



MONTANA BOARD OF CRIME CONTROL

ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE

Section A: Purpose

In compliance with the office of Justice Programs (OJP) Financial Guide, adequate accounting systems shall meet the following criteria:

- (1) Accounting records need to provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant.
- (2) Entries in accounting records shall refer to subsidiary records and/or documentation which support the entry and which can be readily located.
- (3) The accounting system shall provide accurate and current financial reporting information.
- (4) The accounting system shall be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and ensure adherence to prescribed management policies.

Section B: General

1. Complete the following items:

a. When was the entity founded/incorporated
(month, day, year)

c. Board of Directors:

Chair

Vice Chair

Treasurer

b. Employer Identification Number:

2. Fiscal year (date range):

3. Total Revenues in last fiscal year:

Section C: Accounting System / Funds Control

1. Which of the following best describes the accounting system:	Manual	Automated	Combination
2. Does the accounting system identify the receipt and expenditure of program funds separately for each funding source?	Yes	No	Not Sure
3. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of:			
a. Total funds available for a grant?	Yes	No	Not Sure
b. Total funds available for a budget cost category (e.g. Personnel, Travel, etc)?	Yes	No	Not Sure
4. Are time distribution records maintained for each employee to encompass his or her total activities and be specifically identified to a particular cost objective?	Yes	No	Not Sure
5. Is the entity generally familiar with the existing regulation and guidelines containing the cost principles and procedures for the determination and allowance of costs in connection with Federal grants?	Yes	No	Not Sure
6. If grants funds are commingled with entity's funds, can the grant funds and related costs and expenses be readily identified?	Yes	No	Not Sure

Section D: Applicant Certification

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

Signature:

Entity Name, Address, and Telephone Number

Title: