



**CHECKLIST OF DOCUMENTS REQUIRED FOR PCNC ACCREDITATION AND
APPLICATION FOR BIR REGISTRATION AS DONEE INSTITUTION**

NAME OF ORGANIZATION:

INSTRUCTIONS:

1. The following documents must be submitted in three **(3) SETS**: one (1) set for original and certified true copy; and two (2) sets for photocopies of the original set.
2. The documents must be organized sequentially as presented in the list and **labeled on the side** accordingly for easy identification.
- 3 Please use long, green expandable folder.
DO NOT bind the documents.
DO NOT use binder or clear book.

- ☐ 1 Checklist of Documents (PCNC Form 101)
- ☐ 2 Affidavit of Verification (PCNC Form 102)
- ☐ 3 Application for Accreditation Form (PCNC Form 103)
- ☐ 4 Organizational Profile Form (PCNC Form 104)
- ☐ 5 Certificate of Registration with the Securities and Exchange Commission (SEC)
- ☐ 6 SEC certified true copy of the Articles of Incorporation and By-laws (from the first filing, and all amendments thereafter, if any) that include the following provisions as required by RR No. 13-98:
 - a. Registered as a non-stock, non-profit corporation or foundation
 - b. No part of the net income or asset of the corporation shall belong to or inure to the benefit of any member, organizer, officer, or any specific person.
 - c. The level of administrative expenses of the corporation shall, on an annual basis, not exceed thirty percent (30%) of the total expenses for the taxable year. That not more than thirty percent (30%) of donations and gifts for the taxable year shall be used for administration purposes.
 - d. In the event of dissolution, the assets of corporation would be distributed to another accredited NGO organized for similar purpose or purposes, or to the State for public purpose or purposes or would be distributed by a competent court of justice to another accredited NGO to be used in such manner as in the judgment of said court shall best accomplish the general purpose for which the dissolved corporation was organized.
 - e. All the members of the Board of Trustees of the corporation do not receive compensation or remuneration for their services to the organization.**Note: No provisions in the Aol and By-laws are contrary to the above provisions.**
- ☐ 7 Latest General Information Sheet (GIS) duly received by SEC
 - Number of trustees and officers are consistent with the provisions in the Articles of Incorporation and By-laws
- ☐ 8 Affidavit of No Relation (PCNC Form 106) stating that the Chair or President is not related to the Treasurer by consanguinity or affinity up to the second degree
- ☐ 9 Table of organization
- ☐ 10 List of BOT members, officers, and key staff members (PCNC Form 107)
 - For family foundation, corporate foundation, and religious society or faith-based NGO:
 - > Indicate the independent trustee/s
 - > Submit the Statement of Management Representation on Independent Trustee/s (PCNC Form 105)

- ☐ 11 **For newly established organizations operating less than two years:** Affidavit of Modus Operandi (PCNC Form 108) showing the purpose of the organization, list of proposed projects/activities for the next two years, sources and utilization of funds, and other facts or information deemed relevant to qualification as donee institution.
- ☐ 12 Operations Report (PCNC Form 109) for the last two (2) years
Note: Print sheets 1 & 2 of PCNC Form 109 and DO NOT attach the "Annual Report".
- ☐ 13 Conflict of Interest Policy (see PCNC Form 110 for sample) signed by the Chairperson and Corporate Secretary
- ☐ 14 Certified true copy of BIR Certificate of Registration (BIR Form 2303)
- ☐ 15 Latest Audited Financial Statements received by the BIR with:
- a. Statement of Management Responsibility for Financial Statements
 - b. Statement of Management Responsibility for Annual Income Tax Return
 - c. NSPO Form 1 to 6 duly filed with SEC
- Note: If the Audited Financial Statement is more than six (6) months old, submit the latest interim, unaudited FS.**
- ☐ 16 Copy of the External Auditor's Certificate of Accreditation from the Board of Accountancy
- ☐ 17 Latest Annual Income Tax Return (BIR Form 1702)
- ☐ 18 Annual Information Return of Income Tax Withheld on Compensation, Expanded & Final Withholding Taxes (BIR Form 1604) for the last two (2) years
- ☐ 19 Photocopy of the first page with entry and the last page of Books of Accounts registered with the BIR for the last two years
Note: If BIR registration is manual books of accounts, posting of transactions should be done manually. During evaluation, PCNC will not accept printed Excel sheets pasted on the manual books of accounts. All books of accounts must always be updated.
- a. General Ledger
 - b. General Journal
 - c. Cash Receipts Book
 - d. Cash Disbursement Book
- ☐ 20 If not using manual books of accounts, photocopy of the BIR permit to use:
- a. Loose-leaf system (books of accounts must be stamp "RECEIVED" by the BIR-RDO); or
 - b. Computerized Accounting System (CAS)
- ☐ 21 BIR permit to use Loose-Leaf Invoice and/or Cash Register Machine/POS, if applicable
- ☐ 22 Sample of Invoice registered with the BIR
- ☐ 23 Certified True Copy of BIR Certificate of Tax Exemption (CTE) or Application Letter for Tax Exemption stamp "RECEIVED" by BIR-RDO (without the attachments) per BIR RMO No. 38-2019. (If the application is more than one year, a letter from the applicant-organization stating the status of the application is needed).
- ☐ 24 Notarized Affirmation (PCNC Form 112) in accordance with Revenue Memorandum Order No. 9-2014
- ☐ 25 Certified true copy of the registration, license, accreditation, or certification from relevant national government agency as per EO No. 720, 2008:
- ☐ **For Social Welfare and Development Agency (SWDA) as per DSWD MC No. 18, s. 2024**
DSWD Registration and License to Operate
DSWD Accreditation or Justification Letter (Form 111) if DSWD accreditation is not required
 - ☐ **For Basic Education Institution**
DepED Certification of Recognition and No Pending Case
 - ☐ **For Higher Education Institution**

- ☐ CHed Certification of Recognition and No Pending Case
- ☐ **For TVET Institution**
TESDA Certification of Recognition and No Pending Case
- ☐ **For Science Foundation**
DOST Certification
- ☐ **For NGO engaged primarily in Education Program**
DepEd Certificate of Partnership and Memorandum of Agreement (MOA)
- ☐ **For NGO engaged primarily in Culture and the Arts Program**
NCCA Certification
- ☐ **For NGO engaged primarily in Health Program**
DOH License or Certification of Partnership
- ☐ OTHERS: Please specify _____

<i>For applicant-organization</i>	<i>For PCNC</i>
Prepared by: (Printed Name & Signature) Date:	Received by: Certification Assistant Date:
Verified by: (Printed Name & Signature) Date:	Reviewed by: Certification Officer Date:

Updated January 2025

