Commonwealth of the Northern Mariana Islands (CNMI)

Department of Finance

CASH MANAGEMENT
POLICIES AND PROCEDURES

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SECTION 1: PURPOSE

The Cash Management Policies and Procedures establish a comprehensive framework of the responsibility to control and regulate the expenditure of public funds (The Constitution of the CNMI, Article X, Section 8). As listed in the 1 CMC 2553, duties of the Department of Finance include collection and deposit of all locally raised revenues from any source; receipt and deposit of all funds received from the Federal government; establish and maintain the books of accounts for the Commonwealth; select bank(s) to which Commonwealth funds are deposited; and disperse funds pursuant to authority of law. For additional applicable laws and regulations, refer to Section 1.2 Applicable Statutes.

On a daily basis, there is a large volume of cash transactions from in and out of government accounts. Cash receipt transactions relate to such items as tax payments from individuals and businesses; Customs import taxes and fees, vehicle registration and driver's license fees; and a range of others. In addition, there are payments from grantor entities reimbursing or advancing cash to government for the implementation of agreed grant projects. Transactions may also be made in the form of direct deposit by the payee into the government bank account on a bank-to-bank basis without the transaction being processed through government's cash receipting function.

Disbursement transactions relate mainly to the payment to vendors, payroll, and travel reimbursements and CNMI Tax.

There are also interbank fund transfers made for the purpose of recording transactions from one account on behalf of another, or management of cash balances to maintain adequate liquidity.

This procedural framework is designed to:
- Ensure financial security and accountability in all transactions.
- Standardize collection processes to minimize errors, discrepancies, and potential misuse of funds.
- Reinforce the integrity and efficiency of financial operations through clear documentation and oversight.

Section 1.1. Background

The policies and procedures for cash management under the Department of Finance in the CNMI have evolved in response to the need for strong financial management and accountability within the government.

Historically, the CNMI faced various financial challenges, including mismanagement and a lack of standardized cash-handling practices. As the territory developed and sought to enhance its governance, it became increasingly clear that a structured approach to cash collection was essential. This led to the establishment of formal policies designed to guide employees in their responsibilities, ensuring that public funds were handled securely and transparently.

To further strengthen financial management, the Department has implemented specific regulations, such as the Cash Receipts and Compliance Regulations outlined in Subchapter 70-40.2. These regulations provide detailed guidelines on collecting and depositing local revenues, including taxes, customs duties, and license fees, ensuring that all financial transactions are properly documented and reconciled. For the list and description of the legal authorities related to these regulations, including the specific statutes that support the Cash Receipts and Compliance Regulations, please refer to Section 1.2 – Applicable Statutes.

Overall, the policies and procedures governing cash management in the CNMI Department of Finance are essential for ensuring financial integrity, preventing fraud, complying with regulations, and promoting operational efficiency and public trust. These measures reflect the CNMI's commitment to responsible governance and effective management of public resources.

Section 1.2 Applicable Statutes

This Policies and Procedures of the Commonwealth of the Northern Mariana Islands (CNMI) are designed to ensure the secure, accurate, and accountable management of public funds. These policies adhere to a comprehensive framework of legal, regulatory, and industry-specific standards, including:

1. **Commonwealth Code Provisions:**
   a. **1 CMC § 2553:** Establishes the Department of Finance and outlines its responsibilities, including the collection, control, and disbursement of Commonwealth funds.
   b. **1 CMC § 2557:** Authorizes the Department of Finance to adopt rules and regulations within its jurisdiction to effectively manage public finances.
2. **Administrative Code Regulations:**
   a. **Subchapter 70-40.2 – Cash Receipts and Compliance Regulations:** Implements the requirements of Public Law 13-26, known as the Sale Receipt Act of 2002. These regulations mandate that all businesses provide detailed sales receipts for each transaction, ensuring accurate recording for both customers and the Division of Revenue and Taxation.
   b. **Subchapter 70-20.1 – Regulations for the Control of Public Funds:** Provides guidelines for the Department of Finance regarding the collection, control, and disbursement of public funds, ensuring compliance with statutory requirements.
   c. **Subchapter 70-40.6** Revenue & Taxation Regulations
   d. **Subchapter 70-10.1** Customs Service Regulations
3. **Public Laws:**
   a. **Public Law 13-26 (Sale Receipt Act of 2002):** Requires businesses to issue sales receipts for all transactions, enhancing transparency and accountability in revenue collection.
4. **Federal Regulations:**
   a. **Cash Management Improvement Act (CMIA) of 1990 (Public Law 101-453):** Governs the transfer of federal funds between the federal government and states or territories, ensuring efficient and

equitable cash management practices. The CNMI has entered into agreements under the CMIA to comply with these federal standards.

5. **Industry Best Practices:**
    a. **Internal Controls Framework:** The Department of Finance implements internal control measures to ensure the reliability of financial reporting, effective and efficient operations, and compliance with applicable laws and regulations. This framework includes components such as control environment, risk assessment, control activities, information and communication, and monitoring.

6. **Constitution of the CNMI, Article X, Section 8** – auditing public funds and ensuring financial accountability

Section 1.3 Definition and Acronym

- **ACH (Automated Clearing House)** – a local/nationwide electronic fund transfer (EFT) system that provides for the inter-bank clearing of electronic credit and debit transactions and for the exchange of payment-related information among participating financial institutions.
- **AP** – Accounts Payable
- **Armored Service** – A contracted security company that provides cash transportation services.
- **Armored Service Provider Slip** – form used with the secured bank deposit bag for documentation of the deposit.
- **AS400** – old CNMI Tax System (Legacy Tax System). AS400 is the CNMI Tax System for cash receipting payments on CNMI Custom's and Revenue and Tax
- **Cash Collection** – The process of receiving and recording payments such as cash or checks.
- **Cashier** – Responsible for receiving payments. For security purposes, cashiers must always log out of the system when leaving their workstation. In their absence, another cashier may accept payments at a designated station using a separately created batch.
- **Check** – a written document that instructs a bank to pay a specific amount of money from the drawer's account to the payees.
- **Check Run Report** – a document that provides approval from CNMI Treasurer or designated Treasury Staff prior to payment, provides detailed invoice list, check run summary and check run list by voucher.
- **CNMI** – Commonwealth of the Northern Mariana Islands
- **Credit Card Settlement Report** – A summary report reconciling all credit card payments collected and deposited. Referred by the bank as Credit Card Activity Report (detailed report).
- **Collection Point** – A designated government office or station authorized to receive and receipt payments for taxes, fees, fines, or other charges.

- **Customs or CBS (Division of Customs Biosecurity)** – The name has been changed from the Division of Customs Service to the Division of Customs and Quarantine by an Executive Order from the former Governor. Then it was changed again to the Division of Customs Biosecurity.
- **Daily Cash Collection Report-** Report that is generated when a batch is closed. This report includes the credit card settlement report as well as the breakdown of cash and check transactions.
- **Daily Cash Denomination Sheet** – A form used to record the breakdown of cash collected by denomination.
- **Daily Sales Report** – a compilation of system-generated and manual reports prepared by the cashier at the end of each day. Daily Sales Report includes the Settlement and Batch Report (with transaction details), Cash Denomination Sheet, Deposit Slips, Credit Card, Financial Services (FS) and other required documentation.
- **Deliverer** – An employee who is not the reviewer or verifier, assigned to deliver collections from the collection point to the Division of Revenue and Taxation or Treasury.
- **Depositor (term used in Tinian and Rota)** – An employee who is not the reviewer or verifier, assigned to deposit the collections directly to the bank.
- **Deposit transaction** – used interchangeably with collections
- **Deposit Tickets** – Forms used to list and total the money being deposited into the bank.
- **Designated Employee (Reviewer)** – Responsible for auditing or verifying collections. This includes reviewing collection reports, cash, credit card and check transactions, bank deposits, and other supporting documents prepared at the end of the collection day.
- **DOE** – Declaration of Entry
- **DRT** – Division of Tax and Revenue
- **EFT** – Electronic Fund Transfer
- **F&A** – Finance and Accounting Division
- **GBI** – General Billing Invoices
- **JDE** – J.D. Edwards Financial Management System
- **MOCR** – Manual Official Cash Receipt
- **Munis** – A centralized portal or dashboard related to the Tyler financial systems.
- **NSF** – Non-Sufficient Funds
- **ACH Pass Thru** – Ability to upload a pre-formatted ACH (Automated Clearing House) file. Also, an electronic money transfer made between banks
- **Payment Entry** – module in Munis that records collections
- **Payment Manager** – a program with a suite of tools that allows the Treasury department to prepare check runs and EFT batches and execute those batches for payment.
- **POS (Point of Sale)** – A system used to accept and record payments during a transaction.
- **Positive Pay File** – A list of checks Treasury printed and uploads to BOG online to help prevent check fraud.

- **Pre-numbered Deposit Ticket**– A uniquely numbered form used for tracking deposits made to the bank. Also known as deposit slip.
- **RMIS (Revenue Management Information System)** – New tax system
- **Secured Bank Deposit Bag** – A secure, sealed bag used to safely send cash and checks to the bank.
- **Settlement Report** – A summary report generated in Munis to reconcile all payments collected and deposited.
- **SOF** – Secretary of Finance
- **SWIFT (Society for Worldwide Interbank Financial Telecommunication)** - standard format used when making international transfers
- **Tyler Cashiering** – a system/module in Munis used to collect, record, and manage payments made to the government.

Section 1.4 Effective Date

The Cash Management Policies and Procedures will be effective in Fiscal Year 2026 beginning **October 1, 2025**, and the following Cash Management activities will be enforced.

SECTION 2: CASH RECEIPTS

The CNMI Government receives cash through multiple sources including the collection of payments from individuals and businesses, the recovery of excess travel advances through payroll deductions, and grant drawdown receipts. These cash inflows are essential to sustaining government operations and ensuring the continued delivery of public services. All categories of cash receipts shall be processed in accordance with established protocols to uphold accuracy, transparency, accountability, and compliance with applicable laws and regulations.

a. **Payments from Individuals and Businesses –** includes collections for taxes, licenses, fees, zoning invoices, and other government-related charges, which may be received through cash, checks, credit cards, or EFT (ACH, wire transfers, and online banking). CNMI government no longer accepts AMEX for payments.

b. **Recovery of Excess from Travel Cash Advance** – receivables collected through payroll deductions, particularly for excess travel cash advances. This process is distinct from general payment collection and is coordinated with payroll to ensure accurate recovery from employee salaries.

c. **Grant Drawdown** – cash receipts from the federal grant drawdown received through EFT.

Section 2.1 Local Collections

Section 2.1.1 Collection Points and System Used

Island	Collection Points	With POS but uses MOCR			MOCR (Manual Receipt)
		Munis/FMIS (Tyler Cashiering & Payment Entry)	*AS400 (Legacy Tax System)	**RMIS (New Tax System)	
Saipan	Treasury Main Office	✓			✓
	Treasury BMV	✓			✓
	Revenue and Taxation	✓	✓	✓	✓
	Customs Biosecurity - Airport		✓		✓
	Customs Biosecurity - Seaport		✓		✓
	Customs Biosecurity - Postal		✓		✓
	Customs Biosecurity - Plant Quarantine				✓
	DPL	✓			✓
	Court (Judicial)	✓			✓
	BECQ				✓
	DPW-Solid Waste				✓
	Joeten Kiyu Public Library				✓
	DLNR - Animal Health				✓
	DLNR - Parks and Recreation				✓
	COTA				✓
	DCCA - NAP				✓
	CNMI Scholarship				✓
Tinian	Revenue & Taxation	✓	✓	✓	✓
	Customs Biosecurity - Airport		✓		✓
	Customs Biosecurity - Central		✓		✓
	Customs Biosecurity - Postal				✓
Rota	Treasury	✓			✓
	Finance	✓			✓
	Revenue and Taxation		✓	✓	✓
	Customs Biosecurity - Seaport		✓		✓
	Customs Biosecurity - Airport		✓		✓
	Customs Biosecurity - Postal				✓

Note:

*AS400 (CNMI Tax System) and JDE are currently in use for prior year tax services and transactions but eventually be phased out.

**As of the creation of this policy, Tinian and Rota Customs does not have the RMIS in place; however, installation is scheduled and will transition when fully operational.

I) Collection Policies and Process

a) Segregation of Duties

To prevent fraud and minimize errors, no single individual shall be responsible for all aspects of cash handling. Cashiers responsible for receiving payments must be separate from the employee assigned to audit or verify collections. A designated employee who is neither the cashier nor the reviewer must be responsible for depositing the collections. This separation of responsibilities ensures transparency, accountability, and internal control over government funds.

b) Receipts

Issuance

All collection points are required to issue official receipts for every transaction in accordance with the following guidelines:

- Collection Points utilizing a POS system must issue a printed system-generated receipt to the payee.
- Collection Points without POS system or during periods when the system is unavailable, cashiers must issue a written Manual Official Cash Receipt (MOCR) which is pre-numbered and registered with Treasury.

The receipt copies must be distributed as follows:

- White copy – Issued to the customer
- Yellow copy – Attached as supporting documentation to the daily sales report
- Pink copy – Remains intact in the MOCR booklet for audit and recordkeeping purposes

See Appendix A.5.3 for sample MOCR

Replacement

When obtaining a replacement receipt book, agencies must sign the **receipt book register** maintained by the Treasury. Receipt books must be stored securely in a locked cabinet when not in use to ensure proper safeguarding.

Void Receipts

Only the Treasurer or an authorized designee is permitted to void receipts to ensure proper control and to prevent unauthorized actions. Receipts may be voided for reasons including, but not limited to, incorrect payee name, incorrect amounts, or codes, canceled payments, or duplicate payments. Voiding of receipts is only permitted on the same day the transaction occurred and must be completed prior to the cashier closing the

batch. In such cases, the receipt may either be voided, or the payee may be issued a refund through a check payment.

For refund processing, a memo request shall be prepared for payment, signed by CNMI Treasurer, and submitted to Financial Service for AP Invoice Entry. Once the invoice is approved and posted, Treasury will process the check disbursement.

For transactions identified after batch closure (e.g., the next day or later), a formal reversal is required. The reversal of a prior-date receipt must be processed through the Payment Reversal module in Munis. Once reversed, the correct transaction must be entered through the Payment Entry module.

Receipt Numbering and Tracking

It is essential to check all receipts from all collection points daily to ensure there are no gaps in receipt numbering. There must be no discrepancies between the last receipt from the previous review and the first receipt for the current day. For system-generated receipts, such as those from Tyler Cashiering, receipt numbering must include a batch number and reset to start with "0001" each day (e.g., 5678-0001; 5679-0001).

When the whole MOCR booklet is used, it shall be returned to the Treasury (white copy intact in the booklet). The Treasury shall reconcile the total value of receipts issued by each agency with the actual deposits received. Upon verification, the Treasury shall issue a system-generated receipt, which must be affixed in the receipt book or filed with the agency's records.

Treasury personnel shall monitor and keep track of receipts. The Treasury is responsible for retaining the second copy of all agency-issued receipts and the original copy of any voided receipts. The Treasury shall also monitor the completeness of each agency's receipt number sequence to confirm that no receipts are missing or unaccounted for.

c) Collection Points

i) Treasury

Treasury process simple collection of payments (e.g., fees, licenses, etc.) except taxes. Treasury receives the monies from other collection points and deposit to the bank. For collection points that use MOCR, the deposit is transmitted from the respective collection points and cash receipted in Tyler Cashiering at Treasury's cashier station.

ii) Division of Customs Biosecurity

The Division of Customs Biosecurity (CBS) is responsible for the collection of excise taxes and other applicable fees at designated collection points, including seaports, airports, and postal facilities.

Release of Goods – The Bill of Lading must be stamped before the release of goods. Customs officers are responsible for assessing taxable items and collecting any applicable taxes. The assessor and the taxpayer must sign the Declaration of Entry.

Click here to view flowchart.

Excise Tax – shall be assessed through the AS400 based on import declarations submitted by importers. The system automatically generates a Declaration of Entry (DOE), which calculates applicable taxes using the Harmonized System (HS) classification and corresponding rates. The DOE must be signed by both the designated Customs Assessor and the taxpayer to validate the assessment.

1. Print taxpayers account receivable.
2. Retrieve all Declaration of Entry certificates to be paid from individual files.
3. Verify all Declaration of Entry (DOE) certificates numbers with payment amount to be paid.
4. Process the payment and produce two (2) copies of receipts (one for the taxpayer, one for file copy)
5. Present receipt to taxpayer with correct amount of change, if any.
6. File paid DOE certificates with copy of receipt in sequential order by receipt number.
7. Ensure that all payments made on DOE belonging to other ports of entry are noted.
8. Print out a copy of the receipt, highlight all DOE's per port and forward the receipt to the appropriate ports of entry to ensure the DOE is properly filed as "PAID".

iii)   Division of Revenue and Taxation

The Division of Revenue and Taxation (DRT) operates two collection stations. The first station, staffed by a DRT employee, is responsible for collecting taxes, excluding excise tax, such as individual income tax and business gross revenue tax. The second station is managed by a designated Tyler Cashier, who handles the collection of other fees (e.g., driver's license, fees, etc.). DRT ensures that all collections are deposited into the bank on a daily basis.

iv)   Other Collection Points

Other collection points, not mentioned previously are responsible for the collection of other fees, fines, and charges, which are manually receipted (MOCR) and deposited with the Treasury either daily or as collected. The Treasury enters collections into Munis, indicating the manual receipt number and assigning a system receipt number to evidence their collection.

Additionally, certain collections points such as Department of Public Lands (DPL), Judicial (Court) and Finance are linked to Munis and has their own cash receipting.

II) Point-of-Sale (POS) Systems and Manual Receipt

The CNMI Government Collection Points utilizes both digital systems and manual receipting for the collection of payments.

a) Munis (FMIS)
  i. Tyler Cashiering
  ii. Payment Entry
b) RMIS (New Tax System)
c) AS400 (Legacy Tax System)
d) Manual Official Cash Receipts (MOCRs)

These systems facilitate the efficient recording and processing of transactions. If point-of-sale (POS) systems are temporarily unavailable, manual recording shall be conducted using the Manual Official Cash Receipt (MOCR). While JDE was previously the primary system for collections, Munis has since been adopted as the primary system for processing payments at most collection points. It is recognized that the collection systems in use may vary across the three islands, depending on the operational setup of each specific collection point. Regardless of the system used, it is mandatory for the cashier to issue an official receipt to the payee for every payment transaction.

a) Munis (FMIS – Financial Management Information System)

i) Tyler Cashiering

Tyler Cashiering in Munis is the current POS system used by CNMI Treasury for transaction processing. Collection activity within Tyler Cashiering is grouped into batches. These batches are used to organize, process, authorize, and manage multiple transactions at one time. Depending on the permissions, the user can view and process their own batches or batches created by others. The user can change ownership of a batch without affecting transaction or audit details within the batch.

At the start of each working day, the designated cashier shall prepare all necessary materials (e.g., Pre-numbered Deposit Ticket, Armored Service Provider Slip (Collection Points with contracted armored service), and Daily Cash Denomination Sheet) for collecting transactions and monies from payees. Cashiers log in to Munis and create a new batch. Munis (Tyler Cashiering) is an external system but linked to Payment Entries Module under Munis.

Note: Tinian and Rota do not have contracted armored service.

When creating the batch:
- The Deposit Reference must reflect the pre-numbered deposit ticket.
- The Beginning Cash amount which varies per location (as deemed necessary by CNMI Treasurer).

Once the batch is created, the cashier may begin accepting and processing payments. These payments may include, but are not limited to, miscellaneous fees or General Billing Invoices (GBI) for services such as passport fees, driver's licenses, zoning invoices, and other authorized government transactions.

See Appendix A.1 Munis: Tyler Cashiering for reference:

- *Accessing*
- *Creating, Browsing, Reassigning and Closing a Batch*
- *Processing and Voiding of Payment Transactions*
- *Generating Reports*

ii)   Payment Entry

All receipts transactions in Payment Entry module must be recorded and/or matched with their corresponding GBI and other payments received online (e.g., ACH wire, EFT, etc.) These other payments can be receivables and transfers to the CNMI Government. One type of cash receipt is the federal drawdown request; once it is identified at the bank account, proceed with matching GBI at Payment Entry module. Once payments are processed, receipts are generated and issued to uphold financial transparency.

Additionally, settlement detailed reports need to be finalized and documented to facilitate auditing procedures. Payments Journal module postings must also align with bank deposits and be accurately recorded in the financial system to maintain consistency. To safeguard data integrity and security, only authorized personnel are permitted to carry out these tasks.

See Appendix A.2 Munis: Payment Entry for reference:

- *Creating a Batch*
- *Matching GBI*
- *Printing Receipt*
- *Generating Settlement Detail Report*
- *Closing the Batch*
- *Journal Posting*

b) RMIS (New Tax System)

The Revenue Management Information System (RMIS) is the current tax system implemented by the CNMI and has been used since FY 2024. This system is responsible for recording tax collections from individuals and businesses. The total amount collected, categorized by Revenue Account Number, shall be uploaded to Munis. Upon completion of the data migration from AS400 to the FMIS, all tax collections shall be recorded in FMIS.

