

CHECKLIST OF DOCUMENTS FOR REVIEW DURING PCNC EVALUATION VISIT

In addition to the initial documents that an applicant NGO/Foundation is required to submit to PCNC, documents and records of the applicant NGO/Foundation must be made available during the conduct of the evaluation visit. These documents are as follows:

A. Vision, Mission & Goals

1. ____ Vision, Mission and Goals in writing

B. Governance

1. Officers and Members of the Board of Trustees
 - a. ____ List
 - b. ____ Job description/functions
 - c. ____ Processes for selection/election
 - d. ____ Terms of office
2. ____ Original Copies of SEC Registered Articles of Incorporation and By-Laws
3. ____ Latest General Information Sheet (GIS) submitted to SEC
4. ____ Minutes of Board and Staff Meetings
5. ____ Resolutions made by the Board of Trustees
6. ____ Policy on Conflict of Interest

C. Internal Management/Administration

1. ____ Organizational structure that shows lines of authority and accountability
2. ____ Written administrative/personnel policies and procedures or guidelines
3. ____ Job Descriptions of personnel
4. ____ Payroll

D. Program Operations

1. ____ Description of programs and services
2. ____ Program planning, implementation and monitoring and evaluation policies and procedures or guidelines
3. ____ Program monitoring and evaluation reports
4. ____ Three (3) to Five (5) – Year Strategic Program Plan with corresponding Projected Revenues and Budget
5. ____ Annual Reports or Accomplishment Reports for the last two (2) years or if operating for less than two (2) years, cumulative/up-to-date accomplishment report

E. Financial Management

1. ____ Financial Policies and Procedures or Guidelines
2. ____ Board approved projected revenues and budget for the year
3. ____ Accurate and up-to-date recording in the four (4) books of accounts (cash receipts book, cash disbursement book, general journal and general ledger)
4. ____ Copy of BIR approval of accounting system used: manual; loose leaf or; computerized
5. ____ Bank accounts in the name of the organization

6. ___ Corporate Secretary's Certificate of Check Signatories submitted to the depository bank/s
7. ___ Bank reconciliation statements
8. ___ Supporting documents for financial transactions, including pre-numbered cash/check vouchers and corresponding attachments
9. ___ Official receipts registered with the BIR
10. ___ Used checks issued to payees
11. ___ If in existence for at least one year, latest audited financial statements and report stamped received by BIR and SEC
12. ___ Copies/numbers of certifications of auditor with PRC, BIR and BOA and the SEC, if applicable
13. ___ If latest audited financial statements and report are more than six (6) months old, latest unaudited financial statements
14. ___ Tax Exemption Certificate issued by BIR or at least, application or re-application for Tax Exemption duly stamped received by BIR

F. Collaborative Linkages or Networking

1. ___ Partnership guidelines, if any
2. ___ Certificate of membership, if a member of any NGO network
3. ___ Memorandum of Agreement/s with partner organizations, if any

G. Other documents and records as the PCNC Evaluation Team may find necessary to review

The documents/records listed above are those that SEC and BIR registered non-stock, non-profit organization or NGOs/Foundations and practicing good governance and management must have and on file. To facilitate the PCNC evaluation visit, the applicant NGO/Foundation is advised to have these documents/records ready before the conduct of the visit of the PCNC Evaluation Team.