

## STANDARD OPERATING PROCEDURES (SOPs)

### FINANCIAL MANAGEMENT BRANCH

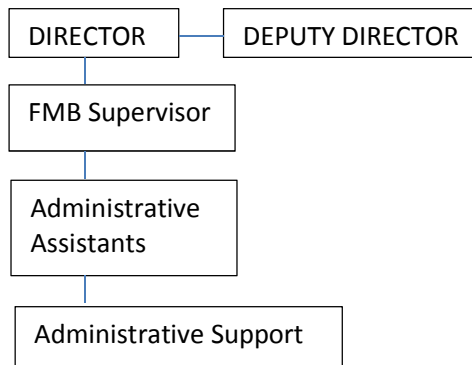
#### GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER

##### Objective

The aim of this SOP is to set necessary directives for the smooth and efficient administrative functioning, handling/operating processes in the Financial Management Branch (FMB) of the Guam Behavioral Health and Wellness Center and to ensure that internal controls are in place and financial processes are exercised appropriately, effectively and efficiently.

1. Delegation of Authorities/Certification of Funds
2. Payroll
3. Procurement/Requisitions/Purchase Order Processes
4. Accounting/Processing of Invoices
5. Budgeting

##### 1. Delegation/Certification of Funds



##### 2. Payroll Services

It is the employee's responsibility to complete and submit their timesheet and pertinent documents to their timekeeper.

The FMB oversees the activities of the GBHWC's Payroll.

The FMB Supervisor and the Department's Primary Timekeeper ensures activities are coordinated and that timesheets and supporting documents are prepared, approved, certified and submitted to the Department of Administration, Payroll Division.

##### a. Division Timekeeper:

- Inputs employee's time/leave hours, etc.. using the AS400 system.
- Prints AS400 generated timesheet, attach leave form(s) and pertinent documents.
- Ensures signatures are complete on all documents (employees, supervisor, etc.), unless other arrangements are made.

- Prints time balance reports and verifies against timesheet/attachments.
  - Prepares payroll reports as needed.
  - Packages and submits to the Departments Primary Timekeeper/FMB meeting deadline (12 p.m. Tuesday, following a payday).
  - Prepares payroll memorandums as needed and submits to the FMB for review, certification/approval.
- b. Department's Primary Timekeeper/FMB
- Ensures that timesheets/pertinent documents are verified for accuracy after receipt from the divisions/programs. Makes changes, corrections and package for certification.
  - Communicates/coordinates with employee timekeeper/supervisor and/or the employee for any changes, corrections, etc..
  - Prepares and reviews payroll memorandums as needed and submits for certification/approval.
  - Prepares payroll reports as needed.
  - Overtime reports are submitted, reviewed and certified.
  - Timesheets are copied and submitted to DOA.
  - Receives paper checks/check register and prints direct deposit statements. Sorts and distributes to timekeepers/employees on payday.
  - Hard copies are filed neatly for easy retrieval (timesheets, pertinent documents, check register, etc.).
  - Print and file labor cost distribution reports.
3. Procurement/Requisitions/Purchase Order Processes
- Requestor/Division will submit Internal requisitions with at least 1 currently dated quotation. Documents are logged/tracked and routed to the assigned personnel to review for clarity and appropriateness. Document is sent to Certifying Officer for verification of availability of funds, to Director/Deputy Director for approval.
  - Once signatures are secured, document is routed to the assigned personnel for further processing (keying into the AS400 system, printing of requisition and all attachments).
  - Requisitions and attachments are forwarded to the FMB Supervisor, Deputy Director and Director for appropriate action.
  - Requisitions are encumbered by the FMB Supervisor and hard copy is returned to the assigned personnel for submission of supporting documents to the General Services Agency (GSA), follow-ups as necessary.
  - The GSA will process accordingly and will then award a Purchase Order.
  - Purchase Order is received by the FMB, logged/tracked/scanned/disseminated accordingly (requestor/division & assigned personnel).
  - Coordinates with divisions/vendors for delivery of goods/services according to purchase order.

- Any remaining balance on purchase order/requisitions will be liquidated/de-encumbered as necessary/appropriate and processed to GSA/DOA. This processed should be done immediately and no later than 20 days before the end of the fiscal year.
- Transactions are organized and easily retrievable and are physically/electronically filed in appropriate folders/cabinets/proper receptacles.
- Purchase Orders are transferred according to established rule or practice.

#### 4. Accounting/Processing of Invoices

- After receipt of invoices (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.
- 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...).
- 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.
- Financial Forms (i.e. direct payments, journal vouchers, etc..) are prepared by Administrative Assistant/Officer, verifies for accuracy, prepares for certification/approval and submits accordingly.
- 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.

#### 5. Budgeting

- Preparation of Proposed Budgets: After the Budget Call from BBMR, financial data and other budgetary forms is provided by Administrative Assistants to the Administrative Officer/Certifying Officer.
- Production of Proposed Budget Package: On or before the submittal deadline, the proposed budget is prepared in prescribed format, hard and digital copies are made for the review of the Certifying Officer and approved by the Director, and transmitted to BBMR.
- Administrative Assistant(s) may be assigned to assist in the preparation of department's budget.
- Allotment Schedules are prepared for certification by the Certifying Officer and approved by the Director.
- Budget Modifications are prepared to initiate object class transfer, funds loading, account over-runs and other requirements.