See Appendix A.3 RMIS (New Tax System) for reference:

- *Accepting Payments*
- *Reports and Verification*
    - o *Verify collections in the system vs Daily Collection Report*
    - o *Deposit and Generating Report*

c) AS400 (Legacy Tax System)

The AS400 (Legacy Tax System) was the previous system used by the CNMI Government to process taxes but has since been transitioned to a new tax system. Since the adoption of RMIS in FY 2024, AS400 is used only to process prior-year tax services and transactions. The AS400 system is linked to JDE, where the DRT exports data from AS400 and uploads it to JDE. DRT is scheduled to migrate FY 2021–2023 data from AS400 to RMIS. Following completion of the data migration, all tax payments shall be processed exclusively in RMIS.

See [Appendix A.4 AS400 (Legacy Tax System) linked to JDE](#) for reference:
- *Accessing and Processing Payments*
- *Pre-closing and Printing Batch Reports*
- *Closing Batches and Printing Final Report*

d) Manual Official Cash Receipts (MOCRs)

Collection Point that uses POS System (linked to Tyler Cashiering):

If the system is down, only designated cashiers are authorized to handle payments, whether in cash, checks, or credit card transactions. These cashiers are responsible for issuing Manual Official Cash Receipts (MOCRs) to payees. Once the POS system is operational again, all MOCR payments must be promptly entered into the designated system, such as Tyler Cashiering. The MOCR number shall be recorded in the Tyler Cashiering under the "comments section". To maintain accountability and prevent conflicts of interest, segregation of duties is strictly enforced—cashiers are not permitted to perform end-of-day audits.

All receipts must include the following information, filled out completely:
- Name of the person making the payment
- Date of the transaction
- Initials of the employee receiving the payment
- Description of the service or product
- Charge Code / Account Number
- Total amount paid
- Payment type clearly marked: Cash, Check, or Credit Card

Additional details per payment type:

- Cash: List the denominations received
- Check: Include check number, account number, and routing number (must be written on the MOCR for Tyler Cashiering entry)
- Credit Card: Record the last four digits of the card and a working contact number (written on the receipt)

Record the receipt on the transaction log.

Collection Point that does not use POS System (not linked to Tyler Cash Receipting):

Only designated cashiers are authorized to handle cash or check payments. These cashiers are responsible for issuing written MOCRs to payees. For transparency, MOCR numbers must be clearly recorded. To maintain accountability and prevent conflicts of interest, segregation of duties is strictly enforced—cashiers are not permitted to perform end-of-day audits.

All receipts must include the following information, filled out completely:
- Name of the person making the payment
- Date of the transaction
- Signature of the cash handler
- Initial of employee receiving money
- Description of the service or product
- Charge Code
- Total dollar amount paid
- Check marks the box to indicate type of money received
    - Cash: List denomination of monies
    - Check(s): Include Check Number, Checking Account Number and Routing Number

Record the receipt on the transaction log.

See Appendix for templates:
- ***Sales Transaction Log Template***
- ***MOCR Cash Denomination Template***
- ***Sample MOCR***

Change Fund – specific amount of cash provided to cashiers for the purpose of making change during cash transactions. It is used to ensure that the cashier has enough smaller denominations to provide the exact change to customers when they pay with cash. The fund is meant solely for this purpose and should not be used for any other transactions. After a day of operation, the change fund is counted and replenished to ensure it remains

at its initial value for future use. Currently, Tinian and Rota do not have Change Funds for its Collection Points, payees are advised to bring the exact amount or to use merchant machine (pay by card).

- **Issuing the Change Fund**
  - The Change Fund should be counted at the start of the day by the designated Cashier.
  - Initial Setup: A fixed amount should be allocated to the Change Fund, and this should be agreed upon and documented by the Treasurer and relevant authorities.
- **Denomination Breakdown Example**
  - Amount of Change Fund: $200.00
  - Denominations:

Coins	Bills
$0.25 x 20 = $5	$20 x 4 = $80
$0.10 x 20 = $2	$10 x 4 = $40
$0.05 x 20 = $1	$5 x 5 = $25
	$1 x 14 = $14
Total:	**$200.00**

- **What to Do if the Money is Missing or Not Balanced**
  - **Immediate Actions**
    - *Notify Authorities*: If a discrepancy is found (missing money or unbalanced fund), it should be reported immediately to the Treasurer and relevant supervisory staff.
    - *Audit the Records*: Conduct an audit of the daily log and any transactions to identify potential errors or discrepancies.
    - *Investigate the Incident*: Review the transaction logs and speak with the custodian and staff involved. Check for possible mistakes, theft, or errors in recording.
    - *Document the Incident*: Write a detailed report outlining the findings and any actions taken.
  - **Corrective Actions**
    - *Adjust the Fund:* If an error is found, adjust the Change Fund accordingly and ensure the correct amount is available for future use.
    - *Implement Controls*: Consider adding extra controls to prevent future discrepancies, such as:
    - Random checks during the day.
    - Improved tracking of change issuance and collection.
    - Secure storage of the Change Fund.
  - **Follow-Up**
    - Investigation Outcome: If theft is suspected, initiate a formal investigation in accordance with government protocols and policies.

- Training and Awareness: Provide additional training to staff handling the Change Fund to prevent future issues.
- Report to Higher Authorities: If the issue involves theft or negligence, report it to higher authorities for further action.

Section 2.1.2 Recovery of Excess Travel Cash Advance

There are two ways to collect excess travel cash advances:

1. **Matching GBI Payment from Payroll Deduction**

   The Travel Section sends a **Schedule of Payroll Deductions** (Excel spreadsheet) every pay period, as needed when there is a deduction. Treasury requires a GBI that contains the charge codes to process the recovery. The GBI payment shall be matched from payroll deduction through Payment Entry module.

2. **Walk-In Payment**

   Employees may return excess travel funds directly to the Treasury cashier through a walk-in payment. This method does not utilize the GBI process; thus, Treasury staff shall manually search for the employee's name to identify the appropriate charge code associated with the travel cash advance. The cashier shall process the payment using the designated charge code and record it in the Tyler Cashiering. If the system is down, MOCR shall be issued. Once the system operational, the payment must be entered into the system referencing the MOCR number.

   The employee is responsible for notifying the Travel Section and submitting the official receipt as proof of returned excess funds. This ensures proper documentation and prevents the issuance of a GBI that would otherwise result in payroll deduction. If a deduction has already been processed before notification, the employee may request reimbursement upon submission of the required supporting documents to the Travel Section.

Proposed Best Practice

Require employees to obtain a GBI from the Travel Section before making any payments at Treasury. All payments should be tied to a GBI, thus walk-in payments are no longer encourage and will be further reviewed for possible removal. OIT shall work on giving Travel Section access to the Payment Receipts to verify payments from the charge codes.

See documents for reference:
- *Recovery of Travel Advances & Reimbursements*
- *Employee Travel Policies and Procedures*

Section 2.2 US Federal Fund Receipts

Recording of Federal Fund Receipts

CNMI government agencies receive U.S. federal grants through approved applications submitted by Program Managers to fund projects and programs that comply with applicable laws. Designated Treasury staff monitor and identify funds received in the BOG Federal Grant Bank Account.

- *System generated drawdowns* are generated in GBI which is cash receipted and recorded by Treasury.
- *Manual generated drawdowns* are recorded in GEN (General Journal Entry) by Federal Section.

On a regular basis (monthly or more frequently), the Treasury shall provide bank statements or reports from the cash management system for the Federal Grant Account to the Director of Financial Services. These statements shall reflect the deposits of federal funds from the U.S. Treasury.

Accurate Entry
All cash receipts must be accurately recorded into Munis, capturing complete bank statement details, including transaction amount, date, and reference number.

Attachment of Bank Statement
A copy of the corresponding bank statement must be attached to each transaction for reference and reconciliation purposes.

Approval
Every cash receipt must undergo formal approval prior to posting. This ensures the legitimacy and accuracy of the transaction.

Posting of Transactions
Only approved receipts may be posted in the system. Posting finalizes the transaction and confirms that it has been verified and validated.

Other Grant Cash Management

Grants from other donors are usually received in advance of disbursements and are maintained in separate bank accounts. Some small grants are paid by reimbursing grantee expenses.

Section 2.3 Reporting and Validation

Section 2.3.1 End of the Day Activities (For Collected Payments)

I) Pre-Closing Batches

The cashier window closes at each designated closing time and no payments shall be accepted thereafter. Each assigned cashier must initiate the batch pre-closing process in the POS system. In the event the POS system is not working due to internet issue, software update, power outage, and other issues, the cashier shall prepare an MOCR sales transaction log and cash denomination sheet.

The designated reviewer shall verify all payments received against every single MOCR that was issued. When the system is operational, it is the cashier's responsibility to enter all MOCR payments in the system. All MOCR numbers must be indicated in the comments and the system generated receipt (e.g., Tyler Cash Receipt) shall be attached to the MOCR for transparency. All MOCR must be attached to the Sales Report for transparency as supporting document. The sales transaction log must list of MOCR numbers and amounts to tally at the end of the shift.

See Appendix to view templates of:
- *__Sales Transaction Log__*
- *__MOCR Cash Denomination Sheet__*

II) Settling the Collections

When the cashier closes the window for collection, the cashier:
- Settles the **Credit Card Merchant** account. A Credit Card Settlement Report is printed from the Credit Card Merchant machine. ***See Appendix to view sample report.***
- **Cash count –** Count all cash and have it in order by denomination and facing the same way and secure with the calculator tape.
- Add up checks and secure with the calculator tape.
- Completes the **Cash Denomination Sheet** detailing the breakdown of payment types:
  - o Cash
  - o Check
  - o Credit card
  - o Change fund (if applicable)
- Ensure that MOCR's are in sequential order. White and Yellow Voided MOCR must be included in the collection.

III) Audit, Closing Batches, and Validation

Internal Audit and Closing Batches

A designated reviewer verifies the funds and deposit tickets. Once verified, the cashier closes the batch in the POS system. In cases where the batch has discrepancy, the cashier must prepare an Incident Report, signed by the Supervisor or Officer-in-Charge (OIC), and submit to the Branch Manager at the end of the day. Any cash shortage or overage must be properly receipted or documented. The Incident Report is acknowledged by CNMI Treasurer and shall be given to Admin to file in an employee jacket. Collection Points shall prepare the Daily Sales Report, which is subject for review by a designated employee and shall be signed by cashier and reviewer prior to submission.

Submission to Treasury

Collection points that are not linked to a POS system and are using MOCR shall transmit collections to Treasury (except DPL that transmits collections to DRT) where it is cash receipted in Tyler Cashiering. Designated employee from each collection point shall deliver the following to Treasury Cashier's Office:

- Daily collections (cash or checks)
- Daily Sales Report including MOCRs

Collection Points shall retain copy of the Daily Sales Report and all supporting documentation, including the white copy of the MOCR. The original, signed Daily Sales Report along with the yellow MOCR copy shall be submitted to Treasury together with the collections.

Validation by Treasury

Treasury shall validate the Daily Sales Report and collections upon receipt. Treasury cashier shall generate the Cash Collection Report to verify receipts and ensure that the amount match with the expected deposit. The report must be signed and approved by the Treasurer or their designee. The collection point's designated employee will receive an initialed or date stamped daily deposit ticket along with Official Cash Receipts (Tyler Receipts). The attached BOG Deposit Ticket (yellow copy or printed online copy) shall serve as proof of validation.

All simple payments collected by Treasury including collections received from other collection points, shall be pre-closed, reviewed or internally audited, closed, and reported. All other collection points shall follow the same end-of-day process as Treasury.

See Appendix to view Daily Sales Report:
- *Daily Collection Report Form*
- *Settlement Report*

- *[Batch Report](#)*

IV) Securing the Collections

After collections are audited and the batch is closed, all collected monies are secured in a locked bag along with the MOCR booklet and placed in a safe or vault accessible only to authorized personnel or a designated employee. Currently, Rota has no vault, which remains a pending budgetary request that has yet to be allocated. Instead, collections are secured in a locked cash bag and stored in a locked room until the deposit is made. For added security, the bag's keys are divided: one remains in a locked cabinet at the Treasury, and the other is held by the Bank of Guam.

V) Special Case for Customs Biosecurity

The **Division of Customs Biosecurity (CBS)** at the airport and seaport may collect excise tax and fee payments after business hours and business days, as Customs generally operates 24 hours in Saipan. Taxpayers must bring exact amounts, as no change fund is maintained. Collected funds are secured in a locked cabinet within the Customs Biosecurity office, which is under 24-hour Port Security, and shall be transmitted to Treasury the following business day. Customs records all cash receipt collections in the AS400, while Treasury uploads to JDE. In Tinian and Rota, Customs Biosecurity staff are on call and may also collect these payments when needed.

Section 2.3.2 Timely Deposit of Collections

All collections must be deposited promptly, securely, and in accordance with CNMI Treasury policies. Once the collection batch is closed, counted, and verified, the designated employee shall ensure that all collections are secured and deposited without delay. At collection points where secure storage (e.g., safe or vault) is unavailable such as in Rota, all collections shall be deposited on the same day; no funds shall be held overnight under any conditions.

I) Deposit Collections

All collections must be deposited to the bank on the same day of collection. In cases where same day deposit is not possible, collections must be secured in a safe or vault and deposited to the bank on the next banking day.

The following collection points are authorized to deposit collections to the bank:

- **Saipan:** Treasury, BMW, Customs (CBS), DRT, and Judicial (Court)
- **Tinian:** Revenue and Taxation
- **Rota:** Treasury

Note: Only Saipan has a contracted armored service that picks up collections daily for deposit except Judicial that goes to the bank for deposit. In Tinian and Rota, a designated employee (depositor) is responsible for depositing collections directly to the bank.

Recommendation: *Revisit BMV cashier and direct deposit.*

Saipan Customs:
- **Does not exceed $150,000.00**
  - Deposits collected from the airport and post office that do not exceed $150,000.00 will be transported to the seaport, where Customs cashier records and consolidates by the respective batch locations. The contracted armored service will pick up the consolidated collections and deposit it to the Bank of Guam. *(Note: Consolidated means it is grouped by batch location. Batches are not opened at the seaport.)*
- **Exceeds $150,000.00**
  - Deposits from the airport, seaport, and post office that exceed $150,000.00 will be delivered to the Treasury on the same day.

Tinian Customs – collects payments and delivers collections to DRT, upon receipt, DRT verifies the collections, place in a locked bag and make deposit at the end of the day.

In rare cases where a Collection Point's collection exceeds $150,000 in cash (excluding checks), the funds shall be delivered to Treasury. However, DRT shall be responsible for making direct deposits of their collection to the bank, these deposits will not be picked up by the contracted armored service. An Enforcement Team shall be responsible for depositing the funds directly to the Bank of Guam. This procedure is implemented to ensure safety and security, and to avoid incurring additional charges from the contracted armored service, which imposes fees for every dollar that exceeds the amount in the agreement.

Section 2.3.3 Monthly Reporting and Submission

All Sales Reports for the previous month of collection points with POS system shall be submitted to the Treasury monthly, no later than the 15th day of the following month. For the islands of Tinian and Rota, Sales Reports shall be forwarded to the Saipan Treasury office. Reports and supporting documents shall be placed in a secure pouch and sent via cargo in a timely manner to meet the submission deadline.

SECTION 3: CASH DISBURSEMENTS

The CNMI Government disburses public funds through various methods of payment to ensure the continuous delivery of public services and support day-to-day operations. These cash outflows include payroll, payments to vendors, cash advances, CNMI Taxes and other operating expenses. All disbursement processes are centrally managed by the CNMI Treasury which utilizes checks and EFT. Treasury only process approved and posted invoices or payroll, and issue payments through paper checks or electronic fund transfers. Treasury cannot issue payments when the Munis is down, as the system does not allow manual check processing or printing.

Section 3.1 CNMI Government Funds

Section 3.1.1 General Fund

In Munis, this is known as Fund 1000. Internally, this is referred to as the local fund to distinguish it from federal funds. All revenues are received in the Revenue Clearing Account per the stipulations of a loan agreement from the Bank of Guam (BOG). This allows BOG to collect their loan payments before revenues are disbursed to General Fund and special revenue funds. The General Fund is used to pay budget allocation obligations and day-to-day government operations.

Notes:
- Payments to the IRS USA for FICA taxes (Social Security and Medicare) are automatically deducted from the General Fund, ensuring timely compliance with federal tax obligations.
- Payments received through credit cards are transferred to the general fund and charge a $2.50 SWEEP fee every transfer.

Section 3.1.2 Special Revenue Accounts

These are fees collected by given agencies or departments that are used to fund their operations and are not to be used or allocated for other purposes. Revolving accounts are established by local laws. Everything that is not a budget appropriation is called a special revenue account.

Some examples of special revenue accounts may include Senatorial District accounts (1st to 3rd), Cannabis, Kagman Watershed, Workers' Compensation, Dormant Accounts, CNMI Museum, Developer's Infrastructure, Marianas Housing Livability (MHL), Group Health Life Insurance (GHLI), Tobacco, and Opioids.

Collecting Revenues

Per Section 3.1.1, all revenues are added to a clearing account. Special revenue funds are dispersed to their respective accounts.

Expenses

All special revenue account expenses are paid by the general fund. After which, Treasury transfers funds from special revenue account to reimburse the General Fund. For disbursements, invoices shall be entered with the appropriate org, object and project number associated with the bank account or charge code. This allows Treasury to determine the account it covers. In certain cases, allocations from general revenue collections may be directed to Special Funds when intended for a specific purpose or project, as authorized.

Section 3.1.3 Federal Fund

In Munis, this is known as Fund 4000. Federal Funds are grant drawdowns received through EFT from federal government. These funds are used to finance federally funded operations and services.

Two types of Federal Fund Disbursements:

1. **Advance Grants** – funds have already been received from the federal grantor or federal partners and are available in the bank account. When Treasury receives an approved invoice, payment shall be processed immediately using these available funds.

2. **Reimbursement Grants** – approved invoices shall be held until Treasury process the drawdown request to the federal grantor. Once the drawdown funds are received and deposited to the bank, Treasury shall proceed with paying the related invoices. In certain cases, Treasury may prepare a fund transfer from the General Fund to the Federal Fund to temporarily cover the disbursements. Then, Treasury submits the request for drawdown and once the federal funds are received, Treasury shall reimburse the General Fund accordingly.

*For further reference: **Internal Controls for Federal Grants***

Section 3.2 Type of Disbursements

Section 3.2.1 Checks

Treasury is responsible for the printing and disbursement of checks. Checks are printed only when there are approved and posted invoices or payroll. For payroll disbursements, Payroll section notifies Treasury that the Warrant Number is ready for processing and printing payroll checks or ACH.

Check payments are issued primarily when:
- Employees are not enrolled in ACH (direct deposit), requiring physical payroll checks.
- Vendors require check payments rather than ACH or wire transfers.
- A manual or urgent disbursement is needed that cannot go through electronic methods in time.
- Federal grant-related disbursements where checks are needed before reimbursement drawdowns.

Verification and Check Pick-Up
- Treasury staff must require valid identification from vendors upon in-person check pick-up.
- Vendors must sign a **Check Transmittal Form** as proof of receipt and Treasury shall maintain a copy of the form. *See Appendix for sample Check Transmittal Form.*
- **For payroll checks:**
  - Timekeepers are responsible for picking up payroll checks for their respective departments/division.
  - An employee may only pick up their own payroll check if authorized by the timekeeper.

Check Reconciliation

- Treasury shall reconcile the check register against issued checks to ensure accuracy of disbursement. Check numbers must be sequential.
- All missing, voided, or unissued checks must be documented and accounted for to maintain internal control.

Segregation of Duties

- The check printing process must remain segregated from accounts payable functions to preserve internal controls and reduce risk of error or fraud.

I) Creating Check Run Batch

Check issuance must follow a standardized batch process to ensure accountability and reconciliation accuracy. Printed checks must be accurately generated, documented, and assigned to appropriate records to prevent errors or fraud.

1. Access the **AP Payment Manager module**.
2. Click the **Add** icon to initiate a new batch.
3. Assign a **batch name** (e.g., G122324A), following the format: G (General Fund) + MMDDYY + Alpha character.
4. Select the appropriate **Cash Account:** - 9999 10000 for General Fund - 9999 10040 for Federal Grant Fund
5. Review open invoices and select **vendors/payment** amounts.
6. Finalize and **save** the batch.
7. Generate the **Check Run Report** for Treasurer's approval and signature.

II) Printing Paper Checks

1. Click the **Print Checks** icon after generating the Check Run Report.
2. Enter the next available check number in the "**First Printed Check Numbers**" field.
3. Select **Ready Forms** Output and choose the **Cash Account**.
4. Print and verify checks for accuracy.
5. Update the **Check Run Batch** with the assigned check numbers.
6. Copy the batch to the **MUNIS Check Register**.
7. **Print** for sign-out purposes.

