

**COMMISSION ON AUDIT,
DEPARTMENT OF BUDGET AND MANAGEMENT AND
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT,
JOINT RESOLUTION NO. 2014-001**

Subject: Guidelines for Accreditation of Civil Society Organizations as Implementing Entities of Government or Public Funds

Whereas, under Section 23, Article II of the 1987 Constitution, the State recognizes the important role of non-government organizations (NGOs) and people's organizations (POs) in nation building,

Whereas, Sections 34 and 35 of Republic Act No. 7160 mandates local government units (LGUs) to promote the formation and operation of NGOs to become active partners in the pursuit of local autonomy especially in the delivery of basic services, capability building, livelihood projects, and development of local enterprise designed, among others, to enhance the well-being of the people,

Whereas, the General Appropriations Act for the Fiscal Year 2014 (the 2014 GAA) allows government agencies (GAs) to implement certain programs and projects in partnership with civil society organizations (CSOs),

Whereas, Section 66 of the 2014 GAA directs the Department of Social Welfare and Development (DSWD), the Commission on Audit (COA) and the Department of Budget and Management (DBM), in consultation with other agencies concerned, to jointly issue guidelines for the accreditation of legitimate CSOs to be recipients, beneficiaries or implementing entities of government or public funds,

Whereas, the government recognizes that CSOs that work closely with communities or are composed of community members have a better knowledge of the local situation and are often in a better position to implement projects; that citizens can more easily exact accountability when the implementers of government projects are based in the community; and that CSOs play critical role in preparing the communities not only to receive government funds but eventually manage and implement government projects themselves;

Whereas, to ensure that government programs and projects are properly, efficiently and effectively carried out by GAs in partnership with CSOs; and that funds are properly guarded against misuse, it is imperative to promulgate guidelines for the accreditation of CSOs;

NOW, THEREFORE, in consideration of the above considerations, these Guidelines are hereby issued.

1. DEFINITIONS

- 1.1 *Civil Society Organization (CSO)* – for the purposes of these Guidelines, a domestic non-stock, non-profit corporation, organization or association, labor organization, workers' association, or cooperative, expressing the interests and values of their members or others, based on socio-economic, ethical, cultural and scientific considerations; duly registered with the Securities and Exchange Commission (SEC) or Cooperative Development Authority (CDA), as the case may be.
- 1.2 *Government Agency (GA)* – any department, bureau or office of the national government, or any of its branches and instrumentalities, or any political subdivision or its instrumentalities, as well as any government owned or controlled corporation, including its subsidiaries, or other self-governing board or commission of the government.
- 1.3 *Accreditation* – the process by which the DSWD officially recognizes a CSO as eligible to be an implementing agency of programs or projects using government or public funds.
- 1.4 *Applicant* – a CSO applying for accreditation with the DSWD to be an implementing agency of program and projects using government or public funds.
- 1.5 *Legitimate CSO* – a CSO found to be reputable, qualified and capable and meeting all of the criteria for accreditation set forth herein.

2. GENERAL PRINCIPLES

- 2.1 The DSWD shall accredit only legitimate CSOs, that is, those CSOs that are reputable, qualified and capable.
- 2.2 Only CSOs duly accredited by the DSWD may participate in the process conducted by GAs to select CSOs to implement programs or projects using government or public funds.
- 2.3 GAs shall select a CSO to implement programs or projects using government or public funds only from among those CSOs duly accredited by the DSWD.

3. COVERAGE

- 3.1 These Guidelines cover CSOs that would be engaged by GAs to implement or co-implement projects and programs using government or public funds.

- 3.2 These Guidelines cover only the accreditation of CSOs. The selection of CSOs by GAs, the actual transfer of funds from GAs to CSOs, or the liquidation or audit of transferred funds, shall be the subject of separate Guidelines to be issued by COA.

4. ACCREDITATION COMMITTEE

- 4.1 The DSWD shall create an Accreditation Committee to carry out the functions of the DSWD under these Guidelines.

