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Ozamiz City



**SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS,
CHALLENGES, AND ITS EFFECTIVENESS IN THE IMPLEMENTATION
OF REPUBLIC ACT NO. 11768**

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By

**MARY ANGEL H. DAHAB
DAISERY T. BALCOS
RENICITAS NER TEOFILA D. GONATO
SHANETTE C. SAHIPA**

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APPROVAL SHEET

This thesis entitled **"SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS, CHALLENGES, AND ITS EFFECTIVENESS IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 11768,"** submitted by **Mary Angel H. Dahab, Daisery T. Balcos, Renicitas Ner Teofila D. Gonato, Shanette C. Sahipa,** in fulfillment of the requirements for the Degree of **Bachelor of Science in Management Accounting,** has been examined and is recommended for acceptance and approval.


GILDA L. ILUSORIO, DM, LPT
Adviser

Approved by the committee on oral examination with a grade of Passed.


RENZITELO ALF P. CARRIO, DM
Chairman


JOSEPH GLENN J. LAPUT, MAEcon
Member


ARIEL A. APAO, MBA
Member

Accepted and approved in fulfillment for the Degree Bachelor of Science in Management Accounting:

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EFREN J. BARILLO, DM, CPA
Dean, College of Business and Management

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We dedicate this work to those who became part of our journey
towards excellence. To our Family, who gives their
unconditional love and undying
support in terms of financial capacity.
To our friends who never left our side and most
especially to our Almighty God, who makes us our inspiration in
making this work.

Mary
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Shanette

ABSTRACT

This study assessed the perceived knowledge and skills, benefits, challenges, and effectiveness in implementing Republic Act No. 11768 among Sangguniang Kabataan (SK) Treasurers in selected cities of Misamis Occidental. The research employed quantitative analysis, gathering data from 106 SK Treasurers to evaluate their experiences with the mandatory TESDA bookkeeping training requirement. This descriptive-correlational study used purposive sampling, a questionnaire for data collection, and statistical tools, including SD, Mean, and Spearman's Rho, to analyze the relationship between SK Treasurers' challenges and effectiveness in implementing Republic Act No. 11768. Results revealed that SK Treasurers demonstrated a Very High level of perceived knowledge and skills, while perceived benefits, perceived challenges, and the effectiveness of R.A 11768's implementation were rated High. Correlation analysis revealed significant positive relationships between effectiveness and all three variables: perceived knowledge and skills, perceived benefits, and perceived challenges. Notably, the strong positive correlation with challenges suggested that SK Treasurers may be developing resilience and adaptability in response to difficulties, ultimately enhancing their effectiveness in implementing the law. These findings indicate that while SK Treasurers face various challenges, the mandatory training program effectively equips them with the necessary competencies for their roles. The study recommends continued support for training programs while addressing identified challenges to further enhance the implementation of RA 11768 and strengthen youth participation in local governance.

Keywords: *Local governance, Republic Act 11768, Sangguniang Kabataan, SK Treasurers, TESDA training, youth empowerment*

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Chapter 1

INTRODUCTION

Rationale of the Study

The Sangguniang Kabataan, the Philippines' equivalent of the village youth council, has faced numerous obstacles in its nearly three decades of existence. These have included claims of electoral malpractices like vote-buying and patronage politics, as well as accusations of exposing corrupt and ineffective practices to young leaders. In particular, issues regarding the barangay funds' susceptibility to theft, several barangay officials are often involved in various cases of mismanagement and misuse of the barangay budget (Flores et al., 2021). Due to that, it is a fact that people are still unaware of how the funds are being managed by Sangguniang Kabataan officials, especially by Sangguniang Kabataan treasurers. Thus, Sangguniang Kabataan officials must possess the required competencies to effectively carry out their mandates and duties. Each Sangguniang Kabataan member should be capable of managing financial resources, which are necessary for the provision of the minimum technical and physical amenities specified in the Local Government Code, in addition to their administrative skills.

The Sangguniang Kabataan (SK) is a council representing the youth of each barangay in the Philippines. The Sangguniang Kabataan plays an important role in Philippine politics, and it serves as a platform for emerging leaders to sharpen their skills in public service (Castillo et al., 2024). The creation of this body is by virtue of the 1987 Constitution, as also elucidated in R. A. 7160, otherwise known as the Local Government Code passed in 1991. With that, SK was institutionalized as a body that aims to provide an avenue for the youth to be trained as leaders. The law also provides

that the main functions of the SK are focused on promulgation of resolutions, initiation of programs for members' development, and conduct of fund-raising activities (Madrid et al., 2020). Through these laws, the Commission on Election is, at this moment, authorized to conduct an election held every four years from the assumption of office.

The Sangguniang Kabataan, established under the Local Government Code, is amended by Republic Act No. 11768 to strengthen empowerment and revitalize youth participation in local governance. Its role is to ensure meaningful youth involvement in nation-building, leadership, and civic engagement. In this vein, Barangay Treasurers play a vital role in managing the finances of their communities. They handle all financial transactions, keep track of budgets, and maintain records. Essentially, they are the ones making sure the money side of things runs smoothly so that the barangay can thrive (Lopez & Genciano, 2023).

With that, the Technical Education and Skills Development Authority (TESDA) is set to provide newly appointed Sangguniang Kabataan (SK) treasurers with a free bookkeeping course to make them more competent to perform their duties and responsibilities as appointed barangay officials. According to Section 10 of the Republic Act (R.A.) No. 10742, as amended by RA 11768, appointed SK treasurers shall undergo mandatory bookkeeping training from and be duly certified by the Technical Education and Skills Development Authority (TESDA) before assuming office. This law began and held on July 26, 2021. Secretary Mangudadatu discusses TESDA's Bookkeeping NC III, which aids SK treasurers in budget allocation, financial report preparation, and analysis, aiming to understand their perceived knowledge, skills, benefits, challenges, and effectiveness in implementing NCIII.

The purpose of this study is to comprehensively assess the perceived knowledge and skills, perceived benefits, challenges, and perceived effectiveness associated with

implementing the NCIII program for Sangguniang Kabataan (SK) members in the selected cities in Misamis Occidental. By gathering information from SK members and relevant stakeholders, the study aims to identify areas for improvement, potential opportunities, and strategies to facilitate the effective implementation of the NCIII program within the region.

This study holds significant importance as it aims to provide a comprehensive understanding of the factors influencing the successful implementation of the NCIII Bookkeeping for Sangguniang Kabataan (SK) members in selected cities in Misamis Occidental. The study evaluates SK members' perceived knowledge, skills, benefits, and challenges, guiding the development of training programs, highlighting NCIII Bookkeeping's impact, and identifying strategies for effective implementation, thereby enhancing youth empowerment and community engagement. Furthermore, the study contributes to the existing academic literature on youth empowerment and leadership development, providing information and recommendations for future research and practice.

Moreover, this study adds value and relevance to the area of expertise because management accounting is not limited to private businesses. Many of the core principles translate to the public sector as well. This research explores the impact of mandatory certifications on treasurers' perceived knowledge and skills.

The researchers found that there has been a notable lack of research pertaining to knowledge, skills, and perceived benefits and challenges in the implementation of NCIII for SK Treasurers. Peregrino (2014) stated that several studies have been conducted to determine the importance of youth engagement in society. However, only a few grabbed the chance to consult the public and the youth themselves on how they view their given platform for participation.

This indicates a conceptual gap between previous studies. A conceptual gap exists when there is already a decent body of existing research on a particular topic but an absence of research in specific contexts (Jansen, 2024).

Previous studies focused on SK officials' youth governance, compliance with the 2015 SK Reform Law, and NCIII Certification, neglecting SK Treasurers' knowledge and skills. Challenges were centered on duties and performance, not NCIII implementation.

Thus, TESDA's implementation of NCIII for SK Treasurers is one of the movements relating to leadership enhancement training for SK officials. Moreover, to address this gap, this study aims to explore the perceived knowledge and skills, benefits, and challenges SK Treasurers faced upon the implementation of Republic Act No. 11768. While previous studies conducted were on Baguio, Marinduque, and other places in Luzon, this research will primarily focus on Mindanao. This study intends to focus solely on the SK Treasurer and not on the entire SK staff. It targets perceived knowledge and skills, benefits, and challenges with regard to the implementation of the law. Due to time constraints and limited availability of resources, this study focused on SK Treasurers from two selected cities in Misamis Occidental only. The researchers acknowledged that while a broader geographical scope would provide more comprehensive results, practical limitations such as constraints on travel necessitated this focused approach. While the study may identify the perceived benefits and challenges of NCIII implementation, it may not delve deeply into the underlying factors driving these perceptions. A more in-depth analysis could uncover insights into the facilitators and barriers to successful implementation and provide information on strategies for improvement.

Theoretical Framework

This study utilized four (4) theories: Gary Becker's Human Capital Theory (1960), Wong et al. 's typology of youth participation and empowerment theory (2010), John Locke's political theory (1689), and Powell Lawton's Person-Environment Fit Theory (1983).

Human capital theory is defined as activities that influence future monetary and psychic income by increasing people's resources. The concept encompasses the totality of knowledge, skills, abilities, creativity, and experience (Yusuf & Yulianeu, 2023). While Becker popularized the theory, it is important to note that the term "human capital theory" was first used in modern economic literature by Schultz (1961), and in the same year, Weisbrod (1961) developed an initial conceptual framework for estimating the value of assets in the form of human capital.

The theory suggests that education or training enhances workers' productivity by imparting useful knowledge and skills, thereby increasing their lifetime earnings and future income. In the context of this study, Becker's Human Capital Theory was applied to examine the effectiveness of mandatory training for Sangguniang Kabataan (SK) treasurers in implementing Republic Act No. 11768 in Misamis Occidental. The mandatory training for SK treasurers can be viewed as an investment in their human capital. This study assessed how this investment translates into enhanced capabilities in key areas such as planning, budgeting, and local governance. By applying Human Capital Theory, this study aims to provide insights into the value of investing in youth leaders' education and training and how it contributes to their effectiveness in fulfilling their roles and responsibilities under R.A. No. 11768 in Ozamiz and Tangub City.

In a study conducted by Marginson (2017), the human capital theory was utilized as a way to explore how education influences job performance and, in turn,

how much people earn. Essentially, this theory suggests that the knowledge and skills gained through education make workers more productive, which then leads to higher wages. In another study conducted by Abrea et al (2024), they utilized human capital theory as an implication that investing in the knowledge, skills, and capabilities of individuals involved in governance can contribute to better decision-making, improved service delivery, and, ultimately, the development of the barangay. It focuses on skills and productivity. A study conducted by Erasmus (2021) utilized human capital theory to determine whether investment in the education and health sector affects human capital development. Comparing both education and health sectors with multiple aspects of SK treasurer development, such as formal training and practical experience, can provide a more comprehensive understanding of human capital development in the context of this study.

This human capital theory contributed to a deeper understanding of how investing in SK Treasurer's knowledge and skills can improve their ability to enforce the law effectively and ensure that they have the skills needed to carry out their duties. Through this, the researchers analyzed the impact of training on SK treasurers' skills and knowledge, assessed the relationship between training investment and improved governance outcomes, and examined how enhanced human capital contributes to more effective implementation of R.A. No. 11768.

Another theoretical framework underpinning this study is the Typology of Youth Participation and Empowerment Theory (Wong et al., 2010). This theory describes the three categories of youth involvement in organizational and community decision-making: Adult Control, Youth Control, and Shared Control, positing that shared youth-adult control may be optimal for positive youth development and empowerment (Wong et al., 2010). In the context of this research, the theory was applied to evaluate how the

mandatory training and subsequent implementation of Republic Act No. 11768 contribute to the empowerment of Sangguniang Kabataan (SK) treasurers. Specifically, it was used to categorize the treasurers' experiences along a spectrum of empowerment, ranging from merely receiving information about decisions to actively participating in decision-making processes and program implementation. This framework provided valuable insights into the effectiveness of current youth engagement strategies within the SK system and helped assess whether the goals of R.A. No. 11768 in fostering meaningful youth participation in local governance are being realized.

Rey & Espiritu's (2023) study illustrates the practical application of the Typology of Youth Participation and Empowerment Theory in evaluating Sangguniang Kabataan's participation and performance in local governance. Their research identified challenges and sought recommendations to enhance SK officials' level of participation and performance. The theory's pyramid structure places Adult and Youth Control at the base, representing equal levels of empowerment between youth (SK) and adults (Local Government Officials). Shared control, positioned at the top, is achieved when adults are neither overly dominant nor under-involved, thus fostering youth development and empowerment. This approach incorporates intergenerational linkages and considers recent research developments in youth-adult partnerships, building upon youth-focused participation models. The (Madrid et al., 2020) study further demonstrates the theory's versatility by examining the impact of youth-adult partnerships on the relationship between young people's creative self-efficacy and their sense of community empowerment. Their application of the theory underscores its relevance in investigating youth empowerment within community contexts, closely aligning with the role of SK treasurers. These studies collectively illustrate the theory's effectiveness in analyzing youth participation and empowerment in governance and community settings. They

provide a strong foundation for applying this theoretical framework to examine the SK treasurer's perceived benefits in the implementation of Republic Act No. 11768, offering insights into the dynamics of youth-adult partnerships and the potential for shared control in local governance.

The Typology of Youth Performance and Empowerment theory contributed to a deeper understanding of how SK treasurers perceived the benefits of their involvement in the implementation of Republic Act No. 11768. It also helped to identify an organized method for comprehending how their positions support both individual growth and community involvement, and through this, the researchers can assist in determining the areas in which a position is most effective in empowering young people as well as those that can benefit from further growth.

Another theory this study utilized is the Political Theory by John Locke (1689). This theory is defined as the right to make laws and enforce them for the public good. It argues that governments have obligations to their citizens, have only limited powers over their citizens, and can ultimately be overthrown by citizens under certain circumstances. This theory was used as a stepping stone in exploring and unlocking the underlying challenges SK Treasures of Ozamiz and Tangub City has encountered. By applying Locke's ideas, the study can have moved beyond simply identifying challenges to analyzing them through the lens of citizen empowerment and responsible governance, and this can lead to richer recommendations that advocate for a system that supports SK Treasurers in effectively fulfilling their duties under RA 11768.

