

September 8, 2021

Dear Applicant-Organization,

Greetings from PCNC!

Thank you for your interest in applying for, or renewing your PCNC accreditation. As the designated accrediting entity and partner of the Government in the accreditation of non-stock, non-profit corporations and NGOs or Foundations, PCNC is committed to making the certification process as seamless and efficient as possible.

In accordance with Revenue Regulations No. 13-98, PCNC accreditation is a pre-requisite for the registration of non-stock, non-profit corporations and foundations with the Bureau of Internal Revenue (BIR) as qualified donee institution under Section 34 (H) (1) and (2) (c) of the National Internal Revenue Code.

Moreover, PCNC accreditation is recognized by the NGO sector, local and international donor community, and government agencies as a "seal of legitimacy and good NGO housekeeping"—a demonstration that the PCNC-certified organization has met the standards of good governance, financial stewardship, and operational transparency and accountability. In many instances, it provides access to local and international funding, and networking opportunities with fellow PCNC-accredited NGOs and Foundations. As such, an organization may still seek PCNC accreditation even if it does not intend to acquire BIR registration as donee institution.

To facilitate your application for PCNC accreditation, please be guided by the "Interim Accreditation Process" which details the steps to be undertaken and the documents required for evaluation.

The "Checklist of Documents" (PCNC Form 101) lists all the necessary documents that must be submitted to initiate the accreditation process. Kindly review the checklist to determine your organization's readiness to be certified. Most importantly, review your organization's Articles of Incorporation and By-laws and make sure that the required provisions as enumerated in No. 6 in the Checklist are all present. The provisions may not be written verbatim as in the list, but should be similar in intent and meaning.

Submit four sets of complete documents in hard copies either through courier or hand-carry. You will be notified of any deficiencies within two days after receipt of your documents by PCNC. Submit any lacking documents as soon as possible so we can proceed to scheduling your evaluation. The same set of documents will be submitted to the BIR once your organization passed the PCNC accreditation. The Certificate of Tax Exemption and/or government agency certification/license/accreditation pursuant to Executive Order 720 may be submitted after the evaluation. Your organization can not be endorsed to the BIR without these documents.

For faster review of your documents both by PCNC and the BIR, the documents must be organized sequentially as presented in the checklist and labeled on the side accordingly. Please use long, green expandable folder for uniformity and easier identification of documents in the BIR office. DO NOT

BIND THE DOCUMENTS. DO NOT USE BINDER FOLDER OR CLEAR BOOK as these will only make the documents bulky and heavier.

The front cover of the folders should be labeled as follows:

The Philippine Council for NGO Certification Sta. Mesa, Manila

APPLICATION FOR ACCREDITATION OF [NAME OF YOUR ORGANIZATION]
[Address of your organization]

[Date submitted]

We simplified the forms and created new templates to help you in preparing the needed documents and eliminate the unnecessary ones.

- 1. PCNC Form 101 Checklist of Documents
- 2. PCNC Form 102 Affidavit of Verification
- 3. PCNC Form 103 Application for Accreditation
- 4. PCNC Form 104 Organizational Profile Form
- 5. PCNC Form 105 Statement of Management Representation on Independent Trustee/s (for corporate and family foundation, and NGO organized by religious a congregation)
- 6. PCNC Form 106 Affidavit of No Relation between the Chair or President and the Treasurer
- 7. PCNC Form 107 List of BOT Members, Officers and Key Staff Members
- 8. PCNC Form 108 Affidavit of Modus Operandi (for newly established organizations operating less than two years)
- 9. PCNC Form 109 Operations Report (DO NOT attach your published Annual Reports)
- 10. PCNC Form 110 Sample Conflict of Interest Policy

Please refer to the following regulations that will guide you in processing your organization's DSWD registration, license to operate, and accreditation, and Tax Exemption Certificate from the BIR-RDO:

DSWD **Memorandum Circular No. 17-2018** – Revised Guidelines Governing the Registration, Licensing of Social Welfare and Development (SWD) Agencies and Accreditation of SWD Programs and Services; and its supplemental **MC No. 01-2020**.

Revenue **Memorandum Order No. 23-2019** — Tax Exemption of Non-Stock, Non-Profit Corporations Under Section 30 of the National Internal Revenue Code of 1997, As Amended.

For assistance, questions or concerns, please don't hesitate to contact **Rowena Dizon** at <u>rowena.dizon@pcnc.com.ph</u> and <u>pcnc@pcnc.com.ph</u>, telephone numbers (02) 8715-9594 and 8782-1568, mobile number 0919-307-3759, or you may contact your designated Certification Officer.

Thank you for your usual cooperation.

FELIX A. TONOG
Executive Director