

DOCUMENT REVIEW REQUEST AND REGISTRATION FORM				
TO BE FILLED-IN BY THE ORIGINATOR/DOCUMENT CUSTODIAN				
Date Prepared: February 7, 2023			Office/Bureau/Service: Finance and Management Service	
Document Number: DSWD-FMS-SOP-003			Document Title: PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)	
Revision No.: 03				
Description of Changes (if revised): - Incorporate the recommendations from the IQA Auditors during the CY 2022 2nd Semester IQA				
Reason for Change (if revised):				
<input type="checkbox"/> Change in operational process <input type="checkbox"/> Error Correction			<input checked="" type="checkbox"/> For Improvement <input type="checkbox"/> Others, please specify: _____	
Type of document:			Purpose of the document:	
<input type="checkbox"/> New Internal document External document <input type="checkbox"/> Revision <input type="checkbox"/> For obsolete/deletion <input type="checkbox"/> Request for: Controlled Uncontrolled			This covers the request of Certificate of Donation as substantiation requirement for donors claiming charitable contributions as deduction from gross income pursuant to Bureau of Internal Revenue Memorandum Circular No. 86-2014 dated December 5, 2014.	
REVIEW AND APPROVAL				
	Name	Comments	Signature	
Prepared by:	WAYNE C. BELIZAR Director IV, Finance and Management Service <i>skale</i>		<i>[Signature]</i>	
Reviewed by:	JANUS G. SIDDAYAO Assistant Secretary for Finance under General Administration and Support Services Group		<i>[Signature]</i>	
	RODOLFO M. SANTOS, CESO II Quality Management Representative <i>dt</i>		<i>[Signature]</i>	
Approved by:	ANTONIO CID CRISANTO JR. Undersecretary for General Administration and Support Services Group		<i>[Signature]</i>	
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DRRRF Number	Received Date	Effective Date	Released Date	Received by ODC:
DRRRF-2023-023	March 15, 2023	March 15, 2023	March 15, 2023	Myrna H. Reyes <i>[Signature]</i>

Submitted documented information:

 Hard copy

 Soft copy

Remarks: _____

PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

Document History				
Rev. No.	DRRRF No.	Description of Change	Originator	Date Originated/ Revised
00	DRRRF-2021-136	Initial Release	Finance and Management Service - ADRP	Oct 19, 2021
01	DRRRF-2022- 250	Changes has been effected as part of action plans on IQA – Feb 17, 2022 and ISO Audit – March 24, 2022.	Finance and Management Service - ADRP	June 03, 2022
02	DRRRF-2022- 320	Inclusion of DSWD QMS Certification Mark in Compliance with ISO 9001:2015 Standards	Finance and Management Service - ADRP	Sept. 12, 2022
03	DRRRF-2023- <u>23</u>	Incorporate the recommendations from the IQA Auditors during the CY 2022 2 nd Semester IQA	Finance and Management Service - ADRP	15 MAR 2023
REVIEW AND APPROVAL				
		PRINTED NAME	POSITION	
PREPARED BY:		WAYNE C. BELIZAR	Director IV, Finance and Management Service	
REVIEWED BY:		ATTY. JANUS G. SIDDAYAO	Assistant Secretary for Finance General Administration and Support Services Group	
		RODOLFO M. SANTOS, CESO II	DSWD Quality Management Representative	
APPROVED BY:		ANTONIO CID CRISANTO JR.	Undersecretary for General Administration and Support Services Group	
DISTRIBUTION LIST:				
-DSWD Central Office Cluster Head -DSWD Quality Management Representative -DSWD Field Offices – Finance and Management Division			<i>This document is updated and controlled if it bears the BLUE "CONTROLLED COPY" stamp. Otherwise, please refer to the Document Controller (DC) for your updated copy.</i>	

PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

1.0 Purpose

This covers the request of Certificate of Donation as substantiation requirement for donors claiming charitable contributions as deduction from gross income pursuant to Bureau of Internal Revenue Memorandum Circular No. 86-2014 dated December 5, 2014.

2.0 Scope

- 2.1 This procedure applies to the processing of Certificate of Donations.
- 2.2 Includes only in the Local Donation such as cash and personal or real properties.
- 2.3 Classification: Complex

3.0 Associated References

- 3.1 Citizen's Charter
- 3.2 BIR Memorandum Circular No. 86-2014 dated December 5, 2014: *Clarifying the Valuation of Contributions of Gifts or Actually Paid or Made in Computing in Taxable Income.*
- 3.3 Section 17 of Revenue Regulations No. 12-2018 dated January 25, 2018: Consolidation Revenue Regulations on Estate on Donor's tax incorporating the Amendments Introduced by Republic Act No. 10963 otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law".
- 3.4 DSWD Memorandum Circular No. 09 Series of 2006 dated May 29, 2006: *Procedural Guidelines on the Receipt and Utilization of Donations in Cash and In Kind.*