- 4.2 The Accreditation Committee shall be composed of the following:

Chair	Undersecretary, Institutional Development Group
Vice Chair	Director, Standards Bureau
Members	Representative, Legal Service
	Representative, Internal Audit Service
	Representative, Office of the Secretary

- 4.3 The DSWD Standards Bureau shall provide the personnel to constitute the Secretariat of the Accreditation Committee.

- 4.4 The DSWD Resident Ombudsman and the DSWD Resident Auditor shall be invited to attend all meetings of the Accreditation Committee as observers.

5. CRITERIA FOR ACCREDITATION

To be accredited, a CSO must meet the following criteria:

- 5.1 Must have operated for at least three (3) years prior to the date of application for accreditation in the Geographical Area(s) of Activity and Technical Area(s) of Activity being applied for accreditation.
- 5.2 Must not have any incorporator, organizer, director, trustee, officer or key personnel related within the fourth civil degree of consanguinity or affinity to any DSWD official involved in the processing of its accreditation, or any official of the GAs funding or implementing the program or the project to be implemented by the CSO.
- 5.3 Must not have any derogatory record with any GA.
- 5.4 Must not be in default or delay in liquidating any funds received from any GA.

6. APPLICATION FOR ACCREDITATION

- 6.1 *Filing.* A CSO shall apply for accreditation by submitting to the Accreditation Committee the documents enumerated in Annex A [*Required Documents for Application for Accreditation*] or Annex B [*Required Documents for Renewal of Accreditation*], as the case may be.

The Applicant shall indicate in its application its Geographical Area(s) of Activity and Technical Area(s) of Activity.

- 6.2 *Initial Examination.* If the application documents submitted are incomplete, the Accreditation Committee shall, within three (3) working days from the filing of the application, return the application to the Applicant, without prejudice to its refiling, and inform the Applicant of the deficiencies.
- 6.3 *Posting.* If the application documents submitted are complete, the Accreditation Committee shall post a notice on the DSWD website notifying the public of such application and inviting the public to submit to the DSWD sworn reports of any derogatory record of the Applicant.
- 6.4 *Evaluation.* Within fifteen (15) working days from receipt of all documents in support of the application, the Accreditation Committee shall complete its evaluation of the application, including consideration of any derogatory report received from the public.

6.4.1 Evaluation shall include authenticating documents submitted by the Applicant through confirmation with regulatory agencies such as the Securities and Exchange Commission (SEC), the Cooperative Development Authority (CDA), the Department of Labor and Employment (DOLE), the Bureau of Internal Revenue (BIR), local government units (LGUs) and other Government Agencies.

The Accreditation Committee shall give full faith and credence to, and rely on, documents authenticated to have been issued by other GAs. The veracity of the statements and accuracy of the information in such authenticated documents shall be the responsibility of the respective GAs that issued the same and not of the Accreditation Committee.

6.4.2 The Accreditation Committee shall also, by itself or through its duly authorized agents, conduct an ocular inspection of the principal and/or satellite offices of the Applicant, and/or the site of any past or present project or program of the Applicant.

6.4.3 The Accreditation Committee may, at its discretion, do any or all of the following as part of the evaluation:

(a) Require the Applicant to submit additional documents in support of documents already submitted.

(b) Interview any or all of the directors, trustees, officers or key personnel of the Applicant, or any person with past or present substantial dealings with the Applicant.

6.4.4 In case a derogatory report is received, the Accreditation Committee shall require the Applicant to comment on the same, and may, if needed, invite the source of the derogatory report and/or other resource persons to shed light on the same.

6.4.5 If the Applicant claims several Geographical Areas of Activity or several Technical Areas of Activity, but the Accreditation Committee finds that the Applicant does not have sufficient experience, resources and technical and financial capability for some of the claimed Geographical Areas of Activity or Technical Areas of Activity, the Accreditation Committee shall still recommend the issuance of a Certificate of Accreditation, but only for those Geographical Areas of Activity and Technical Areas of Activity where the Applicant has sufficient experience, resources and technical and financial capability.

