



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO97-204

124th Regular Session

ORDINANCE NO. SP- 649 , S-98

AN ORDINANCE PROVIDING FOR THE IMPLEMENTING GUIDELINES AND PROCEDURES IN GRANTING THE SANGGUNIANG KABATAAN (SK) TREASURERS FULL RESPONSIBILITY AND ACCOUNTABILITY IN THE DISCHARGE OF THEIR FUNCTIONS AND DUTIES, PARTICULARLY IN THE DISBURSEMENT OF SK FUNDS.

Introduced by Councilor VICTOR V. FERRER, JR..

Co-Introduced by Councilors Godofredo T. Liban II, Antonio L. Sioson, Eufemio C. Lagumbay, Jorge L. Banal and Almario E. Francisco.

WHEREAS, the Sangguniang Kabataan (SK) is a special body of the government to mobilize the youth for the purpose of eliciting their participation in the affairs of the country, particularly in their respective communities;

WHEREAS, the Sangguniang Kabataan, being a duly constituted body authorized to govern its own sector, should be recognized as autonomous;

WHEREAS, the Sangguniang Kabataan was created to serve as a training ground for future leaders and its members empowered with corresponding duties and functions, in accordance with the Local Government Code (LGC);

WHEREAS, the SK Treasurers as inherent members of the same body should be allowed to disburse funds from the approved yearly development plan, as stated in Section 433 of the LGC;

WHEREAS, though mandated, SK Treasurers are still unable to discharge said duty due to lack of implementing guidelines;

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED:

SECTION 1. Definition of Terms.

a. Accountability - the ability to answer for unfulfilled trust and violated

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- b. Affinity - relationship by marriage.
- c. Autonomous - independent; having the right or power of self-government.
- d. Bond - money guarantee; an insurance agreement pledging surety for financial loss.
- e. Consanguinity - the quality of close relation or connection, descending from the same ancestors.
- f. Development Plan - official planning document wherein the problems, needs and aspirations of the youth are identified, prioritized and pursued on the basis of available resources.
- g. Disbursement - the actual payment in currency (cash) or by check.
- h. Expenditure - the incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss; the amount of cash or property paid or to be paid for a service rendered, or an asset purchased; or any cost the benefits of which may extend beyond the current accounting period.
- i. Implementing Guidelines - procedures to effect and ensure actual fulfillment of concrete measures.
- j. Inherent Members - essential character of the organization.
- k. Legal - one that conforms to rules of the law.
- l. Legal Age - the age at which a person enters into a full adult legal rights and responsibility.
- m. Premium - sum paid in advance for or in addition to the nominal value of something; a consideration paid for a contract of insurance.
- n. Vouchers - an instrument for accounting funds which records entries detailing the nature and purpose of a certain transaction for which it is drawn.
- o. Withdrawal - the process by which a sum of money is pulled from an account.

- a. The SK Treasurers shall be appointed by the SK Chairman with the concurrence of the majority of all the SK members. The appointment of the SK Treasurer shall not be subject to attestation by the Civil Service Commission.
- b. The SK Treasurer shall be of legal age (18 to 21 years), a qualified member of the Katipunan ng Kabataan and an actual resident of the concerned barangay.
- c. No person shall be appointed SK Treasurer if he is a government employee or a relative of the SK Chairman within the fourth civil degree of consanguinity or affinity.
- d. The SK Treasurer shall be bonded in accordance with existing laws, in an amount to be determined by the Sangguniang Kabataan but not exceeding Ten Thousand Pesos (P10,000.00) premium of which shall be paid by the Sangguniang Kabataan Funds.

SECTION 3. Sources of Sangguniang Kabataan (SK) Funds.

- a. Ten percent (10%) of the thirty percent (30%) real property tax share of the barangay.
- b. Ten percent (10%) of the fifty percent (50%) the barangay share from the proceeds of Community Tax collections collected through the Barangay Treasurer.
- c. Ten percent (10%) of total Internal Revenue Allotment Fund.
- d. Ten percent (10%) of total barangay income from fees and charges from clearances and certifications.
- e. One Hundred percent (100%) of donations and proceeds of fund raising activities, if SK initiated.
- f. From contributions.
- g. Forty percent (40%) of the proceeds of the barangay sponsored cockfights.
- h. Such other sources as may be provided for by law.

IMPLEMENTING GUIDELINES AND PROCEDURES

SECTION 5. Expenditures and Procedures. - SK disbursement shall be made by checks drawn against the depository account of the Sangguniang Kabataan in the case of Internal Revenue Allotment (IRA), and cash withdrawal from the City Treasurer's Office for the Real Property Tax Share under Trust Fund.

All disbursement of the SK shall be made under the following procedures duly complied with:

- a. SK Kagawad - Chairman of the Committee on Appropriations of the Sangguniang Kabataan certifies the existence of appropriations therefor;
- b. The City Accountant certifies that the necessary amount has been obligated for the purpose;
- c. The SK Treasurer certifies as to the availability of funds for the purpose;
- d. The SK Treasurer certifies and approves the voucher as to validity, propriety and legality of the claim involved;
- e. The SK Chairman approves the disbursement voucher;
- f. The City shall certify on the disbursement voucher that the disbursement is supported by documents evidencing completeness of requirements as well as other certifications that may be required by auditing and accounting rules and regulations.

SECTION 6. Obligation of Expenditures. - Expenditures of the SK shall be taken up in the accounts as the obligations incurred during calendar year shall be taken up in the books of accounts of that particular calendar year. The duly approved Development Plan of the Sangguniang Kabataan shall serve as the authorization for the barangay to incur obligations within the limits of the authorized appropriations. The obligation of anticipated expenditures shall be taken up in the Barangay books with the following procedures:

- a. The Request for Obligation of Appropriation (ROA) form shall be prepared in three (3) copies by the SK Treasurer and signed by the SK Chairman as requesting officer.
- b. The Chairman of the Committee on Appropriations of the Sangguniang Kabataan shall certify to the existence of appropriation for the purpose by signing Certification No. 1 of the ROA.

- d. The City Accountant concerned shall review the ROA and assign its document number. The accountant shall certify as to the obligation of the appropriation by signing the approval portion of the ROA, and shall have the obligation recorded in the Journal of Barangay Transactions (JBT).
- e. The ROA shall form an integral part of the corresponding disbursement voucher for payroll. The certifications thereon of the Chairman of the Committee on Appropriations of the Sangguniang Kabataan, the SK Treasurer and the City Accountant shall serve as the certifications on disbursements, as required by law and regulations.
- f. Copies of the ROA shall be distributed as follows:
 - Original - to the City Accountant to serve as subsidiary ledger for the Account Payables, SK Obligations.
 - Duplicate - to the Local Auditor concerned, through the City Accountant.
 - Triplicate - to be attached to the disbursement voucher.

Disbursement of Sangguniang Kabataan funds by checks shall be in accordance with the following procedures.

For Sangguniang Kabataan funds deposited with the City Treasurer:

- a. The SK Treasurer shall prepare the ROA for the amount of the proposed expenditures;
- b. The SK Treasurer shall prepare four (4) copies of the SK disbursement voucher in the name of the payee, the disbursement voucher shall be certified and approved;
- c. A copy of the duly certified and approved SK disbursement voucher in the name of the SK Treasurer for the withdrawal of the amount
- d. The City Accountant disbursement voucher for the withdrawal of SK funds shall be certified and approved in accordance with existing regulations. A check shall then be withdrawn by the City Treasurer and countersigned by the proper City official. The check shall be in the name of the payee of the disbursement voucher;

- e. The SK Treasurer shall acknowledge the receipt of the check by signing the receipt portion of the City disbursement voucher. He shall deliver the check to the payee who shall acknowledge the receipt of the payment by signing the receipt portion of the SK disbursement voucher and/or issuing his official receipt therefor;
- f. The transaction shall be recorded in the barangay books;

For SK funds deposited with the Bank (IRA):

- a. The SK Treasurer shall prepare the ROA for the amount of the proposed expenditures;
- b. The SK Treasurer shall prepare in three (3) copies of the disbursement voucher in the name of the payee;
- c. The disbursement voucher shall be certified and approved. A check in the name of the payee for the approved amount of the disbursement shall then be drawn by the SK Treasurer, countersigned by the SK Chairman;
- d. Receipt of the check shall be acknowledged by the payee by signing the receipt portion of the disbursement voucher and/or by issuing his official receipt;
- e. The SK Treasurer shall record the transactions in cashbook and transmit to the City Accountant, under proper acknowledgment, the paid disbursement voucher and its supporting documents for recording in the barangay books.
- f. The disbursement voucher shall be distributed as follows:
 - Original - to the local auditor through the City Accountant;
 - Duplicate - to the City Accountant;
 - Triplicate - to the SK Treasurer.

SECTION 7. Accounting and Accountability. - Principles and Restrictions governing disbursement of SK Funds:

- a. No money shall be paid out of any SK Treasury or depository except in pursuance of law or the SK Development Plan;
 - b. SK funds and property shall be spent or used solely for public
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- c. No money or property shall be appropriated or applied for religious or private purposes;
- d. Funds shall be available exclusively for the specific purpose for which they have been appropriated. No ordinance shall be passed authorizing any transfer of appropriations from one item to another. However, the SK Chairman or the presiding officer of the SK concerned may, by ordinance, be authorized to augment any item in the approved Development Plan for their respective offices from the savings in other items within the same expense class of their respective appropriations;
- e. No money shall be paid on account of any contract under which no services shall have been rendered or goods delivered;
- f. No cash advance shall be granted to any local official or employee, elective or appointive, unless made in accordance with the rules and regulations as the Commission on Audit (COA) may prescribe;
- g. The SK Treasurer, or any officer of the SK who may be assigned, whose duty permits or requires the possession or custody of the SK funds and properties shall be accountable and responsible for the safekeeping thereof in conformity with the provisions of the Local Government Code or of the any SK By-Laws. Other officers who, though not accountable and responsible for local government funds through their participation in the use or application thereof;
- h. Without prejudice to criminal prosecution under applicable laws, any SK Treasurer or any accountable officer having any pecuniary interest, direct or indirect, in any contract, work or other business of the Sangguniang Kabataan, shall be administratively liable therefor;
- i. Unless he registers his objection in writing, the SK Treasurer or any accountable officer shall not be relieved of liability for illegal or improper use or application or deposit of SK funds or property by reason of his having acted upon the direction of a superior officer, elective or appointive, or upon participation of officers of equivalent rank. The superior officer directing or any officer participating in such illegal and improper use or application or deposit of SK fund or property shall be jointly and severally liable with the SK Treasurer for the sum or property so illegally or improperly used, applied or deposited;
- j. No money shall be appropriated, used or paid for entertainment or reception except to the extent of the representation allowances.

- k. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions and operations of the SK;
- l. Disbursement or dispositions of SK funds and property shall invariably bear the approval of the SK Chairman;
- m. Claims against SK funds shall be supported with complete documentation.
- n. All laws and regulations applicable to SK financial transactions shall be fully adhered to;
- o. SK accounts are subject to COA audit;
- p. The SK funds may not be spent for personal services of the SK including salaries, wages and allowances of officials;

SECTION 8. Penalty Clause. - Penalties for erring SK Treasurers shall be in accordance with the adopted rules of discipline of the Sangguniang Kabataan Federation.

SECTION 9. Repealing Clause. - All existing guidelines not consistent with the herein provided are hereby repealed.

SECTION 10. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED: March 5, 1998.

ATTESTED:


EUGENIO V. JURILLA
City Council Secretary

EUFEMIO C. LAGUMBAY
Minority Floor Leader
Acting Presiding Officer

APPROVED: _____

ISMAEL A. MATHAY, JR.
City Mayor

CERTIFICATION

This is to certify that this Ordinance which was enacted on March 5, 1998, was forwarded to the Office of the City Mayor for his consideration on April 23, 1998, but the same was not returned to the Office of the City Council Secretary up to this date. Hence, pursuant to the provisions of Sec. 54 of R.A. 7160, this Ordinance is deemed approved for all legal intents and purposes.

This is a reconstituted ordinance.

July 19, 2001.