See Appendix to view steps and screenshots:

- *Creating a Check Run*
- *Printing Checks*
- *Posting the Check Run (Cash Disbursements Journal)*

Section 3.2.2 Electronic Fund Transfer (EFT)

Treasury processes the payments in the **Payment Manager module** for Electronic Fund Transfer (EFT). EFT refers to any method of transferring funds directly to a recipient's bank account without the use of physical checks. Accordingly, all local payments to vendors and appropriations to autonomous agencies processed through Munis must be disbursed either by check or through one of the following EFT formats (ACH and Pass Thru).

Note: During the implementation of JDE system, ACH (Automated Clearing House) was the language used for electronic transfer, with the transition to Munis, the new language now is EFT (Electronic Bank Transfers).

For international payments, wire transfers are utilized. These transactions are processed outside of Munis and must follow established Treasury procedures for international disbursements.

System Access and User Responsibility

1. Only authorized Treasury personnel may initiate and approve EFT transactions.
2. Staff must have an active user account in BOG Online Banking with the necessary access rights.
3. Each transaction must follow the dual control principle—prepared by one staff member and reviewed/approved by another.

New Vendor Banking Setup (First Payment)

1. Treasury staff logs in to Bank of Guam (BOG) Online Banking.
2. Navigate to the Recipients module under the Commercial tab.
3. Create a new recipient by entering the vendor's banking details, including:
   - Display name
   - Payment type
   - Beneficiary type (domestic or international)
   - Bank account number
   - Bank name
   - Routing number
   - Physical Vendor and Bank Address
4. Save and verify the recipient profile prior to initiating payment.

Creating and Approving Payments in BOG Online Banking

1. Log in to BOG Online Banking.
2. Navigate to the Payments section under Commercial.
3. Click Create New Payment:
   a. Select payment type (Domestic or International)
   b. Enter:

        i. Cash Account

       ii. Process Date

     iii. Recipient (vendor)

     iv. Amount

      v. Purpose of wire

    vi. Message to beneficiary (if needed)

4. Draft the payment and review all information for accuracy.
5. Submit the transaction for approval via the Activity Center.
6. Print the transaction summary and attach it to the appropriate:
   a. Wire Memo for wire transfers, or
   b. Check Run Batch for ACH/Pass Thru payments.

Transaction Confirmation and Record Keeping

1. On the scheduled process date, log in to BOG Online Banking and download the bank confirmation as proof of successful transfer.
2. All EFT-related documents must be retained, including:
   a. Drafted and approved transaction details
   b. Bank confirmation
   c. Supporting payment documentation (invoice, authorization, etc.)
3. Wire Memo or Check Run Batch paperwork.

I)   ACH Pass Thru and Regular ACH

Payments within CNMI can be through ACH. ACH Pass Thru is processed when Treasury uploads the ACH Notepad generated from the Munis Payment Manager module to the bank. Regular ACH is processed when Treasury manually process the payments without uploading the notepad to the bank. ACH Pass-thru effective date of transaction is same day, while regular ACH is 1 to 3 days depending on the day of the week, if processing on Friday, the effective date will be the following business day Monday or Tuesday if after 2pm deadline. Treasury uses ACH Pass Thru for multiple payments such as payroll, tax disbursements, and vendor payments. EFT payments shall be processed before the BOG's 2:00 PM EFT cutoff time.

Processing of EFT payments in Munis

a) Treasury staff generates the EFT Advice in the Payment Manager module.
b) Select Ready Forms Output and choose the appropriate Cash Account.
c) EFT Payments are processed as:

- **ACH Batch**
- **Single ACH**
- **Pass Thru**
  i)   Upload the file directly to BOG Online Banking for processing.

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d) Transfer the ACH Notepad file to the TRANSFERS TO EDP folder for record regardless of the type of EFT.

e) Review, draft, and approve payments in BOG Online Banking.

f) Print the bank tracking transaction number and attach it to the Check Run Batch.

g) Ensure all supporting documents are filed for reconciliation and audit purposes.

II)   Wire Transfers

For invoice payment method entered as "Wire," the invoice is routed directly to the CNMI Treasury for approval. Wire transfers are an exception to the standard invoice process, as Treasury process the Wire prior to approving the invoice in the system. Treasury staff refers to the attached Vendors invoice for the bank information. International vendors shall be processed as a Wire payment, as Munis only allows routing number. Most international vendors do not have routing numbers and instead use SWIFT codes that use BIC (Bank Identifier Codes) to make secure payments like international bank wires.

Identify Fund Source

Once the department or division enters the invoice, it is routed to Treasury for approval. Upon receiving a pending approval in the Approval hub, Treasury shall identify and verify whether the invoice is entered under a general (local) or federal cash account.

a. **General/Special Fund (Local) Wire Payment:**
   Treasury prepares a Wire Memo addressed to the Treasurer to authorize the transaction through the online banking system. Once processed, and upon receipt of a confirmation from the bank, Treasury shall proceed with approving the invoice. ***See Appendix for Sample Wire Memo.***

b. **Federal Fund Wire Payment for International Vendors:**
   The process follows the same steps as payments under the General Fund; however, payments from federal funds require a drawdown, which introduces an additional step. The Federal Section requires that an invoice shall be approved and posted prior to requesting a drawdown. However, due to system limitations, Treasury needs to process the wire transfer prior to approving the invoice, as the system requires the Check/Wire number and the date the wire was processed to be posted.

For wires entered under federal funding, only Treasury-designated staff are authorized to approve wire invoices and post them once payment has been made. The Federal Section cannot process a drawdown request unless a federal invoice has been posted in Invoice Central. It is anticipated that future updates to the approvers' workflow may streamline and improve this process.

Processing of the Wire Payment

Exceptions for international wire payments is that the wire needs to be paid first prior to Treasury's approval of the invoice. Wire payments must be processed before 4:00 PM, which is BOG's daily wire cutoff.

1. Treasury staff logs in to BOG Online Banking and navigate to the Payments section under the Commercial tab.
2. Initiate a new wire transfer by selecting the appropriate payment type (domestic or international).
3. Enter the required details, including:
   - Cash Account
   - Process date
   - Recipient
   - Amount
   - Purpose of wire
   - Message to beneficiary (if applicable)
4. Payment is drafted and routed for review and approval in the Activity Center. Only the Treasurer or designated employee can approve the payment.
5. Print the transaction details and attach it to the Wire Memo for documentation.
6. On the scheduled process date, print the bank confirmation as proof of completed transfer.

Original copies of all bank wire transfers must be retained and filed with corresponding supporting documentation to verify that funds were transferred to the correct and authorized recipient.

Manual Matching, Approval and Posting of Wire Payment in Munis

After the wire has been paid, Treasury shall complete the following steps:

1. Access the Approvals hub.
2. Manually match the invoice to the wire transfer payment so the system reflects the invoice status as "paid."
   a. Enter the Bank Tracking Number in the description of the invoice.
   b. Update and enter the Check/Wire Number using Treasury's control number.
   c. Enter the date the wire was processed.
3. Approve the invoice.
4. Once final approval is completed, CNMI Treasury will access the Payment Manager module to post the wire payment to Cash Account and finalize the transaction. All documents including the signed Wire Memo by the Treasurer, copy of invoice, and bank confirmation shall be scanned and filed for recordkeeping.

For Wire payments, Treasury has the final approval and posting of invoices.

Future Recommendation: The workflow for invoice approvals should be routed to AP rather than Treasury staff, in order to align with and maintain consistency with the standard invoice processing procedures used for other payment types.

Section 3.3 Major Transactions

Section 3.3.1 Payroll

Payroll Section notifies Treasury of the Warrant Number that is ready for processing and printing. For supplemental payroll, no ACH files are processed, only checks are processed under supplemental payroll batch. Treasury processes the payroll and handles the submission of direct deposit file (ACH payment) and/or prints physical checks (not enrolled in ACH).

Employees can access their payroll advice and print their pay stubs through the Employee Self Service (ESS) portal in Munis. On payday Friday, timekeepers will collect the checks for employees who do not have direct deposit. In rare cases, an employee can only pick up the checks if authorized by their timekeepers. Employees receive their payroll within three to four working days from processing by the Payroll Section through Treasury and then to the employee.

Payroll Schedule and Payment:
- **Tuesday**: Payroll is processed.
- **Wednesday**: Official check date.
- **Thursday (AM)**: ACH file is submitted to the bank.
- **Friday (AM)**: Paper checks are distributed.

I) Payroll Checks Positive Pay File

Payroll processing follows a structured sequence within the Human Capital Management (HCM) system, with the Positive Pay process serving as a critical control to prevent check fraud. This enables banks to validate issued checks against institutionally approved records. To ensure security and compliance, only authorized personnel are permitted to access payroll check issuance and Positive Pay file operations. All generated files must be carefully reviewed prior to submission, and any errors in payroll checks must be corrected through a defined reprint procedure. System integrity must be safeguarded through strict access controls and regular monitoring.

See flowchart in Appendix.

Generating the Positive Pay File

This is the foundation of the entire Positive Pay process. It involves downloading the ACH file, printing payroll checks, and generating the Positive Pay file. The information in this file tells the bank which checks are valid including check numbers, amounts, and issue dates. If this step is not done correctly, the bank may reject valid checks or fail to catch fraudulent ones. Creating an accurate Positive Pay file helps protect against unauthorized transactions and ensures the payroll process moves forward without delays.

1) Download PR ACH File
   a) Navigate to System Administration > Miscellaneous Administration > File Transfer.

b) Select Download from Spool Directory.

c) Search for and download the ACH file (MPRDDEPOSIT) from the spool directory.

2) Printing Payroll Checks

a) Go to Human Capital Management > Payroll > Payroll Processing > Payroll Start and Status.

b) Ensure that PR is active for check processing (indicated by green buttons).

c) Search using Warrant Number (PP09, PP10, etc.) or Check Date and click Change if necessary.

d) Verify the confirmation screen and click YES.

e) Click Print Checks/ADV.

f) Click READYFORMS, select PR CHECK CNMI, preview stubs, then click OK.

g) Click EXECUTE to complete the printing process.

   i) Ensure that check stock is in place before printing.

3) Reprinting Payroll Checks (If Necessary)

a) Click Print Payroll Checks.

b) Confirm the pop-up message by clicking YES.

c) Click Reprint.

d) Enter the starting and ending check numbers in the Starting Check Number and Reprint Section fields.

e) Click Accept.

f) Click READYFORMS, select PR CHECK CNMI, preview stubs, then click OK.

4) Creating a Positive Pay File

a) After printing checks, click Check Register to access the Positive Pay File.

b) Review the pop-up confirmation box to verify payroll details.

c) Click Define and select the appropriate Output Type:

   i) BOTH or ELECTRONIC: Creates a Positive Pay File.

   ii) Standard Report: Generates a Check Register Report.

d) Ensure the template "POSITIVE PAY" is selected (CSV format).

e) Click Accept to create the file, which is saved in Saved Reports under PR Check Register Export File.

5) Alternative Method to Access Positive Pay File

a) Navigate to End of Period > Check Reconciliation > Check Register.

b) Enter Check Date and Output Type (if different from the default).

c) Click Accept to generate the file.

d) Access the file at the bottom of the menu or in Saved Reports.

6) General Ledger Distribution Journal

a) Click GL Distribution Journal.

b) Click Define and enter:

c) Warrant Number in the Reference Field.

d) PAYROLL in the Short Description Field.

e) Click Accept, then Display to generate the report.

7) Due To/Due from Report

Navigate to the Due To/Due From section to generate the report as needed.

See Appendix for steps of **[Retrieving the Positive Pay File.](#)**

Uploading Positive Pay File to the Bank

Once the Positive Pay file has been generated, it shall be uploaded promptly to the bank's designated portal. This submission enables the bank to validate checks presented for payment against the institutionally authorized check register. Failure to upload the correct file in a timely manner may result in the bank's inability to detect fraudulent or erroneous transactions. To mitigate the risk of check fraud and ensure proper disbursement of funds, the uploading process must be executed accurately and without delay.

1. Access bank's Positive Pay portal.
2. Log in using authorized credentials.
3. Navigate to the Upload Positive Pay File section.
4. Browse and select the generated Positive Pay CSV file from Saved Reports.
5. Confirm the upload and submit.
6. Download or save the bank's upload confirmation message or file for records.

Verifying Bank's Positive Pay File Confirmation

Verification of the bank's Positive Pay file confirmation shall be performed immediately following the upload. This verification ensures that the file was received, processed accurately, and accepted without errors. Failure to complete this step may result in undetected discrepancies—such as omitted or incorrect check details—which could lead to payment failures or fraudulent activity. This control measure is essential to maintaining the accuracy and integrity of the payroll disbursement process.

1. After submitting issued check files through the BOG's Positive Pay feature, the user will get an automatic confirmation or notification that the submitted file was successfully processed or rejected. In most cases, rejections occur because the file has already been submitted previously.
2. Confirm that all records were received without errors.
3. Download the confirmation report and compare against the original Positive Pay file.
4. If discrepancies are found:
   a. Review the original Positive Pay file.
   b. Regenerate the file, if needed.
   c. Re-upload the corrected file to the bank portal.
   d. If re-upload is not possible, contact the bank for manual correction.

e. Document the issue and resolution for audit purposes.

See Appendix to view sample of [BOG's confirmation of Positive Pay File](#).

Resolving Checks Issued Captures Through Positive Pay Exception System from Bank of Guam

If discrepancies are identified following the upload of the Positive Pay file such as errors or mismatched records indicated by Treasury designated personnel shall immediately initiate a review and resolution process. This involves verifying the file contents against the internal check register to determine the cause of the issue.

All stale-dated and duplicate checks shall be returned and will not be processed. This ensures that the bank will reverse the transaction and return the funds to the depositor's bank account.

Please note the following:

- **Unauthorized checks** include those with incorrect check numbers or mismatched amounts will be returned
- **Duplicate payments** will be returned and not processed

In cases involving unauthorized checks, the Treasury shall coordinate with the Bank of Guam via email to correct the affected records and ensure proper remittance to the intended payee.

Procedure:
1. Review any errors or mismatched items indicated by the bank.
2. Compare details from the Positive Pay file with internal check register data.
3. Communicate with the Bank to Correct the affected records.
4. Document the resolution and retain all correspondence.

II) Reprinting Payroll Checks/Check Replacement

The Reprint Checks Process is a critical control procedure implemented when original checks are undeliverable, lost, damaged, or contain errors. Proper documentation and adherence to system protocols are required to prevent duplicate payments, maintain compliance with internal controls, and ensure timely compensation. This process also supports transparency and accountability by accurately tracking voided, replaced, and reprinted checks for reconciliation and audit purposes.

Identifying the Need for a Reprint/Check Replacement

A payroll check may require reprinting due to circumstances such as printing errors, physical damage, incorrect payee information, or reports of a lost or stolen check. Prior to initiating the reprint process, the reported issue must be verified by the payroll staff to ensure that reissuance is the appropriate corrective action. The reason

for the reprint must be clearly documented and retained for audit, reconciliation, and tracking purposes in accordance with internal control standards.

Verifying Authorization for Reprint/Check Replacement

All payroll check reprint requests must be authorized by the Payroll Manager or Finance Officer. Authorization shall be obtained through a formal written request or email confirmation, in accordance with internal procedures. This control measure ensures proper oversight of the check issuance process and mitigates the risk of duplicate payments or fraudulent activity.

Printing the New Check

Once authorization is confirmed:

1. Initiate Payroll Check Printing

    a. Navigate to the Payroll Start and Status screen.

    b. Click on the Print Payroll Checks button.

    c. Ensure that the correct Payroll Warrant is selected.

    d. When the Pop-Up Menu appears, click YES to continue.

2. Reprint a Payroll Check

    a. Click on the Reprint button.

    b. Enter the check number in all required fields for reprinting the same check number.

    c. If reprinting a range of checks, enter the last check number in the Ending Old Check field.

    d. Click Accept to confirm.

3. Finalize and Print Payroll Check

    a. The Output Menu will display; select ReadyForms.

    b. In the Delivery Definition, ensure the option is set to PR CHECK PRINT/PDF.

    c. Select the checkbox to preview the check before printing.

    d. Click OK to proceed with printing.

    e. The checks should print with the selected check number(s).

Following the reprinting of a payroll check, the payroll system must be updated accordingly. The original check shall be marked as "Void" or "Reprinted," and the new check number must be entered into the system. Employee records must also be updated to reflect the new check information where applicable. This ensures accurate tracking and maintains the integrity of payroll data.

All returned payroll checks must be logged upon receipt and stored in a secure location. The reason for return—such as undeliverable address, resignation, or termination—must be documented. Returned checks shall be retained in accordance with recordkeeping and audit requirements to ensure accountability and proper resolution.

Section 3.3.2 Vendor Payment

Treasury is responsible for processing payments for goods and services procured through valid Purchase Orders (POs) and contracts. Checks for vendors are either mailed, check pick up or processed through electronic fund transfer (ACH/Wire)

Purchase Orders converted to Invoices are sent to the Munis workflow for approval. Approvers access the Munis to locate invoices pending approval. Approvers match invoices with the Check Run Batch, updating the check number, processed date, and description (including the tracking number). Once verified, the invoice is approved in the Invoice Entry section. The CNMI Treasurer or the designated employee provides final approval, and the payment is posted to cash in the **Payment Manager**.

- ***See Vendor Advances SOP in the DOF website and [flowchart](#) (appendix) for reference.***
- ***See Accounts Payable Invoice Entry Processes in the [DOF website](#).***

I) Petty Cash Fund

Petty Cash is requested by the respective agencies and entered by Accounts Payable. Once approved and posted, the invoice is then uploaded, the check run report is then printed and given to CNMI Treasurer for approval signature. Finally, the check is printed after the CNMI Treasurer approves the check run report.

Note: Tinian and Rota do not maintain Petty Cash Fund.

II) Imprest Fund Accounts

Agencies and offices are provided with bank accounts for expenditures to provide operational efficiency. These imprest fund bank accounts are created and maintained by Treasury and with approval of the Secretary of Finance. A fund balance must be established along with a designated expenditure authority.

The imprest fund custodian emails Treasury's designated employee for replenishment request. An Expenditure Report is required when submitting a replenishment request for an imprest fund. The designated employee verifies both the Expenditure Report and the requested replenishment amount. If the amount matches the record in the Payment Manager, then the Treasurer will transfer the funds to the agency's imprest fund bank account based on the replenishment request submitted. Treasury then records the journal entry for the bank fund transfers.

Section 3.3.3 CNMI Taxes (Refunds and Credits)

CNMI Taxes are government payments made to individuals or taxpayers, either as refunds of overpaid taxes or as refundable credits. These include, but are not limited to Tax Refunds/Rebates, Earned Income Tax Credit (EITC), Child Tax Credit (CTC), and the American Opportunity Tax Credit (AOTC). DRT process and approve eligible claims data entry for Treasury to process the disbursement either by paper checks or direct deposit (ACH). Since the implementation of RMIS in FY 2024 which is the current the tax system for DRT, the transactions are

processed in the Payment Manager module. However, for FY 2023 and prior year disbursements, the Legacy tax system is still used and imports data to be processed in the JDE.

Section 3.3.4 Travel Cash Advance

Upon receipt of approved **Travel Expense Claim**, Treasury shall process the Travel Advance, disburse the funds, upload in Payment Manger module and print the check. The traveler can check or view in Munis which shows a status as paid along with the check number and check date, or traveler can call Treasury for a follow up. Traveler is responsible for picking up the cash advance at the CNMI Treasury.

Refer to the <u>CNMI Employee Travel Policies and Procedures</u> on the CNMI Department of Finance website for more details.

SECTION 4: INSUFFICIENT (NSF) AND VOID CHECKS

Section 4.1 Insufficient (NSF) Check Payments

Occasionally, a check may be paid to the government, deposited, and subsequently returned by the bank due to the check presenter having insufficient funds. Recovery of these funds are done through NSF check procedures.

The journal process for NSF entries shall be segregated from regular check receipting, and all NSF entries must be recorded in Munis using the designated NSF account code to offset outstanding balances. Only designated personnel within CNMI are authorized to record these entries. Returned checks shall be submitted to the Reconciliation Section for review.

The designated NSF account must be reviewed periodically by senior accounting staff to ensure accurate reconciliation and timely clearing of items. Additionally, all supporting documentation including bank statements, check copies, notice letters, and reconciliation records shall be kept and filed to ensure compliance and maintain a complete audit trail.

I) Identifying NSF Checks

Returned NSF checks are identified through notifications from the bank. When a deposited check is returned due to insufficient funds in the account of the payer (maker), the returned item, along with a bank statement and check images, is sent to the responsible staff.

II) Notification and Charge Fee

Upon identification of an NSF check, a **First & Final Notice** of Insufficient Funds is prepared using official letterhead to clear NSF check plus NSF check fee within 30 days. The notice includes:

- Date
- Maker's address
- Receipt number (found on the back of the returned check)
- Check number, date, and amount
- Return check fee – a non-negotiable Return Check Fee is charge to each NSF transaction. This fee is added to the original check amount to determine the total amount due. This fee is clearly listed in the NSF notice sent to the check writer (maker).
- Total amount due (sum of check amount + return fee)
- Two copies of the notice are made:
  - Original Notice + Copy of check – Mailed to the maker.
  - Copy of notice + Original check + Copy of check + Copy of bank statement – Remains with Treasury.

See Appendix for a sample copy of [First and Final Notice](#).

III) Handling Returned NSF Check

Returned checks are processed through the following steps:
- Treasury records the NSF checks in the General Journal Entry/Proof module.
- Make required copies:
  - **Check Images (3)**
  - **Bank Statement copies** based on number of makers
    - 1 Maker = 1 Copy
    - 2 Makers = 2 Copies
- Distribute documents as follows:
  - **Treasury**: Original bank statement + copy of check. Treasury records the return items and the bank charge in JDE or Munis depending on the point of sale used.
  - **Maker (Payee)**: Original notice + copy of check via mail.

See Appendix for steps in [recording NSF Checks](#).

IV) Resolving NSF Check

The check writer (maker) shall be issued a **First and Final Notice**, requiring payment of the original check amount plus the non-negotiable return check fee **within 30 calendar days**. If payment is not received within this period:
- The debtor shall remain disallowed from paying by check.
- Payment must instead be made using alternative methods such as cash, credit card, money order, or certified funds. Replacement checks are not accepted.

Upon receipt of a memorandum from the bank, the check in question is added to the organization's blacklist. Treasury is unable to flag or blacklist NSF in MUNIS. Currently, only the RMIS and AS400 financial systems

possess the capability to process and maintain blacklisted items. Once paid, the payment is recorded. Even after the payee has settled their obligation, the check remains blacklisted for a period of six (6) months.

Section 4.2 Void Checks

Section 4.2.1 Check Cancellation

If a payee returns a check (e.g., for a trip not performed), a **replacement check is not required**. In such cases, an Accounts Payable (AP) cancellation is initiated, the check is voided, and the documentation is scanned and emailed to the Travel Section under Financial Services to de-obligate the associated invoice.

For check corrections, the documentation delivery may vary depending on the type of check (e.g., travel advance, vendor, payroll, or tax). In all cases, an AP cancellation is created, the check is voided, and the necessary documents are submitted via email to the appropriate section for further processing.

I) Identifying the Need for Cancellation

This step initiates the cancellation process by determining whether a check must be voided due to errors or issues such as incorrect payee details, duplicate payments, lost checks, or the death of the payee. Identifying the issue early helps prevent unauthorized disbursements, ensures funds are correctly accounted for, and maintains the integrity of financial transactions.

A check may require cancellation due to various reasons including:
- Incorrect payee name
- Deceased taxpayer
- Stale-dated check
- Wrong check amount
- Lost or unreceived check (e.g., 3911 case)

Identification typically begins with:
- A taxpayer filing a 3911 form for non-receipt
- A request from the Department of Revenue and Taxation (DRT) for corrections (e.g., name change)
- Department or payee submitting a memo for cancellation
- Internal reconciliation revealing issues with check issuance

II) Requesting Approval for Cancellation

Once the need for a check cancellation is validated, formal approval must be obtained prior to processing. This procedure ensures adherence to internal controls, proper documentation, and accountability in all cancellation activities.

The requesting department or authorized entity shall initiate the process by preparing and submitting the required documentation to the Treasury. The request must include justification for the cancellation, supporting identification, and signoffs from authorized personnel.

To formally request check cancellation:

1. Submit a formal memorandum to Treasury citing the reason for cancellation (e.g., name correction), along with a valid government-issued ID (e.g., Social Security Card, Driver's License, or Passport).
   - Department of Revenue and Taxation (DRT) submits for tax payments
   - Department Agency submits for AP Vendor checks and Payroll
2. The designated employee prepares an **AP Cancellation Order**, including:
   a. Payee Name (as printed on the check)
   b. Check Number
   c. Check Date
   d. Bank Code (e.g., 9999.10000 – General Fund, 7063.11400 – NMTIT Rebate)
   e. Check Amount
   f. Cash Account
   g. Reason for cancellation (e.g., incorrect amount, stale-dated, name mismatch)
   h. Indication of whether a replacement check is required
   i. Operational details (PV No., Batch No., Account No., PO No.)
3. Physically void the check by:
   a. Stamping "VOID" on the face of the check
   b. Removing the signature area to prevent misuse
4. Submit supporting documentation, including:
   a. Memorandum explaining the correction or reason for cancellation
   b. Completed AP Cancellation Order form
5. Obtain the necessary approvals from the following:
   a. Designated employee responsible for voiding the check in the system
   b. Treasurer or delegated approver
6. For Munis users:
   a. Submit a memo or cancellation request from the originating department or payee
   b. Complete the AP Cancellation Form
   c. Have the form signed by the staff who performed the void action
   d. Forward the form and all documentation to Financial Services for processing

III) Cancelling the Check in the System

The actual voiding of the check must be executed in the financial system (e.g., JDE or MUNIS) to prevent further processing or reconciliation of the invalid payment. Proper system cancellation ensures that financial records are accurate and that duplicate payments are avoided. It also facilitates future audits and reporting.

- Void check in JD Edwards or Payment Manager (Tyler Munis ERP)
- For checks not needing replacement, email Financial Services to de-obligate the invoice
- For corrections, scan and email AP Cancellation Form and supporting documents to Financial Services
- For Tax Checks, a Correction on Name memorandum and physical check should be submitted by Revenue and Taxation
- For checks from Tyler, the responsible department or vendor should submit the physical check and memorandum

1) **In JDE:**
   - Go to Treasury Master Menu → Type 13 (Payment Processing) → Select 6 (Void Payment Entry)
   - Enter "I" (Inquire) in action code, Supplier Number, Check Number, and GL bank code associated with paper check
   - Change Action Code to "D" (Delete)
   - Note batch number for posting
   - Post the batch at Payment Review and Post Menu (Selection 2 → Enter batch number → Selection 3 to post)

2) **In MUNIS:**
   - Search for Check Run Batch in Payment Manager
   - Add a new search → enter check number
   - Locate the check, check the box, and click "VOID"
   - Print the Voided Check Report from "My Saved Reports".

Section 4.2.2 Check Replacement

If a valid replacement is required, the payment must be reprocessed following approved procedures. This step ensures the rightful payee receives the correct payment while maintaining proper documentation and authorization. It is essential to prevent delays in disbursements and uphold trust in the organization's financial processes.

- Print replacement check
- Make a copy of the new check
- Attach the copy to the cancellation order

1) **In JDE:**
   - Go to Treasury Master Menu → Type 16 (Create Payment Group) → Select 24
   - Under Create Payment Groups:
     - Select 2 for Tax Refund Processing
     - Upload JDE Supplier Number
     - Press F6 → Enter
     - Input Address Number

- To print:
    - o   Go to Payment Group (Selection 13 or 17)
    - o   Enter Bank Account: 7063.11400
    - o   Choose "3 – Write" → Enter date and next available check number
    - o   Ensure printer is on → Print
    - o   Insert checks in Signature Machine for signing
    - o   Print Check Transmittal for manual log-out or sign-out
    - o   Return to Payment Group and post "4" after reviewing the check run.

Note: Check replacement in Munis is only for AP vendors and payroll.

If check is lost (3911 case):
- Treasury investigates through BOG online banking
- If the check is still outstanding, place a Stop Payment via BOG:
    - o   Log in → Services → Stop Payment
    - o   Input account, check number, amount, date, payee, and reason (e.g., check lost)

IV) Updating Documentation

The final step involves updating all relevant records, including address book details, check logs, and cancellation forms. Complete and accurate documentation supports audit readiness, ensures compliance with financial policies, and provides a reliable trail for reconciliation and reporting.

- Update Address Book Information in JDE to reflect the corrected payee name
- Maintain:
    - o   Voided check logs
    - o   AP Cancellation Orders or Forms
    - o   Signed 3911 Forms (if applicable)
    - o   Confirmation of Stop Payment from BOG
    - o   Signed Check Transmittal Logs
- Forward all completed forms and supporting documents to Financial Services for record-keeping and all voided physical checks are compiled and submitted to reconciliation

Section 4.2.3 Form 3911CM – Taxpayer Statement Regarding Refund

The Taxpayer Statement Regarding Refund (Form 3911CM) is used to request information about a missing, stolen, or unreceived check. The process ensures accurate verification of the taxpayer's identity and the status of the check, providing clear guidelines for follow-up actions based on whether the check is outstanding, stale dated, or cleared. By following these steps, both Treasury and the Recon Section can efficiently handle each case and ensure the taxpayer receives a timely resolution.

1. Treasury – Verification Before Taxpayer Fills Out the Form

- Verify the taxpayer's name using an ID and/or passport.
- Verify the taxpayer's Social Security Number (SSN) using their Social Security Card.
- Check if the taxpayer's check was returned from the post office.

If the check was not returned, have the taxpayer complete Section I of the form.

2. Completing the Form Using the JDE

- Compliance at Revenue and Tax (DRT) to complete Section II and the top portion of form 3911.
- Make copies of the following:
  - o Completed 3911 Form
  - o Picture ID
  - o Social Security Card
- Distribute as follows:
  - o Original 3911 Form + copies of ID and SS Card = Treasury
  - o Copy of 3911 Form = Taxpayer

3. Treasury – Documentation and Copies

- Stamp **"Received"** on the original form and all copies.

4. Treasury – Explain the 3911 Form to the Taxpayer

- **If the check is still outstanding:**
  - o Treasury shall place a stop payment.
  - o Taxpayer shall receive replacement check within 12 weeks from Treasury's received date.
- **If the check was cashed or cleared at the bank:**
  - o Treasury shall request a copy of the endorsed image.
  - o Once obtained, Taxpayer will be contacted to verify the signature(s).
- **If the check is stale dated:**
  - o Treasury shall verify with F&A that the check is indeed stale dated.

5. Recon Section – Verification

- Recon Section will determine if the check is:
  - o *Outstanding*
    - ▪ Place a stop payment on the check via BOG online access with CNMI Treasurer's approval and/or acknowledgement.
    - ▪ Wait 12 weeks from the received date to reissue the check.
    - ▪ Complete the A/P Check Cancellation Form.
  - o *Stale Dated*
    - ▪ Complete the A/P Check Cancellation Form.

- Submit the form to Finance for reissuance of a new payment voucher.
  - o ***Cleared***
    - Once the check image is obtained, contact the taxpayer to verify the signature(s).

See Appendix for the [Form 3911CM](#).

Section 4.2.4 Forgery Cases

1. **Treasury – Detection of Forgery**
   a. Forgery cases are typically identified when the endorsed signature does not match the payee's signature on the check.
   b. If Form 3911 is presented and the check is shown as cleared/cashed, proceed with further verification.
2. **Treasury – Check Verification**
   a. Request an endorsed check image from the Bank of Guam (BOG).
   b. Once the check image is obtained, contact the Taxpayer to verify the signature.
   c. If the signatures do not match, the Taxpayer must complete the following:
      i. **Penalty of Perjury Form** – Signed and notarized.
      ii. **Affidavit of Claimant (2 pages)** – Signed and notarized.
      iii. File a police report.
3. **Treasury – Document Compilation and Submission**
   a. Gather all supporting documents and verify accuracy.
   b. Make three (3) copies of all supporting documents:
      i. **Original + Two sets of copies** = Treasury
      ii. **Third set of copies** = Taxpayer
4. **Treasury – Request for Credit from BOG**
   a. Write a formal letter to BOG requesting credit back into the account to facilitate reissuing a replacement check. ***See Appendix for sample [formal letter](#).***
   b. Print the letter on an official letterhead and make three (3) copies:
      i. **Original + 1st set of copies of supporting documents** = BOG copy
      ii. **Copy of letter** = BOG stamp (TR copy)
   c. Obtain a stamped copy from BOG.
   d. File the stamped letter along with the original supporting documents in the TR file.
5. **Treasury – Process Credit Memo and Payment Voucher**
   a. Once Treasury receives the credit memo from BOG:
      i. Issue a memo to Finance & Accounting (F&A) requesting a new payment voucher.
      ii. Print the memo on letterhead, have it signed, and make a copy.
         See Appendix for sample [Credit Memo](#).

      iii. **Original letter + Original BOG request + Original supporting documents** = Sent to F&A for entry.

      iv. **All copies** - Treasury copies to be stamped at F&A.

6. **Issuance of Replacement Check**
   a. F&A – issue a new payment voucher.
   b. Treasury – Once the new payment voucher is posted and certified, the replacement check is ready for printing.

SECTION 5: BANK ACCOUNTS

A variety of bank accounts are maintained to separate funds designated for specific purposes. This segregation ensures that certain funds such as grant allocations for Saipan remain distinct from general operational accounts. In some cases, separate accounts are used to improve the tracking and management of transactions. For instance, a dedicated payroll clearing account is used exclusively for employee paychecks, helping to distinguish these disbursements from other payments and making reconciliation more efficient.

Online bank transfers between CNMI government accounts must be:
- Approved by the Secretary of Finance, and
- Recorded in the financial system by the Treasurer

Only CNMI Treasurer and designated Treasury Staff have access to process BOG online banking and are the authorized signatories.

Section 5.1 Bank Account Management

Authority to Open Bank Accounts

The Secretary of Finance and the CNMI Treasurer have exclusive authority to open any bank account in the name of the CNMI Government. All accounts must clearly state "CNMI Treasury" in the official account title for identification and segregation purposes (example CNMI Treasury – General Fund).

Imprest Fund Bank Accounts

With the approval of the Secretary of Finance, the Treasury may establish and maintain Imprest fund bank accounts for specific operational requirements for department.

Account Signatories

Only the Secretary of Finance, the Treasurer, or their officially designated representatives (assigned in writing) may serve as signatories on government accounts. In most cases, a single authorized signature is sufficient for

disbursements. The Treasurer and Secretary of Finance or authorized designee serve as the primary signatories for all disbursements.

Changes in Signatory Authority

Upon any change in employment status or capacity of an existing signatory, the relevant bank must be immediately notified to revoke that individual's signatory authority. Replacement signatories must be assigned without delay to ensure uninterrupted access and control.

Annual Account Verification

Upon the request of an auditor, Treasury will provide the list of bank accounts. This list is submitted to the banks to confirm account number and balances.

Bank Statement

All bank statements for government accounts must be available online or sent directly to the CNMI Treasurer monthly. The Treasurer will forward these statements to the Reconciliation Section for proper review, reconciliation, and record-keeping.

Section 5.2 Online Banking Management

Authority and Access Control

The CNMI Treasury manages the government's online banking systems under the authority of the Secretary of Finance. Online banking access is strictly controlled. Only the Secretary of Finance, the CNMI Treasurer, and their authorized designees have transactional access provided these designees are formally assigned in writing or documented authorization. All online users must be registered and maintained by Treasury. Treasury shall be responsible for processing fund bank transfers, ACH and wire payments. Access shall be restricted to the Treasurer and designated Treasury staff with documented authorization.

Access Classification

a. **Transactional** – access authorize to log in at the BOG online banking reserved for signatories only, this includes the authority to initiate fund transfers, ACH and wire payments Also, transactions from the Check Run Batch Report (A/P Invoices). All such transactions must be supported by an approved disbursement voucher and properly authorized.
b. **Inquiry** – access authorize to log in at the BOG online banking granted exclusively to officers with a recognized operational need, such as reconciliation staff. Inquiry access allows users to view balances and transaction details without the authority to execute transactions or transfer funds.

Account Management

The Treasury is responsible for creating and maintaining CNMI Government bank accounts. Any changes in account setup or access must be documented and approved by the Secretary of Finance. Treasury also manages

the online banking enrollment of authorized users and ensures revocation of access when necessary (e.g., due to employment changes).

Password and Security

All users must comply with the Treasury's online banking password policy:

- Login names may not be used as passwords.
- Passwords must contain at least six (6) characters and include at least one number.
- Passwords must not repeat any of the previous six (6) used.
- Passwords must be updated every four (4) months, beginning at the start of each fiscal year.

Security and Oversight

The Secretary of Finance and the CNMI Treasurer must ensure that all access is appropriate to the role and operational requirement of the user. The Treasury must periodically review all users with online access to confirm continued need and compliance with security requirements.

See Appendix for steps of Online Bank Transfer.

SECTION 6: REPORTING

For all cash transactions, reporting is done through the **Bank Reconciliation Report**, which covers cash receipts and disbursements. The Reconciliation Section shall ensure that all bank accounts are reconciled timely and accurately. Reconciliation is documented through the preparation of Reconciliation Reports, which include both monthly and annual reports.

The reconciliation process includes verifying the accuracy of the bank's records using the Bank Statement against Munis records. This process ensures that CNMI's financial records remain complete and accurate, and helps prevent errors, fraud, or unauthorized transactions.

All discrepancies or reconciling items must be resolved before the close of the Fiscal Year and shall not be carried forward. The Annual Finalized Reconciliation Report shall be routed to the Secretary of Finance for review and final approval.

In addition, Treasury may prepare and submit a Cash Report to the Secretary of Finance when requested for the Governor's meetings. This reporting is not required by policy and may vary depending on the direction of the current administration.

- *See Bank Reconciliation Policies and Procedures located in the DOF Website.*
- *See Appendix for sample Cash Report.*
- *See Appendix to view sample Annual Finalized Reconciliation Report.*

SECTION 7: REVISION/VERSION HISTORY

*This Cash Management policy and procedure will be periodically reviewed and updated to reflect changes in regulations or organizational requirements.

Revision History

Originator:	Department of Finance – Treasury
Effective Date:	10/1/2025
Reviewed By:	Asuncion Agulto, Treasurer, CNMI Treasury
Reviewers Signature:	
Approved By:	Tracy B. Norita, Secretary of Finance
Approval Signature:	
Procedure Purpose:	This procedure aims to provide a structured framework for managing the CNMI's financial activities with consistency, control, and accountability. It helps maintain financial discipline, reduce operational risks, and support efficient resource allocation.

Version History:

Version Number	Version Date	Description of Change	Point of Contact
Version 1.0	10/01/25	Initial Release	SOF Office

SECTION 8: APPENDICES

Appendix A. Cash Receipts

Appendix A.1 Munis: Tyler Cashiering

Appendix A.1.1 Accessing Tyler Cashiering

1. Tyler Cashiering can be accessed through the Munis Main Menu as shown below. Click on the Home button and you will be redirected to the Tyler Cashiering Home Page.

2. The Tyler Cashiering Home screen is the central location that will display all batches that the user created or was last assigned to. Users can also access the sidebar options that will vary based on their user security.
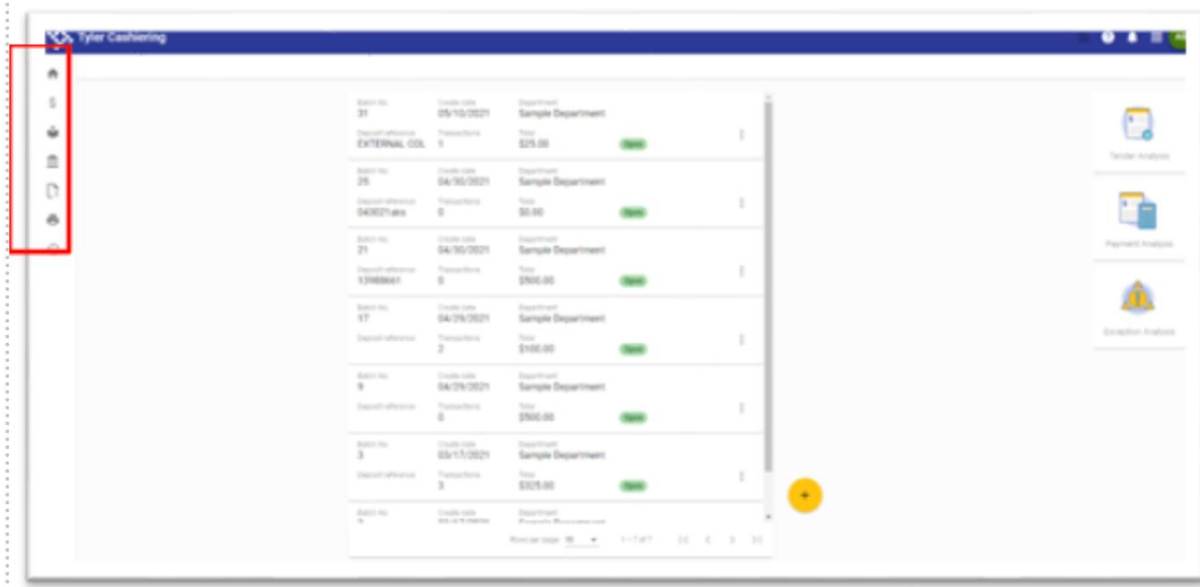
3. When you click the sidebar buttons on any of the various activity screens, you are directed to the applicable program.

