



FINANCIAL QUESTIONNAIRE

NED requests a number of documents along with this completed questionnaire. Complete this page to ensure that all requested information has been included.

CHECK THE BOX NEXT TO THE DOCUMENTS YOU ARE SENDING TO NED:

COPY OF YOUR ORGANIZATION'S MOST RECENT AUDIT

IF NO AUDIT IS AVAILABLE, SUBMIT THE "BALANCE SHEET" AND "REVENUE AND EXPENSE STATEMENT" FOR THE MOST RECENT FISCAL YEAR

IF YOU PLAN TO PROVIDE NED FUNDS TO ANOTHER ORGANIZATION (SUBRECIPIENT) AS PART OF THIS PROJECT:

COPY OF YOUR ORGANIZATION'S SUBGRANT AGREEMENT (IF YOU HAVE ONE)

COPY OF YOUR ORGANIZATION'S PROCEDURES TO MONITOR SUBRECIPIENTS

SUBRECIPIENT QUESTIONNAIRE COMPLETED BY ANY SUBRECIPIENT EXPECTED TO RECEIVE \$10,000 OR MORE FROM YOUR NED GRANT

Important: THE FINANCIAL QUESTIONNAIRE MUST BE CERTIFIED AND DATED BY AN AUTHORIZED PERSON WHO HAS EITHER COMPLETED OR REVIEWED THE QUESTIONNAIRE.

By checking this box, I agree that I have read and understood the directions and completed all of the applicable information on this form. I certify that all of the information on this form is accurate and complete to the best of my knowledge.

NAME:

TITLE:

ORGANIZATION:

DATE:

INTERNAL CONTROLS

1. LIST ALL INDIVIDUALS WHO ARE RESPONSIBLE FOR ACCOUNTING, INCLUDING BUDGETING AND BANKING.

Name	Position Title	Staff, Consultant, or Volunteer?

2. IDENTIFY THE INDIVIDUAL(S) RESPONSIBLE FOR THE FOLLOWING TASKS:

Task	Name	Position Title
Managing cash		
Maintaining bank accounts		
Approving expenses		
Keeping all invoices and expense documentation		
Signing checks		
Maintaining accounting records		
Reconciling bank statements to the accounting records		
Preparing financial reports		

3. ARE ANY MEMBERS OF THE STAFF OR BOARD RELATED? Yes No

If yes, identify and state relationship (spouse, child, parent, sibling, cousin, etc.)

Name	Name of relative	Relationship

4. ARE TIMESHEETS, A RECORD OF WORKING HOURS OF FULL-TIME AND PART-TIME EMPLOYEES, MAINTAINED FOR EACH PAID EMPLOYEE?

Yes No

5. DO YOU ISSUE AN EMPLOYMENT LETTER OR CONTRACT WHICH INCLUDES THE EMPLOYEE'S SALARY?

Yes No

- | | | |
|-----------------------------------------------------------|-----|----|
| 6. DO YOU HAVE A WRITTEN PROCUREMENT POLICY? | Yes | No |
| 7. DO YOU KEEP INVENTORY RECORDS FOR EQUIPMENT? | Yes | No |
| 8. IS YOUR ORGANIZATION FAMILIAR WITH OMB CIRCULAR A-122? | Yes | No |

THE ACCOUNTING SYSTEM

9. DOES YOUR ORGANIZATION HAVE WRITTEN ACCOUNTING POLICIES AND PROCEDURES? Yes: No:
10. COMPLETE THE FOLLOWING INFORMATION CONCERNING THE PERSON WHO WILL MAINTAIN YOUR ACCOUNTING RECORDS:
- a. HOW MANY YEARS OF EXPERIENCE DOES THIS PERSON HAVE?
- b. HOW MANY YEARS HAS THIS PERSON BEEN WITH YOUR ORGANIZATION?
- c. DOES THIS PERSON KNOW HOW TO USE EXCEL? Yes No
- d. DOES THIS PERSON KNOW HOW TO USE A COMPUTERIZED ACCOUNTING SYSTEM? Yes No
- e. DOES THIS PERSON HAVE A DEGREE IN ACCOUNTING OR FINANCE? Yes No
- f. CAN THIS PERSON COMMUNICATE IN ENGLISH? Yes No (State preferred languages below)

