



## MEMORANDUM

**For** : **ALL ORGANIZATIONS APPLYING FOR PCNC ACCREDITATION**

**From** : **THE PCNC SECRETARIAT**

**Subject** : **INTERIM ACCREDITATION PROCESS**

**Date** : **08 MARCH 2021**

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In view of the continuing threat of COVID-19 pandemic in which the health and safety of our people is our primary concern, the following procedures are being implemented in the evaluation of non-stock, non-profit corporations or organizations seeking PCNC accreditation and Bureau of Internal Revenue (BIR) registration as donee institution, until further notice.

### Procedures:

1. Submit four (4) sets of required documents (see attached "Checklist of Documents") in hard copies either through courier or hand-carry. You will be notified of deficiencies, if any, within two days after receipt of your documents by PCNC.
2. PCNC will schedule the online evaluation via Google Meet or Zoom within one month after receipt of complete documents. The applicant-organization must secure stable internet connection for the online evaluation.
3. Submit through email or shared drive soft copies of the following additional documents at least two weeks before the scheduled online evaluation. (Please note that these documents used to be verified onsite during face-to-face evaluation):
  - a. Latest interim Statement of Revenues and Expenditures and Balance Sheet
  - b. Board-approved program and financial plan
  - c. Board-approved budget for the year 2021
  - d. Last pages of entries in the Cash Receipts, Cash Disbursements, General Ledger, and General Journal books. During the online evaluation, the evaluators may request the organization to present random entries in books of accounts and other relevant documents.
  - e. Sample check vouchers, at least three consecutively pre-numbered
  - f. Bank reconciliation statements
  - g. Board resolution on authorized bank signatories
  - h. Minutes of the most recent board meeting
  - i. Outline of the Operations Manual or policies and procedures that include: vision and mission, governance, administration, program operations, financial management, and networking/partnerships.
  - j. Sample project report to donor

4. About five days before the scheduled online evaluation, the Certification Officer will conduct the pre-evaluation meeting via Google Meet or Zoom with the applicant-organization's representative and volunteer evaluators to review completeness of submitted documents and discuss the flow of the online evaluation.
5. As scheduled, the Certification Officer and volunteer peer evaluators conduct the online evaluation following the agenda below:
  - a. Introduction of meeting participants
  - b. Organization and program overview by the Executive Director or head of the organization.
  - c. Interview with the President/CEO or ED or equivalent and random review of submitted documents: corporate documents, policies and procedures, programs and projects.
  - d. Interview with at least three (3) members of the Board.
  - e. Simultaneous interviews and review of documents:
    - *Programs head and select program staff* – on program/project management policies, procedures and practices including planning, monitoring, evaluating and reporting
    - *Finance and Administration head/s and select staff* – on finance, administration and human resources policies, procedures and practices including financial records and reports, organizational chart, job descriptions, etc.
    - *Partners and beneficiaries* – on program/project reports, involvement or participation in program/project design, implementation and monitoring; memorandum of agreement or understanding (MOA/MOU).
  - f. Meeting of the evaluation team to discuss initial findings and recommendations.
  - g. Exit meeting by the evaluation team with the President/CEO or ED, and Head/s of Finance and Administration to discuss:
    - General evaluation observations.
    - Findings that must be immediately complied with, if any.
    - Additional documents that the evaluators need to further review, if any.
    - Recommendations of the evaluation team.
6. The evaluation report will be deliberated by the PCNC Board during its regular monthly meeting. The applicant-organization will be notified in writing by the PCNC Secretariat of the decision of the Board.
7. Once approved by the Board, the PCNC Secretariat will endorse to the BIR the application for Certificate of Registration (COR) as donee institution. The BIR will release the COR through PCNC.

Due to the alternative work schemes being implemented by various offices, please allow longer processing time of your application. As such, it is strongly recommended that you renew your accreditation at least six (6) months prior to the expiry of your COR.

For questions or concerns, please contact Rowena Dizon at rowena.dizon@pcnc.com.ph or telephone number (02) 8715-9594.

Thank you for your usual cooperation.

  
FELIX A. TONOG  
Executive Director