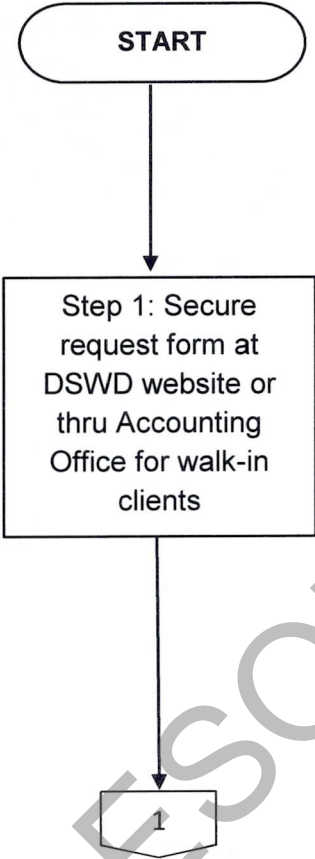
4.0 Definition of Terms

TERM	DEFINITION
Donation	Refers to all non-repayable transfer or assistance given freely in the form of cash or in kind for domestic or foreign sources, for particular projects or programs, general support or for any other purposes. (Sec. 5, DSWD Memorandum Circular No. 09 Series of 2006).
Deed of Donation	Refers to the document that certifies a transfer of property from the owner (the donor) to another party (the donee) by way of donation.
Donor	Refers to a person or organization that gives something of value as money or goods to another person or organization.

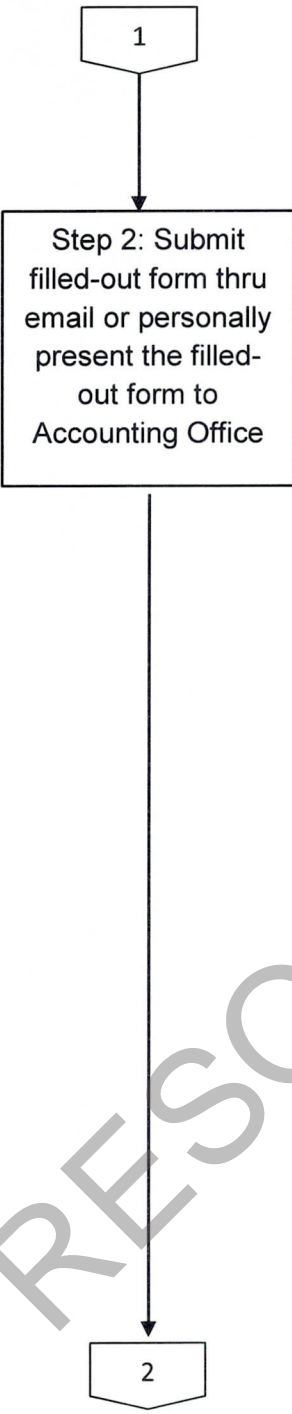
PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

Donee	Refers to a person or organization to whom a gift or donation is made.
Local Donation	Refers to the donation from donors within the country.

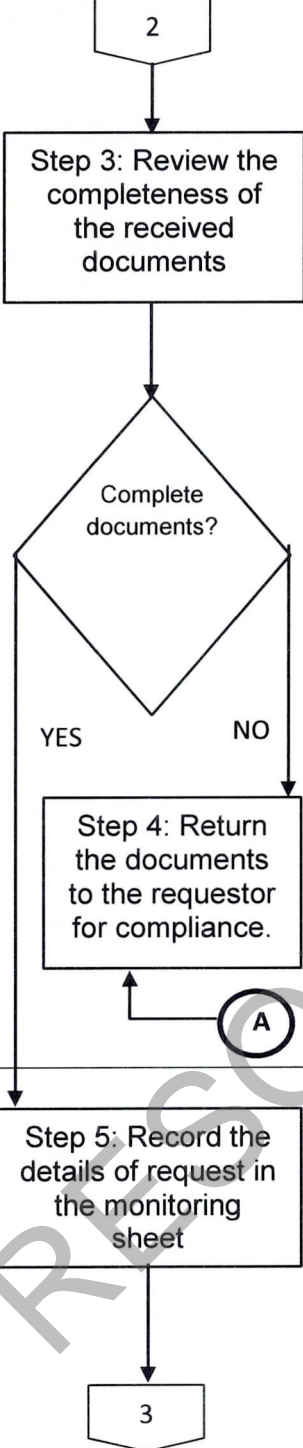
5.0 Procedure

FLOWCHART	PROCEDURE DETAILS	RESPONSIBLE	INTERFACE DOCUMENT	TURN AROUND TIME
	<p>The Donor; or his/ her authorized representative may download and print the request form from https://bit.ly/3I7RCeu (form is located under General Administration and Support Services Group, select DSWD-FMS-GF-002 REV 01 REQUEST FORM FOR CERTIFICATE OF DONATION);</p> <p>-or-</p> <p>Personally visit the Accounting Office of the Central Office and/or Field Offices to fill-out and submit the request form.</p> <p>The client must complete all the requirements.</p>	Donor	Electronic or hard copy of the request form for Certificate of Donation (DSWD-FMS-GF-002)	5 minutes

