

ACCOUNTING SYSTEM AND FINANCIAL CAPACITY QUESTIONNAIRE

This is the standard form to be used in order to determine the financial capacity of grant applicants. This form is to help the agency comply with Office of Grants Management Policy 08-06, Financial Review of Nongovernmental Grantees. The policy is not applicable to grants to individuals or to bonding or capital projects

This form should be completed by nongovernmental agencies that may receive more than \$25,000 in a grant period.

SECTION A: APPLICANT INFORMATION		
1. Organization Name and Address	2. Employer Identification Number	3. Number of Employees Full Time: Part Time:
4. When did the applicant receive its 501(c) 3 status? (MM/DD/YYYY)?		
5. Is the applicant affiliated with or managed by any other organizations (Ex. regional or national offices)? <input type="checkbox"/> YES <input type="checkbox"/> NO If "Yes," provide details: 5b. Does the applicant receive management or financial assistance from any other organizations? <input type="checkbox"/> YES <input type="checkbox"/> NO If "Yes," provide details:		6a. Total revenue in most recent accounting period (12 months). \$ 6b. How many different funding sources does the total revenue come from (please give a number)?
7. Does the applicant have written policies and procedures for the following business processes?		
a. Accounting	<input type="checkbox"/> Yes <input type="checkbox"/> No	Not Sure If yes please attach a copy of the table of contents
b. Purchasing	<input type="checkbox"/> Yes <input type="checkbox"/> No	Not Sure If yes please attach a copy of the table of contents
c. Payroll	<input type="checkbox"/> Yes <input type="checkbox"/> No	Not Sure If yes please attach a copy of the table of contents
SECTION B: ACCOUNTING SYSTEM		
1. Which of the following best describes the accounting system? Manual Automated Combination		
2. Does the accounting system identify the deposits and expenditures of program funds for each and every grant separately?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
3. Are time studies conducted for an employee(s) who receives funding from multiple sources? Sure		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure No Multiple Sources
4. Does the accounting system have a way to identify over spending of grant funds?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
5. If grant funds are mixed with other funds, can the grant expenses be easily identified?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
SECTION C: FINANCIAL INFORMATION		
1. Did an independent certified public accountant (CPA) ever examine the organization's financial statements?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
2. What is the current amount of unrestricted funds? \$		
3. Has the organization incurred any large or unusual debt in the last 6 months?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
4. What was the reason for the new debt?		
5. What is the funding source for paying back the new debt?		
SECTION D: LEGAL INFORMATION		
1. Are there any current or pending lawsuits against the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
2. If so, would there be an impact on the organization's financial position?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
3. Has the organization lost any funding due to accountability issues, misuse, or fraud?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
4. If so, please explain the circumstances, including when the issue happened, what preventative steps have been taken, etc.		
5. Are the officials of the organization bonded?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure
SECTION E: CERTIFICATION		
I certify that the above information is complete and correct to the best of my knowledge.		
1. Signature	2. Date / /	
3. Title		