



International Foundation
for Electoral Systems

**PRE-AWARD SURVEY OF ACCOUNTING SYSTEMS
AND FINANCIAL CAPABILITY QUESTIONNAIRE
FOR NON-GOVERNMENTAL ORGANIZATION (NGO)**

Acceptance of a subaward from IFES creates a legal duty on the part of the subrecipient to use the available funds in accordance with the provisions of the subaward and applicable U.S. Federal regulations.

The purpose of this questionnaire is to provide IFES with current information to assess the financial and organizational capacity of a prospective subrecipient and to identify any need for technical assistance to ensure proper accountability in the event a subaward is made. All information requested in the questionnaire should be answered in English, in the highlighted parts, as completely as possible, using supplemental sheets if necessary.

The subrecipient's questionnaire should be returned to IFES as soon as possible. If the proposal is accepted for consideration, the subrecipient's completed questionnaire must be received prior to the issuance of a subaward by IFES.

SECTION A: GENERAL INFORMATION

Please complete this section which provides general information on your organization

Legal Name of Organization:	
Mailing Address:	
Street Address (if different):	
Website Address (URL):	
Telephone:	
Email:	
DUNS Number (if applicable*)	
Tax or Employer I.D. Number ("TIN" or "EIN")**	

**A DUNS number is a unique, 9-digit identifier issued and maintained by Dun and Brandstreet that verifies the existence of a business entity globally. The number is required for U.S. government funded subawards over \$25,000. A DUNS number can be obtained online at <http://www.dandb.com/fedgov/>*

***TIN/EIN required for U.S. Based organizations only.*

A1. What is your organization type (non-profit, private volunteer organization, university, etc.)?

A2. Is your organization incorporated or registered? If so, please provide a copy of your organization's incorporation or registration certificate.
 Yes No (please explain)
Explanation:

A3. When and where was your organization incorporated or registered?

A4. What is your organization's tax status?

A5. Provide copy of any information which describes your organization, its mission and history:
 Enclosed Not Enclosed (please explain)
Explanation:

A6. Is your organization affiliated with any other organization?
 Yes No
If yes, please provide details:

A7. Governance: Provide details about your organization's Board (number of board members, composition, etc.)

A8. Please list the names of the following key individuals:
Board Chair: _____
President/Director: _____
Secretary: _____
Chief Financial Officer: _____
Controller /Accountant: _____

A9. List the number of employees of your organization:
Full-Time Employees: _____ Part-Time Employees: _____ Consultants: _____

A10. Enter the beginning and ending dates of your organization's fiscal year:
From (Month, Day): _____ To (Month, Day): _____

A11. Financial Information: Please complete the requested information and provide a copy of your most recent financial reports.

	Last Fiscal Year		Prior Fiscal Year
Indicate Period (from/to)	_____	Indicate Period (from/to)	_____
Revenues:	_____	Revenues:	_____
Expenses:	_____	Expenses:	_____
Assets:	_____	Assets:	_____
Liabilities:	_____	Liabilities:	_____

For U.S. based NGO, insert amounts in USD. For Non-USG NGO, insert local currency and include Exchange Rate (per \$1 USD).

Currency: _____ Exchange Rate (per \$1): _____

Insert USAID funds expended last fiscal year (USD): *insert zero if not applicable*

Insert total USG funds expended last fiscal year (USD): *insert zero if not applicable*

SECTION B: INTERNAL CONTROLS

Internal controls are procedures which ensure that: 1) financial transactions are approved by an authorized individual and are consistent with laws, regulations, and the organization’s policies, 2) assets are maintained safely and controlled, and 3) accounting records are complete, accurate, and are maintained on a consistent basis.

B1. List the name and position title for individuals responsible for:	
Cash:	
Bank Account:	
Equipment:	
Signing Checks	
Maintaining Accounting Records	
Reviewing Expenditures to make sure they are allowable:	
Keeping all receipts and other documentation to support expenses charged to this grant:	
Reconciling bank statements to the accounting records:	
Preparing financial and narrative reports:	
B2. Describe the types of reconciliations performed, and how frequently they are performed:	
Type of reconciliation	Frequency
B3. Are timesheets maintained for each employee who is paid?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
B4. Is each employee’s salary documented in an employment letter or contract?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
B5. Do you maintain inventory records?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No (please explain)
<i>Explanation:</i>	
B6. How often do you check inventory records to the actual inventory?	

SECTION C: ACCOUNTING SYSTEM

The purpose of an accounting system is to: 1) accurately record all financial transactions, and 2) ensure that financial transactions are supported by invoices, timesheets or other documentation. The type of accounting system often depends upon the size of an organization. Some organizations may have computerized accounting systems while others use a manual system to record each transaction in a ledger.

In all cases, IFES' subaward funds must be properly authorized, used for the intended purpose and recorded in an organized and consistent manner.