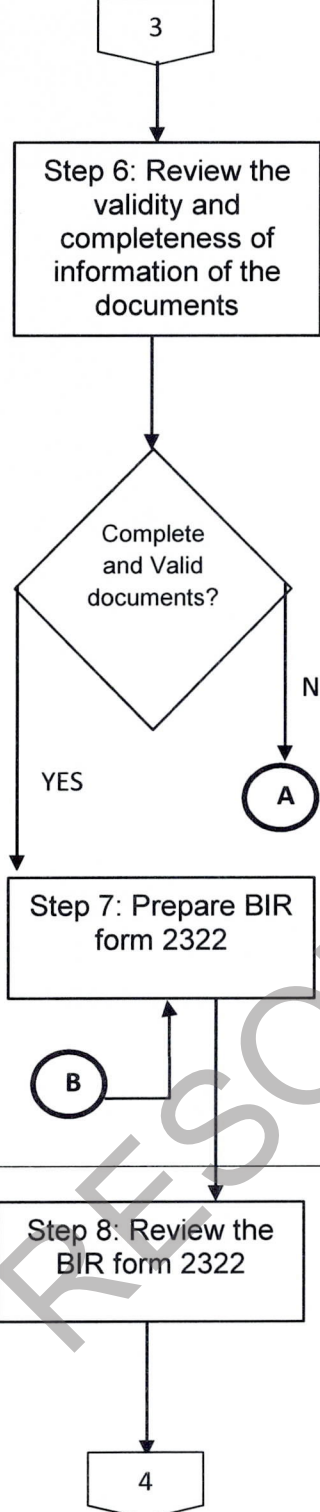
PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

 <p>1</p> <p>Step 2: Submit filled-out form thru email or personally present the filled-out form to Accounting Office</p> <p>2</p>	<p>The Donor; or his/ her authorized representative may send the scanned form and supporting documents to Accounting office email address <i>(accounting@dswd.gov.ph) or (accounting.fo#@dswd.gov.ph for Field Offices)</i></p> <p>-or-</p> <p>Personally submit the filled-out form together with the supporting documents to the Accounting Office.</p> <p>List of Supporting documents (should be in original copies)</p> <p>1.1 Donor must submit:</p> <ul style="list-style-type: none"> - Notarized Deed of Donation - Official Receipt for Cash Donation - Acknowledgement Receipt; and Delivery Receipt for Donations in Kind <p>1.2 Authorized representative must submit:</p> <ul style="list-style-type: none"> - Above mention requirements; - Authorization letter - Photocopy of the Donor's government issued ID and the authorized representative 	<p>Donor</p>	<p>Electronic or hard copy of the filled-out request form for Certificate of Donations (DSWD-FMS-GF-002)</p>	<p>5 minutes</p>
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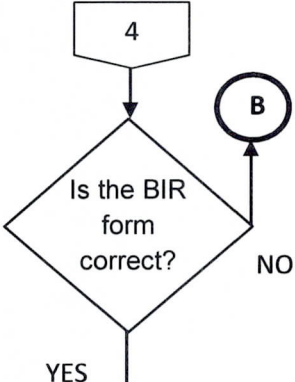
PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

	<p>For Email - The Accounting Staff shall acknowledge and review the received documents as to completeness and request for original copy upon claiming</p> <p>For Walk-in - The Accounting Staff shall receive and secure the completeness of the request form and required supporting documents.</p> <p>Note: Only requests with complete requirements shall be accepted and processed. All request with incomplete requirements shall be returned to the client.</p>	<p>Accounting Staff</p>	<p>Electronic or hard copy of request form for Certificate of Donation (DSWD-FMS-GF-002) and its attachments</p> <p>Email: Acknowledgement</p> <p>Walk-in: Claim stub for walk-in</p>	<p>6 minutes</p>
<p>Step 5: Record the details of request in the monitoring sheet</p> <p align="center">3</p>	<p>The Accounting Staff shall record in the monitoring sheet the details of donation and indicate the schedule or release of BIR Form 2322: Certificate of Donation</p>	<p>Accounting Staff</p>	<p>Logbook / Online Monitoring Sheet</p>	<p>Email: 1 hour</p> <p>Walk-in: 10 minutes</p>

PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

 <pre> graph TD 3{{3}} --> S6[Step 6: Review the validity and completeness of information of the documents] S6 --> D1{Complete and Valid documents?} D1 -- YES --> S7[Step 7: Prepare BIR form 2322] D1 -- NO --> A((A)) S7 --> B((B)) B --> S6 S7 --> 4{{4}} </pre>	<p>The Accounting Staff shall review the supporting documents.</p> <p>He/She shall prepare the BIR Form 2322: Certificate of Donation for those request in order.</p> <p>The Accounting Staff shall download BIR Form No. 2322 at https://bit.ly/3C6wYaP</p> <p>For transaction with incomplete details or invalid documents, request shall be returned to the requestor for compliance.</p>	<p>Accounting Staff</p>	<p>BIR Form 2322: Certificate of Donation</p>	<p>6 hours</p>
<p>Step 8: Review the BIR form 2322</p>	<p>The Head of the Accounting Office shall review the BIR Form 2322: Certificate of Donations.</p>	<p>Unit/Section Head –and- Accounting Head</p>	<p>BIR Form 2322: Certificate of Donation</p>	<p>4 hours</p>

PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

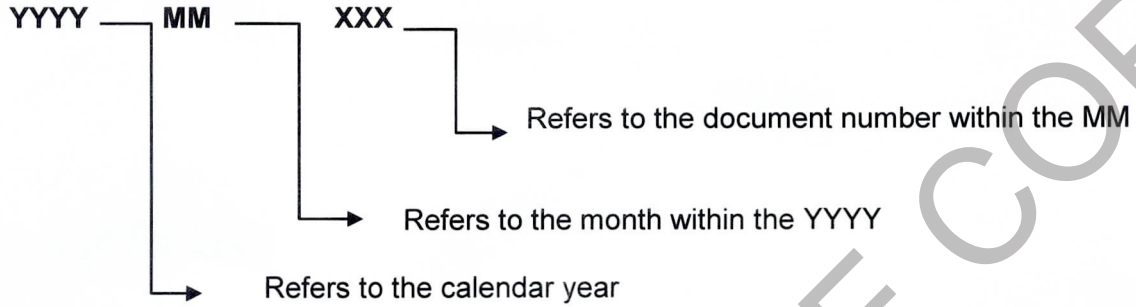
	<p>If the form is correct, forward to FMS Director/FMD Chief for initial.</p> <p>If not, return to Accounting Staff In-charge for revision.</p>			
<p>Step 9: Signing of Certificate of Donation by the Head of Office</p>	<p>The FMS Director or the FMD Chief (FO Concern) shall affix his/her initials on the Certificate of Donation before the signing of the Secretary or by an authorized representative of the donee organization.</p>	<p>Head of Office</p>	<p>Certificate of Donation</p>	<p>4 hours</p>
<p>Step 10: Signing of Certificate of Donation by the Secretary</p>	<p>The Department Secretary or Head of Office shall sign the Certificate of Donations.</p>	<p>Department Secretary or Authorized Representative</p>	<p>Certificate of Donation</p>	<p>5 days</p>
<p>Step 11: Verify and monitor the signed BIR Form 2322: Certificate of Donation</p>	<p>The Accounting Staff shall update the status of request for certificate on the monitoring file. All certificates that are ready for release shall be issued to the requesting party/ies.</p>	<p>Accounting Staff</p>	<p>Signed BIR Form 2322: Certificate of Donation</p>	<p>10 minutes</p>

PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

<p style="text-align: center;">5</p> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>Step 12: Issuance of Certificate of Donation</p> </div> <p style="text-align: center;">↓</p>	<p>The Accounting Staff shall issue and assist the requesting party in receiving the certificate and signing of the logbook for acknowledgement purposes of the BIR Form 2322: Certificate of Donation</p> <p><i>Documents to be presented:</i></p> <p>1.1 Donor:</p> <ul style="list-style-type: none"> - (Walk-in) Claim Stub - (Email) Printed Email Acknowledgement Receipt and original copy of supporting documents <p>1.2 Authorized representative</p> <ul style="list-style-type: none"> - Above-mentioned requirements; authorization letter; - Photocopy of the Donor's government issued ID and the authorized representative. 	<p>Accounting Staff</p>	<p>Logbook</p>	<p>2 minutes</p>
<p style="text-align: center;">↓</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>Step 13: Administer the Client Satisfaction Measurement Form to the requesting party</p> </div> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center; width: fit-content; margin: 0 auto;"> <p>END</p> </div>	<p>The Accounting Staff shall administer the Client Satisfaction Measurement Form to the requesting party for the service provided.</p>	<p>Accounting Staff</p>	<p>Client Satisfaction Measurement Form</p>	<p>2 minutes</p>
<p>TOTAL TURNAROUND TIME</p>				<p>6 days, 7 hours and 30minutes</p>

PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

The following coding system as reference number in Request Form for Certificate of Donation (DSWD-FMS-GF-002) shall be observed:



RESOURCE SITE COPY