Greater Columbia Behavioral Health

Budget Policy

No: FM803

Document Type:[1] X Policy & Procedure ____ Process Guideline

____ Plan ____ System Description

Adopted: 09/28/95
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Retired: ____

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Document Scope: (applies to Policy & Procedure only)

X – The requirements herein apply only to the GCBH Central Office and its functions.

– The requirements herein apply, verbatim, to GCBH and its network providers[2].

– The requirements herein apply both to GCBH and its network providers[2]. Additionally, network providers must have internal documents outlining their processes for implementing the requirements, insofar as they relate to actions for which network providers are responsible.

PURPOSE: To define the budget approval process.

POLICY

A. Greater Columbia Behavioral Health (GCBH) is accountable for all available resources designated in the GCBH/Mental Health Division (MHD) contract according to RCW 71.05 and 71.24

PROCEDURE

1. The Board of Directors approves a biennial budget prior to the beginning of each biennium. The budget includes all resources from the Mental Health Division and GCBH; and categorizes estimated revenues and expenses according to BARS (budgeting, accounting, and reporting system) consistent with generally accepted accounting principles.
2. The budget is submitted to and approved by the GCBH Board of Directors in accordance with RCW 36.40.
3. Budgeted expenditures are not allowed to exceed budgeted revenue plus fund balance.
4. Budgeted amounts for additional staffing requirements must be supported by an itemized listing detailing salary, benefits, and other costs related to the position.
5. The GCBH Finance Department maintains financial records and provides DSHS with information on the fiscal performance of community mental health programs as required under the reporting provisions of the GCBH/MHD contract.
6. GCBH records of mental health funds provided to the Region by the department are maintained in an auditable format. These records are available for audit upon request by the department or the department's designated audit agent.

APPROVAL

/S/ William Wilson 04/03/08

William Wilson, DrPH
Director

[1]See definitions of document types in AD100, "Development, Approval & Review of Formal RSN Documents"

[2]"Network Provider" – An organization with which GCBH is contracted for the provision of direct services.