

FEDERAL MEDIATION AND CONCILIATION SERVICE ACCOUNTING SYSTEM AND FINANCIAL CAPABILITY QUESTIONNAIRE		OMB Approved No. 3076-0006 Exp: 05/06
(Ext. Burden: 60 Min., Address Appeals to FMCS 2100 K Street, NW Wash,DC 20427)		
SECTION A: PURPOSE		
The financial responsibility of grantees must be such that the grantee can properly discharge the public trust which accompanies the authority to expend public funds. Adequate accounting systems should meet the following criteria as outlined in the FMCS guide-line manual entitled, "Financial and Administrative Grants."		
(1) Accounting records should 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 should refer to subsidiary records and/or documentation which support the entry and which can be readily located. (3) The accounting system should provide accurate and current financial reporting information. (4) The accounting system should 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 encourage adherence to prescribed management policies.		
SECTION B: GENERAL		
1. If your firm publishes a general information pamphlet setting forth the history, purpose and organizational structure of your business, please provide this office with a copy; otherwise, complete the following items;		
a. When was the organization founded/incorporated? (month, day, year)	b. Principal Officers Doe Jane	Titles Secretary/Treasury
c. Employer Identification Number: 12-3445689	Day Smith	Chairman
d. Number of Employees Full Time: 1 Part Time:		
2. Is the firm affiliated with any other firm? <input type="checkbox"/> Yes <input type="checkbox"/> No If "yes", provide details:		3. Total Sales/Revenues is most recent accounting period. (12 months) ▶ \$
SECTION C: ACCOUNTING SYSTEM		
1. 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? <input type="checkbox"/> YES <input type="checkbox"/> NO		
a. If yes, provide name and address of Agency performing review:	b. Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc. Note: If review occurred within the past three years, omit questions 2-9 of this Section and Section D.	
2. Which of the following best describes the accounting system? <input type="checkbox"/> Manual <input checked="" type="checkbox"/> Automated <input type="checkbox"/> Combination		
3. Does the organization use a double-entry system in accounting for program funds? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not Sure		
4. Does the accounting system identify the receipt and expenditures of program funds separately for each contract/grant? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		
5. Does the accounting system provide for the recording of expenditures for each grant/contract by the component project and budget cost categories shown in the approved budget? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		
6. Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		
7. If the organization proposes an overhead rate, does the accounting system provide for the segregation of direct and indirect expenses? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		
8. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of:		
a. Total funds available for a grant? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		
b. Total funds available for a budget cost category (e.g. Personnel, Travel, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		
9. Is the firm generally familiar with the existing regulations and guidelines containing the cost principles and procedures for the determination and allowance of costs in connection with Federal contracts/grants? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Sure		

SECTION D: FUND CONTROL

1. Is a separate bank account maintained for grant/contract funds? Yes No Not Sure
2. If Federal grant/contract funds are commingled with organization funds, can the Federal grant funds and related costs and expenses be readily identified? Yes No Not Sure
3. Are the officials of the firm bonded? Yes No Not Sure

SECTION E: FINANCIAL STATEMENTS

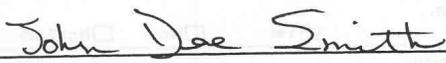
1. Did an independent certified public accountant (CPA) ever examine the financial statements? Yes No
2. If an independent CPA review was performed please provide this office with a copy of their latest report and any management letters issued. Enclosed N/A
3. If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation below:
4. If an independent CPA has never examined your financial statements, please develop and provide this office with a copy of the following financial statements:
- a. A detailed "Balance Sheet" for the most current and previous year; and
 - b. A detailed "Income Statement" for the most current and previous year.

SECTION F: ADDITIONAL INFORMATION

1. Use this space for any additional information (*indicate section and item numbers if a continuation*)

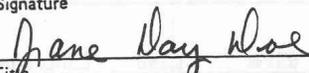
SECTION G: APPLICANT CERTIFICATION

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

- | | |
|---|--|
| 1. Signature
 | b. Firm Name, Address, and Telephone Number
John Doe Smith
1234 Bay Street
Washington, DC 12345
(123) 456-7890 |
| a. Title
Executive Assistant | c. Application Identifier Number
12345-678 |

SECTION H: CPA CERTIFICATION

The purpose of the CPA certification is to assure the Federal agency that the recipient can establish fiscal controls and accounting procedures which assure that Federal and State/local funds available for the conduct of the grant programs and projects are disbursed and accounted for properly.

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|---|--|
| 1. Signature
 | b. Firm Name, Address, and Telephone Number
Jane Day Doe
4567 Bay Road
Washington, DC 12346
(123) 456-9087 |
| a. Title
CPA | |

