Introduction: It is the standard operating procedure of the NCSU Veterinary Health Complex (VHC) to establish standardized procedures to insure that blood bank revenue and expenses are classified correctly.

The following outline the procedures to be followed in dealing with the revenue and expenses surrounding the blood bank.

I. Revenue Recognition and Classification

   A. Donor Clients

      1. When a blood donor client brings their dog or cat into the hospital for services covered under the blood donor program (see Exhibit A), a bill order will be opened in UVIS on the day of the visit by the blood donor coordinator. The service/section on the order header will be Small Animal /Blood Bank and the senior clinician will be Dr. Hansen. All charges for services should be entered per current UVIS procedures.

      At the time of discharge, the client’s account balance should be split billed to the UVIS Blood Bank account number of 1807. The charges will be applied to the corresponding blood bank account in the Peoplesoft System (304200-02271) through Service Unit Billing.

   B. Billing for Blood

      1. Inside Blood Product Use: The billing for blood products for animals in the VHC should be done utilizing the normal UVIS procedures. The blood product fee will be attributed to the appropriate service/section treating the patient.

      2. Outside Sales of Blood Products: For blood products that are sold to other organizations directly, this transaction should be coordinated between the blood bank coordinator and Client Services. Client Services will open the bill order and process the transaction as a non accession according to the UVIS billing procedures. The purchasing organization will be provided the blood product after they have paid Client Services unless invoice billing arrangements have been approved by the Hospital Administrator or their designee. In these circumstances, the business office will bill the organization directly.

II. Expense Recognition

   1. All direct expenses associated with the blood bank to include salaries and wages, supplies, and other miscellaneous items should be charged to the account 304200-02271.