

# Compliance and Implementation of Financial Independence in pursuance of the Sangguniang Kabataan Reform Act of 2015 among Sangguniang Kabataan Officials of Trece Martires City, Cavite in the First Quarter for the Fiscal Year 2024

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**Abstract:** The concept of decentralization in the Philippines has been a significant tool in equipping the institution. This involves key aspects of governance in national government that is delegated in local levels in ensuring the utmost responsibility to the people. The capacity to be financially independent is present among the Sangguniang Kabataan, a political unit solely for the empowerment and development of youths, is one of the decentralized powers allocated to such a unit. Per the theory of agency, these decentralized powers may curtail and show a relationship of how a principal acts toward an agent, particularly with their performance in powers delegated to them. In broad sense, this paper presents and discusses the relationship between compliance and implementation of Financial Independence among Sangguniang Kabataan Officials in Trece Martires City, Cavite for the first quarter of the fiscal year 2024. Moreover, the data gathered, constituting compliance through the appropriation, release of funds, and planning and budgeting process show a strong compliance to the policy. The study also finds that there is a strong implementation of financial independence within programs, projects, and activities of Sangguniang Kabataan in education, livelihood and employment, and sports development. The study, through its findings, indicates a significant relationship between the compliance and implementation of financial independence

**Key Words:** budget; financial necessities; policy analysis; policy reform; resource allocation

(The author would like to include the paper in the conference proceedings.)

## 1. INTRODUCTION

Pursuant to Republic Act 10742 or Sangguniang Kabataan Reform Act of 2015, ten percent (10%) of the

general fund of the barangay is allocated solely for the Sangguniang Kabataan (SK). It is a lump-sum fund appropriated by the Sangguniang Barangay (SB) disbursed for youth development and empowerment.

Moreover, as provided in Section 20 Paragraph B of the said legislation, the SK shall have financial independence in its operations, disbarments, and encashment of its funds, income, and expenditures.

In its essence, the financial independence of SK reflects the utmost needs of the youths who will benefit from the funded programs, projects, and activities by the allotted budget to the unit. The compliance of SK to Financial Independence also manages the appropriation, and the release of Sangguniang Kabataan funds, and can be seen through the planning and budgeting process. It shall be seen, as provided in Section 20 Paragraph C of the same law, to be implemented in giving priority to programs, projects, and activities that will promote and ensure equitable access to quality education, youth employment and livelihood, and sports development. The successful implementation of the principle of financial independence is subject to the compliance and implementation of the SK while subscribing to having a comprehensive understanding of managing finances, accountability, and fiscal stewardship all for the benefit of the youth.

Therefore, this study will determine the compliance and implementation of financial independence in pursuance of the Sangguniang Kabataan Reform Act of 2015 among Sangguniang Kabataan officials of Trece Martires City, Cavite in the first quarter of the fiscal year 2024. This study will highlight the Sangguniang Kabataan officials of the thirteen (13) Barangays of Trece Martires City located in the province of Cavite.

The importance of studying compliance and implementation of financial independence in pursuance of the Sangguniang Kabataan Reform Act of 2015 is to ensure the proper utilization of these funds to the Sangguniang Kabataan officials for their financial literacy programs, entrepreneurship ventures, and other initiatives promoting self-sufficiency among young people, avoid misappropriation of funds among Sangguniang Kabataan Officials and to ensure that they effectively fulfill their duty to the youth.

## 2. METHODOLOGY

This section outlines the methodology employed in the study, covering research design, participant

selection, and research instrument. The study used quantitative correlational research design in order to determine the relationship between the independent variables to the dependent variable in the study. This research design enables understanding relationships between different things to measure two or more things and determine how they are connected (Seeram, 2019). The participants of the study were the Sangguniang Kabataan officers and appointed members of all the barangays in Trece Martires City, Cavite. These participants will be selected through qualifications, which include: a) must be residents of any of the thirteen barangays in Trece Martires City, Cavite; b) must be an incumbent Sangguniang Kabataan official, either elected or appointed; and c) must have experience in implementing the Sangguniang Reform Act of 2015. A self-designed survey questionnaire through google forms, utilizing a 5-point Likert scale, was administered via simple random sampling technique to determine the compliance and implementation of financial independence among the respondents.

This methodology aims to ensure a comprehensive understanding of the compliance and implementation of financial independence of SK Officials in Trece Martires City, Cavite for the first period of the Fiscal Year 2024.

## 3. RESULTS AND DISCUSSION

Based on the conducted assessment of the compliance and implementation of Financial Independence in pursuance of Sangguniang Kabataan Reform Act of 2015 or RA 10742 among Sangguniang Kabataan Officials in Trece Martires City, Cavite, it can be inferred that the policy is both strongly complied and implemented. The data generally posits that the respondents have been complying and implementing the financial independence in different aspects provided.

