


TITLE: GBHWC Financial Management	POLICY NO.: AD-F-02	PAGE: 1 of 2
RESPONSIBILITY: Financial Management Branch		
APPROVED BY:  REY M. VEGA, DIRECTOR	EFFECTIVE: JUN 15 2017	
	LAST REVIEWED/REVISED:	

PURPOSE:

The purpose of this policy is to provide an overview of Financial Management System that is used by Guam Behavioral Health & Wellness Center (GBHWC) as a line department of the Government of Guam.

POLICY:

All budgetary and accounting transactions are executed in accordance and guided by the Bureau of Budget and Management Research and the Department of Administration.

The Government of Guam utilizes a central Budget and Accounting Information System (BACIS) which provides budgetary controls over general governmental revenues and expenditures. All line agencies including Guam Behavioral Health and Wellness Center share this accounting information system utilizing the AS400 hardware platform.

In accordance with *5GCA Chapter 22 Article 2, Central Accounting Act*, the Division of Accounts of the Department of Administration is the agency responsible for a uniform financial management system and the related system of internal accounting controls for line agencies of the Government of Guam. DOA utilizes the Budget and Accounting Information System (BACIS) accounting software to process both the budget and accounting transactions.

In accordance with *5GCA, Chapter 4 § 4105 Bureau of Budget and Management Research (BBMR)* is responsible for the uniform budget to include all funds types for all line agencies.

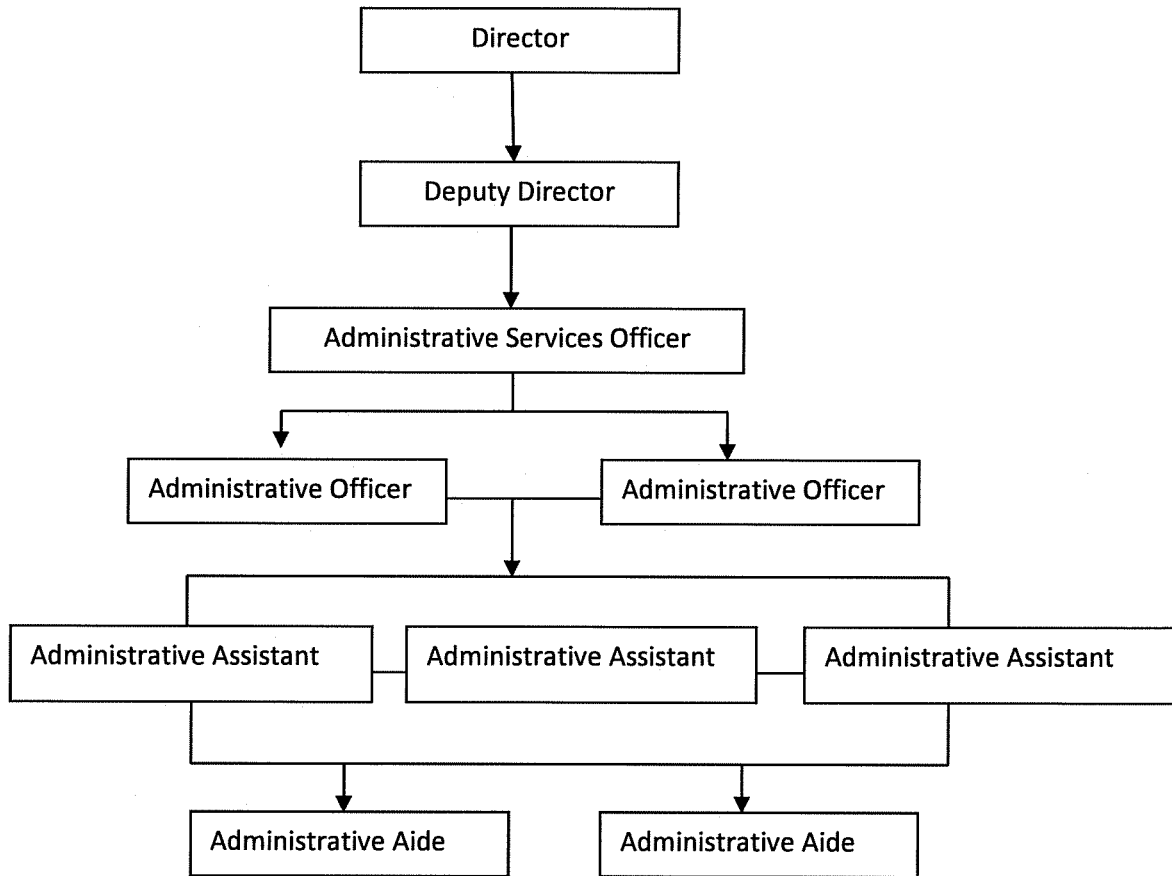
DEFINITION:

AS400:

An accounting information system hardware platform that maintains all accounting records of details as well as summaries of financial transactions.

FINANCIAL ORGANIZATION STRUCTURE:

The Financial Management Branch (FMB) of GBHWC is organized with management and staff with roles and responsibilities as specified in respective job specifications, but not limited to, set forth as follows:



REFERENCES:

5 Guam Code Annotated. *Chapter 22 General Fiscal Policies and Controls Article 2 Central Accounting Act.* Hagatna, Guam.

5 Guam Code Annotated. *Chapter 4 Program Budgeting and Financial Management §4105 Bureau of Budget and Management Branch.* 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


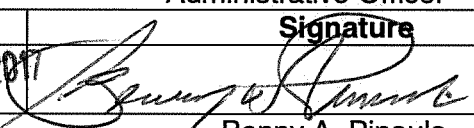
Submitted by: Debbie Paulino

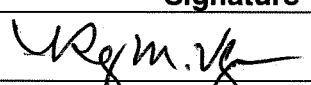
Protocol/Form

Policy No: AD-F-02

Bylaws

Title: GBHWC Financial Management

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

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