

25TH

Founding Anniversary



STRENGTHENING NGO COOPERATION FOR CLIMATE ACTION

About PCNC

The Philippine Council for NGO Certification, Inc. (PCNC), a private, voluntary, non-stock, nonprofit corporation, is a self-regulatory body of the NGO sector. As the duly designated “Accrediting Entity”, the Council’s main function is to accredit NGOs and Foundations that meet the established standards for good governance and management, and that demonstrate compliance with existing regulatory requirements.

Founded on January 29, 1997 by six of the country’s largest NGO networks—the Association of Foundations (AF), the Bishops-Businessmen’s Conference for Human Development (BBC), the Caucus of Development NGO Networks (CODE-NGO), the League of Corporate Foundations (LCF), the National Council for Social Development (NCSD), and Philippine Business for Social Progress (PBSP)—PCNC was a response to the challenge by the Government of establishing a system that will ensure that resources received by non-stock, non-profit organizations are used for their intended purposes.

Since then, PCNC’s accreditation as a seal of good NGO housekeeping has been a pre-requisite for the registration of NGO and Foundations with the Bureau of Internal Revenue (BIR) as qualified donee-institutions.

In partnership with the Government, PCNC has lived up to the expectation of being the NGO sector’s self-regulatory mechanism in ensuring the integrity, transparency, accountability, and service of accredited NGO. It is our collective commitment that PCNC will continue pursuing its mission of enabling more NGO that are trusted, respected, and reliable partners in national development.



About the Cover

On our 25th Founding Anniversary and 23rd General Assembly, PCNC seeks to amplify the call for collective action to address climate change issues, to strengthen civil society cooperation and capacities to mitigate its risks, and to build resilient and liveable communities.

On the cover is the earth which we should all protect and preserve, the beautiful tree and the petals that are connected to the earth, represent the life we all want for generations to come. The petals show various communities and sectors are well engaged and take action to adapt to the impacts of climate change. The earth and the petals resemble the logo of PCNC which means that the NGO sector plays a critical role in climate action.

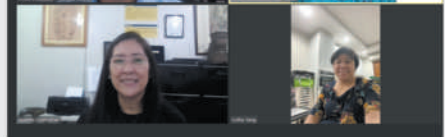
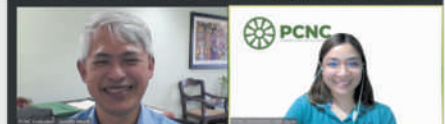


TABLE OF CONTENTS

About PCNC	●
List of PCNC Accredited Organizations	● 1
Chairperson's Report	● 3
2021 at a Glance	● 5
Volunteer Peer Evaluator Awardees	● 6
The PCNC Journey: 25 years of enabling NGOs	● 7
Stories from the Field (Stories from NGO and VPE)	● 9
Cover Story: Impacts of Climate Change in the Philippines	● 26
Treasurer's Report	● 27
Audited Financial Statements	● 28
Board of Trustees (2021-2022)	● 48
The PCNC Team	● 49
Roster of PCNC Volunteer Peer Evaluators	● 50
Donors	●

List of PCNC-Accredited Organizations

1. AAI Charity Foundation, Inc.
2. Aboitiz Foundation, Inc.
3. ACAY Missions Philippines, Inc.
4. ABS-CBN Lingkod Kapamilya Foundation, Inc.
5. Adamson- Ozanam Educational Institutions, Inc.
6. Adarna Group Foundation, Inc.
7. AGAPP Foundation, Inc.
8. Alagang Kapatid Foundation, Inc.
9. Alliance Graduate School, Inc.
10. Alvarez Foundation-Philippines, Inc.
11. American Chamber Foundation Philippines, Inc.
12. Ang Hortaleza Foundation, Inc.
13. AMG Skilled Hands Technological College, Inc.
14. Ang Misyon, Inc.
15. Angelo King Foundation, Inc.
16. Angelicum Charitable Foundation, Inc.
17. Antipolo Seminary Foundation, Inc.
18. Asia Society Philippine Foundation, Inc.
19. Asian Institute of Maritime Studies, Inc.
20. Asian Theological Seminary, Inc.
21. ASKI Foundation, Inc.
22. ASKI School of Knowledge, Incorporated
23. Assisi Development Foundation, Inc.
24. Association of Foundations Phils., Inc.
25. Assumption College, Inc.
26. Ateneo Alumni Association, Inc.
27. Ateneo de Davao University
28. Ateneo de Iloilo, Inc.
29. Ateneo de Manila University, Inc.
30. Ateneo de Naga University, Inc.
31. Ateneo de Zamboanga University
32. Ateneo Scholarship Foundation, Inc.
33. Awana Organization Philippines, Inc.
34. AY Foundation, Inc.
35. Ayala Foundation, Inc.
36. Bakhita Canossa Foundation, Inc.
37. Ballet Philippines Foundation, Inc.
38. Batang Munti Foundation, Inc.
39. Bato-Balani Foundation, Inc.
40. Bayan Academy for Social Entrepreneurship and Human Resource Development, Inc.
41. BDO Foundation, Inc.
42. Beacon International School, Foundation, Inc.
43. Bert Lozada Foundation, Inc.
44. Biblical Seminary of the Philippines
45. Bidlisw Foundation, Inc.
46. Bonifacio Art Foundation, Inc.
47. BP Cebu Foundation, Inc.
48. Brother Andelino Manuel Castillo FSC Religious Educational Foundation, Inc.
49. Buddhist Compassion Relief Tzu Chi Foundation Philippines, Inc.
50. Cameleon Association, Inc.
51. Capiz Development Foundation, Inc.
52. CARD-MRI Development Institute, Inc.
53. Care Channels, Inc.
54. Caritas Manila, Inc.
55. Cartwheel Foundation, Inc.
56. Caucus of Development NGO Networks, Inc. (CODE-NGO)
57. Cavite Institute, Inc.
58. CBN-ASIA, Inc.
59. CCT Kaibigan Ministry, Inc.
60. Cebuana Lhuillier Foundation, Inc.
61. Cebu Puericulture Center and Maternity House, Inc.
62. CEMEX Philippines Foundation, Inc.
63. Center for Community Transformation, Inc.
64. Center for Excellence in Special Education (Stepping Stone) Foundation, Inc.
65. Center for Research and Communication Foundation, Inc.
66. Center for the Prevention and Treatment of Child Sexual Abuse (CPTCSA), Inc.
67. Cerecare Philippines Foundation Inc.
68. CFC Ancop Global Foundation, Inc.
69. CFC Educational Foundation, Inc.
70. Chiang Kai Shek College, Inc.
71. Child and Family Service Philippines, Inc.
72. Child Protection Network Foundation, Inc.
73. Child Health in Life and Development (C.H.I.L.D.) Foundation, Inc.
74. Children International (Bicol) Inc.
75. Children s Heart Foundation, Inc.
76. Children's Legal Bureau, Inc.
77. Children's Mission Philippines Hills of Grace Foundation, Inc.
78. Chosen Children Village Foundation, Inc.
79. Christian Mission Service Philippines, Inc.
80. Christian Action for Reconciliation and Evangelism Philippines, Inc. (C.A.R.E.)
81. Christ's Commission Foundation Ministries, Inc.
82. Christ The King College-San Fernando City, La Union, Inc.
83. Chummy Chum Foundation Philippines, Inc.
84. CI-Philippines, Inc.
85. CITE (Center for Industrial Technology and Enterprise) Technical Institute, Inc.
86. Cityland for Social Progress Foundation, Inc.
87. Clara O. Corpus Foundation, Inc.
88. Claudio Teehankee Foundation, Inc.
89. Cleft Foundation, Inc.
90. Coastal Conservation and Education Foundation, Inc.
91. Coca-Cola Foundation Philippines, Inc.
92. Community and Family Services International, Inc.
93. Concordia Children's Services, Inc.
94. Conrado & Ladislawa Alcantara Foundation, Inc.
95. Consuelo "Chito" Madrigal Foundation, Inc.
96. CRIBS Foundation, Inc.
97. Crocodylus Porosus Phils., Inc
98. CULION Foundation, Inc.
99. CURE Philippines, Inc.
100. Dalta Jonelta Foundation, Inc.
101. Dana Foundation, Inc.
102. De La Salle-College of Saint Benilde, Inc.
103. De La Salle-Santiago Zobel School, Inc.
104. De La Salle University, Incorporated
105. De La Salle University Science Foundation, Inc.
106. Defending Family Values Foundation, Inc.
107. Diwa ng Magdalo Foundation, Inc.
108. DMIRIE Foundation, Inc.
109. Don Antonio O. Floirendo, Sr. Foundation, Inc.
110. Don Bosco Boy s Home, Inc.
111. Don Bosco College, Inc.
112. Don Bosco Foundation of the Philippines, Inc.
113. Don Bosco Technical Institute of Makati, Inc.
114. Don Bosco Technical Institute Tarlac, Inc.
115. Dualtech Training Center Foundation, Inc.
116. Du-Baladad and Associates (BDB Law) Foundation, Inc.
117. Dynamic Teen Company- Making A Difference, Inc.
118. DZRV Radio Veritas Foundation, Inc.
119. E. Zobel Foundation, Inc.
120. East-West Seed Foundation, Inc.
121. Educational Research and Development Assistance (ERDA) Foundation, Inc.
122. El Observatorio de Manila, Inc.
123. Emergency Rescue Unit Foundation Phils., Inc.
124. End Child Prostitution, Child Pornography, and the Trafficking of Children for Sexual Purposes (ECPAT-Philippines), Inc.
125. Ernesto "Asay" Yu Foundation, Inc.
126. Eugenio Lopez Foundation, Inc.
127. European International School, Inc.
128. Everest International Academy, Inc.
129. Every Nation Leadership Institute, Inc.
130. Faith Academy, Incorporated
131. Familia Community Foundation Inc.
132. Family Cooperation Health Services Foundation, Inc.
133. Far East Broadcasting Company (Philippines), Inc.
134. Father Saturnino Urios University Foundation, Inc.
135. Febias College of Bible, Inc.
136. Feed the Children Philippines, Inc.
137. Felicidad T. Sy Foundation, Inc.
138. Felix G. Yusay Foundation, Inc.
139. Fellowship of Christians in Government, Inc.
140. FFCCCII Foundation, Inc.
141. Food for Hungry Minds School, Inc.
142. Fort Bonifacio Development Foundation, Inc.
143. Foundation for the Development of Agusanons, Inc.
144. Foundation for Information Technology Education and Development, Inc.
145. Foundation for Liberty and Prosperity, Inc.
146. Fr. Al's Children Foundation, Inc.
147. Frere (Saint) Benilde Romancon Education Foundation (De La Salle University-Dasmarias, Inc.
148. Friends of Hope, Inc.
149. Friends of Verbum Dei, Inc.
150. F.U.S.E Foundation (For the Upgrading of the Standard of Education), Inc.
151. Gabriel Taborin College of Davao Foundation, Inc.
152. Gerry Roxas Foundation, Inc.
153. Global Peace Festival Philippines Foundation, Inc.
154. GMA Kapuso Foundation, Inc.
155. Gokongwei Brothers Foundation, Inc.
156. Gonzalo and Carmen Abaya Memorial Foundation, Inc.
157. GreenEarth Heritage Foundation, Inc
158. GT Foundation, Inc.
159. H.A.R.I. Foundation, Inc.
160. Habitat for Humanity Philippines Foundation, Inc.
161. Hands of Love Philippines, Foundation, Inc.
162. Hands On Manila Foundation, Inc.
163. Haribon Foundation for the Conservation of Natural Resources, Inc.
164. Health Education Environment Discipleship Foundation, Inc.
165. Health Futures Foundation, Inc.
166. Henry Sy Foundation, Inc.
167. Hermano (San) Miguel Febres Cordero Medical Educational Foundation (De La Salle Medical and Health Sciences Institute), Inc.
168. HERO Foundation, Incorporated
169. Homer Foundation, Inc.
170. Honda Foundation, Inc.
171. Hope Worldwide Philippines, Inc.
172. ICA Greenhills Scholarship Foundation, Inc.
173. ICCP Group Foundation, Inc.
174. ICTSI Foundation, Inc.
175. Igan ng Pilipinas Foundation, Inc.
176. Ignajo Foundation, Inc.
177. Ilog Kinderhome Foundation, Inc.
178. Imus Unida Christian School, Inc.
179. ING Foundation Philippines, Inc.
180. Integrative Center for Alternative Development Foundation, Inc.
181. Insular Foundation, Inc.
182. Institute of Social Order, Inc.
183. International Care Ministries Foundation, Inc.
184. International Graduate School of Leadership, Inc.
185. International Sheng Zhen Society Foundation, Inc.
186. J. Amado Araneta Foundation, Inc.
187. Jaime V. Ongpin Foundation, Inc.
188. JD Pamana Foundation, Inc.
189. Jesus V. del Rosario Foundation, Inc.
190. Jollibee Group Foundation, Inc.
191. Juanito I. King Foundation, Inc.
192. Joy-Nostalg Foundation, Inc.
193. Justice, Peace & Integrity of Creation-Integrated Development Center, Inc.
194. Ka Eliong Foundation, Inc.
195. Kabang Kalikasan ng Pilipinas Foundation, Inc.
196. Kaibigan Ermita Outreach Foundation, Inc.
197. Kaisa Heritage Foundation, Inc.
198. Kalaw Ledesma Foundation, Inc.
199. Kalinangan Youth Foundation, Inc.
200. Kalipay Negrense Foundation, Inc.
201. Kapampangan Development Foundation, Inc.
202. Kasama Kita sa Barangay Foundation, Inc.
203. Kasilak Development Foundation, Inc.
204. KC Philippines Foundation, Inc
205. KCC Foundation, Inc.
206. KEITECH Educational Foundation, Inc.