**Table 1: Demographic Profile According to Age**

Age Bracket	Frequency	Percentage
18-20	13	30.2%
21-22	18	41.9%
23-24	12	27.9%
Total	43	100%

Table 1 shows the age of the respondents, divided in three brackets with a total frequency of 43 Sangguniang Kabataan Officials. Majority of the respondents were ages 21-22 with 41.9%. According to the RA 10742 or the Sangguniang Kabataan Reform Act of 2015, the age range of an official is from 18 to 24 years old to which the results of the study supposes.

**Table 2: Demographic Profile According to Sex**

This table illustrates the distribution of respondents across different barangays. It provides insight into the geographic representation of participants within the study area.

Sex	Frequency	Percentage
Male	17	39.5%
Female	24	55.9%
Prefer not to say	2	4.7%
Total	43	100%

**Table 3: Demographic Profile According to Barangay**

Table 3 shows the barangay of the respondents. Majority of the respondents were from Barangay De Ocampo with 6 respondents constituting 14% of the total sample of the study.

Sex	Frequency	Percentage
Aguado	5	11.6%
Cabezas	4	9.3%
Cabuco	3	7%
Conchu	3	7%
De Ocampo	6	14%
Gregorio	2	4.7%
Hugo Perez	2	4.7%
Inocencio	3	7%
Lallana	4	9.3%
Lapidario	1	2.3%
Luciano	4	9.3%
Osorio	3	7%
San Agustin	3	7%
Total	43	100%

**Table 4: Demographic Profile According to SK Position**

Table 4 shows the position of the Sangguniang Kabataan Officials. Most of the respondents were SK Kagawad with a frequency of 28 constituting 65.12% of the total sample of the study. It was found that a position of a Sangguniang Kabataan Official is important for their effective functioning especially in the budget process as seen in their capacity for financial independence. Moreover, ineffectiveness will most likely result in strained relationships with the Sangguniang Barangay which affects the operation of the political unit (Ingalla, 2023).

Sangguniang Kabataan Position	Frequency	Percentage
SK Chairperson	10	23.26%
SK Kagawad	28	65.12%
SK Secretary	1	2.33%
SK Treasurer	4	9.30%
Total	43	100%

**Table 5: Measures of Central Tendency for the Compliance of the Respondents in terms of Appropriation**

Table 5 presents the compliance of financial independence in terms of appropriation. With an overall mean of 4.78 and standard deviation of 0.119, it can be interpreted that the Sangguniang Kabataan Officials were strongly complying with financial independence in terms of appropriation. In support of the result, giving the youth the opportunity to have a budget and appropriate it through the mandate given to them by law, and allowing them to take part in shaping local programs and activities gives them importance and significance in society. (Balanon et. al, 2007).

Indicator	Overall Mean	Overall Mode	Overall SD	Overall Interpretation
Appropriation	4.78	5.00	0.119	Strongly Complied

**Table 6: Measures of Central Tendency for the Compliance of the Respondents in terms of Release of Sangguniang Kabataan Funds**

Table 6 presents the compliance of financial independence in terms of release of Sangguniang Kabataan funds. With an overall mean of 4.81 and standard deviation of 0.125, it can be interpreted that the Sangguniang Kabataan Officials were strongly complying with financial independence in terms of release of Sangguniang Kabataan funds. As declared in the Joint Memorandum Circular No. 1 series of 2019, SK officials should ensure that the SK funds are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA No. 9184) and other pertinent laws.

Indicator	Overall Mean	Overall Mode	Overall SD	Overall Interpretation
Release of Sangguniang Kabataan Funds	4.81	5.00	0.125	Strongly Complied

**Table 7: Measures of Central Tendency for the Compliance of the Respondents in terms of Planning and Budgeting Process**

Table 7 presents the compliance of financial independence in terms of planning and budgeting process. With an overall mean of 4.88 and standard deviation of 0.049, it can be interpreted that the Sangguniang Kabataan Officials were strongly complying with financial independence in terms of planning and budgeting process. Eborra (2019) stated that in essence, the CBYDP guides SK officials in their roles and responsibilities, helping them implement effective and relevant youth development programs.

Indicator	Overall Mean	Overall Mode	Overall SD	Overall Interpretation
Planning and Budgeting Process	4.88	5.00	0.049	Strongly Complied

**Table 8: Measures of Central Tendency for the Implementation of the Respondents in terms of Access to Quality Education**

Table 8 presents the implementation of financial independence in terms of access to quality education. With an overall mean of 4.80 and standard deviation of 0.053, it can be interpreted that the Sangguniang Kabataan Officials were strongly implementing financial independence in terms of access to quality education. Accordingly, the Sangguniang Kabataan, as representative of youth, must prioritize providing opportunities to all students to gain from the quality education provided for them (Madani, 2007).

Indicator	Overall Mean	Overall Mode	Overall SD	Overall Interpretation
Access to Quality Education	4.80	5.00	0.053	Strongly Implemented

**Table 9: Measures of Central Tendency for the Implementation of the Respondents in terms of Youth Employment and Livelihood**

Table 9 presents the implementation of financial independence in terms of youth employment and livelihood. With an overall mean of 4.53 and standard deviation of 0.081, it can be interpreted that the Sangguniang Kabataan Officials were strongly implementing financial independence in terms of youth employment and livelihood. In support of the result, Bennell (2007) states that youth employment and livelihood programs are important, youth are the typically large members of households, and youths are in the process of transitioning from childhood to adulthood, therefore the youth employment and livelihood programs must be at the priority.

Indicator	Overall Mean	Overall Mode	Overall SD	Overall Interpretation
Youth Employment and Livelihood	4.53	5.00	0.081	Strongly Implemented

**Table 10. Measures of Central Tendency for the Implementation of the Respondents in terms of Sports Development**

Table 10 presents the implementation of financial independence in terms of sports development. With an overall mean of 4.83 and standard deviation of 0.083, it can be interpreted that the Sangguniang Kabataan Officials were strongly implementing financial independence in terms of sports development. According to the study of Ramiscal (2023), holding sports competition in the barangay does not only honed the skills and talents of the youth but also other than physically, it also develops the youth's mentality, emotional, and spirituality.

Indicator	Overall Mean	Overall Mode	Overall SD	Overall Interpretation
Sports Development	4.83	5.00	0.083	Strongly Implemented

**Table 11. Relationship between Compliance and Implementation of Financial Independence**

The kendall's tau-b test with a p-value of 0.0001 indicates that there was a statistically significant relationship between compliance and implementation of financial independence among the Sangguniang Kabataan Officials.

The null hypothesis is rejected. As shown in table 7, the relationship between compliance and implementation of financial independence has enough data to reject the null hypothesis and has been concluded that there is a significant relationship between the two variables. As according to Lacanlale (2023), the relationship between compliance and implementation of financial independence among Sangguniang Kabataan officials is symbiotic, with compliance laying the foundation for effective implementation and ensuring that funds are managed ethically and in line with the objectives of youth

development and empowerment

Predictors	N	Z-Statistic	P-Value	Remarks	Tau-va	Verbal Interpretation
Compliance and Implementation of Financial Independence	4327	3.87	0.0001	Reject $H_0$	0.4555	Positive Relationship

## 4. CONCLUSIONS

The Sangguniang Kabataan Reform Act of 2015 or RA 10427, particularly with its provision regarding Financial Independence of Sangguniang Kabataan with their expenses has become an important manner to how the Sangguniang Kabataan, a governing body, institute actions, programs, and activities in catering the needs of youth. As a realization, the researchers believed that the full actualization of the compliance and implementation of Financial Independence would better and enhance how Sangguniang Kabataan operates. As a result, the government should work on its policy dissemination in reaching more of the youth.

In the first statement of the problem, in determining the compliance of financial independence of the Sangguniang Kabataan Officials, they were strongly complying in its appropriation, release, and with the planning and budgeting process. They possess knowledge about the law and showcased a strong comprehension of its background and purpose.

In relation, efforts such as the proper alignment of budget to the designated projects at the same time complying with the set of protocols that govern the area of Financial Independence have yielded positive results; thus there is a need to strengthen these areas to sustain the proper compliance of Sangguniang Kabataan Officials with the law.

Furthermore, the second statement of the problem, it is also evident that the Sangguniang Kabataan Officials were strongly implementing Financial Independence in areas of access to quality education, youth employment and livelihood, and sports development. The study indicates that the overall



implementation of financial independence shows strong understanding with the officials.

Using a correlation analysis, the researchers also concluded that, in the third statement of the problem, there is a significant relationship between compliance and implementation of Financial Independence among Sangguniang Kabataan Officials. The study shows a positive relationship between the two variables and rejects the null hypothesis.

Overall, the study demonstrated that the Sangguniang Kabataan Reform Act of 2015, particularly its provision on Financial Independence among Sangguniang Kabataan Officials in Trece Martires City, Cavite for the first quarter of fiscal year 2024 had an impact on the locality.

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