



CHECKLIST OF DOCUMENTS TO BE SUBMITTED BY APPLICANT NGOs WHO ARE NEWLY ESTABLISHED AND ARE OPERATING FOR AT LEAST ONE (1) YEAR

The following documents submitted in four (4) sets organized accordingly:

A. ___ Accomplished application for PCNC Accreditation/Certification form (Downloadable)

B. ___ Accomplished organizational profile of applicant organization form (Downloadable)

C. ___ Organizational Documents:

- ___ 1. Exact location/vicinity map/sketch of main office with labeled landmarks and name of street.
(Please be gently reminded that we do not accept location maps that are not readable and/or not functional.)
- ___ 2. Certified True Copy of Certification, License or Accreditation by Government Agency (DSWD/DOST/DEP-ED etc.)
- ___ 3. Brochure (if any)
- ___ 4. Annual Report or List of Accomplishments for the past year
- ___ 5. Affidavit of Modus Operandi showing the purpose of the organization, list of proposed projects/activities for the next two (2) years; target funds & sources; and other facts deemed relevant to qualification as donee institution.
- ___ 6. SEC Certified True Copy of Articles of Incorporation (AoI) & By-Laws (from the first filing & all amendments, if any) that include, as required by BIR: (Submit 1 set of Original Certified True Copy by SEC and 3 sets of photocopies from the Certified True Copy.)
 - a) Explicit provisions (as per BIR RR 13-98) as follows:
 - ___ registered as a “non-stock, non-profit” organization
 - ___ distribution of assets upon dissolution to another accredited NGO of similar purpose or to the government (for complete text, refer to BIR RR 13-98 Sec. 3, 2, iii);
 - ___ no part of the property or income shall inure to the benefit of any member, officer, organizer or any individual person;
 - ___ members of the Board NOT receiving any compensation;
 - ___ level of administrative expenses not exceeding 30% of the total donations received and of total expenses for the taxable year.
 - ___ no provisions in AoI and By-Laws are contrary to the above four (4) provisions
- ___ 7. Statement of Policy on Conflict of Interest signed by BOT Chair/President and Corporate Secretary (sample, downloadable)
- ___ 8. Latest General Information Sheet duly received by SEC (Number of Trustees & Officers should be consistent with the provisions in the Articles of Incorporation & By-Laws.)

For family and corporate foundations:

 - Indicate Independent Trustee in the GIS
 - Submit Statement of Management Representation stating that the Chair/President is not related to the Treasurer by consanguinity or affinity up to the second degree.

- ___ 9. List of Key Members of the Staff indicating their designation
- ___ 10. Organizational Chart or Table of Organization
- ___ 11. Certificate of Affiliation (if a member of an NGO network)
- ___ 12. Certified True Copy of BIR Certificate of Registration (*BIR Form 2303*)
- ___ 13. Audited Financial Statements (**received by the BIR**) for the *past year*, if applicable
 With: a) Statement of Management Responsibility for Financial Statements
 b) Statement of Management Responsibility for Annual Income Tax Return
 c) Sworn Statement of Sources and Usage of Funds as required by SEC
Note: In case there is no Audited Financial Statements or it is more than 6 months old, submit **latest unaudited FS.**
- ___ 14. Annual Income Tax Return (BIR Form 1702), together with Account Information Form (BIR Form 1702 AIF) or Audited Financial Statements in the absence of the form 1702AIF, if applicable
- ___ 15. Copy of the Auditor's Certificate of Accreditation from the Board of Accountancy (BOA)
- ___ 16. Application for Tax Exemption received by BIR (without the attachments)
- ___ 17. Annual Information Return of Income Tax Withheld on Compensation, Expanded & Final W/holding Taxes (BIR Form 1604) with Alpha List of Employees for the past year
- ___ 18. Photocopy of the first pages of Books of Accounts registered with BIR for the last two (2) years (**Note:** *If BIR registration is manual books of accounts, posting of accounts should be done manually. PCNC conducts on-site evaluation visits and does not accept pasted books of accounts. All books of accounts should always be updated.*)
 a. General Ledger
 b. General Journal
 c. Cash Receipts Book
 d. Cash Disbursement Book
- ___ 19. If not using Manual Books of Account, BIR Permit to use:
 a. Loose leaf system or (*Books of Accounts should be stamped "RECEIVED" by the BIR-RDO*)
 b. Computerized Books of Accounts
 (*whichever is applicable*)
- ___ 20. BIR Permit to use Loose-Leaf Official Receipts and/or Cash Register Machines, if applicable
- ___ 21. Sample of Official Receipts (OR) registered with and duly stamped by BIR

___ Initial Payment of P1,000 of Application Due ___ Full Payment of Balance of Application Due ___

Note: 1. Down payment of P1,000 will be forfeited if required documents are not completed within one (1) year.

July 4, 2019

Reviewed for PCNC by: _____ Date: _____
 (Signature Over Printed Name)