In a study conducted by Magallon et al. (2019), they utilized political theory to explore the underlying challenges and issues that SK members encounter in their local community. Moreover, several studies have been conducted that have revealed issues regarding the institution (Santos & Ocat, 2019). The youth have the potential to become

the new generation's leader, and because of this, it leads to the creation of the Sangguniang Kabataan institution. However, on the negative side, the institution did not "turn out" as successful as it seems due to several reasons: 1.) The youth have no experiences nor prior knowledge to equip them as they battle through the course of their terms. Inexperienced students can lead to unsuccessful projects since he/she does not know how to handle things correctly. 2.) The Sangguniang Kabataan members are not always active due to numerous excuses, and 3.) The youth are prone to corrupt practices.

Locke's theory provided relevance to the study as Locke believed legitimate governments exist to protect citizens' natural rights (life, liberty, property) through laws made for the public good; this aligns with the concept of SK Treasurers, who likely play a role in implementing laws (like RA 11768) that benefit the community. However, Locke also argued for limited government power. The research explored whether SK Treasurers feel they have the knowledge and skills to handle the responsibilities given by RA 11768. If the law burdens them excessively, it could be seen as exceeding the government's limited power, which is a challenge. In short, Locke's theories provided a framework to analyze how effectively RA 11768 is being implemented and whether it aligns with the principles of good governance and citizen well-being. Furthermore, political theory provided a clear understanding of the underlying challenges faced by SK treasurers and how these challenges affect the implementation of Republic Act No. 11768.

The last theory supporting this study is the Person-Environment Fit theory (1983), which Powell Lawton first theorized. This concept suggests that the interaction between the abilities of an older adult and the particular environment in which they live creates the conditions for overall well-being. Thus, a "good fit" would imply a situation

where the older adult was independent and safe because the environment did not "press" upon them but rather supported them and accommodated their frailties. Moreover, Person-Environment Fit (hereafter fit) is generally defined as the compatibility between individuals and their environment. Influential fit theories have been developed in the domains of health and stress (Edwards & Cooper, 1990), work adjustment (Dawis & Lofquist, 1984), vocational choice (Holland, 1985), and organizational culture (Schneider, 1987).

For this study, researchers, including John Holland and David Lofquist, posit that outcomes such as job satisfaction, performance, and effectiveness are influenced by the Degree of compatibility between an individual and their work environment. In this context, this theory was applied to the "person," which, in this case, refers to the SK treasurers with their unique skills, knowledge, values, and expectations gained from mandatory training and personal experiences. The "environment" represents the specific roles, responsibilities, and challenges associated with implementing R.A. No. 11768 in selected cities in Misamis Occidental. This theory suggests that the effectiveness of SK treasurers in implementing the law will be influenced by how well their abilities and characteristics (shaped by their training) align with the demands and characteristics of their role. A good fit would likely result in higher effectiveness, job satisfaction, and better implementation of the law.

In a study conducted by Carlisle et al. (2019), they draw on the person-environment (P - E) fit theory to examine the relationships between the three constructs: training effectiveness, task performance, and work environment, to fill this gap in empirical research. The study also looked at the impact of non-mandatory training for employees and the effect it has on the relationship between work environment and task performance. The study examined the association of P - E theory and organizational

constructs, such as work environment, to expand the scope of the theory from just looking at individual outcomes. They provided clarity to the relationships between training effectiveness, work environment, task performance, and task performance and established the moderating impact of work environment on training effectiveness and task performance. Finally, the study provided insight into the role of non-mandatory training and its mediating role in the relationship between work environment and task performance.

The person-environment (PE) theory was particularly relevant to the study as this theory can be applied to understand how well-equipped the treasurers about the implementation of RA 11768. Suppose the treasurers perceive a good fit between their knowledge, skills, and the demands of RA 11768. In that case, they are more likely to experience positive outcomes like satisfaction and effectiveness in implementing the law. Conversely, a poor fit – a lack of knowledge, skills, or resources – can lead to challenges and frustration and potentially hinder the successful implementation of RA 11768. By examining the perceived knowledge and skills of SK Treasurers, the study can explore how well RA 11768 aligns with their capabilities, ultimately contributing to a better understanding of the law's effectiveness.

In conclusion, the utilization of Human Capital theory, Typology of Youth Participation and Empowerment theory, Political theory, and Person-Environment Fit theory offered a comprehensive framework for understanding the dynamics surrounding the implementation of Republic Act No. 11768, particularly in relation to their perceived knowledge and skills, benefits, challenges faced among SK treasurers and to offer insights into how these can be addressed to enhance the effectiveness of SK treasurers and the implementation of the law.

Conceptual Framework

The commonly used definition of effectiveness uses the ratio of the desired result to the outcome (Rybakov, 2019). Measuring the goal against the result is important in this study; by quantifying the relationship between intended outcomes and actual results, gaps in the implementation, areas of success, and opportunities for improvement can be identified. The contents of TESDA's NCIII Bookkeeping program are especially useful for tasks related to fund allocation, expense tracking, and financial analysis, which are key aspects of an SK treasurer's role (TESDA Secretary, 2024). The goal of the implementation of R.A. No. 11768 is to help SK treasurers become competent in performing their duties and responsibilities. The perceived knowledge and skills, benefits, and challenges of the SK treasurers would be the variables used to determine the effectiveness of the implementation of R.A. No. 11768.

The first independent variable was the SK Treasurer's perceived knowledge of the Republic Act No. 11768. "Knowledge" is the state or fact of having familiarity with something acquired by association or experience, and "Skills" is the capacity to execute or accomplish something using one's knowledge in an efficient and natural way (Merriam-Webster). Through learning, one can acquire knowledge, and applying knowledge to what you do becomes a skill. As Ancho et al. (2022) wrote, "Knowledge and skills in management and leadership of barangays significantly affect the quality of services due to the citizens." These elements contribute to the delivery of high-quality services that meet the needs and expectations of citizens, promoting overall community well-being and development. With the self-assessment of the respondents on their knowledge and skills, the researchers can determine whether the implementation of R.A. No. 11768 was effective. The study conducted by M. Lopez & T. Gencianeo

(2023) in Tangub City about Barangay Treasurers' Competencies used *Recordkeeping* and *Disbursement* to measure knowledge and skills. To further explain the constructs:

Recordkeeping. Recordkeeping is the process of recording significant information for later use (Merriam-Webster). This process ensures that relevant data is captured accurately and can be accessed when needed, aiding in decision-making, analysis, and accountability. RA 9470 emphasizes the significance of public records for the management and functioning of any government agency, whether national or local, such as government financial institutions (GFIs) and GOCCs. In this study, recordkeeping will encompass both the technical aspects of financial documentation and the organizational skills required to manage records effectively. As an SK Treasurer, knowledge of recordkeeping is essential because it ensures transparency and accountability in managing community funds, aligning with the principles emphasized in RA 9470. By maintaining accurate and accessible records, SK Treasurers can uphold the standards of governance outlined in the law, promoting trust and efficiency in their role. Also, through the self-assessment of the SK treasurers in their recordkeeping knowledge and skills, the researchers can determine whether the SK treasurers are well-equipped to manage finances effectively and support the overall goals of youth governance and community development.

Disbursement. According to Merriam-Webster, *disbursement* is the release of money, particularly from a fund. So, it involves the act of disbursing or distributing funds that have been allocated for specific purposes or projects. This process typically follows established procedures and may require authorization from relevant authorities to ensure accountability and adherence to budgetary guidelines. The study (Sun & Galagedera, 2021) highlights the need to focus on disbursements management in order to achieve excellence in total fund management performance. In this study,

disbursement emphasizes both practical actions and recordkeeping aspects. Measuring the knowledge and skills of SK Treasurers in the aspect of disbursement is crucial for promoting accountability, compliance, efficiency, risk management, and public trust in the management of public funds.

Another independent variable was the benefits of the implementation of the said Republic Act. Benefits are anything that promotes well-being or has positive, beneficial consequences (Merriam-Webster). In this study, it is referred to as the positive outcomes or advantages that result from the law's implementation. The implementation of Republic Act No. 11768, which mandates Bookkeeping NC III training for Sangguniang Kabataan (SK) treasurers, is perceived to offer a range of benefits that can positively impact the individuals involved as well as the communities they serve. It encompasses both *Performance and Skill Development*, which was used by the study of (Madrid et al., 2020), which were some of the benefits that SK Officials can get from undergoing mandatory training. The key benefits recognized are:

Performance Development. According to Merriam-Webster, "performance" is the execution of an action, and "development" is to promote growth. By putting these definitions together, performance is the actual execution or doing of an action, while development is the process of facilitating growth or advancement related to that action or purpose. Therefore, performance development refers to the ongoing process of improving an individual's knowledge, skills, and capabilities needed to perform their job or role effectively. A Sangguniang Kabataan's performance is said to play a significant part in the development of a country (Erlina et al., 2023). A nation's progress depends greatly on the representation, development, and empowerment of its youth, all of which are directly impacted by the Sangguniang Kabataan's performance. In this study, performance development will focus on key areas relevant to their role in

implementing RA 11768. With the SK treasures self-assessment, the researchers can determine whether the mandatory training provided benefits in terms of performance development that can help them perform their roles and responsibilities more effectively and efficiently.

Skills Development. Skills development is the process of gaining capacity or ability through consistent, thorough work to perform difficult tasks or job functions with ease and adaptability (Axen, 2023). This process enables a person to handle complex tasks or job duties more effectively and easily over time, which is particularly beneficial for SK treasures. Sangguniang Kabataan (SK) provides specialized training for its officials, especially treasurers. This training not only benefits the community but also develops the skills of the youth officials, helping them become more efficient in their roles. The focus of skills development is on key areas relevant to implementing RA 11768. Youth councils, such as SK, offer benefits beyond community service; the youths who participate in them experience skills development and increased self-confidence (Palangdao et al., 2023). Moreover, the certifications SK treasures acquire through mandatory training can prove beneficial in their pursuit of employment or involvement in livelihood endeavors, extending beyond their tenure in office (James, N. 2024). By participating in these training programs, SK treasures can gain lasting benefits, increasing their chances of success in the job market or their business endeavors after their term. This approach ensures that the skills developed during their SK service continue to provide value in their future careers.

The third and last independent variable of this study was the SK treasures perceived challenges. The term "challenges" stems from the word "challenge," which refers to situations that test a person's abilities, requiring significant mental or physical effort to overcome (Cambridge, n.d). Challenges represent difficult tasks that demand

extra effort and expertise to accomplish. Similar to youth councils worldwide, the Sangguniang Kabataan also encounters various challenges. In this study, understanding the challenges can help determine the effectiveness of the implementation of the said act. The SK treasurers perceived challenges will encompass both *Lacks of Financial Sustenance* and *Inactive Participants*, which was in the study by B. Magallon, D. Baculot, & B. Opalalic (2019) titled "Case Study of Challenges and Issues among Sangguniang Kabataan (SK) Member," among the challenges that SK Officials face. To further explain the constructs:

Lack of Financial Sustenance. Cambridge describes a lack of financial sustenance as something that is not available, or there is not enough money given. The SK is responsible for allocating funds from the barangay budget to initiatives that they believe best represent the needs of their community (Bautista, 2020). Without enough funds, it is hard to provide good training for SK Treasurers because there is no money for trainers, materials, or other necessary expenses. Lack of funds was another challenge that the Sangguniang Kabataan faced, which made its programs and operations more difficult (De Jesus, 2022). Although the mandatory training provided is free, there are still additional expenses that would need funds, which can hinder their training. In this study, lack of financial sustenance refers to the insufficient or inadequate monetary resources available to SK treasurers for effectively implementing and maintaining the programs and activities mandated by Republic Act No. 11768 in Ozamiz and Tangub City. By assessing the perceived challenges in this aspect, recommending necessary improvements can be made to ensure that the training is effective, useful, and easy to access for the SK Treasurers who need to undergo it.

Inactive Participation. Inactive participation, as described by Cambridge, refers to being officially part of a group or activity without actively

engaging or contributing. In the context of this study, inactive participation refers to the state of being officially involved in Sangguniang Kabataan (SK) activities related to the implementation of Republic Act No. 11768 while demonstrating minimal or no active engagement in the expected duties and responsibilities. The consequences of inactive participation can be significant. For SK Treasurers, it can lead to poor fund management and fewer effective programs for the community. Understanding the challenges SK Treasurers face due to inactive participation is crucial to identifying barriers to engagement, improving involvement strategies, and ensuring effective fund management and community impact.

Conversely, youth's active participation provides a strengthening image in each youth's development and of the community (Rosales, 2023). Active participation fosters personal growth and contributes to the overall well-being and vibrancy of the community. However, its opposite creates challenges that extend beyond individual development. Palangdao et al. (2023) note that inadequate youth participation hinders the Sangguniang Kabataan's capacity to develop meaningful and relevant programs for young people. It also prevents proper and effective examination of the needs and interests of the youth. This underscores the importance of addressing inactive participation to ensure the SK can fulfill its mandate effectively. By examining inactive participation in the context of SK Treasurers and R.A. No. 11768 implementation, this study aims to shed light on the challenges faced and potential strategies to enhance engagement, ultimately improving the SK's ability to serve its community and support youth development.

The dependent variable of this study was the SK treasurers' perceived effectiveness in the implementation of R.A. No. 11768 in Misamis Occidental.

Effectiveness is the ability to attain success and produce the desired outcomes (Cambridge, n.d). This study will refer to the degree to which SK treasurers successfully achieve the intended outcomes and objectives of Republic Act No. 11768. It will include *Planning and Budgeting and Local Governance* in measuring the effectivity, which was anchored from the study conducted by Cal, Abellanos, Payao, and Niere (2023) on the Effectiveness of SK mandatory training conducted in selected barangays of Cebu City. To explain further about the constructs:

Planning and Budgeting. Planning and budgeting are crucial aspects in assessing the effectiveness of SK mandatory training, as demonstrated by Cal et al. (2023) in their study of Cebu City. Planning, as defined by Business Jargons (2019), involves thinking before acting, while budgeting, according to the Wallstreetmojo Team (2024), encompasses organizing, managing, and controlling money. In this study, planning and budgeting will refer to the process by which SK treasurers strategically allocate financial resources and outline action steps to implement the provisions of Republic Act No. 11768. For an SK treasurer, planning is essential for setting goals and making informed decisions, while budgeting is vital for ensuring the community's funds are utilized wisely and effectively. Navarro, Ramos, Casimiro, and Manuzon (2023) note a global trend toward giving youth direct control over policy and plan creation. This approach equips young leaders with the necessary skills and knowledge to effectively contribute to and shape their communities. Measuring the effectiveness of mandatory training for SK Treasurers in planning and budgeting serves a purpose in determining whether the training has enhanced SK Treasurers' capabilities in setting goals and managing funds effectively for their community. By focusing on these aspects, this study aims to evaluate how well SK treasurers are prepared to fulfill their roles in implementing R.A. No. 11768, particularly in terms of financial management

and strategic planning. This assessment is crucial for understanding the impact of mandatory training and identifying areas for potential improvement in equipping young leaders with essential skills for community development.