6.5 *Final Action.* Within three (3) working days from completion of the evaluation, the Accreditation Committee shall submit its recommendation to the DSWD Secretary. Within three (3) working days from receipt of such recommendation, the DSWD Secretary shall take final action on the application.

6.5.1 If the CSO fails to meet any of the criteria set forth above, the DSWD Secretary shall, upon the recommendation of the Accreditation Committee, deny the application and inform the Applicant of the denial and of the ground(s) therefor.

6.5.2 If the CSO meets all of the criteria set forth above, the DSWD Secretary shall, upon the recommendation of the Accreditation Committee, grant the application and issue a Certificate of Accreditation in favor of the Applicant.

7. COVERAGE AND VALIDITY

7.1 *Coverage.* A Certificate of Accreditation shall cover only the Geographical Area(s) of Activity and Technical Area(s) of Activity specifically stated therein.

7.2 *Validity.* A Certificate of Accreditation shall be valid only for a period of one year from the date of issuance, unless sooner revoked in accordance with the provisions below. In no case shall the period of validity of a Certificate of Accreditation be extended.

8. CONTINUING VERIFICATION AND REPORTING

8.1 *Spot Checks.* After the issuance of the Certificate of Accreditation, but within the period of validity of the same, the DSWD may conduct unannounced spot checks to validate the veracity of any statement or information contained in any document that the Applicant submitted in support of its application.

8.2 *Reporting.*

8.2.1 Every accredited CSO that enters into an agreement with a GA involving the transfer of government or public funds shall submit to the Accreditation Committee a copy of said agreement, within three (3) working days from entering into the same.

8.2.2 Every GA shall submit to the Accreditation Committee copies of all agreements involving the transfer of public funds entered into with CSOs during the immediately preceding month, within the first three (3) working days of every month.

8.2.3 Any GA that comes into knowledge of any fact that may constitute a ground for the revocation of the Certificate of Registration of a CSO shall immediately report the same to the Accreditation Committee.

9. PUBLICATION

The DSWD shall maintain in its website, update daily, and make accessible to the public, the following:

- 9.1 List of CSOs applying for accreditation, the filing date of their applications, and other relevant information.
- 9.2 List of accredited CSOs, the dates of issuance and of expiration of their Certificates of Accreditation, and other relevant information.
- 9.3 List of CSOs whose Certificates of Accreditation have been revoked, the dates of, and the grounds for, such revocation, and other relevant information.
- 9.4 List of blacklisted CSOs disqualified from applying for accreditation, and other relevant information.

10. REVOCATION OF ACCREDITATION

10.1 *Grounds.* A Certificate of Accreditation may be revoked on any of the following grounds:

- (a) Misrepresentation in, or falsification of, any document submitted in support of the application for accreditation of the CSO.
- (b) Failure by the CSO, during the validity period of the Certificate of Accreditation, to comply with a material term of an agreement with a GA involving the transfer of government or public funds, including default or delay in liquidating any funds received from any GA.
- (c) Violation by the CSO, during the validity period of the Certificate of Accreditation, of any law, rule or regulation involving the use of government or public funds received from a GA.
- (d) Bankruptcy or insolvency of the CSO.
- (e) Revocation, cancellation or expiration of the principal or any secondary registration of the CSO, or of any material license or permit required by the CSO to operate.

