



DSWD

Department of Social Welfare and Development



BAGONG PILIPINAS

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PROCESSING OF BIR FORM 2322 (CERTIFICATE OF DONATION)

Document History				
Rev. No.	DRRRF No.	Description of Change	Originator	Effectivity Date
00	DRRRF-2021-136	Initial Release	Financial Management Service - ADRP	19 Oct 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.	Financial Management Service - ADRP	03 Jun 2022
02	DRRRF-2022-320	Inclusion of DSWD QMS Certification Mark in Compliance with ISO 9001:2015 Standards	Financial Management Service - ADRP	12 Sep 2022
03	DRRRF-2022-023	Incorporate the recommendations from the IQA Auditors during the CY 2022 2nd Semester IQA	Financial Management Service - ADRP	15 Mar 2023
04	DRRRF-2024-003	<ol style="list-style-type: none"> Amendment of name from "Finance and Management Service" to "Financial Management Service" Conformance to the new SOP template (28 Sep 2023): <ul style="list-style-type: none"> -inclusion of items No. 5 Responsibility and No. 6 Definition and Forms 	Financial Management Service - ADRP	16 FEB 2024
REVIEW AND APPROVAL				
		PRINTED NAME	POSITION	
PREPARED BY:		WAYNE C. BELIZAR	Director IV, Financial Management Service	
REVIEWED/ RECOMMENDED BY:		ATTY. EDWARD JUSTINE R. ORDEN	Undersecretary for General Administration and Support Services Group (GASSG)	
APPROVED BY:		USEC. ADONIS P. SULIT	Deputy Quality Management Representative	
DISTRIBUTION LIST:				
<ul style="list-style-type: none"> -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>	

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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 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.*
- 3.2 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".
- 3.3 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.*
- 3.4 DSWD Memorandum Circular No. 005, s. of 2023, *Amendment to Memorandum Circular No. 9 Series of 2006 Entitles, 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.
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.



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Donor	Refers to a person or organization that gives something of value as money or goods to another person or organization.
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 Responsibility

5.1 Records and Reporting Section Accounting Staff-in-Charge

- Receives, secures, and reviews the completeness of the request form and required supporting documents;
- Records in the monitoring sheet the details of donation, indicates and updates the schedule or release of BIR Form 2322: Certificate of Donation
- Prepares the BIR Form 2322: Certificate of Donation
- Issues and assists the requesting party in receiving the certificate and signing of the logbook for acknowledgement purposes of the BIR Form 2322: Certificate of Donation
- Administers the Client Satisfaction Measurement Form to the requesting party for the service provided

5.2 Unit/Section Head –and- Accounting Head

- Reviews the BIR Form 2322: Certificate of Donation

5.3 The FMS Director or the FMD Chief (FO Concern)

- Affixes his/her initials on the Certificate of Donation before the signing of the Secretary or by an authorized representative of the donee organization

5.4 Department Secretary or Head of Office

- Signs the BIR Form 2322: Certificate of Donation

6.0 Definition and Forms

6.1 Request Form - DSWD-FMS-GF-002 REV 01;

6.2 Claim Stub/Printed Email Acknowledgement;

6.3 Supporting Documents such as:

- Notarized Deed of Donation
- Official Receipt for Cash Donation
- Acknowledgement Receipt; and Delivery Receipt for Donations in Kind



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Authorized representative must submit:

- Above mention requirements;
- Authorization letter
- Photocopy of the Donor's government issued ID and the authorized representative

6.4 BIR Form 2322: Certificate of Donation; and

6.5 Client Satisfaction Measurement Form

7.0 Procedure

FLOWCHART	PROCEDURE DETAILS	RESPONSIBLE	INTERFACE DOCUMENT	TURN AROUND TIME
<pre> graph TD Start([START]) --> Step1[Step 1: Secure request form at DSWD website or thru Accounting Office for walk-in clients] Step1 --> Conn[1] </pre>	<p>The Donor; or his/ her authorized representative may download and print the request form from https://bit.ly/317RCeu (form is located under General Administration and Support Services Group, select <i>DSWD-FMS-GF-002 REV 01 REQUEST FORM FOR CERTIFICATE OF DONATION</i>);</p> <p>-or-</p> <p>The donor/authorized representative shall 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



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<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>The donor/authorized representative shall 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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	<p>If sent via email, the Accounting Staff shall acknowledge and review the received documents as to completeness and request for original copy upon claiming</p> <p>If sent physically, the Accounting Staff shall receive and ensure 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:</p> <p>Claim stub for walk-in</p>	<p>6 minutes</p>
<p>Step 5: Record the details of request in the monitoring sheet</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>



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<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)) B((B)) --> S7 </pre>	<p>The Accounting Staff shall review the supporting documents.</p> <p>If found in order, the Accounting Staff shall prepare the BIR Form 2322: Certificate of Donation.</p> <p>Note: The Accounting Staff shall download BIR Form No. 2322 at https://bit.ly/3C6wYaP</p> <p>If incomplete with invalid details, the Accounting Staff shall return the documents to the requestor for compliance.</p>	Accounting Staff	BIR Form 2322: Certificate of Donation	6 hours
<pre> graph TD S8[Step 8: Review the BIR form 2322] --> 4{{4}} </pre>	The Head of the Accounting Office shall review the BIR Form 2322: Certificate of Donations.	Unit/Section Head –and- Accounting Head	BIR Form 2322: Certificate of Donation	4 hours



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	<p>If the form is correct, the Head of Accounting Office shall forward the BIR form to FMS Director/FMD Chief for initial.</p> <p>If not, return the BIR form to Accounting Staff In-charge for revision.</p>			
<p>Step 9: Sign the 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: Sign the 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: Update the monitoring tool</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>



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<div style="text-align: center;">5</div> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> <p>Step 12: Issue the Certificate of Donation</p> </div> <div style="text-align: center;">6</div>	<p>The Accounting Staff shall:</p> <ol style="list-style-type: none"> i. Ask the donor to present the claim stub or printed email acknowledgement receipt. If the claimant is the authorized representative, the staff shall ask for the claim stub or printed email acknowledgement receipt, authorization letter from the donor, photocopy of government-issued ID and photocopy of government issued ID of the authorized representative. ii. Issue the Certification iii. Assist the client to sign in the logbook as a proof that the Certification has been received. 	<p>Accounting Staff</p>	<p>Logbook</p>	<p>2 minutes</p>
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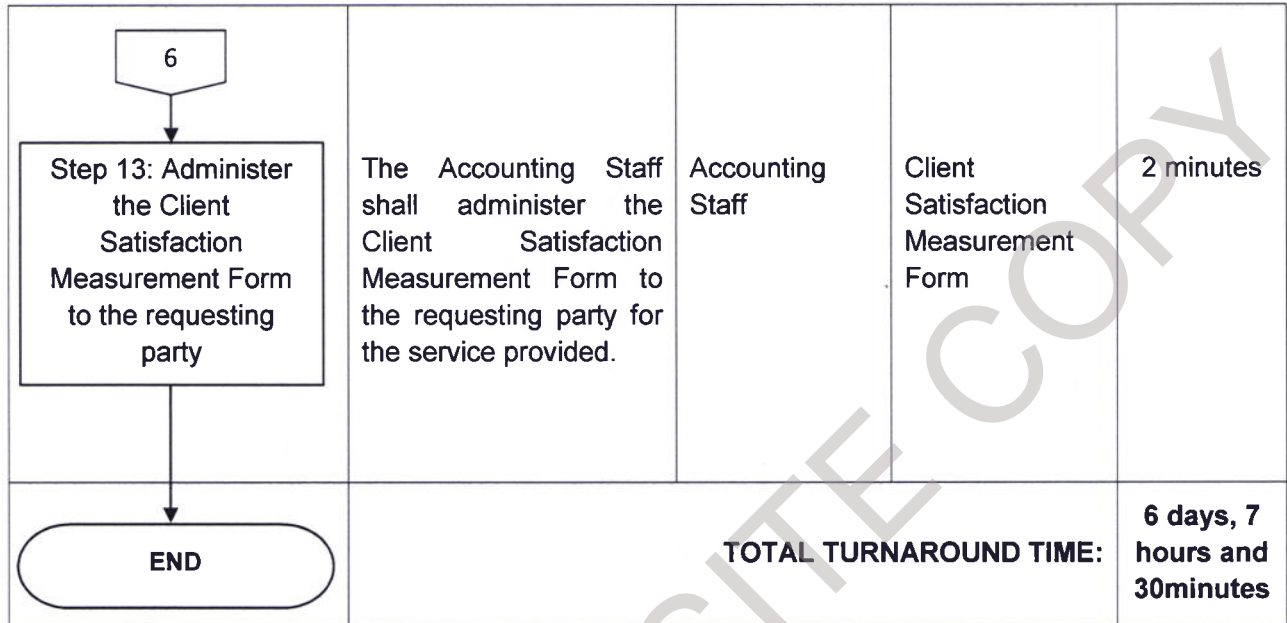
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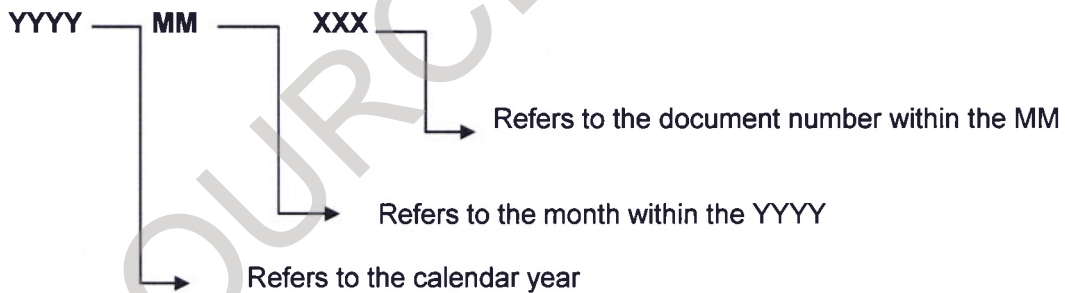
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The following coding system as reference number in Request Form for Certificate of Donation (DSWD-FMS-GF-002) shall be observed:



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