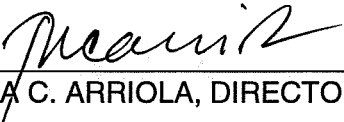


GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER		
TITLE: Accounting Process	POLICY NO: AD-F-04	Page 1 of 1
RESPONSIBILITY: Financial Management Branch		
APPROVED BY:  THERESA C. ARRIOLA, DIRECTOR	DATE OF ORIGINAL APPROVAL: 06/15/2017	
	LAST REVIEWED/REVISED: 11/14/19	

PURPOSE:

The purpose of this policy is to outline the accounting processes of 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 invoice or other forms of demand payment, the receipt/invoice is stamped "received", logged into the Financial Management Branch (FMB) repository, and a registry/FMB reference number is placed on the document for tracking purposes. It is then routed to the proper FMB personnel for further processing.
2. The receipt/invoice should be processed within 10 working days of the receipt date, unless special handling is necessary (i.e. prior year obligation, government claim, etc.).
3. Once invoices/authorizations are approved for payment, the funds are certified, as necessary, and posted to the appropriate ledger and purchase order receipt record. The invoice/authorization is attached to the copy of the purchase order with the preparer's signature, contract copy and/or payment request sent to DOA for payment.
4. Financial forms (i.e. direct payments, journal vouchers, travel authorizations, etc.) are prepared by assigned FMB personnel and submitted for appropriate review and approval.
5. Records/transactions are organized and easily retrievable; transactions are physically and digitally filed in appropriate folders, cabinets, and/or proper receptacles by assigned FMB personnel.

REFERENCE:

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



GUAM BEHAVIORAL HEALTH & WELLNESS CENTER

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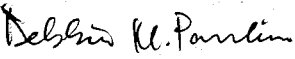
REVIEW AND ENDORSEMENT CERTIFICATION

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

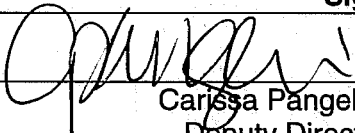
Policy Title: Accounting Process

Policy No: AD-F-04

Initiated by: Financial Management Branch

Date	Signature
10/11/2019	

Debbie Paulino
Administrative Officer

Date	Signature
NOV 08 2019	

Carissa Pangelinan
Deputy Director