   The groups on the *home screen* provide options for processing batches and settlements, starting or researching transactions, viewing reports, or performing system administration tasks:

   - Home – User Home Page
   - Batch Management— Provides links for searching batches of all status
   - Research—Contains links for finding researching prior transactions and payments
   - Settlement — Provides access to each search for settlement history
   - Image Cash Letter -
   - Reports— Provides direct access to the reports available for Tyler Cashiering.
   - Logs – (not needed) list of system errors and other messages

Appendix A.1.2 Creating a batch

Batches can be created either from the Home Screen or the Batch Management screen.

1. Click Create Batch in the Batches group or click add a batch (yellow circle with plus sign). The Create Batch form will appear for the User to populate:

- **Processing date:** Defaults in as the current date but you can change if permissions allow.
- **Effective date:** Defaults in as the current date but you can change if permissions allow.
- **General Ledger date:** Defaults in as the current date but you can change if permissions allow.
- **Settlement Fields:** (Informational only) Displays date and time of batch settlement.
- **Payment Type:** (optional) Allows for a default payment type (most should either leave this blank or choose Miscellaneous)
- **Tender Type:** (optional) Allows for a default payment type (most should either leave this blank or choose CASH). A shared credit card batch should be created each day for each separate location. For the credit card batch, the user should select CREDIT CARD as the tender type.
- **Department:** Defaults based on user settings but can be changed if permissions allow.
- **Deposit Account:** Defaults based on user settings but can be changed if permissions allow. This value represents the bank account where the batch will be deposited.
- **Deposit Reference:** For batches containing Cash & Check payments, the deposit reference number should be the number on the bank deposit slip. This number should be provided to each cashier at the start of the day. For batches containing Credit Card payments, the reference be the date, followed by the location (example: 051221_LOC1)
- **Entry Mode:** Defaults to Counter (do not change)
- **Retail Payment Type:** (leave blank)
- **Beginning Cash:** Enter the cashier's starting cash (e.g., enter change fund amount $75.00)
- The user should leave the remaining fields blank, making sure that the Print Receipts is set to **YES**

2. Before clicking on Create, click on Overrides, in doing so the page will expand to show the Deposit Overrides options for Cash, Check, Credit Card, and Other. Reference image below:

- For Credit Card, remove pre-numbered deposit ticket number and replace that and enter Date, Location (ex.01/13/23 Trea). After this is done and all areas are filled, proceed to Create batch.

3. Click **Create** to create the batch.

4. After a batch is created, a batch number will be assigned and may now take in payments. The user is taken where they can select a payment for receipts of miscellaneous cash payments or other Payment Types. The payments you received may vary throughout the day. Payments maybe Miscellaneous or General Billing, which include Passport fees, commerce fee, Driver's License, DLNR Fish & Wildlife billings, Zoning invoices, etc. (Miscellaneous fees and General Billing Invoice "GBI").

*Make sure to always log out whenever leaving the station. Another cashier will be available to take in payments at their designated station using a batch they created on their own.

Appendix A.1.3 Browsing Batches

Cashiering can provide a list of batches based on user criteria in the Batch Management Screen. Note that from the Home Screen, a user can also view all batches created or last assigned to them regardless of status.

1. Proceed to the Batch Management Screen

2. Use the Filter fields to define the batch Criteria:

- Status: Use drop down to select status (default is open)
    - All
    - Closed
    - In Review
    - Open
- Departments: Use drop down to select Departments (default restricts user to only their own department)
- Deposit Reference: allows searching by past deposit reference
- Cashiers: (for supervisors) allows searching batches by cashier
- Special Conditions: allows searching by Batch Settlement status

When you open Tyler Cashiering, the program opens to the homepage and allows a cashier to resume work on their last open batch. To resume a batch a user can click on the **ellipses** icon next to their desired batch and select the Resume option.
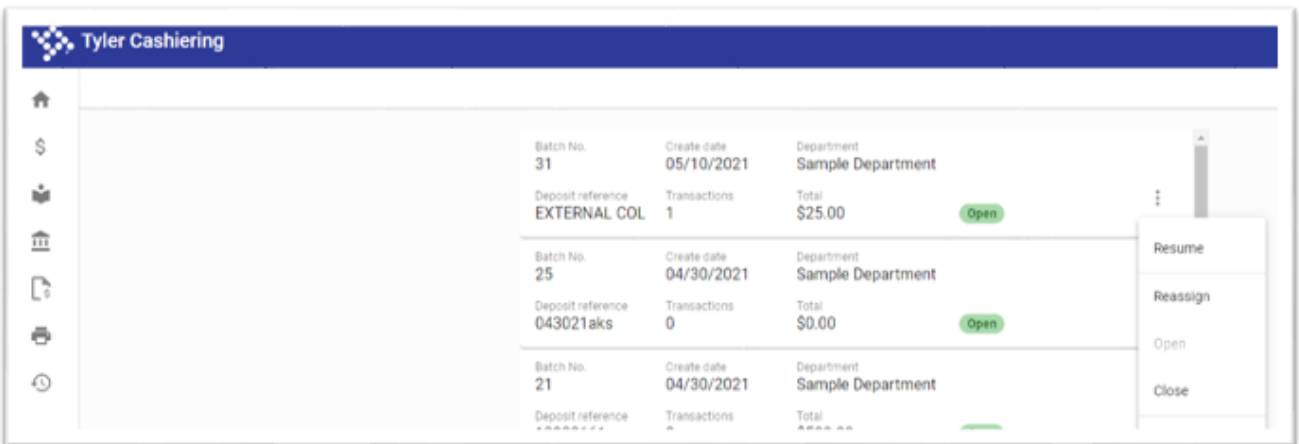
To avoid conflicts, you should always sign out of Tyler Cashiering on a workstation before opening the same batch on another workstation.

Appendix A.1.4 Reassigning Batches

A cashier or supervisor may occasionally reassign batches to other users. This occurs when a user leaves the cash station, and a new user takes over or if a batch that is already in an In-Review status needs to be re-opened and resumed.

1. To reassign a batch, first locate the batch using your home screen or Batch Management page. Click on the ellipses and select the reassign option.
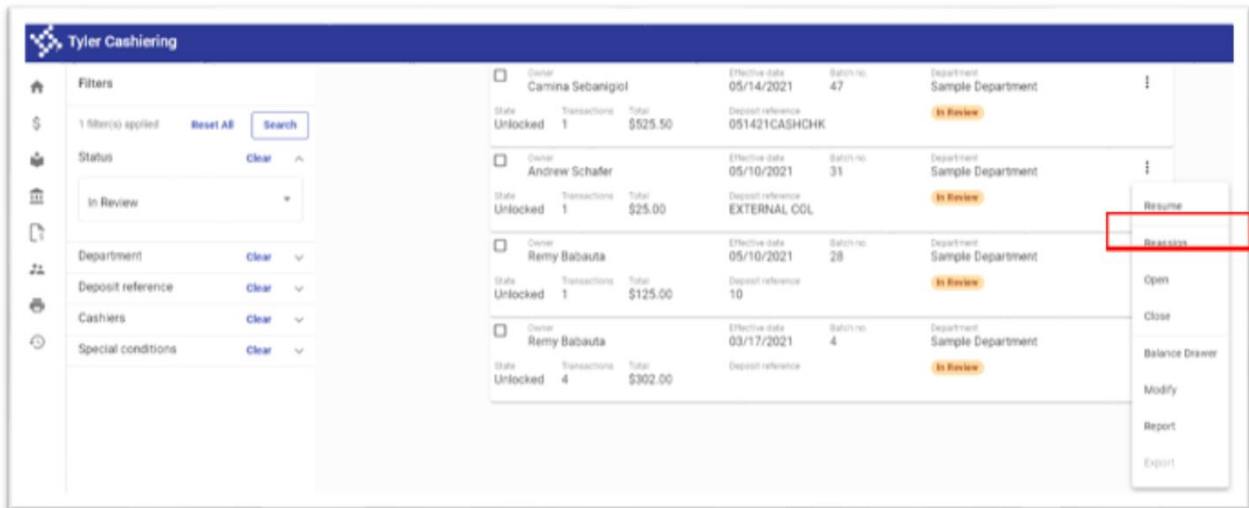
2. You will be prompted to reassign the batch to another user and be required to enter a reason code and enter a comment if desired.
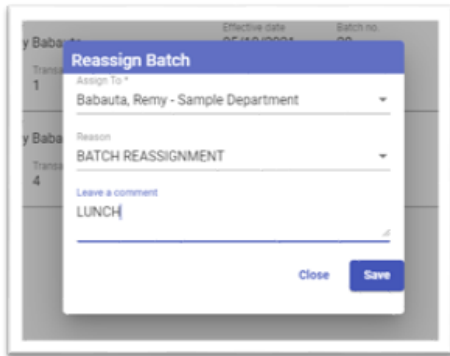
Appendix A.1.5 Processing of Payment Transactions

Once a batch has been either created or resumed, the cashier is ready to begin entering transactions.

Miscellaneous Transactions

To enter a Miscellaneous Cash Receipt, perform the following steps.

1. Select Miscellaneous as the Payment Type (note: most users will already have Miscellaneous set as their default value based on their batch settings)

- **Customer:** (optional) it is recommended that if the customer exists in Munis, that the customer be searched as associated with the receipt.
- **Description:** Select one of the Charge Code options available in the drop-down arrow. This will bring up a list of charge codes to choose from. A user can also type/search for a charge code description to restrict the number of values in the dropdown field.
- **Reference 1:**   optional memo field

- **Reference 2:** optional memo field
- Depending on the **Charge Code** selected, the cashier may have the option to update the quantity amount or modify the unit price.

2. Click Add to Cart to add this charge to the transaction. The cashier can add additional charge codes to the transaction by repeating the same process. A list of charges added can be viewed on the right of the page.
3. Click the **Pay Now** button to proceed.
4. Select the appropriate tender type.

- For one payment type, Click on Tender Type.
- Amount: Enter amount of payment
- Paid by: If blank, enter who made the payment.
- Otherwise, the customer you selected will default in this field.

- Click Complete Transaction.
- If the customer wishes to split their transaction between two payments (ex. CASH + CHECK), then change the payment amount and tender type to reflect the 1st portion of the partial payment. Click the **Add Tender** button and enter the amount and tender type of the 2nd portion of the partial payment. Remember that credit card payments should not be combined in the same batch as cash and check payments.
- When entering a CHECK tender type, the following fields will be required:
    - Check Number
    - Routing Number
    - Account Number
- When entering a CREDIT CARD tender type, the following fields will be required:
    - Credit Card Number
    - Card Type
    - Card Expiration Dates
    - Card CID
5. Click on the **Complete** button to finish entering your transaction. You will have the option to print or e-mail a receipt to the customer on the next step.

General Billing Transactions

To enter a General Billing Receipt, perform the following steps.

1. Select General Billing as the Payment Type

2. The system will prompt a new set of fields for you to search for outstanding bills either by bill number or Customer name. If the customer has the bill present, the cashier can scan the QR code that that the bill information will populate automatically.

3. Search by entering the bill number if known or by the customer's name. Make sure to use wildcard (*) characters around the customer's name (ex: *AGULTO*). Click **Search** to continue.

4. Munis will return a list of customers matching your search criteria. Locate the correct customer and click on the icon to the right of the customer's name to expand their details and view a list of their open invoices.

5. Click the checkbox icon next to the bill(s) the customer is paying for. Selecting the bill(s) will update the transaction amount total at the bottom right of the screen. Click on Pay Now when finished.

6. Select the appropriate tender as described in the Misc. Cash Receipts section.

- For one payment type, Click on Tender Type.
- Amount: Enter amount of payment
- Paid by: If blank, enter who made the payment.
- Otherwise, the customer you selected will default in this field.
- Click Complete Transaction.
- If the customer wishes to split their transaction between two payments (ex. CASH + CHECK), then change the payment amount and tender type to reflect the 1st portion of the partial payment. Click the **Add Tender** button and enter the amount and tender type of the 2nd portion of the partial payment. Remember that credit card payments should not be combined in the same batch as cash and check payments.
- When entering a CHECK tender type, the following fields will be required:
  - o Check Number
  - o Routing Number
  - o Account Number
- When entering a CREDIT CARD tender type, the following fields will be required:
  - o Credit Card Number
  - o Card Type
  - o Card Expiration Dates
  - o Card CID

7. Click on the **Complete** button to finish entering your transaction. You will have the option to print or e-mail a receipt to the customer on the next step.

Appendix A.1.6 Voiding Transactions

While transactions can be voided within Tyler Cashiering, however they cannot be edited. Once a tender is collected and the transaction recorded, the only way to "correct" a mistaken transaction is performing a void and then a replicate of the original transaction details with the correcting information.

1. To Void a transaction, locate the transaction within the batch you are working in by clicking on the **Virtual Tape** button in the upper right portion of the screen.

2. On the next screen, you will see a list of your batch transactions on the left. Clicking/Selecting any transaction from the list will prompt the system to show the transaction details on the right.

3. Click on the **ellipses** icon to the right of the detail line and click the Void option. Voiding is only allowed during the open batch, once the batch is closed and settled, it is no longer permitted unless reassigned by supervisor.
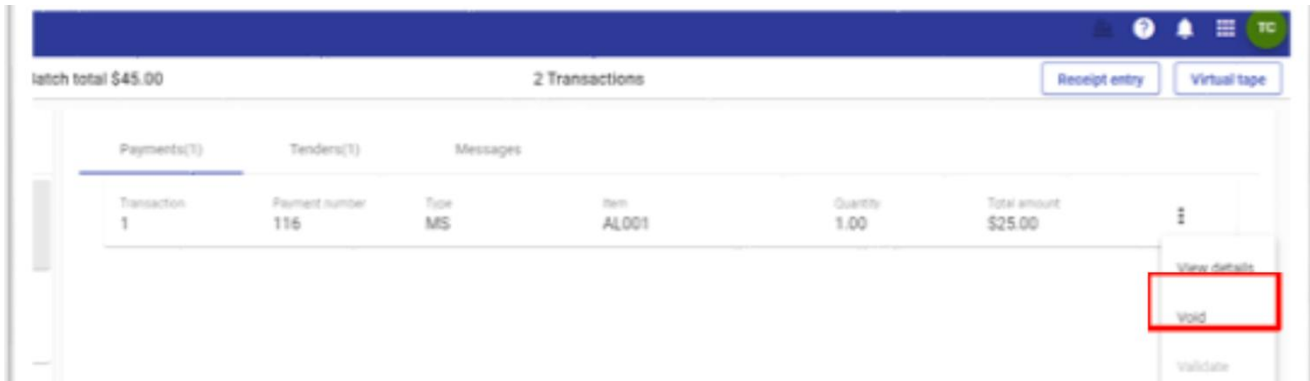
4. A pop-up screen will appear. Depending on your user security permissions, a supervisor may be required to come over and enter a password before the Void can be completed. The Cashier will also be required to select a Reason Code and enter a comment explaining the void. Click on the Void button in the pop-up screen to complete.

5. A message will briefly appear indicating that the Void has been completed. The result is a new transaction in the Cashier's virtual tape that displays a negative (voided) amount of the original transaction.
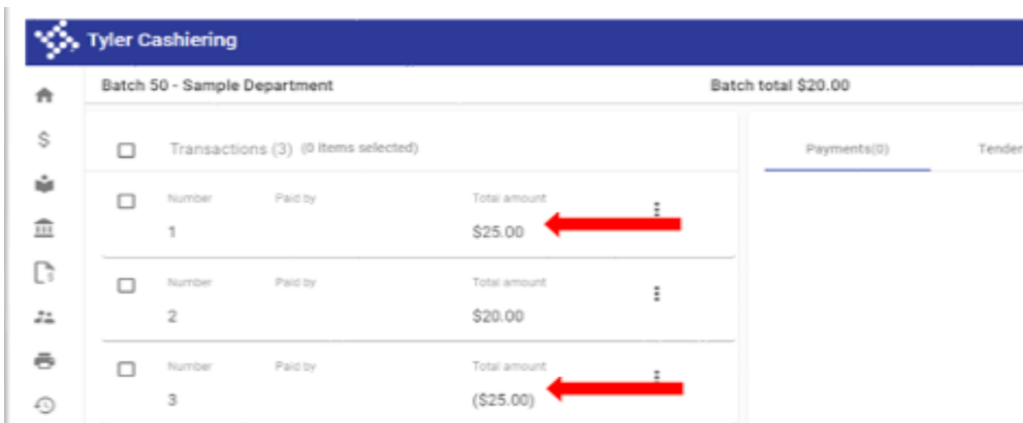
Appendix A.1.7 Closing Batches

Tyler

At the end of each day, the cashier will be required to settle their batch which involves a count of their drawer and placing their batch in an In Review status.

1. To begin the settlement process, locate the batch you wish to settle either on your home page or your Batch Management page and click on the **ellipses** icon to the right of the batch and click on Balance Drawer.

2. On the next page, enter the total number of cash and checks you have counted from your drawer. Note the beginning cash balance is displayed from the start of day as well as the system expected amounts and variances. Any variances between the count amount and system amount should be corrected at this stage.

a. (Optional) If your Department requires you to count specific currency denominations, the cashier can click on the Detail button to the right of the cash line to access the Cash Detail screen.

a. Click the **Accept** button to return to the Settlement page.

3. When the cashier is finished entering their drawer count amounts, they can click on the **Ready to Deposit** button on the lower-right portion of the page.

4. A confirmation screen will appear. If desired, the cashier can print a total review to compare against their settlement count. When the cashier is ready to proceed, they can click on the **Finalize** button.

5. Click Accept when completed.

6. At this point a settlement report will preview for the cashier. They should print out the report and bring it to their supervisor or person in charge of reviewing their end of day settlement.

7. The supervisor will review the settlement report with the cashier(s). If any corrections need to be made, the supervisor should reassign the batch back to the cashier so they can void and correct any payments as necessary or made corrections to their settlement balances. Once the batch is settled with correct balances, the supervisor can close the batch by clicking on the **ellipses** icon and clicking **Close**.

8. The batch will be placed in a closed status. Designated Treasury Staff will then post the batch in Munis.

Appendix A.1.8 Reports and Verifications

The Reports group provides direct access to all the reports available in Tyler Cashiering. The group can be accessed by clicking on the **printer** icon on the left sidebar. The reports page will appear with a list of all reports the user has access to run.
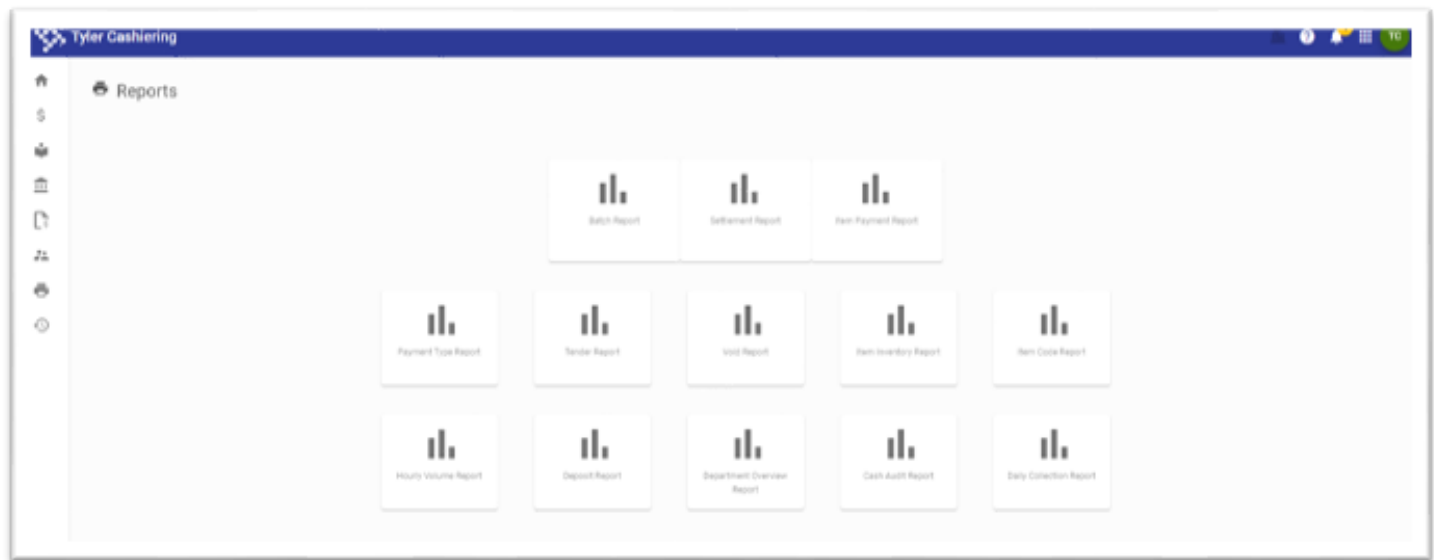
1. Select the report name by clicking in the applicable tile. The following list provides definitions of the different reports.

