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Research Article

The SSC-DTI Business Education on Accounting and Training for SMEs (SSC-DTI-BEATS) Program: Its Implementation and Sustainability

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ABSTRACT

This study assessed the implementation and sustainability of the SSC-DTI Business Education on Accounting and Training for SMEs (SSC-DTI-BEATS) Program of Sorsogon State University, conducted from 2018 to 2023. Specifically, it evaluated program implementation, examined sustainability in terms of number of beneficiaries, economic, social, and technical aspects, and identified factors contributing to its sustainability. The study also explored changes brought by the program to the lives of its beneficiaries.

A mixed-methods design was employed. Quantitative data were used to measure sustainability levels, while qualitative insights were gathered through Focus Group Discussions (FGDs) with beneficiaries. The FGDs provided thematic validation of results, particularly on the role of collaborative partnerships, resource adequacy, and monitoring practices.

Findings show that the SSC-DTI BEATS Program was fully implemented during the Memorandum of Agreement period and achieved very high sustainability across all dimensions. Beneficiaries reported improved business knowledge and practices, leading to enhanced financial management and better quality of life.

The study concludes that strong institutional collaboration, active stakeholder engagement, and efficient resource management are critical in sustaining extension programs. It recommends replicating the program's second phase, "GROW NEGOSYO," using the same strategies to ensure continuity and maximize benefits.

Keywords: *Extension Program, Sustainability, SMEs, Business Education*

Introduction

Extension projects are a form of outreach conducted by agricultural and rural development organizations. The primary goal of

extension projects is to improve the livelihoods of farmers through delivery of education, training, and advisory services (Li, Wang, & Xu, 2019). Extension projects focus on the

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dissemination of scientific research, best practices in agriculture, and technological innovations. These projects often target remote and disadvantaged areas where farmers have limited access to information, knowledge, and technology. The implementation of extension projects varies across the regions and countries, depending on the context, resources, and goals. The sustainability of extension projects is a crucial aspect of achieving long-term impact. Sustainable extension projects are those that continue to function effectively without excessive dependence on external funding and support. Sustainable projects have clear objectives, are based on the local resources and cultural context, and encourage participation and ownership of the stakeholders (Gonzalez-Suarez et al., 2018). The successful sustainability of extension projects depends on factors such as institutional support, stakeholder engagement, and financial viability.

The extension projects are sustainable when they emphasize participatory approaches, enhancing knowledge and skills of stakeholders, promoting local ownership and sustainability, and fostering collaboration among stakeholders for sustainable management of resources and utilization of new technologies. Despite the importance of extension projects, they face significant challenges related to their sustainability. Financial constraints and inadequate funding are the most prominent barriers to the sustainability of extension projects, resulting in low levels of institutional support and resources (Fan et al., 2019). Another significant challenge is the lack of participation and ownership of stakeholders, which undermines the sustainability of extension projects. Additionally, the lack of a clear and cohesive policy framework also negatively impacts sustainability. Furthermore, issues such as poor communication channels, insufficient infrastructure, and inadequate staffing can hinder the effective and sustainable implementation of extension programs. Extension projects are a crucial aspect of agricultural development and rural livelihoods. To achieve their objectives and ensure long-term impact, extension projects need to be sustainable. Sustainable projects require careful planning, stakeholder participation, policy framework,

and collaboration. To overcome challenges related to the sustainability of extension projects, there is the need to develop clear policy frameworks, encourage multifunctional collaborations, increase financial and institutional support, enhance stakeholder participation, and establish infrastructure to support effective communication channels and extension activities. Extension projects are a crucial component of agricultural development and outreach programs, which aim to disseminate information and offer support services to farmers and rural communities. The effectiveness and sustainability of extension projects are essential in ensuring the long-term success of agricultural development initiatives.

Micro, Small and Medium Enterprises (MSMEs) play a vital role in promoting economic stability in the nation. These entities exist anywhere in the country. They have material contributions to the economic progress as well as of generating income to the people. The Province of Sorsogon is one of the cities in the Bicol Region. This area is accessible to other neighboring provinces such as Masbate and Albay which are frequently and habitually doing business in Sorsogon; thus, bulks of business transactions are common to this Province. Amidst its progress is the existence of a significant number of MSMEs that have substantial contribution to its income due to the fees, taxes and the like collected from these businesses. All businesses are required to submit financial statements to respective government agencies for proper assessment to the taxes to be collected and other external purposes. Compliance to which, some of them implement and integrate a single-entry bookkeeping system which is sometimes not appropriate in assisting them in the preparation of the complete sets of financial statements. Some of the business owners do not even have a system of recording the day-to-day transactions. This current system of recording financial transactions often results to the omission of the needed documents and information as basis for the computation of the correct amount of net income to be declared to satisfy the needs of the stakeholders.