Local Governance. Local governance refers to the management, administration, and decision-making processes applied at a local or small-scale level within a larger organizational or governmental structure (Cambridge, n.d.). In the context of this study, local governance specifically refers to the decision-making processes, management practices, and administrative actions carried out by SK treasurers in implementing Republic Act No. 11768 within their specific jurisdictions in Ozamiz and Tangub City. Nissen (2021) expands on this concept, describing local governance as the management of societal responsibilities by public and private entities at the urban level. This broader perspective emphasizes how city leaders and businesses collaborate to address community needs and services. The Sangguniang Kabataan's overarching goal is to foster youth involvement in local governance and nation-building (Flores et al., 2021). This aim underscores the importance of proper training for SK members, equipping them with the necessary skills to lead effectively and make a positive impact in their communities.

Measuring the effectiveness of mandatory training in aspects of local governance serves several purposes: it ensures SK treasurers are well-prepared to manage community funds responsibly, it evaluates the success of the training in preparing youth for active participation in governance, and it helps identify areas for improvement in the training program to better align with the goals of R.A. No. 11768. By focusing on local governance in the context of SK treasurers' roles, this study aims to evaluate how well these young leaders are prepared to contribute meaningfully to their communities' development and the broader goal of youth involvement in nation-

building. This assessment is crucial for understanding the impact of mandatory training and its effectiveness in empowering youth to take on significant responsibilities in local governance.

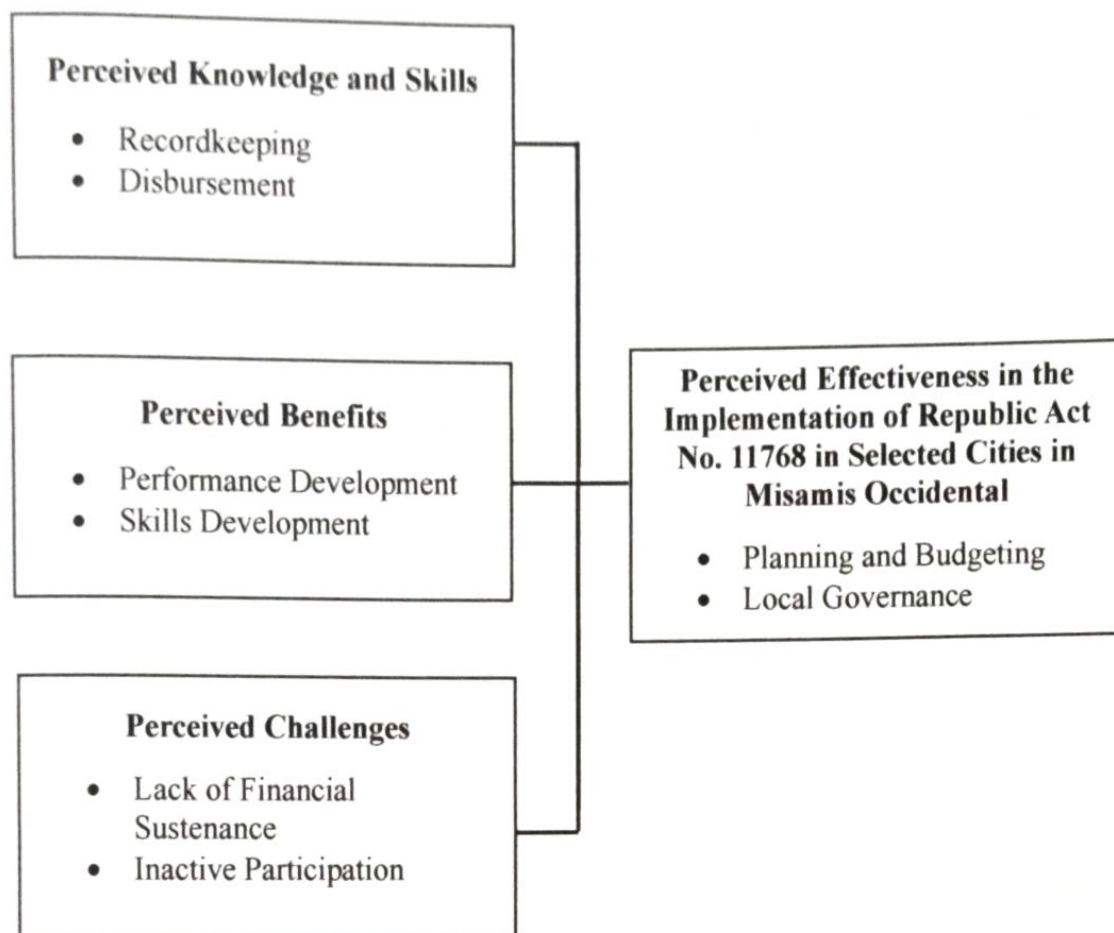


Figure 1. Schematic Diagram of the Study

Statement of the Problem

This study explored the significant relationship between perceived knowledge and skills, benefits, and challenges encountered by SK Treasurers in selected cities in Misamis Occidental toward its perceived effectiveness regarding the implementation of Republic Act No. 11768. Specifically, this study sought to answer the following research questions:

1. What is the level of perceived knowledge and skills among SK Treasurers in selected cities in Misamis Occidental regarding RA 11768 as to recordkeeping and disbursement?
2. What is the level of perceived benefits among SK Treasurers in selected cities in Misamis Occidental regarding RA 11768 as to performance development and skills development?
3. What is the level of perceived challenges among SK Treasurers in selected cities in Misamis Occidental regarding RA 11768 due to lack of financial sustenance and inactive participation?
4. What is the perceived level of effectivity in the implementation of Republic Act No. 11768 as to planning and budgeting and local governance through the lens of SK Treasurers?
5. Is there a significant relationship between SK Treasurers' perceived knowledge and skills toward the perceived level of effectiveness in the implementation of Republic Act No. 11768?
6. Is there a significant relationship between SK Treasurers' perceived benefits and the perceived level of effectiveness in the implementation of Republic Act No. 11768?

7. Is there a significant relationship between SK Treasurers' perceived challenges toward its perceived level of effectiveness in the implementation of Republic Act No. 11768?

Null Hypotheses

H01: There is no significant relationship between SK Treasurers' perceived knowledge and skills and the perceived level of effectiveness in the implementation of Republic Act No. 11768.

H02: There is no significant relationship between SK Treasurers' perceived benefits and the perceived level of effectiveness in the implementation of Republic Act No. 11768.

H03: There is no significant relationship between SK Treasurers' perceived challenges toward the perceived level of effectiveness in the implementation of Republic Act No. 11768.

RESEARCH METHODOLOGY

Design

This study used the descriptive-correlational research design. This research design is a quantitative research approach that seeks to describe the characteristics of variables and examine the relationship between them. Descriptive research is also called survey research, which gathers numerical data to address inquiries regarding the accurate status of the subject of the study. The descriptive-correlational research design is appropriate for this study because it explores the significant relationship between the current state of knowledge, skills, benefits, and challenges related to the effectiveness of the implementation of Republic Act No. 11768 in selected cities in Misamis Occidental.

Setting

The study was conducted in selected cities in Misamis Occidental, specifically Tangub and Ozamiz City. The researchers found that Tangub City has 55 operational barangays, while Ozamiz City has 51, with this information provided by the SK Federated Presidents of both cities. These locations were selected because it is easier for the researchers to access or gather information on the perspective of SK Treasurers regarding Republic Act No. 11768

Respondents

This study's respondents were from the two cities with the largest barangay population in Misamis Occidental: Tangub and Ozamiz City. The two cities were also chosen because they have the most socially active SK Treasurers on social media, which

allows us to communicate with them easily through Facebook Messenger. Since the SK Treasurers in Tangub and Ozamiz City have exact populations, the researchers considered 106 respondents for the study.

This study used a purposeful sampling technique. Purposive sampling is a research technique that involves selecting respondents or units for analysis based on specific characteristics or criteria. The respondents are individuals who are currently enrolled in or have completed the NCIII Bookkeeping course. The one hundred six (106) respondents are also the current Sangguniang Kabataan treasurers in their respective barangays.

The following criteria were used for qualifying the respondents: they must (1) be Current or Sangguniang Kabataan (SK) treasurers in Tangub and Ozamiz City; (2) have undergone or are currently undergoing the NCIII Bookkeeping training as mandated by the law; and (3) voluntarily participating in the study.

The following are excluded as respondents: (1) SK treasurers who have not yet undergone or started the NCIII Bookkeeping training and have no prior relevant educational or professional experience; (2) SK treasurers who have been in their role for a very short period (e.g., less than 3 months) and may not have sufficient experience with the implementation of the law and bookkeeping responsibilities; (3) SK treasurers from other areas outside of Tangub and Ozamiz City, as the study is focused on the implementation in that specific area; and (4) Former SK treasurers who have been out of their role for an extended period (e.g., more than 5 years) and may not have up-to-date knowledge or experience related to the current implementation of the law.

Instruments

The following are the research instruments used in the gathering of data and information in the study:

- (1) *Perceived Knowledge and Skills*. This questionnaire is adapted and modified from Mackay (2018). This tool helps the respondents rate their level of knowledge and skills for each specific area. It is comprised of five (5) statements under recordkeeping and five (5) statements under disbursement items that help in analyzing. Below is the scale that is used for interpretation.

In determining the perceived knowledge and skills, the following scale is used:

Responses	Continuum	Interpretation
4 – Strongly Agree	3.26 – 4.00	Excellent
3 – Agree	2.51 – 3.25	Good
2 – Disagree	1.76 – 2.50	Fair
1 – Strongly Disagree	1.00 – 1.75	Poor

- (2) *Perceived Benefits*. This questionnaire is adapted and modified from (Malaluan et al., 2014). This tool helped the respondents rate their level of benefits for each specific area. It is comprised of four (4) statements under performance development and five (5) statements under skills development. These are the different areas assessed to help understand the perceived benefits of the implementation of Republic Act No. 11768. Below is the scale that is used for the interpretation:

Responses	Continuum	Interpretation
4 – Strongly Agree	3.26 – 4.00	Extremely Beneficial
3 – Agree	2.51 – 3.25	Significant Benefits
2 – Disagree	1.76 – 2.50	Minimal Benefits
1 – Strongly Disagree	1.00 – 1.75	No Benefits

(3) *Perceived Challenges*. This questionnaire is adapted and modified from (Malaluan *et al.*, 2014). This tool helped the respondents rate their level of perceived challenges for each specific area. It is comprised of three (3) statements under lack of financial sustenance and three (3) statements under local governance.

In determining the perceived challenges, the following scale is used:

Responses	Continuum	Interpretation
4 – Strongly Agree	3.26 – 4.00	Very High
3 – Agree	2.51 – 3.25	High
2 – Disagree	1.76 – 2.50	Low
1 – Strongly Disagree	1.00 – 1.75	Very Low

(4) *Perceived Effectiveness of the Implementation of R.A. No. 11768*. This questionnaire is adapted and modified from Ancho, I., Hibanada, R., Dayuta, B., Cataquian, K., & Karen, A. (2022). This tool helped provide insights into the strengths and weaknesses of the implementation process. It includes planning and budgeting, which is comprised of three (3) statements, and local governance, which is comprised of three (3) statements.

In determining the effectiveness of the implementation of R.A. No. 11768, the following scale is used:

Responses	Continuum	Interpretation
4 – Strongly Agree	3.26 – 4.00	Very Effective
3 – Agree	2.51 – 3.25	Effective
2 – Disagree	1.76 – 2.50	Ineffective
1 – Strongly Disagree	1.00 – 1.75	Very Ineffective

Data Gathering Procedure

Prior to conducting the study, on July 18, 2024, the researchers obtained permission from the Dean of the College of Business and Management and conferred with the thesis advisor. After securing approval from the Dean, the researchers proceeded to personally send a request letter by July 26, 2024, to the Sangguniang Kabataan Federated Presidents of Ozamiz City and Tangub City. This letter sought permission to conduct the research and requested the list of SK Treasurers from each barangay under their jurisdiction.

By July 29, 2024, the researchers received the list of SK Treasurers from Ozamiz City. With the permission of the Ozamiz City SK Federated President, they then created a Facebook Messenger group chat to facilitate communication. It was not until October 15, 2024, that the researchers received the list of SK Treasurers from the Tangub City SK Federated President. Also, one of the researchers was added to the Tangub City SK Treasurers' group chat.

With the lists of SK Treasurers from both cities, the researchers communicated with them through the Facebook Messenger groups. The online survey questionnaire was distributed via a link sent through the group chats. All respondents were provided

a formal letter of consent prior to completing the survey on Google Forms. The researchers offered clear instructions to aid the SK Treasurers in understanding the survey questions.

Once the responses were collected from the barangay SK Treasurers, the researchers organized the data and utilized statistical tools for tabulating, analyzing, and interpreting the gathered data.

Ethical Consideration

The researchers applied the ethical principles of Bryman and Bell (2007). The respondents who participated in the study were not harmed in any manner. Before the study, full consent was gathered from all respondents. The privacy of research respondents was protected. The researchers assured the respondents that the data collected by the instrument were kept completely private, their identities were kept anonymous, and the data were only utilized for academic purposes. Respondents' voluntary participation in the study was highly valued. Furthermore, the respondents could withdraw from the study at any time.

Data Analysis

The following statistical tools were used in this study:

Mean and Standard Deviation. This was used in determining the average level and the spread of the responses from the mean in terms of perceived knowledge and skill, benefits, and challenges in the implementation of Republic Act No. 11768 in selected cities in Misamis Occidental.

Spearman's Rho. This was used to measure the relationship between SK Treasurers' perceived knowledge and skills, benefits, and challenges and their perceived

level of effectiveness in implementing Republic Act No. 11768 in selected cities in Misamis Occidental.

