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Document Scope: (applies to Policy & Procedure only)

- X – The requirements herein apply only to the GCBH Central Office and its functions.
 - The requirements herein apply, verbatim, to GCBH and its network providers².
 - The requirements herein apply both to GCBH and its network providers². Additionally, network providers must have internal documents outlining their processes for implementing the requirements, insofar as they relate to actions for which network providers are responsible.
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PURPOSE: To define the processes of maintaining documentation of revenues and disbursement of funds.

POLICY

- A. Greater Columbia Behavioral Health (GCBH) maintains its documentation of revenues and disbursements of funds in accord with the State of Washington Budgeting, Accounting, and Reporting System (BARS), and the DSHS/Mental Health Division's BARS Supplements.

PROCEDURE

1. GCBH Fund: The Benton County Treasurer's Office maintains a separate fund for all GCBH revenue and expenditure transactions.
2. Investments: Reserve funds and fund balance are invested as authorized by GCBH with any interest from such investments to be retained by GCBH and used in accordance with WAC 275-57-090, less the usual and customary investment fees charged by the Benton County's Treasurer's Office. Interest earned on member government funding retained at GCBH is allocated to the member government account.
3. Revenues: All revenues are deposited by GCBH into Benton County's account with a Cash Transmittal and Receipt forwarded to the Benton County Treasurer's office. Duties are segregated between the functions of receipting revenues and making deposits.
4. Billing Procedure:
 - 4.1. GCBH submits, as requested or permitted, a request for reimbursement of consolidated contract funds using the State's Invoice Voucher (Form A19-1A) on a monthly basis, or as required in the current contract or as otherwise directed.
 - 4.2. GCBH requests reimbursement of other budgeted contract funds on a monthly basis, or as required in the current contract, in accordance with the contract budget as evidenced by proper invoice.
 - 4.3. Requests for reimbursement may not exceed the amount appropriated.
 - 4.4. The billings are itemized to show the exact amount due for each category identified in the budget. This may be done on one invoice voucher.
 - 4.5. GCBH meets any other billing requirements specified in the Statements of Work.

- 4.6. GCBH submits final billings in accordance with the contract.
5. Expenditures: GCBH uses a voucher system for expenditures and disbursing funds to its member governments. Funds are only expended for the purposes of achieving: a) The performance and outcome terms of the GCBH contract with the Department; and b) compliance with the requirements of WAC 275-57, and chapters 275-54 and 275-55, chapters 71.05, 71.24 and 71.34, and the intentions of the State Appropriations Act.
- 5.1. Claims for payment for member governments are processed twice a month in accordance with the Benton County Auditor's Office.
- 5.2. GCBH prepares all vouchers. Duties are segregated between the functions of purchasing, voucher preparation, and the issuing of warrants.
- 5.3. GCBH verifies the accuracy of all claims for payment, issues vouchers and submits them to the GCBH Chief Financial Officer, or designee, for auditing and certification.
- 5.4. Vouchers are processed through the Benton County Auditor's Office which issues warrants and returns them to GCBH for release.
- 5.5. GCBH verifies warrants and releases payments as appropriate.
- 5.6. On a quarterly basis, the GCBH Executive Committee reviews the warrant registers of expenditures and vouchers to approve all expenditures. GCBH maintains a file for warrant approvals.

APPROVAL

/S/ William Wilson
William Wilson, DrPH

11/29/07