C1. Briefly describe your organization's accounting system. At a minimum, describe: a) any manual ledgers used to record transactions (general ledger, cash disbursements ledger, accounts payable ledger, etc.); b) any computerized accounting system used (please indicate the type); c) how recorded transactions are summarized for financial reporting purposes, and d) the frequency of financial reports.
C2. Do you have written accounting policies and procedures? <input type="checkbox"/> Yes (provide copy) <input type="checkbox"/> No
C3. Are your financial reports prepared on a: <input type="checkbox"/> Cash basis <input type="checkbox"/> Accrual basis
C4. Can the accounting records identify the receipts and payments of an IFES grant from the receipts and payments of other activities? <input type="checkbox"/> Yes <input type="checkbox"/> No
C5. Can the accounting records summarize payments by budget category? <input type="checkbox"/> Yes <input type="checkbox"/> No
C6. How will you ensure that line item and overall budget limits for the IFES subaward will not be exceeded?
C7. Do you maintain invoices, vouchers, and timesheets for all payments made from subaward funds? <input type="checkbox"/> Yes <input type="checkbox"/> No
C8. Are there any circumstances in which invoices, vouchers, and timesheets cannot or will not be obtained? <input type="checkbox"/> Yes (please explain) <input type="checkbox"/> No Explanation:
C9. Briefly describe your organization's system for filing and maintaining supporting documentation:
C10. Will you be able to maintain accounting records including invoices, vouchers, and timesheets for at least three years after the final financial report is submitted? <input type="checkbox"/> Yes <input type="checkbox"/> No (please explain) Explanation:
C11. Do you have an audited indirect cost rate? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If Yes, enclose copy of Negotiated Indirect Cost Rate Agreement (NICRA) or other documentation of audited rates</i>

SECTION D: FUNDS CONTROL

IFES' subrecipients receiving advances of subaward funds must maintain a separate bank account for IFES' funds. Access to the bank account should be limited to authorized individuals. Bank balances should be reconciled periodically to the accounting records. If cash cannot be maintained in a bank, it is very important to have strict controls over its maintenance and disbursement.

D1. Can a separate bank account be established just for IFES' subaward funds?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
If payments are to be made by wire transfer, provide bank information:	
Bank Name:	
ABA#	
Account Name:	
Sub-Acct. Name:	
Account #:	
D2. Will any cash from IFES funds be maintained outside the bank (in petty cash form, etc.)?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No (please explain)
<i>If yes, please explain the amount of funds to be maintained, the purpose and person responsible for safeguarding these funds:</i>	
D3. If you don't have a bank account, what do you do to make sure that cash is maintained safely?	
D4. If IFE'S subaward funds will be held in a non-U.S. bank, please answer the following <i>for each country in which the program to be funded will be conducted:</i>	
a) Are bank deposits insured by the government?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
b) Do you intend to convert U.S. currency to foreign currency?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
c) Are there any government restrictions on the number of bank accounts a single organization may maintain?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
d) Are there any government or bank restrictions on the use of checks for making payments or withdrawals?	
<input type="checkbox"/> Yes (please explain)	<input type="checkbox"/> No
Explanation:	
e) Are checks usually accepted by vendors?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
f) Will it be possible for you to establish a bank account in U.S. dollars?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
g) Are there any government or bank restrictions, taxes, or other charges that will be placed on U.S. dollar bank accounts?	
<input type="checkbox"/> Yes (please explain)	<input type="checkbox"/> No
Explanation:	
h) Are there any taxes or other charges when converting U.S. dollars to local currency?	
<input type="checkbox"/> Yes (please explain)	<input type="checkbox"/> No
Explanation:	

SECTION E: AUDIT

IFES' subaward provisions may require an audit to be performed of your accounting records. Please provide the following information on prior audits of your organization.

E1. Have external auditors ever performed an audit of your organization's financial statements?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<i>If yes, please provide copy of your most recent audit report</i>		
<input type="checkbox"/> Enclosed	<input type="checkbox"/> Not Enclosed (please explain)	
Explanation:		
E2. Does your organization have regular audits?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	
a) If yes, who performs the audit and how frequently is it performed?		
b) If you receive an IFES' subaward, will IFES' subaward funds be included in such an audit?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Applicable
c) If yes, would it appear as a separate project?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Applicable
d) Would the report be prepared in, or translated into English?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Applicable
E3. Are there any reasons (local condition, laws, or institutional circumstances) that would prevent an independent accountant from performing an audit of your organization?		
<input type="checkbox"/> Yes (please explain)	<input type="checkbox"/> No	
Explanation:		
E4. Do you have written procurement policies and procedures?		
<input type="checkbox"/> Yes (provide copy)	<input type="checkbox"/> No	
E5. Do you have written human resources policies and procedures?		
<input type="checkbox"/> Yes (provide copy)	<input type="checkbox"/> No	

I hereby confirm that, to the best of my knowledge, the information provided in this document is accurate and up to date.

Signature:

Name:

Title:

Date:

Please check the box for any document required and enclosed per the answers provided above:	
<input type="checkbox"/>	A2. Copy of your organization's incorporation or registration certificate
<input type="checkbox"/>	A5. Information which describes your organization, mission and history
<input type="checkbox"/>	A.11 Copy of most recent financial reports
<input type="checkbox"/>	C2. Accounting policies and procedures
<input type="checkbox"/>	C.11 Copy of audited indirect cost rate
<input type="checkbox"/>	E1. Copy of most recent audit report
<input type="checkbox"/>	E4. Procurement policies and procedures
<input type="checkbox"/>	E5. Human resources policies and procedures

Please include any additional comments here: