

About this assessment

PATH policy requires that PATH use this assessment to determine the level of risk associated with every existing or potential subrecipient ("Applicant") before issuing a subaward.

To complete this assessment, the Applicant must first complete the Financial Questionnaire, provided below, and return it to PATH electronically. PATH project administrators will then score the questionnaire and determine the Applicant's risk level.

This process helps PATH understand the level of risk involved in granting a subaward to a particular organization. An organization classified as High Risk can still be granted a subaward, but PATH must be aware of the level of risk involved. A High-Risk organization will require higher levels of monitoring and capacity-building.

Instructions to Applicant

- Every Applicant that applies for funding from PATH must complete and submit this questionnaire and required attachments before submitting a proposal or receiving funding.
- The questionnaire must be completed by the financial manager of the applicant organization.
- To complete the questionnaire, first read each statement/requirement in the boxes below. Then, decide whether it applies to your organization. If it applies, click to select the "YES" box. If it does not apply, select "NO."
- If you select "NO," please explain how your organization can address the statement/requirement in another way. Type your answer in the "Additional information" box.
- Please submit the completed form and other requested attachments to PATH personnel electronically.

SECTION ONE

Legal organization name: _____

Alias: _____

Address: _____

City/town/province: _____

Zip/Postal code: _____ Country: _____

Tel. number: _____

Fax number: _____

Website URL: _____

Organization type: _____

Date of establishment or incorporation: _____

Please attach registration documents

[Attach form](#)

Organization's fiscal year: _____

month to month

Primary contact name: _____

Primary contact title: _____

Primary contact email address: _____

Authorized contact name: _____

Authorized contact title: _____

Authorized contact email address: _____

Unique Entity Identifier: _____

12-character alphanumeric ID. Required for all US and foreign recipients and subrecipients receiving more than US\$30,000 in awards or subawards from US government-funded prime award(s).

SECTION TWO

Country of performance: _____

Please include the country where the scope of work for the potential agreement is expected to take place. Please describe any local laws or regulations that your organization complies with in order to monitor funding for work in this country of performance.

☐ **US firms:**

Small Business Administration certification

All US firms must check the appropriate boxes and provide Small Business Administration certification if claiming to be anything other than a large or small business. More information at [sba.gov](https://www.sba.gov)

- ☐ Large business
- ☐ Small business
- ☐ Economically Disadvantaged Women-Owned Small Business
- ☐ Women-Owned Small Business
- ☐ Veteran-owned small business
- ☐ HUBZone small business
- ☐ Small Disadvantaged Business
- ☐ Service-Disabled Veteran-Owned Small Business

Attach form

☐ **Local laws:**

Please include any local regulations that must be complied with for your organization to accept PATH funds. For example: India-based organizations, please confirm your compliance with the Foreign Contribution Regulation Act and attach any documentation to support proof of compliance.

Attach form

SECTION THREE

Internal Controls

- | | |
|--|---|
| <input type="radio"/> Yes <input type="radio"/> No | 1. Does your organization have written policies and procedures for: |
| <input type="radio"/> Yes <input type="radio"/> No | a. Accounting and finance? |
| <input type="radio"/> Yes <input type="radio"/> No | b. Cost sharing? |
| | <i>Cost sharing is a portion your organization contributes to share the total cost of performing work. This commonly occurs with US Agency for International Development (USAID) and US Centers for Disease Control and Prevention (CDC) funding. Required as applicable.</i> |
| <input type="radio"/> Yes <input type="radio"/> No | c. Human resources (pay rates, benefits, time and attendance, and leave)? |
| <input type="radio"/> Yes <input type="radio"/> No | d. Procurement? |
| <input type="radio"/> Yes <input type="radio"/> No | e. Capitalization and depreciation? |
| <input type="radio"/> Yes <input type="radio"/> No | f. Diversity, equity, and inclusion? |
| <input type="radio"/> Yes <input type="radio"/> No | g. Travel? |
| <input type="radio"/> Yes <input type="radio"/> No | h. Subaward management? |
| <input type="radio"/> Yes <input type="radio"/> No | i. Records retention and access? |
| <input type="radio"/> Yes <input type="radio"/> No | 2. Do your organization's financial controls include segregation of responsibilities so that no single individual has complete authority over an entire transaction? |
| <input type="radio"/> Yes <input type="radio"/> No | 3. Does your organization have controls to prevent expenditure of funds approved in excess of budgetary restrictions/budgeted amounts? |

- ☐ Yes ☐ No 4. Does your organization have written procedures that minimize the time elapsing between the transfer of funds and disbursement? This refers to organizational internal controls, not specific to a particular agreement.
- ☐ Yes ☐ No 5. Do your financial systems meet the standards for funds control that determine reasonableness, allocability, and allowability of expenses?
- ☐ Yes ☐ No 6. Does your organization have procedures that provide assurance that consistent treatment is applied in the distribution of costs to awards and subawards?
- ☐ Yes ☐ No 7. Does your organization ensure that cost transfers (reassignment or transfer of charges within or between cost centers) are legitimate and appropriate?
- ☐ Yes ☐ No 8. Does your organization have a system of authorization and approval of nonexpendable/capital assets as defined by the organization?
- a. If "Yes", please indicate below the dollar threshold that your organization defines as nonexpendable.
\$ _____
- ☐ Yes ☐ No 9. Does your organization have policies and procedures for authorization and approval of project expenses, including procurement and travel?
- ☐ Yes ☐ No 10. Does your organization have a control system in place to safeguard against loss, damage, and theft?

Cash Management

- ☐ Yes ☐ No 11. Does your organization document disbursements with evidence of receipt of goods or performance of services?
- ☐ Yes ☐ No 12. Does your organization reconcile its bank accounts monthly?

Accounting

- ☐ Yes ☐ No 13. Does your accounting system have the capacity to:
- a. Distinguish and distinctly track payments and expenditures from various donor sources and project activities?
- ☐ Yes ☐ No b. Summarize expenditures from PATH subawards according to budget classifications such as salaries, supplies, travel, etc.?
- ☐ Yes ☐ No c. Track budget to actual comparisons?
- ☐ Yes ☐ No 14. Does your organization have systems to control the distribution of paid time to various funding sources, especially time charged to donor awards?
- ☐ Yes ☐ No 15. Does your organization allocate labor to projects through a timecard system?
- a. If "Yes", indicate below whether the timecard system is automated or manual.
☐ Automated ☐ Manual
- b. If "No", explain below how labor is tracked and allocated to various projects.
-
16. Labor allocations are based on which of the following:
- a. ☐ Actual efforts spent on project activities (i.e., after-the-fact timecards or documentation).
- b. ☐ Budgeted effort (i.e., level of effort as per approved project budget).

17. How frequently is labor posted to the project books?

- a. ☐ Monthly
- b. ☐ Quarterly
- c. ☐ Other (explain)

☐ Yes ☐ No

18. Does your organization maintain inventory management records and reconcile those records against the accounting system's general ledger accounts?

a. If "Yes", how often?

- ☐ Annually
- ☐ Other (explain)

Indirect Costs (if applicable)

☐ Yes ☐ No

19. Does your organization have an approved indirect costs (overhead) policy?

a. If "Yes", provide a copy of the cost allocation methodology and Negotiated Indirect Cost Rate Agreement or three years of audited financial statements.

Attach form

b. If "No", please provide a copy of the cost allocation methodology and three years of audited financial statements.

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Compliance

☐ Yes ☐ No

20. Does your organization have a system for monitoring deliverables?

☐ Yes ☐ No

21. Does your organization have a system for subrecipient monitoring (activities and expenditures)?

☐ Yes ☐ No

22. Does your organization have a policy for protection from sexual exploitation and abuse?

This policy describes your organization's commitment to deterring all activities that would facilitate or condone sexual abuse and exploitation and, particularly, sexual exploitation, abuse or neglect of children and vulnerable adults who are served by an organization's programs or who come into contact with your organization's personnel implementing those programs.

☐ Yes ☐ No

23. Does your organization have child protection and safeguarding policies?

Audits

☐ Yes ☐ No

24. Does your organization ensure the conduct of regular audits for which the organization contracts and pays?

If "Yes", please attach a copy of the most recent audit. If "No", please attach a copy of the most recent financial statements for your organization.

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a. If "Yes", how often are audits performed?

- ☐ Quarterly
☐ Annually
☐ Other (explain)

b. If "Yes", were there any findings in your organization's most recent audit?

If "Yes", please attach the findings, the management response, and evidence of resolve.

☐ Yes ☐ No

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☐ Yes ☐ No

25. Has your organization received US government grants, contracts, or cooperative agreements either directly as a prime or indirectly as a subrecipient (for example: USAID, CDC, US National Institutes of Health)?

a. If "Yes", did your organization complete an audit in compliance with 2 Code of Federal Regulations (CFR) 200 Subpart F, 45 CFR 75 Subpart F, or Mandatory Standard Provision (MSP) M2 - Accounting, Audit, and Records (March 2021)?*

☐ Yes - Please attach a copy of your last audit

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☐ No - Please explain why no audit was completed.

**2 CFR 200 Subpart F and 45 CFR 75 Subpart F: A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year.*

MSP M2 - Accounting, Audit, and Records (March 2021): The recipient must have an annual audit for any recipient fiscal year in which the recipient expends a combined total of \$750,000 or more in all USAID awards, excluding fixed price contracts.

Counter-Terrorism

☐ Yes ☐ No

26. Does your organization have policies and procedures to ensure compliance with US Executive Order(s) and US law that prohibit transactions with, and the provision of, resources and support to individuals and organizations associated with terrorism?

PATH reserves the right to request a copy of the organization's counter-terrorism policy at any time.

Correspondence

27. All subawards and any subsequent amendments issued by PATH must be signed via a mandatory eSigning process unless ink signatures are legally required. If applicable, please include any instructions that should be noted regarding your internal approval process and/or any staff that should be included in the eSignature communications (include names and email addresses).

SIGNATURE

As an authorized representative, I certify that the information included in this questionnaire is true, accurate, and complete. I understand that a false or intentionally misleading certification may result in actions up to and including, but not limited to, termination of the subaward or grant letter and disclosure of any instances of misrepresentation or falsification to the prime donor. I further understand that PATH reserves the right to request further documentation and/or inspect the organization's financial records and books, procedures, or other documents related to the subaward or grant letter and its administration.

Name: _____

Signature: _____

Title: _____

Date: _____



PATH is a global nonprofit dedicated to achieving health equity. With more than 40 years of experience forging multisector partnerships, and with expertise in science, economics, technology, advocacy, and dozens of other specialties, PATH develops and scales up innovative solutions to the world's most pressing health challenges.

path.org

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