**Instructions:** This checklist is a guide to the Regional and Country offices when performing monitoring visits to partners/Country or Regional offices. Some of the checks may be applicable only to the CO and RO

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| **CBM Regional/Country Office:** |  |

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| **NAME of Person Completing Checklist:** |  |
| **JOB TITLE:** |  |
| **SIGNATURE & Date:** |  |
|  | |

| **No.** | **Questions to be completed** | **Observation/evidence** | | **Yes** | **Part** | **No** | **N/A** |
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| **1. Legal & Administration** | | | | | | | |
| **1.1** | Are legal, registration and tax documents complete and up-to-date? (ensure the annual renewal of registration is done and documents filed) |  | |  |  |  |  |
| **1.2** | Does a Partnership or MoU exist with the government? If yes, are all provisions respected? |  | |  |  |  |  |
| **1.3** | Is there an up-to-date information on signatories to bank accounts? |  | |  |  |  |  |
| **1.4** | Do signed Contracts/MoU between partners and sub-partners (Partner) exist? |  | |  |  |  |  |
| **2. Finance** | | | | | | | |
| **2.1** | Have PPR/FS/acknowledgement of receipts been submitted on time? |  | |  |  |  |  |
| **2.2** | Review completeness/Accuracy/Relevance and eligibility of vouchers used in accounting records/PPRs (Sample transactions from the PPR and review their support documentation for completeness and eligibility) |  | |  |  |  |  |
| **2.3** | Do Accounting records balances match PPR balances? |  | |  |  |  |  |
| **2.4** | What accounting system is in use? What system controls are in place? Does it have audit trail? |  | |  |  |  |  |
| **2.5** | Is data capture/Accounting entries linked to budget lines? |  | |  |  |  |  |
| **2.6** | Has the four eye principle and segregation of duties in various areas been respected? |  | |  |  |  |  |
| **2.7** | Is there consistency in accounting policies used as per GAAP, local legislation and in accordance with CBM policies? |  | |  |  |  |  |
| **2.8** | **Staff advance management:** ensure that staff advances are accounted for as per organizational policy. Sample advance accounting documents and review support documentation |  | |  |  |  |  |
| **2.9** | Apart from the payroll taxes, are other taxes deducted and remitted to the tax authority on time for example withholding tax? |  | |  |  |  |  |
| **3. Cash and Bank** | | | | | | | |
| **3.1** | What is the frequency of cash counts? Are they reviewed and approved? |  | |  |  |  |  |
| **3.2** | What is the petty cash policy? Is the limit respected? |  | |  |  |  |  |
| **3.3** | Conduct surprise cash count |  | |  |  |  |  |
| **3.4** | Are Monthly (and accurate) bank reconciliations performed, reviewed and approved? |  | |  |  |  |  |
| **3.5** | Confirm that reconciling items in the bank reconciliations have subsequently cleared |  | |  |  |  |  |
| **3.4** | Is a separate Bank account maintained for CBM funds? |  | |  |  |  |  |
| **4. Asset management** | | | | | | | |
| **4.1** | Check for completeness and accuracy of fixed asset register; existence of assets and CBM’s rights and obligations to them |  | |  |  |  |  |
| **4.2** | Perform sample asset verification |  | |  |  |  |  |
| **4.3** | Are the assets adequately insured? |  | |  |  |  |  |
| **4.4** | Ensure vehicle logbooks for vehicles purchased at the RO and CO are registered under CBM. For partners, ensure they are registered under the organization’s name |  | |  |  |  |  |
| **4.5** | Review the fleet management procedures to ensure they are as per the operation manual |  | |  |  |  |  |
| **4.6** | Are all additions/assets purchased duly recorded in fixed asset register with the right values and appropriate asset codes |  | |  |  |  |  |
| **4.7** | Are all assets tagged? |  | |  |  |  |  |
| **4.8** | Is disposal of fixed assets approved and in accordance with GAAP/local legislation? (both selling of assets and donations) |  | |  |  |  |  |
| **5. Human Resources** | | | | | | | |
| **5.1** | Are Salary budgets for CO/various projects respected for employees? |  | |  |  |  |  |
| **5.2** | Check that the gross salary agrees with the pay in the staff contract |  | |  |  |  |  |
| **5.3** | Is payroll management consistent? |  | |  |  |  |  |
| **5.4** | Review any salary advances to staff, ensure that they are approved and recovered within the agreed period and are issued according to the HR policy. |  | |  |  |  |  |
| **5.5** | Are taxes on salaries and pensions properly computed and declared/remitted on time? |  | |  |  |  |  |
| **5.6** | Accuracy in accounting records with respect to salaries, taxes/pensions computed and consistent with pay slips and bank transfers. Are payroll reconciliations done? (payroll reconciled to the accounting system) |  | |  |  |  |  |
| **5.7** | Is Organizational chart consistent with CBM guidelines? (RO &CO) |  | |  |  |  |  |
| **5.8** | Is Recruitment, selection, termination, etc. in accordance with CBM policy and guidelines as well as local labour laws? |  | |  |  |  |  |
| **5.9** | Do Employment contracts respect local Labor Code provisions |  | |  |  |  |  |
| **5.10** | Are HR file/record/archives of all employee complete and accurate? |  | |  |  |  |  |
| **5.11** | Are Performance Management Evaluations – carried out for all staff and on time? |  | |  |  |  |  |
| **5.12** | Are KPOs – carried out for all staff, on time and SMART? |  | |  |  |  |  |
| **5.16** | Is Leave management in accordance with CBM policy/guideline and local Labour Code? |  | |  |  |  |  |
| **6. Procurement** | | | | | | | |
| **6.1** | Are Vendors duly registered, with valid tax identity |  |  | |  |  |  |
| **6.2** | Where applicable, supplier invoices should be compliant to country taxation requirement |  |  | |  |  |  |
| **6.3** | Purchases above EUR 500 respect the procurement process as prescribed in contracts between CBM and partners (partners) |  |  | |  |  |  |
| **7. Program/Budget Monitoring** | | | | | | | |
| **7.1** | Are Budget application & approval processes and deadlines respected? |  |  | |  |  |  |
| **7.2** | Are budget overspends approved? |  |  | |  |  |  |
| **7.3** | Partner assessments : team involved, frequency, and follow up of action points from this |  |  | |  |  |  |
| **7.4** | Transfer/Implementation rate management |  |  | |  |  |  |
| **8. Audits, compliance Reviews, monitoring and OCA follow up** | | | | | | | |
| **8.1** | Has the annual audit been conducted? What was the audit opinion? |  |  | |  |  |  |
| **8.2** | What is the status of implementation of the management letter recommendations? |  |  | |  |  |  |
| **8.3** | When was the last OCA conducted? Have all the action plans from the OCA been implemented? |  |  | |  |  |  |
| **8.4** | When was the last Internal Audit/Compliance review/monitoring visit conducted? What is the status of implementation of the recommendations? |  |  | |  |  |  |