



In addition to the initial documents that an applicant NGO/Foundation is required to submit to PCNC, documents and records of the applicant organization must be made available during the conduct of the evaluation visit. These documents are as follows: *(in the space provided, please put a V, if available and an X, if not available)*

**A. Vision, Mission and Goals**

1. \_\_\_ Vision, Mission & 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. 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 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

**6. 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*) using system approved by BIR
4. \_\_\_ Copy of BIR approval of accounting system used (*manual, loose leaf or computerized*)
5. \_\_\_ Bank accounts in the name of the organization
6. \_\_\_ Copy of Corporate Secretary's Certificate of Check Signatories submitted to the depository bank/s
7. \_\_\_ Bank reconciliation statement
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. \_\_\_ If latest audited financial statements are more than six (6) months old, latest unaudited financial statements
13. \_\_\_ Copies/numbers of certifications with PRC, BIR and BOA and the SEC, if applicable, of external auditor
14. \_\_\_ Tax exemption certificate or at least, application or re-application for Tax Exemption duly stamped received by BIR

**7. Collaborative Linkages or Networking**

1. \_\_\_ Partnership guidelines, if any
2. \_\_\_ Certificate of membership, if a member of any NGO network
3. \_\_\_ Memorandum of Agreement/Understanding with partner organization, if any

**8. Other documents and records that the PCNC Evaluation Team may find necessary to review**

*Documents/records listed above, including those submitted to BIR and SEC, are those maintained/kept by NGOs/Foundations practicing good governance and management and transparency and accountability.*

*To facilitate the PCNC evaluation visit, the applicant NGO/Foundation is advised to have these documents/records ready (in the room that will be provided to the evaluation team) before the conduct of the visit of the PCNC evaluation team*