ANNEX C

Technical Areas of Activity

- Livelihood Development
- Manpower Development
- Sports Development
- Cooperative Development
- Delivery of Basic Services
- Environment Protection
- Agriculture and Fisheries
- Rural Industrialization
- Development of Local Enterprises
- Social Services in areas that would not be ordinarily undertaken by the private sector
- Construction, Maintenance, Operation and Management of Infrastructure Projects, such as, but not limited to, the following:
 - Housing projects for the poorest of the poor
 - School buildings for schools with inadequate classroom
- Disaster Risk Reduction and Management
- Rescue, Relief and Rehabilitation Operations
- Participation in Government Planning, Budgeting, and Monitoring and Evaluation
- Others (specify)

- Original **SWORN CERTIFICATE** issued by the chief executive officer or equivalent officer of the CSO stating that there has been no material change in the past year in any of the documents submitted in support of the original application for accreditation or in any of the information appearing therein, and if there has been a material change, that the updated documents are being submitted with the application for renewal of accreditation.
- UPDATED DOCUMENTS** (documents submitted by the Applicant in support of the original application for accreditation but not listed above, in which there has been a material change in the past year).

ANNEX B

Documents Required for Renewal of Accreditation

- Duly accomplished **APPLICATION FORM**. [*same as for ANNEX A*]
- Copy of current and valid **CERTIFICATE OF ACCREDITATION** issued by the DSWD.
- Certified true copy of **GENERAL INFORMATION SHEET** for the past year.
- Original **CERTIFICATION OF NO DEROGATORY RECORD**, or its equivalent, issued not more than three (3) months before the date of application by the SEC, CDA or DOLE, as the case may be.
- Certified true copy of valid and current **BUSINESS LICENSE** issued by the LGU.
- Certified true copy of **AUDITED FINANCIAL REPORT/STATEMENT**, as filed with the BIR, for the past year showing the financial sustainability of the CSO.
- Certified true copy of **ANNUAL INCOME TAX RETURN**, as filed with the BIR, for the past year.
- LIST OF PROJECTS AND PROGRAMS** previously implemented for the past year or currently being implemented by the CSO for which the CSO received public funds from any Government Agency, certified under oath by the responsible officer of the CSO, particularly indicating:
 - The title of the project or program
 - The Government Agency from which the CSO received public funds
 - The total amount received from the Government Agency for said project or program
 - The remaining unliquidated portion of said amount, if any
 - The date of the commencement of the project or program
 - The status of the project or program
 - If already completed, the date of completion of the project or program
- Original **SWORN CERTIFICATE** issued by the chief executive officer or equivalent officer of the CSO [*same as for ANNEX A*]
- Original **SWORN CERTIFICATION**, issued not more than three (3) months before the date of application by the Head of each Government Agency appearing in the List mentioned above. [*same as for ANNEX A*]
- Original **CERTIFICATE OF GOOD STANDING**, issued not more than three (3) months before the date of application by the responsible officer of any umbrella organization, federation, coalition and the like, to which the CSO may belong, if applicable.

- That the CSO is not in default or delay in liquidating any funds received from any Government Agency.
 - That none of the incorporators, organizers, directors, trustees, officers or key personnel of the CSO is an agent of, or is related within the fourth civil degree of consanguinity or affinity to:
 - (i) any DSWD official involved in the processing of its accreditation, or
 - (ii) any of the officials of the Government Agency(ies) from which the CSO expects to receive public funds.
 - That neither the CSO nor any of its past or present directors, trustees, officers or key personnel has been blacklisted by any Government Agency.
 - That neither the CSO nor any of its past or present directors, trustees, officers or key personnel is a defendant, respondent or accused in any civil, administrative or criminal case arising from or involving the use of public funds received by the CSO.
- Original **SWORN CERTIFICATION** issued not more than three (3) months before the date of application by the Head of each Government Agency appearing in the List mentioned above, stating:
- The projects and programs that the CSO implemented or is implementing for the Government Agency.
 - That the CSO is not in default or delay in liquidating any funds received from the Government Agency.
 - That the CSO has no derogatory record with the Government Agency.
- Written **INTERNAL POLICY** of the CSO on monitoring and evaluation system to ensure that public funds received are used for the intended purpose.
- LOCATION SKETCH** of the principal address of the CSO.
- PHOTOGRAPHS** of the principal and satellite offices of the CSO.
- ORGANIZATIONAL CHART**
- DATA SHEET** with the names, addresses, contact details and photographs of the current directors, trustees, officers and key personnel of the CSO.
- Certified true copy of **CERTIFICATE OF AFFILIATION** issued by the responsible officer of any umbrella organization, federation, coalition and the like, to which the CSO may belong, if applicable.
- Original **CERTIFICATE OF GOOD STANDING** issued not more than three (3) months before the date of application by the responsible officer of any umbrella organization, federation, coalition and the like, to which the CSO may belong, if applicable.