There was empirical evidence which show that some of the business owners of small-scale

business organizations have no or a very limited knowledge as to some laws covering the daily and regular business operations. Some of the problems commonly encountered by these businesses are the lack of knowledge as to the business legal requirements including compliance to Bureau of Internal Revenue, Financial Management, Pricing and product costing and the like. These may hinder these business owners to properly sustain its operation. These situations have captured the attention and boost the enthusiasm of the researchers to design extension program entitled SSC-DTI BEATS to extend and share their accounting, management and taxation expertise to assist all the small-scale business owners to sustain its operation. Such extension program aimed to help and address the needs of Small-Scale Businesses for further improvement the existing internal controls over the financial records of the business owners. The SSC-DTI Business Education on Accounting and Training for SMEs (SSC-DTI-BEATS) Program is a collaborative effort between the Sorsogon State University and the Department of Trade and Industry (DTI) aimed at strengthening the financial management capacity of small and medium enterprises (SMEs). The program offers training and assistance to SMEs in various accounting and financial management aspects to enable them to improve their operations and increase competitiveness. This research examines the sustainability of the program by analyzing its impact on SMEs and their financial management practices. Through a mixed-methods approach, the study aims to provide insights that can contribute to the continuous improvement and expansion of the program. It is along this premise that the research entitled **“THE SSC-DTI BUSINESS EDUCATION ON ACCOUNTING AND TRAINING FOR SMEs (SSC-DTI-BEATS) PROGRAM: ITS IMPLEMENTATION AND SUSTAINABILITY”** was conducted.

Table 1. Respondents

Years	Nature of Business	Number of Respondents
2018	Merchandising	40
2019	Service	40
2020	Service	40

Objectives of the Study

This research assessed the sustainability of the extension project of the Sorsogon State University entitled **SSC-DTI BEATS Program**.

Specifically, it sought to:

1. Assess the extent of implementation of the SSC-DTI BEATS Program of Sorsogon State University.
2. Evaluate the sustainability of SSC-DTI BEATS Program of Sorsogon State University in terms of: a) number of beneficiaries; b) economic sustainability; c) social sustainability; and d) technical sustainability
3. Examine the factors that contribute to the sustainability of the SSC-DTI BEATS Program of Sorsogon State University.
4. Explore the changes brought by the SSC-DTI BEATS Program to the lives to its beneficiaries.

Methodology

This study employed a mixed-methods design to comprehensively assess the SSC-DTI BEATS Program. The quantitative component measured program sustainability in terms of beneficiaries, economic, social, and technical dimensions, while the qualitative component provided explanatory insights.

Respondents included beneficiaries of the program from 2018 to 2023, covering merchandising, service, and manufacturing enterprises. Survey questionnaires measured sustainability indicators, while Focus Group Discussions (FGDs) were conducted with 40 selected participants to validate quantitative findings. The FGDs generated thematic insights on sustainability factors such as partnerships, resource adequacy, and monitoring mechanisms. Data were coded and analyzed to identify recurring patterns and themes. The distribution of the respondents of this paper is broken the as follows:

Years	Nature of Business	Number of Respondents
2021	Merchandising	40
2022	Merchandising	40
2023	Manufacturing	40

Results and Discussion

This part presents the interpretation and analyses of the data obtained from the survey and FGDs. It begins with a brief discussion of the extent of implementation of the SSC-DTI BEATS Program of Sorsogon State University and the sustainability of such program in terms of: a) number of beneficiaries; b) economic sustainability; c) social sustainability; and d) technical sustainability.

It then attempts to provide evidence on the factors that contribute to the sustainability of the SSC-DTI BEATS Program of Sorsogon State University and the challenges that hinder the continuation of such program as well as provide recommendations on how to enhance the sustainability of the future extension projects of the University.

A. Extent of implementation of the SSC-DTI BEATS Program of Sorsogon State University

A fully implemented extension program is a program that has reached its intended objectives and deliverables. The implementation of the program involves a process that includes the planning, designing, implementation, monitoring, and evaluation of the program.

Table 2 presents the level of implementation of the SSC-DTI BEATS Program of Sorsogon State University. The program was composed of five (5) major projects namely: Basic Training and Workshop on TRAIN LAW and Other Business Requirements for MSMEs, Province of Sorsogon, Accounting for Non-Accountants: Basic Training for MSMEs, Province of Sorsogon, Providing MSMEs the Basic Knowledge in Financial Management, Province of Sorsogon, Seminar on Product Pricing for MSMEs, Province of Sorsogon and Seminar on Product Design and Product Costing for MSMEs, Province of Sorsogon

Table 2. SSC-DTI BEATS Program

Name of the Projects	Years	Extent of Implementation	Manner of Implementation
Basic Training and Workshop on TRAIN LAW and Other Business Requirements for MSMEs, Province of Sorsogon	2018	Fully Implemented	Face to Face
	2019	Fully Implemented	Face to Face
	2020	Not Implemented	No Activity
	2021	Partly Implemented	Virtual
	2022	Fully Implemented	Face to Face
	2023	Fully Implemented and Renamed	Face to Face
Accounting for Non-Accountants: Basic Training for MSMEs, Province of Sorsogon	2018	Fully Implemented	Face to Face
	2019	Fully Implemented	Face to Face
	2020	Not Implemented	No Activity
	2021	Partly Implemented	Virtual
	2022	Fully Implemented	Face to Face
	2023	Fully Implemented and Renamed	Face to Face
	2018	Fully Implemented	Face to Face
	2019	Fully Implemented	Face to Face
	2020	Not Implemented	No Activity
	2021	Partly Implemented	Virtual

Name of the Projects	Years	Extent of Implementation	Manner of Implementation
Seminar on Product Pricing for MSMEs, Province of Sorsogon	2022	Fully Implemented	Face to Face
	2023	Fully Implemented and Renamed	Face to Face
Seminar on Product Pricing for MSMEs, Province of Sorsogon	2018	Fully Implemented	Face to Face
	2019	Fully Implemented	Face to Face
	2020	Not Implemented	No Activity
	2021	Partly Implemented	Virtual
	2022	Fully Implemented	Face to Face
	2023	Fully Implemented and Renamed	Face to Face
Seminar on Product Design and Product Costing for MSMEs, Province of Sorsogon	2018	Fully Implemented	Face to Face
	2019	Fully Implemented	Face to Face
	2020	Not Implemented	No Activity
	2021	Partly Implemented	Virtual
	2022	Fully Implemented	Face to Face
	2023	Fully Implemented and Renamed	Face to Face

Based from the table, it was revealed that all the five (5) programs under the **SSC-DTI BEATS Program of Sorsogon State University** were all fully implemented as assessed by the identified respondents and beneficiaries of such program with exception to year 2020 whereby no activities were conducted and on the year 2021 where there was only partial implementation of the projects. The results indicate that the SSC-DTI BEATS program of the University met its objectives and deliverables or has achieved its goals. It was evident from the data that the program was continuously implemented in the year 2023 under its new name GROW Negosyo. According to Beaulieu and Alley (2019), the implementation process involves conducting a situational analysis, setting goals and objectives, designing the program, implementing it, monitoring and evaluating the program, and reporting on its outcomes. A fully implemented extension program should have met the needs of the target audience and made a significant impact on them. This validates the result of the study conducted by Adepoju (2020) which provides that a fully implemented program helps to enhance the knowledge and skills of the target audience. It also helps to resolve problems and issues faced by the community, improves their livelihoods, and promotes sustainable development. The

program also helps to improve the relationship between the extension agent and the target audience. The extension agent becomes a trusted source of information and support for the target audience.

