

April 2008
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PREFACE

This manual serves as a resource to persons involved in the development and operation of non-profit organizations which receive state funds from the North Carolina Department of Health & Human Services "Department or DHHS". For purposes of this manual, state funds include any and all monies appropriated by the General Assembly, monies collected by or for the State or any agency thereof, as well as all federal funds which flow through the State of North Carolina to private organizations.

While the manual has specific application to organizations receiving funds directly from the Department, it is anticipated that the policies and procedures will be applied to all subrecipients receiving state funds from a primary recipient which is funded by the Department.

It should be emphasized that specific rules and regulations of a non-DHHS funding agency take precedence over this manual. There may be times when a specific DHHS funding division or agency may be required by federal or state rules and regulations to issue a more detailed rule or regulation that may conflict with this manual. If this occurs, the more specific program regulation shall be followed.

This manual is not designed to provide detailed legal, tax and/or accounting advice to non-profit organizations. Therefore, the Department recommends that the governing board secure the services and counsel of an attorney and a certified public accountant.