

(Name of Agency)

 Financial Report for Fiscal/Calendar Year _____

I. Resources Received

- A. Balance of Previous Year P _____
- B. Income for the Current year P _____

B.1. Local (pls. specify the organization and individual donors)

Name of Donor	Address and Contact Numbers	Purpose/s of Donation/s	Nature of Donation	Reference	Amount
					P
Sub-total					P

B.2. International/Foreign (pls. specify the organization and individual donors)

Name of Donor	Address and Contact Numbers	Purpose/s of Donation/s	Nature of Donation	Reference	Amount
					P
Sub-total					P

B.3. Government (pls. specify)

Name of Donor	Address and Contact Numbers	Purpose/s of Donation/s	Nature of Donation	Reference	Amount
					P
Sub-total					P

B.4. Others e.g. interest income, service fees, etc. (pls. specify)

Name of Donor	Address and Contact Numbers	Purpose/s of Donation/s	Nature of Donation	Reference	Amount
					P
Sub-total					P

C. Grand Total Income P _____

II. Expenditures for the period covered (pls. itemized particular expenses):

Particulars		
<i>Administrative Expenses</i>	<i>Amount</i>	<i>%</i>
	P	
Sub-Total	P	
<i>Program Expenses</i>	<i>Amount</i>	
	P	
Sub-Total	P	
Grand Total Expenditures	P	

III. Balance as fiscal/calendar year _____ : P _____

Noted by:

Prepared and Certified true and correct by:

 Signature Over Printed Name of Agency Head or
 Authorized Representative

 Signature Over Printed Name of Internal
 Accountant/Treasurer

Certified and Verified True and Corrected by:

 Signature Over Printed Name of External Auditor

Reminder: Audited Financial Report shall be submitted annually to concerned DSWD Field Office copy furnish the Standards Bureau after sixty (60) days from end of every fiscal or calendar year of the agency. **Failure of submission for two (2) consecutive years shall cause automatic cancellation of the issued certificates and delisting of the SWDA from the registry**

(Please see instructions and reminders indicated at the back. Use additional sheets, if necessary, following recommended form)

Instructions and Reminders:

1. For identification, please indicate the name of the agency as it is registered with Securities and Exchange Commission, Department of Social Welfare and Development and/or other government agencies that has jurisdiction to the organization
2. Specify the period covered by the financial report either in fiscal or calendar year, whichever is applicable.
3. Identify specific resources received from various organizations and individuals whether local, international/foreign, government and/or other resource generation activities either through solicitation, fund raising project, etc. with the corresponding name of donor/s, address, contact numbers, purpose/s of donations received, nature of donations either cash or in kind, reference such as official receipt number and date or other pertinent documents evidencing receipt of donations/fund and amount of donations received.
4. To indicate the sub-total for each donor category and its grand total to summarize the revenue for the current year. The total revenue for the current year shall be added to the balance funds of the previous year to come up a grand total revenue to be used for the current year operations of the agency.
5. Donation/s in kind received by the agency should be monetized and included in the financial report indicating either in program or administrative expenses depending on the purpose/s of its donation.
6. Expenditures for the period covered shall be itemized the particular expenses under administrative or program cost. Have a sub-total of all the expenses category with its corresponding percentage expenses and a grand total to summarize the expenditures for the period covered.
7. Distribution of fund allocation and utilization in the implementation of social welfare and development programs and services of Social Welfare and Development Agencies should be no more than 20% for administrative expenses and 80% for program expenses and direct social welfare and development services.
 - 7.1. **Program expenses** – refer to cost or valuation of items, goods and services that are directly consumed by/spent for the benefits of the clients such as:
 - a. **Basic Services** – refer to those that respond to the basic needs of the clients.

➤ Food	➤ Clothing
➤ Shelter (to include repair and maintenance of cottages and facilities used by the clients)	➤ Medicines and other health care cost
 - b. **Basic Social Services** – refer to those that contribute to the healing and rehabilitation of the clients

➤ Psychosocial Services – include counseling and other services or interventions that promote and enhance coping capabilities/potential of the clients	➤ Case Management – to include the salaries and other compensation of members of the case management team providing direct services (e.g. social worker, psychologists, houseparents, community organizers, etc.)
➤ Adoption	➤ Foster Care – to include subsidies to foster child and the foster families
 - c. **Support Services**

➤ Legal Services	➤ Health/Nutrition Services
➤ Educational Assistance	➤ Livelihood Services
➤ Socio-cultural activities e.g. recreation, spiritual activities	➤ Referral Services
 - d. **Consumable Goods** – refer to those that directly benefit the clients while at the residential facility such as: electricity, water and communications e.g. telephone, mails, internet, tri-media publications
 - 7.2. **Administrative expenses** - refer to operational expenses that do not accrue directly to the benefits of the clients such as:

➤ Rentals	➤ Taxes
➤ repairs and maintenance of the administrative office	➤ salaries and benefits of the administrative staff
➤ 30% of the total bills for the electricity, water, communication, office supplies and gasoline in centers and institutions and 100% of the total bill for offices that are separate from the centers and institutions	➤ Other indirect service costs such as capital outlay for equipments used predominantly for office purposes
 - 7.3. If an item, good or service cannot be completely/predominantly considered as direct or indirect, a reasonable pro-rating should be employed to assign the cost to either administrative (indirect) or program (direct) expense.
8. Balance as of fiscal/calendar year shall be determined by subtracting the total expenditures from the total resources received for period covered.
9. If in case the agency is covering more than one region and/or managing several residential facilities, one financial report shall be submitted by the agency. But the agency shall prepare also a breakdown of the financial report indicating the specific expenses for each facility.
10. Financial report should be prepared and submitted annually to concerned DSWD Field Office copy furnish the Standards Bureau every after sixty (60) days from end of every fiscal or calendar year of the agency. If the total expenses incurred exceeded the amount of P500,000, an external Certified Public Accountant or Commission on Audit representative will have to certify the financial report. However, for those with a total expense below P500,000, the internal accountant/treasurer of the agency concerned shall prepare and certify the financial report.
11. Further, any fund-raising activities for public or charitable purposes shall be required a corresponding permit. Hence, please be advised to apply for solicitation permit or authority to conduct national fund raising campaign with the DSWD Regional Office pursuant to PD 1564 otherwise known as the Solicitation Permit Law.
12. **Failure of submission for two (2) consecutive years shall cause automatic cancellation of the issued certificates and delisting of the SWDA from the registry**