On the other hand, it can be gleaned from the result that the advent of Covid 19 hindered the implementation of the said projects in the years 2020 and 2021. Pieces of literatures showed that Covid 19 restricts people's day to day activities. One of the most significant effects of the pandemic on extension programs has been the cancellation or postponement of in-person events and workshops. Many states and counties have imposed restrictions on public gatherings, making it difficult or impossible to hold traditional extension events. In response, many extension programs have shifted to offering online workshops and webinars, which can be attended remotely and provide participants with the same information and training they would have received in-person (Pun, Zhang, & Tsvetkova, 2020). However, there are challenges with transitioning to online programs. Online programs can be less interactive than in-person events, making it harder for participants to engage with instructors and ask questions. Additionally, not all farmers and ranchers have

adequate internet connectivity or access to digital devices, making it difficult or impossible for them to participate in online programs (Moses, Johnston, & Pettygrove, 2020). Another challenge is the loss of the personal relationships that form through face-to-face interaction. Extension personnel build trust and rapport with farmers and ranchers over time, which can be more difficult to achieve through online interactions. As a result, some extension professionals have expressed concern that the move to online programs may negatively impact the quality of their relationships with their clients (Pun et al., 2020).

B. The sustainability of SSC-DTI BEATS Program of Sorsogon State University

The sustainability of extension programs is essential to ensure that they continue to provide their intended benefits over a long period. Financial, institutional, environmental, and social sustainability are key aspects of

ensuring the sustainability of extension programs. Best practices such as participatory approach, partnerships, and evaluation and monitoring help ensure the sustainability of extension programs.

This study assessed the sustainability of SSC-DTI BEATS Program of Sorsogon State University in terms of a) number of beneficiaries; b) economic sustainability; c) social sustainability; and d) technical sustainability.

B.1 Number of beneficiaries

Table 3 depicts the sustainability of SSC-DTI BEATS Program of Sorsogon State University in terms of number of beneficiaries. Based from the data, it was found out that more than majority of the registered and unregistered business enterprises were found to continuously be benefited by the said program.

Table 3. Number of Beneficiaries

Years	Beneficiaries (%) in Relation to the Population Size
2018	56 %
2019	70%
2020	0%
2021	20%
2022	80%
2023	90%

The increasing trend in the percentage (%) of beneficiaries implies that the SSC-DTI BEATS Program is sustainable in terms of target beneficiaries. This suggests that there is a continuing increase in the number of the business owners who would patronize the said programs. One study by Kuppelwieser et al. (2018) examined the impact of extension programs on the adoption of sustainable agricultural practices in Ethiopia. The study found that extension programs led to an increase in the adoption of sustainable practices, resulting in a positive impact on the sustainability of agriculture. The number of beneficiaries who adopted sustainable practices increased significantly, indicating that extension programs are an effective way to promote sustainable practices. Another study

by Jallow et al. (2017) evaluated the impact of an extension program on small-scale farmers in The Gambia. The study found that the extension program led to an increase in the number of beneficiaries who adopted sustainable practices, resulting in improved livelihoods. The study also found that the sustainability of the program was enhanced through the use of participatory approaches, which allowed farmers to take ownership of the program.

B.2 Economic sustainability

Economic stability refers to maintaining stable economic growth, avoiding economic shocks or volatility, and ensuring access to opportunities, resources, and services that enhance household income and well-being.

Extension programs are expected to improve economic stability by reducing risks and uncertainties, enhancing productivity, and increasing incomes and assets. The studies reviewed in this paper identify different factors and mechanisms that influence the economic outcomes of extension services (Aliber et al., 2016).

The economic sustainability of the **SSC-DTI BEATS Program** of Sorsogon State University is presented in table 4.

As shown in the table, the economic sustainability of the program was found to be very high (M=4.65). This suggests that the program has the ability to maintain its

effectiveness over time and continue providing benefits to its stakeholders, without relying on external support. A program with a very high economic sustainability is one that has a stable funding source, is able to generate revenue, and has a long-term plan for its financial viability. By and large, among the components of economic sustainability, competitiveness (M=4.91) and return on investment (M=4.80) got very high sustainability levels. This means that SSC-DTI BEATS program delivered a significant ROI to justify the investment of financial and other resources and can compete effectively to satisfy the needs of the target clients.

Table 4. Economic Sustainability

Latent Variables	Mean Scores
1. Financial viability	4.56
2. Sales and revenue growth	4.50
3. Cost effectiveness	4.48
4. Return on Investment	4.80
5. Competitiveness	4.91
Average Mean Scores	4.65

Note: 4.50-5.00=Very High; 3.50-4.49=High; 2.50-3.49=Moderate; 1.50-2.49=Low; 1.00-1.49=Very Low

Competitiveness is defined as the degree to which a particular firm, industry, or national economy can produce goods and services that meet the needs of a global market and can compete effectively on a global scale (Calantone, Cavusgil, & Zhao, 2002). High competitiveness, therefore, refers to a firm or industry's ability to maintain a strong market position and generate profits by offering high-quality products and services that meet the needs and demands of consumers in a competitive global market. Extension projects are initiatives that aim to transfer knowledge, skills, and technology to individuals, communities, and businesses to improve their productivity, profitability, and overall well-being. These projects provide a range of services, such as training, technical assistance, and educational programs, which are designed to enhance the competitiveness of the target beneficiaries. A high return on investment (ROI) is one of the primary indicators of the success of an extension project. The ROI

measures the ratio of the benefits or returns generated by the project to the costs incurred in implementing it (Edwards, 2011).

B.3 Social sustainability

Social sustainability encompasses a range of factors including social justice, equity, diversity, gender equality, and social well-being. It is generally recognized that social sustainability is critical for promoting environmental sustainability and economic sustainability (UNEP, 2012; Gibson et al., 2005). Social sustainability is also about ensuring that all members of society have equal access to resources and opportunities and are able to contribute to the development of the community (Farrington et al., 2002).

The social sustainability of the **SSC-DTI BEATS Program** of Sorsogon State University is presented in table 5. It was revealed that the program has very high social sustainability (M=4.92). This suggests that the program has ability to provide long-lasting and equitable

benefits to its stakeholders and society as a whole, without compromising the well-being of future generations.

Table 5. Social Sustainability

Latent Variables	Mean Scores
1. Increased community engagement and participation	4.98
2. Improvement in community relations and trust	4.96
3. Increased opportunities for learning and education	4.87
4. Improvement in communication and dialogue between stakeholders	4.81
5. Development of local leadership and empowerment	4.92
Average Mean Scores	4.92

Note: 4.50-5.00=Very High; 3.50-4.49=High; 2.50-3.49=Moderate; 1.50-2.49=Low; 1.00-1.49=Very Low

As shown in the figure, increased community engagement and participation (M=4.98) and improvement in community relations and trust (M=4.96) got the highest means score. Increased community engagement and participation of extension project indicates that improvement in the level of involvement and active participation of community members in the activities and programs of an extension project. This is usually achieved by creating opportunities for community members to have a voice in the design, implementation, and evaluation of project activities. It involves listening to and addressing the needs of community members, building strong partnerships with community organizations, and providing resources and support to empower community members to take ownership of the project. Increased community engagement and participation led to better project outcomes, greater community satisfaction, and increased sustainability of the project over time. Besides, the result shows that the SSC-DTI BEATS program had developed a positive relationship and trust between an extension program or project and the community it serves. This was achieved through active engagement with the community, listening to their needs, and delivering

relevant and effective programs or interventions. The program-built rapport with the community, addressed their concerns, and fostered open communication channels.

B.4 Technical Sustainability

Technical sustainability of an extension project refers to its ability to maintain and operate the technical infrastructure or systems required for the project to function effectively and efficiently over a prolonged period of time. This includes the availability of resources such as hardware, software, equipment, and technical expertise, as well as appropriate maintenance and upgrading of these resources as needed. Technical sustainability is essential to ensure the long-term success of the project and its ability to continue delivering positive outcomes for its target stakeholders.

The technical sustainability of the **SSC-DTI BEATS Program** of Sorsogon State University is presented in table 6. The program was found to have a very high technical sustainability (M=4.93) as evidenced by knowledge management (M=99), technical viability (M=4.95) and resource efficiency (M=94) of the said project.

Table 6. Technical Sustainability

Latent Variables	Mean Scores
1. Resource efficiency	4.94
2. Technical viability	4.95
3. Innovation potential	4.87

Latent Variables	Mean Scores
4. Stakeholder engagement	4.89
5. Knowledge management	4.99
Average Mean Scores	4.93

Note: 4.50-5.00=Very High; 3.50-4.49=High; 2.50-3.49=Moderate; 1.50-2.49=Low; 1.00-1.49=Very Low

The results suggest that the SSC-DTI BEATS program that the project has been designed, implemented, and maintained in a way that optimizes its efficiency, durability, reliability, and productivity over a long period of time. This was achieved through the use of advanced technology, innovative approaches, effective planning, efficient resource management, regular monitoring, and continuous improvement efforts throughout the implementation of the program. Important factors that contribute to technical sustainability could include energy efficiency, waste reduction, resource conservation, climate resilience, and long-term cost-effectiveness.