Report	Description
Batch Report	Creates a report of all items in the selected batch. This option is only available from the Batches group of the ribbon.
Settlement Report	Displays cash drawer activity for a specific batch or user. The report details the amount of payments tendered, voided transactions, cash transfers and end of day settlement balances.
Item Payment Report	Creates a report of specific items paid by a range of effective or entry dates, user, payment type, or origin.
Payment Type Report	Creates a report of amounts collected for payment types by date range or user. The Payment Type Report also includes a bar graph of payment types collected.
Tender Report	Creates a report of tendered activity by tender type, user, batch, or date. The Tender Report includes a chart of tender activity. This report is intended as a research tool only. It is not intended to be used to balance tender amounts with other amounts.
Void Report	Creates a report of voided transactions by date, batch, or user ID.
Item Inventory Report	Provides quantity-on-hand amounts for payment types that use inventory-based item codes. (not used by CNMI)
Item Code Report	Creates a report of inventory item codes in the system, including their general ledger account information, by payment type. (not used by CNMI)
Hourly Volume Report	Identifies receipt volume by hour for a date range, department, or user. The Hourly Volume Report also includes a chart of receipt volume.
Deposit Report	Displays a report of deposit information for a range of dates, a tender class, deposit account, deposit reference, or user.
Department Overview Report	Provides transaction information for a specific department or location. This report includes a list of all supervisors for the department, as well as their

	subordinates and transaction totals and counts. The totals do not include payments that have been voided or voided transaction records.
Cash Audit Report	Provides a list of cash transactions listed by user. Includes number of transactions, cash amount, change issued and cash voids.
Daily Collection Report	Reports of daily collection totals for a range of entry or effective dates, and for a specific origin.

i)   Daily Collection Report Form

ii)   Verify and Generate Report

Step 1: Verify Cash, Credit Card and Check Collection of Payments

1. Click on **Home** Icon.

2. Click on Vertical 3 dotted icon.

3. Scroll down and select **Balance Drawer**.

4. Verify collections. Make sure what you receive matches what is shown in the system.

a. Cash verification

	Quantity *	Amount ($) *		Quantity *	Amount ($) *
$50.00	0.00	0.00	$0.50	0.00	0.00
$20.00	6	120.00	$0.25	3	0.75
$10.00	5	50.00	$0.10	0.00	0.00
$5.00	1	5.00	$0.05	0.00	0.00
$2.00	0.00	0.00	$0.01	0.00	0.00
$1.00	3	3.00			
Currency Totals:		$178.00	Coin Totals:		$0.75
			Totals		$178.75

Cancel   Accept

b. Credit Card verification

Credit Card detail ✕

	Transaction #	Tender type	Credit card number	Amount
☐	3	CRED CARD	6289	$20.00
☐	6	CRED CARD	6205	$50.00
☐	7	CRED CARD	8869	$55.00

Totals (0) $0.00

Cancel   Accept

c. Checks verification

Check detail ✕

	Transaction #	Tender type	Check number	Amount
☐	2	CHECK	22416	$600.00
☐	8	CHECK	22420	$1,900.00

Totals (0) $0.00

Cancel   Accept

Step 2: After verification, print Grand Total Receipt.

Step 3: After printing, save batch.

Step 4: After saving batch, click on Ready to Deposit

Step 5: Click Finalize to print Report.

The settlement process has been successfully finished.

Settlement number: 6789

Settlement date: 03/05/2025

Finalizing the settlement will perform the following actions:

Generate Batch and Settlement reports

Communicate with external systems regarding batches

Print totals   Done   Finalize

Step 6: Review and then print Summary Report

Step 7: Log out from your Munis account.

iii) Settlement Report

Settlement 7354
Commonwealth of the Northern Mariana Islands (CNMI) - MP

User: m.tomokane@dof.gov.mp		Drawer Total:	$720.00
Processing Date: 5/30/2025		System Total:	$720.00
Included Batches: 7370		Beginning of day cash balance:	$0.00
External Batches: rb.hocog-11218		Variance:	$0.00

Deposit Information

Bank Name	Deposit Account	Deposit Reference	Tender Type	Count	Amount
BANK OF GUAM	GENERAL FUND CHECKING	115839	Cash	17	$720.00
		Total		17	$720.00
Grand Total:				17	$720.00

Settlement 7354
Commonwealth of the Northern Mariana Islands (CNMI) - MP

Settlement Details

Tender Classification	Count	Drawer Amount	System Amount	Beginning Cash	Variance
Cash	6	$720.00	$720.00	$0.00	$0.00
Totals	6	$720.00	$720.00	$0.00	$0.00

Settlement 7354
Commonwealth of the Northern Mariana Islands (CNMI) - MP

Cash Details

Notes

Type	Quantity	Amount
Hundreds	1	$100.00
Fifties	2	$100.00
Twenties	20	$400.00
Tens	9	$90.00
Fives	5	$25.00
Twos	0	$0.00
Ones	5	$5.00
Note Total		$720.00

Coins

Type	Quantity	Amount
Dollars	0	$0.00
Half-Dollars	0	$0.00
Quarters	0	$0.00
Dimes	0	$0.00
Nickels	0	$0.00
Pennies	0	$0.00
Coin Total		$0.00

Starting Balance: 0.00
Cash Activity: 720.00
Cash Transfers: 0.00
Ending Cash: 720.00

Hocog, Rhea   Reviewer

iv)   Batch Report

Batch Report

Batch Number: **7370**   Batch Date: **5/30/2025**   Status: **Closed**   Processing Date: **5/30/2025**

Transaction Details

Trans #	Paid By	User	# of Payments	Amount
1	L & T GROUP OF COMPANIES	Hocog, Rhea	1	150.00
2	PAEDA'S LOCAL PRODUCTS	Hocog, Rhea	1	10.00
3	DLC ENTERPRISES	Hocog, Rhea	1	10.00
4	TJ ENTERPRISES, INC.	Hocog, Rhea	1	10.00
5	CABRERA, NICOLAS MARATITA	Hocog, Rhea	1	25.00
6	CABRERA, NICOLAS M.	Hocog, Rhea	3	90.00
7	YAMADA, UMEKO	Hocog, Rhea	1	60.00
8	ROSARIO, ANTONELLI M.	Hocog, Rhea	1	50.00
9	CABRERA, DAISY MARIE	Hocog, Rhea	1	50.00
10	MASGA, JOVAENA BORJA	Hocog, Rhea	1	25.00
11	CALVO, JESUSA B.	Hocog, Rhea	1	5.00
12	BARCINAS, LUZVIMINDA B.	Hocog, Rhea	1	25.00
13	LEE, SEUNGUWOO	Hocog, Rhea	1	60.00
14	ATALIG, FRANCISCO M.	Hocog, Rhea	1	25.00
15	ROSITA HOCOG	Hocog, Rhea	1	50.00
16	MANGLONA, FREDERICK A. JR.	Hocog, Rhea	1	25.00
17	MANGLONA, FREDERICK A JR.	Hocog, Rhea	1	50.00
		Total:	**19**	**720.00**

Batch Report

Batch Number: **7370**   Batch Date: **5/30/2025**   Status: **Closed**   Processing Date: **5/30/2025**

Payment Details

Payment ID	Year Item Description	Eff Date	Customer External Reference	Payment Type	Amount
0001-392143	2025 FB006 FIRE SAFETY (R) (FB006)	5/30/2025	FB006/rb.hocog-11218/2025-02-411384-411384	Miscellaneous	150.00
0002-392147	2025 CE005 CST - PHYTO SANITARY CERTIFICATE (CE005)	5/30/2025	CE005/rb.hocog-11218/2025-02-411389-411389	Miscellaneous	10.00
0003-392148	2025 CE005 CST - PHYTO SANITARY CERTIFICATE (CE005)	5/30/2025	CE005/rb.hocog-11218/2025-02-411390-411390	Miscellaneous	10.00
0004-392149	2025 CE005 CST - PHYTO SANITARY CERTIFICATE (CE005)	5/30/2025	CE005/rb.hocog-11218/2025-02-411392-411392	Miscellaneous	10.00
0005-392153	2025 CA079 CRIMINAL RECORD CLEARANCE (CA079)	5/30/2025	CA079/rb.hocog-11218/2025-02-411399-411399	Miscellaneous	25.00
0006-392155	2025 BA030 FIRE ARMS WEAPONS ID- RENEWAL (BA030)	5/30/2025	BA030/rb.hocog-11218/2025-02-411401-411401	Miscellaneous	50.00
0006-392156	2025 BA029 FIRE ARMS SAFETY CLASS (BA029)	5/30/2025	BA029/rb.hocog-11218/2025-02-411402-411402	Miscellaneous	20.00
0006-392157	2025 BA026 FINGER PRINT (BA026)	5/30/2025	BA026/rb.hocog-11218/2025-02-411403-411403	Miscellaneous	20.00
0007-392200	2025 BA037 P/UP, TRUCK, BUS under 2,999 (BA037)	5/30/2025	BA037/rb.hocog-11218/2025-02-411464-411464	Miscellaneous	60.00

Batch Report

Batch Number: 7370   **Batch Date: 5/30/2025**   Status: **Closed**   Processing Date: **5/30/2025**

Tender Details

Tender ID	Tender Type	Reference	Payer	Deposit Reference	Deposit Account	Amount
0001-358951	CASH		L & T GROUP OF COMPANIES	115839	GENERAL FUND CHECKING	150.00
0002-358955	CASH		PAEDA'S LOCAL PRODUCTS	115839	GENERAL FUND CHECKING	10.00
0003-358956	CASH		DLC ENTERPRISES	115839	GENERAL FUND CHECKING	10.00
0004-358957	CASH		TJ ENTERPRISES, INC.	115839	GENERAL FUND CHECKING	10.00
0005-358961	CASH		CABRERA, NICOLAS MARATITA	115839	GENERAL FUND CHECKING	25.00
0006-358963	CASH		CABRERA, NICOLAS M.	115839	GENERAL FUND CHECKING	90.00
0007-359003	CASH		YAMADA, UMEKO	115839	GENERAL FUND CHECKING	60.00
0008-359032	CASH		ROSARIO, ANTONELLI M.	115839	GENERAL FUND CHECKING	50.00
0009-359054	CASH		CABRERA, DAISY MARIE	115839	GENERAL FUND CHECKING	50.00
0010-359073	CASH		MASGA, JOVAENA BORJA	115839	GENERAL FUND CHECKING	25.00
0011-359090	CASH		CALVO, JESUSA B.	115839	GENERAL FUND CHECKING	5.00
0012-359092	CASH		BARCINAS, LUZVIMINDA B.	115839	GENERAL FUND CHECKING	25.00
0013-359111	CASH		LEE, SEUNGUWOO	115839	GENERAL FUND CHECKING	60.00
0014-359136	CASH		ATALIG, FRANCISCO M.	115839	GENERAL FUND CHECKING	25.00
0015-359225	CASH		ROSITA HOCOG	115839	GENERAL FUND CHECKING	50.00
0016-359249	CASH		MANGLONA, FREDERICK A. JR.	115839	GENERAL FUND CHECKING	25.00
0017-359250	CASH		MANGLONA, FREDERICK A JR.	115839	GENERAL FUND CHECKING	50.00
					Total:	**720.00**

Batch Report

Batch Number: 7370   Batch Date: **5/30/2025**   Status: **Closed**   Processing Date: **5/30/2025**

Summary by Payment Type

Payment Type	# of Payments	Amount
Miscellaneous	19	720.00
Total:	**19**	**720.00**

Batch Report

Batch Number: 7370   Batch Date: **5/30/2025**   Status: **Closed**   Processing Date: **5/30/2025**

Summary by Tender Type

Tender Type	Count	Amount
Cash	17	720.00
Total:	**17**	**720.00**

v)   Credit Card Settlement Report


```
        CNMI  TREASURY  FINANCE  DE              Summary Report
        ASCENCION  DR  CAPITOL  HIL       MASTERCARD
                                          Sales         8
                                                        $5,430.00
        05/09/25                 16:10:41   Returns      0      $0.00
        TID: 003      Batch #: 128001      Voids        0      $0.00
            MID: 000005414292             Total         8
            SETTLEMENT SUCCESSFUL                         $5,430.00
                88 ACCEPTED
                HOST TOTALS                VISA
                OUT OF BALANCE             Sales        10
        Sales   18 $7,142.25                           $1,517.25
        Returns    0  $0.00                Returns      0      $0.00
                                           Voids        0      $0.00
            DETAIL REPORT                  Total       10
                                                        $1,517.25
              Credit/Debit/EBT

        ACCT#              AUTH#            GRAND TOTALS
        TT     CTYP  RETURN/VOID  SALE      Sales       18
        REF#   CLRK#    CSHBACK    TIP                  $6,947.25
        EM    INV#POS#          TOTAL       Returns      0      $0.00
                                            Voids        0      $0.00
        ************5048   000310           Grand Total 18
        CSALE  VI   $0.00    $11.25                     $6,947.25
        00001 0    $0.00     $0.00
        T                   $11.25          END OF REPORT

        ************8681   11759P
        CSALE  MC   $0.00  $135.00
        00002 0    $0.00     $0.00
        T                  $135.00

        ************8022   03928G
        CSALE  VI   $0.00   $50.00
        00003 0    $0.00     $0.00
        T                   $50.00

        ************6436   07221Z
        CSALE  MC   $0.00   $37.50
        00004 0    $0.00     $0.00
        C                   $37.50
```

(Printed from the merchant machine.)

Appendix A.2 Munis: Payment Entry

Appendix A.2.1 Creating a batch

1. At the **Payment Entry** module, click the plus button **(+ Add)** to create a batch. The system will automatically assign a batch number.

2. Set the Process Date, Effective Date, and G/L Date to align with the bank deposit's posted date.

3. Next, tab to **Description** and insert the payment reference, e.g., "Dept of Defense–OEA VOU 4 GBI 1011124.". Then, tab to **Default Deposit** and enter the bank deposit details, e.g., "05/30/2025 PAY MGT SYSTEM HHS PAYMENT."

4. Click **Accept** to proceed to the next screen (e.g. created Batch Number 11246).

Appendix A.2.2 Matching GBI

1. Navigate to the **'GB Invoice'** section.

2. Enter the provided GBI number in the **'Invoice Number'** field.

3. At the next screen, key in the **Amount**, matching the amount shown on the bank statement. In this case, the GBI amount should match the bank statement.
4. Tab to Receipt Comment, input the drawdown reference, and click **Accept**.

5. Under the Tender Payment screen, choose **'Wire Transfer.'**

6. Finalize the process by clicking **'Complete Transaction.'**

Appendix A.2.3 Printing the receipt

Have 2 options to print receipts, **PDF,** and **Dup Receipt.**

PDF Receipt:

DUP Receipt:

1. Return to the Batch Information screen.
2. Select **'View-Rev'** from the top menu.
3. Open the receipt by double-clicking or clicking **Accept**.
4. Under the Receipt Information screen, choose '**Dup Receipt.'**

5. Set the **'Receipt Type'** to **'1-INDIV ONLY'** and press **Enter** or click **Accept**.

6. Adjust the Output Type to **'ReadyForms.'**
7. Set the Delivery Definition to **'TREASURY-PDF ONLY.'**
8. Click **OK** to complete the process.

Appendix A.2.4 Settlement Report

1. From the Batch Information screen, click **'Settlement'** on the top menu.

2. Select **'Add'** and enter the amount in the **'Drawer Amount'** field.

3. Press **Enter** or click **Accept**.
4. Click **'Finalize'** on the top menu.
5. Confirm the print request for the Settlement Detail Report.

6. Choose **'PDF'** as the Output Type, then press **Enter** or click **OK**.

7. Return to the Batch Information screen and click **'Output-Rel'**.
8. Click **Accept**.
9. Set the Output Type to **'PDF'** and click **OK**.
10. When prompted, click **Yes** to confirm the batch status change.

COMMONWEALTH NORTHERN MARIANA ISLANDS

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SETTLEMENT REPORT

BATCH: 11246
CLERK: Remedio L. Babauta
DATE: 06/03/2025 11:43:02

DEPOSIT TENDER TYPE	COUNT	SYSTEM AMOUNT	DRAWER AMOUNT	DIFFERENCE
WIRE TRANSFER	1	85,337.25	85,337.25	0.00
TOTALS	1	85,337.25	85,337.25	0.00

TOTAL REMITTED	1	85,337.25
TOTAL CHANGE DUE	0	0.00
TOTAL CASH		0.00
TOTAL CHECKS	0	0.00

_____   _____
Remedio L. Babauta   REVIEWER

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EFT DETAIL REPORT

BATCH: 11246
CLERK: Remedio L. Babauta
DATE: 06/03/2025 11:43:02

TRANSACTION	SEQUENCE	ACCOUNT NUMBER	PAYMENT MEMO	SYSTEM AMOUNT
363651	1		U.S. DEPARTMENT OF D	85,337.25
TOTALS		# OF TENDERS: 1		85,337.25

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SETTLEMENT REPORT

BATCH: 11246
CLERK: Remedio L. Babauta
DATE: 06/03/2025 11:43:02

DEPOSIT TENDER TYPE	COUNT	SYSTEM AMOUNT	DRAWER AMOUNT	DIFFERENCE
WIRE TRANSFER	1	85,337.25	85,337.25	0.00
TOTALS	1	85,337.25	85,337.25	0.00

TOTAL REMITTED	1	85,337.25
TOTAL CHANGE DUE	0	0.00
TOTAL CASH		0.00
TOTAL CHECKS	0	0.00

_____ 06/03/2025   _____ 06/03/25
Remedio L. Babauta   REVIEWER

Report generated: 06/03/2025 11:51
User: r.babauta
Program ID: arbilinq

Page   1

Appendix A.2.5 Closing the Batch

1. Now that the batch is settled, the Payment Entry status will be set to **Proof/Initial**.

2. Click the *Output/Rel* button to close the batch. On the next screen, click **Accept**.

3. At the **Change Batch Status** prompt, click **Yes** to close the batch.

4. The batch has been successfully released to the **Payments Journal** for posting.

Payment Entry

Close · Search · Browse · Add · Update · View All · Content Find · Resume Batch · View-Rev · Output-Rel · Deposit Rpt · Settlement · Update Deposits

Payment Entry

Batch Information

Batch Number	11246
Entry Date	06/03/2025
Processing Date	05/30/2025
Clerk	r.babauta
Effective Date	05/30/2025
GL Effective Date	05/30/2025
GL Year/Period	2025 8 MAY
Description	DEPT OF DEFENSE-OEA VOU 4 GBI 1011124
Department	1707
Life Cycle Step	30 - Approved

Deposits

Default Deposit   05/30/2025 PAY MGT SYSTEM HHS PAYMENT   Overrides
Created 06/03/2025

Batch Totals

Number of Items	1
Total Amount	85,337.25

Batch Options

Receipt Option	NO RECEIPTS
Auto Validate?	
Bank Code	
Bank Account	

116 of 118 |<   <   >   >|

Print a report on the current Batch with the option to release it.
The Batch has successfully been released.

Appendix A.2.6 Journal Posting

1. Open the **Payments Journal** module.

2. Enter the corresponding **payment entry batch number** under the **General Batch** field.

Payments Journal [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Close · Accept · Cancel · Query

Payments Journal [COMMONWEALTH NORTHERN MARIANA ISLANDS] > 🔍

General   Batches   Deposits   Cash Accounts

Batch Find Options

Batch	11246	Department	
Entry date		Deposit	
Processing date		Status	
Effective date			
Clerk			

3. Click on **Batch**. On the next screen, **Payment Entry** batch will be displayed in the list below.

4. Click on **Deposit** to verify the deposit details.

5. Update the **Cash Account** to reflect the bank deposit.

a. In this case, the cash account is incorrect and needs to be updated. Click the **Update** button to make the correction, as the funds were received in account 6041–Federal Checking. Then, click **Accept**.

b. The cash account is now updated to the correct account.

Payments Journal [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Close | Search | Update | Print | Display | PDF | Save | Output/Post

Payments Journal [COMMONWEALTH NORTHERN MARIANA ISLANDS]

General   Batches   Deposits   **Cash Accounts**

Deposit Tender Type	Curr Cash Org	Obj	Proj	Current Account Descr	New Cash Org	Obj	Proj	New Account Descr
WIRE TRANSFER	9999	10040		BOG A# 6041 FEDERAL CHECKING -				

6. Click on **Output/Post** to begin posting the batch.

7. At the Output Options screen, check **Override Posting Periods.** The date entered should match the bank date when the funds were received. Key in the actual date and click Accept.