207. Kythe Foundation, Inc.
208. Knowledge Channel Foundation, Inc.
209. Lamdag Foundation for Women's Projects, Inc.
210. Lao Foundation, Inc.
211. La Salle Greenhills, Inc.
212. League of Corporate Foundations, Inc.
213. LBC Hari ng Padala Foundation, Inc.
214. Let's Save The Brain Foundation, Inc.
215. Ligaya ng Panginoon Foundation, Inc.
216. Lingkod Muntinlupa Foundation, Inc.
217. Little Bamboo Foundation, Incorporated
218. Little Children of the Philippines, Inc.
219. Lopez Group Foundation, Inc.
220. Mabuhay Deseret Foundation, Inc.
221. Madre de Amor Hospice Foundation, Inc.
222. Mahintana Foundation, Inc.
223. Makati Business Club, Inc.
224. Malampaya Foundation, Inc.
225. Manila Metropolitan Cathedral-Basilica Foundation, Inc.
226. Manila Water Foundation, Inc.
227. Mano Amiga Academy, Inc.
228. Manuel S. Enverga University Foundation, Inc.
229. Masbate Ikthus Christian School, Inc.
230. Megawide Corporate Foundation, Inc.
231. Megaworld Foundation, Inc.
232. Mercury Drug Foundation, Inc.
233. Metrobank Foundation, Inc.
234. Metro Pacific Investments Foundation, Inc.
235. Metropolitan Museum of Manila Foundation, Inc.
236. MGC New Life Christian Academy, Inc.
237. Mindoro Biodiversity Conservation Foundation, Inc.
238. Miriam College Foundation, Inc.
239. Missionaries of the Sacred Heart Mission Office, Philippines, Inc.
240. Monark Foundation, Inc.
241. Mother Rosa Memorial Foundation, Inc. (Assumpta Technical High School)
242. Multinational Foundation, Inc.
243. Museo del Galeon, Inc.
244. Museo Pambata Foundation, Inc.
245. MVP Sports Foundation, Inc.
246. Natasha Goulbourn Foundation, Inc.
247. National Music Competitions for Young Artists Foundation, Inc.
248. NFS Foundation Ministry, Incorporated
249. Ninoy and Cory Aquino Foundation, Inc.
250. Noordhoff Craniofacial Foundation Philippines, Inc.
251. Norwegian Maritime Foundation of the Philippines, Inc.
252. Notre Dame Educational Association, Inc.
253. NYK-TDG Friendship Foundation, Inc.
254. NYK-Transnational Institute Foundation, Inc.
255. Odyssey Foundation, Inc.
256. Old Balara Christian Community School, Inc.
257. OMF Literature, Inc.
258. Operation Blessing Foundation Philippines, Inc.
259. Operation Compassion Philippines, Inc.
260. Operation Smile Philippines Foundation, Inc.
261. Ophthalmological Foundation of the Philippines, Inc.
262. Oscar and Ginny Foundation, Inc.
263. Oscar M. Lopez Center for Climate Change Adaptation and Disaster Risk Management Foundation, Inc.
264. P & A Foundation, Inc.
265. Pag-asa Social Center Foundation, Inc.
266. PAREF Southridge Night School Development Foundation, Inc.
267. PAREF-Westbridge School, Inc.
268. Parish Pastoral Council for Responsible Voting, Inc.
269. PASAR Foundation, Inc.
270. Passerelles Numeriques Philippines Foundation, Inc.
271. People Engaged in People Projects Foundation, Inc.
272. People's Recovery, Empowerment and Development Assistance (PREDA) Foundation, Inc.
273. Petron Foundation, Inc.
274. PGH Medical Foundation, Inc.
275. PHAPCares Foundation, Inc.
276. Phil-Asia Assistance Foundation, Inc.
277. Philippine Academy of Rehabilitation Medicine-Rehabilitation Advocacy, Research and Education (PARM-RARE), Foundation, Inc.
278. Philippine Business for Education, Inc.
279. Philippine Business for Social Progress, Inc.
280. Philippine Cancer Society, Inc.
281. Philippine Disaster Resilience Foundation, Inc.
282. Philippine Eagle Conservation Program Foundation, Inc.
283. Philippine Educational Theater Association (PETA), Inc.
284. Philippine Institute of Certified Public Accountants Foundation, Inc.
285. Philippine Jesuit Aid Association, Inc.
286. Philippine Jesuit Prison Service Foundation, Inc.
287. Philippine Mental Health Association, Inc.
288. Philippine National Police Foundation, Inc.
289. Philippine Province of the Good Shepherd, Inc.
290. Philippine Relief and Development Services (PHILRADS), Inc.
291. Philippine S & T Development Foundation-Manila, Inc.
292. Philippine Science High School Foundation, Inc.
293. Philippine Sugar Research Institute Foundation, Inc. (PHILSURIN)
294. PHILSAGA High School Foundation, Inc.
295. PhilSeven Foundation, Inc.
296. Physicians for Peace Philippines, Inc
297. Pilipinas Shell Foundation, Inc.
298. Pilipinas Una sa Lahat (Cebu) Foundation, Inc.
299. Pioneer Foundation, Inc.
300. PLDT-Smart Foundation, Inc.
301. Prepare Kingsway Ministries, Inc.
302. President Emilio Aguinaldo Medical Foundation (Emilio Aguinaldo College Medical Center-Cavite)
303. Primary Structures Educational Foundation, Inc.
304. PSC Foundation, Inc.
305. PTC-CSJ Foundation, Inc.
306. RC Manila Foundation, Inc.
307. Ralph Edmund Spencer Foundation, Inc.
308. Ramon Aboitiz Foundation, Inc.
309. Rayomar Outreach Foundation, Inc.
310. RD Foundation, Inc.
311. REACH, Inc. (Resources Employment and Community Horizons, Inc.)
312. Reallife Foundation, Inc.
313. Regina Rica Foundation, Inc.
314. Reintegration for Care & Wholeness (RCW) Foundation, Inc.
315. Repertory Philippines Foundation, Inc.
316. Resources for the Blind, Inc.
317. Rise Against Hunger Philippines, Inc.
318. Ronald McDonald House Charities of the Philippines, Inc.
319. Rotary Club of Makati, Inc.
320. RTN Foundation, Inc.
321. Safer River, Life Saver Foundation, Inc.
322. San Antonio Formation and Enhancement Center, Inc.
323. San Beda College Alumni Foundation, Inc.
324. Santuario Nature Farms Corp.
325. Sanctus Vincenzus Scholarship Foundation, Inc.
326. San Beda College Benedictine Educational Foundation, Inc.
327. San Lorenzo Ruiz Charity (SJDMC), Inc.
328. San Miguel Foundation, Inc.
329. San Roque Power Foundation, Inc.
330. SCTAN Foundation, Inc.
331. Security Bank Foundation, Inc.
332. Senators Gaudencio and Magnolia Antonino Foundation, Inc.
333. SGV Foundation, Inc.
334. Shepherd's Voice Radio and Television Foundation, Inc.
335. Shining Light Foundation, Inc.
336. Sikat Solar Challenge Foundation, Inc.
337. Silliman University
338. SIMAG Foundation, Inc.
339. Simbayanan ni Maria Community Foundation, Inc.
340. Simon of Cyrene Rehabilitation and Development Foundation, Inc.
341. Sister Clarette-Rosario Foundation, Inc.
342. SM Foundation, Inc.
343. SMCGP Philippines Power Foundation, Inc.
344. Smile Train Philippines Foundation, Inc.
345. Soil and Water Conservation Foundation, Inc.
346. SOS Children's Village, Inc.
347. St. Baptista Battig Music Foundation, Inc.
348. St. Joseph Foundation, Inc.
349. St. Luke's Medical Center Foundation, Inc.
350. St. Teresita s Academy of Aritao, Inc.
351. St. Stephen s High School, Inc.
352. Steps Dance Studio Scholarship Foundation, Inc.
353. Sun Life Financial-Philippines Foundation, Inc.
354. Sunwest Care Foundation, Inc.
355. Synergeia Foundation, Inc.
356. Tahananang Mapagpala ng Immaculada Concepcion Foundation, Inc.
357. Tahanan ng Pagmamahal Children's Home, Inc.
358. Tan Yan Kee Foundation, Inc.
359. Tanging Yaman Foundation, Inc.
360. Tanggol Kalikasan, Inc.
361. Tanglaw-Touch Care Foundation, Inc.
362. Tany Foundation, Inc.
363. Teach for the Philippines, Inc.
364. Team Energy Foundation, Inc.
365. Telstra Foundation (Philippines), Inc.
366. The Andres Soriano Foundation, Inc.
367. The Bank of the Philippine Islands Foundation, Inc.
368. The Beacon Academy, Inc.
369. The Cancer Resource and Wellness (Carewell) Community Foundation, Inc.
370. The Center for Art, New Ventures & Sustainable Development Corp.
371. The Eye Bank Foundation of the Philippines, Inc.
372. The Foundation for Professional Training, Inc.
373. The Mariposa Foundation, Inc.
374. The Philippine American Guardian Association, Inc.
375. The Philippine Foundation for Cultural and Educational Development, Inc.
376. The Ramakrishna Vedanta Society of the Philippines, Inc.
377. The U.P. Medical Foundation, Inc.
378. The Zuellig Family Foundation, Inc.
379. Tiong Se Academy, Inc.
380. TORM Philippines Education Foundation, Inc.
381. Toyota Motor Philippines School of Technology, Inc.
382. Tropical Disease Foundation, Inc.
383. Tukod Foundation, Inc.
384. Tulay ng Kabataan Foundation, Inc.
385. Tulung Medikal at Gabay Aral ng Sustamina (TUMBAS) Foundation, Inc.
386. U.P. Business Research Foundation, Inc.
387. UP Engineering Research & Development Foundation, Inc.
388. UECG-ME Foundation, Inc.
389. UCPB-CIIF Foundation, Inc.
390. Unilab Foundation, Inc.
391. Union Church of Manila Philippines Foundation, Inc.
392. United Bayanihan Foundation, Inc.
393. United Neon Foundation, Inc.
394. University of Asia and the Pacific Foundation, Inc.
395. University of San Carlos
396. University of San Carlos-Water Resources Center Foundation, Inc.
397. University of San Jose-Recoletos, Inc.
398. University of Southern Philippines Foundation, Inc.
399. University of the Assumption, Inc.
400. University of the Philippines College of Law Alumni Foundation, Inc.
401. University of the Philippines Los Baños Foundation, Inc.
402. University of the Philippines Medical Alumni Foundation, Inc. (UPMAF)
403. Uplift Cares Global Movement Foundation, Inc.
404. UST Research and Endowment Foundation, Inc.
405. Uyongco Foundation, Inc.
406. Vicente & Victoria Tantuco Family Foundation, Inc.
407. VICSAL Foundation, Inc.
408. Visions of Hope Foundation, Inc.
409. Vivant Foundation, Inc.
410. Welcome Home Foundation, Inc.
411. White Cross, Inc.
412. Wong Chu King Foundation, Inc.
413. World Vision Development Foundation, Inc.
414. WS Family Foundation, Inc.
415. Xavier School, Inc.
416. Xavier School Educational and Trust Fund, Inc.
417. Xavier University
418. Young Focus for Education and Development Foundation, Inc.
419. Young Men's Christian Association of Makati (Rizal), Inc.
420. Your Kids My Kids Foundation, Inc.

Chairperson's Report

Twenty-five years ago, on January 29, 1997, the Philippine Council for NGO Certification was founded to establish a system that will ensure that only qualified non-stock, non-profit organizations are given the privileges of donee-institutions.

There being no precedent to follow, it was truly a bold response to the challenge of the Department of Finance. A leap of faith. PCNC pioneered an NGO certification system, which, according to the Asian Development Bank, "has been the subject of discussion and possible replication by NGO in different countries".

PCNC has since lived up to its mission as a self-regulatory mechanism and the government's partner in the country's NGO certification system. As we celebrate our 25th Founding Anniversary, we remain steadfast in our renewed commitment of enabling NGOs to better participate in nation building and development.

2021 Accomplishments

I am pleased to report to you the results of our operations from January to December 2021.

Accreditation

The year 2021 was a good year for PCNC. Due to the continuing threat of COVID-19, all evaluations were conducted online as more organizations were able to cope with the challenges of digital transactions. We implemented alternative work arrangements to limit exposures of our staff while ensuring that applications were processed as efficiently as possible.

From January to December 2021, the Council received 145 applications for accreditation. We evaluated 163 organizations, including some carry-over applications from 2020. Of the 163, 141 were submitted to the Board for deliberation, of which 139 were approved for accreditation. Of the 139 accredited, 19 were new applicants, and 120 were renewal of accreditations; 86 organizations were given 5 years accreditation, 35 were given 3 years, and 18 were given 1 year.

A total of 135 organizations were endorsed to, and given Certificate of Registration (COR) as donee-institutions by the Bureau of Internal Revenue (BIR). In addition, 52 organizations were given regular extension of their donee-institution status, while 56 NGOs were given temporary extension of their COR up to June 30, 2021.

We received a record-high application and membership dues of PhP7.4 million—PhP3.1 million in membership dues and PhP4.3 million in application dues.

Our sincerest gratitude to our Volunteer Peer Evaluators, who despite the pandemic, took extraordinary effort to cope with the conduct of online evaluations. Thank you so much for your dedicated service to the Council and to the NGO sector.

Revision of PCNC Accreditation System

As we all know, PCNC accreditation is a pre-requisite for the registration of non-stock, non-profit corporations and foundations with the BIR as qualified donee-institutions.

But more importantly, we want to emphasize that PCNC accreditation is a seal of legitimacy and good housekeeping. This means that an accredited NGO has met the standards of good governance, financial stewardship, operational effectiveness, transparency and accountability. For this reason, we would like to encourage NGOs and Foundations to seek PCNC accreditation even if they don't need the donee-institution status.



In our effort to further strengthen our accreditation system, we undertook a comprehensive review and revision of our accreditation guidelines and evaluation tools. We developed the Self-Assessment and Peer-Appraisal Tool (or SAPAT) to evaluate NGOs applying for PCNC accreditation. SAPAT measures the applicant-NGO's level of organizational performance along six dimensions using 45 criteria corresponding to critical elements or factors of performance. With SAPAT, we hope to promote enhanced transparency and objectivity in evaluation, and to foster learning and continual improvement.

Thank you to the members of the Certification and Standards Committee led by Lyne Abanilla, and the Technical Review Panel for their hard work and commitment to finish the task.

Strengthening Governance

Your Board instituted some reforms to improve the Council's governance mechanisms. We formed the Audit Committee to monitor and assess the adequacy and effectiveness of our internal control and risk management system. Also, we created the Certification and Standards Committee to provide oversight on the development and review of accreditation policies and standards.

To provide clear guidelines on our investment activities, we formulated the Investment Policy Statement to set parameters on risk tolerance, asset allocation, and control procedures.

In line with this, your Board has approved the establishment of the PCNC Endowment Fund with initial principal of PHP21 million. This is an important milestone for PCNC. For our 25th year, with your support and donations, we hope to be able to raise the fund to at least PHP25 million.

Harnessing partnerships

PCNC values its relationship with various partners and friends, particularly the Bureau of Internal Revenue (BIR), the Securities and Exchange Commission (SEC) our Volunteer Peer Evaluators, Philippine Institute of Certified Public Accountants (PICPA) and Philippine Association of Management Accountants (PAMA), the Association of Foundations, League of Corporate Foundations, and CODE-NGO. Without their encouraging support through these years, PCNC would not have been able to fulfill its mission and surmount the many challenges it has encountered.

We will continue nurturing these partnerships, and build new ones in the years ahead as we explore new modes of cooperation.

Collective Climate Action

In this year's General Assembly, we wish to bring heightened awareness on climate change impacts, the urgency for climate actions, and the corresponding opportunities for NGO cooperation.

According to a report by the Climate Change Commission, "The 2015 Global Climate Risk Index listed the Philippines as the number one country most affected by climate change. The country was likewise ranked third on a list of countries most exposed to natural hazard impact from 1970 to 2014. In recent years, the country has experienced severe loss and damage caused by extreme weather events, which may have been exacerbated by climate change. The massive loss and damage of the Philippines in recent years shows that climate change is a clear and present threat to the country's national security and sustainable development pursuit."

Climate action requires broader multi-stakeholder participation. We hope that more NGOs will support and implement programs to mitigate climate change risks, to improve resilience for adaptation, and to reduce climate change impacts at various levels of society.

Now is the time to act, and we must act together.

On behalf of the Board of Trustees, the management, and staff, I thank you all for believing in PCNC. Your continued trust and support drive us to strive harder in reaching out to many more small NGOs that are doing the hard work in the countryside. PCNC is committed to enabling NGOs to do better.

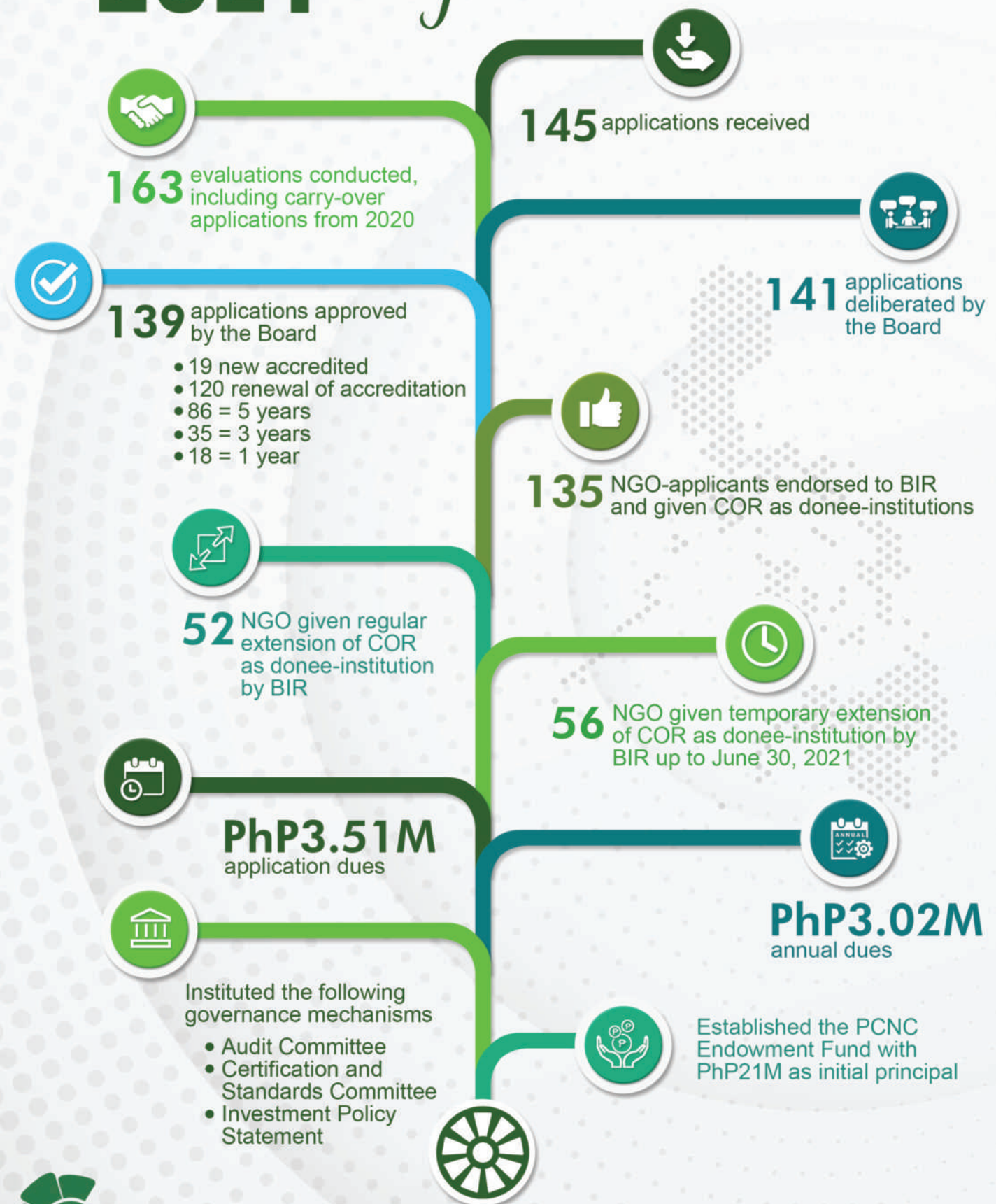
Mabuhay ang PCNC! Mabuhay tayong lahat!


Maria Cristina Lim-Yuson, Ph.D.
Chairperson



¹ Climate Change Commission. Executive Brief No. 2018-01. Accessed at <https://niccdies.climate.gov.ph/>

2021 *at a Glance*



Volunteer Peer Evaluator Awardees

January to December 2021

PCNC values and recognizes the services of Volunteer Peer Evaluators in conducting accreditation assessments of applicant-NGOs. If not for the VPEs, the Council would not have fulfilled its mandate as an Accrediting Entity. We wish to acknowledge and thank all Volunteer Peer Evaluators who conducted evaluations in 2021. We are honoring 14 VPEs who have conducted at least 10 evaluations to assess various organizations applying for PCNC Accreditation.

10

EVALUATIONS



JAVIER C. CALIGUIA, JR., CPA

PICPA Member,
Southern Metro Manila
Chapter



LUZ ARLYN S. CHAVEZ

Human Resource Officer
Immaculate Conception
Academy, San Juan City

25

EVALUATIONS



CAMILLE C. BUENAVENTURA

Independent Volunteer
Evaluator



FE G. CANTA

Finance Director
Philippine Educational Theater
Association (PETA), Inc.



REBECCA C. MINODIN, CPA

PICPA Member,
Northern Metro Manila
Chapter



JUDE C. TRINIDAD

Independent Volunteer
Evaluator



MARIA LOURDES G. ARROYO, CPA

Finance and
Administration Manager
Caucus of Development
NGO Networks (CODE NGO)



DANILO M. CERENCE

Assistant Vice President
Aboitiz Foundation, Inc.



