

Level of Competence Among Selected Sangguniang Kabataan Officials in Utilizing Accounting System for Transparent and Good Financial Management

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ABSTRACT:

The primary goal of the study was to determine the level of competence among selected Sangguniang Kabataan officials in Mogpog, Marinduque, in utilizing the accounting system for transparent and good financial management. More specifically, it aimed at evaluating their skills in preparing budgets, recording and bookkeeping, reporting, and digital accounting software. The study further gave an account of the main difficulties as well as the financial training practices that the respondents thought would elevate their financial skills. A descriptive research design and survey methods were employed in the study to gather data from 60 SK officials representing the different neighborhoods of Mogpog. The outcomes showed that the corresponding groups of people had an overall competency level from moderate to high, and the area of their highest proficiency was budget preparation and record keeping. Whereas the SK officials' inability to timely report and use digital tools for accounting was pointed out as their weakness areas, mainly caused by a lack of experience and complicated government regulations. The areas identified for training needs in the future were Basic Bookkeeping and Financial Recording. The conclusion reached by the researcher was that training, mentoring, and the application of technology should be the key to the development of SK officials' financial management skills. It was also pointed out that the local government, along with the Commission on Audit (COA) and the Department of the Interior and Local Government (DILG) could facilitate regular workshops, hands-on simulations, and institutionalized training that would be professionally supported by these organizations. The investment in the accounting skills of the SK officials will help them in being the custodians of transparency, accountability, and efficiency in public fund management, thus paving the way for a more trusted and effective youth governance.

INTRODUCTION

The Sangguniang Kabataan plays a significant role in local governance by promoting youth participation in community development. Among its key officers, SK Chairperson and Treasurer holds a vital responsibility in managing financial transactions, ensuring transparency, and maintaining accurate records. However, challenges often arise in financial management due to limited accounting knowledge, inadequate training, and a lack of standardized financial systems. These issues can lead to inefficiencies, errors, and potential misuse of public funds, ultimately affecting the credibility and effectiveness of Sangguniang Kabataan governance. In Mogpog, Marinduque, SK are expected to implement financial policies in compliance with government regulations. However, their competence in utilizing an accounting system for effective financial management remains uncertain.

Without proper knowledge and skills, financial reporting may be prone to inconsistencies, reducing transparency and accountability. An efficient and well-utilized accounting system is essential in ensuring that public funds are properly recorded, audited, and allocated for youth development programs. According to Alim, Haliah, Nirwana et al (2024), accountability is a form of accountability of an organization towards good governance. The effect of accountability is very important in building the trust of members or congregations in an organization. Financial management must be recorded correctly, and all preparation, planning and implementation procedures must be accountable to members or users. The Government Accountability Office

(GAO) performed one of the early studies on the issue, finding that public sector institutions struggled to adopt digitization due to lacking funding, technical skills, and cultural reluctance to change. Competency is defined as a combination of knowledge, skills, behaviors and attitudes that enable a person to do a job. The combination of knowledge and skills is very important because it will determine one's success in interacting with accounting information systems. So, it will improve government performance in managing financial reports so that government goals in managing good financial reports are achieved (Piges Nelpion, 2023). In the Philippines, people often view youth as the nation's hope and future. Various sectors view them as vital contributors to the country's development. People also regard them as change agents, possessing the energy, idealism, and dynamism necessary to drive positive transformation in society. The Local Government Code of 1991 specifically provided legal tenets for youth governance and enacted the *Katipunan ng Kabataan* to invest in the idealism and dynamism of the youth (Dresa & Bautista, 2020). Being appointed as a *Sangguniang Kabataan* official is not just about managing finances; it also involves embodying specific personality traits essential for effective leadership and service to the community. The role of a *Sangguniang Kabataan* official requires more than just number-crunching skills; it demands integrity, responsibility, and dedication. Responsibility is another key trait that defines a competent leader. Managing budgets, keeping accurate records, preparing financial reports and proper financial management practices necessitate meticulous attention to detail. According to De Jesus (2022), its purpose is for youth representatives to implement programs and influence decision-making. The current situation of the *Sangguniang Kabataan* in Mogpog, Marinduque could be described to be incomplete in its entirety. There are still barangays with insufficient SK Treasurers, although each has an SK Chairman. The *Sangguniang Kabataan* cannot use their funds because of the lack of their membership. With that, *Sangguniang Kabataan*'s plans, programs, and activities are not implemented. As observed, the *Sangguniang Kabataan* is only in its name, and their participation in governance cannot be felt. In this premise, this study will be conducted to determine the status of the extent of participation of the SK in governance. Palomares (2021) stated that *Sangguniang Kabataan* was re-established under Republic Act No. 10742, known as *Sangguniang Kabataan Reform Act*. According to De Jesus (2022), its purpose is for youth representatives to implement programs and influence decision-making. Those young individuals who want to run for positions in the SK and receive privileges. The implementing rules and regulations of the Republic Act No. 10742 also provides incentives to young people who wish to participate in politics for various reasons or motivations. This study aims to assess the competence of *Sangguniang Kabataan* in utilizing the accounting system to ensure transparency and good financial management. The study will evaluate their skills in applying accounting principles and procedures, identify any deficiencies and determine the impact of these competencies in the efficiency and transparency of SKs in Mogpog, Marinduque. It will specifically focus on the context of Mogpog local governance structure and challenges. The findings will inform strategies for improving *Sangguniang Kabataan* officials' skills and support in the municipality. The study aims to contribute to enhanced financial accountability and transparency within the *Sangguniang Kabataan* systems of Mogpog, Marinduque.