



**COMMISSION ON AUDIT,
DEPARTMENT OF BUDGET AND MANAGEMENT AND
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT,
JOINT RESOLUTION NO. 2015-001**

**Subject: Supplemental Guidelines for
Accreditation of Civil Society Organizations**

Whereas, the General Appropriations Acts (GAAs) for the Fiscal Years 2014 and 2015 allow government agencies (GAs), in implementing programs and projects, to transfer funds to civil society organizations (CSOs) accredited by the Department of Social Welfare and Development (DSWD) in accordance with guidelines issued jointly by the DSWD, the Commission on Audit (COA), and the Department of Budget and Management (DBM), in consultation with other agencies concerned;

Whereas, the DSWD, the DBM and the COA previously jointly issued Joint Resolution No. 2014-001 (JR 2014-001) entitled *Guidelines for Accreditation of Civil Society Organizations as Implementing Entities of Public Funds*;

Whereas, JR 2014-001 only covers CSOs that would implement programs and projects using public funds, there is a need to supplement JR 2014-001 to include Beneficiary CSOs;

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

Section 1 (Definitions) of JR 2014-001 is amended to include the following definitions:

- 1.6 **Beneficiary CSO** – a group of individuals directly affected by a calamity, crisis or a particular social condition or problem, who have undergone social preparation to become responsible implementers of a particular government program or project using public funds; provided, that at least 75% of members of the CSO comprise the majority of the beneficiaries of such program or project; provided, further, that the group may or may not have its own distinct legal personality.
- 1.7 **Social Preparation** – the process followed by a GA, as described and contained in its manual and guidelines, to prepare individual beneficiaries who are directly affected by a calamity, crisis or a particular social condition or problem to become responsible implementers of government programs and projects; it must include activities to (i) identify, analyze and prioritize needs, and identify solutions to address needs, (ii) prepare proposals, studies and technical designs and financial plans, (iii) form committees and task

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groups, and (iv) build capacity and capability to undertake the project activities.

Section 2 (General Principles) of JR 2014-001 is amended to include the following provision:

- 2.4 In the execution of these Guidelines, the DSWD shall recognize and harness the vital role of GAs through their designated CSO focal persons.

Section 3.1 and 3.2 (coverage) of JR 2014-001 is amended to read as follows:

- 3.1 These Guidelines cover CSOs that would be engaged by GAs as implementing entity and beneficiary CSOs to implement or co-implement government programs using 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 and GPPB.

Section 5 (Criteria for Accreditation) of JR 2014-001 is amended to read as follows:

5. Criteria for Accreditation

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

- (a) 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.
- (b) Must not have any 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.
- (c) Must be in good standing with all GAs from which it has received funds.
- (d) Must not be in default or delay in liquidating any funds received from any GA.

5.2 To be accredited as a Beneficiary CSO, a CSO must meet the following criteria: /u

- (a) Must be organized and composed of individuals directly affected by the problem or crisis.
- (b) Must have undergone social preparation specific to the proposed project.
- (c) Must be in good standing with all GAs from which it has received funds.
- (d) Must not be in default or delay in liquidating any funds received from any GA.

Section 6.1 (Filing) of JR 2014-001 is amended to include the following provisions:

6.1 Filing. xxx

Applicants shall apply for accreditation by submitting the documents enumerated in the following annexes:

Annex A	Required Documents for Application for Accreditation of Implementing CSOs
Annex B	Required Documents for Renewal of Accreditation
Annex C	Required Documents for Application for Accreditation of Beneficiary CSOs
Annex D	Template for Omnibus Sworn Statement

Applicants for accreditation may file their applications with the DSWD Field Offices, which shall then forward the applications to the Accreditation Committee at the DSWD Central Office.

Applicants for original accreditation or for renewal, whether Implementing CSOs or Beneficiary CSOs, may submit photocopies of required documents upon application; Provided, that the Accreditation Committee may require the submission of originals or certified copies of questionable documents.

Section 7.2 of JR 2014-001 is amended to read as follows:

- 7.2 Validity.** A Certificate of Accreditation issued both to implementing CSOs and Beneficiary CSOs shall be valid for a period of three (3) years 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.

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Section 8.2 (Reporting) of JR 2014-001 is amended to include the following provision:

8.2 Reporting. xxx

Every accredited CSOs shall submit to the Accreditation Committee an annual accomplishment report, a financial report certified under oath by the Chairperson or Treasurer, and a report of all material changes and updates on accreditation documents already submitted.

Section 10.1 (Grounds for Revocation) of JR 2014-001 is amended to include the following:

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

(f) Failure to submit the reports required under Section 8.2.

A new Section 13 is hereby added to supplant the previous Section 13 (Effectivity) of JR 2014-001 which now read as follows:

Section 13. Transitory Clause

Implementing CSOs and Beneficiary CSOs that received public funds prior to the effectivity of JR 2014-001 and this Joint Resolution, respectively, shall be subject to the pertinent guidelines existing at the time of the fund release.


CSOs that have pending applications for accreditation shall be governed by the provisions of JR 2014-001 or this Joint Resolution, whichever is applicable.


Section 14. Effectivity


These **Supplemental Guidelines** shall take effect ten (10) days after publication in a newspaper of general circulation.

27 November 2015, Philippines.


MICHAEL S. AGUINALDO
COA Chairperson


FLORENCIO B. ABAD
DBM Secretary




GORAZON JULIANO-SOLIMAN
DSWD Secretary

ANNEX A

REQUIRED DOCUMENTS FOR APPLICATION FOR ACCREDITATION OF IMPLEMENTING CSOS

- **Basic Documents**
 - Accomplished Application Form
 - Location Sketches and Photographs of the principal office and satellite offices (if any)
 - Organizational Chart
 - Data Sheet of directors, trustees, officers and key personnel
 - Omnibus Sworn Statement [see Annex D]

- **Documents establishing Corporate Existence and Regulatory Compliance**
 - Certificate of Registration issued by SEC, CDA, DOLE or HLURB, together with latest Articles of Incorporation or Articles of Cooperation (as applicable), By-Laws, and General Information Sheets for the past three (3) years
 - Secondary Permit, License or Registration (if applicable, e.g., issued by DSWD for SWDAs)
 - Current Business License issued by LGU
 - Certificate of Registration with BIR, together with Annual Income Tax Returns and Audited Financial Statements for the past three (3) years, as received by the BIR

- **Documents establishing Track Record and Good Standing**
 - List of Programs and Projects for the past three (3) years (if any), whether or not utilizing government funds
 - Certificate of Good Standing issued by SEC, CDA, DOLE or HLURB (as applicable), issued within the last three (3) months
 - Certificate of Good Standing issued by each GA from which the CSO received public funds (if any)
 - Certificate of Affiliation and Certificate of Good Standing issued by umbrella group to which the CSO belongs (if any)

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ANNEX B

REQUIRED DOCUMENTS FOR RENEWAL OF ACCREDITATION OF IMPLEMENTING CSOS

- **Basic Documents**
 - Accomplished Renewal Form
 - Valid Certificate of Accreditation issued by the DSWD
 - Omnibus Sworn Statement [see Annex D]

- **Additional Documents**
 - List of Programs and Projects for the past year (if any), whether or not utilizing government funds
 - Certificate of Good Standing issued by each GA from which the CSO received public funds for the past year (if any)

- **Supplemental Documents (as may be required by the Accreditation Committee)**
 - General Information Sheet filed with SEC, CDA, DOLE or HLURB (as applicable) for the past year
 - Current Business License issued by LGU
 - Annual Income Tax Returns and Audited Financial Statements for the past year, as received by the BIR
 - Certificate of Good Standing issued by SEC, CDA, DOLE or HLURB (as applicable), issued within the last three (3) months
 - Certificate of Affiliation and Certificate of Good Standing issued by umbrella group to which the CSO belongs (if any)

- **Other Updated Documents (if any)**

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ANNEX C

REQUIRED DOCUMENTS FOR APPLICATION FOR ACCREDITATION OF BENEFICIARY CSO

- **Basic Documents**
 - Accomplished Application Form
 - Location Sketches and Photographs of the principal office and satellite offices (if any)
 - Organizational Chart
 - General Agreement of Members (see Form)
 - Omnibus Sworn Statement [see Annex D]

- **Documents establishing Corporate Existence and Regulatory Compliance**
 - Roster of Members
 - Certification issued by the concerned GA that the Beneficiary CSO has undergone Social Preparation
 - By-laws and other organizational policies (if any)

- **Documents establishing Track Record and Good Standing**
 - List of Programs and Projects for the past three (3) years (if any), whether or not utilizing government funds
 - Certificate of Good Standing issued by each GA from which the CSO received public funds (if any)
 - Certificate of Affiliation and Certificate of Good Standing issued by umbrella group to which the CSO belongs (if any)
 - Certificate of Good Standing issued by each GA from which the CSO received public funds for the past year (if any)

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ANNEX D

OMNIBUS SWORN STATEMENT

■ **Certification that:**

- The CSO has authorized the application for accreditation, and has authorized the person actually filing the application to represent the CSO in the application.
- All supporting documents are authentic, true and correct.
- The CSO is not in default or delay in liquidating public funds received from any GA.
- Neither the CSO nor any of its member/members has been blacklisted by any GA.
- None of member of the CSO has been convicted in any case, or is currently a defendant/accused/respondent in any pending case, related to the use of public funds.
- The CSO is aware of, understands, and agrees to abide by, the guidelines for accreditation of CSOs.

■ **Declaration of:**

- Other businesses of the CSO and its key personnel.

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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 24 and 25 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.