

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

in the second se	ment provided Benefit in termination on your or Burnzanon
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 www.dnb.com/duns-number/get-a-duns.html **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						
, -	ration or registration ce	•				
☐ Yes	☐ No (ple	ease explain)				
Explanation:		• •				
A3. When and where was	your organization incorp	porated or registered?				
		_				
A4. What is your organizat	ion's tax status?					
A5. Provide copy of any inf	formation which describ	es your organization, its mi	ssion and history:			
☐ Enclosed	☐ Not En	closed (please explain)				
Explanation:						
A6. Is your organization af		rganization?				
□Yes	□ No					
If yes, please provide o						
A7. Governance: Provide d	etails about your organ	ization's Board (number of I	poard members,			
composition, etc.)						
A8. Please list the names of	f the following key indiv	viduals:				
Board Chair:						
President/Director:						
Secretary:						
Chief Financial Officer:						
Controller /Accountant:						
A9. List the number of emp						
	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 repo						
	Last Fiscal Year	l	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 US)	0).	دند د د د				
Currency:	lest final and (USD)	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						

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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 responsib	e for:	
Cash:			
Bank Account:			
Equipment:			
Signing Checks			
Maintaining Accounting Records			
Reviewing Expenditures to make su	ure they are allowable:		
Keeping all receipts and other docu	umentation to support ex	enses charged to t	his grant:
Reconciling bank statements to the	e accounting records:		
Dranaving financial and parrative re			
Preparing financial and narrative re	eports:		
B2. Describe the types of reconcilia	ations performed and bo	, frequently they a	re performed:
· ·	•		•
Type of reconcilia	ation	F	requency
Type of reconcilia	ation	F	requency
Type of reconcilia	ation	F	requency
Type of reconcilia	ation	F	requency
Type of reconcilia	ation	F	requency
Type of reconcilia B3. Are timesheets maintained for			requency
			requency
B3. Are timesheets maintained for	each employee who is pa	d?	
B3. Are timesheets maintained for	each employee who is pa	d?	
B3. Are timesheets maintained for	each employee who is particle. No mented in an employme No	d?	
B3. Are timesheets maintained for Yes B4. Is each employee's salary docu Yes	each employee who is particle. No mented in an employme No	d? t letter or contract?	
B3. Are timesheets maintained for Yes B4. Is each employee's salary docu Yes B5. Do you maintain inventory reco	each employee who is particle. No mented in an employme No ords?	d? t letter or contract?	
B3. Are timesheets maintained for Yes B4. Is each employee's salary docu Yes B5. Do you maintain inventory reco	each employee who is particular in an employme In No In Inc. In No Inc. In In Inc. In Inc. In Inc. In In In Inc. In In Inc. In In In In Inc. In In In In Inc. In I	d? t letter or contract	

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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 manua	эl
ledgers used to record transactions (general ledger, cash disbursements ledger, accounts payable	e
ledger, etc.); b) any computerized accounting system used (please indicate the type); c) how recorded	d
transactions are summarized for financial reporting purposes, and d) the frequency of financial reports	5.
C2. Do you have written accounting policies and procedures?	
☐ Yes (provide copy) ☐ No	
C3. Are your financial reports prepared on a:	
☐ Cash basis ☐ Accrual basis	
C4. Can the accounting records identify the receipts and payments of an IFES grant from the receipt	:S
and payments of other activities?	
☐ Yes ☐ No	
C5. Can the accounting records summarize payments by budget category?	
☐ Yes ☐ No	
C6. How will you ensure that line item and overall budget limits for the IFES subaward will not be	e
exceeded?	
C7. Do you maintain invoices, vouchers, and timesheets for all payments made from subaward funds?	?
☐ Yes ☐ No	
C8. Are there any circumstances in which invoices, vouchers, and timesheets cannot or will not be obtained?	e
☐ Yes (please explain) ☐ 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 timesheet	:S
for at least three years after the final financial report is submitted?	
☐ Yes ☐ No (please explain)	
Explanation:	
C11. Do you have an audited indirect cost rate?	
☐ Yes ☐ No	
If Yes, enclose copy of Negotiated Indirect Cost Rate Agreement (NICRA) or other documentation	
of audited rates	

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

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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.	E1. Have external auditors ever performed an audit of your organization's financial statements?				
	☐ Yes		□ No		
	If yes, please	provide copy of you	r most recent aud	it report	
	☐ Enclosed		☐ Not Enclose	ed (please explain)	
	Explanation:				
E2.	Does your org	anization have regu	ılar audits?		
	☐ Yes		□ No		
	a) If yes, wh	o performs the aud	it and how freque	ntly is it performed?	
	b) If you rec	eive an IFES' subaw	ard, will IFES' sub	award funds be included in such an audit?	
	☐ Yes		□ No	☐ Not Applicable	
	c) If yes, wo	uld it appear as a se	parate project?		
	☐ Yes		□ No	☐ Not Applicable	
		e report be prepare		• •	
	☐ Yes		□ No	☐ Not Applicable	
F3		reasons (local cond		titutional circumstances) that would prevent an	
LJ.	•			of your organization?	
	☐ Yes (please		□ No	or your organization.	
	Explanation:	- c,	•		
E4.	•	written procuremen	t policies and pro	cedures?	
	☐ Yes (provi		□ No		
E5.	Do you have v	written human reso	urces policies and	procedures?	
	☐ Yes (provi	de copy)	□ No		
	•	at, to the best of my	knowledge, the i	nformation provided in this document is accurate	
and	up to date.				
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		=	•	n, mission and history	
		most recent finance		,	
		ng policies and prod	•		
		audited indirect co			
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Please include any additional comments here:

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