FLORENCIA S. GOROSPE, CPA

PICPA Member,
Northern Metro Manila
Chapter



MICHELLE A. DELA CERNA, CPA

PICPA Member,
Cebu Chapter

75

EVALUATIONS



MARIA CRISTINA JOSEFINA B. OCAMPO, CPA

PICPA Member,
Southern Metro Manila Chapter

50

EVALUATIONS



RINA G. GLORIANI, CPA

PICPA Member,
Cavite Chapter

125

EVALUATIONS



ELLEN B. DE GUZMAN, CPA

PICPA Member,
Northern Metro Manila Chapter

150

EVALUATIONS



CRISTINA S. HANGOD, RSW

Independent
Volunteer Evaluator



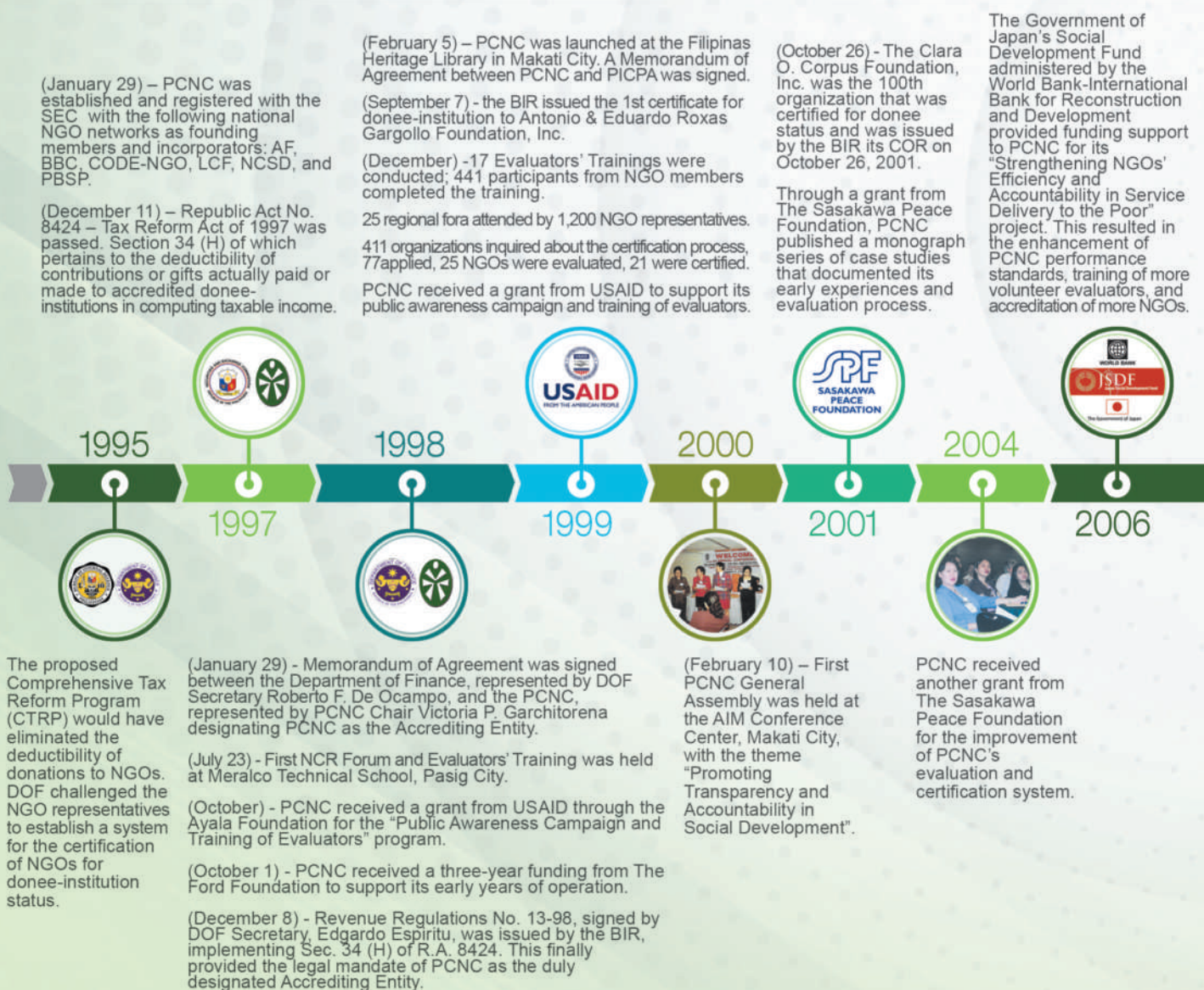
The PCNC Journey: 25 YEARS of enabling NGO

The Philippine non-government organization (NGO) sector has played a significant role in the history of social development work in the country. Existing in its earlier forms to fill the gaps in the government's delivery of basic social services, NGO evolved into alternative venues for political participation and social action. In an atmosphere of synergy and complementation, the government and the NGO sector have come to establish a collaborative relationship characterized by convergence of goals and the sharing of resources.

With the aim of uplifting the condition of the marginalized sectors, NGO are able to deliver meaningful services to the people through their various programs and projects. This resulted in the recognition of the contribution of NGO in national development as enshrined in the 1987 Constitution and fleshed out in the Local Government Code of 1991. The latter institutionalized the NGO participation in governance by giving them representation in local and national consultations on important issues and development plans and programs. This led to the spectacular rise in the number of NGO in the country.

While this development was welcomed by various sectors including government and international development agencies, it was also exploited by some enterprising and political groups that carry

The following timeline traces the events that led to the establishment of PCNC as a response of the NGO



(January 29) – PCNC was established and registered with the SEC with the following national NGO networks as founding members and incorporators: AF, BBC, CODE-NGO, LCF, NCSD, and PBSP.

(December 11) – Republic Act No. 8424 – Tax Reform Act of 1997 was passed. Section 34 (H) of which pertains to the deductibility of contributions or gifts actually paid or made to accredited donee-institutions in computing taxable income.

(February 5) – PCNC was launched at the Filipinas Heritage Library in Makati City. A Memorandum of Agreement between PCNC and PICPA was signed.

(September 7) - the BIR issued the 1st certificate for donee-institution to Antonio & Eduardo Roxas Gargollo Foundation, Inc.

(December) -17 Evaluators' Trainings were conducted; 441 participants from NGO members completed the training.

25 regional fora attended by 1,200 NGO representatives.

411 organizations inquired about the certification process, 77 applied, 25 NGOs were evaluated, 21 were certified.

PCNC received a grant from USAID to support its public awareness campaign and training of evaluators.

(October 26) - The Clara O. Corpus Foundation, Inc. was the 100th organization that was certified for donee status and was issued by the BIR its COR on October 26, 2001.

Through a grant from The Sasakawa Peace Foundation, PCNC published a monograph series of case studies that documented its early experiences and evaluation process.

The Government of Japan's Social Development Fund administered by the World Bank-International Bank for Reconstruction and Development provided funding support to PCNC for its "Strengthening NGOs' Efficiency and Accountability in Service Delivery to the Poor" project. This resulted in the enhancement of PCNC performance standards, training of more volunteer evaluators, and accreditation of more NGOs.

agenda other than genuine social development. The mushrooming of NGO raised concerns about the ability of the government to regulate all these organizations and ensure that resources channeled to them are actually being used for their declared goals and objectives.

For its part, the NGO community has been taking steps to somehow regulate itself to protect its integrity and credibility. For instance, a Covenant on Philippine Development, which serves as the Code of Conduct for NGO, was ratified in December 1991 through the initiatives of the Caucus of Development NGO Networks (CODE-NGO). The collective resolve of the sector was tested in 1995 when the Comprehensive Tax Reform Program would have eliminated donors' tax exemption and deductibility of donations to NGOs as a means of increasing revenues for the Government. This would have had a detrimental effect on NGOs dependent on corporate donations. The Department of Finance (DOF) rightfully challenged the NGO community to establish a peer review mechanism that would ensure that only qualified NGOs will be allowed to receive tax exempt and tax-deductible contributions.

Chairpersons, PCNC Board of Trustees	
1998 - 2001	VICTORIA P. GARCHITORENA Chairperson, League of Corporate Foundations
2001 - 2002	DANILO O. SONGCO National Coordinator, CODE-NGO
2002 - 2005	VICTORIA P. GARCHITORENA Chairperson, Ayala Foundation
2005 - 2007	ROBERTO R. CALINGO Executive Director, Mirant Philippines Foundation
2007 - 2008	PATRICIA B. LICUANAN, PhD President, Miriam College Foundation
2008 - 2010	VITALIANO N. NAÑAGAS II Chairperson, Cartwheel Foundation
2010 - 2012	CARMENCITA T. ABELLA President, Ramon Magsaysay Award Foundation
2012 - 2014	AUGUSTO P.I. CARPIO III Chief Operating Officer, Aboitiz Foundation
2014 - 2016	VITALIANO N. NAÑAGAS II Chairperson, Cartwheel Foundation
2016 - 2017	FR. ANTONIO CECILIO T. PASCUAL Executive Director, Caritas Manila
2017 - 2018	CARMEN LINDA M. ATAYDE Executive Director for Education Program, SM Foundation
2018 - 2020	MA. CECILIA L. ALCANTARA President, Coca-Cola Foundation Philippines
2020 - 2022	MARIA CRISTINA LIM-YUSON, Ph.D. Chairperson, Museo Pambata Foundation

sector to the challenge of DOF at the time, and the milestones in the life of PCNC for the past 25 years.

(April 11) – E.O. 720, amending E.O. 671, was issued by President Arroyo affirming PCNC's role as the Accrediting Entity of qualified NGOs. However, a valid registration with the government agency that exercises regulatory function over such entities is still required.

PCNC published the "Guidebook on the Basics of NGO Governance" funded by the Japan Social Development Fund as administered by the World Bank.

PCNC reformulated its vision and mission statements:
Vision: A community of professional, accountable and sustainable Filipino NGOs
Mission: To safeguard the integrity of the Philippine NGO sector and improve the reach, capability and effectiveness of our members

To adapt to the COVID-19 pandemic, PCNC shifted to online evaluations of NGO-applicants. With support from its NGO-members, PCNC embarked on a capability upgrade project.

2007
E.O. 671

2008
NGO

2009

2010
E.O. 720

2012
aacid

2019
PCNC

2020
PCNC

2021

2022
PCNC 25 YEARS

(October 22) – President Gloria Macapagal Arroyo issued E.O. 671 designating appropriate government agencies to be the accrediting entities for purposes of obtaining the donee-institution status. It, in effect, divested PCNC of its mandate as the Accrediting Entity.

The PCNC established its Public Accountability System (PAS) governed by a Public Accountability Committee.

With funding support from Agencia Espanola Cooperacion Internacional Desarrollo (AECID), PCNC implemented the "NGO Clinics on the Basics of Accountability and Good Governance" project designed to strengthen the capacity of NGOs. The "Handbook on Organizational Functioning for Small NGOs" was published.

PCNC adapted a new logo. The nine rays represent the different types of NGOs that PCNC serves. The circle in the middle is PCNC holding the sector together under the values and principles of integrity, transparency, accountability, service and volunteerism. The wheel-like figure also symbolizes the dynamism of the NGO sector in propelling social development forward. The logo may look like a flower in bloom signifying life, hope and joy-the common aspiration that NGOs bring to the people and communities they serve.

As PCNC celebrates its 25th Founding Anniversary amidst the COVID-19 pandemic, it embarked on a comprehensive review and revision of its accreditation policies and guidelines. The revised evaluation standards, the Self-Assessment and Peer-Appraisal Tool (SAPAT), was developed.

Stories from the Field

In celebration of PCNC's 25th Founding Anniversary in 2022, we pay tribute to our NGO-members and Volunteer Peer Evaluators (VPE). Their trust and confidence in PCNC, and their commitment to pursuing integrity, transparency, accountability and service in the NGO sector are the driving force behind the success of PCNC.

Fifteen (15) organizations and ten (10) VPE share the stories of their journey with PCNC. Their experiences, thoughts and insights are encouraging and inspiring as PCNC continues reaching out to more NGOs. Setting up a professionally managed foundation, enhancing brand and service quality, wearing proudly a "Badge of Honor", becoming a good steward, building sustainability, and gaining the trust of donors and partners are some of the benefits acquired by our members in getting the PCNC accreditation.

Our VPE regard their engagement with PCNC as of great value to them, from being an institution builder, being able to share and learn, to helping transform organizations to be good vessels of social change. A strong commitment to raise the bar of NGO governance and to protect the integrity of the non-profit sector to ensure public good are at the core of the heart of our volunteers.

Our sincere gratitude to all PCNC-accredited NGO and Volunteer Peer Evaluators. We are happy to share these stories from the field. Let these inspire more NGO to get PCNC-accredited.

Setting Up a Professionally-managed Foundation

Alvarez Foundation Philippines, Inc.

Ampy Valero
Treasurer

The Alvarez Foundation Philippines, Inc. (AFPI) is a privately-funded organization incorporated in the Philippines on May 8, 2012.

Even before the AFPI was incorporated, for many years, the Alvarez Family has provided scholarships, grants and financial assistance in the Philippines. Beneficiaries consisted mostly of students and individuals needing financial support for education and/or medical purposes. The decision to formally set up a local charitable organization was fueled by the desire of the Family to share more in a better-organized manner.

One of the members of the Board of Trustees of the AFPI has been actively involved with PCNC in the past. Therefore, undergoing the process of PCNC certification was seen as the best path toward setting up a professionally-managed Foundation.

The amount of paperwork and preparation was daunting, especially for a new Foundation like the AFPI. The Articles of



Incorporation and By-Laws had to be amended to conform with the BIR RR No. 13-98. Further, there was the need to comply with all the regulatory and reportorial requirements of the SEC, BIR and Local Government Unit. Moreover, as the Foundation is engaged in social welfare and development programs, a certification from the DSWD had to be acquired. Finally, the development of the Foundation's operating policies, procedures and guidelines must be set in writing consistent with practice, a must-have for any NGO seeking PCNC certification. The experience was truly challenging.



Through all these tasks, PCNC held our hands and provided assistance to accomplish the required documents. When the AFPI called or visited for consultation, the PCNC was always eager to assist.

From the time we were given a three-year PCNC accreditation and a BIR donee-institution status in 2015, our main donor has increased the donations by 500% and the number of our local project partners have doubled. Consequently, we are now able to provide more scholarships to deserving students and financially challenged children and families. Free dental, eye care and responsible parenthood services have also been accessed by beneficiaries.

Above everything else, PCNC has integrity. We take pride in being a PCNC Certified Organization! More power to PCNC!



Enhancing Our Brand and Service Quality

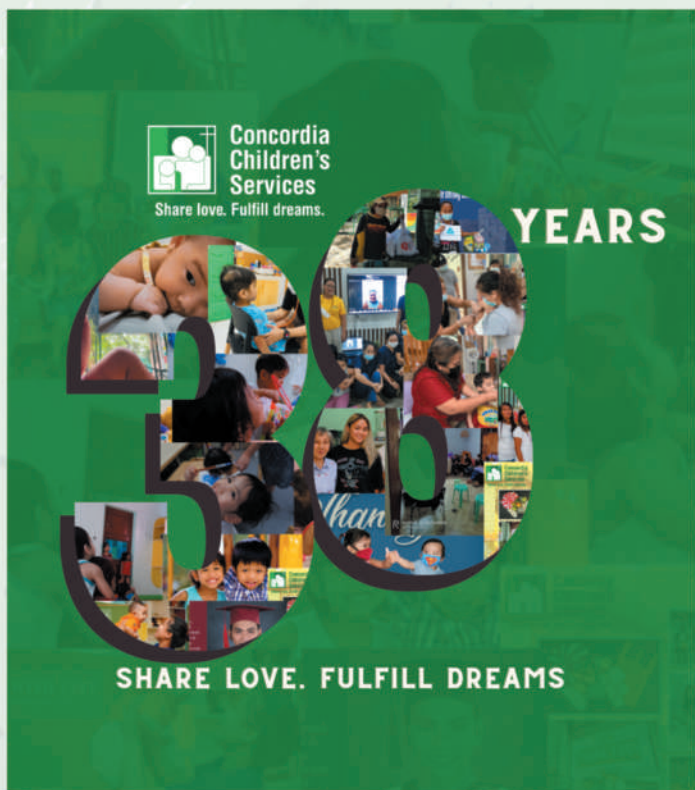
Concordia Children's Services, Inc.

Chrisler Go
Executive Director

Concordia Children's Services is a 38-year-old non-profit organization that has been spreading love and fulfilling children's dreams. In 2013, however, we realized that we cannot accomplish more without a PCNC accreditation. It is consistent with our objective of establishing a strong brand that lends credibility and integrity to our organization. In 2015 we were granted a 3-year PCNC accreditation and a 5-year accreditation when we renewed in 2018. Today, we are reaping the rewards and opportunities of our PCNC accreditation.

It is worth investing to be a **donee-institution**. Our seven-year record of significant investment returns in the millions of pesos while incurring relatively negligible expenses has resulted in exceptional efficiency and profitability. In addition, based on the return on investment, PCNC accreditation has provided us with a bigger benefit. Additionally, the number of donors climbed by 8 percent, with the majority being corporate donors.

Our PCNC accreditation helped highlight our organization's exceptional contributions to social welfare and development. As a result, we were named the Best NGO in the



Philippines for two years in a row, in 2018 and 2019, and we continue to earn recognition from funders, supporters, and partners.

The PCNC accreditation is an enlightening experience that enhances the brand and quality of our agency. With our collaborative approach, we will retain our PCNC accreditation to go beyond the standards of transparency and accountability and achieve the highest degree of nonprofit performance.

Building Sustainability

Conrado & Ladislawa Alcantara Foundation, Inc.

In our hearts, we know that we at Conrado & Ladislawa Alcantara Foundation, Inc. have always been genuine and passionate with our mission since our registration in 1987. Little by little we have seen lives changed, with more and more hands helping us in our cause.

Still, we felt there was an important missing link that can strengthen this heart to uplift and give it a more solid foundation as a sustainable community development organization. The Government presented it to us through the PCNC Accreditation. And this has positively impacted our administration, finance management and sustainability, resource mobilization, and data management.



At first, it was an overwhelming task. For while we know documents are available, they had to be culled and organized systematically. The process also added the major task of noting the output of our education and environment projects and how these have impacted the lives of our beneficiaries, making us work longer but better than 'human machines' that focus only on delivering.

We say, the difficulty was only at the beginning, where we learned good housekeeping and carried it on until the succeeding renewal of accreditations which have become very smooth for us.

The biggest help the PCNC Accreditation had on us is on the sustainability of the organization and the impact of our projects, which is really the core of community development. The improvement of our organization and management of our documents and systems have been helping us attract grants from external donors such as the USAID and Consuelo Foundation, giving us opportunities to implement a variety of projects other than our regular education and environment programs and impact more communities. It has also established and strengthened our partnerships and collaborations with other NGOs and especially the National Government Agencies, which we consider our sustainable implementing partners.

A Good Steward

CURE Philippines, Inc.

Peter L. Cowles

Executive Director



In the Philippines, children with disabilities endure years of physical pain due to conditions like clubfoot, knock knees, and burn contractures. And more than their physical pain, these kids are often rejected by family and friends.

That all changes when they walk through the doors of CURE Philippines, Inc. a.k.a. Tebow CURE Hospital, where they experience world-class surgical care that heals their bodies and intentional spiritual care that shows the love of Jesus.

We have been so blessed to witness the outcomes and impacts of the life-transforming surgeries at Tebow CURE Hospital. It was in 2015 that CURE Philippines decided to apply for PCNC accreditation in the first year of our operations. Initially CURE Philippines was awarded with

one-year accreditation in 2015. On our renewal, we were granted a five-year accreditation in August, 2016. Our current accreditation was renewed last July 28, 2021, valid for another five years. Since then, the hospital has continued to perform surgeries and other procedures. In the fiscal year 2020-2021, 647 surgical procedures were completed, along with nearly 5,000 outpatient visits.

In January of 2022, we shifted to catering exclusively to children with specialty surgery needs. Most of these children are from families who lack the resources to have these surgeries. Our goal is to have zero billing for most of the procedures performed for children 18 years old and below. We are praying that this shift in focus will allow us to complete 1,200 fully sponsored surgeries for children in FY 2021-2022, nearly twice the number we have achieved in the past years. And this was made possible as one of the PCNC-accredited organizations. One of the things that we were able to achieve was strengthening good connections with other PCNC members like Operation Blessings, who had been partnering with us in taking care of the children with special needs and

assisted us with the same focus of helping these children in their healing.

On May 2, 2022, we celebrated our 7th year anniversary, and since inception, we have served over 31,000 patients, performed over 5,400 surgeries, and witnessed 6,900 expressions of faith. This would have not been possible without our partners and donors who support us with their generosity and prayers. One of our guests during our 7th year anniversary celebration was Ara, one of our patients who is now living her life to the fullest. Ara was born with a severe limb deformity and started her healing journey with us in 2019. Through the help of their local government, Ara and her family were referred to us. Even though they have financial constraints, her mom says, "God heard her prayers when I asked Him to send someone to help my daughter." Today, her mom can say that she's a lot more joyful as she can now join her peers.

We look forward to serving even more children like Ara Jane with quality and compassionate care. By being a PCNC-accredited organization for many years now, it created more trust from our donors because maintaining a good PCNC membership means we have been a good steward of the donations given to us and being true to be of service to all Filipino children.

Our "RESIBO"!

Ilog Kinderhome Foundation, Inc.

Gilda Cadagat

Executive Director



Ilog Kinderhome Foundation, Inc. (IKFI) is a child –focused, community-based NGO in Ilog, Negros Occidental. Under the umbrella of Ilog Baptist Church in 1979, it was the Church's direct intervention to address the issues of children-at-risk in the town of Ilog and surrounding municipalities.

It established its own legal personality in April 2002; thus, providing more opportunities to expand its programs and services to meet the growing need of protecting more children and addressing development issues. However, these opportunities brought challenges in the capacities and integrity of the organization. Having heard from other networks, IKFI bravely applied for PCNC certification in 2008 in an attempt to validate our capacities. Fortunately, IKFI was granted a five-year certification. PCNC gave recommendations for improvement which we needed to work on, which also motivated us to aspire for competence. In this journey towards excellence, PCNC is also our partner providing us with timely capacity building activities. In the organization, there is a conscious effort to really make good, in order to protect our integrity and do everything according to what is acceptable and morally right.

Being a certified organization gives IKFI a deep sense of self-trust and worth. Outwardly, other NGOs, even government institutions, have looked up to us with high respect and confidence since then. Being a certified NGO is a testimony that one doesn't need to be a big organization to be good. Overall, having the seal of good housekeeping is a morale booster.

Our funding-partner of 42 years, KINDERNOTHILFE of Germany, commended us for getting this certification. As we look forward to working on more successful advocacies, PCNC accreditation is our "RESIBO"!

Applying Good Housekeeping Practices

The Juanito I. King Foundation, Inc.

Ken King

Executive Director

The Juanito I. King Foundation, Inc. was founded by my grandfather and his children almost 31 years ago to share with the needy the blessings that come our way. Our interest to be PCNC certified and be granted a BIR donee-institution status opened our eyes to how far our Foundation was in relation to the standards of organizational “good housekeeping”. The realization was taken by the Board of Trustees and staff as a challenge and we all resolved to be judged as a “good housekeeping” practitioner.

We dedicated an entire year, preparing the documentary requirements ensuring that our practices are consistent with what are written in the operations manual. Undaunted by the immense work that we need to do, we found an ally in PCNC. The Council offered seminars and training which enabled us to identify our strengths and weaknesses, learned and applied good housekeeping practices, and improved our organizational functioning as a whole. All throughout the preparation process, PCNC maintained an open line of communication and accelerated our growth through mentoring and coaching.

In May 2012, PCNC awarded us with a three-year accreditation, said to be infrequent for a first-time applicant. We cannot describe how relieved and proud we were.



Since then, opportunities for partnerships and linkages were opened for us which helped us to be more sustainable and also increased our number of program beneficiaries. The PCNC accreditation strengthened our integrity as a Corporate Foundation. Our donors are assured of proper accounting and usage of funds; our stakeholders are guaranteed truthful and responsible administration. The Foundation is now confident that it is achieving its vision and mission.

Even if we were not accredited, we would not have any regrets in going through the PCNC accreditation process as it was a rewarding experience for all of us. Learning and applying good housekeeping practices is priceless. We are immensely grateful to PCNC, our mentors, and other accredited NGOs and foundations for their continued support. We highly encourage other organizations to be PCNC-accredited as well.

A Proud Achievement and a Fulfilling Journey

Lao Foundation, Inc.

Erika Lao

Executive Director

Being a part of the Philippine Council for NGO Certification (PCNC) is one of the proudest achievements of the Lao Foundation (LFI). Championing the value of accountability, PCNC has continued to guide non-profit organizations, such as the Lao Foundation, in creating organizational processes and day-to-day practices that encourage being

responsible and accountable to the company that we work in, to the colleagues that we work with, and to ourselves.

LFI has had an extensive but fulfilling journey with PCNC. From receiving our first 1-year accreditation back in 2012, to multiple 3-year accreditations spanning from 2013-2021, to receiving its first 5-year accreditation last year in 2021. Throughout the journey, many experiences and lessons have been shared that have motivated LFI to continue to be better. The importance of attention to detail in all aspects of the organization, the focus to outperform and better our previous selves, and to always remember who and why we serve, are only some of the many lessons that we have learned and have tried to instill in everything that LFI does.



What has always been apparent about PCNC and the people that make it is their willingness to serve others. From the dedication of volunteer evaluators, to the authentic disposition to help organizations improve and develop themselves from within, it is no surprise that PCNC has achieved this milestone of 25 years since its founding. Looking forward, we hope that PCNC continues to guide organizations such as the Lao Foundation, as we all strive to achieve our common goals together. Congratulations and happy 25th Year Anniversary, PCNC!



Gaining the Trust of Donors and Stakeholders

LBC Foundation, Inc.

Melissa-Ann S. Macarubbo

Project Officer

We received our initial three-year accreditation from PCNC in July 2018. Our corporate company, LBC Express, Inc. which is also our primary donor, was very grateful for this important milestone of the Foundation. From the moment we first received our accreditation, our organization has worked on improving its governance, monitoring and evaluation process, and financial management. That is why when we applied for renewal in 2020, we were ready and LBC Foundation was granted a 5-year accreditation by PCNC, the most trustworthy NGO accrediting body in the Philippines.



The PCNC accreditation process is not a typical accreditation but a continuous process of helping us improve our systems and procedures, sharing and learning of best practices, and appreciation of the organization’s small to big projects. For us, it is a benchmarking tool to know where our organization stands, where our organization can grow and become a productive entity that helps improve the life of the beneficiary communities.

PCNC’s work doesn’t stop in the release of the certificate of accreditation to the organization. It is just the start. PCNC continuously guides us and raises the bar of NGO governance in each accredited organization. PCNC provides yearly training for Financial Management, Good Governance, and government regulations and requirements in partnership with the Philippine Institute of Certified Public Accountants (PICPA).

PCNC opened the doors for us to be recognized in public as the only courier logistics company that gives back to the community with integrity and accountability. With the guidance of the PCNC staff, volunteer accreditors, and peer accredited NGOs, our organization is getting better every day by introducing new learnings, and providing a network for its accredited NGOs. Our network linkages improved from having 10 partners in 2018 to more than 30 partners now, 90% of which are PCNC-accredited. In selecting our partner–beneficiaries, we ask them to be accredited first with PCNC before they can receive a grant from LBC Foundation.

PCNC also encourages us to increase our impact, formulate projects and programs by performing needs analysis, and improve our reach through proper monitoring and evaluation process. Most of all, by being PCNC-accredited we gained the trust of our donors and stakeholders.



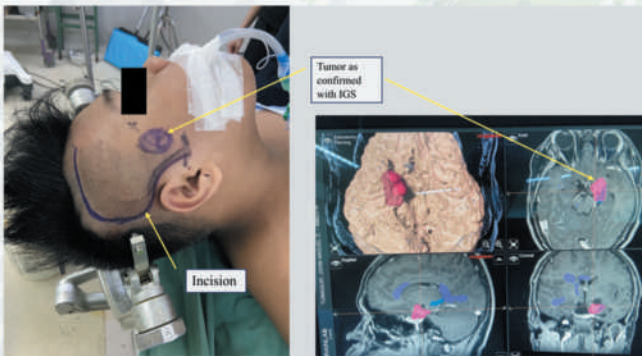
Becoming Better and Stronger

Let's Save the Brain Foundation, Inc.

Lourdes K. Ledesma, PhD

Executive Director

In January 2012, Let's Save the Brain Foundation was established to assist the indigent patients of the Department of Neurosciences, University of the Philippines–Philippine General Hospital (UP-PGH). This need for support has remained unmet for decades. In our desire to seek means of sustaining operations, we learned that our organization had to acquire PCNC accreditation to access donee-institution status. As neuroscientists with absolutely no experience in managing an NGO, we sought help to prepare the documents required and to orient us on unfamiliar terminologies. Eventually, we were awarded PCNC accreditation and the donee-institution status from the BIR.



We made it a point, on the onset, to carefully manage and judiciously utilize donations received. However, on hindsight, ours was really what could be described as a “mom and pop” operation. PCNC’s recommendations after the initial evaluation made us realize that goodwill was not enough. We particularly valued the focus on assuring our sustainability. This led to the institutionalization of policies and practices that disciplined us in convening meetings, generating minutes, implementing stringent accounting practices, and being transparent with our generous benefactors. These practices transformed us into a professionally-run organization.

I belong to two other certified organizations. It is evident that the recommendations of PCNC capture what each organization needs in order to become better and stronger. Therefore, although the process is tedious and difficult, certification is worth it due to the benefits derived by the indigent patients – the reason why we exist.

A Meaningful Journey

Mahintana Foundation, Inc.

Liza Hora

Executive Director

Mahintana’s meaningful and successful journey with the PCNC started in 1998 when the Foundation responded to the Council’s call for NGO certification in the Philippines. We were privileged to be one of the first few participants to be oriented on the certification process. We received the maximum PCNC certification of five years on June 4, 1999 (second if not the first NGO to be certified in Mindanao).

Our PCNC certification facilitated Mahintana’s accreditation with DSWD XII as a Social Welfare and Development Agency (SWDA).

DSWD’s fast and easy accreditation given to us can be attributed to the rigid evaluation and experience we had with PCNC. Our regular accreditation renewal with PCNC from 2004 to January 2022 helped in the overall management and performance of the Foundation as appropriate recommendations are given during the evaluations. We have been a member of PCNC for 23 years now.





BAMBOO DESIGN WORKSHOPS

Our learnings during the PCNC's certification process and the technical support provided

significantly contributed to the enhancement of the Foundation's institutional principles. What we appreciated most in the process is the exit conference with the evaluators, where assessment results are presented and discussed. The PCNC's recommendations helped us gain the support of our BOT and the top management in capacity development activities and budget allocation for organizational strengthening leading to better performance, stability and sustainability.

Achieving a consistent certification for the past five cycles enabled us to continuously update our Manual of Operations, scale up programs and projects, increase donor's trust and confidence, and expand access to funding from both local and international donors and partners. The Foundation also gained strong support from the government agencies, the private sectors and other stakeholders that contributed to an effective and efficient program implementation, collaboration and complementation.

A Badge of Honor Mano Amiga Philippines

Eleanor I. Pinugu
Executive Director

The PCNC accreditation is a badge of honor we wear proudly at Mano Amiga. For us, it is the easiest way to communicate to potential partners that we are a credible organization and that their support for us will go to a worthwhile cause. As a member for over a decade now, I've experienced firsthand how the accreditation opens doors. It enabled us to partner with large corporations and allowed us to scale our reach and impact because they see us as a trustworthy organization even if we're not as known as other larger nonprofits. It was also a very big help when we were raising funds for our permanent campus for the Mano Amiga school, because the 100% donor's tax exemption of donations was an important incentive for organizations to donate since we were asking for a large amount for the construction.

We are grateful to PCNC for recognizing the work we do at Mano Amiga, and for helping us fulfill our mission of providing access to high quality education, skills training, and community development services to more underserved communities.



Making a Difference

Mercury Drug Foundation, Inc.

Annie T. Fuentes

Executive Director

Accreditation with the Philippine Council for NGO Certification (PCNC) is an aspiration for NGOs. For Mercury Drug Foundation, Inc. (MDFI), it was the very impetus for expansion of our programs to achieve our vision of helping build a healthy, educated and productive nation.

When MDFI first applied for PCNC accreditation in 2014, its programs included Operation Bigay Lunas, Operation Pa-Tubig, Bantay Kalusugan, Pharmacy Scholarship Program, Gawad Talino and Disaster Relief Assistance Program. We had already been granted a three-year certificate of registration by the Department of Social Welfare and Development (DSWD), nevertheless we were apprehensive about the evaluation process of PCNC. We offered masses and prayers on evaluation day, and we made sure that our self-assessment was duly done, that all the needed documents were at hand and that the Board of Trustees, operations



team and partner representatives were all available to meet with the evaluators. It turned out that our apprehension was unfounded. The evaluators were very helpful and patient with us and the evaluation was altogether fruitful for MDFI as areas where we needed to improve were identified with recommendations on how we could do better.

PCNC granted us our first accreditation for three years, leading to our certification by the Bureau of Internal Revenue as a donee-institution and a subsequent increase in our donor base. With more donors supporting us, we were able to increase the beneficiaries of our programs and to add new programs such as KidSigla, Smart Parenting, Sagip Talento, Share Joy, School Assistance Program, as well as fund partnerships that complement our programs.

On renewal in 2017, we managed to hurdle our evaluation with more confidence, knowing that PCNC is MDFI's partner in helping make a difference and in ensuring that we remain professional, relevant, transparent and accountable at all times. This time around, we earned a five-year accreditation.

Raising the Bar of NGO Governance

Ralph Edmund Spencer Foundation, Inc.

Anthony G. Anton

Executive Director

The Ralph Edmund Spencer Foundation, Inc. (RESFI) is the corporate foundation of Matling Industrial & Commercial Corporation. It was in 2010 that we first learned about PCNC—a self-regulating body for NGOs with a mandate from the BIR to certify non-stock, non-profit organizations for donee-institution status. We were interested to have the donee status, thus we applied for accreditation. Our programs include health (RESFI Hospital), Feeding Center, Community Development and Spirituality (Church).



Our Foundation was created to support charitable and community development projects in Barangay Matalin, Malabang, Lanao del Sur. We exist to be a channel of blessings of God's provision, ensuring the quality of life of all those who we interact with.

When we were told to prepare the documentations needed by the evaluators, we were lost since it was our first time and we had nobody to ask for help, plus the apprehension of not being able to pass their standards. Even then, we tried our very best to produce them.

When the three evaluators arrived from Manila, despite the distance and the security concerns, we were surprised because they were very helpful. They guided us all throughout the process. My! They were very strict with the compliances but thank God we were able to secure a three-year accreditation the first time we applied.

The Board of Trustees met with the evaluators and discussed how to improve our operation. They also sent a formal notice on their findings and recommendations.



Since then, our organizational systems and procedures were put in place. Indeed, PCNC raises the bar of NGO governance!

In 2021, due to the pandemic, we were evaluated via Zoom and PCNC gave us a five-year accreditation. We were so grateful.

Credible and Dependable

Tanging Yaman Foundation, Inc.

Suzette H. Gatmaitan
Executive Director

Congratulations to PCNC on your 25th Anniversary!

As Tanging Yaman Foundation Inc. (TYF) evolved from organizing annual liturgical concerts to being a conduit foundation for public good, so too have our partners. One particular partner that proved to be quite valuable and beneficial in the realization of our vision, mission and goals is the Philippine Council for NGO Certification (PCNC). PCNC raised the bar of TYF's good governance with its comprehensive and stringent requirements for accreditation. One can just imagine the joy and gladness within TYF, from our staff to our Board of Trustees, each time we receive renewal of accreditation! Our first three-year accreditation was granted in April 2014 and another three years in August 2018. Recently, we were granted a five-year accreditation, good until January 2027.



Being a PCNC-accredited organization has also increased the credibility of TYF to donors searching for organizations they can support and bank on. Calls for donations were answered promptly by people from all walks of life allowing the swift delivery of goods and services to the needy. Efficient and judicious use of donations became essential in program implementation and administrative function. Indeed, TYF developed into a dependable foundation through the years because of its partnership with PCNC.

Tanging Yaman Foundation Inc. would like to extend its profuse gratitude to PCNC for having us as one of its partners in our shared advocacy of helping those in need.

Broadening Partnerships and Linkages

Vicsal Foundation, Inc.

Liezel Lupina
Executive Director

Incorporated in February, 1996, Vicsal Foundation, Inc. (VSF) exists to provide scholarships to deserving yet underprivileged students, extend relief and assistance in times of calamities and provide support to livelihood opportunities, assist in community projects specifically in Environmental Projects and/or Government Environmental Protection/ Conservation Initiatives like Tree Planting and Clean-Up Drives in the communities where Vicsal Development Corporation and its Group of Companies (the "Vicsal Group") operate.

It was on December 18, 2006, when VSF was first accredited by the Philippine Council for NGO Certification (PCNC) as a qualified-donee institution. Recently, VSF was again awarded by the PCNC with a five-year accreditation (January 2022-January 2027) for good governance, management and accountability.

To be evaluated during a pandemic is challenging as there are a lot of factors to consider to make it possible. There are delays in getting the required documents from some government offices due to the restrictions and changes imposed related to the pandemic. All the PCNC application-related documents had to be scanned and sent to the PCNC both through online channels and through ordinary mail or courier service. At the time of its renewal



application, the VSF office was implementing a work-from-home set up for its employees, and preparing those requirements required much effort. However, VSF is very grateful to the PCNC Evaluation Team for being so generous in guiding us in the preparation of our online evaluation. We also made sure that the recommendations from the previous evaluations were complied to better the operation of VSF. That's why we are so very happy that for two consecutive evaluations, VSF was granted the five-year accreditation. The trust that PCNC has given to VSF is something that we will always be proud of, and will serve as one of our inspirations to do more for our beneficiaries.

VSF's activities are principally funded by donations from its donors and/or company affiliates in the Vicsal Group. However, with PCNC's accreditation VSF is able to broaden its partnerships and linkages with the different local government units, other non-government organizations, and some national agencies. Being PCNC-accredited, VSF was able to implement more projects and was able to reach more beneficiaries.



Becoming an Institution Builder



Eugene M. Caccam
*Executive Director,
Culion Foundation, Inc.*

My being a Volunteer Peer Evaluator has been a most fruitful and enriching experience. It has helped me clarify my assumptions and frameworks, and has given me the opportunity to take a more critical look at my own organization.

