Accounting System / Internal Control Questionnaire

Please provide answers to the following questions.

1. Which of the following best describes the accounting system?
   - Manual
   - Automated
   - Combination

   (If the Organization is using a commercial accounting package, please send us a copy of the cover page of the run manual.)

2. Is there a chart of accounts?
   - Yes
   - No

   (If yes, please provide us with a copy of the chart of accounts)

3. Are the following books of accounts maintained?

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Ledger</td>
<td></td>
<td></td>
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<tr>
<td>Project Cost Ledger</td>
<td></td>
<td></td>
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<tr>
<td>Cash Receipts Journal</td>
<td></td>
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<tr>
<td>Cash Disbursements Journal</td>
<td></td>
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<tr>
<td>Payroll Journal</td>
<td></td>
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<tr>
<td>Accounts Receivable Ledger</td>
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<tr>
<td>Accounts Payable Ledger</td>
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<tr>
<td>Sales Journal</td>
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<tr>
<td>Purchase Journal</td>
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</tbody>
</table>

4. Does the accounting system adequately identify receipts and expenditures for each grant or contract?
   - Yes
   - No

5. Does the accounting system provide for recording of expenses for each program by budget cost categories?
   - Yes
   - No
(If yes, please provide us with sample copies of the job cost/project cost reports the Organization’s accounting system can generate.)

6. Are time distribution records maintained for each employee to account for 100 percent of his/her hours?
   [ ] Yes  [ ] No (Please provide us with a sample of your completed time sheet.)

7. Are record keeping duties for the receipt and the payment of cash separated?
   [ ] Yes  [ ] No

8. Are all accounting entries supported by documentation that gave rise to the transaction?
   [ ] Yes  [ ] No

9. Are budgetary controls in effect to preclude incurring obligations in excess of total funds available for an award?
   [ ] Yes  [ ] No

10. Are budgetary controls in effect to preclude incurring obligations in excess of total funds available for a budget cost category?
    [ ] Yes  [ ] No

Comments / Explanations: