SK Officials, the outgoing SK Officials shall conduct an inventory before the end of their term of office.

In barangays without SK Officials or no SK quorum, the concerned barangay, through the Punong Barangay and the Barangay Treasurer, shall ensure to include the SK PFRDMA in the barangay's inventory of properties, financial records, and money accountabilities, which shall then be turned over to the incoming/new sets of SK officials.

The DILG shall issue relevant guidelines to operationalize this provision.

7.0 REPEALING CLAUSE

All issuances by the DBM, DILG, and NYC that are inconsistent or contrary to the provisions of this JMC are hereby repealed and modified accordingly. Subsequent issuances by any of the agencies in relation to SK planning and budgeting shall be made in accordance with this JMC.

8.0 SANCTION

The concerned local officials, including Barangay and SK Officials, who failed to comply with the provisions of this JMC may be held liable in accordance with Section 61 of RA No. 7160, RA No. 10742, as amended, other existing and applicable laws, rules and regulations.

9.0 RESOLUTION OF ISSUES

Interpretation of the provisions of this JMC, including cases not covered by this JMC shall be referred to the NYC for joint resolution by the DBM, NYC, and DILG.

10.0 EFFECTIVITY

This JMC shall take effect fifteen (15) days following its publication in the Official Gazette or in a newspaper of general circulation.



Digitally signed by
Pangandaman
Amenah
Flaminiano

AMENAH F. PANGANDAMAN

Secretary, DBM



JUANITO VICTOR C. REMULLA

Secretary, DILG



JOSEPH FRANCISCO R. ORTEGA

Chairperson, NYC

DEFINITION OF TERMS

PARTICULARS	DEFINITION
Annual Barangay Youth Investment Program (ABYIP)	Refers to the yearly program based on the Comprehensive Barangay Youth Development Plan. It shall contain the specific programs, projects, and activities (PPAs) with corresponding project costs including the necessary fund flow to approximate the reasonable timing in the release of funds.
Comprehensive Barangay Youth Development Plan (CBYDP)	Refers to the three (3) year comprehensive youth development plan of the barangay that is formulated by the Sangguniang Kabataan (SK) in consultation and with the concurrence of the Katipunan ng Kabataan (KK) and anchored on the Philippine Youth Development Plan (PYDP) and other Local Youth Development Plan (LYDP) in provincial, city, and municipal level.
General Fund of the Barangay	Refers to all monies and resources of the Barangay which are available for the payment of expenditures, obligations or purpose not specifically declared by law as accruing and chargeable to or payable from other funds.
Internal Rules of Procedure	Refers to the guidelines adopted by the members of the SK in the discharge of their official functions, particularly in so far as internal organization, order of session, process, parliamentary procedure, and discipline of members.
Local Chief Executive (LCE)	Refers to the provincial governor, city/municipal mayor, and punong barangays.
Local Government Units (LGUs)	Refers to the provinces, cities, municipalities, and barangays.

Annex A

Local Sanggunian	Refers to the Sangguniang Panlalawigan, Sangguniang Panlungsod, Sangguniang Bayan, and Sangguniang Barangay.
Local Youth Development Council (LYDC)	A multi-sectoral youth association, which shall be called, Provincial Youth Development Council (PYDC), City Youth Development Council (CYDC), and Municipal Youth Development Council (MYDC), respectively, headed by the concerned SK Pederasyon President and composed of representatives of youth and youth serving organizations in the provincial, city, and municipal level.
Local Youth Development Plan (LYDP)	Refers to the provincial, city, or municipal youth development plan as initially drafted by the SK Pederasyon, finalized by the LYDC, and approved by the local Sanggunian. The LYDP shall be anchored on the PYDP and the local development plans of the LGU concerned.
Mandatory and Continuing Training Providers	Refers to persons or institutions accredited by the Commission to conduct mandatory and continuing training programs for SK and LYDC members. These shall include officers and personnel of the Local Youth Development Office (LYDO), persons designated by the chief executive in case there is no LYDO, state universities and colleges, educational and training institutions, government, and non-government agencies, and other personnel or institutions experienced in youth development.
National Tax Allotment	Refers to the automatically appropriated share of LGUs, aggregately corresponding to 40% of the national taxes based on the collection of the third fiscal year preceding the current fiscal year. The share of each LGU is determined pursuant to the provisions of the Local Government Code