Indeed, it has been a continuous learning and discovering process which proves that the only permanent thing in life is change, that the path to organizational resilience is self-criticism. In the process, while helping organizations become better, I can confidently say that through my interactions with them and with the teams I have worked with, I have become better as a person and an institution builder.

Thank you, PCNC for this opportunity.



Good Vessels of Social Change



Danny M. Cerence
*AVP for Operations,
Aboitiz Foundation, Inc.*

I have been a PCNC volunteer peer evaluator for nearly 20 years now. I started when I was with the Philippine Business for Social Progress.

It is a privilege and ennobling to be part of PCNC. It is indeed a challenging task to help NGOs' get accreditation as we need to ensure that they meet the standards for good governance, management and accountability. Even as we evaluate them, we guide them so they can comply with the regulatory requirements. We engage and encourage them to integrate participatory approaches and social inclusion, to give not only immediate relief but also long-term transformative change for the organization and the community.

I am happy when the NGOs we evaluated were given the donee-institution status. Through a great symbiosis, these NGOs will be able to receive tax-free donations that can help uplift the condition of the marginalized sectors. In return, donors enjoy a 100% deductibility and donor's tax exemption.

Being part of the PCNC enables me to help co-create a nation whose civil society adheres to the rule of law, effective in ensuring the integrity and transparency of the NGOs by promoting participation and collective action, and increasing their accountability.

In my years of engagement with PCNC evaluating NGOs, I have not only given inputs from the fields of my expertise and experience, but also learned a lot for my personal growth and that of my organization as well.

As my mission is to serve my country, I do not see myself stopping just yet.

As long as PCNC needs and values my services, I will continue to volunteer so that we can see more NGOs, especially the new ones, transform themselves into good vessels of social change – helping countless more underserved Filipinos.



The Value of Helping Others



Ellen de Guzman, CPA
*PICPA Member,
Northern Metro Manila
Chapter*

The feeling of giving back and contributing my time during a PCNC evaluation process is unparalleled. Being a PCNC Volunteer Peer Evaluator gives me a better perspective in life. The people I meet, the experiences I have, and the things I've learned are all very valuable to me, and I found them to be very rewarding.

I feel a great sense of fulfillment and achievement whenever I share my expertise and knowledge in the best way I can in PCNC evaluations.

The review of documents and interviews with the Board of Trustees, key staff, and beneficiaries give me the opportunity to understand and appreciate more the advocacy of the NGO-applicants that play a critical part in developing society, improving communities, and promoting people's participation. Their dedication in helping the poor and the marginalized society greatly inspires me to continue helping PCNC in its mandate of ensuring the integrity of the NGO sector.

The face-to-face interview with the beneficiaries (before the pandemic) was something I looked forward to and will never

forget. After reviewing the Finance and Administration aspects, I see to it that I listen to the stories of each beneficiary—how the organization improved their lives. Sometimes, the benefits they get may be small, but their sincere appreciation for the services provided is immeasurable. That is why I don't mind the voluminous documents that we need to review. What matters most is that we have an NGO that will benefit from it, which in turn will further benefit the marginalized sector of our society. We always hope that the insights and recommendations we provided would be of great help to the organization we evaluated.

As a former Chapter President of PICPA Northern Metro Manila Chapter together with the other succeeding Presidents, we see to it that we have free seminars for NGOs in collaboration with PCNC to help them improve their financial and administrative systems. All of these seminars were well attended. This is why they have always been part of the Chapter's strategic plan.

PCNC is a huge part of my life. Whenever I am requested to be part of an evaluation team, I always say YES, as much as possible. I believe that the greatest value I could bestow is not material possessions, but the value of helping others through my profession, no matter how little, which I hope would leave an impact and make a difference to others.

"So, let's not get tired of doing what is good. At just the right time we will reap a harvest of blessing if we don't give up." Galatians 6:9.



Always a Learning Experience



Carmelo H. Enriquez
*Program Director,
Notre Dame Business
Resource Center
Foundation, Inc.*

A PCNC peer evaluation is always a learning experience for me. I get to meet all kinds of people and learn from them, including from my fellow evaluators in the team. I have the opportunity to know more about different projects and approaches as well as the adjustments

organizations made during challenging situations, some of which I even adapted for my own organization.

The interviews always bring in new insights: how ordinary staff, particularly the young ones, show their commitment to their work and passion/idealism on development work (which sadly is a vanishing breed); how Board Members are well aware of how their organizations impact in the lives of people they serve; how target beneficiaries easily identify the changes that were brought into their lives as a direct result of projects and activities, not to mention their gratefulness.

I particularly like the collegial approach in the peer evaluation process. The finalization of the ratings and recommendations in which each evaluator's scores are explained or justified are arrived at through a consensus. Every evaluation is an exercise or a test of objectivity for a VPE—good that the criteria and indicators are clear, specific and helpful guides.

I like the accompanying perks (prior to the pandemic, that is) when we were able to visit

different places in Mindanao. Just a wish, maybe in the future, they can also invite us to evaluate NGOs in Visayas or Luzon.

I like the adaptive approaches that PCNC did during the COVID 19 pandemic. Who would ever imagine that doing it online can be a practical and viable option to do the evaluations?

”

“

Mutual Learning



Lolita Go Ganapin
*Executive Director,
Bidlisiw Foundation,
Inc.*

Being a PCNC Volunteer Peer Evaluator is a rewarding experience. I have been a volunteer for about 15 years. What motivates me to continue being one is my desire to ensure good housekeeping, good governance among the NGOs. It cannot be denied that in the past the NGO community was tainted because the NGO sector was used for the wrong purpose and it in some ways affected the perceptions of the public, affecting those that are sincerely, professionally implementing good programs and services. Being a Peer Evaluator for the NGOs applying for PCNC Accreditation

is my way of helping ensure that my colleagues in the development sector are able to establish good systems and practices as they fulfill their vision, mission and goals.

Aside from this, the mutual learning we get while doing the volunteer work is also beneficial. Meeting different NGOs provided me the opportunity to understand other good practices and to gain knowledge on the dynamics of other issues like environment, health care and education while I also get the chance to share mine in the field of child protection.

Expanding network and contacts is also one of the added benefits, not just for work-related endeavors but also for gaining new friends. As we continue to update our tools and methodologies in conducting the evaluation, my commitment to helping maintain the integrity and accountability of Filipino NGOs will carry on.

”

A Personal Gift and a Blessing



Cristina S. Hangod, RSW
*Former Manager,
Social Services Department,
St. Luke's Medical Center;
Independent Program
Consultant*

When I was appointed by my former employer to represent our organization as a Volunteer Peer Evaluator (VPE) to PCNC more than a decade ago, in my mind my educational background, work experiences and active involvement in various social welfare and development initiatives are sufficient credentials to make me a good evaluator. I thought that it is PCNC and my employer who will benefit the most from this undertaking. As I immersed myself in the training, workshops, and seminars and the actual conduct of evaluation of more than 100 organizations, I realized that my being a VPE, is more of a personal gift and a blessing.

Joining evaluation teams has enriched my professional career and increased my

awareness of the existence of thousands of individuals and groups who desire to create an impact towards the development of our society. The standards, the evaluation process, the sharing of ideas with my co-peer evaluators, the PCNC certification officers and the applicant organizations' board, staff, beneficiaries and stakeholders are very inspiring.

The flexibility, sensitivity and openness of the team I work with are commendable, as there are instances, when the team shifts its functions from being evaluators to enablers, especially among the applicants that demonstrate great desire to serve but lack the technical capacities to actualize their aspirations. The evaluation process becomes more engaging as the team has to provide guidance to the organization to help them comply with the requirements for the "Seal of Good Housekeeping and Donee Institution Status".

In all the evaluations assigned to me I underscored one unique principle for the organization's existence, "A strong commitment to uphold the worth, potential and dignity of the marginalized sector for public good."



The Best Decision



Tina Ocampo, CPA
*PICPA Member,
Southern
Metro Manila Chapter*

An eye opener; a link to hope; a swim to self-reliance; a reminder that people still care. These are the things that came to my mind when I volunteered as an evaluator, 14 or so years ago. As an accountant oriented in an environment of costs and profits, my experiences in PCNC are like a switch turned on in my mind that an entity can operate purely with the objectives of giving help and offering hope and an alternative to a better future. I was hooked. It was one of the best decisions I made and I am constantly learning from the interactions with the

foundations that we serve and have come to love and respect.

It is truly a humbling experience to listen to the struggles, and eventual triumph of the beneficiaries, as well as to the dedication of the volunteers of the foundations, its board of trustees, and the generous souls of the sponsors and other benefactors. When we are faced with a problem, just think that it is nothing compared to the REAL fight and hardships of the foundation's beneficiaries, mostly abused children and women, issues on abandonment, malnutrition, threats and trauma, inability to sustain basic needs such as health care and education and many more. PCNC is here to help the foundation be a better version of itself. I'm proud to say that I am a PCNC Volunteer Peer Evaluator.

Cheers to the PCNC community!



A Journey with the PCNC Family



Concepcion Rasalan-Racaza, CPA, MSA
*PICPA Member,
Cebu City Chapter*

My journey as a PCNC Volunteer Peer Evaluator (VPE) started many years back through PICPA Cebu Chapter. Confident that my being both an accounting teacher and an audit practitioner, I was excited and very willing to share my time and knowledge as a VPE in the areas of finance and administration. Yet, the work entailed going beyond the numbers, concepts, rules, standards, as understanding the nature and peculiarities of the NGO is equally important to complete the evaluation process. Thus, the sharing and interactions with fellow VPEs, PCNC and the NGO requesting certification

were most welcome as they provide better understanding and appreciation of the NGO's programs and activities that are not captured in financial reports. At times, the work is not easy, especially when theory seems different from the practice. I recall an instance where a temporary cash overdraft was reported as an asset instead of a liability – challenging indeed. Lapses do happen but more importantly mechanisms are available to resolve them – in this case, it was recommended to simply reclassify the item.

As a VPE, I welcome assignments and look forward to more sharing and learning opportunities: discovering places/events that connect you with people dedicated to 'touch lives', meeting new friends including former students who have distinguished themselves as agents of change. I am humbled to note that our recommendations are appreciated and adopted by the NGOs I met in the journey.

To everyone, thank you for allowing me to get involved with your worthy advocacies!

An Incredible and Worthwhile Journey



Dr. Maria Victoria U. Sy
*Retired Professor,
University of San Jose
Recoletos*

I joined PCNC as a Volunteer Peer Evaluator (VPE) way back in 2000. I found the organization quite interesting with its eclectic mix of people with varied backgrounds but bound by one purpose: to help non-government organizations improve and sustain their operations anchored on the underlying concepts of good governance and accountability. To qualify as a VPE, one has to undergo training on how to assess the different aspects of the NGO's operations based on the six indicators formulated by PCNC. The learning curves of the training sessions were steep as I had to pitch in to the role of an evaluator.

A month after the training, I was invited to

evaluate a foundation run by a religious group. As a neophyte evaluator, I remember sticking to what I thought were relatively straightforward facts and fundamentals of assessment. But like other VPEs, with time and experience, I learned diplomacy, discretion and tolerance which transformed my frame of reference and ultimately how I practice as an NGO peer evaluator.

Every time I am invited to evaluate an NGO, I always find the experience remarkable seeing how these organizations work in innovative ways to address different complex social issues we face in modern society. At the conclusion of every evaluation assignment, I see to it that ensuring accountability to beneficiaries and donors is not the only outcome realized from the activity, most importantly, there is learning and ongoing improvement—giving the NGOs the best chance of navigating through complexity and the uncertainty they operate in.

Being a volunteer peer evaluator of PCNC brings out the best in me. It has been an amazing, incredible and worthwhile journey. Thank you PCNC for including me in the loop.

The Heart of a Volunteer



Lolita P. Tang, CPA
*PICPA Member,
Northern Metro Manila
Chapter*

Being a PCNC Volunteer Peer Evaluator who has evaluated more than 180 NGOs, I feel honored. I was able to serve, in my own humble way, by helping organizations analyze the financial and administration aspects of their operations. Being involved in these activities provides a special sense of fulfillment that cannot be matched.

Volunteering gave me the opportunity to meet and to know the good people around us who strive to help our communities and make our Country a better place to live in. I have seen the dedication of these NGOs and their workers in serving their purpose. It is also because of PCNC that I was able to gain friends like my fellow Volunteer Peer Evaluators. In addition, there are individuals from NGOs who continue to inspire me with their dedication in helping the underprivileged.

As much as possible, I do not decline whenever I am requested by PCNC to join an Evaluation. I know that it is a unique opportunity for organizations to showcase their advocacies. It is also a chance for me to help these NGOs achieve excellence and present the best version of themselves. In doing so, they sustainably help others.

I would like to call myself an Ambassador of PCNC. I dream that someday all NGOs would be accredited by PCNC to become done-institutions. When I was the Chairperson of PICPA-Metro Manila Region, I made it a point to let all our members get to know about PCNC. I encouraged firms to join the roster of PCNC-accredited organizations, not just because of the perk of getting donors, but also because of the seal of good housekeeping. I believe that PCNC has uplifted the way the NGOs manage themselves, whether they are small or large organizations.

The adage is true: nothing is stronger than the heart of a volunteer. As long as I can, I will always be a PCNC Volunteer Peer Evaluator, and I encourage each person to please join us in becoming one, as well!



Cover Story:

IMPACTS OF CLIMATE CHANGE IN THE PHILIPPINES Eroding Hard-Earned Socio-Economic Gains

(Excerpts from the *Climate Change and the Philippines: Executive Brief No. 2018-01*, Climate Change Commission)

PHILIPPINES TO LOSE 6% OF GDP ANNUALLY BY 2100

The latest IPCC Assessment Report concluded that climate change will create new poor between now and 2100. Poverty breeds disaster vulnerability, and those who have least in life risk life most. To be indifferent and to do nothing on the threats of climate change is therefore an injustice to the vulnerable poor. Adaptation, mitigation, and risk reduction are moral imperatives and clearly social justice in action.

Based on a study by the Asian Development Bank on the economics of climate change, the country stands to lose 6% of its GDP annually by 2100 if it disregards climate change risks. This same study found that if the Philippines invests 0.5% of its GDP by 2020 in climate change adaptation, it can avert losses of up to 4% of its GDP by 2100—clearly a short-term investment with a long-term eight-fold gain.

MAJOR RAINFALL CHANGES IN PATTERNS AND DISTRIBUTIONS



A 2011 PAGASA report suggests a decrease in rainfall by 2020 in most parts of the country except Luzon. As far as extreme rainfall is concerned, however, the number of days with heavy rainfall (e.g., greater than 200 millimeters) is expected to increase with global warming by the year 2020 and 2050.

THREATS TO NATURAL ECOSYSTEMS



Approximately 1 million hectares of grasslands in the Philippines are highly vulnerable to climate change in the future. Most grasslands in the uplands are prone to fires particularly during extended periods of dryness and lack of rainfall during summer months.

DYING CORALS

98% 

NEARLY EXTINCT

The 2016 Low Carbon Monitor Report foresees that 98% of coral reefs in Southeast Asia will die by 2050, practically an extinction by the end of the century if current global warming trends will continue. The IPCC projects that by years 2051 to 2060, the maximum fish catch potential of Philippine seas will decrease by as much as 50% compared to 2001-2010 levels.

DECLINING RICE YIELDS

10% 

FOOD SUPPLY THREATENED

An analysis of temperature trends and irrigated field experiments at the international Rice Research Institute shows that grain yield decreased by at least 10% for each 1°C increase in growing-season minimum temperature in the dry season.

MORE INTENSE DROUGHTS

413,456
FARMERS AFFECTED
IN THE 2015-2016 EL NIÑO
IN THE PHILIPPINES

Global warming exacerbates the effects of El Niño, the most recent of which was experienced in the country from 2015 to 2016. The Department of Agriculture estimated that 413,456 farmers have been directly affected by El Niño-associated drought and dry spells during the last El Niño period. In 2016, the drought ignited a protest by 6,000 affected farmers that resulted in violence in Kidapawan, North Cotabato.

HIGHER SEA LEVEL RISE



OVER 3X SINCE 1901

Observed sea level xxxiv rise is remarkably highest at 60 cms in the Philippines, about three times that of the global average at 19 centimeters. This puts at risk 60% of LGUs covering 64 coastal provinces, 822 coastal municipalities, 25 major coastal cities, and an estimated 13.6 million Filipinos that would need relocation.

WATER SCARCITY

57TH MOST
WATER
STRESSED
COUNTRY
BY 2040

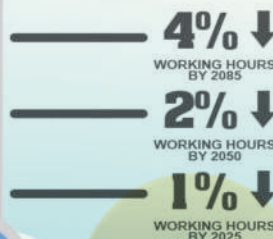
A study conducted by the World Resources Institute predicts the Philippines will experience a "high" degree of water shortage by 2040. The country ranked 57 th likely most water stressed country in 2040 out of 167 countries.

MORE PUBLIC HEALTH EMERGENCIES

**DENGUE
TYPHOID
CHOLERA
MALARIA** 

Higher temperatures also trigger the surge of diseases such as dengue, malaria, cholera, and typhoid. In 1998, when the Philippines experienced the strongest El Niño phenomenon to-date, almost 40,000 dengue cases, 1,200 cholera cases, and nearly 1,000 typhoid fever cases were recorded nationwide.

LABOR PRODUCTIVITY DECLINES



According to a 2016 United Nations study, climate change-induced heat in the country's workforce is projected to render 1% loss in working hours by 2025, 2% by 2050, and 4% by 2085.

MORE WOMEN ENDANGERED AND KILLED



A paper released by the World Health Organization (WHO) examining gender, climate change, and health, stated that the impacts of natural hazards such as droughts, floods and storms kill more women than men, and tend to kill women at a younger age. Climate-sensitive and gender-specific health impacts affect women disproportionately than men.



Treasurer's Report

On behalf of the Board of Trustees, I am pleased to present the financial results of our operations for the fiscal year, and the financial condition of PCNC as of December 31, 2021.

Despite the continuing challenges of the COVID-19 pandemic, 2021 was a relatively good year for PCNC. We ended the year in a secure financial position, with the scale of operations comparable to that of pre-pandemic levels.

Our total assets grew by 12% to PhP26.2 million, year-on-year. The decrease, however, by 35% to PhP7.7 million in current assets was due to realignment of investment assets to long-term securities. As such, investment assets grew by 17% to PhP17.7 million from PhP15.1 last year. Hence, the significant increase in the noncurrent assets by 60% to PhP18.5 million.

Current liabilities increased by 67% to PhP3.1 million. It was mainly driven by the increase in deferred support income corresponding to the undisbursed portion of the donations in prior years amounting to PhP2.1 million. Such amount is programmed for disbursement in 2022 for the completion of our capability upgrade, particularly the revision of our accreditation standards and the development and implementation of our online Accreditation Management System.

The fund balance modestly increased by 9% to PhP22.40 million from PhP20.51 million last year. This is a manifestation of our financial resilience and our ability to transition quickly to online processes.

As we recover from last year's decline in evaluation activities, the financial results of our core operations show significant improvement.

Total revenue rose by 33% to PhP8.8 million from PhP6.6 the prior year. The increase was caused primarily by the application and membership dues which reached PhP7.4 million, an increase of 48% from last year's PhP5 million.

Operating expenses correspondingly increased by 14% to PhP6.9 million from prior year's PhP6.1 million. Both program, and general and administrative expenses escalated as we resumed nearly normal operations while implementing alternative work arrangements in response to pandemic alert levels in Metro Manila. The conduct of online evaluation gained traction which resulted in the accreditation of 139 NGOs and Foundations.

Excess of revenue over expenses recorded a 238% increase to PhP1.9 million from PhP0.56 million last year. We ended 2021 with a total cash balance of PhP25 million, a considerable 11% increase from prior year's PhP22.5 million.

This 2022, as we celebrate the Council's Silver Anniversary, we are committed to strengthen further our financial position while making the necessary improvements in our capability to serve the sector.

As an important sustainability and resilience mechanism, your Board established the PCNC Endowment Fund with an initial principal of PhP21 million for the purpose of preserving and growing the fund and attaining sustainability and self-support capability for the Council's member development and capacity building programs and future operational requirements, with the view of reducing dependence on future contributions and donations. With your support and donation, we hope to be able to bring the principal up to at least PhP25 million.

Together, we are able to thrive in these times of crises. We are confident that we will emerge from these challenges stronger, more resilient, and better capable of fulfilling our mission of serving the least, the last, and the lost.

On behalf of the Board of Trustees, the management and staff, I thank all of you, our members, partners and friends, for your continued trust and support to PCNC.

Happy 25th Anniversary and may God continue to bless and guide our work!



INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Philippine Council for NGO Certification, Inc.
6/F SCC Bldg., CFA-MA Compound
4427 Interior Old Sta. Mesa Road
Sta. Mesa, Manila

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Philippine Council for NGO Certification, Inc. (the Council), which comprise the statements of financial position as at December 31, 2021 and 2020, and statements of income, statements of changes in fund balance and statements of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at December 31, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with Philippine Financial Reporting Standards for Small Entities (PFRS for SEs).

Basis for Opinion

We conducted our audits in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council in accordance with the Code of Ethics for Professional Accountants in the Philippines (Code of Ethics) together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRS for SEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance is responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on the Supplementary Information Required Under Revenue Regulations 34-2020 and 15-2010

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information required under Revenue Regulations (RR) 34-2020 and 15-2010 in Notes 19 and 20 to the financial statements, respectively, are presented for purposes of filing with the Bureau of Internal Revenue and are not required parts of the basic financial statements. Such information is the responsibility of the management of Philippine Council for NGO Certification, Inc. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

SYCIP GORRES VELAYO & CO.



Jennifer D. Tielao

Partner

CPA Certificate No. 109616

Tax Identification No. 245-571-753

BOA/PRC Reg. No. 0001, August 25, 2021, valid until April 15, 2024

SEC Partner Accreditation No. 1758-A (Group A)

July 2, 2019, valid until July 1, 2022

SEC Firm Accreditation No. 0001-SEC (Group A)

Valid to cover audit of 2021 to 2025 financial statements of SEC covered institutions

BIR Accreditation No. 08-001998-110-2020, November 27, 2020, valid until November 26, 2023

PTR No. 8854375, January 3, 2022, Makati City

March 30, 2022

PHILIPPINE COUNCIL FOR NGO CERTIFICATION, INC.
(A Nonstock, Not-for-Profit Organization)

STATEMENTS OF FINANCIAL POSITION

	December 31	
	2021	2020
ASSETS		
Current Assets		
Cash (Note 3)	₱7,260,266	₱7,359,580
Receivables (Note 4)	429,610	397,239
Current portion of investment in bonds (Note 5)	–	4,000,000
Total Current Assets	7,689,876	11,756,819
Noncurrent Assets		
Investment in bonds (Note 5)	6,500,000	–
Investment in mutual fund (Note 6)	11,230,200	11,132,100
Property and equipment (Note 7)	721,002	403,499
Rental deposits (Note 16)	39,295	39,295
Total Noncurrent Assets	18,490,497	11,574,894
	₱26,180,373	₱23,331,713
LIABILITIES AND FUND BALANCE		
Current Liabilities		
Accounts and other payables (Note 8)	₱478,159	₱309,660
Deferred support income (Note 9)	2,645,565	1,565,500
Total Current Liabilities	3,123,724	1,875,160
Noncurrent Liability		
Net retirement liability (Note 15)	660,862	945,230
Total Liabilities	3,784,586	2,820,390
Fund Balance		
Unrestricted funds	22,395,787	20,511,323
	₱26,180,373	₱23,331,713

See accompanying Notes to Financial Statements.



PHILIPPINE COUNCIL FOR NGO CERTIFICATION, INC.
(A Nonstock, Not-for-Profit Organization)

STATEMENTS OF INCOME

	Years Ended December 31	
	2021	2020
INCOME		
Dues (Note 11)	₱7,402,800	₱5,016,600
Grants and donations (Note 10)	977,934	1,042,082
Change in fair value of investment in mutual fund (Note 6)	98,100	398,100
Interest income (Notes 3 and 5)	168,512	186,642
Restricted Revenue (Note 12)	174,000	-
	8,821,346	6,643,424
EXPENSES		
Program disbursements (Note 13)	5,092,114	4,459,157
General and administrative expenses (Note 14)	1,844,768	1,626,348
	6,936,882	6,085,505
EXCESS OF INCOME OVER EXPENSES	₱1,884,464	₱557,919

See accompanying Notes to Financial Statements.

PHILIPPINE COUNCIL FOR NGO CERTIFICATION, INC.
(A Nonstock, Not-for-Profit Organization)

STATEMENTS OF CHANGES IN FUND BALANCE

	Years Ended December 31	
	2021	2020
Balance at beginning of year	₱20,511,323	₱19,953,404
Excess of income over expenses	1,884,464	557,919
Balances at end of year	₱22,395,787	₱20,511,323

See accompanying Notes to Financial Statements.

PHILIPPINE COUNCIL FOR NGO CERTIFICATION, INC.**(A Nonstock, Not-for-Profit Organization)****STATEMENTS OF CASH FLOWS**

	Years Ended December 31	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of income over expenses	₱1,884,464	₱557,919
Adjustments for:		
Amortization and depreciation (Notes 7, 10 and 14)	134,819	114,737
Retirement expense, net of contribution (Notes 13, 14 and 15)	(284,368)	137,981
Interest income (Notes 3 and 5)	(168,512)	(186,642)
Change in fair value of investments in mutual fund (Note 6)	(98,100)	(398,100)
Changes in working capital:		
Decrease (increase) in receivables	(32,371)	176,561
Increase in:		
Deferred support income	1,080,065	272,554
Accounts payable and accrued expenses	168,499	2,417
Net cash generated from operations	2,684,496	677,427
Interest received	168,512	186,642
Net cash provided by operating activities	2,853,008	864,069
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from matured investment in bonds (Note 5)	4,000,000	–
Acquisition of:		
Investment in bonds (Note 5)	(6,500,000)	–
Property and equipment (Note 7)	(452,322)	(292,646)
Net cash used in investing activities	(2,952,322)	(292,646)
NET INCREASE (DECREASE) IN CASH	(99,314)	571,423
CASH AT BEGINNING OF YEAR	7,359,580	6,788,157
CASH AT END OF YEAR (Note 3)	₱7,260,266	₱7,359,580

See accompanying Notes to Financial Statements.



PHILIPPINE COUNCIL FOR NGO CERTIFICATION, INC.

(A Nonstock, Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS

1. Council Information

Philippine Council for NGO Certification, Inc. (PCNC or the Council) was registered with the Securities and Exchange Commission (SEC) on January 29, 1997 as a private, voluntary, nonstock, not-for-profit organization, tapped by the Department of Finance to establish and operate a certification system that aims to determine the qualifications of nonstock, not-for-profit corporations/non-government organizations (NGOs) to become a donee institution.

The Bureau of Internal Revenue (BIR) issued the Certificate of Tax Exemption of the Council on July 15, 2020. The certificate indicates that as a nonstock, not-for-profit organization, the Council falls under Section 30 (E) of the Republic Act (RA) No. 8424 entitled, “An Act Amending the National Internal Revenue Code, as Amended, and for Other Purposes”. The receipts from activities conducted in pursuit of the objectives for which the Council was established are exempt from income tax. However, any income arising from its real or personal properties, or from activities conducted for profit, regardless of the disposition made of such income, shall be subject to tax imposed under the Tax Code. The Council’s registration as a qualified donee-institution is valid until December 17, 2024.

On April 11, 2008, Executive Order (EO) 720 was issued and became effective June 29, 2008. EO 720 modified EO 671 with the objective of strengthening the accreditation system for nonstock, not-for-profit organizations. The following are the significant provisions of EO 720:

- PCNC shall be the government’s partner in a system of accreditation to determine qualification of organizations as donee institutions.
- The PCNC Board of Trustees (BOT) shall include the representative of choice by the Department of Social Welfare and Development (DSWD).
- Organizations whose mandate clearly fall under government agencies (as indicated in their purpose) that already have registration procedures in place (e.g., DSWD, Department of Science and Technology, National Commission for Culture and the Arts, Commission on Higher Education) are required to submit proof of their registration/accreditation/permit with the concerned government agency before PCNC processes their application.

The Council’s registered office and principal place of business is at 6/F SCC Bldg., CFA-MA Compound, 4427 Interior Old Sta. Mesa Road, Sta. Mesa, Manila.

The accompanying financial statements of the Council were approved and authorized for issue by the Board of Trustees on March 30, 2022.

2. Summary of Significant Accounting Policies

Basis of Preparation

The financial statements of the Council have been prepared under the historical cost basis, except for investment in mutual fund, which is measured at fair value. The financial statements are presented in Philippine Peso (₱), which is also the Council’s functional currency. All amounts are rounded-off to the nearest peso unless, otherwise indicated.

Statement of Compliance

The accompanying financial statements of the Council have been prepared in accordance with Philippine Financial Reporting Standard for Small Entities (PFRS for SEs), as approved by the Philippine Financial Reporting Standards Council, Board of Accountancy and SEC.

Significant Accounting Policies

The significant accounting policies that have been used in the preparation of these financial statements are summarized below.

Current versus Noncurrent Classification

The Council presents assets and liabilities in the statements of financial position based on current and noncurrent classification. An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as noncurrent.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Council classifies all other liabilities as noncurrent.

Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognized when the entity becomes a party to its contractual provisions. The Council classifies its financial instruments into the following categories: (a) basic financial instruments; (b) complex financial instruments.

The Council's basic financial instruments consist of cash, receivables (except advances to officers and employees and other receivables), investment in bonds, and accounts and other payables (except payable to government agencies). The Council's complex financial instrument includes investment in mutual fund.

Basic Financial Instrument

Initial Measurement

On initial recognition, a debt financial instrument is measured at transaction price (including transaction cost), unless the arrangement is in effect a financing transaction. In this case, it is measured at present value of future payment discounted using a market rate of interest for similar debt instrument.

Subsequent Measurement

Debt instruments are subsequently measured at amortized cost using the effective interest rate (EIR).

Impairment of Financial Instruments at Amortized Cost

At each reporting date, the Council assesses whether there is objective evidence of impairment on any financial assets that are measured at amortized cost. Where there is any objective evidence of impairment, an impairment loss is recognized immediately in profit or loss.

The impairment loss is the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate.

Derecognition of Financial Assets

An entity only derecognizes a financial asset when the contractual rights to the cash flows from the assets have expired or are settled, or the entity has transferred to another party substantially all the risks and rewards of ownership relating to the asset.

Derecognition of Financial Liabilities

Financial liabilities are derecognized only when these are extinguished – that is, when the obligation is discharged, cancelled or has expired.

Cash

Cash includes cash on hand and in banks. Cash in banks earns interest at the respective bank deposit rates. Interest earned is recorded under interest income.

Receivables

Receivables, which are based on normal credit terms and do not bear interest, are recognized initially at the transaction price. These are subsequently measured at amortized costs using the EIR method. A provision for impairment of receivables are established when there is objective evidence that the amounts due according to the original terms are not recoverable.

Investment in Bonds

Investment in bonds are financial assets with fixed or determinable payments and fixed maturity that the Council has the positive intention and ability to hold to maturity.

Investment in Mutual Fund

Investment in mutual fund is recognized initially at its fair value, which is normally the transaction price. This is held indefinitely and may be sold in response to liquidity requirements or changes in market conditions. This is subsequently measured at fair value and recognize changes in fair value in profit or loss.

Investment in mutual fund is classified as noncurrent assets, unless the intention is to dispose of such assets within twelve (12) months from reporting date.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation and any impairment in value. The initial cost of property and equipment comprises its purchase price and any directly attributable costs of bringing the property and equipment to its working condition and location for its intended use.

Expenditures incurred after the property and equipment have been put into operation, such as repairs and maintenance, are normally charged against income in the period the costs are incurred. In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in



the future economic benefits expected to be obtained from the use of the property and equipment beyond its originally assessed standard of performance and the cost of the items can be measured reliably, the expenditures are capitalized as an additional cost.

Depreciation is computed on a straight-line basis over the estimated useful lives (EUL) of the assets as follows:

	Years
Furniture and fixtures	3 - 5
Computers	2 - 5

The EUL and depreciation method are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

Fully depreciated assets are still carried in the accounts until they are no longer in use and no further depreciation is charged against current operations.

When property and equipment are retired or otherwise disposed of, the cost of the related accumulated depreciation and accumulated provision for impairment losses, if any, are removed from the accounts and any resulting gain or loss is credited to or charged against current operations.

Intangible Assets

Intangible assets are carried at cost less accumulated amortization and any impairment losses. Amortization is calculated using straight-line method over its estimated useful life of five (5) years for the Council's acquired computer software.

Impairment of Nonfinancial Assets

Assets such as such the Council's property and equipment and intangible assets are assessed at each reporting date whether there is an indication that the assets are impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Council estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

If an impairment indicator no longer exists or the recoverable amount has increased subsequently, the Council will determine the amount of impairment loss that can be reversed to the extent that the reversal should not result in a carrying amount of the asset that is higher had no impairment loss was recognized in the prior years.

Accounts and Other Payables

Accounts and other payable are recognized only when the following conditions are met: (a) there exists a present obligation (legal or constructive) as a result of past event; (b) it is probable that an outflow of economic resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation.

Revenue Recognition

Revenue is measured as the fair value of the consideration received or receivable. The Council recognizes revenue to the extent that it is probable that the future economic benefits will flow to the Council and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Dues

Dues include annual dues and application dues. These are recognized when the related services have been rendered and right to receive payment is established. Annual and application dues collected during the year from donee institutions that are yet to be evaluated and/or accredited are presented under “Deferred support income” account in the liabilities section of the statement of financial position.

Grants and donations

Revenue from unrestricted grants and donations are recognized upon receipt of the grants and donations. Revenue from restricted grants and donations are recognized upon fulfillment of the donor-imposed conditions attached to the grants and donations and/or to the extent that expenses are incurred. Restricted support for which restrictions and conditions have not yet been met, are classified as deferred support income. At project completion date, any excess funds in deferred support are to be returned to the donors unless otherwise agreed by both parties to be retained by the Council and therefore credited to unrestricted support.

Interest income

Interest income are recognized as they accrue, taking into account the effective yield on the asset.

Expense Recognition

Expense is recognized when a decrease in future economic benefits related to a decrease in asset or an increase in liability has arisen that can be measured reliably. Expenses and other charges are recognized when incurred and measured at the amount paid or payable.

Retirement Costs

The Council’s retirement plan is a non-contributory and of the defined benefit type, administered by a trustee, covering their regular and permanent employees, which provides retirement benefit equal to one (1) month salary for every year of credited service but not less than the Philippine Retirement Pay Law (Republic Act No. 7641). Accrual approach is applied by calculating the expected liability as at reporting date using the current salary of the entitled employees and the employees’ years of service, without consideration of future changes in salary rates and service periods.

Retirement liabilities or assets is the net of the following amounts;

- The accrued amount of the retirement benefits at the reporting date; less
- The fair value of plan assets at the reporting date out of which the obligations are to be settled directly.

Fund Accounting

The accounts of the Council are maintained in accordance with the principle of fund accounting to ensure observance of limitations and restrictions placed on the use of resources available to the Council. This is the procedure by which resources for various purposes are classified for accounting and financial reporting purposes into funds that are in accordance with specified activities and objectives. Separate accounts are maintained for each fund. However, in the Council’s financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group, if applicable.

Leases

Lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. Some arrangements do not take the legal form of a lease but convey rights to use assets in return for payments. Such arrangements are in substance leases of assets, and they should be accounted for as a lease.

A lessee shall recognize all lease payments as expense in profit or loss in the period in which they are incurred.

Provisions

Provisions are recognized only when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Council expects a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. Provisions are reviewed at each financial reporting date and adjusted to reflect the current best estimate.

Contingencies

Contingent liabilities are not recognized in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statements but disclosed when an inflow of economic benefits is probable.

Events after the Reporting Period

Events after the reporting period that provide additional information about the Council's position at the reporting date (adjusting events) are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes to the financial statements when material.

3. Cash

	2021	2020
Cash on hand	₱25,000	₱15,000
Cash in banks	7,235,266	7,344,580
	₱7,260,266	₱7,359,580

Cash in banks earn interest at the prevailing bank deposit rate. Interest income earned from cash in banks amounted to ₱16,759 and ₱8,242 in 2021 and 2020, respectively.

4. Receivables

	2021	2020
Dues receivables	₱207,200	₱41,593
Advances to officers and employees	-	11,000
Other receivables	222,410	344,646
	₱429,610	₱397,239

Dues receivables pertain to unpaid annual and application dues from members or applicants that are expected to be collected within one year.

Advances to officers and employees pertain to the cash advances for the estimated expenses that will be incurred by all Council employees during training, workshop and seminar for the evaluation visit and business permit renewal, that are settled through expense liquidation.

Other receivables pertain to non-interest-bearing salary and emergency loans to employees. An emergency loan can also be availed by employees for medical treatment of that employee or any of its immediate family members and in cases of calamity. These loans are collected through payroll deductions and normally have terms of one year. In case of employee resignation, outstanding balance of loans are settled against the employee retirement benefit.

5. Investment in Bonds

Current portion of investment in bonds as of December 31, 2020 amounting to ₱4.00 million pertains to the acquired investment in bonds from China Banking Corporation with a term of 1.5 years, which matured on January 15, 2021, and has a fixed interest rate of 5.70% per annum.

On March 9, 2021, the Council acquired an investment in bonds from China Banking Corporation with a term of 5 years amounting to ₱6.5 million and has an interest rate of 3.48% to 4.08% per annum.

Total interest income earned from these investments in bonds amounted to ₱151,753 and ₱178,400 in 2021 and 2020, respectively.

6. Investment in Mutual Fund

This account consists of investment in Ayala Life Mutual Fund acquired in 2008 with original acquisition cost amounting to ₱5.15 million. The fair value of investment in mutual fund was determined based on quoted market prices in active markets at reporting dates.

The rollforward analysis of this account carried at fair value follows:

	2021	2020
Balance at beginning of year	₱11,132,100	₱10,734,000
Market valuation gain	98,100	398,100
Balance at end of year	₱11,230,200	₱11,132,100

7. Property and Equipment

The rollforward analysis of this account follows:

	2021		
	Furniture and Fixtures	Computers	Total
Cost			
Balance at beginning of year	₱280,930	₱1,821,958	₱2,102,888
Additions	375,323	76,999	452,322
Balance at end of year	656,253	1,898,957	2,555,210

(Forward)

2021			
	Furniture and Fixtures	Computers	Total
Accumulated depreciation			
Balance at beginning of year	₱257,370	₱1,442,019	₱1,699,389
Depreciation (Note 14)	41,057	93,762	134,819
Balance at end of year	298,427	1,535,781	1,834,208
Net book value	₱357,826	₱363,176	₱721,002

2020			
	Furniture and Fixtures	Computers	Total
Cost			
Balance at beginning of year	₱256,970	₱1,553,272	₱1,810,242
Additions	23,960	268,686	292,646
Balance at end of year	280,930	1,821,958	2,102,888
Accumulated depreciation			
Balance at beginning of year	256,970	1,411,084	1,668,054
Depreciation (Note 14)	400	30,935	31,335
Balance at end of year	257,370	1,442,019	1,699,389
Net book value	₱23,560	₱379,939	₱403,499

No property and equipment were pledged as security to the Council's obligation in 2021 and 2020.

8. Accounts and Other Payables

	2021	2020
Accrued expenses	₱247,127	₱188,806
Accounts payable	115,508	60,501
Payable to government agencies	115,524	60,353
	₱478,159	₱309,660

Accrued expense pertains mainly to the accruals of professional fees and utilities. These are noninterest-bearing and are normally settled within one year.

Accounts payable pertains mainly to unpaid purchases and billings for contracted services. These are noninterest-bearing and are normally settled within 30 to 60 days.

Payable to government agencies includes contribution dues to Social Security Services (SSS), PhilHealth, Pag-ibig and withholding taxes which are to be paid within 30 days from the end of financial reporting date.

9. Deferred Support Income

	2021	2020
Restricted donations	₱2,142,765	₱1,110,700
Deferred revenue	502,800	454,800
	₱2,645,565	₱1,565,500



Deferred revenue includes advance payments of annual dues received from NGOs, application dues received from donee institutions that are yet to be evaluated and/or accredited as of year-end and unidentified deposits.

In 2020, the Council received restricted donations/grants amounting to ₱2.13 million which are intended to fund the technological update capability of the Council to digitize its processes and enable evaluation team to conduct online evaluations of applicant organizations.

In 2021, the Council received restricted donations/grants amounting to ₱2.01 million which is intended to fund the Council’s Capability Upgrade Program. This includes the development of the Accreditation Management System (AMS) to automate the accreditation processes and enable the evaluation team to conduct online evaluations of applicant organizations.

Utilized portion of these restricted grants amounted ₱0.98 million and ₱1.02 million as of December 31, 2021 and 2020, respectively, are recognized as part of “Grants and donations” in the statement of income (see Note 10).

10. Grants and Donations

Cash grants and donations amounting to ₱0.98 million and ₱1.02 million were received from member organizations in 2021 and 2020, respectively. In addition, NetSuite granted the software license renewal to the Council for nine months amounting to nil and ₱0.02 million as donation in kind in 2021 and 2020, respectively. The license of the donated software expired in September 2020 and the management decided not to renew because of the changes in the system requirements of the Council. Such amounts were charged to “Program development” under program disbursements in the statements of income in 2021 and 2020 (see Note 13).

Rollforward analysis of donated software follows:

	2021	2020
Cost		
Balance at beginning and end of year	₱1,013,231	₱1,013,231
Accumulated amortization		
Balance at beginning of year	1,013,231	929,829
Amortization (Note 14)	–	83,402
Balance at end of the year	1,013,231	1,013,231
Net Book Value	₱–	₱–

11. Dues

	2021	2020
Application dues	₱4,328,000	₱1,709,000
Annual dues	3,074,800	3,307,600
	₱7,402,800	₱5,016,600

Application dues pertain to fees earned by the Council for the application of NGOs for accreditation and registration as donee institution.

Annual dues pertain to yearly fees from members who have been certified to have the donee institution status.

12. Restricted Revenue

On October 11, 2021, the Council, as a member of the consortium that will implement the USAID-funded project Inclusive Growth and Regenerative Ecosystems (INSPIRE Project), entered into a subaward agreement with Gerry Roxas Foundation Inc. (GRF). GRF is the prime recipient of the grant from USAID. The total value of the agreement amounted to ₱8.81 million which was composed of the sub-award value from GRF to the Council and the Council's cost share amounting to ₱8.39 million and ₱0.42 million, respectively. The purpose of the agreement is to provide support exclusively for expenditures incurred for the implementation of the program on Natural Resources Security and Governance (NRS 2) Objective 1: Enhanced Capacity of CSOs and Local Communities to Demand for and Participate in Good Natural Resource Governance under the USAID Project INSPIRE for the period October 11, 2021 to June 30, 2026.

Within the general project scope, the Council will lead the conduct of the Non-US NGO Pre-Award Survey (NUPAS) for selected CSO grantees, submit recommendations to the INSPIRE Project Team on possible conditions of awards or if a proponent is eligible or not, recommend possible best grant instruments based on the NUPAS findings, lead the crafting of Corrective Action Plans and Capacity-building plans leading to possible PCNC certification, conduct direct capacity-building interventions relative to internal organizational capacity building needs and provide tailored fit assistance to individual partner CSOs to develop sustainability plans. The Council program team will partake in the project mobilization, strategic planning and yearly implementation planning.

Total revenue earned for the year ended December 31, 2021 related to program expenses amounted to ₱0.17 million (see Note 13).

13. Program Disbursements

	2021	2020
Evaluation costs	₱4,690,114	₱4,366,624
INSPIRE project (Note 12)	174,000	–
Program development (Note 10)	162,820	65,488
General assembly	65,180	27,045
	₱5,092,114	₱4,459,157

Evaluation costs pertain to expenses incurred for the program initiation and evaluation of NGO applicants aiming to become an accredited donee institution.

General assembly costs pertain to expenses incurred directly attributable to the conduct of the Council's annual general assembly.

Program development expenses pertain to system development and maintenance costs incurred.

14. General and Administrative Expenses

	2021	2020
Salaries, wages, and other short-term employee benefits	₱1,028,258	₱990,384
Professional fees	318,940	184,925
Amortization and depreciation (Notes 7 and 10)	134,819	114,737
Rent expense (Note 16)	94,143	94,143
Retirement benefit costs (Note 15)	54,397	41,394
Light and water	45,040	28,771
Transportation	32,884	20,638
Repairs and maintenance	23,350	7,600
Taxes and licenses (Note 20)	13,641	13,941
Miscellaneous expense	99,296	129,815
	₱1,844,768	₱1,626,348

15. Retirement Benefit Obligations

The Council has a funded, non-contributory, defined benefit retirement plan covering all of its regular employees.

The Council measures its retirement benefit obligation using the accrual approach based on its retirement benefit plan which provides retirement benefit equal to one (1) month salary for every year of credited service but not less than the Philippine Retirement Pay Law (Republic Act No. 7641).

Components of retirement benefit costs recognized in the statements of income are as follows:

	2021	2020
Program disbursements - evaluation costs (Note 13)	₱133,235	₱96,587
General administrative expenses (Note 14)	54,397	41,394
	₱187,632	₱137,981

The net retirement liability recognized in the statements of financial position as of December 31 follow:

	2021	2020
Fair value of plan assets	₱2,107,338	₱2,494,670
Accrued retirement benefit obligation	(2,768,200)	(3,439,900)
Net retirement liability	(₱660,862)	(₱945,230)

The Council's plan assets represent investment in common trust fund with BDO Unibank, Inc.

During 2021, the Council paid a total contribution and retirement benefit amounting to ₱0.47 million and ₱0.84 million, respectively.

Compensation of Key Management Personnel

The compensation of key management personnel of the Council by benefit type follows:

	2021	2020
Short-term employee benefits	₱1,110,783	₱1,208,500
Post-employment benefits	83,000	919,600
	₱1,193,783	₱2,128,100

The Council have outstanding receivables from its key management personnel amounting to ₱0.43 million and ₱0.11 million as of December 31, 2021 and 2020, respectively. There are no additional loans in 2021 and 2020. These are collected through payroll deductions and in case of employee resignation, outstanding balance of loans are settled against the employee retirement benefit (Note 4).

16. Lease Agreement

The Council entered into a one-year lease agreement with Communication Foundation for Asia-Media Apostolate (CFA-MA), renewable at the option of both parties pertaining to the office space the Council occupies since July 1, 2007. Deposits and advance rent related to the leased property are presented under “Rental deposits” account in the statements of financial position amounting to ₱0.04 million as of December 31, 2021 and 2020.

Rent expense in 2021 and 2020 amounted to ₱0.31 million of which ₱0.22 million have been reported in “evaluation costs” account in program disbursements and ₱0.09 million in general and administrative expenses in the statements of income (see Notes 13 and 14).

17. Events related to COVID-19 Pandemic

On March 11, 2020, the World Health Organization declared COVID-19 outbreak (previously known as the 2019 novel coronavirus) as a global pandemic. In a move to contain the COVID-19 outbreak in the country, the Philippine Government imposed stringent safety measures and different levels of community quarantine in 2020 up until now throughout the country.

The COVID-19 and the measures taken have caused disruptions to businesses and economic activities. With respect to the Council’s operations in 2020, restrictions implemented resulted to many NGOs/organizations not able to apply for PCNC accreditation, resulting to lower generated revenue from application dues in 2020. In 2021, despite the ongoing restrictions, PCNC operations gradually returned to a semblance of normalcy considering the number of applications received and the evaluations conducted.

In 2021, the Council received restricted donations/grants from its members to support the Council’s continued transition of assessment/evaluation processes and working arrangement into a remote set-up to cope up with the impact of COVID-19 pandemic (Note 9).

18. Subsequent Events

On January 26, 2022, the BOT approved the redemption of investment in Ayala Life Mutual Fund amounting to ₱11.23 million to form part of the Council's endowment fund. The creation and establishment of the endowment fund with initial principal amounting to ₱21.00 million was approved by the BOT on December 1, 2021 for the purpose of preserving and growing the fund and attaining sustainability and self-support capability for the Council's programs and future operational requirements, on the basis of contributions, donations, investments, and other income accruing to the Council and its operations, with the view of reducing dependence on future contributions and donations.

On January 26, 2022, the BOT also approved the allocation of time deposit amounting to ₱1.50 million as emergency fund in case the Council has no income earned.

19. Supplementary Information Required under Revenue Regulations 34-2020

The Council does not meet the criteria of Section 2 of Revenue Regulation 34-2020 to file and submit the new related party form (RPT Form) together with the annual income tax returns. Thus, the Council is not covered by the requirements and procedures for related party transactions provided under the RR 34-2020. The criteria are as follows:

- a. Large taxpayer
- b. Taxpayers enjoying tax incentives, i.e., Board of Investments (BOI)-registered and economic zone enterprises, those enjoying Income Tax Holiday (ITH) or subject to preferential income tax rate.
- c. Taxpayer reporting net operating losses for the current taxable year and the immediately preceding two (2) consecutive taxable years
- d. A related party, as defined under Section 3 of RR 19-2020, which has transactions with (a), (b) or (c). For this purpose, key management personnel (KMP), as defined under Section 3(7) of RR 19-2020, shall no longer be required to file and submit the RPT Form, nor shall there be any requirement to report any transactions between KMP and the reporting entity/parent company of the latter in the RPT Form.

20. Supplementary Information Required under Revenue Regulations 15-2010

In compliance with the requirements set forth by Revenue Regulations (RR) 15-2010, the following is the information on the Council's taxes accrued and/ or paid in 2021:

VAT

The Council is a non-VAT registered entity and has no output and input tax declaration during the period.

Taxes and Licenses

The Council reported and paid license and permit fees amounting ₱13,641 in 2021 under the caption taxes and licenses, under the general and administrative expenses section in the statements of income.

Withholding Taxes

Details of withholding taxes during the year follow:

Withholding taxes on compensation and benefits	₱266,354
Expanded withholding taxes	35,336
	<hr/>
	₱301,690

The outstanding balances of withholding taxes are included as part of payable government agencies under “Accounts and other payables” in the Council’s statement of financial position.

Tax Contingencies

The Council neither received any final tax assessments in 2021, nor did it have tax cases under preliminary investigation, litigation and/or prosecution in courts or bodies outside the administration of the Bureau of Internal Revenue.

Maria Cristina Lim-Yuson, Ph.D.
Chairperson
Chairperson, Museo Pambata Foundation



Mario A. Deriquito
Vice-Chairperson
President, BDO Foundation



Fr. Antonio Cecilio T. Pascual
Treasurer
Executive Director, Caritas Manila



Maribeth L. Marasigan
Corporate Secretary
President, Aboitiz Foundation

Teresita Ang See
Trustee

Executive Trustee, Kaisa Heritage Foundation



Rene S. Meily

Trustee
President, Philippine Disaster Resilience Foundation



Emelina S. Almario

Trustee
President, Adarna Group Foundation



Lyne A. Abanilla
Trustee
Chief Operating Officer,
Physicians for Peace Philippines

Fr. Jose Dindo S. Vitug, SDB
Trustee

Corporate Secretary & TVET Director,
Don Bosco Technical Institute of Makati



Atty. Grace A. Sumalpong
Legal Adviser



BOARD COMMITTEES

Finance & Investment Committee

Fr. Antonio Cecilio T. Pascual, Chair
Fr. Dindo S. Vitug, SDB
Felix A. Tonog

Audit Committee

Emelina S. Almario, Chair
Jimmy E. Delgado
Alma C. Mapili

Certification & Standards Committee

Lyne A. Abanilla, Chair
Arnolfo S. Morfe
George V. Villaruz, CPA

The PCNC Team



L-R (Standing) :

Rowena S. Dizon
Certification Assistant

Ann Eloida G. Gabasan
Certification Associate

Jovy C. Cera
Accountant

Jhon Marvin D. Ausan
Office Assistant

Kathrin Joy M. Tayao
Certification Associate

L-R (Sitting) :

