TESDA CIRCULAR

SUBJECT: Amendment to TESDA Circular 003, series of 2024: Implementing Guidelines on the Conduct of Mandatory Bookkeeping Training for SK Treasurers		Page 1 of 4 page/s Number 026, Series of 2025
Date Issued: FEB 18 2025	**Effectivity:** As indicated	**Supersedes:** TESDA Circular No. 003, s. 2024

In the interest of service and to ensure full compliance with the mandatory bookkeeping training for SK treasurers, as mandated by Republic Act (RA) 10742, as amended by RA 11768, otherwise known as Sangguniang Kabataan Reform Act of 2015, the Implementing Guidelines on the Conduct of Mandatory Bookkeeping Training for SK Treasurers are hereby amended to read as follows:

I. BACKGROUND

The Technical Education and Skills Development Authority (TESDA) by virtue of RA 7796 is mandated to provide relevant, accessible, high quality and efficient technical education and skills development in support of the development of high quality Filipino middle-level manpower responsive to and in accordance with Philippine development goals and priorities.

Section 10 of Republic Act (RA) No. 10742, as amended by RA 11768, provides for the qualifications of elected and appointed Sangguniang Kabataan (SK) Officials, which includes the SK Treasurer. The amendment also provided additional qualifications for the SK Treasurer, to wit:

"Section 10. Qualifications. - An elected or appointed official of the Sangguniang Kabataan must be a citizen of the Philippines, a qualified voter of the Katipunan ng Kabataan, a of the barangay for not less than one (1) year immediately preceding the day of the elections, at least eighteen (18) years but not more than twenty-four (24) years of age on the day of the elections, able to read and write Filipino, English, or the local dialect, must not be related within the second civil degree of consanguinity or affinity to any incumbent elected regional, provincial, city, municipal, or barangay official, in the locality where the appointive or elective official seeks to be elected, and must not have been convicted by final judgment of any crime involving moral turpitude: Provided, That the Sangguniang Kabataan treasurer and secretary must be at least eighteen (18) years but not more than thirty (30) years of age on the day of the appointment: Provided, further, That the Sangguninang Kabataan chairperson shall appoint a treasurer with an educational or career background relating to business administration, accountancy, finance, economics, or bookkeeping: Provided, further, That only if no person meets the requirements can the Sangguniang Kabataan chairperson consider other suitable nominees: Provided, furthermore, That the appointed Sangguniang Kabataan treasurers shall undergo a mandatory bookkeeping training from, and be duly certified by, the Technical Education and Skills Development Authority (TESDA) before assumption to office: Provided, finally, That the appointed

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Sangguniang Kabataan treasurers shall be prioritized in the allocation of the appropriate TESDA scholarships."

II. OBJECTIVE

The Bookkeeping training program consists of competencies that the appointed SK treasurers must achieve to enable him/her to journalize transactions, post transactions, prepare trial balance, prepare financial reports and review internal control systems.

These amended guidelines aim to provide the framework in the conduct of the mandatory Bookkeeping training for the appointed SK Treasurers as mandated in RA 11768. Specifically, it aims to provide Bookkeeping training and be granted with a Certificate of Completion as proof of competency to enable the SK treasurer to assume post and perform its functions.

III. COVERAGE

This covers all appointed SK Treasurers duly endorsed by the concerned Municipal Government Unit.

IV. GENERAL POLICY

To build the financial management capabilities of the SK Treasurers to assume their respective posts, the following are hereby provided:

1. The existing two (2)-day basic program, titled **"Basic Bookkeeping Course for SK Treasurers",** herein referred to as the mandatory Bookkeeping Training Program shall be continuously offered in the MultiRegional TESDA Online Program (MRTOP) and shall include a Training Induction Program (TIP).

2. All TESDA Regional and Provincial/District offices through its TESDA Technology Institutions (TTIs) shall conduct and manage the implementation of the Bookkeeping Training Program.

3. The Municipal Government Unit concerned shall endorse to the TESDA Provincial Offices the list of all appointed SK Treasurers who will undergo the Bookkeeping training program.

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4. The Bookkeeping Training Program offered through the MRTOP shall be accessed only by those appointed SK Treasurers duly endorsed by the Municipal/Provincial Government Units, using an enrollment key provided by the TESDA Regional/Provincial Offices.

5. A computer-generated Certificate of Completion duly signed by the TESDA Secretary shall be continuously issued to the SK Treasurers upon completing the Bookkeeping Training Program and **shall serve as proof in taking oath and assumption of post**. **The SK Treasurer is not required to complete and pass the mandatory full blown Bookkeeping NC III training program and its corresponding competency assessment, respectively.**

6. The existing Bookkeeping Training Program shall be modified once the **Bookkeeping for SK Financial Transactions Level II is offered online.**

7. Appointed SK Treasurers possessing relevant experience and educational or career backgrounds relating to business administration, accountancy, finance, economics, or bookkeeping, may not need to undergo the mandatory bookkeeping training program as provided in Section 10 of the Act.

V. MONITORING, REVIEW AND EVALUATION

The TESDA Regional, Provincial/District Offices, in coordination with the Municipal/Provincial Government Units, shall oversee the implementation of the Bookkeeping training programs. The output shall be counted as part of the TTI's extension program.

These guidelines shall be monitored, reviewed, and evaluated based on the achievement of the objectives set forth using the logical framework below:

Outcome	Output	Performance Indicators
Improved youth participation in local governance	Number of SK Treasurers trained and certified on the mandatory Bookkeeping Training Program	By the end of the Bookkeeping Training Program, 100% of SK Treasurers trained

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Outcome	Output	Performance Indicators
		By the end of the Bookkeeping Training Program, 100% of SK Treasurers certified

VI. FUNDING SOURCE

The conduct of the mandatory Bookkeeping Training Program for SK Treasurers shall be offered free of charge. **Should Bookkeeping for SK Financial Transactions Level II be offered online**, any fees associated with the competency assessment and certification process shall be charged to the SK funds, as allowed under the provisions of RA No. 11768.

VII. TRANSITORY PROVISION

With the immediate effectivity of this implementing guidelines, only those currently enrolled in the full blown Bookkeeping NC III training shall continue and complete the program as scheduled.

Subsequently, this guideline shall be updated prior to the online implementation of the Bookkeeping for SK Financial Transactions Level II which will apply to the newly appointed SK Treasurers.

VIII. EFFECTIVITY

This order shall take effect as indicated and shall amend/supersede/revoke any other issuances inconsistent herewith.

JOSE FRANCISCO "KIKO" B. BENITEZ
Secretary/Director General, TESDA