

## DHHS POLICIES AND PROCEDURES

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<b>Section II:</b>	<b>Budget and Analysis</b>
<b>Title:</b>	<b>Cash Management Plan</b>
<b>Chapter:</b>	<b>Management of Inventory and Supplies, Required Components of DHHS Cash Management Plan Responsibilities Matrix Supplements</b>
<b>Current Effective Date:</b>	<b>8/1/02</b>
<b>Revision History:</b>	<b>8/1/02</b>
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The Management Over Inventory and Supplies Section of *the Department of Health and Human Services (DHHS) Cash Management Plan Responsibilities Matrix Supplement (Matrix)* will be completed by the General Accounting and Financial Management Section of the DHHS Controllers Office. In addition, this Matrix will be completed by any DHHS division, facility or school who has employees that are responsible for performing any of the below listed inventory or supply functions. The Matrix is to be updated and forwarded to the DHHS Controller for approval whenever physical locations or the assignment of listed tasks to positions change. The Matrix forms and instructions for their completion are available in hard copy (see Attachment 16) or Excel workbook format from the DHHS Controller's Office Accounts Receivable Section. Any changes to a division, facility or school's Matrix must be approved by the DHHS Controller. All functions must have a designated employee to act as back up.

1. An employee(s) must be designated to encumber all purchases and contracts in NCAS.
2. An employee(s) must be designated to resolve NCAS budget exceptions.
3. An employee(s) must be designated to verify incoming shipments of equipment and supplies against the NCAS receiving copy of the purchase order and to enter items received in NCAS.
4. An employee(s) must be designated as custodian for each inventory stock (i.e., warehouse, pharmacy, dietary, housekeeping, medical supplies, office supplies, forms, etc.).
5. An employee(s) must be designated for ensuring that sufficient funds are available for a purchase order or contract to be written.
6. An employee(s) must be designated for the reconciliation of the Fixed Asset System (FAS) records to the NCAS records on a monthly basis.
7. An employee(s) must be designated to be responsible for the annual inventory of supplies.

8. An employee(s) must be designated for assuring that all fixed asset transactions are properly entered in the FAS.
9. An employee(s) in each DHHS Section must be designated to be responsible for conducting the annual inventory of fixed assets. This employee will plan and coordinate the physical inventory between the DHHS Controller's Office designated FAS employee and division/facility/school section.

*For questions or clarification on any of the information contained in this policy, please contact [The Office of the Controller](#). For general questions about department-wide policies and procedures, contact the [DHHS Policy Coordinator](#).*