Output Options

Back | Accept | Cancel

Payments Journal [COMMONWEALTH NORTHERN MARIANA ISLANDS]   >   Output Options   >

Report Output Options

- (•) Year/bill
- ( ) Name
- ( ) Receipt
- ( ) Batch/receipt
- [✓] Print receipt detail report

G/L Posting Options

[✓] Override posting periods   05/30/2025 📅

     2025   8

8. At the **Output** screen, tab to Save, then tab to Filename. In this column, key in the bank date and drawdown detail.

9. Next, tab to Save As Type and select **PDF** from the dropdown.

10. Then, tab to Report Title and enter the batch number along with the drawdown detail (see sample below). Finally, click the **OK** button.

11. At the next screen, you will see the Post Journal. Do not select it yet—first, verify the report.

12. At the top right, click your initials, then select **My Reports**. Under Saved Reports, click the Date button. Select the date, then double-click the report titled Payments Journal.

13. At the batch summary on the first page, you will find the total amount. Scroll down to the last page of the report. In the fund summary, the amount in the cash account should match the batch summary amount.

COMMONWEALTH NORTHERN MARIANA ISLANDS

PAYMENTS JOURNAL REPORT 11246 DEPT OF DEFENSE -0EA

VOU 4 GBI 1011124

BATCH SUMMARY

Entry Date	Processing Date	Dept	Clerk	Batch	Year	Period	Receipts	Payments	Adjustments	Refunds	Write-offs	Deposit
06/03/2025	05/30/2025	1707	r.babauta	11246	2025	8	1	85,337.25	0.00	0.00	0.00	05/30/2025
						Total:		85,337.25	0.00	0.00	0.00	

Fund Summary

Year	Period	Journal	Eff Date					
2025	08	7177	05/30/2025					

Fund	Fund Description	Account	Account Description	Debit	Credit
4000	FEDERAL FUND	4000-12000-	ACCOUNTS RECEIVABLE		85,337.25
4000	FEDERAL FUND	4000-19999-	DUE TO/DUE FROM TREASURY	85,337.25	
4000	FEDERAL FUND	4000-26000-	DEFERRED REVENUE	85,337.25	
4000	FEDERAL FUND	4000-39700-	REVENUES		85,337.25
			Fund Totals	170,674.50	170,674.50
9999	TREASURY FUND	9999-10040-	BOG A# 6041 FEDERAL CHECKING -	85,337.25	
9999	TREASURY FUND	9999-29400-	DUE TO FEDERAL FUND		85,337.25
			Fund Totals	85,337.25	85,337.25

Due To/Due From Summary

Fund	Fund Description	DUE TO	DUE FROM
4000	FEDERAL FUND	85,337.25	0.00
9999	TREASURY FUND	0.00	85,337.25
	Totals	85,337.25	85,337.25

14. If the Payments Journal Report is balanced, select **Yes** to post the journal.

Appendix A.3 RMIS (New Tax System)

Appendix A.3.1 Accepting Payments

To process a payment in the RMIS, the following steps must be performed by the cashier:

1. Log into the **RMIS**.
2. Navigate to the "**Cashier**" tab.
3. Select "**Payment**" and initiate your shift by pressing "**Start Shift.**"
4. Enter the taxpayer number; the taxpayer's name will automatically populate.
5. Select the applicable form provided by the customer.
6. Choose the date the customer is filing for.
7. Click "**Add Form.**"
8. Enter the information as shown on the customer's form.
9. Carefully verify that the data on your screen matches the customer's physical form.
10. Toggle "**Yes**" for the signature field.
11. Click "**Complete**" located at the bottom right of the screen.
12. Press "**Save**" to return to the initial payment screen.
13. Input the payment amount under the "**Amount**" field.
14. Choose the appropriate payment method.
15. Click "**Done**" to finalize the transaction.
16. A receipt will be generated and displayed.

17. Write the DLN (Document Locator Number) in the "DRT Use Only" section of the customer's form.

18. Print the receipt and provide a copy of the completed form to the customer.

Appendix A.3.2 Reports and Verification

i) Verify collections in the system vs Daily Collection Report

ii) Deposit and Generating Report

1. Go to **Cashier Management** tab.
2. Select batch (Shift ID) to be deposited.
3. Click **Deposit**.

4. Click **Report** and download the Deposit Report.

5. Click **Download**.

a. Sample Deposit Report

Appendix A.4 AS400 (Legacy Tax System) linked to JDE

Appendix A.4.1 Accessing and Processing Payments

1. Log into **JDE (legacy)** app.
2. Enter **88** then **7** & change printer to "**tinprt01**" enter then & **F3**. If you are having trouble printing receipt from tinscrprt1, enter **88** then **5** (work with writers), go page down to tinscrprt1 and enter **7** to display messages enter "**g**" and hit enter. Receipt for customer will print.
3. To open a batch hit **1** then **11** "**enter payments**" then **F9** "**open new batch**".

Appendix A.4.2 Pre-closing and Printing Batch Reports

1. To pre-close batch, enter **1** then **4** (work with batches) enter.
2. Go down to batch hit **12** (pre-close) enter.
3. Then go back down to batch hit **7** (print batch reports).

Appendix A.4.3 Closing Batches and Printing Final Report

1. To close batch, go back down to batch and enter **13** (close batch), tab will pop up - enter **y** (yes) to confirm deposit date.

2. Then go back down to batch and enter **7** to print final report.

3. Hit **F3** then **90** to log off.

Appendix A.5 Manual Receipts: MOCR

Appendix A.5.1 Sales Transaction Log Template

Sales Transaction Log				
		Tender Payment Type		
MOCR Number	**Date**	**Cash Amount**	**Check Amount**	**Credit Card**
Totals:				

Appendix A.5.2 MOCR Cash Denomination Template

Department of Finance
Commonwealth Treasury Division
P.O. Box 5234 CHRB SAIPAN, MP 96950   TEL: (670) 664-1306 FAX: (670) 664-1331

MOCR CASH DENOMINATION

Location: _____

Date: _____   Deposit Control # _____

Cashier: _____
Print Name / Signature

Audited by: _____
Print Name / Signature

MOCR Numbers: _____
Sequential Order- Starting and Ending

Voided MOCR Number: _____

Denomination

Currency:	Quantity	Amount
$1.00		$
$5.00		$
$10.00		$
$20.00		$
$50.00		$
$100.00		$
(1) Total Currency:		$

Coins:	Quantity	Amount
$0.01		$
$0.05		$
$0.10		$
$0.25		$
(2) Total Coins:		$

(3) Total Checks/No. of Check(s)_____ $

*** Make sure routing, account, and check numbers are indicated on MOCR.

(4) Cash & Checks (Add Line 1,2&3) $ _____
(5) Total MOCR Amount $ _____
(6) Line 4 Minus Line 5 (Cash) Over/Short: $ _____

CHANGE FUND CASH COUNT
Denomination

Currency:	Quantity	Amount
$1.00		$
$5.00		$
$10.00		$
$20.00		$
$50.00		$
$100.00		$
Total Currency:		$

Coins:	Quantity	Amount
$0.01		$
$0.05		$
$0.10		$
$0.25		$
Total Coins:		$

Total Change Fund Amount: $ _____
Acual Audit Calculation: $ _____

(Cash) Over/Short: $ _____

***NOTE: All MOCR should be in sequential order. All Voided MOCR (White and Yellow) must be submitted to CNMI Treasury (Capitol Hill).

Appendix A.5.3 Sample MOCR

Appendix A.6 Collection Points Flowcharts

Appendix A.6.1 CNMI Treasury
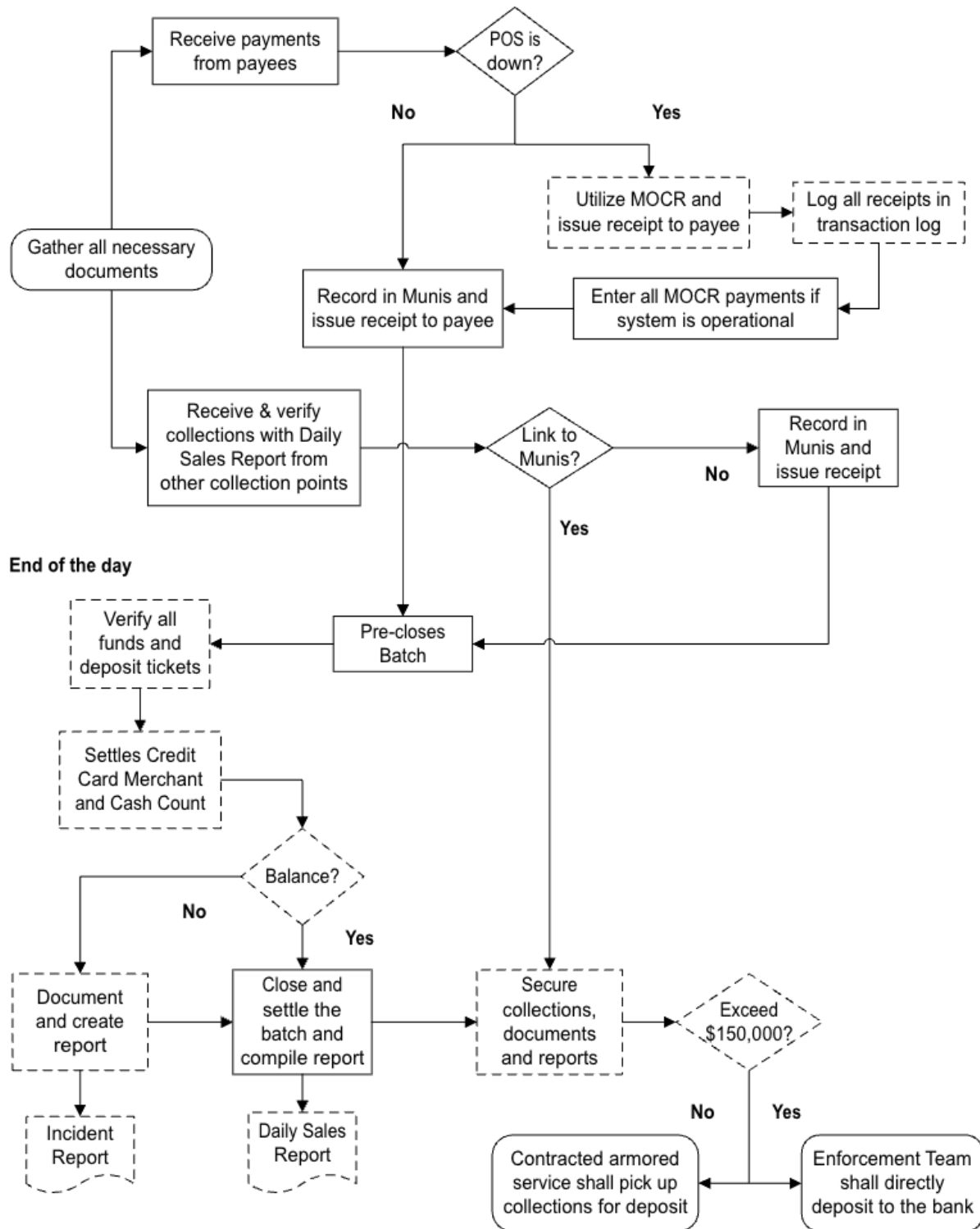
Appendix A.6.2 Division of Revenue & Taxation

Revenue and Tax

Bank

Cashier | **Reviewer** | **Supervisor**

- Collections of payment
- Record to Tax System
- Issue receipts
  - With error → Void receipts
  - Cash & checks
- **End of the day**
- Exceeds $150,000?
  - No → Pre-closes batch
  - Yes → Receive deposit from Enforcement Team (Bank)
- Pre-closes batch
- Print Daily Collection Summary Report
- Verifies collection total from the system-generated report
- Discrepancy?
  - Yes → Written documentation of discrepancy → Sign
  - No → Audits collection (Reviewer) → Verifies amount (Supervisor) → Sign
- Closes batch
- Run report on credit card machine
- Prepare Cash/Change Verification Sheet
- Compile copies of daily reports:
  - Cash
  - Credit Card
  - Deposit ticket
  - Batch collection
  - Cashier Deposit Recon
- Collections placed in envelope and secure
- **Next business day when the bank is open**
- Recount collection → Verifies amount (Supervisor)
- Contracted armored service shall pick up collections for deposit

Appendix A.6.3 Division of Customs Biosecurity
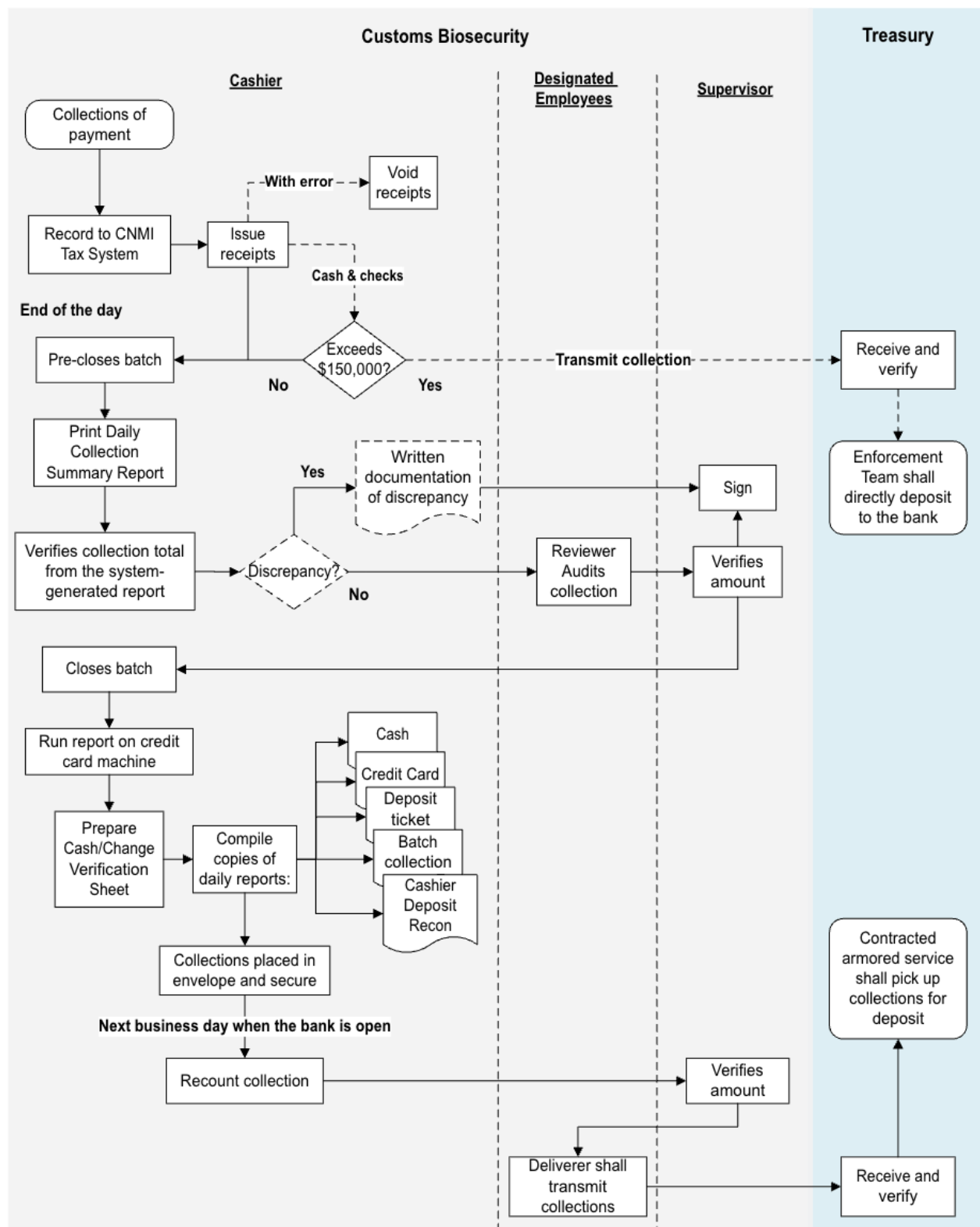
Appendix A.6.4 Other Collection Points
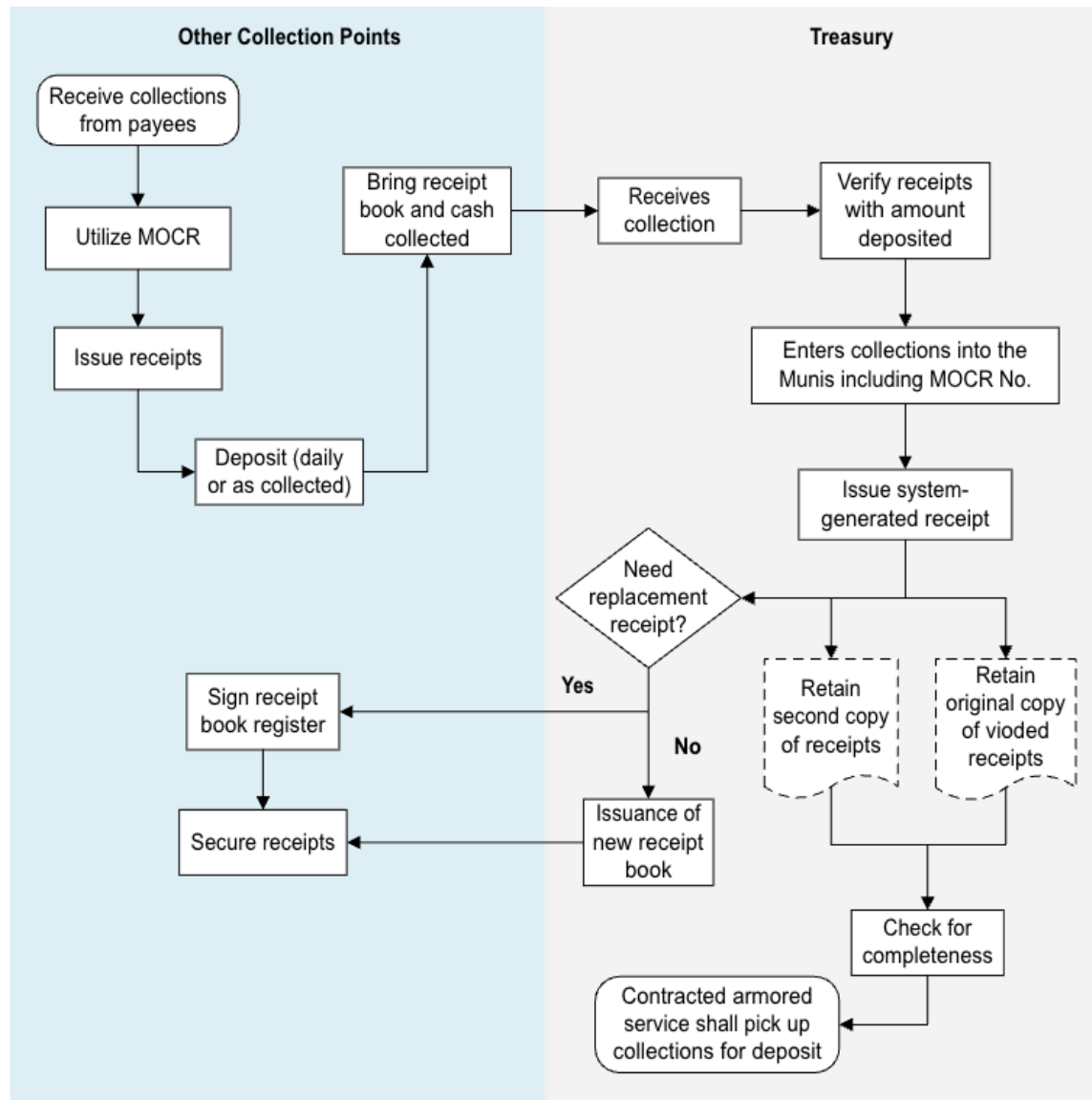
Appendix B. Cash Disbursements

Appendix B.1 Payment Manager

AP Payment Manager is a program with a suite of tools that allows the Treasury department to prepare check runs and EFT batches and execute those batches for payment.

From Tyler Menu, go to Financials>Accounts Payable>Cash Disbursements>Payment Manager

Appendix B.1.1 Add a Check Run

1. Click the Add button on the ribbon
    a. The Add Check Run window displays

2. Enter a value for Check Run
3. Confirm that the Cash account is correct
4. Adjust the Anticipated print date, if necessary
5. Enter a comment for the check run, if desired
6. Review the available invoices in the Open Invoices tab
    a. You can use the filtering tools to reduce the list, if desired
7. Select the invoices you want to assign to the Check Run, either by using the Select All checkbox at the very top or individually selecting invoices by checkbox.