A very high sustainability on knowledge management (M=99) of the SSC-DTI BEATS program would mean that all the projects under the program had the ability to capture, organize, and share knowledge, information, and experience that emerged throughout the project lifecycle. On one hand, the mean scores of the project in terms of its technical viability (M=4.95) and resource efficiency (M=94) had shown project's ability to use available resources like time, money, and materials efficiently and effectively to achieve the desired outcomes and the ability of the project to deliver its goals with the available technology and infrastructure.

Focus Group Discussions Results

The following presents the results and discussions of the FGDs conducted which involved 40 program beneficiaries from different municipalities in the Province of Sorsogon. This provides more in-depth discussions concerning the factors that contribute to the sustainability of the SSC-DTI BEATS Program of Sorsogon State University and the changes brought by the program to the lives to its beneficiaries. For this concern, a set

of focus questions were developed to facilitate discussions.

The data and statements from the FGD participants were grouped to similar themes or issues to highlight the distinguish concepts and categories using open coding method. From these specific themes, few sentences were constructed and then were grouped together for the purpose of linking it to the appropriate topics or issues in the FGD interview guide questions.

C. Factors that contribute to the sustainability of the SSC-DTI BEATS Program of Sorsogon State University.

Extension programs play a crucial role in promoting sustainable agriculture, rural development, and community development. The success of extension programs depends on various factors that contribute to sustainability. According to Pretty and Sutherland (2002), sustainable development requires a balanced consideration of economic, social, and ecological factors.

Based from the FGDs, it was disclosed that collaborative partnership and active participation of the parties, adequacy of resources and monitoring and evaluation of the program were the factors that contribute to the sustainability of the SSC-DTI BEATS Program of Sorsogon State University.

C.1. Collaborative partnership and Active Participation of the parties

Participation of both parties is a critical factor contributing to the sustainability of extension programs. Parties who actively participate in the design, planning, and evaluation of extension services are more likely to adopt and sustain new practices (Ashley, 2001). Participatory extension approaches that involve persons

and communities in decision-making can increase their ownership and commitment to the program, leading to long-term sustainability (Odumade, 2008).

During the FGDs, majority of the participants maintained that they the participation and cooperation among the SorSU, DTI and the beneficiaries really contributed to the sustainability of the program. Some of the participants raised that:

"Padagos ang mga aktibidad kay nagkokooperar mga persons responsible. (Activities continued because of the cooperation of the responsible persons)". - Female, 34 years old

"The program survives and will continue unit list termination because of active participation of the parties thereto." - Male, 30 years old

"I am certain the program will continually cater to the needs of the business owners on account of strong cooperation between SorSU and the DTI." - Male, 27 years old

Based from the statements given by the FGD participants, it can be noted that active participation and harmonious relationship of the persons involved had been necessary for the sustainability of the SSC-DTI BEATS program. According to Alumira and Mandondo (2020), farmers' participation in extension programs is a critical factor in the success of such programs. The study found that farmers involved in the implementation of extension programs could better understand and adopt the recommended practices. Similarly, the study by Kargbo and Condeh (2019) revealed that farmers' participation in extension programs plays a significant role in promoting sustainable agricultural practices. Extension agents' participation is another crucial factor in the sustainability of extension programs.

They act as intermediaries between farmers and other stakeholders, promoting innovation adoption in the agricultural sector. According to Ahmadi and Pannenberg (2019), the participation of extension agents helps

enhance farmers' awareness of sustainable farming practices. The policymakers' involvement in extension programs is equally essential. It helps ensure that extension services align with national and regional policies and priorities. The study by Sartie et al. (2019) found that policymakers' engagement in Uganda's agricultural extension services helped operationalize the government's policies and priorities in the sector.

C.2. Adequacy of resources

Adequate resources, including funding, staff, and infrastructure, are essential for the sustainability of extension programs. Limited resources can compromise the quality and quantity of services, resulting in decreased effectiveness and relevance (Yin, 2017). Extension programs that receive adequate resources are better equipped to respond to client needs, develop new technologies, and improve delivery methods to remain relevant and sustainable in the long run.

