**FINANCIAL QUESTIONNAIRE**

**FOR**

**CRITICAL ECOSYSTEM PARTNERSHIP FUND GRANT RECIPIENTS**

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| --- |
| Accepting a grant from Conservation International (CI) creates a legal duty for the grantee to use the funds according to the grant agreement.  The purpose of this questionnaire is to provide CI with information needed to assess the adequacy of your organization’s accounting policies and procedures and grants management practices.  Prior to any grant award, CI must be assured that the proposed grantee has sound financial controls and reporting systems to ensure that all CI funds are expended prudently and accounted for appropriately. CI must also be assured that the proposed grantee institution is able and willing to comply, and (as applicable) is able and willing to ensure compliance by any sub-grantees, with CI policies, applicable donor terms and conditions, and local laws and regulations. CI may condition funding on the implementation of certain practices or improvements.  Each question should be answered as completely as possible. There is a glossary at the end of this form if you need help with some of the financial terms. It is very important that the questionnaire is signed by the organization’s head and most senior financial manager (see section G). If you are submitting this questionnaire electronically, please include a scanned copy of the signature page or fax the signature page.  *All information submitted to CI in this form and through the requested attachments will be treated as confidential and will not be disclosed to any third parties, unless required by law.* |

**CONTACT INFORMATION**

Organization Name:

(legal name of organization that will sign the agreement and accept responsibility for CI’s funds, if awarded)

Web Address:

Address:

Telephone:

E-mail:

Director/President:

Project Manager:

Financial Officer:

*(will be responsible for authorizing financial transactions and reports for this project)*

Project Accountant:

*(will account for project expenses)*

Does any employee, director, or trustee of the organization, or any of their family members have a financial or familial relationship with any CI employee, CI director, or a family member of a CI employee or CI director? Yes No

*If yes, please explain:*

Proposed Grant Amount: Start Date: End Date:

**SECTION A: General Background Information**

1.Number of Paid Employees: Full Time: Part Time:

2. Please specify the legal status/classification of your organization:

NGO/Not-for-profit organization  Government Organization  Parastatal Agency

For-profit/commercial enterprise  State-owned University  Private University

Individual  Other

For US organizations please specify:

Employer Identification Number (EIN) IRC Section

3.Beginning and ending dates of your organization's fiscal (financial) year:

4. Total Budget for most recent fiscal year:

Revenues (including grants): USD Expenses: USD

5. What are the sources of the organization’s revenue? Please select all that apply:

US Government  Domestic Government  Other Governments

Foundations/Corporations/Individuals  Sale of Goods/Services  Membership Fees

6. Does your organization currently have outstanding debts to government or other parties?  Yes  No

7. Is your organization, its key staff, officers or directors involved in any investigation, litigation, or adjudication or have any of these people been adjudicated in the past for any civil, administrative, criminal or tax matters?  Yes  No

*If yes, please explain:*

8. Is the project manager, accountant, or any other staff involved in other CI funded projects? Yes No

*If yes, please provide the person’s name and project title.*

9. Has the organization received grants from other organizations? If so, please provide details of the 3 most recent awards including name of grantor, source of funds, amount, period covered, and project manager and financial officer.

Project Title USD Grant Amount Grantor/Donor

|  |  |  |
| --- | --- | --- |
| 1. |  |  |
| 2. |  |  |
| 3. |  |  |

Grant Period US Gov’t funds? Project Manager Financial Officer

|  |  |  |  |
| --- | --- | --- | --- |
| 1. | Yes  No |  |  |
| 2. | Yes  No |  |  |
| 3. | Yes  No |  |  |

10. Does the organization expect to receive other grants during the proposal period of this project? If so, list the organizations that have your proposals under review and the tiles of the projects submitted for their review:

Project Title USD Amount Project Manager Financial Officer

|  |  |  |  |
| --- | --- | --- | --- |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |

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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 follow laws, regulations and the organization's policies, 2) assets are kept safely, and 3) accounting records are complete, accurate and kept on a regular basis. Please complete the following questions concerning your organization's internal controls:

1. Indicate which of the internal controls listed below are in place at your institution:

* 1. Documented competitive system of procurement for major purchases (e.g., if your organization plans to acquire new equipment, it requests written bids from at least three (3) vendors):

Who approves procurement in your organization?