- Original **CERTIFICATION OF NO DEROGATORY RECORD**, or its equivalent, issued not more than three (3) months before the date of application by the SEC, CDA or DOLE, as the case may be.
- Where applicable, certified true copy of **SECONDARY REGISTRATION, LICENSE OR PERMIT** (e.g., Certificate of Registration issued by the DSWD for Social Welfare and Development Agencies)
- Certified true copy of valid and current **BUSINESS LICENSE** issued by the LGU.
- Certified true copy of valid and current **CERTIFICATE OF REGISTRATION** issued by the BIR.
- Certified true copies of **AUDITED FINANCIAL REPORTS/STATEMENTS**, as filed with the BIR, for the past three (3) years showing the financial sustainability of the CSO.
- Certified true copies of **ANNUAL INCOME TAX RETURNS**, as filed with the BIR, for the past three (3) years.
- LIST OF PROJECTS AND PROGRAMS** previously implemented or currently being implemented by the CSO for which the CSO received public funds from any Government Agency, certified under oath by the responsible officer of the CSO, particularly indicating:
 - The title of the project or program
 - The Government Agency from which the CSO received public funds
 - The total amount received from the Government Agency for said project or program
 - The remaining unliquidated portion of said amount, if any
 - The date of the commencement of the project or program
 - The status of the project or program
 - If already completed, the date of completion of the project or program
- LIST OF PROJECTS AND PROGRAMS** other than those already included in the previous list (i.e., those for which the CSO did not receive any public funds from any Government Agency), previously implemented within the past five (5) years or currently being implemented by the CSO, certified under oath by the responsible officer of the CSO, particularly indicating:
 - The title of the project or program
 - A brief description of the project or program
 - The date of the commencement of the project or program
 - The status of the project or program
 - If already completed, the date of completion of the project or program
- Original **SWORN CERTIFICATION**, issued by the chief executive officer or equivalent officer of the CSO, stating:
 - Other related businesses, if any, of the directors, trustees, officers or key personnel of the CSO, and the extent of ownership therein.

ANNEX A

Documents Required for Application for Accreditation

- Duly accomplished **APPLICATION FORM** with:
 - Complete name of the CSO, including any other name by which the CSO has been or is currently known
 - Principal address of the CSO, and the addresses of any branches or satellite offices
 - Contact numbers and details of the CSO
 - Date of filing of the application
 - Name and signature of the individual applying on behalf of the CSO
 - Geographical Area(s) of Activity in which the CSO has experience
 - Technical Area(s) of Activity in which the CSO has experience [see *Annex C*]
 - Government Agency(ies) from which the CSO expects to receive public funds
 - **CERTIFICATION UNDER OATH** that—
 - (a) the individual filing of the application has been duly authorized by the CSO to do so on its behalf,
 - (b) all documents submitted in support of the application are authentic and genuine,
 - (c) all statements in the Application Form and in the supporting documents are true and correct and
 - (d) the CSO is aware of, understands, and agrees to abide by, the *Guidelines for Accreditation of Civil Society Organizations as Implementing Entities of Government or Public Funds*.
 - **AUTHORIZATION** for—
 - (a) the DSWD to inspect the premises of the office(s) of the CSO, as well as the site of any past or present project or program of the CSO, and
 - (b) any concerned person to disclose to the DSWD any fact material to the validation of any information provided by the CSO in its application for accreditation or in any of the documents submitted in support thereof.
- Certified true copy of **RESOLUTION** of the CSO's governing board authorizing the CSO to apply for accreditation and the individual actually filing the application to act on behalf of the CSO.
- Certified true copy of **CERTIFICATE OF REGISTRATION** with the SEC, CDA or DOLE, as the case may be
- Certified true copy of the latest **ARTICLES OF INCORPORATION** or **ARTICLES OF COOPERATION**, as the case may be, and **BY-LAWS**.
- Certified true copies of **GENERAL INFORMATION SHEETS** for the past three (3) years.