The results of the FGDs revealed that substantial number of the participants elaborated that adequate resources were indispensable in the sustenance of the program. They maintained that:

"Of course, availability of resources is necessary to sustain the program." - Male, 57 years old

"The program cannot be implemented without the needed resources." - Female, 49 years old

"Bako mahiro ang proyekto kung kulang ang kagamitan. (The project will not move if there is insufficiency of resources)." Female, 30 years old

The statements by the participants imply that adequacy of resources such as financial, human and physical resources play vital role in the sustainability of the SSC-DTI BEATS program. Hence, the success of extension programs largely depends on the availability of adequate materials that can support the functioning of the program. Sustainability of extension programs is critical as it ensures continuity towards achieving the set goals and

objectives. The use of appropriate materials in extension programs is crucial because they facilitate the transfer of knowledge and skills from experts to beneficiaries.

Access to appropriate technology is crucial in the sustainability of extension programs. Extension materials such as videos, audio recordings, and interactive media have been found to be highly effective in educating and engaging beneficiaries. In a study by Habiyaemye et al. (2017) on the use of audio-visual materials in extension programs, the researchers observed that beneficiaries who were exposed to audio-visual materials had a higher level of knowledge retention compared to those who relied on traditional extension programs. Similarly, Wijesooriya et al. (2019) found that mobile-based extension materials were highly effective in enhancing the uptake of new farming technologies among small-scale farmers in Sri Lanka.

C.3. Monitoring and evaluation of the program

The importance of monitoring and evaluation (M&E) in sustaining extension programs has been emphasized by various researchers and scholars. M&E is a crucial aspect in the implementation of extension programs and helps to ensure that programs achieve their intended objectives and outcomes.

FGD participants consistently mentioned that the sustainability of the program depends on the monitoring and evaluation of its implementation. They said that by doing so, the implementor had the opportunity to look into the status of the implementation and the chance to determine whether that deliverables have reached the intended beneficiaries. Some of the participants made mentioned of the following statements:

"Regular evaluation of the program contributes to its sustainability." - Female, 50 years old

"Monitoring helps the parties to look into the issues in the implementation that require urgent action for it the project to survive." - Male, 46 years old

"To sustain the program, there is a need to conduct regular monitoring and evaluation of its implementation. This will help the parties to further enhance the relationship between that which may contribute to the sustainability of the project."
- Male, 46 years old

The results validate the results of the studies conducted which disclosed the fact that M&E is critical in identifying potential challenges and areas for improvement in a program. It can help program managers to identify areas that require additional support and resources. According to Obasi et al. (2018), M&E is an essential tool in monitoring the progress and performance of extension programs. The authors state that M&E provides feedback that enables program managers to adjust programs and activities to ensure that they are meeting their intended objectives. M&E is thus crucial in ensuring that the extension program remains relevant and responsive to the needs of beneficiaries. In addition to identifying areas that require improvement, M&E can also enhance the accountability of program managers and service providers. M&E provides evidence-based data that can be used to justify the use of resources and demonstrate the impact of the program. According to Sertkaya and Cengiz (2019), M&E helps to demonstrate the effectiveness of the program and the value it provides to beneficiaries. The authors state that this information is critical in securing funding and support for the program, thus contributing to its sustainability. Another important contribution of M&E to the sustainability of extension programs is that it can help to build the capacity of program managers and implementers. M&E provides an opportunity for program managers to learn from successes and failures and adjust program design and implementation strategies accordingly. According to Alamin and Suleiman (2019), M&E helps to build the capacity of extension personnel by providing a platform for reflection, learning, and adaptation. This, in turn, enhances the effectiveness of the program and contributes to its sustainability.

D. The changes brought by the SSC-DTI BEATS Program to the lives to its beneficiaries.

Extension programs are designed to bring change to people's lives by providing them access to education, technical assistance, and other resources. These programs are designed to provide support and assistance to people in various areas of their lives, such as agriculture, health care, education, and environment.

The FGDs revealed that the SSC-DTI BEATS program had brought two (2) major changes into the lives of the beneficiaries namely improved business knowledge and practices and better lives

D.1. Improved business knowledge and practices

The acquisition of business knowledge and practices literacy is crucial for the success of small businesses. SMEs are crucial to the economic development of any nation, and as such, the literacy extension programs aimed at improving the lives of small business owners and entrepreneurs are essential.

