



FINANCIAL CAPABILITY QUESTIONNAIRE
FEDERAL FISCAL YEAR:

This questionnaire is designed to help the Forest Service and the applicant evaluate the applicant's financial management system, internal controls, and processes for managing Federal grant funds.

Adequate accounting systems should meet the following criteria as outlined in the Office of Management and Budget's (OMB) Circular of Uniform Administrative Requirements, Cost Principles, and Audit Requirements found in 2 CFR Part 200. These regulations can be found at ecfr.gov.

- (1) Accounting systems should be equipped to account for the receipt and expenditure of funds under each federal award.
- (2) Entries in accounting records should be backed up by records and/or documentation (receipts, timecards, etc.) which support the expense and can be readily located.
- (3) The accounting system should provide accurate and current financial reporting information.
- (4) The accounting system should be complemented by internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

APPLICANT ORGANIZATIONAL INFORMATION

1. Name of Organization and Address:

2. Authorized Representative's Name and Title:

3. Phone:

ext.

4. Email:

5. Year Established:

6. Employer Identification Number (EIN):

7. UEI Number (assigned from sam.gov):

8. Type of Organization: State & Local Gov Tribal Non-Profit For-Profit Other

9. Number of Employees:

Full Time (Paid):

Full Time (Volunteer):

Part Time (Paid):

Part Time (Volunteer):

FEDERAL AUDIT DATA

10. Have you been audited by a Federal Agency: Yes No

Date of Last Federal Audit/Review (MM/DD/YYYY):

Audit Agency Name:

11. Have you filed under Single Audit (required of institutions that expend \$1,000,000 or more in federal awards during its fiscal year)? Yes No

If yes, date:

If you answered "yes" to either Box 10 or 11 and findings were reported, explain. If more space is needed, include attachment.

Attachment C



USDA Forest Service

OMB 0596-0217
FS-1500-22

FINANCIAL STATEMENT AUDIT DATA

12. Date of Last Financial Statement Audit:		Fiscal Period Audited:	
Audit Firm:			
Auditor's Opinion on Financial Statement: (select one)	Unqualified Opinion	Qualified	Disclaimer or Adverse Opinion
If other than unqualified, state reason:			

ACCOUNTING SYSTEM

13. Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification and allocation of costs under Federal contracts/grants? Yes No		
<i>If yes, provide name of the Agency performing review:</i>	Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.	
14. Which of the following best describes your accounting system: Manual Automated Combination		
15. Does the accounting system identify the receipt and expenditure of funds separately for each grant?	Yes	No
16. Does the accounting system provide for the recording of expenditures for each grant by budget cost categories shown in the approved budget? i.e. Supplies, Travel, Personnel, etc.	Yes	No
17. Does the accounting system provide for the recording of cost sharing or match for each grant?	Yes	No
18. Are records (i.e. time cards) maintained for each employee that specifically identify time charged to a particular grant as well as non-grant funded activities?	Yes	No
19. Does the accounting/financial system include budgetary controls to preclude incurring obligations or costs in excess of total funds available for a grant?	Yes	No
20. Is your organization familiar with the regulations and guidelines in 2 CFR 200 for determining allowance of costs in connection with Federal grants?	Yes	No

FUNDS MANAGEMENT

21. Is a separate bank account maintained for Federal grant funds?	Yes	No
22. If a separate bank account is not maintained, can the Federal grant funds and related expenses be readily identified?	Yes	No
23. Are duties and responsibilities segregated in your organization (to the extent practicable) so that no one individual has complete authority over a financial transaction?	Yes	No



PROCUREMENT STANDARDS, PROPERTY STANDARDS, TRAVEL POLICIES, AND SUBRECIPIENT MANAGEMENT			
PROCUREMENT STANDARDS			
24. Does your organization maintain written procurement procedures which (1) avoid unnecessary purchases; (2) provide an analysis of lease and purchase alternatives; and (3) provide a process for soliciting goods and services for both informal and formal procurement methods?	Yes	No	N/A
25. Does your procurement system ensure selections are made on a competitive basis, that includes documented cost analysis where applicable?	Yes	No	N/A
26. Does your organization check the "Excluded Parties List" for suspended or debarred sub-grantees and contractors, prior to award? This check is made through www.sam.gov	Yes	No	N/A
PROPERTY STANDARDS (includes Equipment)			
27. Do you have a property management system that maintains the necessary information regarding any equipment purchased with federal funding as required in the Equipment section of Subpart C of 2 CFR 200?	Yes	No	N/A
28. Does your organization perform a physical inventory and reconciliation of property at least every two years? Or can you perform this function as required by regulation?	Yes	No	N/A
29. Does your organization provide controls to insure safeguards against loss, damage or theft of any equipment and supplies?	Yes	No	N/A
TRAVEL POLICY			
30. Does your organization maintain a standard travel policy or, if no policy exists, does your organization adhere to Federal Government Travel rates and amounts? 5 U.S.C. 5701-11, "Travel and Subsistence Expenses; Mileage Allowances" or GSA Travel Regulations	Yes	No	N/A
SUBRECIPIENT MANAGEMENT			
31. (For Pass-through entities only). Does your organization follow the subrecipient monitoring and management requirements in 2 CFR 200 Subpart D. i.e. <i>Controls to monitor activities of subrecipients to ensure that Federal awards are used for authorized purposes</i>	Yes	No	N/A
INDIRECT COSTS			
32. My organization has an established indirect cost rate	Yes	No	
<p>Note: If your organization chooses to charge indirect costs to the Federal award or use indirect costs as a match, <u>you must submit</u> a copy of your most recent approved Negotiated Indirect Cost Rate Agreement (NICRA) issued by your cognizant Federal agency.</p> <p>Alternatively, you may use a De Minimis rate of <u>up to</u> 15% of modified total direct costs (MTDC).</p>			



