



Barangay _____
(Address)

OFFICE OF THE SANGGUNIANG KABATAAN CHAIRPERSON

ORDER NO. 2026-_____

Date: _____

**AN ORDER CREATING THE SANGGUNIANG KABATAAN INVENTORY AND
TEAM IN CONNECTION WITH THE 2026 REGULAR BARANGAY AND
SANGGUNIANG KABATAAN ELECTIONS**

WHEREAS, Section 2 of Republic Act (RA) No. 12232¹ mandates that the next regular Barangay and Sangguniang Kabataan Elections (BSKE) shall be held on the **first Monday of November 2026 and every four (4) years thereafter**;

WHEREAS, Section 3 of RA No. 12232 states that the term of office of barangay officials and members of the Sangguniang Kabataan (SK) elected after the effectivity of this Act shall commence on the **first day of December next following their election**;

WHEREAS, Section 6.0 of DBM-DILG-NYC Joint Memorandum Circular (JMC) No. 1, Series of 2025 dated May 23, 2025 was issued to provide a smooth transition of SK governance and turnover of all SK properties, financial records, documents, and money accountabilities (PFRDMA) and **mandates that the outgoing SK Officials shall conduct an inventory before the end of their term of office**;

WHEREAS, the same JMC states that in barangays without SK Officials or no SK quorum, the barangay concerned, through the Punong Barangay and the Barangay Treasurer, shall ensure to include the SK PFRDMA in the barangay's inventory of properties, financial records, and money accountabilities, which shall then be turned over to the incoming/new sets of SK officials, and mandates the Department to issue relevant guidelines to operationalize this provision.

WHEREAS, the Department of the Interior and Local Government (DILG) issued Memorandum Circular No. 2026-_____ dated _____ 2026, on the conduct of Inventory and Turnover of all Barangay and Sangguniang Kabataan (SK) Properties, Financial Records, Documents (PFRDs) and Money Accountabilities by all Incumbent Barangay and SK Officials;

WHEREAS, the said Circular provides that all SK Chairpersons should create and convene the their respective Sangguniang Kabataan Inventory Team (SKIT), through an Order, and submit a copy of the same to the City/Municipal Mayor concerned, through the Local Youth Development Officer (LYDO), and the City Director /C/MLGOO;

WHEREAS, the SKIT shall be created primarily for purposes of conducting an inventory and turnover of all SK PFRDs and money accountabilities; and ensuring an

¹ An Act Setting the Term of Office of Barangay Officials and Members of the Sangguniang Kabataan, and for other Purposes.

orderly and smooth transition of SK governance to the newly elected or re-elected incoming SK officials;

NOW, THEREFORE, I, _____, the SK Chairperson of Barangay _____ City/Municipality of _____, Province of _____, by virtue of the duties and functions vested in me, do hereby order the creation of the _____, with the following provisions:

SECTION I. COMPOSITION:

The SKIT shall be composed of the following:

Chair: Hon. _____, SK Chairperson
Vice Chair: Hon. _____, Sangguniang Kabataan
Member Members: Hon. _____, Sangguniang Kabataan
Member Hon. _____, Sangguniang Kabataan
Member
Mr./Ms. _____, SK Secretary
Mr./Ms. _____, SK Treasurer
Mr./Ms. _____, Youth Organization/
Member of LYDC
Mr./Ms. _____, Member of the
Katipunan
_____ ng Kabataan

SECTION II. ROLES AND RESPONSIBILITIES OF THE SKIT:

The SKIT shall undertake the following:

1. Conduct an Inventory of Properties and Money Accountabilities:

- 1.1 Conduct an initial inventory of all SK Properties, Financial Records and Documents (PFRDs);
- 1.2 Accomplish SK Inventory and Turnover Form No. 1: Initial Inventory of SK PFRDs
- 1.3 Submit the accomplished SKIT Form 1 to the City/Municipal Mayor, through the LYDO, copy furnished Local COA and the DILG City Director/C/MLGOO concerned.
- 1.4 Conduct final inventory of SK PFRDs, to include inventory of money, e.g. cash on hand and in bank, used and unused check and loans, if any, using SK Inventory and Turnover Form No. 2: Final Inventory and Turnover of SK PFRDs and Money Accountabilities.
- 1.5 Submit the accomplished SKIT Form No. 2 to the City/Municipal Mayor, through the LYDO, copy furnished Local COA and the DILG City Director/C/MLGOO concerned.

2. Conduct of Turnover Ceremony and Submission of Report:

- 2.1 Organize and conduct a Turnover Ceremony, to include briefing on the State of SK Governance, Financial Performance Report

and Key Challenges, among other information and accomplishments to the new set of SK officials;

2.2 Notify/Inform the City/Municipal Officials, DILG CD/C/MLGOO, local COA and KK members for the conduct of the turnover ceremony;

2.3 Submit report and the accomplished Turnover Form No. 2 and other relevant documents on the conduct of turnover ceremony to the Local COA, and the DILG City Director/C/MLGOO;

3. *Ensure completeness of the following:*

3.1 All SK financial reports, and other financial documents, official receipts and/or COA-prescribed forms.

3.2 Transcript, minutes of SK meetings and Katipunan ng Kabataan (KK) Assembly.

3.3 Updated List of KK members.

3.4 SK Pass Book, Bank Statements and other Bank-related records and documents.

3.5 All other documents involving SK transactions;

3.6 Copies of the SK Annual and Supplemental Budget, ABYIP and CBYDP.

4. *See to it that all supplies and properties of the SK, that are in actual possession or entrusted to the SK officials concerned, are properly accounted and listed in the prescribed SKIT Forms.*

5. *Submit reports on the given timelines indicated in Annex "D" of DILG MC No. 2026-_____.*

SECTION III. EFFECTIVITY:

This Order shall take effect immediately on _____ day of _____ 2026.

HON. _____
SK Chairperson

Copy furnished:

- C/Municipal Mayor
- DILG CD/C/MLGOO