- 10.2 *Initiation.* Revocation Proceedings shall be initiated when the Accreditation Committee discovers, or receives an Official Report or Sworn Complaint alleging, any of the above grounds.
- 10.3 *Explanation.* Within three (3) working days from initiation of Revocation Proceedings, the Accreditation Committee shall send a Notice to the concerned CSO stating said ground(s) and directing the concerned CSO to submit, within three (3) working days from receipt of such Notice, a Sworn Explanation regarding the same.
- 10.3 *Hearing.* Within five (5) working days from receipt of the Sworn Explanation, the Accreditation Committee shall, if needed, hold a Hearing, inviting thereto the following:
- (a) The author of the Official Report or of the Sworn Complaint if the Revocation Proceedings were initiated thereby, or a representative of the DSWD Legal Service if the Revocation Proceedings were initiated by the discovery of the Accreditation Committee – to present the evidence and arguments in favor of revocation.
 - (b) The concerned CSO – to present the evidence and arguments against revocation.
 - (c) Any other resource persons as may be deemed necessary – to provide additional information relevant to the matter; and
 - (d) If the CSO belongs to an umbrella group, a representative from such umbrella group – to act as observer.
- 10.4 *Recommendation.* Within five (5) working days from the Hearing, or from expiration of the period to file the Sworn Explanation if no such Sworn Explanation was filed, the Accreditation Committee shall transmit its findings and recommendation to the DSWD Secretary.
- 10.5 *Resolution.* Within three (3) working days from receipt of the recommendation of the Accreditation Committee, the DSWD Secretary shall issue a Resolution either –
- (a) Dismissing the complaint against the CSO if there is no ground for revocation; or
 - (b) Revoking the Certificate of Accreditation of the CSO if there is ground for revocation.
- The Resolution shall be final and executory upon receipt by the CSO.
- 10.6 *Notice.* Upon revocation of the Certificate of Accreditation of a CSO, the Accreditation Committee shall immediately give notice of such revocation to all GAs that has existing agreements with that CSO.
- 10.7 *Disqualification.* A CSO whose Certificate of Accreditation is revoked for the first time shall be disqualified from applying for accreditation for a period of one (1) year from the date of revocation, unless if the ground

for the revocation is misrepresentation or falsification, in which case the CSO shall be blacklisted and perpetually disqualified from applying for accreditation. A CSO whose Certificate of Accreditation is revoked for the second time shall be blacklisted and perpetually disqualified from applying for accreditation. The foregoing shall be without prejudice to any other legal action that may be taken against the CSO, and/or any or all of its incorporators, organizers, directors, trustees, officers or key personnel.

11. INFORMATION CAMPAIGN

11.1 Upon issuance of these Guidelines, the DSWD shall conduct a nationwide campaign to inform CSOs and remind GAs that only CSOs accredited under these Guidelines would be eligible to implement programs and projects using government or public funds.

11.2 Upon issuance of these Guidelines, the DSWD shall publish, in a newspaper of general nationwide circulation and on the DSWD website, the criteria, requirements and procedures for accreditation of CSOs.

12. IMPLEMENTING GUIDELINES

The DSWD may issue such further issuances as it may deem necessary and appropriate to implement and/or supplement these Guidelines.

13. EFFECTIVITY

These Guidelines shall take effect fifteen (15) days after publication in a newspaper of general circulation.

29th day of December 2014, Philippines.


MARIA GRACIA M. PULIDO TAN
COA Chairperson


FLORENCIO B. ABAD
DBM Secretary


CORAZON JULIANO-SOLIMAN
DSWD Secretary

