


<b>GUAM BEHAVIORAL HEALTH &amp; WELLNESS CENTER</b>		
<b>TITLE:</b> Accounting Process	<b>POLICY NO.:</b> AD-F-04	<b>PAGE:</b> 1 of 2
<b>RESPONSIBILITY:</b> Financial Management Branch		
<b>APPROVED BY:</b>  REY M. VEGA, DIRECTOR	<b>EFFECTIVE:</b> JUN 15 2017	
	<b>LAST REVIEWED/REVISED:</b>	

**PURPOSE:**

The purpose of this policy is to outline the accounting processes of the Guam Behavioral Health & Wellness Center (GBHWC) providing a guideline to ensure efficiency and appropriateness.

**POLICY:**

As a line department of the Government of Guam, accounting transactions are executed in accordance and guided by the Department of Administration (DOA).

**PROCEDURE:**

1. After receipt of invoices from vendors (or other forms of demand payment) they are stamped "received", logged into the FMB repository, and a registry/FMB reference number is placed on the document, for tracking purposes (this task is completed by employee(s) assigned to provide administrative support) and document is routed to the proper Administrative Assistant/Officer for further processing.
2. Receipts/invoices should be processed within 10 working days after receipt date, unless special handling is necessary (i.e. prior year obligation, government claim, etc...).
3. Invoices/authorization for payment are approved for payment, funds certified as necessary, posted to the appropriate ledger and purchase order receipt records, attach to receiving report (RR) bearing preparer and Certifying Officer's initials, contract copy or payment request prepared with AS400 printout, sent to DOA for payment. Administrative Assistant/Officer will follow-up/communicate with DOA.
4. Financial Forms (i.e. direct payments, journal vouchers, travel authorization, etc...) are prepared by Administrative Assistant/Officer, verifies for accuracy, prepares for certification/approval and submits accordingly to DOA/BBMR.
5. Records/transactions are organized and easily retrievable; transactions are physically and digitally filed in appropriate folders, cabinets, and/or proper receptacles by employee(s) assigned to provide administrative support or the responsible Administrative Assistant.

**REFERENCE:**

Department of Administration. *Accounting Policies and Procedures*. Hagatna, Guam.



**GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER  
REVIEW AND ENDORSEMENT CERTIFICATION**

The signatories on this document acknowledge that they have reviewed and approved the following:

Policies and Procedure

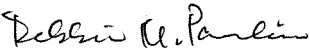
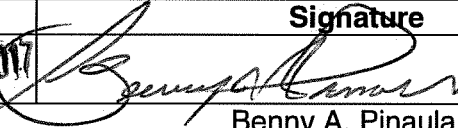
Submitted by: Debbie Paulino

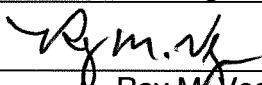
Protocol/Form

Policy No: AD-F-04

Bylaws

Title: Accounting Process

<b>Reviewed/Endorsed</b>	<b>Date</b>	<b>Signature</b>
	6/15/17	
<b>Title</b>	<b>Name Title</b>	Debbie Paulino Administrative Officer
<b>Reviewed/Endorsed</b>	<b>Date</b>	<b>Signature</b>
	JUN 15 2017	
<b>Title</b>	<b>Name Title</b>	Benny A. Pinaula Deputy Director

<b>Reviewed/Endorsed</b>	<b>Date</b>	<b>Signature</b>
	JUN 15 2017	
<b>Title</b>	<b>Name Title</b>	Rey M. Vega Director