**FORM H**

**ORGANIZATIONAL FINANCIAL INFORMATION AND**

**INTERNAL CONTROLS QUESTIONNAIRE**

Legal Business Name of Applicant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**ORGANIZATION FINANCIAL INFORMATION (for nonprofit organizations only)**

* 1. According to your organization's most recent audit or balance sheet, are the total current assets greater than the liabilities?

YES  NO

* 1. Is the total amount requested for this grant funding opportunity greater than 25% of your organization's current total annual budget?

YES  NO

**ACCOUNTING**

* 1. Briefly describe your organization’s accounting system and accounting processes, including:

1. Is the accounting system computerized, manual, or a combination of both? If your accounting system is computerized, indicate the name of the financial software.  
   Click here to enter text.
2. How are different types of transactions (e.g., cash disbursements, cash receipts, revenues, journal entries) recorded and posted to the general ledger?   
   Click here to enter text.
3. Your expenditure reports will be due by the 15th of each month. (If the 15th falls on a Saturday, Sunday, or State of Texas holiday, expenditure reports are due the next business day.) To ensure that you submit expenditure reports timely, please respond to the following:
4. By what date must Partner Organizations submit reimbursement requests to your agency (e.g., Partner Organizations must submit their reimbursement request, General Ledger report, and supporting documentation to us no later than the 10th of each month)?

Click here to enter text.

1. By what date do you close the General Ledger (e.g., GL is closed no later than the 10th of each month)?  
   Click here to enter text.
2. How are transactions organized, maintained, and summarized in financial reports?

Click here to enter text.

**Answer each of the following questions with either a “YES”, “NO”, or "NOT APPLICABLE" by checking the respective box.**

* 1. This grant program has adopted the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) and the State of Texas Grant Management Standards (TxGMS) as the fiscal and administrative guidelines for this grant program. Is the staff who will be responsible for the financial management of your award familiar with these documents?

YES  NO

* 1. Does your organization have written accounting policies? Do your policies include policies on the procurement of goods/services?

YES  NO

* 1. Does your accounting system identify and segregate the following?

1. Allowable and unallowable costs;
2. Direct and indirect expenses;
3. Grant costs and non-grant costs; and
4. The allocation of indirect costs.

YES  NO

* 1. If your organization has more than one State of Texas contract, does your accounting system have the capability of identifying the receipt and expenditures of program funds and program income separately for each State of Texas contract?

YES  NO  NOT APPLICABLE

* 1. Are individual cost elements in your organization's chart of accounts reconciled to the cost categories in the approved budget?

YES  NO

* 1. Are your accounting records supported by source documentation (invoices, receipts, approvals, receiving reports, canceled checks, etc.) and on file for easy retrieval?

YES  NO

**Answer each of the following questions with either a “YES”, “NO”, or "NOT APPLICABLE" by checking the respective box.**

**GENERAL ADMINISTRATION AND INTERNAL CONTROLS**

1. Does your organization have written personnel policies?

YES  NO

1. Does your organization have written job descriptions with set salary levels for each employee?

YES  NO

1. TxGMS requires that any staff paid from State Grant funds, to keep a record of time and attendance. For staff funded 100 percent by the Grant, each staff person only needs to certify their time monthly. Both the employee and the employee's supervisor must sign the monthly certification of time worked.

For staff who split their time between this grant and other funding sources, staff will need to keep a time record in compliance with TxGMS, which states that personnel activity reports or equivalent documentation must meet the following standards:

1. They must reflect an after-the-fact distribution of the actual activity of each employee.
2. They must account for the total activity, for which each employee is compensated.
3. They must be prepared at least monthly and must coincide with one or more pay periods; and
4. They must be signed by the employee and the supervisory official having first-hand knowledge of the work performed by the employee.
5. Does your organization maintain personnel activity reports that meet the above criteria?

YES  NO

1. Are payroll transactions posted after the receipt of approved time/attendance records and are payroll checks based on those time/attendance records?

YES  NO

**Answer each of the following questions with either a “YES”, “NO”, or "NOT APPLICABLE" by checking the respective box.**

1. Is the employees' time/attendance record the basis of the calculation of wage costs recorded in the general ledger for each cost objective?

YES  NO

1. Are procedures in place to determine the allowability, allocability, and reasonableness of costs?

YES  NO

1. Has the grantee met the TxGMS procurement policies and procedures requirements?

YES  NO

1. Does the grantee allocate direct or indirect costs and use a cost allocation methodology**?**

YES  NO

1. Does the grantee have an approved Indirect Cost Rate from a cognizant agency?

YES  NO

The Organizational Financial Information and Internal Controls Questionnaire must be signed by an authorized person who has completed the form or reviewed the form and can attest to the accuracy of the information provided.

**Approved by:**

Signature: Date: Click here to enter a date.

Printed Name: Click here to enter text.

Title: Click here to enter text.