RESULTS AND DISCUSSION

Level of Perceived Knowledge and Skills among SK Treasurers in Selected Cities in Misamis Occidental

The level of perceived knowledge and skills among SK Treasurers is presented in Table 1. Based on the findings, SK Treasurers have a Very High level of perceived knowledge and skills. The overall mean is 3.301, with a standard deviation of 0.3743. The perceived knowledge and skills of SK Treasurers in recordkeeping are found to be High, with a mean of 3.234 and a standard deviation of 0.4200. On the other hand, the SK treasurer's cash disbursement forecast is at a Very High level, with a mean of 3.368 and a standard deviation of 0.4409.

The mean and standard deviation data provided insights into the SK Treasurer's perceived knowledge and skills as to recordkeeping and cash disbursements. The SK treasurer's recordkeeping is rated as high, suggesting that while recordkeeping practices are generally adequate, there may still be some room for improvement for the SK treasurer to achieve a very high rating. The standard deviation shows that most responses are close to the mean but have some variability. Moreover, the construct cash disbursement is rated a Very High, indicating that SK treasurers have a strong practice in this area. The very high mean scores across these categories indicate that SK Treasurers feel quite confident in their abilities regarding financial management tasks. The low standard deviation suggests that there is a consistent perception of knowledge and skills among SK Treasurers, reinforcing the idea that these studied groups possess a strong foundation in their financial duties. Thus, this consistency highlights their proficiency in managing funds and effectively carrying out their treasurer responsibilities within the SK framework.

The study conducted by (Lopez & Gencianeo, 2023) stated that barangay treasurers' competencies used recordkeeping and disbursement to measure knowledge and skills. Knowledge and practices were linked with better knowledge being matched by better habits (Alkot et al., 2016). Additionally, the study conducted by (Sun & Galagadera, 2021) highlights the need to focus on disbursements management to achieve excellence in total fund management performance. In this study, disbursement emphasizes both practical actions and recordkeeping aspects. Measuring the knowledge and skills of SK Treasurers in the aspect of disbursement is crucial for promoting accountability, compliance, efficiency, risk management, and public trust in the management of public funds.

Moreover, this study is supported by the human capital theory, which influences future monetary and psychic income by increasing people's resources. The concept encompasses the totality of knowledge, skills, abilities, creativity, and experience (Yusuf & Yulianeu, 2023). The theory suggests that education or training enhances workers' productivity by imparting useful knowledge and skills, increasing their lifetime earnings and future income. In a study conducted by Marginson (2017), the human capital theory was utilized to explore how education influences job performance and, in turn, how much people earn.

According to the research findings, SK Treasurers are not only aware of their roles but also feel confident in executing their financial responsibilities. This level of perceived knowledge and skills is crucial for fostering transparency, efficiency, and accountability within their communities. Thus, skills in the construct cash disbursement practices are perceived as higher than those in the construct recordkeeping. Recordkeeping is an area that may benefit from further training to improve the financial management and accountability of SK treasurers. Both areas show some variability, but responses are

generally consistent. SK treasurers are not only aware of their roles but also feel confident in executing their financial responsibilities. Overall, it is essential to foster transparency and accountability within their communities.

Table 1
Level of Perceived Knowledge and Skills among SK Treasurers in Selected Cities in Misamis Occidental (n=106)

Constructs	M	SD	Interpretation
Recordkeeping	3.234	.4200	High
Cash Disbursement	3.368	.4409	Very High
Perceived Knowledge and Skills	3.301	.3743	Very High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Level of Perceived Benefits among SK Treasurers in Selected Cities in Misamis Occidental

Table 2 presents the level of perceived benefits among SK Treasurers in selected cities in Misamis Occidental regarding RA 11768 as to performance development and skills development. The overall result indicates that SK Treasurers perceived a High level of benefits ($M=3.172$; $SD=0.4012$). The findings further revealed the High level of performance development of SK Treasurers ($M=3.203$; $SD=0.5049$) and skills development of SK Treasurers ($M=3.142$; $SD=0.4028$). This suggests a high level of perceived benefits for each construct.

The high mean projected by the two constructs indicates that SK Treasurers perceived benefits to be directly high. Among the two constructs, the performance development of SK treasurers ranked higher than the skills development, bearing a mean of 3.203; this implies that SK treasurers have a strong understanding of financial principles, good analytical skills, and a sense of integrity and accountability, stressing their strength in performance development. The high-rated mean suggests that SK Treasurers felt strongest about their performance improvements. Following closely

behind is the skills development of SK treasurers, with a mean of 3.242, still perceived as High. This entails that they are capable of managing the office without close supervision, assisting in the budgeting workshop effectively, has a good sense of organizational and planning skills.

Meanwhile, the low standard deviation (ranging from 0.4028 to 0.5049) suggests a tight distribution of data points around the mean, suggesting that the majority of the SK Treasurers possess a high degree of perceived benefits in terms of performance development and skills development with quite a variation. Therefore, its consistency highlights that the SK treasurers have perceived high benefits from undergoing the mandatory training.

The findings show alignment with the study conducted by (Madrid et al., 2020) on "Acquisition of Knowledge and Practice of Sangguniang Kabataan Officials on Department of Interior and Local Government Mandatory Training." the results revealed that the overall score of SK Officials in terms of knowledge acquisition is 31-40 which means that the SK Officials are highly knowledgeable, which is a benefit that the SK Officials can get from undergoing mandatory training. The key benefits recognized aside from acquiring knowledge include performance development and skills development. In line with that, the level of perceived benefits the SK Treasurers can get from mandatory pieces of training are highly beneficial for them.

Additionally, the stipulated findings were supported by the human capital theory of Gary Becker (1960). Human Capital Theory, introduced by Gary Becker in 1960, is defined as activities that influence future monetary and psychic income by increasing people's resources. The concept encompasses the totality of knowledge, skills, abilities, creativity, and experience (Yusuf & Yulianeu, 2023). The findings postulated a high level of perceived benefit regarding performance development and skills development.

In that sense, the mandatory training for SK treasurers can be viewed as an investment in their human capital. This human capital theory contributes to a deeper understanding of how investing in SK Treasurer's knowledge and skills can improve their ability to enforce the law effectively and ensure that they have the skills needed to carry out their duties and be beneficial to them.

Another study also highlights that the youths who participate in training experience skills development and increased self-confidence (Palangdao et al., 2023). Moreover, the certifications SK treasurers acquire through mandatory training can prove beneficial in their pursuit of employment or involvement in livelihood endeavors, extending beyond their tenure in office (James, 2024). By participating in these training programs, SK treasurers can gain lasting benefits, increasing their chances of success in the job market or their business endeavors after their term.

In conclusion, the findings of the study suggest that the implementation of RA 11768 has a significant positive impact on the performance development and skills development of SK Treasurers in selected cities in Misamis Occidental. The high perceived benefits suggest that existing training programs for SK Treasurers are effective but could be further optimized. This underscores the effectiveness of the law in empowering young leaders. In that sense, it implies that the law has equipped SK Treasurers with the necessary knowledge and skills to effectively carry out their duties, making them perform well and contribute to the overall efficiency and effectiveness of SK organizations in the province. Similarly, the good results for the two constructs suggest that the law has provided SK Treasurers with opportunities for professional growth and development. By acquiring new skills and knowledge, SK Treasurers are better prepared to address the evolving challenges and opportunities facing their communities.

Table 2

Level of Perceived Benefits among SK Treasurers in Selected Cities in Misamis Occidental regarding RA 11768 as to Performance Development and Skills Development (n=106)

Constructs	M	SD	Interpretation
Performance Development	3.203	.5049	High
Skills Development	3.142	.4028	High
Perceived Benefits	3.172	.4012	High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Level of Perceived Challenges among SK Treasurers in Selected Cities in Misamis Occidental

Table 3 shows the level of perceived challenges among SK Treasurers in selected cities in Misamis Occidental regarding RA 11768 due to lack of financial sustenance and inactive participation. The overall result shows that SK Treasurers perceived a High level of challenges ($M=2.692$; $SD=0.5101$). The findings further revealed a High level of lack of financial sustenance of SK Treasurers ($M=2.701$; $SD=0.6273$) alongside inactive participation of SK Treasurers ($M=2.682$; $SD=0.5412$). This means that the perceived challenges for each of the constructs are High.

The high mean projected by the two constructs indicates that SK Treasurers perceived challenges as directly high. Among the two constructs, the lack of financial sustenance of SK Treasurers ranked higher than the inactive participation, bearing a mean of 2.701. This implies that SK Treasurers often lack the financial support needed to perform their duties in their communities effectively. Inactive participation follows closely with a mean of 2.682, implying that this may be due to factors such as lack of motivation, inadequate resources, or any other factors affecting SK treasurers' involvement.

However, the low standard deviation (0.5412 to 0.6273) indicates a tight distribution of data points around the mean, suggesting that the majority of the SK

Treasurers possess a high degree of perceived challenges in terms of lack of financial sustenance and inactive participation with quite a variation. Hence, its consistency highlights that the SK treasurers have perceived that they have encountered many challenges from going through the mandatory training.

The findings show alignment with the study conducted by (De Jesus, 2022), who stated that without enough funds, it is hard to provide good training for SK Treasurers because there is no money for trainers, materials, or other necessary expenses. Lack of funds was another challenge that the Sangguniang Kabataan faced, which made its programs and operations more difficult. Although the mandatory training provided is free, there are still additional expenses that would need funds which can hinder their training. It is imperative that all SK officials' training be consistent and standardized to ensure they can effectively serve their constituents according to government guidelines.

Additionally, the stipulated findings were supported by the political theory of John Locke (1689). This theory is defined as a right of making laws and enforcing them for the public good. It emphasizes the importance of governance built on trust, equality, and accountability. Locke argued that individuals willingly participate in society; however, when essential support, such as adequate resources and opportunities for meaningful involvement, is lacking, their ability to fulfill their duties effectively is hindered. In this regard, it is seen as exceeding the government's limited power, which is a challenge.

Another study also highlights that inadequate youth participation hinders the Sangguniang Kabataan's capacity to develop meaningful and relevant programs for young people (Palangdao et al., 2023). Moreover, it also prevents proper and effective

examination of the needs and interests of the youth. This underscores the importance of addressing inactive participation to ensure that SK can fulfill its mandate effectively. Based on (Peregrino, 2014), several studies have been conducted carrying out the importance of youth engagement in society. However, only a few grabbed the chance to consult the public and the youth themselves on how they view their given platform for participation.

Hence, this study established that SK Treasurers encountered significant challenges in pursuing the mandatory training. The results of the study indicate that SK treasurers find lack of financial sustenance to be a slightly bigger challenge than inactive participation, but both challenges are consistently seen as major challenges among them. Thus, SK treasurers need adequate resources and a support system to handle these issues effectively. These challenges not only limit their ability to execute their roles but also impact their confidence and motivation. Reducing these challenges could empower SK Treasurers to be more impactful in their roles. While overcoming these obstacles requires resilience and support, addressing them could enable SK Treasurers to make a more meaningful difference in their communities and develop as local leaders.

Table 3
Level of Perceived Challenges among SK Treasurers as to Lack of Financial Sustenance and Inactive Participation
(n=106)

Constructs	M	SD	Interpretation
Lack of Financial Sustenance	2.701	.6273	High
Inactive Participation	2.682	.5412	High
Perceived Challenges	2.692	.5101	High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768

Table 4 presents the perceived level of effectiveness in implementing Republic Act No. 11768 regarding planning, budgeting, and local governance through the lens of SK Treasurers.

Table 4 presents the comprehensive data collected from 106 SK Treasurers. In examining Planning and Budgeting, the data had a calculated mean of 3.201 and a standard deviation of 0.4453. Similarly, for Local Governance, it had a calculated mean of 3.204 and a standard deviation of 0.4426. The overall effectiveness of RA 11768 resulted in a mean of 3.203 with a standard deviation of 0.4070. The means differ minimally, which shows they have similar averages, while the standard deviations indicate moderate variability in responses.

The Planning and Budgeting construct demonstrates a high level of effectiveness in implementation, with a mean score of 3.201. This score, falling within the "High" range (2.50-3.24), indicates that SK Treasurers are effectively managing their financial planning and budgeting responsibilities under RA 11768. The standard deviation of 0.4453 suggests moderate consistency in responses, indicating that most SK Treasurers share similar experiences and capabilities in this area. The high mean score in Planning and Budgeting (3.201) strongly aligns with Cal et al.'s (2023) research, which emphasized that planning and budgeting are fundamental indicators in evaluating SK mandatory training effectiveness. This connection is particularly evident in how SK Treasurers have demonstrated proficiency in managing line-item allocations across Personnel Services, Statutory Obligations, Maintenance and Other Operating Expenses (MOOE), and Capital Outlay. Also, these findings particularly resonate with Flores et al.'s (2021) research on the role of Sangguniang Kabataan in community development.

The Local Governance construct shows slightly higher effectiveness with a mean of 3.204, also falling in the "High" range. This score indicates strong performance in administrative and operational aspects of governance. The standard deviation of 0.4426 reveals consistent assessment across respondents, suggesting uniformity in governance implementation. This aligns with Flores et al.'s (2021) emphasis on the importance of meaningful youth participation in local governance structures.

The consistency in implementation effectiveness, as shown by the low standard deviation (approximately 0.44), reflects Navarro et al.'s (2023) findings on the global trend of youth empowerment through direct policy and financial planning involvement. The standardized responses suggest that SK Treasurers have successfully integrated into their roles, demonstrating consistent competency across different aspects of financial management and governance.

The theoretical framework provided by Carlisle et al. (2019), the Person-Environment Fit theory, helps explain these positive outcomes. The high effectiveness scores indicate a strong alignment between the SK Treasurers' training and their role requirements. This theoretical perspective suggests that the success of the implementation stems from how well the training program matches the actual demands of the SK Treasurer position, creating an optimal fit between the individual's capabilities and their job responsibilities.

The systematic approach to financial governance exhibited by SK Treasurers goes beyond mere compliance with regulatory requirements. The consistently high scores across different dimensions suggest that the mandatory training has successfully created a standardized framework for financial management while still allowing for

effective local governance adaptation. SK Treasurers are not just executing a legal requirement but actively contributing to transparent and responsible local governance.