Michelle P. Tuazon
Finance & Administrative Officer

Felix A. Tonog
Executive Director

May Codia-Bayta
Certification Officer

Roster for PCNC Volunteer Peer Evaluators

1. Nefretiri Abat
2. Angel O. Abaya, PhD
3. Demetria Abella
4. Jennifer Jan Abella
5. Esperanza A. Abellana
6. Norita Abuan
7. Noemi Adan
8. Erlinda C. Adlawan
9. Marvin Adolfo, PhD
10. Anielyn Afable
11. Roberto Agarrado
12. Celina Agas
13. Belindo Aguilar
14. Grace Aguilung-Dalisay, PhD
15. Angela Alado-Avelino
16. Esperanza Albaracin
17. Erwin Vincent Alcalá
18. Ma. Cecilia L. Alcantara
19. Antonio A.M. Aledo, CPA
20. Pierangelo Alejo
21. Renato Alfonso
22. Leticia Alves (+)
23. Leonor T. Amacio
24. Rachel Amago
25. Celerina Amores
26. Christine Ampon
27. Nilo Ampon
28. Estrella Andres
29. Sr. Mercedes O. Ang
30. Maricar A. Angeles
31. Remegio Apit
32. Tita Aquino (+)
33. Jocelyn Aragon, PhD
34. Milagros Araneta
35. Melanie Arceo
36. Edwin Arco
37. Arellano Adeliza
38. Rodelio Arellano, CPA
39. Emmanuel Areno
40. Pete C. Arguillas
41. Ma. Vivien Arnobit
42. Maria Lourdes G. Arroyo, CPA
43. Panfilo Asares
44. Edwin T. Aspra, PhD
45. Gina Astilla
46. Marilou Atanante
47. Aurora Atanque
48. Carmen Linda M. Atayde
49. Evelyn E. Atienza, CPA
50. Haley Atienza
51. Priscila R. Atuel
52. Ma. Rosario Avanceña
53. Fay Elsa S. Avanzado, CPA
54. Alejandro Avellana
55. Yusah Baddong
56. Janet B. Badilla
57. Carolina Bajao
58. Josephine Balangitan
59. Atty. Nydia G. Balangue
60. Helen Grace Baldo
61. Teddy B. Ballesteros III
62. Brian L. Baluya
63. Arsenia Banaga
64. Donna Banaynal
65. Jane Banzaf
66. Edilberto V. Banzuelo
67. Marivic Baobaoen
68. Mercedes Barcelon
69. Doris Bargayo
70. Cecilia R. Barrameda
71. Reynald Ryan Barrion
72. Russell U. Barrizo
73. Caridad M. Basila, CPA
74. Nila Miriam Basilio
75. Conrado Bateller
76. Moises Batingal Jr.
77. Rowena R. Bato
78. Carmen Baugbog
79. Jocelyn M. Bautista, CPA
80. Renee D. Bayangos
81. Violeta Bayato
82. Wilfredo Bayking
83. Oliver D. Bayot
84. Joel Belangal
85. Walfredo P. Belen
86. Carmen P. Benares
87. Ana Lisa Bentinganan
88. Perfecto Bernad Jr.
89. Luz Angeles Blanco
90. Amable Bolinas
91. Ma. Victoria Borres
92. Tita Evasco Branzuela, PhD
93. Cristituto G. Bual
94. Juliet K. Bucoy, PhD
95. Camille C. Buenaventura
96. Regina Buenaventura, CPA
97. Fr. Raul M. Buhay
98. Gerardo Bumatay
99. Arlyn Bunani
100. Ma. Del Carmen Cabanig
101. Carmen Cabato
102. Betty Cabazares
103. Carmelo N. Cabrera
104. Romeo Cabrera Jr.
105. Mercy Cabrillas
106. Alberto Cacayan
107. Eugene M. Caccam
108. Gilda G. Cadagat
109. Gloria T. Cadaoas
110. Ruben Cajigas
111. Catherine Calamlam
112. Myra Almogino-Calara
113. Javier C. Caliguia Jr., CPA
114. Roberto R. Calingo
115. Jenette Callada
116. Ruth Callanta
117. Melanie Calumpang
118. Henry L. Caluya
119. Angelo Candelaria
120. Ma. Socorro Camacho (+)
121. Pedrito Cano
122. Tita A. Caluya, CPA
123. Leticia O. Canoy
124. Fe C. Canta
125. Allan M. Cao, CPA
126. Helma Capinpuyan
127. Anacleto Carag, PhD
128. Venerando Carbon
129. Dolora Cardeño
130. Jose Michael Carmello
131. Augusto P.I. Carpio III
132. Teofilo Casimiro Jr.
133. Lilia P. Castañares
134. Esther Castillo
135. Napoleon Castillon
136. Bernardo Cataluna
137. Alfonso Catorce
138. Nancy J. Catulong
139. Ryan Cayabyab
140. Arthur Cayanan
141. Grace Cebullos
142. Joel Cenit
143. Danilo M. Cerence
144. Atty. Rosita Cham, CPA
145. Gloria Chavez, PhD
146. Luz Arlyn S. Chavez
147. Sr. Sonia Checa
148. Dominica Chua
149. Jemina Agnes M. Chua
150. Trinidad Chua, CPA
151. Thelma Ciudadano, CPA
152. Ellen Clado
153. Humildad Claro, PhD
154. Ivi R. Codia
155. Ma. Lourdes Cole
156. Saturnino Conde
157. Antonio Constantino
158. Engr. Cesar Coronado
159. Antonio Ma. O. Corpus
160. Milagros Corpuz
161. Doreen Fay Cortes
162. Liza Crisostomo
163. Ma. Fe Annette Crisostomo
164. Darlene Dolly Cruz
165. Jocelyn Cruz
166. Chiara L. Cruza
167. Ramon Cu, PhD
168. Jessie M. Cubijano
169. Glicería C. Cuenco
170. Romeo Cuevas
171. Zerilda Maria Cunanan
172. Leah Daep
173. Delia Dagdag
174. Grace Aguilung-Dalisay, PhD
175. Lourdes P. Damazo
176. Romeo Danlag, Jr., CPA (+)
177. Archimedes David, PhD.
178. Elvira Dayos
179. Josefin De Alban Jr.
180. Marlene De Castro
181. Ruel Valerio De Grano
182. Ellen B. De Guzman, CPA
183. Ma. Cristina De Guzman, CPA
184. Ma. Esmeralda De Guzman
185. Ma. Paz De Guzman
186. De Jesus Regina
187. Donna De la Rosa
188. Alwin De Leon
189. Augusto S.C. De Leon IV, CPA
190. Ma. Divina De Leon
191. Socorro Victoria De Leon, PhD
192. Salome De Los Santos, CPA
193. Antonio De Padua
194. Maricel De Quiroz
195. Raymunda Debuayan
196. Madonna Del Mundo
197. Michelle Del Rosario
198. Michelle A. Dela Cerna, CPA
199. Diosdado Dela Cruz
200. Lucia Dela Cruz
201. Alma Monica Dela Paz
202. Engr. Fortunato Dela Peña
203. Wenceslao Dela Vina
204. Ester Delfin
205. Maryjun Delgado
206. Maribeth Delos Reyes
207. Roberto Delos Reyes
208. Salome G. Delos Santos, CPA
209. Mario A. Deriquito
210. Mryna L. Desabelle, CPA
211. Nemesio Diamante
212. Emerita Diaz, CPA
213. Virginia Diaz
214. Carlito Dimar, CPA
215. Danny Dionaldo
216. Dominador Dizo
217. Jude S. Doliente
218. Katerin Domingo
219. Ma. Melvin Ducao
220. Victor Dugan
221. Rosalinda Dulog
222. Jennelyn Dumawat
223. Irene Dee Dy, CPA
224. Carlos Echavez
225. Gilda R. Echavez
226. Noemi D. Echavez
227. Perpertuo C. Echavez
228. Erlinda Ederadan
229. Agnes Feliza Edillon
230. Elizabeth V. Eduave
231. Aurelia Elarde
232. Narita Ellar
233. Dennis Ellorimo
234. Carmelo H. Enriquez
235. Edwina Enriquez
236. Ma. Corazon Enriquez
237. Ma. Purificacion Espeleta
238. Doris M. Espinosa
239. Sr. Maria Vicenta Estrella
240. Marissa D. Eugenio
241. Rosalinda Evangelista, CPA
242. Alfredo C. Fabay
243. Felix Fabian, CPA
244. Jocelyn Fabian
245. Edwin Faigmane
246. Anabelle Fajardo
247. Haidi F. Fajardo
248. Lolita Delgado-Fansler
249. Belen Fecundo
250. Arlyne Fernandez
251. Greg G. Fernandez
252. Maiton Fernandez
253. Margarito Fernandez III
254. Rodolfo Fernandez
255. Ronilo Fernandez
256. Agnes Fidelino
257. Ma. Joyce A. Flora
258. Arthur Luis Florentin
259. Felicidad Flores
260. Julieta Flores
261. Nestor Flores
262. Stella Flores
263. Julia Florescio
264. Rene Fortuno
265. Primitivo Fostanes
266. Eliezer Francisco
267. Atty. Marie Dinah T. Fuentes
268. Ophelia Fugoso
269. Hidelita Gabo
270. Timothy Gabuna
271. Janet E. Gador, CPA
272. Michael Gallego, CPA
273. Marilou D. Galvadores
274. Lolita Go-Ganapin
275. Aquino I. Garcia
276. Carlo P. Garcia, PhD
277. Fe Evelyn Garcia
278. Jocelyn Garcia
279. Liza Garcia
280. Ma. Fatima O. Garcia
281. Mario Garcia
282. Mercy A. Garcia
283. Ramon Garcia, CPA
284. Felix Garsuta
285. Ellen Gawigawen
286. Vicente Geducos (+)
287. Jannet Gelasque
288. Ma. Cecilia M. Genzola
289. Marilou T. Geraldoy
290. Esterlina B. Gevera
291. Rina G. Gloriani, CPA
292. Genevieve Gonzales
293. Vivian Gonzales
294. Erwin Gopez, CPA
295. Florencia S. Gorospe, CPA
296. Aida Granert
297. William Granert
298. Ephraim Grimaldo
299. Jasmin Gutierrez
300. Josefina Gutierrez
301. Ma. Saturnina Hamili
302. Cristina S. Hangod, RSW
303. Venus Hermocilla
304. Lolita M. Hernandez
305. Mary Jane Homena
306. Liza Hora
307. Catherine D. Horaguchi
308. Benjamin Hortelano
309. Rosalina Huerbana, PhD
310. Teresita R. Infante
311. Elmar Ingles (+)
312. Adelina Inting
313. May Iranta
314. Patricia Isidro
315. Geline Jaen
316. Flordeliza Jalotjot
317. Joaquina S. Jamlas, CPA
318. Cynthia Jarina
319. Glefa Javellana
320. Josephine Javelona
321. Norman Joseph Q. Jiao
322. Joseph Jordan
323. Natalie Christine V. Jorge
324. Evelyn Jover

325. Fe Juane
326. Marilou Pantua-Juanito
327. Divinila Jugueta, CPA (+)
328. Atty. Emma G. Jularbal
329. Macario Jusayan
330. Danilo A. Kagahastian (+)
331. Cecilia Katigbak
332. Divina Lacanilao
333. Florinda M. Lacanlalay
334. Luis Lacar
335. Armando Laguimun, PhD
336. Willa G. Lamata, CPA
337. Rica Louisa Lane
338. Marie Joy Lapis
339. Beatriz Lapuz
340. Ruben A. Laraya
341. Aileen P. Lariba, RSW
342. Julio Fidel Laset, MD
343. Helen G. Lastra
344. Ruby Lavarias
345. Redario Laygo, PhD
346. Antonio Lazaro
347. Jaime Ledesma
348. Sergio Lee
349. Olivia Legaspi
350. Crispina Lendero
351. Luis Fernando Lesigues
352. Jose Leynes
353. Venus P. Libres
354. Leonila Licuan
355. Cecile Ligan
356. Maurice Ligot
357. Angelito Lim
358. Marcos T. Lim, CPA
359. Miguel E. Lim
360. Rex Linao, PhD, MSERM
361. Richard Lirio
362. Melanie Llana
363. Rosalita Llanora
364. Desiree M. Llano
365. Merlin T. Logroni
366. Milagros Lomboy
367. Analie L. Lomocso
368. Henry Lopez
369. Lenore Loqueloque, CPA
370. Amelia Lorente
371. Narciso Lozada
372. Willy Lubrico
373. Danilo Lucero
374. Atty. Rizalina Lumbea
375. Nenita A. Luna, CPA
376. Rosauro Luntayao, RSW
377. Nancy Macaraig
378. Dinah U. Macaranas
379. Ezequiela S. Macaranas, CPA
380. Perseveranda Macasa
381. Arthur Machacon
382. Martiniano Magdolot
383. Sr. Roseanne Mallillin
384. Alfredo A. Malong
385. Agnes B. Mamparair, RSW (+)
386. Ambrocio Mana-ay
387. Rona Elena Mana-ay
388. Ruby Manalo
389. Jamilla Mananghaya
390. Lynette May Manarang
391. Ma. Dulce Manlapaz
392. Marieta Manza
393. Alma C. Mapili, CPA
394. Lilibeth Maqui
395. Michelle Marcelino
396. Jessica Marfil
397. Manuel Margate
398. Alfredo Mariano
399. Gemma Marin
400. Deanna Dean Mariñas
401. May Janice Mariñas
402. Emmanuel Bienvenido Marquez Jr.
403. Vivien Grace G. Martin
404. Carmelita Martinez, CPA
405. Victoria A. Martinez, CPA
406. Armi Martinez
407. Ma. Wilhelmina M. Martinez
408. Rommel Martinez
409. Tomas Masaganda
410. Challoner Matero
411. Ma. Consolacion A. Matnao
412. Mirafior Medios
413. Ma. Cecilia Melcher
414. Ma. Lourdes Melegrito
415. Noemi Menchavez
416. Ofelia Mendoza
417. Rebecca Mendoza
418. Resciel Mendoza
419. Thelma R. Mendoza
420. Veronica Ester L. Mendoza
421. Jolly A. Mider
422. Decelin Miguel
423. Hobert Milanese
424. Rebecca Minodin, CPA
425. Edwin Mirabueno
426. Cayetano Mobe
427. Belinda B. Molina
428. Edgardo Molina
429. Chaco Molina
430. Sr. Vida Mones
431. Joemil Montebon
432. Zosimo Monteros
433. Elaine S. Moore
434. Rochelle Mordeno
435. Arnolfo S. Morfe
436. Maria Gracia Morfe
437. Rekha Nahar
438. Flordeliza Napili
439. Ricardo Napili
440. Meliton A. Narciso
441. Wilman Natuel
442. Bernardita Navarro
443. Enrique Navarro
444. Catherine Nicavera
445. Mary Jun Nicasora
446. Nestor Nolasco
447. Elizabeth A. Non
448. Ma. Theresa Nunez
449. Jocelyn Obispo
450. Ma. Cristina Josefina B. Ocampo, CPA
451. Wivina C. Odchigue, CPA
452. Anita V. Ogena, CPA
453. Rizalina Ong
454. Owen Onida, CPA
455. Cynthia Oreste
456. Melchor Oribe
457. Jose Ricardo Origines
458. Marissa A. Orillaza, MD
459. Cherrie O. Oringo, PTRP
460. Atty. Rose-Liza Osorio
461. Raquel Ovalles
462. Atty. Agnes Leonor Oxales
463. Alfonso A. Pablo Jr.
464. Jeanne Marie Ramonette Pacia
465. Virginia Pacunio
466. Bienvenido Padilla
467. Eribert Padilla, CPA
468. Ma. Theresa Padilla
469. Bernadita Padolina
470. Corazon Padua, CPA
471. Victoria DC Pagsanghan
472. Elmer Palacio
473. Evelyn Palarca
474. Hipolito P. Palcon, PhD
475. Rollyn F. Palo
476. Cyrus Panelo
477. Rodante M. Pangan
478. Jennifer Panganiban
479. Jocelyn B. Panotes
480. Dionisio Jr. Papelleras
481. Gregorio Par
482. Froilan Parado
483. Heriberto Pardalis
484. Ma. Cecilia Rita Paredes
485. Rosalinda Paredes
486. Neil Parinas
487. Farah Pasamonte
488. Reynaldo D. Pasco, CPA
489. Maria Paz D. Pascua
490. Francisco B. Pascual Jr.
491. Leonila Pascual
492. Alfonso Noel Paulino
493. Antonio Pedro Jr.
494. Elva Pedronio
495. Annabelle Penaco
496. Edwin Peraz
497. Myrna A. Pereyra
498. Junjay Perez
499. Ma. Theresa Perez
500. Myra G. Perez
501. Ramonito Pernato
502. Lorena Pineda
503. Remedios Pineda
504. Ma. Lourdes Pingoy
505. Rosemarie Pisueña
506. Georita Pitong
507. Edgar Posadas, MD
508. Norman Quimpo, PhD
509. Daryl F. Quinco, CPA
510. Myra Quinto
511. Concepcion R. Racaza, CPA
512. Noel C. Racho, PhD
513. Dr. Elizabeth Ramos
514. Katherine Elsie Ramos
515. Ma. Belen Ramos
516. Roselle S. Rasay
517. Atty. Rhodora Raterata
518. Elena Rebagay
519. Grace Rebollos
520. Stephanie Recato
521. Primo Redoble
522. Carmela Regalado
523. Susan Josephine Regalado
524. Ian D. Resuta
525. Edita U. Reyes
526. Delbert Rice
527. Gerard Rikken
528. Blesilda Rios, PhD
529. Linalu Rivera, CPA
530. Arcely A. Rodriguez, CPA
531. Janette R. Rodriguez, PhD
532. Joselito Rodriguez, Jr.
533. Luz Rodriguez
534. Editha L. Roferos
535. Marlene Rojo
536. Alex Roldan
537. Jose R. Roque
538. Deogracias Rosales,
539. Maridur Rosario, CPA
540. Emilia Roslinda
541. Alberto Roxas, MD
542. Andres Ruba, Jr.
543. Tessie T. Sagadracia
544. Percival C. Salado
545. Ira Salayon
546. Gil Salazar
547. Emmanuel Sales
548. Renia Salinas
549. Atty. Beatriz Salvador
550. Pio Salvador
551. Agnes Alma Samaniego
552. Arlene Samaniego, MD
553. Rene S. San Andres
554. Kaye Rosario Sangalang
555. Amalia Santillan
556. Laureano Santos
557. Remedios Santos
558. Ronet Santos
559. Evelyn G. Sarabia
560. Loreto Sauz
561. Edgar T. Savior
562. Jocelyn Saw
563. Rhona Sedayao
564. Victoria M. Segovia
565. Thelma Selga, CPA
566. Janice Sergio
567. Daisy Serrano
568. Eugenia Server
569. Elizabeth P. Sestoso
570. Leoncito Silva
571. Loida B. Simacon
572. Lemia L. Simbulan
573. Sr. Ma. Luisa D. Simon, SFIC, CPA
574. Philip C. Sing
575. Stenille Grace D. Sinkiat
576. Giovanni Soledad
577. Corazon Soliman (+)
578. Wilson Solis, PhD (+)
579. Evangeline Soltes
580. Rachel Lydia Sta. Maria
581. Olivia Socorro Sta. Romana
582. Emma Suana, PhD
583. Fr. Rufino Suplido
584. Mateo O. Sustiguer
585. Maria Victoria U. Sy, PhD
586. Rosemary Tabangay
587. Nilo B., Jr. Tabudlong
588. Bernardita Tabuzo (+)
589. Sylvia C. Tacudog
590. Delfa T. Talaid
591. Cecilia Tan
592. Evelyn Tan
593. Jocelyn Carmelita A. Tan
594. Maricel M. Tan
595. Joycelyn K. Tañada
596. Lolita P. Tang, CPA
597. Prudencio Tatunay
598. Nancy Gail Teves
599. Ma. Gisela Tiongson
600. Mari Luz Q. Tiongson
601. Carlos Tobillo
602. Ma. Aurora F. Tolentino
603. Celina Tolosa
604. Golda Torentera
605. Elizar R. Toribio
606. Sr. Mary Cecilia Torres
607. Jude C. Trinidad
608. Jobe Tubigon
609. Ma. Teresa Tumbali
610. Gerardo Turdanes
611. Psyche Turingan
612. Delia S. Udani
613. Carolyn Ui
614. Marical Ui
615. Anna Ofelia S. Urbano
616. Engr. Marluna Urubio
617. Manuel Uy Oco Jr.
618. Celsa P. Uy
619. Pamela Uy
620. Fritzie Uychiaoco
621. Katherin Joy Valdez
622. Dr. Jesus Valencia
623. Eufrocina Valenzona
624. Roberto Valerio
625. Josephine B. Velasco, CPA
626. Gene Albert E. Velunta, CPA
627. Emily Venezuela
628. Genaro A. Veruasa
629. Miguel Angelo Villareal
630. Ptr. Norberto Villa
631. Ma. Luisa Villacorta
632. Emmanuel C. Villanueva
633. Wesley Villanueva
634. Flora Belle Villarante
635. Jo Anne Villarosa
636. George V. Villaruz, CPA
637. Jo Anne Villaruz
638. Normita L. Villaruz, CPA
639. Jocelyn Viloso
640. Franciliza Viterbo
641. Monica Walet, PhD
642. Ramon E. Woo Jr., PhD
643. Bernadette N. Yap
644. Helen Yap
645. Maurice Lonena Ocinaria-Yodong
646. Atty. Cesar Yu Jr.
647. Juana Zamar
648. Liza A. Zurbito

DIAMOND SUPPORTERS



PLATINUM SUPPORTERS



GOLD SUPPORTERS



SILVER SUPPORTERS



BRONZE SUPPORTERS



IN-KIND DONATIONS





PHILIPPINE COUNCIL FOR NGO CERTIFICATION, INC.

📍 6/F SCC Bldg., CFA-MA Compound, 4427 Interior Old Sta. Mesa Road, Sta. Mesa 1016 Manila, Philippines

☎ Tel. No. (632) 8715-9594 / 8782-1568 / 8715-2756 / 8715-2783

✉ E-mail: pcnc@pcnc.com.ph 🌐 Website: www.pcnc.com.ph