

Attachment 2: Financial Management Assessment

The purpose of this questionnaire is to provide the Expression of Interest (EOI) evaluation committee with current information to help assess the adequacy of your organization's competency on financial management systems for managing a donor-funded comprehensive health program.

You are required to answer all questions in templates, and supplementary sheets may be used, if needed. The completed questionnaire must be submitted to the CCM Nepal Secretariat as part of the EOI by **5:00 PM NST, 4 May 2023**.

By accepting the Principal Recipient (PR) role from the Global Fund to fight AIDS, Tuberculosis, and Malaria (GFATM), the recipient is legally obligated to use the available funds in compliance with the GFATM's provisions and the PR and Sub-Recipient regulations.

Section A: General Information

Name of organization:	
Is your agency legally eligible to implement donor funded public health programs in Nepal?	
Mailing address:	
Principal contact person:	
Telephone number:	
E-mail:	
Are you applying to become PR for:	
a) TB	<input type="checkbox"/> Yes <input type="checkbox"/> No
b) HIV	<input type="checkbox"/> Yes <input type="checkbox"/> No

Questions

1. What type of organization are you? (Private, non-profit, private volunteer, university, etc.)
2. Is your organization 'incorporated' or 'registered' in Nepal?
 Yes No
3. If yes, when and where is your organization incorporated or registered? Please supply evidence.
4. What is your organization's tax status? What tax status do you plan to acquire to implement grants in Nepal?
5. Please provide a copy of any information, which describes your organization, its mission, major portfolio including health programs and annual budget and expenditures. (Please list documents enclosed, if any)
 Enclosed Not enclosed.
6. Is your organization 'affiliated' with any other organization in Nepal and globally as relevant to this EOI call?
 Yes No
7. If yes, please provide details:




डा. रोशन पोखरेल
सचिव

8. List the number of employees in your organization.

Permanent employees:

Short term consultants:

What proportion of the employees are local and expatriates?

9. Briefly provide evidence of your track record for timely implementation of similar projects.

Yes No

10. If yes, please provide key finding from the most recent program reviews, audits etc.

Section B: Management and Organization

1. Do you have sufficient management capacity to implement the proposed program of TB or HIV? Please explain.

2. Provide your organizational leadership arrangement with clear accountability required to implement. Provide evidence from a current health program.

3. Do you use annual plans (such as annual work plans, M&E plan) as part of routine management actions, benchmarking, and variance analysis and share these documents internally and with key partners?

Yes No

4. If yes, please provide details:

5. Do you have (within your organization) adequate expertise necessary to implement the proposed program? If not where and how will you acquire the resources? If yes, please provide a brief overview of your organization strengths in this regard.

6. Does your management meet periodically to review, analyze performance and share performance outcomes with internal and external stakeholders?

7. Do you have adequate facilities, office equipment, transport, etc. to implement proposed programs?

Yes No

- a) If yes, please provide details:

- b) If no, explain what and how you intend to make up for the implementation of the proposed program:

Section C: Internal Controls

Internal controls are procedures that ensure that: (1) financial transactions are approved by an authorized individual and are consistent with laws and regulations, and the organizations policies; (2) assets are maintained safely and controlled; and (3) accounting records are complete, accurate, and are maintained on a consistent basis. Please complete the following questions concerning your internal controls:



डा. रोशन पोखरेल
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1. Please provide evidence ensuring separation duties for managing internal control. Please specify the followings but not necessarily limited to:
 - a) Responsible for cash, bank accounts or equipment;
 - b) Responsible for reviewing expenditures to make sure they are allowable; and
 - c) Responsible for preparing financial and narrative reports.
2. Provide your organization's competency on maintain health program inventory? Supply evidence from a current health program.

Section D: Accounting System

The purpose of an accounting system is to (1) accurately record all financial transactions and (2) ensure that invoices, time sheets, or other documentation supports financial transactions. In all cases, grant funds must be properly authorized, used for the intended purpose, and recorded in an organized and consistent manner.

1. Briefly describe your organizations accounting systems. At a minimum, describe:
 - a. Any manual ledgers used to record transactions (general ledger, cash disbursements ledger, accounts payable ledger etc.);
 - b. Any computerized accounting system used (please indicate type);
 - c. How recorded transactions are summarized for financial reporting purposes; and
 - d. The frequency of financial reports.
2. How are financial reports prepared?
 Cash basis Accrual basis

Section E: Fund Control

Principal Recipient and Sub-Recipients receiving disbursement of grant funds must maintain a bank account for the funding. Access to the bank account should be limited to authorized individuals. Bank balances should be reconciled monthly to the accounting records. If cash cannot be maintained in a bank, it is very important to have strict controls over its maintenance and disbursement.

1. Can a separate bank account be established just for Global Fund grant funds?
 Yes No
2. If no, how do you intend to separate the Global Fund funds from other donor funds?
3. Are all bank accounts and check signers authorized by the Board of Directors or Trustees?
 Yes No
4. If yes, please explain the amount of funds to be maintained, the purpose and the person responsible for safeguarding these funds.

Section F: Financial progress Reporting

1. Do you produce regular reports on financial progress and linked to program results? Briefly mention how the data sets currently produced, analysed and used for decision making. Please supply evidence from the current health program.



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Section G: Audit

Grant provisions require an audit to be performed of your accounting records. Please provide the following information on prior audits of your organization.

1. Supply evidence of recent external audit of your agency.
2. Does your organization have regular audits?
 Yes No
 - a. If yes, who performs the audit and how frequently is it performed?
 - b. If you receive a grant, will grant funds be included in such and audit?
 Yes No
 - c. If yes, would it appear as a separate project?
 Yes No
 - d. Would the report be prepared in or translated into English?
 Yes No
3. Are there any reasons (local conditions, laws or institutional circumstances) that would prevent an independent accountant from performing an audit of your organization?
 Yes No

If yes, please provide details.



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