In conclusion, the study provides compelling evidence of Republic Act No. 11768's successful implementation, with the results strongly supported by existing research literature. The consistently high effectiveness scores across Planning and Budgeting and Local Governance dimensions indicate that SK Treasurers have been effectively equipped with the necessary skills and knowledge to fulfill their roles. The research suggests that the mandatory training has created a positive environmental fit, enabling young leaders to contribute meaningfully to local governance and community development, ultimately supporting the broader goals of youth empowerment and responsible governance.

Table 4.

Perceived Level of Effectivity In The Implementation Of Republic Act No. 11768 (n=106)

Constructs	M	SD	Interpretation
Planning and Budgeting	3.201	.4453	High
Local Governance	3.204	.4426	High
Effectiveness Of RA 11768	3.203	.4070	High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Significant Relationship between SK Treasurers' Perceived Knowledge and Skills toward the Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768

Table 5 shows the significant relationship between the SK treasurers' perceived knowledge and skills and perceived level of effectiveness in the implementation of RA 11768. The table illustrates the correlation between the two variables, utilizing Spearman's rho as the statistical measure. The correlation coefficient between perceived challenges and perceived level of effectiveness in the implementation of RA 11768 (r-value) is 0.593, and the significance level (p-value) is 0.000. The null hypothesis for

this study posits that there is no significant relationship between SK treasurers' perceived knowledge and skills and the perceived effectiveness of RA 11768, as the strong positive correlation ($r=.593$) demonstrates a significant relationship.

The data shows a strong positive correlation between perceived knowledge and skills among SK Treasurers towards the perceived level of effectiveness in the implementation of Republic Act No. 11768 ($r\text{-value} = .593$, $p\text{-value} = .000$). The correlation coefficient of 0.593 indicating a strong positive relationship. The significance level ($p\text{-value}$) of 0.000 confirms a strong likelihood that the observed relationship is not due to random chance. This correlation suggests that SK Treasurers who experience greater knowledge and skills are linked to higher levels of perceived effectiveness in implementing RA 11768. The correlation underscores that better training and skill-building in financial management and governance directly enhance the SK Treasurers' confidence and effectiveness in their roles. Thus, SK Treasurers' perceived knowledge and skills are significantly related to the perceived level of effectiveness in the implementation of RA 11768.

A study conducted by (Abrea et al., 2024) stated that investing in the knowledge and skills of individuals involved in governance plays a vital role in improving decision-making, enhancing service delivery, and fostering the overall growth of communities. Similarly, (Hinings & Greenwood, 1989) emphasize that an organization's capacity is rooted in its abilities, including technical knowledge and skills, as well as leadership and overall competence. Recognizing the value of training programs is important, as these provide the foundation for informed decisions about future investments in skill development, ultimately boosting productivity and effectiveness (Buuren & Edelenbos, 2013).

Human Capital Theory by Gary Becker (1960) supports these findings. This theory substantiated the claim about the significant relationship between SK treasurers' perceived knowledge and skills and perceived level of effectiveness in the implementation of RA 11768. Human capital theory is defined as activities that influence future monetary and psychic income by increasing people's resources. The concept encompasses the totality of knowledge, skills, abilities, creativity, and experience (Yusuf & Yulianeu, 2023). This theory suggests that education or training enhances individuals' productivity by imparting useful knowledge and skills. Hence, the mandatory training for SK treasurers can be viewed as an investment in their human capital.

Additionally, the Person-Environment Fit theory (1983) by Powell Lawton is particularly proven by these findings. Researchers, including (Holland, 1985) and (Lofquist, 1984), posit that outcomes such as job satisfaction, performance, and effectiveness are influenced by the Degree of compatibility between an individual and their work environment. SK Treasurers who felt a "good" fit between their training and the demands of their role expressed higher levels of satisfaction and effectiveness. SK Treasurers who perceived a "poor" fit (where their skills did not align with the expectations or resources available) often struggled with their responsibilities, leading to lower effectiveness.

As to capsulate, the findings indicate that as SK Treasurers become more knowledgeable and skilled, they are better able to carry out their duties required by RA 11768. These findings suggest that the investment in training and development, as outlined by the act, plays a vital role in preparing these young leaders for their responsibilities and duties, directly impacting their ability to carry out their roles

effectively. This highlights the importance of continuous skills development, as it ultimately contributes to the effectiveness of mandatory training.

Table 5

Significant Relationship between SK Treasurers' Perceived Knowledge and Skills toward the Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768 (n=106)

Effectiveness of RA 11768	r-value	p-value	Interpretation
Perceived Knowledge and Skills	.593**	0.000	Strong Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60),

Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

2). ** $p < 0.01$ (Highly Significant); * $p < 0.05$ (Significant); $p > 0.05$ (Not Significant)

Significant Relationship between SK Treasurers' Perceived Benefits toward the Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768

Table 6 presents the significant relationship between two variables among SK Treasurers: perceived benefits and perceived level of effectiveness in the implementation of RA 11768, utilizing Spearman's rho as the statistical measure. The correlation coefficient between perceived benefits and perceived level of effectiveness in the implementation of RA 11768 (r-value) is 0.527, and the significance level (p-value) is 0.000. The null hypothesis for this study posits that there is no significant relationship between SK treasurers' perceived benefits and their perceived level of effectiveness of RA 11768, as the strong positive correlation ($r = 0.527$) between the two demonstrates a significant relationship.

According to the correlation study findings, there is a strong positive correlation between the SK Treasurers' perceived benefits and the perceived level of effectiveness in implementing RA 11768. The study's r-value, which is 0.527, indicates a highly significant relationship between the two. It means that as perceived benefits increase,

the perceived level of effectiveness in implementing RA 11768 also increases. When SK Treasurers experience more benefits (like skill development and performance improvement), they tend to implement RA 11768 more effectively.

Moreover, the 0.000 significance level (p-value) indicates a significant likelihood that the observed correlation is not the result of chance. This suggests a substantial relationship between the perceived benefits and the perceived level of effectiveness among SK treasurers. The relationship is strong enough to be meaningful for practical purposes. This is valuable for policymakers and administrators in understanding how perceived benefits influence implementation effectiveness.

The study anchored pieces of literature from the study of (Cal et al., Melissa & Payao, Ronald & Niere, and Marvin Ian, 2023). Based on the study, it was revealed that there is a strong, positive correlation between knowledge and demonstration. Therefore, the researchers concluded that the SK Mandatory Training conducted for the SK Officials of Cebu City was effective.

The Person-Environment Fit Theory (1983), which Powell Lawton first theorized, supports these findings. This theory helped to support the claim about the significant relationship between SK Treasurers' perceived benefits and perceived level of effectiveness in the implementation of RA 1176. Person-Environment Fit (hereafter fit) is generally defined as the compatibility between individuals and their environment. In this context, this theory was applied to the "person," which, in this case, refers to the SK treasurers with their unique skills, knowledge, values, and expectations gained from mandatory training and personal experiences. The "environment" represents the specific roles, responsibilities, and challenges associated with implementing R.A. No. 11768 in Misamis Occidental. This theory suggests that the effectiveness of SK treasurers in implementing the law will be influenced by how well their abilities and

characteristics (shaped by their training) align with the demands and characteristics of their role. A good fit would likely result in higher effectiveness, job satisfaction, and better implementation of the law.

Additionally, the Typology of Youth Participation and Empowerment Theory (Wong et al., 2010) describes the three categories of youth involvement in organizational and community decision-making: Adult Control, Youth Control, and Shared Control, positing that shared youth-adult control may be optimal for positive youth development and empowerment (Wong et al., 2010). In the context of this research, the theory was applied to evaluate how the mandatory training and subsequent implementation of Republic Act No. 11768 contribute to the empowerment of Sangguniang Kabataan (SK) treasurers. The theory provided a strong foundation in examining the SK treasurer's perceived benefits in the implementation of Republic Act No. 11768, offering insights into the dynamics of youth-adult partnerships and the potential for shared control in local governance.

In line with this, Gary Becker's (1960) human capital theory strengthens the study. The theory suggests that applying Human Capital Theory can provide insights into the value of investing in youth leaders' education and training and how it contributes to their effectiveness in fulfilling their roles and responsibilities under R.A. No. 11768 in Misamis Occidental.

Therefore, this finding implies that as SK Treasurers perceive greater benefits from the implementation of the law, they are more likely to perceive its implementation as effective. This positive correlation underscores the importance of highlighting and communicating the benefits of RA 11768 to SK Treasurers. The finding suggests a potential motivational factor: when SK Treasurers understand and experience personal growth and benefits, they become more effective in their roles. This could be used as a

framework for designing improvement programs and interventions. Emphasizing the positive impact of the law on their performance development and skills development can foster a more favorable perception of the law and encourage greater engagement in its implementation. Furthermore, this finding suggests that efforts to maximize the perceived benefits of RA 11768 can contribute to its effective implementation. This may involve providing targeted training and support to SK Treasurers, disseminating best practices, and creating opportunities for peer learning and knowledge sharing.

Table 6

Significant Relationship between SK Treasurers' Perceived Benefits toward the Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768 (n=106)

Effectiveness of R.A 11768	r-value	p-value	Interpretation
Perceived Benefits	.527**	0.000	Strong Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

2). ** $p < 0.01$ (Highly Significant); * $p < 0.05$ (Significant); $p > 0.05$ (Not Significant)

Significant Relationship Between SK Treasurers' Perceived Challenges Toward its Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768

In Table 7, a significant relationship between SK treasurers' perceived challenges and their perceived level of effectiveness in implementing Republic Act No. 11768 is presented. Using Spearman's Rho, the calculations provided the data with an r-value of .233 and a p-value of .016.

The null hypothesis for this study posits that there is no significant relationship between SK Treasurers' perceived challenges and their perceived level of effectiveness in implementing Republic Act No. 11768. However, the findings of this study reject the null hypothesis, as the moderate positive correlation ($r = .233$) between perceived challenges and effectiveness demonstrates a significant relationship. This result is not

only statistically validated but also aligns with the theoretical frameworks underpinning this research. These findings particularly validate Lawton's Person-Environment Fit Theory (1983), as it suggests that individuals develop adaptive responses to environmental challenges, leading to improved performance. The theory's emphasis on the interaction between personal competencies and environmental demands is reflected in how SK Treasurers appear to become more effective in their roles when faced with greater challenges. This finding is further supported by Carlisle et al.'s (2019) research, which demonstrated similar positive relationships between environmental challenges and task performance in organizational settings.

Recent research literature further supports this relationship. De Jesus (2022) identified a lack of funds as a significant challenge in SK operations but found that officials often developed innovative solutions to overcome financial constraints, showcasing adaptive behavior in response to resource limitations. Palangdao et al. (2023) observed that inadequate participation posed substantial challenges but frequently led to the development of stronger engagement strategies, further demonstrating how challenges stimulate creative and effective responses. Rosales (2023) reinforced these findings, highlighting how addressing participation challenges ultimately strengthens youth development and community impact. These studies underscore the principle that overcoming challenges fosters skill enhancement and organizational effectiveness, mirroring the dynamics described in Lawton's theory.

The statistical significance of this relationship, confirmed by the p-value of .016 (below the .05 threshold), highlights a significant correlation between challenges and effectiveness rather than a result of chance. This supports Magallon et al.'s (2019) findings on the impact of challenges on SK members' performance in local communities. Additionally, John Locke's (1689) Political Theory provides a contextual

framework for understanding how such challenges may motivate SK Treasurers to become more effective. Locke's emphasis on governance and citizen empowerment aligns with the idea that overcoming challenges fosters accountability and drives improvement, further reinforcing the significance of this relationship as a reliable pattern among SK Treasurers in Misamis Occidental.

The positive relationship between perceived challenges and implementation effectiveness demonstrates the resilient and adaptive nature of SK Treasurers. Rather than hindering performance, challenges improve effectiveness through the development of enhanced problem-solving skills, innovative solutions to resource constraints, and implementation of more efficient processes. This finding suggests that while support systems are crucial, some level of challenge may be beneficial for SK Treasurers' development and effectiveness.

In conclusion, this relationship underscores the importance of maintaining a balanced approach in SK Treasurer development – providing adequate support while allowing for growth through challenge resolution. This aligns with both the Person-Environment Fit theory's emphasis on adaptation and Locke's Political Theory's focus on empowerment through responsible governance. Future training and support programs should focus on helping SK Treasurers develop the skills to transform challenges into opportunities for improved performance, recognizing that challenges, when properly managed, can contribute to rather than detract from the effective implementation of RA 11768.

Table 7

Significant Relationship between SK Treasurers' Perceived Challenges toward the Perceived Level of Effectiveness in the Implementation of Republic Act No. 11768 (n=106)

Effectiveness of RA 11768	r-value	p-value	Interpretation
Perceived Challenges	.233*	.016	Strong Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

2). ** $p < 0.01$ (Highly Significant); * $p < 0.05$ (Significant); $p > 0.05$ (Not Significant)

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Summary

The Sangguniang Kabataan (SK) is a council representing the youth of each barangay in the Philippines. The study explored the significant relationship between perceived knowledge and skills, benefits, and challenges encountered by SK Treasurers in selected cities in Misamis Occidental and its perceived effectiveness regarding the implementation of RA 11768. First, the study sought to determine the level of perceived knowledge and skills among SK Treasurers in selected cities in Misamis Occidental as to recordkeeping and disbursement. Second, it examined the level of perceived benefits among SK Treasurers in terms of performance development and skills development. Third, it investigated the level of perceived challenges faced by SK Treasurers, such as lack of financial sustenance and inactive participation. Fourth, it assessed the perceived level of effectiveness in the implementation of RA 11768 as to planning budgeting and local governance through the lens of SK Treasurers. Furthermore, the study analyzed whether there is a significant relationship between SK Treasurers' perceived knowledge and skills, perceived benefits, and perceived challenges towards the perceived level of effectiveness in the implementation of RA 11768.

The study utilized the descriptive-correlational research design. 106 SK Treasurers were chosen through a purposive sampling technique. The researchers used adapted and modified research instruments to gather data and information for the study. In gathering the data, an online survey questionnaire was distributed via a link sent through the group chats composed of SK Treasurers in Ozamiz and Tanguib City. Throughout the study, the data collected were tallied, evaluated, and analyzed using

these statistical methods: mean and standard deviation and Spearman's Rho correlational coefficient.

SK Treasurers demonstrate strong financial management skills and have significantly benefited from the training provided under RA 11768, which has improved their performance and prospects. While they face challenges such as lack of financial sustenance and participation issues, these obstacles have fostered resilience and adaptability, further enhancing their ability to implement the law effectively. Overall, the support and training they receive play a vital role in equipping them to fulfill their responsibilities and contribute to transparent and accountable local governance.

Findings

The study yielded the following findings:

1. The SK Treasurers in the selected cities of Misamis Occidental possess a very high level of perceived knowledge and skills from RA 11768, particularly in cash disbursement. However, recordkeeping skills are rated high.
2. The SK Treasurers in selected cities of Misamis Occidental perceive a high level of benefits from RA 11768, particularly in terms of performance and skills development.
3. The SK Treasurers in selected cities of Misamis Occidental perceive a high level of challenges in their roles, including inactive participation and a lack of financial sustenance.
4. The SK Treasurers in selected cities of Misamis Occidental perceive a high level of effectiveness in implementing RA 11768, particularly in terms of planning, budgeting, and local governance.

5. There is a strong positive correlation between the SK treasurers' perceived level of efficacy in executing RA 11768 and their perceived knowledge and skills.
6. There is a strong positive correlation between the perceived benefits of RA 11768 and the perceived level of its implementation effectiveness among SK Treasurers.
7. There is a moderate positive correlation between the perceived challenges faced by SK Treasurers and the perceived level of effectiveness in implementing RA 11768.

Conclusions

1. SK Treasurers demonstrate strong competency in their roles, particularly excelling in cash disbursement processes. However, recordkeeping skills have room for improvement. This indicates effective capacity building under RA 11768 but suggests a need for targeted training in specific areas.
2. The law (R.A 11768) has successfully achieved its intended benefits, particularly in enhancing the performance and professional development of SK Treasurers. This positive outcome validates the legislation's effectiveness in strengthening local youth governance.
3. SK Treasurers in selected cities of Misamis Occidental confront significant challenges in executing their roles. This indicates the existence of significant operational barriers in the SK system, reflecting systemic issues in youth governance structures and resource allocation at the local level.
4. SK Treasurers in selected cities of Misamis Occidental exhibit high effectiveness in implementing RA 11768. This shows the successful adaptation and implementation of legislative reforms in youth governance, demonstrating

the capability of SK Treasurers to fulfill their mandated responsibilities despite existing challenges.

5. The strong positive correlation between implementation effectiveness and SK Treasurers' knowledge/skills suggests that capacity-building initiatives are crucial for successful program implementation. This highlights the importance of continued training and development programs.
6. The strong relationship between perceived benefits and implementation effectiveness indicates that when SK Treasurers recognize the law's value, they are more likely to implement it effectively. This underscores the importance of promoting awareness about the law's benefits.
7. The moderate positive correlation between challenges and implementation effectiveness suggests that SK Treasurers are generally resilient in carrying out their duties despite facing obstacles. However, addressing these challenges could further improve implementation effectiveness.

Recommendations

Based on the conclusions drawn from this study, here are some recommendations for further research:

For future researchers:

1. Future researchers may consider including comparative studies across different regions to identify best practices, expanding on the findings from selected cities in Misamis Occidental.

For SK Treasurers:

1. SK Treasurers can create an implementation monitoring system to maintain high levels of effectiveness in planning and budgeting.

2. To maintain high performance in this area, create a standardized manual or digital guide specifically for cash disbursement procedures.
3. Implement regular skills assessment and refresher courses to maintain the strong correlation between knowledge and implementation efficacy.

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Appendix A

(Informed Consent Form)



MISAMIS UNIVERSITY
Ozamiz City
College of Business and Management



INFORMED CONSENT FORM

Researchers/Investigators:

Name: MARY ANGEL H. DAHAB, DAISERY T. BALCOS, RENICITAS NER TEOFILA D. GONATO, SHANETTE C. SAHIPA

Course: Bachelor of Science in Management Accounting
College: College of Business and Management

Email / Contact Number: maryangel.dahab19@gmail.com/09519476960
daiserybalcos07@gmail.com/09616880200
renadeth6@gmail.com/09617323338
shanettesahipa06@gmail.com/09269279931

Research Title:

**SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS, CHALLENGES
AND ITS EFFECTIVENESS IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 11768**

PART I. INFORMATION SHEET	
Introduction	Good day! We are Mary Angel H. Dahab, Daisery T. Balcos, Renicitas Ner Teofila D. Gonato, Shanette C. Sahipa, the researchers/investigators of the study entitled "SK Treasurers' Perceived Knowledge and Skills, Benefits, Challenges and its Effectiveness in the Implementation of Republic Act No. 11768." We are BSMA students at Misamis University in Ozamiz City. We are to conduct the research with SK Treasurers of Ozamiz and Tangub City as our respondents. In this vein, we are respectfully seeking your voluntary participation, being qualified to give your informed consent to take part in this study. Before you decide whether to participate or not in this study, please read the succeeding information about the study and feel free to ask questions anytime should there be anything you do not understand or want to clarify.
Purpose	The purpose of this study is to comprehensively assess the perceived knowledge and skills, perceived benefits, challenges and perceived effectiveness associated with the implementation of the NCIII program for Sangguniang Kabataan (SK) members in Misamis Occidental. By gathering information from SK members and relevant stakeholders, the study aims to identify areas for improvement, potential opportunities, and strategies to facilitate the effective implementation of the NCIII program within the region.

Type of Research Intervention	This study will be conducted through Google Forms. The gathering of data will be conducted through sending link through Facebook messenger distribution of questionnaires.
Selection of Participants/ respondents	The selection of the participants/ respondents is based on the following inclusion criteria (1) they must be a Current or a Sangguniang Kabataan (SK) treasurers in Tanguib and Ozamiz City; (2) have undergone or are currently undergoing the NCIII Bookkeeping training as mandated by the law; and (3) voluntarily participating in the study.
Voluntary Participation	Your participation has to be voluntary and will not affect your situation or status in any way, including your relationship with the researchers. You are free to decide if you will take part or not. If you decide to participate, you are free not to answer any questions that you do not prefer to answer.
Procedure	The participants will be given ample time to answer the survey questionnaire. The researcher will transcribe the questions to be used for the analysis of the data. The Information and data provided by you as a respondent will be utilized for this study alone and will be treated with the utmost confidentiality.
Duration	The gathering of data through the survey forms will last for 10 to 15 minutes after you receive the survey questionnaire.
Risk and Discomforts	The respondents will be protected from physical, social, or economic risks. In case the items in the survey instrument are too personal and make you feel uncomfortable, you may decline to answer any or all questions and may terminate your involvement at any time you choose.
Benefits	This study will enable you to shed light or provide a comprehensive understanding of the factors influencing the successful implementation of the NCIII Bookkeeping for Sangguniang Kabataan (SK) members in selected cities in Misamis Occidental. The study evaluates SK members' perceived knowledge, skills, benefits, and challenges, guiding the development of training programs, highlighting NCIII Bookkeeping's impact, and identifying strategies for effective implementation, thereby enhancing youth empowerment and community engagement. Furthermore, the study will contribute to the existing academic literature on youth empowerment and leadership development providing information and recommendations for future research and practice.
Reimbursement	There will be no monetary expenses or costs on your part as a respondent, nor any monetary compensation for your participation in this study.
Confidentiality of Data	Only the researcher will have access to the information and responses of the participants. The personal identifying information of the respondents will only be used for research analysis and will be treated with the utmost confidentiality. During

	the study, all data will be kept in laptop which will be discarded 6 months after the publication of the results.
Sharing of Findings	The results of this study will be presented during the research final defense of the researchers. Also, the research findings may be shared through publications and conferences with the assurance that the identities of the respondents will remain confidential.
Rights to Refuse or Withdraw	You are free to withdraw or terminate participation at any stage of the study, without the need to give any reason. You will not be penalized in case of termination of participation.
Who to Contact (Kinsa ang Kontakon)	Should there be any queries as a parent, you can contact the researchers through the following details Name of the Researcher: Mary Angel H. Dahab Cellphone Number/s: 09519476960 e-mail address: maryangel.dahab19@gmail.com Name of the Researcher: Daisery T. Balcos Cellphone Number/s: 09616880200 e-mail address: daiserybacos07@gmail.com Name of the Researcher: Renicita Ner Teofila D. Gonato Cellphone Number/s: 09617323338 e-mail address: renadeth6@gmail.com Name of the Researcher: Shanette C. Sahipa Cellphone Number/s: 09269279931 e-mail address: shanettesahipa06@gmail.com STATEMENT BY THE RESEARCHERS (PAGPADAYAG SA NAGTUON) I will read the Information sheet to the potential participant. With the best of my ability, I make sure that the participant will understand the questions. I can assure that the participant will be given an opportunity to ask questions about the study, and all the questions raised will be answered fully. I can likewise assure that the participant will not be coerced into giving consent that must be free and voluntary.

A copy of this Informed Consent Form will be provided to the participant

Print Name of Researchers: MARY ANGEL H. DAHAB
DAISERY T. BALCOS
RENICITAS NER TEOFILA D. GONATO
SHANETTE C. SAHIPA

PART II. CERTIFICATE OF CONSENT

This research entitled "SK Treasurers' Perceived Knowledge and Skills, Benefits, Challenges, and its Effectiveness in the Implementation of Republic Act No. 11768," by Mary Angel H. Dahab, Daisery T. Balcos, Renicitas Ner Teofila D. Gonato, Shanette C. Sahipa with the in of gathering information and data pertaining to the levels of perceived knowledge and skills, benefits, challenges toward its perceived effectiveness among sk treasurers regarding the implementation of Republic Act No. 11768 has been presented and explained to me clearly. Since the study involves SK Treasurers in Ozamiz and Tangub City, I am chosen as one of the respondents.

I have read the foregoing Informed Consent Form, or it has been read to me. I had the opportunity to ask questions, which were subsequently answered fully. I consent voluntarily to be a participant of this study.

Print Name of Participant (Ngalan sa Partisipante): _____

Signature of Participant (Pirma sa Partisipante): _____

Date: [MM/DD/YYYY] _____

Thumb mark

Name and Signature of the Witness

Appendix B
(SURVEY QUESTIONNAIRE)
**SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS,
CHALLENGES AND ITS EFFECTIVENESS IN THE IMPLEMENTATION
OF REPUBLIC ACT NO. 11768**

PROFILE OF THE RESPONDENTS

NAME: _____ (Optional) SEX: _____ Male
_____ Female

EDUCATIONAL ATTAINMENT: _____ High School Undergraduate _____ College
Undergraduate

Graduate _____ High School Graduate _____ College

**RESPONDENT'S PERCEIVED KNOWLEDGE AND SKILLS OF
R.A 11768**

Instruction: Using the 4-point scale shown below. Rate the following descriptions by placing a check (✓) in the box. Please answer truthfully and honestly. Do not leave each item unanswered.

4 – Strongly Agree 3 – Agree 2 – Disagree 1 – Strongly Disagree

A. RECORDKEEPING	4	3	2	1
As an SK Treasurer				
1. I understand the systems and procedures manual on the management of Barangay funds and property.				
2. I have sufficient knowledge on all transactions held by the barangay through its operations.				
3. I am familiar with the basic documentary requirements of every transaction.				
4. I have sufficient knowledge in accounting/recordkeeping.				
5. I know the properties owned by the barangay.				
B. CASH DISBURSEMENT				
1. I am aware that all disbursements are covered with duly processed and approved Disbursement Vouchers /Payrolls.				
2. All disbursements are paid by checks and minor expenses are paid in cash.				
3. Checks are pre-numbered and issued in numerical sequence.				

4. I am aware that check is signed by the Barangay Treasurer and countersigned by the Punong Barangay.				
5. I know that personal expenses are not charged to the barangay.				

Appendix C
(SURVEY QUESTIONNAIRE)

RESPONDENT'S PERCEIVED BENEFITS OF R.A 11768

Instruction: Using the 4-point scale shown below. Rate the following descriptions by placing a check (✓) in the box. Please answer truthfully and honestly. Do not leave each item unanswered.

4 – Strongly Agree 3 – Agree 2 – Disagree 1 – Strongly Disagree

A. PERFORMANCE DEVELOPMENT	4	3	2	1
As an SK Treasurer				
1. I can initiate and implement SK projects and programs that will enhance the social, political, economic, cultural, moral, spiritual, and physical development of the members.				
2. I can submit annual and end-of-term reports to the Sangguniang Barangay on their projects and activities for the survival and development of the youth in the barangay.				
3. I can ensure to hold meetings regularly once a month on the date, time, and place fixed by the said Sangguniang.				
4. I consult and coordinate with all youth organizations in the barangay for policy formulation and program implementation.				
B. SKILLS DEVELOPMENT				
1. I have a good organizational and planning skills.				
2. I can manage office without close supervision.				
3. I monitor that the annual budget is fully utilized.				
4. I am capable of using varied software tools with ease.				
5. I assist in the budgeting workshop effectively.				

Appendix D

(SURVEY QUESTIONNAIRE)

RESPONDENT'S PERCEIVED CHALLENGES OF R.A 11768

Instruction: Using the 4-point scale shown below. Rate the following descriptions by placing a check (✓) in the box. Please answer truthfully and honestly. Do not leave each item unanswered.

4 – Strongly Agree 3 – Agree 2 – Disagree 1 – Strongly Disagree

A. LACK OF FINANCIAL SUSTENANCE	4	3	2	1
As an SK Treasurer				
1. I find it challenging to cover my personal expenses while attending to the mandatory training sessions.				
2. I tend to perform my duties ineffectively with regards to the mandatory training due to lack of financial support.				
3. I feel unmotivated to participate with the mandatory training because of lack of financial support.				
B. INACTIVE PARTICIPATION				
1. I find it challenging to balance my education and work commitments for the mandatory training.				
2. I have not been provided with a chance to take part in the mandatory training.				
3. I believe that the time spent on mandatory training could be better utilized for other work commitments.				

Appendix E
(SURVEY QUESTIONNAIRE)

**PERCEIVED EFFECTIVENESS OF THE IMPLEMENTATION OF
REPUBLIC ACT NO. 11768**

Instruction: Using the 4-point scale shown below. Rate the following descriptions by placing a check (✓) in the box. Please answer truthfully and honestly. Do not leave each item unanswered.

4 – Strongly Agree 3 – Agree 2 – Disagree 1 – Strongly Disagree

A. PLANNING AND BUDGETING	4	3	2	1
As an SK Treasurer				
1. I make sure to give the Barangay Captain a report detailing the expected income and expenses for the next fiscal year, using certified estimates of local income to help plan the budget.				
2. I ensure our barangay budget strictly follows the line-item budget for the Personnel Services; Statutory or Mandatory Obligations; Maintenance and Other Operating Expenses (MOOE) and Capital Outlay.				
3. I monitor that our personnel services do not exceed the 55% allotment for salaries and wages				
B. LOCAL GOVERNANCE				
1. I can keep custody of Barangay funds and properties.				
2. I disburse funds in accordance with the financial procedures provided in Republic Act. 7160.				
3. I provide a written report detailing the status of all Barangay funds and property I'm responsible for, and make sure this report is accessible to the Barangay assembly members and relevant government agencies at the end of each year.				

Appendix F

(Sample Filled-out Questionnaire)

SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS, CHALLENGES AND ITS EFFECTIVENESS IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 11768

* Indicates required question

Barangay: *

Sample

Name (Optional):

Sex: *

- ☐ Male
- ☒ Female

Educational Attainment: *

- ☐ High School Undergraduate
- ☐ High School Graduate
- ☒ College Undergraduate
- ☐ College Graduate

II. RESPONDENT'S PERCEIVED KNOWLEDGE AND SKILLS OF R.A 11768

Instruction: Using the 4-point scale shown below. Rate the following

II. RESPONDENT'S PERCEIVED KNOWLEDGE AND SKILLS OF R.A 11768

Instruction: Using the 4-point scale shown below. Rate the following descriptions by placing a check (✓) in the box. Please answer truthfully and honestly. Do not leave each item unanswered.

4 - Strongly Agree 3 - Agree 2 - Disagree 1 - Strongly Disagree

A. Recordkeeping

As an SK Treasurer *

- | | Strongly
Agree | Agree | Disagree |
|---|----------------------------------|----------------------------------|----------|
| 1. I understand the systems and procedures manual on the management of Barangay funds and property. | ☒ | ☐ | |
| 2. I have sufficient knowledge on all transactions held by the barangay through its operations. | ☐ | ☒ | |
| 3. I am familiar with the basic documentary | ☐ | ☒ | |

4. I have sufficient knowledge in accounting/recordkeeping.

☐ ☒

5. I know the properties owned by the barangay.

☒ ☐

B. Cash Disbursement

As an SK Treasurer *

- | | Strongly
Agree | Agree | Disagree |
|--|-----------------------|----------------------------------|-----------------------|
| 1. I am aware that all disbursements are covered with duly processed and approved Disbursement Vouchers /Payrolls. | ☐ | ☒ | ☐ |
| 2. All disbursements are paid by checks and minor | ☐ | ☒ | ☐ |

3. Checks are pre-numbered and issued in numerical sequence.

☒ ☐ ☐

4. I am aware that check is signed by the Barangay Treasurer and countersigned by the Punong Barangay.

☒ ☐ ☐

5. I know that personal expenses are not charged to the barangay.

☒ ☐ ☐

III. RESPONDENT'S PERCEIVED BENEFITS OF R.A 11768

Instruction: Using the 4-point scale shown below. Rate the following descriptions by placing a check (✓) in the box. Please answer truthfully and honestly. Do not leave each item unanswered.

4 - Strongly Agree 3 - Agree 2 - Disagree 1 - Strongly Disagree

A. Performance Development

As an SK Treasurer *

3. I can ensure to hold meetings regularly once a month on the date, time, and place fixed by the said Sangguniang.

☐ ☒ ☐

4. I consult and coordinate with all youth organizations in the barangay for policy formulation and program implementation.

☐ ☒ ☐

As an SK Treasurer *

Strongly Agree Agree Disagree

1. I can initiate and implement SK projects and programs that will enhance the social, political, economic, cultural, moral, spiritual, and physical development of the members.

☐ ☒ ☐

2. I can submit annual and end-of-term reports to the Sangguniang Barangay on their projects

☐ ☒ ☐

B. Skills Development

As an SK Treasurer *

Strongly Agree Agree Disagree

1. I have a good organizational and planning skills.

☐ ☒ ☐

2. I can manage office without close supervision.

☐ ☒ ☐

3. I monitor that the annual budget is fully

☐ ☒ ☐

4. I am capable of using varied software tools with ease.

☒ ☐ ☐

5. I assist in the budgeting workshop effectively.

☐ ☒ ☐

2. I tend to perform my duties ineffectively with regards to the mandatory training due to lack of financial support.

☐ ☐ ☒

3. I feel unmotivated to participate with the mandatory training because of lack of financial support.

☐ ☐ ☒

A. Lack of Financial Sustenance

As an SK Treasurer *

Strongly Agree Agree Disagree

1. I find it challenging to cover my personal expenses while attending to the mandatory training sessions.

☐ ☒ ☐

B. Inactive Participation

As an SK Treasurer *

Strongly Agree Agree Disagree

1. I find it challenging to balance my education and work commitments for the mandatory training.

☐ ☒ ☐

2. I have not been provided with a chance to take part in the mandatory training

☐ ☐ ☒

3. I believe that the time spent on mandatory training could be better utilized for other work commitments.

☐ ☐ ☒

2. I ensure our barangay budget strictly follows the line-item budget for the Personnel Services; Statutory or Mandatory Obligations; Maintenance and Other Operating Expenses (MOOE) and Capital Outlay.

☐ ☒ ☐

A. Planning and Budgeting

As an SK Treasurer *

Strongly Agree Agree Disagree

1. I make sure to give the Barangay Captain a report detailing the expected income and expenses for the next fiscal year, using certified estimates of

☐ ☒ ☐

3. I monitor that our personnel services do not exceed the 55% allotment for salaries and wages.

☐ ☒ ☐

B. Local Governance

As an SK Treasurer *

- | | Strongly
Agree | Agree | Disagree | S
D |
|--|-----------------------|----------------------------------|-----------------------|--------|
| 1. I can keep custody of Barangay funds and properties. | ☐ | ☒ | ☐ | |
| 2. I disburse funds in accordance with the financial procedures provided in Republic | ☐ | ☒ | ☐ | |

3. I provide a written report detailing the status of all Barangay funds and property I'm responsible for, and make sure this report is accessible to the Barangay assembly members and relevant government agencies at the end of

☐ ☒ ☐

Appendix G

(Letter of Approval to Conduct Survey)



MISAMIS UNIVERSITY
Ozamiz City
College of Business and Management



CERTIFIED: ISO 9001:2015 Quality Management System DNV GL, Australia
ACCREDITED: Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA)

July 18, 2024

To whom it may concern:

Good day!

We are fourth-year students from Misamis University, and we are currently conducting our research under the Bachelor of Science in Management Accounting program. Our research is titled, "SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS, CHALLENGES AND ITS EFFECTIVENESS IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 11768".

The purpose of this study is to comprehensively assess the perceived knowledge and skills, perceived benefits, challenges, and perceived effectiveness associated with the implementation of the NCIII program for Sangguniang Kabataan (SK) members in Misamis Occidental. Specifically, the study aims to explore the significant relationship between perceived knowledge and skills, benefits, and challenges encountered by SK Treasurers in Misamis Occidental toward its perceived effectiveness regarding the implementation improvement, potential opportunities, and strategies to facilitate the effective implementation of the NCIII program within the region. By gathering information for SK members and relevant stakeholders, the study aims to identify areas for improvement, potential opportunities, and strategies to facilitate the effective implementation of the NCIII program within the region. Anent to this, we would like to humbly request your approval for the conduct of our study. Rest assured that ethical considerations and health protocols will be duly observed, and the data will be utilized for this research purpose only. Your approval of this request will be deeply appreciated.

Respectfully yours,

[Signature]
MARIEL ANGEL H. DAHAB
Student Researcher

[Signature]
DAISY T. BALCOS
Student Researcher

Noted by:

[Signature]
DR. EFREN J. BARILLO, CPA, MBA, FRIAcc, AFBE
Research Instructor

Appendix H
(Letter to the SK Federated President in Ozamiz City)



Misamis University
 Ozamiz City 7200
College of Business and Management



June 26, 2024

HON. JOHN FEL D. DUHAYLUNGSOD
 SK Federated President
 Ozamiz City, Misamis Occidental

Subject: SK FEDERATED PRESIDENT'S CONSENT TO ASK FOR LIST OF SK TREASURERS IN OZAMIZ CITY

Dear Hon. Duhaylungsod:

Greetings of Peace and Joy!

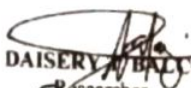
We are students from Misamis University taking Bachelor of Science in Management Accounting. As a requirement for our course, we are currently conducting research entitled "**SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS, CHALLENGES AND ITS EFFECTIVENESS IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 11768**".

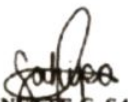
In this connection, we humbly ask your permission to allow us to gather data from your respective barangay SK treasurers in Ozamiz City, as they will be the respondents of our study. Rest assured that the data collected will be treated with the utmost confidentiality and will be used for academic purposes only.

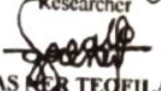
We are hoping for a favorable response for this matter.

Sincerely,


MARY ANGEL H. DAHAB
 Lead Researcher


DAISY A. BALCOS
 Researcher

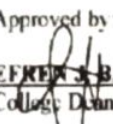

SHANETTE C. SAHIPA
 Researcher


RENICITA R. TECFILA D. GONATO
 Researcher

Noted by:


GILDA L. ILUSORIO, DM
 Research Adviser

Approved by:


EFRÉN S. BARILLO, CPA, DM
 College Dean

Appendix I
(Letter to the SK Federated President in Tangub City)



Misamis University
Ozamiz City 7200
College of Business and Management



June 26, 2024

HON. LEONILLIO S. RESTILLADOR JR.
SK Federated President
Tangub City, Misamis Occidental

Subject: SK FEDERATED PRESIDENT'S CONSENT TO ASK FOR LIST OF SK TREASURERS IN TANGUB CITY

Dear Hon. Restillador:

Greetings of Peace and Joy!

We are students from Misamis University taking Bachelor of Science in Management Accounting. As a requirement for our course, we are currently conducting research entitled "SK TREASURERS' PERCEIVED KNOWLEDGE AND SKILLS, BENEFITS, CHALLENGES AND ITS EFFECTIVENESS IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 11768"

In this connection, we humbly ask your permission to allow us to gather data from your respective barangay SK treasurers in Tangub City, as they will be the respondents of our study. Rest assured that the data collected will be treated with the utmost confidentiality and will be used for academic purposes only.

We are hoping for a favorable response for this matter.

Sincerely,

MARY ANGEL H. DAHAB
Lead Researcher

DAISERY T. BALGOS
Researcher

SHANETTE C. SAHIPA
Researcher

RENICITA N. TEORILA D. GONATO
Researcher

Noted by:

GILDA L. ILUSORIO, DM
Research Adviser

Approved by:

EFREN J. BARILLO, CPA, DM
College Dean

Appendix J

(Total Number of SK Treasurers in Ozamiz City)



KSENZO
OZAMIZ

Republic of the Philippines
Province of Misamis Occidental
City of Ozamiz

Office of the Pederasyon ng Sangguniang Kabataan

BARANGAY	TREASURER
50th District	
Aguada	Julianne Karl O. Adiao
Bacolod	Joshua Roland E. Ruiz
Bagakay	Arjie M. Monarez
Balintawak	Ereca C. Tayros
Bañadero	Mary Jean B. Binaoro
Baybay San Roque	Dyan Y. Pila
Baybay Santa Cruz	Jasmine Arrah C. Laraga
Baybay Triunfo	Guy Kalle Egbus
Bongbong	Mark Aries Corridor
Calabayan	Michelle B. Gacrama
Capucan C.	Missy Erica G. Pahalla
Capucan P.	Noel A. Ailag Jr.
Carangan	Maria Quency Mae L. Bari
Carmen Annex	Rheamae B. Quiapo
Catadman Manabay	Bryan L. Reyes
Cavinte	Lourelly S. Docdor
Cogon	Mary Fe R. Estender
Dalapang	Chrystel B. Pioquinto
Diguan	Charissa Faith S. Taga-an
Dimaluna	Franz Ivan C. Puroi
Dofia Consuelo	Den Klayford J. Salvador
Embargo	Coleen B. Maligdong
Gala	Krystel M. Segovia
Gango	Notchel A. Paburado
Gotokan Daku	Ana Mae G. Gabito
Gotokan Diot	Aibe Marie T. Maquiling
Guimad	Wenle M. Leyson
Guingona	Marjorie F. Conde
Kinuman Norte	Leanisa May V. Songcados
Kinuman Sur	Nelly Marie O. Blasco
Labinay	Mechel G. Lasaca
Labo	Jerrylyn C. Peralta
Lam-an	Terry Mea B. Lazaga
Liposong	Trishia Dianne D. Borongan
Utapan	Glaiza V. Capa
Malaubang	El-Jane A. Tuastomban
Manaka	Livy R. Sagario II
Maningcol	Elvira D. Ariola
Mentering	Kylee Jane B. Lamban
Molicay	Jhalycan R. Magallano
Pantaon	Jomar S. Ompay
Pulot	Jomarle P. Timonio
San Antonio	Princess Bel D. Apostol
Sangay Daku	Ella Mae J. Anableza
Sangay Diot	Cristino C. Montifalcon III
Sinusa	Nelmee P. Mejares
Stimson Abordo	Khent Jan M. Batapa
Tabid	Jacquiline C. Donal
Tinago	Davejade S. Viernes
Trigos	Hildalyn H. Teo
	Shella Mae M. Langoyan

Appendix K

(Total Number of SK Treasurers in Tangub City)

INSTRUCTIONS: PLEASE DOWNLOAD THIS FORM FOR COPY of LYDO/SK Fed/MGLOO. PLEASE DO NOT REQUEST FOR EDIT ACCESS AS THE HEADING AND LOGO SHOULD BE PUT HERE.