11. BRIEFLY DESCRIBE YOUR ORGANIZATION'S ACCOUNTING SYSTEM INCLUDING: A) ANY MANUAL LEDGERS USED TO RECORD TRANSACTIONS (GENERAL LEDGER, CASH DISBURSEMENTS LEDGER, ETC.); B) ANY COMPUTERIZED ACCOUNTING SYSTEM USED (PLEASE INDICATE THE NAME OF THE ACCOUNTING PROGRAM); AND C) HOW TRANSACTIONS ARE SUMMARIZED IN YOUR FINANCIAL REPORTS.

12. DOES YOUR ACCOUNTING SYSTEM HAVE THE CAPACITY TO SEPARATE ALL RECEIPTS AND PAYMENTS FOR A NED GRANT FROM THE RECEIPTS AND PAYMENTS FOR ACTIVITIES FUNDED BY NON-NED SOURCES?
- Yes No

13. DO YOU KEEP INVOICES, VOUCHERS AND RECEIPTS FOR ALL PAYMENTS MADE FROM GRANT FUNDS?

Yes No

14. ARE THERE ANY CIRCUMSTANCES IN WHICH INVOICES, VOUCHERS, RECEIPTS AND TIMESHEETS CANNOT BE OBTAINED?

Yes (explain) No

15. DOES YOUR ACCOUNTING SYSTEM SUMMARIZE COSTS FOR THE NED GRANT ACCORDING TO DIFFERENT BUDGET CATEGORIES SUCH AS SALARIES, SPACE AND UTILITIES, AND SUPPLIES AND EQUIPMENT?

Yes No

16. DOES YOUR ORGANIZATION ORGANIZE ITS ACCOUNTING DOCUMENTATION, LIKE INVOICES AND TIMESHEETS, BY QUARTER, BY DONOR, AND BY BUDGET CATEGORY?

Yes No

17. DOES YOUR ORGANIZATION KEEP ACCOUNTING RECORDS INCLUDING INVOICES, VOUCHERS, RECEIPTS AND TIMESHEETS FOR AT LEAST THREE YEARS?

Yes No(explain)

LEGAL CONTEXT AND BANKING

18. WILL YOUR ORGANIZATION HAVE TO PAY TAXES ON GRANT FUNDS RECEIVED?

Yes (explain) No

19. ARE THERE REQUIREMENTS ON SALARIES AND BENEFITS IN YOUR COUNTRY (EX. 13TH MONTH SALARY, SOCIAL TAX, ETC)?

Yes No

If yes, please provide detail including percentages:

20. CAN YOU OPEN OR DO YOU ALREADY HAVE AN ORGANIZATION BANK ACCOUNT?

Yes No

If not, why?

21. IF REQUIRED, WOULD YOU BE ABLE TO OPEN A SEPARATE ORGANIZATION BANK ACCOUNT FOR ONLY NED GRANT FUNDS?

Yes No

22. IN WHAT COUNTRY IS YOUR BANK ACCOUNT LOCATED?

23. IS THERE A LIMIT TO THE AMOUNT OF FUNDS THAT CAN BE RECEIVED IN YOUR BANK ACCOUNT PER TRANSFER?

Yes No

If yes, please describe:

24. ARE ALL BANK ACCOUNTS AND CHECK SIGNERS AUTHORIZED BY YOUR BOARD OF DIRECTORS OR TRUSTEES?

Yes No

25. WILL ANY CASH FROM THE NED GRANT BE KEPT OUTSIDE THE BANK (PAY INVOICES, PETTY CASH, ETC.)?

Yes No

If yes, please explain the amount of funds to be kept and the name and position title of the person responsible for the cash.