Name: Title:

* 1. Maintenance of an inventory system for fixed assets (for example, serial numbers and locations of all computers/equipment are listed and maintained in a file)  Yes  No
  2. Physical Control over assets

Cash kept in safe  Yes  No

Office locked up at night/Guards  Yes  No

Limits on cash withdrawals  Yes  No

Insurance  Yes  No

Other (*specify*)  Yes  No

2. If a grant were awarded for this project, who would be responsible for:

1. requesting payments? (Name) (Title)
2. approving requests for payments? (Name) (Title)
3. issuing payments? (Name) (Title)
4. reconciling accounts? (Name) (Title)
5. preparing project financial reports? (Name) (Title)
6. approving project financial reports? (Name) (Title)

3. Is there any familial relationship between any of the employees listed above? Yes No

4. How frequently does management at your organization’s Headquarters review and reconcile cash reports, cash balances (including petty cash) and bank statements from all operations?

once a week  once a month  once a quarter  once a year

Who reviews these reports? Name: Title:

5. Does your organization maintain an employment letter or contract which includes the terms of reference and salary information for each employee? Yes No

6. Are individual time and effort records kept which reflect employee actual hours worked on a particular

project? Yes No

*In case of a grant award, the project employees will be required to document time spent on the project activities on a daily basis.*

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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 all financial transactions are supported by invoices, timesheets and other documentation. The type of accounting system often depends on the size of the organization. Some organizations may have computerized accounting systems, while others use a manual system to record each transaction in a ledger. In either case, CI grant funds must be properly authorized, used for the intended purpose and recorded in an organized and regular manner.

1. Does your organization have a written accounting policies and procedures manual?Yes No

2. Is your accounting system an automated double-entry system? Yes No

*If yes, please name accounting software package*

3.Is your accounting system able to identify the receipt and expenditures of funds separately for each

contract/grant? Yes No

*In case of a grant award, your organization will be required to track the grant receipts and expenditures separately from other organizational funds and other grants/contracts.*

4. Does your accounting/financial procedures include budgetary controls to prevent incurring obligations greater than:

* 1. total funds available for a grant? Yes No
  2. funds approved for a particular budget line (personnel, travel, etc.)? Yes No

5. For how long does your organization maintain support documentation (receipts, invoices, purchase orders, etc.) for all transactions?

6. Does your organization backup its accounting data on a regular basis? Yes No

7. Does your organization utilize the accrual or cash method of accounting?

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## SECTION D: Funds Control

CI grantees that receive advances of grant funds may deposit them in a bank account kept in local currency or U.S. dollars. CI normally pays grantees periodically by wire transfer of U.S. dollars to the grantee bank account. Access to the bank account must be limited to authorized individuals. Bank balances should be compared each month with your accounting records. If cash cannot be kept in a bank, it is very important to keep the cash in a strong safe and have strict controls over cash custody and disbursement.

1. Does your organization have a bank account in the name of your organization to which grant payments could be made by wire transfer in the event of a grant award? *If yes, attach details of account.* Yes No

## 2. Are all bank accounts and check signers authorized by the organization’s Board of Directors or Trustees? Yes No

3. Are the majority of payments to vendors/suppliers made in cash? Yes No

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**SECTION E: Independent Audit**

CI may require an audit of your organization's accounting records. An audit is a review of your accounting records by an independent accountant who works for an accounting firm. An audit report contains your financial statements as well as an opinion by the accountant that your financial statements are correct. Please provide the following information on prior audits of your organization.

1. Does your organization have regular external audits which you contract and pay for? Yes No

*If yes, who performs the audit?*

2. How frequently are audits performed?  Quarterly  Yearly  Every 2 years  Other

*Indicate when last audit was performed*

3. What type of audit is performed?  Financial  A-133  Program  Other

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## SECTION F: Sub-grantee Policy

A sub-grant represents financial assistance in form of money, or property in lieu of money, made under the main award to another organization in order to achieve a defined scope of work.

