

## **DHHS POLICIES AND PROCEDURES**

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<b>Section II:</b>	<b>Budget and Finance</b>
<b>Title:</b>	<b>Cash Management Plan</b>
<b>Chapter:</b>	<b>Table of Contents</b>
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### **Statutory Policy**

### **Plan Administration**

### **Management of Receipts**

Cash Management Over Receipts:

Daily Deposit and Reporting Act G.S. 147-77 And G.S. 147-69.1

DHHS Policies to Assure Compliance

Deposit with the State Treasurer

Third Party Checks Not Deposited – Exception DMA 3

Time Of Deposit Required For State Funds - DHHS Policy

State Treasurer/State Controller Approved Exceptions To Daily Deposit Of State Funds Under The Authority Of G.S. 147.77(Exception DHHS-2)

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DHHS Policy Governing Deposit of Patient/Student Personal Funds - DHHS Exception 1

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Funds To Be Deposited In The Form Received - Statutory Requirement

Control Over Cash Receipts Policy

Control Over Receipts Received by Mail

Control Over Cash Receiving Site

Control Over Receipt Books

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Receipt Of State Or Client Funds By Employees Other Than The Designated Cashier, Mail Opener Or Ward/Unit Staff Persons

Processing Policy For Mail Containing Cash Receipts

Check Cashing Services Policy

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Drawing, Receiving And Depositing Federal Funds Policy

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 State Treasurer's Deposit Procedures  
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 Management Of Receipts - Other Techniques Employed - OSC Policy  
 Electronic Payment Acceptance

Receipts, Required Components of DHHS Cash Management Plan Responsibilities Matrix Supplements

Accounts Receivable/Billing:

Billing and Collection - Statutory Requirement  
 Minimum Information To Be Collected From Clients And Debtors OSC Policy  
 Reporting Summary Accounts Receivable to the Sate Controller OSC Policy  
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- Use Of Collection Agencies And Credit Bureaus - DHHS Policy
- Collection Of Audit Disallowance For Local Governments - DHHS Policy
- Collection Of Audit Disallowances From Other Grantees - DHHS Policy
- Payment Terms And Dunning Accounts - DHHS Policy
- Referral of Accounts to the Attorney General- OSC Policy
- Publications and Information Request Billings
- Lien Filing On Past Due Accounts For DMH/DD/SAS Facilities Exception DMH/DD/SAS-3
- Collection of Public Assistance Overpayments By County Departments Of Social Service

 Inter-Agency Billing – Supporting Documentation  
 Recovery of Cost of Care and Treatment at DHHS Facilities – DHHS Policy Exception – DMH/DD/SAS-4  
 Ability to Pay Determination and Compromise of Accounts at DHHS Facilities  
 Allowance For Uncollectible Accounts for DHHS Facilities  
 Deferred Payment Plans DHHS Policy
 

- Local Governments – Public Assistance Debt
- Local Governments – Audit Disallowances
- Hospitals, Nonprofits and Higher Education Agencies
- Employees – Salary Overpayments
- Deferred Repayment Plans for Cost Of Care And Treatment For Patients Of The Regional Psychiatric Hospitals, Special Care Centers, Mental Retardation Centers, Schools For Emotionally Disturbed Children, And Alcohol And Drug Treatment Centers Listed In G.S. 143-117
- Medicaid Providers Deferred Repayment Plans Authorized

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 Write-off Of Uncollectible Accounts - DHHS Policy  
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     Accounting for Receivables Written off  
     Redetermination of Ability to Pay Policy  
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Accounts Receivable/Billing - Required Components Of DHHS Cash Management Plan  
 Responsibilities Matrix Supplements

## **Management of Disbursements**

Cash Management Over Disbursements:

Funds Remain on Deposit Until Disbursement to Ultimate Payee  
 No State Funds May Be Expended Without An Authorized Budget  
 Pre-Audit of Disbursements Policy  
 Credit Card Disbursements  
 Information From Private Organizations Receiving State Funds, Information From State Departments And Agencies Providing State Funds G.S. 143-6.1  
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 Employee Travel Advances Policy  
 Purchasing From Or Through State Employees Policy  
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Imprest/Petty Cash Fund Policy  
Revolving Funds Policy  
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## **Management of Inventory and Supplies**

Cash Management Over Inventory and Supplies:

Inventory Quantity On Hand Policy  
Purchase Requisition Policy  
The Fixed Asset System (FAS) Responsibility

Inventory and Supplies - Required Components of DHHS Cash Management Plan Responsibilities Matrix Supplements:

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