Annex A

	of 1991 (LGC) in terms of population, land area, and equal sharing.
Non-traditional Media	Refers to websites, short and multimedia messaging systems, social media platforms, and other media not considered traditional.
Philippine Youth Development Plan (PYDP)	Refers to the comprehensive national plan expressing the convergence efforts of the different youth-serving national agencies, civil society organizations, and youth organizations designed to promote the general welfare, development, and empowerment of the youth, in preparation for their vital role in nation-building. The formulation of the plan shall be spearheaded by the National Youth Commission and shall be based on the findings of the National Youth Assessment Study, Youth Development Index, and the directions set by the Philippine Development Plan. It may also take into consideration the findings of the different international organizations.
SK Fund	A mandatory allocation of 10% from the barangay's general fund, as required by the LGC and SK Reform Act of 2015, for the PPAs of the SK. These funds support youth development initiatives, administrative expenses, and honoraria for SK officials.
SK Officials	Refers to the composition of the SK, including the SK chairperson, seven (7) members, a secretary, and a treasurer.
Social Welfare Contributions	Refers to mandatory or voluntary payments made by LGUs for the benefit of SK officials. These primarily include PhilHealth premiums for health coverage, ¹ as mandated by the Universal Health Care

¹ Section 4 of RA No. 11768

Annex A

	Act (RA No. 11223), and may also include contributions to the Home Development Mutual Fund (Pag-IBIG) on a voluntary basis, ² providing additional welfare services such as housing benefits.
Traditional Media	Refers to advertisements and announcements on bulletin boards, newspapers, magazines, tabloids, periodicals, radio, television, and other similar media.
Youth	Refers to those people whose ages range from fifteen (15) to thirty (30) years old as defined in Republic Act No. 8044.³ For the purpose of targeted programming for the youth, the age disaggregation that shall be considered are the following: 15-17 – child youth; 18-24 – core youth; and 25-30 – adult youth
Youth Organizations	Refers to those organizations whose membership or composition are youth.
Youth-Serving Organizations	Refers to those registered organizations whose principal PPAs are youth-oriented and youth-related, and whose composition is not limited to the youth. The organization shall be duly recognized or accredited either by proper national or local government registering entities.

² Rule V, Section 3 (f) of the Implementing Rules and Regulations (IRR) of RA No. 9679 or the Home Development Mutual Fund Law of 2009, otherwise known as Pag-IBIG (Pagtutulungan sa kinabukasan: Ikaw, Bangko, Industriya at Gobyerno) Fund

³ An Act Creating the National Youth Commission, Establishing a National Comprehensive and Coordinated Program on Youth Development, Appropriating Funds Therefor, and for Other Purposes

Sample Certification of Income of the Barangay

ANNEX B

CERTIFIED STATEMENT OF INCOME BARANGAY _____ CITY/MUNICIPALITY OF _____ PROVINCE OF _____						
ACCOUNT CODE (1)	SOURCE OF INCOME PARTICULARS (2)	PAST YEAR (actual) (3)	CURRENT YEAR APPROPRIATION			BUDGET YEAR (Estimate) (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	Total (6)	
	1.0 Beginning Cash Balance Surplus/Retained Earnings Continuing Appropriations Total Beginning Cash Balance 2.0 Income/Receipts 2.1 Tax Revenue a. Share of Real Property Tax Collection b. Community Tax c. Share on Sand & Gravel Tax d. Share from National Tax Allotment e. Share on utilization and development of National Wealth 2.2 Operating & Miscellaneous Revenue a. Permit Fees (Other Service Income) b. Registration Fees c. Clearance & Certification Fees d. Income from Cemetery Operations e. Income from Markets f. Income from Water Works System g. Rent Income h. Subsidy from other LGUs Total Income/Receipts Total Available Resources 3.0 Less: Continuing Appropriations 4.0 Net Available Resources 5.0 10% of the General Fund of the Barangay (Sangguniang Kabataan Fund Allocation)					

Prepared by:

 Barangay Treasurer

Certified by:

 City/Municipal Treasurer

Approved by:

 Punong Barangay

INSTRUCTIONS:
 Column 1 – Indicate the account code for each itemized receipt using the Manual on Financial Management for Barangays, as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.
 Column 2 – Indicate the sources of income/receipts.
 Column 3 – Indicate the actual income/receipts for the past year.
 Columns 4 and 5 – Indicate the current year's estimated income/receipts, as follows:
 • First Semester – actual income/receipts
 • Second Semester – estimated income/receipts
 Column 6 – Indicate the totals of the amounts under Columns 4 and 5.
 Column 7 – Indicate the estimated income for the budget 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 _____
(₱_____) 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