VERIFIED LIST OF SK TREASURERS				
No.	NAME (First name, MI, Surname)	REGION	PROVINCE	MUNICIPALITY/CITY
1.	Ynah Kerlette G. Navarro	Region X	Misamis Occidental	Tangub City
2.	Celeste R. Castillon	Region X	Misamis Occidental	Maquilao
3.	Christine Omopia Gotib	Region X	Misamis Occidental	Migcanaway
4.	Kayla M. Doblón	Region X	Misamis Occidental	Catagan
5.	Mariafe P. Abendaño	Region X	Misamis Occidental	Brgy 1
6.	Danny Boy D. Dela Cerna Jr.	Region X	Misamis Occidental	Lorenzo Tan
7.	Lovely Jane S. Solatorio	Region X	Misamis Occidental	Guinabot
8.	Rexur B. Libredo	Region X	Misamis Occidental	Sta. Cruz
9.	Jociel Mae G. Atis	Region X	Misamis Occidental	Sta. Maria
10.	Kristal Mae Q. Entervencion	Region X	Misamis Occidental	Owayan
11.	Loyd S. Enquito	Region X	Misamis Occidental	Prenza
12.	Eleza Mae T. Ursaiz	Region X	Misamis Occidental	Kauswagan
13.	Merilyn C. Palangan	Region X	Misamis Occidental	Paiton
14.	Shawn Dave A. Sarsaba	Region X	Misamis Occidental	Panalsalan
15.	Cherry Fhy S. Dado	Region X	Misamis Occidental	Labuyo
16.	Mary-An Mangubat	Region X	Misamis Occidental	Sicut
17.	April Boy P. Lumacad	Region X	Misamis Occidental	Tituron
18.	Wilmae E. Palma	Region X	Misamis Occidental	Lumban
19.	Marrie Cris P. Nano	Region X	Misamis Occidental	Garang
20.	Angel Mae M. Cabriana	Region X	Misamis Occidental	Kimat
21.	Christine Jane Albon	Region X	Misamis Occidental	San Apolinario
22.	Cherry Lyn Calabroso Velasco	Region X	Misamis Occidental	Banglay
23.	Cris Jhon A. Cosido	Region X	Misamis Occidental	San Antonio
24.	Kerwin S. Abing	Region X	Misamis Occidental	Brgy 4
25.	Gracie Lou Cabang	Region X	Misamis Occidental	Minsubong
26.	Leciel Torres	Region X	Misamis Occidental	Brgy 7
27.	Daisy Mae Sulmeron	Region X	Misamis Occidental	Guinalaban
28.	Angeline Turtugo	Region X	Misamis Occidental	Mantic
29.	Ma. Abigail D. Albatera	Region X	Misamis Occidental	Villaba
30.	Ratchel Rodrigo	Region X	Misamis Occidental	Brgy 2
31.	Emie Grace F. Ca	Region X	Misamis Occidental	Hoyohoy
32.	Marlon Recopelacion	Region X	Misamis Occidental	Taguete
33.	Mike John Manaba	Region X	Misamis Occidental	San Vicente
34.	Aljun B. Dianon	Region X	Misamis Occidental	Baluc
35.	Charmel Kaye Sentillas	Region X	Misamis Occidental	Sumirap
36.	CJ E. Tantano	Region X	Misamis Occidental	Isidro D. Tan
37.	Regen E. Bayonas	Region X	Misamis Occidental	Balatacan
38.	Mylky Bacus	Region X	Misamis Occidental	Bocator
39.	Marilou P. Himota	Region X	Misamis Occidental	Silangit
40.	Princis Mae Cordova Sarona	Region X	Misamis Occidental	Tugas
				Salimpuno

41.	Nikkie B. Sanchez	Region X	Misamis Occidental		
42.	Arglyn Khaille Velasco	Region X	Misamis Occidental	Tangub City	Brgy 5
43.	Eightine F. Cortes	Region X	Misamis Occidental	Tangub City	Maloro
44.	Lotchie Vacalares Veloso	Region X	Misamis Occidental	Tangub City	Manga
45.	Bobby S. Ronda	Region X	Misamis Occidental	Tangub City	Bongabong
46.	Chrismalyn U. Ecot	Region X	Misamis Occidental	Tangub City	Aquino
47.	Rubie Mae M Duhaylungsod	Region X	Misamis Occidental	Tangub City	Pangabuan
48.	Emelyn Y. Mandawe	Region X	Misamis Occidental	Tangub City	Sto. Nino
49.	Via P. Medrita	Region X	Misamis Occidental	Tangub City	Matugnao
50.	Gremark Pacquiao Catuqal	Region X	Misamis Occidental	Tangub City	Canlangan
51.	Jessel Geralde Buot Porleno	Region X	Misamis Occidental	Tangub City	Simasay
52.	John Michael Japus	Region X	Misamis Occidental	Tangub City	Silanga
53.	Dychel Mae Cabriana Dela Torre	Region X	Misamis Occidental	Tangub City	Brgy 3
54.	Gerlyn T. Tano	Region X	Misamis Occidental	Tangub City	Brgy 6
55.	Kaye M. Campilan	Region X	Misamis Occidental	Tangub City	Capalaran
				Tangub City	Bintana

Appendix L

(Statistical Results)

1. What is the level of perceived knowledge and skills among SK Treasurers in selected cities in Misamis Occidental regarding R.A. 11768 as to recordkeeping and disbursement?

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Recordkeeping	106	2.0	4.0	3.234	.4200
Cash Disbursement	106	2.4	4.0	3.368	.4409
PERCEIVED KNOWLEDGE AND SKILLS	106	2.2	4.0	3.301	.3743
Valid N (listwise)	106				

Item 4	3.17
Item 5	3.17
Item 2	3.18
Item 3	3.28
Item 1	3.37
Recordkeeping	3.23
Item 4	3.18
Item 2	3.29
Item 3	3.44
Item 1	3.45

Item 5

3.47

Cash Disbursement

PERCEIVED KNOWLEDGE AND
SKILLS

3.37

3.30

Constructs	M	SD	Interpretation
Recordkeeping			
Cash Disbursement	3.234	.4200	High
Perceived Knowledge and Skills	3.368	.4409	Very High
	3.301	.3743	Very High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

2. What is the level of perceived benefits among SK Treasurers in selected cities in Misamis Occidental regarding R.A. 11768 as to performance development, and skills development?

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Performance Development	106	1.5	4.0	3.203	.5049
Skills Development	106	2.0	4.0	3.142	.4028
PERCEIVED BENEFITS	106	2.3	4.0	3.172	.4012
Valid N (listwise)	106				

Item 3 3.14

Item 4 3.20

Item 1 3.23

Item 2 3.25

Performance
Development 3.20

Item 2	2.96
Item 5	3.13
Item 4	3.16
Item 1	3.19
Item 3	3.26
Skills Development	3.14
PERCEIVED BENEFITS	3.17

Constructs	M	SD	Interpretation
Performance Development	3.203	.5049	High
Skills Development	3.142	.4028	High
Perceived Benefits	3.172	.4012	High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

3. What is the level of perceived challenges among SK Treasurers in selected cities in Misamis Occidental regarding R.A. 11768 as to lack of financial sustenance, and inactive participation?

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Lack of Financial Sustenance	106	1.0	4.0	2.701	.6273
Inactive Participation	106	1.0	3.7	2.682	.5412
PERCEIVED CHALLENGES	106	1.2	3.8	2.692	.5101
Valid N (listwise)	106				

Item 3	2.56
Item 2	2.65
Item 1	2.90
Lack of Financial Sustenance	2.70
Item 2	2.20
Item 3	2.76
Item 1	3.08
Inactive Participation	2.68
PERCEIVED CHALLENGES	2.69

Constructs	M	SD	Interpretation
Lack of Financial Sustenance	2.701	.6273	High
Inactive Participation	2.682	.5412	High
Perceived Challenges	2.692	.5101	High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

4. What is the perceived level of effectivity in the implementation of Republic Act No. 11768 as to planning and budgeting, and local governance in the lens of SK Treasurers?

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Planning and Budgeting	106	2.0	4.0	3.201	.4453
Local Governance	106	2.0	4.0	3.204	.4426
EFFECTIVENESS OF R.A 11768	106	2.2	4.0	3.203	.4070
Valid N (listwise)	106				

Item 1	3.11
Item 3	3.18
Item 2	3.31
Planning and Budgeting	3.20
Item 1	3.13
Item 3	3.23
Item 2	3.25
Local Governance	3.20
EFFECTIVENESS OF R.A 11768	3.20

Constructs	M	SD	Interpretation
Planning and Budgeting	3.201	.4453	High
Local Governance	3.204	.4426	High
Effectiveness Of R.A 11768	3.203	.4070	High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

4. Is there a significant relationship between SK Treasurers' perceived knowledge and skills toward the perceived level of effectiveness in the implementation of Republic Act No. 11768?

Correlations

			PERCEIVED KNOWLEDGE AND SKILLS	EFFECTIVENESS OF R.A 11768
Spearman's rho	PERCEIVED KNOWLEDGE AND SKILLS	Correlation Coefficient	1.000	.593**
		Sig. (2-tailed)		.000
		N	106	106
	EFFECTIVENESS OF R.A 11768	Correlation Coefficient	.593**	1.000
		Sig. (2-tailed)	.000	
		N	106	106

** Correlation is significant at the 0.01 level (2-tailed).

Effectiveness of R.A 11768	r-value	p-value	Interpretation
Perceived Knowledge and Skills	.593**	0.000	Strong Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

2). ** $p < 0.01$ (Highly Significant); * $p < 0.05$ (Significant); $p > 0.05$ (Not Significant)

5. Is there a significant relationship between SK Treasurers' perceived benefits toward the perceived level of effectiveness in the implementation of Republic Act No. 11768?

Correlations

			PERCEIVED BENEFITS	EFFECTIVENESS OF R.A 11768
Spearman's rho	PERCEIVED BENEFITS	Correlation Coefficient	1.000	.527**
		Sig. (2-tailed)		.000
		N	106	106
	EFFECTIVENESS OF R.A 11768	Correlation Coefficient	.527**	1.000
		Sig. (2-tailed)	.000	
		N	106	106

** Correlation is significant at the 0.01 level (2-tailed).

Effectiveness of R.A 11768	r-value	p-value	Interpretation
Perceived Benefits	.527**	0.000	Strong Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

2). ** $p < 0.01$ (Highly Significant); * $p < 0.05$ (Significant); $p > 0.05$ (Not Significant)

7. Is there a significant relationship between SK Treasurers' perceived challenges toward its perceived level of effectiveness in the implementation of Republic Act No. 11768?

Correlations

			PERCEIVED CHALLENGES	EFFECTIVENESS OF R.A 11768
Spearman's rho	PERCEIVED CHALLENGES	Correlation Coefficient	1.000	.233*
		Sig. (2-tailed)		.016
		N	106	106
	EFFECTIVENESS OF R.A 11768	Correlation Coefficient	.233*	1.000
		Sig. (2-tailed)	.016	
		N	106	106

*. Correlation is significant at the 0.05 level (2-tailed).

Effectiveness of R.A 11768	r-value	p-value	Interpretation
Perceived Challenges	.233*	.016	Strong Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

2). ** $p < 0.01$ (Highly Significant); * $p < 0.05$ (Significant); $p > 0.05$ (Not Significant)

Appendix M (Documentation)



Research Proposal Defense



Final Oral Defense

Appendix N

(Grammarly Result)



Report: BSMA 4 (Dahab Group) Research

BSMA 4 (Dahab Group) Research

by Misamis University

General metrics

97,007	13,774	727	55 min 5 sec	1 hr 45 min
characters	words	sentences	reading time	speaking time

Score



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Writing Issues

1
Issues left

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1

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Measures depth of vocabulary by identifying words that are not among the 5,000 most common English words

44%

rare words

Word Length

Measures average word length

5.6

characters per word

Sentence Length

Measures average sentence length

18.9

words per sentence

Appendix O

(Turnitin)

21% Overall Similarity

The combined total of all matches, including overlapping sources, for each database

Match Groups

-  **180 Not Cited or Quoted 17%**
Matches with neither in-text citation nor quotation marks
-  **34 Missing Quotations 4%**
Matches that are still very similar to source material
-  **2 Missing Citation 0%**
Matches that have quotation marks, but no in-text citation
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Top Sources

- 11%  Internet sources
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A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

CURRICULUM VITAE

Name : Mary Angel H. Dahab
Age : 22 yrs. old
Sex : Female
Address : Purok 5, San Antonio, Ozamiz City,
Misamis Occidental
Mobile No. : 09519476960
Religion : Roman Catholic



EDUCATIONAL BACKGROUND

College:

Bachelor of Science in Management Accounting
Misamis University
S.Y. 2024-2025

Senior High School:

Accountancy, Business, and Management
Misamis University
S.Y. 2020-2021

Junior High School:

Misamis University
S.Y. 2018-2019

Elementary:

Gango Elementary School
S.Y. 2014-2015

CURRICULUM VITAE

Name : Daisery T. Balcos
Age : 21 yrs. old
Sex : Female
Address : P-4, Gango, Ozamiz City,
Misamis Occidental
Mobile No. : 09616880200
Religion : Roman Catholic



EDUCATIONAL BACKGROUND

College:

Bachelor of Science in Management Accounting
Misamis University
S.Y. 2024-2025

Senior High School:

Accountancy, Business, and Management
Misamis University
S.Y. 2020-2021

Junior High School:

Misamis University
S.Y. 2018-2019

Elementary:

Gango Elementary School
S.Y. 2014-2015

CURRICULUM VITAE

Name : Renicita Ner Teofila D. Gonato
Age : 21 yrs. old
Sex : Female
Address : P-8, Aguada, Ozamiz City, Misamis Occidental
Mobile No. : 09617323338
Religion : Roman Catholic

**EDUCATIONAL BACKGROUND**

College:

Bachelor of Science in Management Accounting
Misamis University
S.Y. 2024-2025

Senior High School:

Accountancy, Business, and Management
Misamis University
S.Y. 2020-2021

Junior High School:

Lanao Norte National Comprehensive High School
Baroy, Lanao del Norte
S.Y. 2018-2019

Elementary:

Tubod Central Elementary School
Tubod, Lanao del Norte
S.Y. 2014-2015

CURRICULUM VITAE

Name : **Shanette C. Sahipa**
Age : 21 yrs. old
Sex : Female
Address : Tinago, Ozamiz City, Misamis Occidental
Mobile No. : 09269279931
Religion : Islam



EDUCATIONAL BACKGROUND

College:
Bachelor of Science in Management Accounting
Misamis University
S.Y. 2024-2025

Senior High School:
Accountancy, Business, and Management
Misamis University
S.Y. 2020-2021

Junior High School:
Ozamiz City National High School
S.Y. 2018-2019

Elementary:
Kalawaan Elementary School
S.Y. 2014-2015