AMOUNT: NAME: POSITION TITLE:

26. HOW IS CASH KEPT SECURE (SAFE, LOCKBOX, LOCKED DRAWER)?

AUDITS

27. DOES YOUR ORGANIZATION HAVE EXTERNAL AUDITS (PERFORMED BY AN AUDIT FIRM OR A CERTIFIED PUBLIC ACCOUNTANT)?

Yes No

If yes, provide the name, address, and contact information of the audit firm:

28. HOW OFTEN ARE AUDITS PERFORMED?

Yearly Every 2 years Other (explain)

29. WHAT TYPE OF AUDIT IS PERFORMED?

Financial A-133 Program Other (explain)

30. IF YOUR ORGANIZATION HAS A FINANCIAL AUDIT, WILL NED GRANT EXPENSES BE INCLUDED AS A SEPARATE LINE ITEM OR INCLUDED AS A SEPARATE PAGE?

Yes No

31. ENTER THE BEGINNING AND ENDING DATES OF YOUR ORGANIZATION'S FISCAL (FINANCIAL) YEAR:

FROM: (MONTH, DAY) TO: (MONTH, DAY)

SUBRECIPIENT MONITORING

32. WILL YOUR ORGANIZATION PROVIDE FUNDS FROM THE PROPOSED NED GRANT TO ANY OTHER ORGANIZATION(S)?

Yes No

33. IF YES, YOUR ORGANIZATION IS THE PRIMARY GRANTEE AND THE ORGANIZATION YOU ARE PROVIDING FUNDS TO IS THE SUBRECIPIENT. PLEASE PROVIDE THE NAME AND ADDRESS OF THE SUBRECIPIENT(S) AND THE NAME OF THE CONTACT PERSON(S).

A PRIMARY GRANTEE RECEIVING NED FUNDS MUST BE ABLE TO MONITOR THE ACTIVITIES OF ITS SUBRECIPIENT. SUBRECIPIENT MONITORING MAY INCLUDE REVIEWING THE SUBRECIPIENT'S EXPENSES, REVIEWING AND/OR DEVELOPING FINANCIAL AND NARRATIVE REPORTS, PROVIDING ADVICE AND ASSISTANCE, PERFORMING SITE VISITS, AND CONSULTING WITH NED WHEN SUBRECIPIENT PROBLEMS ARE FOUND.

34. DO YOU HAVE A SUBRECIPIENT AGREEMENT? Yes No

35. DO YOU HAVE WRITTEN PROCEDURES TO MONITOR SUBRECIPIENTS? Yes No

36. IF YOU DO NOT HAVE WRITTEN PROCEDURES, DESCRIBE HOW YOUR ORGANIZATION WILL MONITOR SUBRECIPIENTS, INCLUDING CHECKING COSTS AND PREPARING OR REVIEWING FINANCIAL AND NARRATIVE REPORTS, AND HOW OFTEN YOU WILL MONITOR.

37. LIST THE NAMES AND POSITION TITLES OF THE PEOPLE IN YOUR ORGANIZATION WHO WILL BE RESPONSIBLE FOR:

a. REVIEWING AND EVALUATING THE SUBRECIPIENT'S ACCOUNTING SYSTEM AND INTERNAL CONTROLS:

b. MONITORING SUBRECIPIENT FINANCIAL ACTIVITIES:

c. MONITORING SUBRECIPIENT PROGRAM ACTIVITIES:

38. WHAT INFORMATION WILL YOU REQUIRE SUBRECIPIENTS TO SUBMIT TO YOUR ORGANIZATION (FINANCIAL REPORTS, LISTS OF EXPENSES, INVOICES, CANCELLED CHECKS, ETC.)?

39. HOW OFTEN WILL SUBRECIPIENTS SUBMIT INFORMATION TO YOUR ORGANIZATION?

Monthly: Quarterly: Annually:

40. WHO IS RESPONSIBLE FOR PREPARING SUBRECIPIENT FINANCIAL REPORTS?

Subrecipient prepares financial reports: You prepare financial reports for the subrecipient:

41. ARE THERE ANY CIRCUMSTANCES WHICH MIGHT KEEP YOUR ORGANIZATION FROM MONITORING SUBRECIPIENT FINANCIAL AND PROJECT ACTIVITIES (FOR EXAMPLE, COMMUNICATION DIFFICULTIES, LACK OF PERSONNEL, UNFAMILIARITY WITH NED GRANT REQUIREMENTS, ETC.)?

Yes (Explain) No