

SELF-ASSESSMENT AND PEER-APPRAISAL TOOL GUIDE QUESTIONS FOR CONSIDERATION OF THE EVALUATION TEAM

Consistent with the SAPAT criteria, the following guide questions may be considered by the Evaluation Team during the conduct of evaluation interviews.

I. Legitimacy

- Is the organization legally registered with the SEC as a non-stock, non-profit corporation or foundation?
- Is the organization organized and operated exclusively for scientific, research, educational, character building and youth and sports development, health, social welfare, cultural or charitable purposes, or a combination thereof?
- Does the organization's Articles of Incorporation and By-laws include the following provisions as required by RR No. 13-98?
 - *No part of the net income or asset of the corporation shall belong to, or inure to the benefit of any member, organizer, officer, or any specific person.*
 - *The level of administrative expenses of the corporation shall, on an annual basis, not exceed thirty percent (30%) of the total expenses for the taxable year. That not more than thirty percent (30%) of donations and gifts for the taxable year shall be used for administration purposes.*
 - *In the event of dissolution, the assets of corporation would be distributed to another accredited NGO organized for similar purpose or purposes, or to the State for public purpose or purposes or would be distributed by a competent court of justice to another accredited NGO to be used in such manner as in the judgment of said court shall best accomplish the general purpose for which the dissolved corporation was organized.*
 - *All the members of the Board of Trustees of the corporation do not receive compensation or remuneration for their services to the organization.*
- Does this organization have the required licenses, permits, registrations, or certifications to operate?
- Is the organization aware of, and in compliance with its obligations under those licenses, permits, registrations, or certifications (i.e., taxes, labor, occupational health, safety, environment or other material laws and regulations)?

II. Organizational Purpose

- Does the organization have documented statements of its mission, vision, goals and core values that are aligned with its purpose in the Articles of Incorporation?
- What societal needs are being responded to and who are the beneficiaries/partners of the programs or services?
- Is there a mechanism or program in place that promotes an organizational culture reflective of its mission and core values?

III. Governance and Leadership

- Does the board have clearly defined roles and responsibilities and an understanding of its key functions?
- What is the composition of the board? How are the trustees selected/elected?
- Does the board have an independent trustee (if corporate foundation, family foundation, or NGO/foundation operated by religious congregation)? (*An independent trustee is one who is not employed in any capacity by the NGO/Foundation or its affiliate corporation, or a member of the family or religious congregation.*)
- Is the term limit of board members defined, reasonable and documented?
- Are board members and officers elected/appointed/removed in accordance with applicable laws and approved, written procedures?
- Are the board members actively engaged in direction-setting, strategic planning, program development, and policy formulation?
- Is there an established organizational performance management system that is being monitored by the board?
- Does the organization require integrity, ethical behavior, and transparency of its board?
- Does the organization have fiduciary risk controls covering board members, officers and employees?

IV. Program/Operations Management

- Are the organization's programs or services aligned with its mission and purpose?
- Are the organization's programs or services responsive to the needs of the target beneficiaries/partners?
- How are assumptions and risks considered in the design of programs or services?
- How are partners/beneficiaries engaged in the identification, design, implementation and monitoring of programs or services?
- Does the organization have policies and procedures in place for the conduct of due diligence for its donors, partners and beneficiaries?
- Does the organization have a well-documented project management or service delivery system?
- Does the organization have a program/service monitoring and reporting system in place? How regularly does the organization monitor progress on projects?
- Does the organization evaluate its programs/services? If so, how does it utilize the results of such evaluation?

V. Collaboration

- Does the organization participate in local or national coalition-building or collective efforts to address development issues?
- Are the organization's programs or services contributing to local, national or global development priorities?

VI. Administration

- Does the organization have a documented organizational design that is appropriate for its modus operandi?
- Does the organization have a documented administrative policies and procedures pertaining to human resources management, procurement, asset management, health, safety and security that meet its needs and reflect best practices?
- Are there sufficient number personnel (core employees, project staff, seconded staff, or volunteers) and skills necessary to implement programs or deliver the services?
- Does the organization have staff development plan, including leadership transition or succession plan?
- Does the organization have a written compensation and benefits policies, including retirement plan, in place that adhere to existing labor laws?
- Does the organization have written guidelines to avoid potential conflicts of interest?
- Does the organization have functional system in place for preventing, detecting, and penalizing fraud, corrupt practices or unethical behavior of its board members, officers, employees, volunteers and partners?

VII. Financial Management and Sustainability

- Are books of accounts registered with the BIR and properly maintained?
- In which banks does the organization have its account(s)? Are such accounts “free and clear” of personal funds of board members, officers or employees?
- How often are bank accounts reconciled? Are bank reconciliations reviewed and approved by responsible officer?
- Does the organization have a chart of accounts and a corresponding general ledger?
- Does the organization have a reliable double-entry accounting system?
- Are financial transactions recorded on a daily basis according to accounting standards? If not, how often?
- Does the organization keep appropriate supporting documentation for accounting entries (journal vouchers, payment vouchers, receipts, invoices, other applicable documents)?
- Are all receipts properly documented by Official Receipts or Acknowledgment Receipt that are registered with BIR and are valid?
- Does the organization have a well-documented policy and system for delegation/level of authority and bank signatories appropriate for its size?
- Does the person receiving cash NOT have the authority to sign checks, reconcile bank accounts, and no access to accounting records other than cash receipts?
- Does the organization have credible financial records sufficient for internal and external audit purposes?
- Does the organization have annual audits of its accounting records? Does the organization have policies in place for closing audit findings and recommendations?



- Does the organization have a written accounting and finance policies and procedures that adhere to generally accepted accounting principles and appropriate for its size?
- Are administrative and program expenses properly segregated in Financial Statements? Do administrative expenses NOT exceed 30% of total expenses for the taxable year?
- Does the organization have a system in place for budgeting and monitoring utilization of funds according to purpose?
- Does the organization have plan or mechanism in place to ensure funding sufficiency and financial sustainability?

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