FGD participants testified that SSC-DTI BEATS Program had improved their business knowledge and practices. They maintained that the projects have helped them to improve their management skills that contribute to the succession of their business operation. Some of them said that:

"I learned a lot from the seminars conducted by the SorSU and the DTI. I am very thankful to them because the knowledge I acquired from them really helped me in managing my own business." - Female, 50 years old

"Dati wara ako aram sa Negosyo. Dahil sa SSC-DTI BEATS Program nakaram ako magnegosyo.(Before I knew nothing in business. But, because of SSC-DTI BEATS Program, I learned to do business." - Female, 51 years old

The acquisition of business knowledge and practices through extension programs has been shown to have a positive impact on the performance of small businesses, and as such,

the livelihoods of beneficiaries. According to Kato (2013), through extension programs, small business owners can gain insights into financial management, marketing, and the development of effective business plans, which can improve their overall business performance. This knowledge enables entrepreneurs to improve their profitability, increase their customer base, and improve their business practices. In the study conducted by Kimotho et al. (2019), the researchers found that the business literacy extension programs had a significant impact on empowering small business owners. Through the programs, the entrepreneurs learned how to develop sustainable business practices, explore new business opportunities, and establish networks with other business owners. The extension programs had a direct impact on improving the livelihoods of beneficiaries by improving their business performance.

Another study by Onduru (2016) examined the impact of the business literacy extension programs on women-owned enterprises. The study found that the acquisition of business knowledge through extension programs led to significant growth in women-owned businesses in terms of sales, profitability, and market expansion. The programs also enhanced the beneficiaries' access to credit facilities and capital, and as a result, they were able to improve their livelihoods. Moreover, Abang and Hymavathy (2017) found that the acquisition of business knowledge and practices through the extension programs had an indirect impact on beneficiary livelihoods. Through the programs, the small business owners could create employment opportunities for their communities, thereby improving the lives of those around them. The programs also had a positive impact on social capital, as the beneficiaries' developed networks with other entrepreneurs and government officials.

D.2 Better lives of the beneficiaries

Extension programs are service-oriented initiatives that focus on improving the livelihoods of individuals and communities through education, training, and skill-building. These programs have the potential to mitigate poverty, promote sustainable development, and

enhance the economic and social well-being of beneficiaries.

The FGD respondents maintained that the projects had improved their lives. Some of them said that:

"The program gave me a better life. I have now my own business that provides me more income." - Female, 49 years old

"Because of the program, I am now managing my businesses. I can say that it really changes my life into a more productive individual." - Female, 49 years old

"I have now a better life because a I have more sources of income now as compared before." - Female, 49 years old

The testimonies from the FGD participants simple show that the implementation of the SSC-DTI BEATS program brough better life to its beneficiaries. According to Aregay and Amanuel (2017), extension services not only improve the productivity of farmers but also enhance their income and food security. Similarly, Alemu et al. (2017) found that extension programs in Ethiopia have contributed significantly to increasing agricultural production, income, and food security among beneficiaries. Furthermore, extension programs have been found to have a positive impact on the education and health outcomes of beneficiaries as well. According to Abreha et al. (2018), extension services have contributed to improving health outcomes by increasing awareness and adoption of healthy practices. Similarly, Goldey et al. (2018) found that extension services have contributed to increasing student performance by providing access to educational resources and training.

Conclusions and Recommendations

This study concludes that SSC-DTI BEATS Program of Sorsogon State University has been fully implemented during the term of the Memorandum of Agreement between the SorSU and the DTI and such program was found have a very high sustainability in terms of: a) number of beneficiaries; b) economic sustainability; c) Institutional sustainability; and d) technical sustainability. Based from the

FGDs, it was disclosed that collaborative partnership and active participation of the parties, adequacy of resources and monitoring and evaluation of the program were the factors that contribute to the sustainability of the SSC-DTI BEATS Program of Sorsogon State University and the program brought two (2) major changes into the lives of the beneficiaries namely improved business knowledge and practices and better lives

From the results of the study, it is highly recommended that the part two (2) of the said program which is entitled "GROW NEGOSYO" be implemented in the same manner consistent to the SSC-DTI BEATS Program to make it more sustainable and beneficial to the identified beneficiaries. Future researches with a more in-depth approach may be conducted.

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