



Republic of the Philippines
Department of Finance
Securities and Exchange Commission
SEC Building, EDSA, Greenhills, Mandaluyong City

NOTICE

TO : ALL FOUNDATIONS

SUBJECT : GUIDELINES IN THE ACCOMPLISHMENT AND SUBMISSION OF SWORN STATEMENT OF SOURCES, AMOUNT AND APPLICATION OF FUND (SS) AND CERTIFICATE OF EXISTENCE OF PROGRAM/ACTIVITY (COEP)

Notice is hereby given that on 18 April 2013, the Commission En Banc approved the following guidelines in the accomplishment and submission by foundations of the **Sworn Statement by the President and Treasurer of the Sources, Amount and Application of Funds and Program/Activity Planned, Ongoing and Accomplished (SS) and Certificate of Existence of Program/Activity (COEP)**:

1. COEP shall be issued by the Office of the Mayor, the Office of the Barangay Chairman, or the national or local office of either the Department of Social Welfare and Development (DSWD) or the Department of Health (DOH), relative to the specific program/activity of the foundation on the locality on which such government office exercises jurisdiction;
2. COEP issued by Heads/Officers of private institution or actual beneficiaries/recipients of the program/activity shall be allowed in lieu of COEP issued by the government offices/entities specified in item 1 above: Provided, That COEP issued by such private persons/entities shall be notarized; and
3. The use of template for SS, attached hereto as **ANNEX A**, shall be voluntary for 2012 Annual Financial Statements (AFS) but mandatory for 2013 AFS and onwards.

Mandaluyong City, Philippines, 18 April 2013.

For the Commission:

TERESITA J. HERBOSA
Chairman