1. Will your organization be providing funds from the proposed grant to any other organization(s) through

sub-agreements? Yes No

If yes, please answer the following questions. Otherwise, proceed to the next section.

2. Provide the number and size of the sub-agreements you plan to administer under the proposed grant.

Sub-grantee Name USD Amount

|  |  |
| --- | --- |
| 1. |  |
| 2. |  |
| 3. |  |

3. Does your organization have a history of managing sub-grantees?Yes No

4. Does your organization have written sub-grantee monitoring policies and procedures? Yes No

5. Does your organization have a standard agreement template? Yes No

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## SECTION G: CERTIFICATION

The Accounting Questionnaire **must** be signed and dated by authorized personnel who have either completed or reviewed the form.

**I certify to the best of my knowledge and belief that the information provided in this questionnaire and the supporting data are correct.**

Director of Organization:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title Date

#### 

Financial Officer:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title Date

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**ATTACHMENTS**

Please attach all of the following documents (where available) and any other information you deem relevant on the subjects listed above:

Materials that describe your organization, its mission and history

Incorporation or registration certificate

List of all the current members of the Board of Directors

IRS determination letter (for US organization)

Most recent financial statements (balance sheet and income statement)

Most recent independent auditor’s report and Management Letter (if available)

If answered “Yes” to Question #8 in Section A, please provide the following:

Explanation of the nature of occurrence (originating and current date, most recent statement: why incurred, methods on prospects of repayment, if any; any additional relevant information.)

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## CI GLOSSARY OF TERMS

**Accrual based accounting system:** An accounting system where your financial report shows payments which have been made as well as invoices which have been received but not yet paid.

**Actual cost:** Any type of expense which has been paid for.

**Allowable costs:** Expenses which are for grant activities and which are reasonable and legal.

**Balance sheet:** A report which lists your assets (income to be received, cash, equipment) and your liabilities (payments to be made).

**Cash based accounting system:** An accounting system where your financial report only shows payments which have been made.

**Expenses/Expenditures:** Costs charged to the grant.

**Financial statement:** A report containing your balance sheet, and revenue and expense statement.

**Financial report:** A report which shows the money which an organization has spent on the grant for the period, usually three months. CI requires a financial report for each three-month period (quarter).

**Fiscal year:** The financial year of your organization. Most fiscal years are from January 1 to December 31. Other fiscal years end on March 31, June 30, or September 30.

**Funds:** Money.

**Grant:** An award given to an organization to complete a project. CI grants are usually for one year.

**Grantee:** An organization which receives a grant.

**Incurred cost:** Any type of expense which has been made but not yet paid.

**Internal controls:** A system set up by an organization to make sure that money is received and spent in the correct manner.

**Manual ledgers:** Accounting records which are maintained by hand (without a computer) and which record similar transactions such as cash receipts, cash payments, salaries, inventory, etc.

**Petty cash:** Small amounts of cash used to pay small expenses (taxi, bus, office supplies).

**Primary grantee:** An organization which receives a grant and which in turn gives part of those funds to another organization to help complete the grant. Primary grantees are responsible for monitoring their subrecipients.

**Income statement/statement of activities:** A report which shows the money which your organization received (revenue) and how the money was spent (expense).

**Subrecipient/Subgrantee/Subawardee:** An organization which receives part of a grant given to another organization.

**Subrecipient monitoring:** What the primary grantee does to make sure that the subgrantee is correctly implementing the grant.

**Separate bank account:** A bank account in the name of your organization set up for your CI grant. Only CI funds are deposited into the account and only CI program expenses are paid from the account.

**Unallowable costs:** Expenses which are not related to the CI grant, which are unreasonable, and not accepted by law. These include but are not limited to alcohol (beer, wine, cocktails), cigarettes, fines, parking tickets, bribes, etc. and all expenses which are not approved in the CI grant budget.