SK Budget Preparation Form No. 1

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY _____

Barangay _____

City/Municipality of _____

Province of _____

SANGGUNIANG KABATAAN FUND

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

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

Particulars	Past Year (Actual)	Current Year Appropriation			Budget Year (Proposed)
		First Semester (Actual)	Second Semester (Estimate)	Total	
(1)	(2)	(3)	(4)	(5)	(6)
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 Current Operating Expenditures Advertising Expenses Transportation and Delivery Expenses Rent/Lease Expenses Membership Dues and Contributions to Organizations Donations Bank Charges Other MOOE Total MOOE					
Capital Outlay (CO) Land Land Improvements Buildings Other Structures Machinery Office Equipment Sports Equipment Transportation Equipment Furniture, Fixtures and Books Other Property and Equipment Construction in Progress – Land Improvements Construction in Progress – Buildings					

Particulars	Past Year (Actual)	Current Year Appropriation			Budget Year (Proposed)
		First Semester (Actual)	Second Semester (Estimate)	Total	
(1)	(2)	(3)	(4)	(5)	(6)
Construction in Progress – Other Structures					
Total Capital Outlay					
IV. Ending Balance					

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

Prepared by:

Approved by:

SK Treasurer

SK Secretary

SK Chairperson

INSTRUCTIONS

Column 1 – Indicate the beginning cash balance, which shall be net of amounts earmarked for specific purposes (e.g., continuing appropriations).

Indicate the receipts by major source. Ten Percent (10%) of the General Fund of the Barangay shall be supported in writing by the Barangay Treasurer and Certification of Income of the Barangay from the city/municipal treasurer.

Indicate the total amount for each expense class. For the expenditure program:

- Personal Services – The amount to be allocated for PS shall not be more than twenty-five percent (25%) of the SK fund.
- Mandatory and Continuing Training – The total amount appropriated for training shall not be more than fifteen percent (15%) of the SK fund.

Column 2 – Indicate the past year's actual receipts and expenditures. The past year's actual receipts and expenditures shall be certified by the SK Treasurer.

Columns 3 and 4 – Indicate the current year's estimated receipts and expenditures, as follows:

- First semester – Actual receipts and expenditures certified by the SK Treasurer
- Second semester – Estimated receipts and expenditures prepared by the SK Treasurer.

Column 5 – Indicate the totals of the amounts under Columns 3 and 4.

Column 6 – Indicate the proposed amount of receipts and total expenditures per expense class for the budget year.

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 _____

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)
1. GENERAL ADMINISTRATION PROGRAM (GAP) Personal Services (PS) Honoraria Other allowable compensation, if any Total PS Maintenance and Other Operating Expenses (MOOE) Travelling Expenses – Local Training Expenses Office Supplies Expenses Drugs and Medicine Expenses 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				

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)
Current Operating Expenditures - Advertising Expenses - Transportation and Delivery Expenses - Rent/Lease Expenses - Membership Dues and Contributions to Organizations - Donations - Bank Charges - Other MOOE Total MOOE Capital Outlay (CO) - Land - Land Improvements - Buildings - Other Structures - Machinery - Office Equipment - Sports Equipment - Transportation Equipment - Furniture, Fixtures and Books - Other Property and Equipment - Construction in Progress – Land Improvements - Construction in Progress – Buildings - Construction in Progress – Other Structures Total Capital Outlay TOTAL GAP				

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)
2. SANGGUNIANG KABATAAN YOUTH DEVELOPMENT AND EMPOWERMENT PROGRAMS, PLANS, AND ACTIVITIES (SK YDEP) PPA 1 PS MOOE CO Total PPA 2 PS MOOE CO Total PPA 3 PS MOOE CO Total TOTAL SK YDEP				
TOTAL PPA (GAP + SK YDEP)				

We hereby certify that the information presented above are true and correct.

Prepared by:

Approved by:

SK Treasurer

SK Secretary

SK Chairperson

Note:

This form is intended to reflect the details of programmed appropriation by program, project and activity, expense class, object of expenditure and expected results in the SK Budget.

INSTRUCTIONS

Column 1 – Indicate the name of the Program, Sub-Program (if any), Programs, Projects, and Activities (PPA) per major type of expenditures (i.e., General and Administration Program and SK YDEP) and Expense Class (i.e., PS, MOOE, and CO) and provide the breakdown of object expenditures per each PPA.

Column 2 - Indicate the PPA reference code reflected in the ABYIP corresponding to each item of appropriation.

Column 3 – Indicate the proposed amount for the budget year.

Column 4 – Indicate the good or service that the SK is expected to deliver through the implementation of the items of appropriation described in quantified terms (i.e., X [no.] of youth provided with student stipends for X [no.] of months.)

Column 5 – Indicate the specific measure used to assess the extent of success in achieving the expected outputs.

SK Budget Preparation Form No. 3

PLANTILLA OF SANGGUNIANG KABATAAN OFFICIALS, FY _____

Barangay _____

City/Municipality of _____

Province of _____

Item Number (1)	Position Title (2)	Name of Incumbent (3)	Honorary		Increase/Decrease (6)
			Current Year	Budget Year	
			Rate (4)	Rate (5)	

Prepared by:

Approved by:

SK Secretary_____
SK Chairperson**INSTRUCTIONS**

Column 1 – Indicate the item number of the plantilla position.

Columns 2 and 3 – Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word “vacant” under column 3. The total honorarium to be included in the SK Annual Budget shall cover SK Officials, whether the SK position is filled or vacant.

Columns 4 – Indicate the current honorarium per annum of each position. Include as a footnote the compensation law/circular being implemented.

Columns 5 – Indicate the honorarium per annum of each position proposed for the budget year.

Column 6 – Indicate the difference between the old and the new rates of honorarium per annum for the budget year.

Additional Instructions:

1. This form shall cover both elective and appointive officials of the SK whose honoraria are chargeable against Personal Services Appropriation.
2. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

Object of Expenditure	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicators
Part I. Beginning Cash Balance			
Part II. Receipts Program			
Ten percent (10%) of the general fund of the barangay	₱2,000,000.00		
Miscellaneous Income	₱1,000,000.00		
TOTAL ESTIMATED FUNDS AVAILABLE FOR APPROPRIATION	₱3,000,000.00		
Part III. Expenditure Program			
GENERAL ADMINISTRATION PROGRAM: CURRENT OPERATING EXPENDITURES			
Personal Services (PS)			
Honoraria	₱500,000.00		
Other allowable compensation, if any			
TOTAL PS	₱500,000.00		
Maintenance and Other Operating Expenses (MOOE)			
Travelling Expenses – Local	₱60,000.00		
Training Expenses	₱60,000.00		
Office Supplies Expenses	₱20,000.00		
Drugs and Medicine Expenses	₱20,000.00		
Other Supplies and Materials Expenses	₱30,000.00		
Water Expenses	₱20,000.00		
Electricity Expenses	₱20,000.00		
Postage and Courier Services	₱40,000.00		
Telephone Expenses	₱30,000.00		
Internet Subscription Expenses	₱40,000.00		
Prizes	₱30,000.00		
Repairs and Maintenance	₱30,000.00		
Fidelity Bond Premiums	₱60,000.00		

Object of Expenditure	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicators
Current Operating Expenditures			
Advertising Expenses	P30,000.00		
Transportation and Delivery Expenses	P30,000.00		
Rent/Lease Expenses	P30,000.00		
Membership Dues and Contributions to Organizations	P20,000.00		
Donations	P130,000.00		
Bank Charges	P20,000.00		
Other MOOE	P20,000.00		
TOTAL MOOE	P740,000.00		
Capital Outlay (CO)			
Land	P60,000.00		
Land Improvements	P50,000.00		
Buildings	P40,000.00		
Other Structures	P50,000.00		
Machinery	P45,000.00		
Office Equipment	P45,000.00		
Sports Equipment	P35,000.00		
Transportation Equipment	P20,000.00		
Furniture, Fixtures and Books	P30,000.00		
Other Property and Equipment	P20,000.00		
Construction in Progress – Land Improvements	P20,000.00		
Construction in Progress – Buildings	P20,000.00		
Construction in Progress – Other Structures	P30,000.00		
TOTAL CO	P465,000.00		
TOTAL GENERAL ADMINISTRATION PROGRAM	P1,705,000.00		

Object of Expenditure	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicators
SK YOUTH DEVELOPMENT AND EMPOWERMENT PROGRAMS			
a. Equitable access to quality education		Increased number of youth	Percentage increase in number
MOOE	P150,000.00	enrollees in Schools and Universities	of youth enrollees in Schools and Universities
Subsidy	P100,000.00		
School Supplies	P50,000.00		
Total	P150,000.00		
b. Sports development (health and anti-drug abuse)		Improved youth health and activity levels;	Number of sports and physical activities conducted, health
MOOE	P200,000.00	Reduced incidence of prevalent diseases; and	activities implemented, such as
Supplies and Materials	P100,000.00	Reduction in the number of drug-dependent individuals and	reproductive health education.
Food supplies	P50,000.00		
Officiating fees	P50,000.00		
CO	P50,000.00		
Total	P250,000.00		
c. Youth employment and livelihood		Higher rate of youth employment	Percentage increase in number of youth employment rate
MOOE	P150,000.00		
Supplies and Materials	P150,000.00		
Total	P150,000.00		
d. Environmental protection		Increased awareness, enhanced skills and empowerment	Number of youth participants attending workshops and economic training sessions and number of new agricultural, fishery, or forestry enterprises initiated by the youth
MOOE	P145,000.00		
Agricultural inputs, fishery and forestry tools	P100,000.00		
Training Kits	P45,000.00		
CO	P50,000.00		
Total	P195,000.00		

Object of Expenditure	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicators
e. Climate change adaptation		Strengthened community resilience to climate change	Number of climate change adaptation activities conducted
MOOE	P100,000.00		
Supplies and Materials	P100,000.00		
CO	P50,000.00		
Total	P150,000.00		
f. Capacity Building		Increased youth capacity and competence	Number of capacity-building activities delivered, including dialogues, forums, lectures, and instructional classes
MOOE	P200,000.00		
Supplies and Materials	P200,000.00		
Total	P200,000.00		
g. Gender sensitivity		Enhanced gender equality	Number of gender-inclusive programs implemented
MOOE	P200,000.00		
Supplies and Materials	P200,000.00		
Total	P200,000.00		
Total for Youth Development and Empowerment Programs	P1,295,000.00		
TOTAL EXPENDITURE PROGRAM	P3,000,000.00		
PART IV. ENDING BALANCE			
			P0.00

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:

(integrate the full text of the annual/supplemental budget)

RESOLVED FURTHERMORE, that copies of this resolution shall be furnished to the Sangguniang Panlungsod/Bayan of _____, Sangguniang Barangay of _____, City Budget Office, City Accounting Office, and all offices concerned for their appropriate action.

SK Secretary

SK Chairperson

SK Budget Accountability Form No. 1

STATEMENT OF ACTUAL RECEIPTS AND EXPENDITURES

For the Quarter Ending _____

Barangay _____

City/Municipality of _____

Province of _____

Particulars	Estimate					Actual					Variance		Remarks
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	Amounts	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
I. Beginning Balance													
II. Receipts Program													
Ten percent (10%) of the General Fund of the Barangay ¹													
Miscellaneous Income ²													
Total Receipts													
III. Expenditures Program													
Personal Services (PS)													
Honoraria ³													
Other allowable compensation, if any													
Total PS													
Maintenance and Other Operating Expenses (MOOE)													

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

[illegible]

Particulars	Estimate					Actual					Variance		Remarks
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	Amounts	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Office Equipment													
Sports Equipment													
Transportation Equipment													
Furniture, Fixtures and Books													
Other Property and Equipment													
Construction in Progress – Land Improvements													
Construction in Progress – Buildings													
Construction in Progress – Other Structures													
Total Capital Outlay													
Total Expenditures													
IV. Ending Balance													

Prepared by:

Approved by:

SK Treasurer

SK Secretary

SK Chairperson

INSTRUCTIONS

Column 1 – Indicate the beginning cash balance, which shall be net of amounts earmarked for specific purposes (e.g., continuing appropriations).

Indicate the receipts by major source. Ten Percent (10%) of the General Fund of the Barangay shall be supported in writing by the Barangay Treasurer and Certification of Income of the Barangay jointly issued by the city/municipal treasurer and city/municipal accountant.

Indicate the total amount for each expense class. For the expenditure program:

- Personal Services – The amount to be allocated for PS shall not be more than twenty-five percent (25%) of the SK fund.
- Mandatory and Continuing Training – The total amount appropriated for training shall not be more than fifteen percent (15%) of the SK fund.

Column 2-5 – Indicate the estimated income/receipts and expenditures for the quarter being reported. The total of which (Column 6) shall be consistent with the total estimated income/receipts and expenditures for the quarter being reported.

Columns 7-10 – Indicate the actual income/receipts and expenditures for the quarter being reported. The total of which (Column 11) shall be consistent with the total actual income/receipts and expenditures for the quarter being reported.

Column 12 – Indicate the difference between the estimate and actual income/receipts and expenditures as of the quarter covered by the report.

Column 13 – Indicate the variance expressed in percentage as of the quarter covered by the report.

Column 14 – Indicate other relevant information/reasons/justifications for increase or decrease in actual vis-à-vis target receipts and expenditures as of the quarter covered by the report.

Note: The SK Chairperson shall submit to the SK and the Sangguniang Barangay, certified and detailed statements of actual income/receipts and expenditures at the end of every quarter and the posting of the same on the SK Full Public Disclosure Policy Board and at least three (3) conspicuous places within the jurisdiction of the barangay, and if possible, including the use of traditional and non-traditional media and shall render a written financial report of all SK funds and property under her/his custody and shall be made available to the KK members during the regular KK assembly.