



**Republic of the Philippines**  
**Department of Social Welfare and Development**  
Batasan Pambansa Complex, Constitution Hills  
Quezon City  
Telephone No. 931-8101 to 07

Administrative Order  
No. 76  
Series of 2003

**SUBJECT:   GUIDELINE IN REPORTING DONATIONS AND RESOURCES  
GENERATED**

**I.       INTRODUCTION**

As a social welfare agency, the Department of Social Welfare and Development (DSWD) receives and generates donations from various local or international sources. The Department acknowledges the contribution whether in cash or in kind from different sources such as multilateral agencies, bilateral agencies and other government agencies, Congress, local government units, non-government organizations and individual donors and is duty bound to ensure that these reach the intended beneficiaries in the best condition possible.

It has been observed however that there is no proper reporting mechanism to track down the universe of the resources generated. There are problems in ascertaining the exact total amount of donations and local resources generated each year. It is particularly true to the case of donor driven resources. This is because of the lack of an established standard reporting system which results to confusion and oftentimes duplication of reports on resources generated and donations received.

Further analysis of consolidated reports would also establish the biases and preferences of both local and international donors on the sectors and programs they support. These are significant information necessary in establishing and strengthening a more developmental relationship with donor organizations. The Department, recognizing the need to fully account the external resources received and generated both at the Field and at the Central Office level hereby promulgates this Guideline in Reporting Donations and Resources Generated which shall provide a system for reporting local and foreign resources generated.

**II.      LEGAL BASES**

**A.   Republic Act 9206 also known as the General Appropriations Act of  
2003**

Section 12 of Republic Act 9206 states that: "Donations. Departments, bureaus, offices or agencies may accept donations, contributions, grants, bequests, or gifts, in cash or in kind, from various sources, domestic or foreign, for purposes relevant to their functions: PROVIDED, that in cases of donations from foreign governments, acceptance thereof shall be subject to the prior clearance and

approval of the President of the Philippines upon recommendation of the Secretary of the Department of Foreign Affairs.

Receipts from donations shall be accounted for in the books of the recipient government agency in accordance with pertinent accounting and auditing rules and regulations. Such donations, whether in cash or in kind, shall be deemed automatically appropriated for purposes specified by the donor. The receipts from cash donations and proceeds from sale of donated commodities shall be remitted to the National Treasury and recorded as Special Account in the General Fund and shall be available to the implementing concerned through a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. 292. The agency concerned shall submit to the DBM, the Senate Committee on Finance, the House Committee on Appropriations and to the COA a quarterly report of all donations whether in cash or in kind, and a quarterly report of expenditures or disbursements of the amount released.

In case of violation of this Section, the erring officials and employees shall be subject to disciplinary action under the provisions of Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. 292 and to appropriate criminal action under existing penal laws.”

**B. Administrative Order 53 Series of 2003-Omnibus Guidelines in the Management and Processing of Donations**

Administrative Order No. 53 Series of 2003 provides for the strict regulation and monitoring of donations of imported articles to duly registered relief organization to ensure that these articles shall be received exclusively and entirely by the intended beneficiaries, and that these articles will not find their way in the open market for sale, so as not to jeopardize our economy.

**C. Department Order No. 2 Series of 2000-Creation of the External Assistance Office in the Department**

**Section 2. Functions-** The External Assistance Office (EAO) shall be primarily responsible for the promotion and generation of resources for the Department, as well as for the LGUs, NGOs and POs requiring financial assistance for specific projects along the lines of social welfare and development. The EAO shall also be responsible for monitoring externally funded projects to ensure timely completion. It shall also tap both foreign and local funding/donor agencies in its project promotion and generation activities. For this purpose, it is hereby designated to generate external funds both for the Department, and for other organizations engaged in social welfare and development efforts.



### III. OBJECTIVES

1. To establish a standard reporting system of all resources generated by the Department.
2. To identify biases and preferences of donors in providing donor-driven donations.
3. To promote accountability for resources generated which is significant in establishing and maintaining healthy relationship with donors.

### IV. DEFINITION OF TERMS

1. **Users**-the office, units, centers or institutions to which the donation was given
2. **Beneficiaries**-the particular group of clients being catered by the unit/institution/center such as children, older persons, etc.
3. **Donation** all type of resources given freely whether in cash, kind or in form of service
  - 3.1. **Cash**-any amount received in cash or in check regardless of type of currency
  - 3.2. **Kind** all goods including but not limited to equipment, food, clothing, medicines, etc.
  - 3.3. **Service**- the cost of service of e.g volunteers and consultants
4. **Multilateral Agencies**-multi-groups of foreign/international agency either owned or controlled by member government but do not possess any national identity extending credit or loan.
5. **Bilateral Agencies**-single foreign government extending credit or loan to other government.

### V. COVERAGE AND APPLICABILITY

#### A. COVERAGE OF THE REPORT

The report shall cover all donations and resources generated within the period whether in ash, kind or in the form of service. It is understood that the report shall be made in consonance with the Field Office', Bureau/Office/Units' respective resource generation plans or targets as reflected in the Performance Contract. This does not however limit the reporting to resources that are project oriented but also on donor-driven activities and donations which most often than not are unplanned.

#### B. APPLICABILITY

This guideline further strengthens the earlier initiatives of the EAO requiring the Field Offices to submit bi-annual Resource Generation Report. It also applies to all Bureaus/Offices/Units and Field Offices and all other systems under the management of the Department.

## **VI. GENERAL GUIDELINES**

1. In instances of donations in-kind, it is expected that the flowchart as indicated in the Annexes of Administrative Order 53, series of 2003 requiring the monetization and valuation processes be observed strictly prior to filling-up of the required Resource Generation Report Format;
2. For the purposes of proper accounting and recording of resources received, Resource Generation Report must be noted by:

### **2.1 Donations in-kind**

The Director, Administrative Service of the Central Office in case of report from Central Office Bureau/Service/Unit Officer, or by the Chief, Management Division, in case of report from the Field Office to ensure that donations in-kind, specifically equipment are recorded under the inventory of equipment.

### **2.2 Cash Donations**

The Director, Finance Service of the Central Office in case of report from Central Office Bureau/Service/Unit Officer. In case of report from the Field Office, it must be prepared by the Regional Accountant noted by the Chief of the Management Division or in his or her absence by the Assistant Regional Director to ensure that cash donations are properly recorded under the government book of accounts.

## **VII. DELINEATION OF ROLES**

### **A. Central Office**

#### **A.1 (External Assistance Office)**

1. Review, consolidate and analyze the resource generation reports forwarded by the Field Offices, Bureaus/Offices/Units in the Department.
2. Submit the same to the Office of the Undersecretary for Operations and Capacity Building Group every semester.
3. Disseminate and make available copy of the report to other Bureaus/Offices/Units of the Department needing it.
4. Coordinate with the Information Technology Division (ITD) for the establishment of a data bank of reports of resources generated for future reference.

#### **A.2 Bureaus/Offices/ Units within the Central Office**

1. Provide External Assistance Office (EAO) resource generation report on a semi-annual basis using the attached format (Annex A).

**B. Field Offices**


1. Collect and consolidate reports coming from the different centers and institutions, divisions, and all other DSWD systems under their area of responsibility. Collection of reports shall start every 15<sup>th</sup> of June for the first semester and 15<sup>th</sup> of December for the second semester. All centers and institutions, divisions, and all other DSWD systems shall be given a week to complete the report. The Field Offices shall allot the remaining period prior to submission of report to the EAO for the consolidation of report. In case the 15<sup>th</sup> of June and or the 15<sup>th</sup> of December falls on a weekend or a holiday, the report ought to be submitted earlier than that of the date prescribed herein.
2. Accomplish the attached reporting format (Annex A) and forward the same to the EAO. Reports are expected to be received by the EAO every 15<sup>th</sup> of July for the first semester and 15<sup>th</sup> of January for the second semester. In case the 15<sup>th</sup> of July and or the 15<sup>th</sup> of January falls on a weekend or a holiday, the report ought to be submitted earlier than that of the date prescribed herein.

**VIII. EFFECTIVITY**

This order shall take effect immediately and supersedes previous issuances inconsistent herewith.

Issued in Quezon City this 30th day of Sept. 2003.

  
**CORAZON JULIANO-SOLIMAN**  
Secretary *h*

A CERTIFIED COPY:  
  
**RENATO F. GILERA**  
Records Officer III

RESOURCE GENERATION REPORT FORMAT (Annex "A")

DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT

Field Office \_\_\_\_\_

Period Covered: \_\_\_\_\_

REPORT ON RESOURCES GENERATED

SOURCES	DONOR	PROJECT TITLE/ ACTIVITY TITLE	USERS	BENEFICIARIES	TYPE AND QUANTITY OF DONATION			MONETIZED VALUE	*QUALITY	*TIME	*REMARKS
					CASH	KIND	SERVICE				
→ Multilateral											
→ Bilateral											
→ Local Donors:											
Congress											
LGUs											
NGOs											
Private Individuals											
Others											

ACCOMPLISHED BY:

APPROVED BY:

NOTED BY:

Director, Finance Service/Chief, Administration Division (FO)

Director, Administrative Service/ Chief, Administration Division (FO)

\*Example of **QUALITY** can be (equipment)-acquired in good condition; (clothing) second hand but in good condition; (medicines)- X year or X month before expiration date, etc.

\***TIME** refers to the date when the goods were received.

\***MARKS** should reflect if the donation is not being utilized or already consumed by the beneficiaries and if the same satisfies the need or requirement of the Donee