APPLICANT CERTIFICATION

I certify that the above information is complete and correct to the best of my knowledge.

Signature:

Name:

Date:

Title:

Additional Information

1. **Question 23:** Budgetary Controls include internal policies, procedures, and systems used to mitigate elements of financial risk for managing federal funding. *EX. Rule of Two Signature Requirements.*
2. **Question 24:** Informal Procurement Method(s): Includes micro-procurements of \$10,000 or less and Small Procurements that exceed \$10,000 but do not exceed \$250,000.
3. **Question 24:** Formal Procurement Methods: Procurements that exceed \$250,000 or a lower threshold formally established by the recipient.
4. **Question 28:** Controls are defined as those procedures & systems used to administer oversight over specific asset classes purchased with award funds. Ex. Validated Inventories, Checklists, Property Databases.
5. **Question 29:** Equipment: Tangible personal property (Including Information Technology Systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds \$10,000.
6. **Question 29:** Supplies: All tangible personal property other than equipment with a per-unit cost of less than \$10,000.

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.



CERTIFICATION REGARDING LOBBYING

Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 4 CFR Part 418 Appendix A, Certification Regarding Lobbying. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Forest Service determines to award the covered transaction, grant, or cooperative agreement.

Lobbying

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative

agreement, the undersigned shall complete and submit Standard Form-LLL, 'Disclosure Form to Report Lobbying,' in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above applicable certification.

SIGNATURE

SIGNATURE		
APPLICANT'S SIGNATURE (BY)	TITLE/RELATIONSHIP OF THE INDIVIDUAL IF SIGNING IN A REPRESENTATIVE CAPACITY	DATE SIGNED (MM-DD-YYYY)

Attachment C



USDA, Forest Service

OMB 0596-0217
FS 1500-35

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The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

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BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006
Expiration Date: 02/28/2025

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. [Redacted]	[Redacted]	\$ [Redacted]	\$ [Redacted]	\$ [Redacted]	\$ [Redacted]	\$ [Redacted]
2. [Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
3. [Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
4. [Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
5. Totals		\$ [Redacted]	\$ [Redacted]	\$ [Redacted]	\$ [Redacted]	\$ [Redacted]

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SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1)	(2)	(3)	(4)	
a. Personnel	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
b. Fringe Benefits	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
c. Travel	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
d. Equipment	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
e. Supplies	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
f. Contractual	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
g. Construction	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
h. Other	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
i. Total Direct Charges (sum of 6a-6h)	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
j. Indirect Charges	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
k. TOTALS (sum of 6i and 6j)	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
7. Program Income	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>

Authorized for Local Reproduction

Attachment C

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program		(b) Applicant	(c) State	(d) Other Sources	(e)TOTALS
8.		\$ []	\$ []	\$ []	\$ []
9.		[]	[]	[]	[]
10.		[]	[]	[]	[]
11.		[]	[]	[]	[]
12. TOTAL (sum of lines 8-11)		\$ []	\$ []	\$ []	\$ []

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ []	\$ []	\$ []	\$ []	\$ []
14. Non-Federal	\$ []	[]	[]	[]	[]
15. TOTAL (sum of lines 13 and 14)	\$ []	\$ []	\$ []	\$ []	\$ []

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)			
	(b)First	(c) Second	(d) Third	(e) Fourth
16.	\$ []	\$ []	\$ []	\$ []
17.	[]	[]	[]	[]
18.	[]	[]	[]	[]
19.	[]	[]	[]	[]
20. TOTAL (sum of lines 16 - 19)	\$ []	\$ []	\$ []	\$ []

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges: []	22. Indirect Charges: []
23. Remarks: []	