

PHILIPPINES

The SPARK! grant will be given to non-profit charitable organizations such as the following:

Philippines' National Internal Revenue Code definition

Section 30(E) of the NIRC provides that a charitable institution must be:

- (1) A non-stock corporation or association;
- (2) Organized exclusively for charitable purposes;
- (3) Operated exclusively for charitable purposes;
- (4) No part of its net income or asset shall belong to or inure to the benefit of any member, organizer, officer or any specific person.

Religious

This shall refer to the promotion, propagation and accomplishment of any form of religion, creed, or religious belief recognized by the Government of the Republic of the Philippines.

Charitable

This shall refer to extending relief to the poor, distressed and underprivileged and shall include fighting against juvenile delinquency and community deterioration.

Scientific and Research

This shall refer to undertaking or assisting in pure or basic, applied and scientific research in the field of agriculture, forestry, fisheries, industry, engineering, energy development, food and nutrition, medicine, environment, and biological, physical and natural sciences for the public interest.

Character building and youth and sports development (Athletic)

This shall refer to and include conducting basic and applied research on youth development, initiating and establishing youth organizations to promote and develop youth activities, including the establishment of summer camps or centers for leadership training, conducting a program on physical fitness and amateur sport development for the country; developing and maintaining recreational facilities, playgrounds and sports centers; and conducting training programs for the development of youth and athletes for national and international competitions.

Cultural purposes

This shall refer to and include undertaking and/or assisting in research activities on all aspects of history, social system, customs and traditions; developing, enriching and preserving Filipino arts and culture; developing and promoting the visual and performing arts; and participating in vigorous implementation of bilingual policy through translation and wider use of technical, scientific and creative publications, development of an adaptive technical dictionary and use of Filipino as the medium of instruction.

Educational

This shall refer to and include the granting of scholarships to deserving students and professional chairs for the enhancement of professional courses, and instructing or training of individuals either through formal and

informal methods, viz.: (i) Formal method of instruction refers to the institutionalized, chronologically graded and hierarchically structured educational system at all of levels of education; (ii) non-formal method of the instruction refers to any deliberately organized, systematic educational activity carried on outside the framework of the formal system to provide selected types of learning to particular subgroups of the population, particularly out-of-school youths and adults, for the purpose of communicating ideas, developing skills, changing attitudes or modifying behavior to improve their character and to provide them with tools necessary for the achievement of a higher standard of living. For the purpose of this section, a certification for the Technical Education and Skills Development Authority (TESDA) is required for the accreditation of the non-formal educational program which is implemented or carried out by a non-stock, non-profit corporation, organization or an NGO.

Rehabilitation of Veterans

This shall include services extended to Philippine veterans and members of their families because of financial difficulties and attendant problems; and services extended to disabled veterans toward productive life.

Social Welfare

This shall refer to and include: (i) undertaking and or assisting in the amelioration of the living conditions of distressed citizens, particularly those who are handicapped by reasons of poverty, youth, physical and mental disability, illness, old age, and natural disasters, including assistance to cultural minorities; (ii) pursuing a program for the protection and development of children and youth, such as providing services for drop-outs, pre-school children of low-income working mothers, and physically handicapped children; (iii) providing for services to squatter families and to displaced workers.

Health

This shall refer to include the pursuit of any of the following: (i) control, prevention and treatment of communicable, and degenerative diseases, accidents and other health disabilities; (ii) family planning program designed to indicate knowledge and understanding of population, human growth, and development of family life; (iii) environment sanitation, such as, public sewerage system and sanitary toilets, and (iv) nutrition, which aims to reduce the prevalence of malnutrition and increase the energy and protein intake among households.

Some Specific Examples Include:

- Youth organizations
- Churches or Religious charities
- Old-age homes
- Schools
- Sports Development
- Environmental Groups
- Social Welfare

We Are unable to Approve Requests for Individuals or Projects that:

- Pose a potential conflict of interest for DDI
- Are not aligned with DDI corporate values
- May involve DDI in controversial issues
- Pose safety or security risks for employees (e.g. clean-up work at disaster site, construction or remodeling work not under the supervision of a trained professional); or any type of volunteer activity not under the supervision of an eligible charity or school
- Are related to fundraising, such as walking or running in a fundraising race

- Consist of fundraisers for individuals rather than registered charities
- Benefit charities with the sole purpose of providing support to a named individual or a named family
- Influence legislation or involve electing candidates to public office
- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities, hospital or health care systems

Reference:

National Internal Revenue Code (Annotated) Volume 2

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