Add Check Run

Check run code	Cash account*
G061701	9999 ▾ 10000 ▾ CLEAR ✔

Anticipated check print date*	Comment
06/17/2021	

OPEN INVOICES (9)   ASSIGNED INVOICES (0)

3 » ASSIGN ✕ CLEAR   Rows per page: 15 ▾   1-9 of 9

	Invoice Number ∧	Vendor	Remittance Number	Separate Check	Check Run Code	Discount Date	Due Date	Payment Method	Payment Amount	
☐	1234	MEGABYTE OF SAIPAN	0	No			06/14/2021	EFT	$500.00	Additional Information...
☑	1299-00	NATIONAL OFFICE SUPPLY-SPN	0	No			07/11/2021	Normal	$200.00	Additional Information...
☑	14233	NATIONAL OFFICE SUPPLY-SPN	0	No			07/10/2021	Normal	$1,513.00	Additional Information...
☑	2	JUAN M. ALDAN	0	No			06/08/2021	Normal	$100,000.00	Additional Information...
☐	5454-1	MEGABYTE OF SAIPAN	0	No			07/08/2021	EFT	$14,000.00	Additional Information...
☐	58948498	MEGABYTE OF SAIPAN	0	No			06/14/2021	EFT	$500.00	Additional Information...
☐	968498	MEGABYTE OF SAIPAN	0	No			06/14/2021	EFT	$500.00	Additional Information...
☐	inv#1	ACE HARDWARE	0	No			07/10/2021	Normal	$70.00	Additional Information...
☐	inv#1	NATIONAL OFFICE SUPPLY-SPN	0	No			07/10/2021	Normal	$632.00	Additional Information...

Assign and Save   Save   Close

8. When you select invoices, the Assign and Save button and Save button become available. Using Assign and Save will assign the selected invoices and save the Check Run. If you use Save, you will only save the Check Run, you will still have to assign the selected invoices using the Assign button under the Open Invoices tab.
    a. The Check Run is saved and the invoices assigned to the Check Run.
    b. The Check Run window displays with the assigned invoices in it.

Appendix B.1.2 Printing Checks

1. Review the assigned invoices in the Check Run. If you need to remove an invoice, select it with the checkbox and click the Remove button under the Assigned Invoices tab
2. Click the Run Check Run Report button on the ribbon
    a. The Check Run Report window displays

CHECK RUN Report [TRAIN DATABASE]

← → 🖨 👁 🖼 💾 Ⓓ Ⓢ Ⓒ
Back Output Print Display PDF Save Define Sort Cash Balance Report

Report Criteria

CHECK RUN	○ Preliminary ◉ Non - Preliminary
Budget	◉ Current year ○ Next year
Print cash account balance	AP Cash ▾
☐ Print cash balance warning	
☐ Print certification page	
☐ Print vendor receipts due	
Include on Report	Document ▾

3. Click Define
    a. Select Non-Preliminary for the Check Run

      b. Adjust other settings as desired

4. Click Accept

      a. The number of items included in the report will display in the status bar at the bottom.

> Define CHECK RUN list.
> 3 invoice(s), 0 Prepaid(s) found.

5. Click Output, then Save

      a. Save as PDF

      b. Enter the Check Run in the report title for clarity

      c. Click OK

6. Click Back to go back to the Check Run

7. Click Print Check

      a. The Print Checks dialog window opens

Enter Required Information

Print Checks

Print Date*

06/17/2021

First printed check number*

23000003

Max number of invoices per check:

20

ReadyForms Output

☑ Use ReadyForms Output

☑ Preview Documents

ReadyForms Delivery Definitions*

Treasury Check (General Fund) ▾

Continue   Cancel

8. Confirm the Print Date

9. The check number should come in automatically

10. The default maximum invoices per check is 20. If there is an unusual situation where you are paying more than 20 invoices on a check you can adjust this

11. Check the Use ReadyForms Output checkbox

12. Check the Preview Documents checkbox

13. Select the appropriate ReadyForms Delivery Definition for this Check Run

14. Click OK
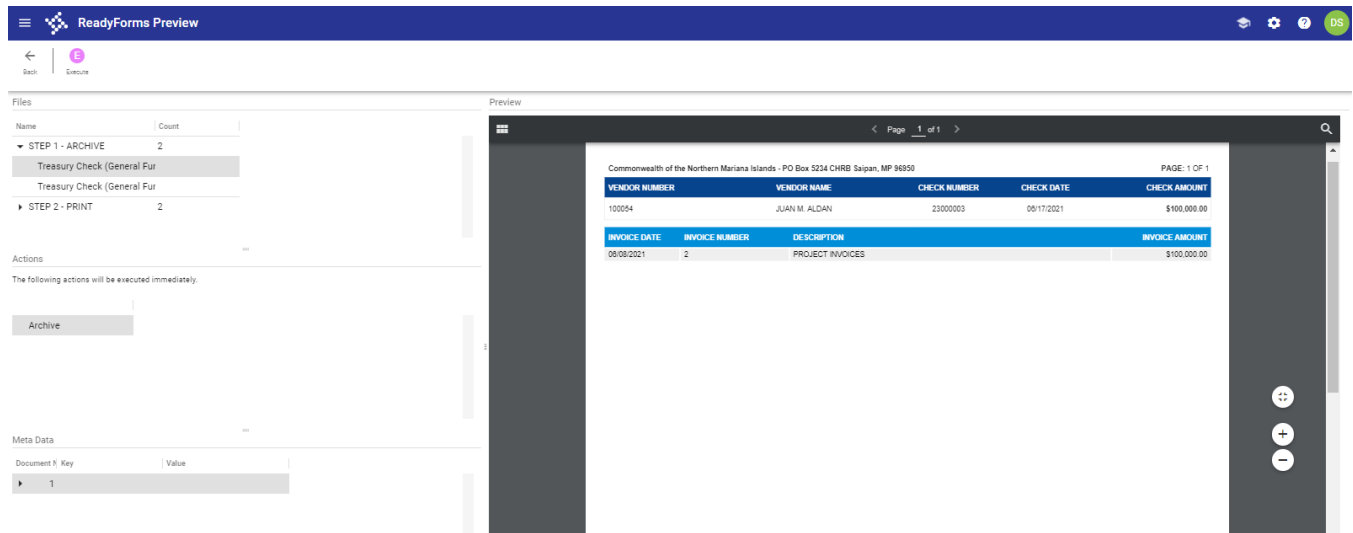
15. Review the checks to be printed. When ready, click Execute.

Appendix B.2 Posting the Check Run (Cash Disbursements Journal)

Appendix B.2.1 Post to Cash

If you have the correct permissions, the check writer is responsible for posting the check run batch, which means running the Cash Disbursements Journal. In Payment Manager, this is easy to do, right from the check run on the main Payment Manager page.

1. Click the Home button on the ribbon
2. Click the vertical field help for your check run
    a. You will see the options for Rerun Print Checks, Post to Cash, and Void Check Run
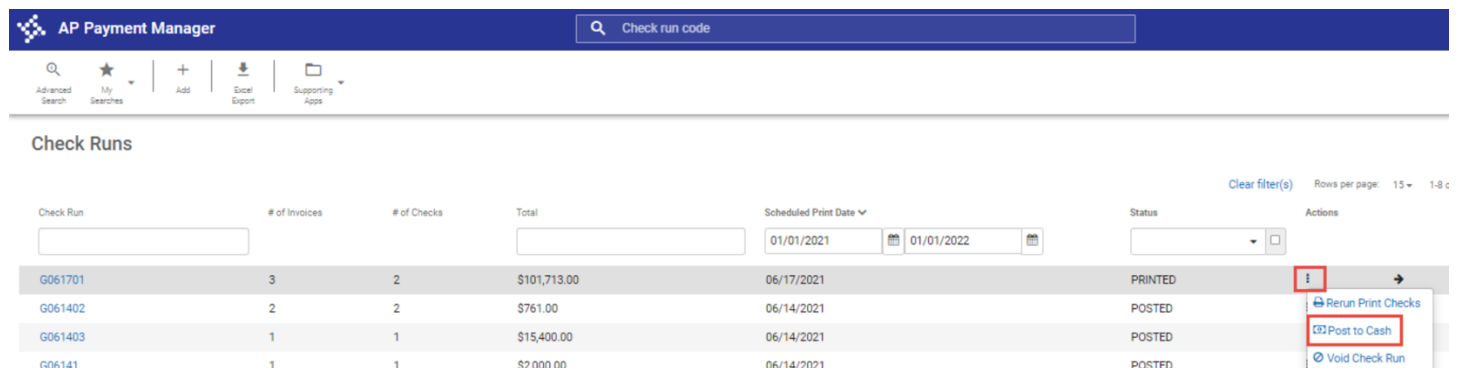
3. Click Post to Cash
    a. The Cash Disbursement Posting window opens

Enter Required Information

Cash Disbursement Posting

Within year/period ▾

Enter effective date ▾

Journal Year*	Period*	Effective Date*	Reference*
2021	9	06/17/2021	G061701

Continue   Cancel

4. Review all fields, confirm that everything is correct. Adjust as necessary.

5. Click Continue.

    a. You will see a processing alert

    ⟳ Posting cash disbursements for check run "G061701"...
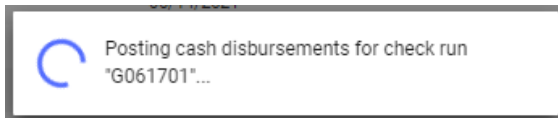
6. You will see two alerts when complete:

    a. The first alert will confirm that the cash disbursements journal has been posted and it will display the location of the posting report in the Spool directory. You can retrieve this using My Saved Reports.

    b. The second alert will confirm that the Positive Pay file has been generated and will display the file name of the Positive Pay file in the Export directory. You can retrieve this using the File Transfer program. Make a note of the file name!

Check Runs

Success! 2 Checks exported in positive pay file, location: d:\musys\export_train\20210616d.seabrook001 ✕

Success! Posted cash disbursements for 2 Checks. Report location: d:\musys\spool_train\apcshdsb0006.txt ✕

Check Run	# of Invoices	# of Checks	Total			Stat
				01/01/2021	01/01/2022	

Appendix B.2.2 Check Transmittal Form

BATCH#	CHECK NO.	AMOUNT	PAYEE	PRINT	SIGN	DATE
F080425B	99103		ANA B SANTOS			
	99104		BRIEN S NICHOLAS JR			
	99105		DAISY ANN L BABAUTA			
	99106		EDILYNN BENJAMIN			
	99107		EDWARD C. CAMACHO			
	99108		ETHAN JOE S KWON			
	99109		LAW OFFICE OF MICHAEL N. EVANGELISTA,LLC			
	99110		MODERN STATIONERY & TRADING CO. INC.			
	99111		SHANAIA HOPE L RABAULIMAN			
	99112		TAE WOO CORPORATION			
	99113		VIRAY ENTERPRISES, INC.			
	11		TOTAL CHECK RUN (FCT)			

COPY

Appendix B.3 Wire Memo

Department of Finance
Commonwealth Treasury Division
P.O. Box 5234 CHRB SAIPAN, MP 96950   TEL: (670) 664-1306 FAX: (670) 664-1331

On-Line WIRE funds transfer as per the followings:

DATE   : 02/07/2025

AMOUNT   : **$468.00**

TO   : **Citibank, National Association**
                  3 Temasek Avenue,
                  #11-00 Centennial Tower, Singapore 039190
                  SWIFT CODE: CITISGSG

CREDIT TO   : **Google Asia Pacific, Private Limited**
Vendor#101841   70 Pasir Panjang Road, #03-71
                  Mapletree Business City, Singapore 117371
                  Account No.:

FROM   : **CNMI Treasury - General Fund Account**
                  1322 Ascencion Drive, Capitol Hill, Saipan MP. 96950
                  Account No.

TRACKING NO   : 9572092

REMARKS   : **REF 22-25-09-010**
5166801453 - Subscription of email for OPA domain - Jan 2025; **VOUCHER#268688**

APPROVED BY   : **Asuncion S. Agulto**
                  CNMI Treasurer
Wire Updated & Approved: joe. 02/07/2025
Scanned Date: 02/07/25

Appendix B.4 Payroll Transactions

Appendix B.4.1 PR Checks Positive Pay File Flowchart
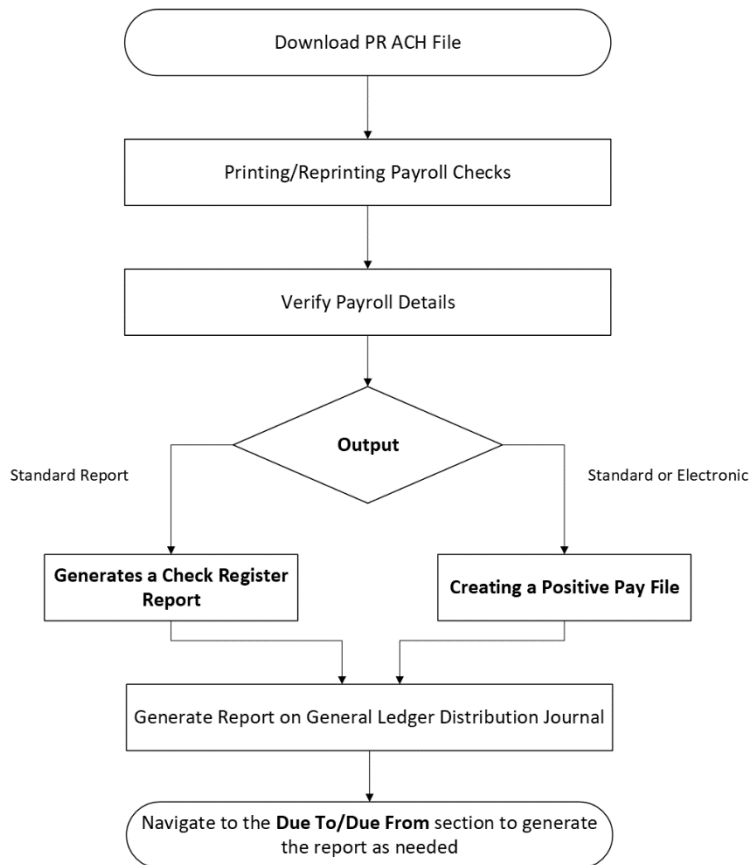
Appendix B.4.2 Retrieving the Positive Pay File

1. From the Tyler Menu, go to System Administration>Miscellaneous Administration>File Transfer
2. The File Transfer dialog will open
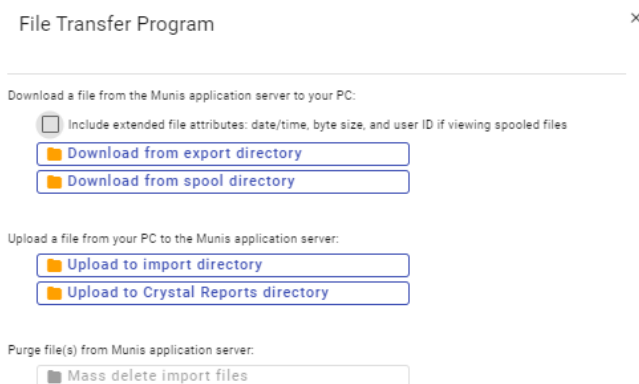
3. Click Download from export directory
4. The Choose the Exported File to Download to the Client PC window will display

5. Double click or click Accept and Save the file to your desktop or to a network drive.

Appendix B.4.3 Bank Confirmation of Positive Pay File

Appendix B.5 Vendor Advances

Vendor Advance Process Flowchart
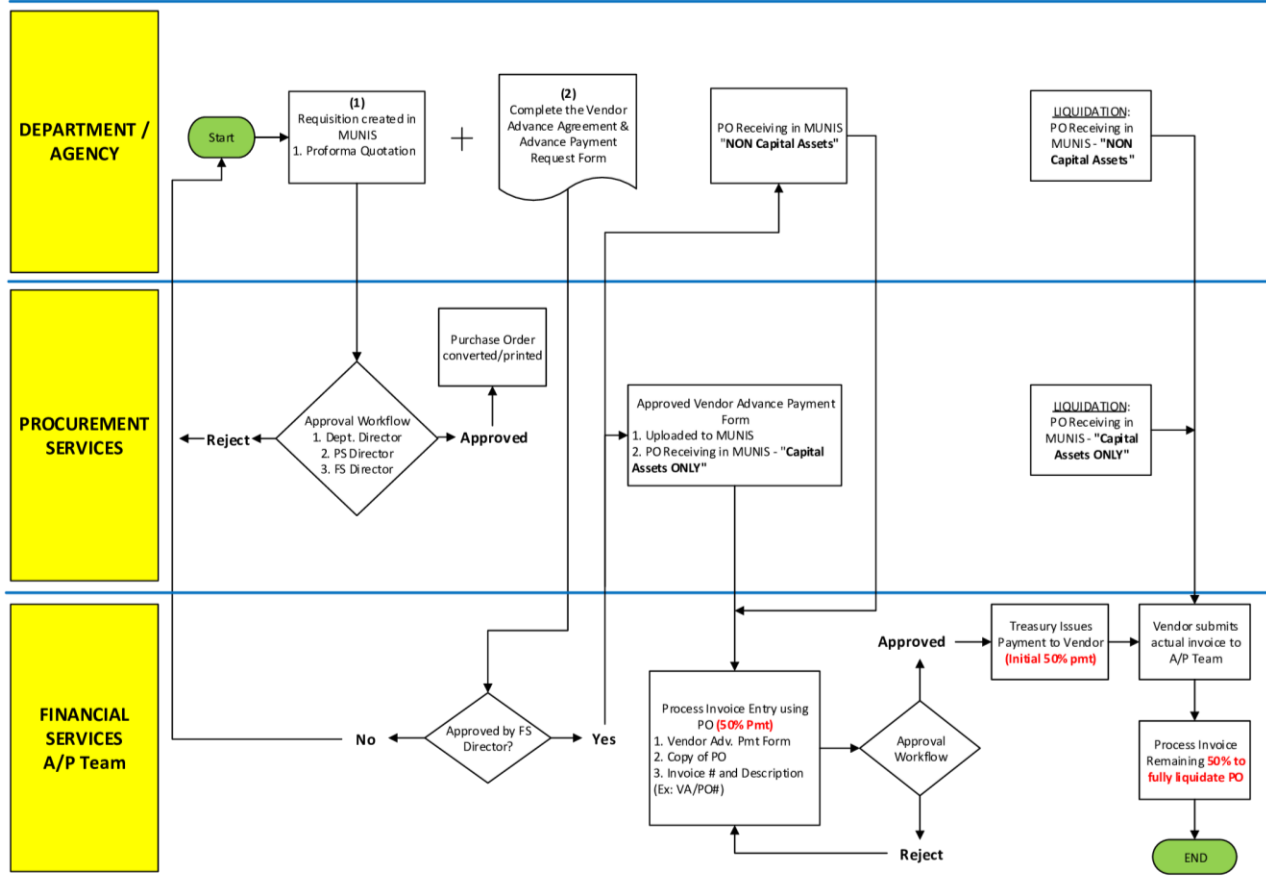
Appendix C. NSF and Void Checks

Appendix C.1 First and Final Notice

FIRST & FINAL NOTICE

Date: 07/09/13

WINZY CORPORATION   Rcpt#2745689/90-REV
PMB 425 PPP, PO BOX 10000
SAIPAN, MP 96950

Dear Sir or Madam:

The CNMI Treasury has received notice that your check has been returned from your bank. We are now demanding immediate payment for the following:

CHECK NO	DATE WRITTEN	CHECK AMOUNT	RETURN CK FEE	TOTAL DUE

Payment must be made in cash, money order, major credit card or cashier's check made payable to the CNMI Treasury.

YOUR FAILURE TO PAY THE CHECK AMOUNT TOGETHER WITH ANY LAWFUL CHARGES WITHIN 30 DAYS FOLLOWING MAILING OF THIS NOTICE (VIA CERTIFIED MAIL) MAY RESULT IN A COURT JUDGEMENT AGAINST YOU FOR THREE TIMES THE AMOUNT OF THIS CHECK. IF SUIT IS BROUGHT TO COLLECT THE AMOUNTS OWING, THE COURT SHALL AWARD ATTORNEY'S FEES, AS PROVIDED BY LAW, 7 CMC§2442.

A bulletin will be issued to all CNMI collection points instructing all official CNMI cashiers not to transact any business with you by check. Your name will be removed from the system six months upon full payment of the above amount plus any other applicable charges.

If your check is for payment of tax debt, the CNMI is permitted to place a lien on your property and levy your bank accounts and other sources. As such, we request that you contact Ignacia Tudela or Tilia Kanemoto at (670) 664-1306/1315 within thirty (30) days following the date of this letter.

Sincerely,

Asuncion Aguito
CNMI Treasurer

Cc: James R Stump, AAG

Appendix C.2 Recording NSF Checks

1. Enter Returned check in the CNMI Tax System
2. Make copies
   a. Check Images (3)
   b. Bank Statement (varies on number of MAKERS) – 1 Maker = 1 Copy, 2 Makers = 2 Copies
3. Prepare Notice of Insufficient Funds
   Print on official letterhead and sign.
      i. Date
      ii. Address of Maker
      iii. Receipt Number – Where the payment was cash receipted, found at the back of returned check
      iv. Returned Check information
         1. Check No
         2. Check Date
         3. Check Amount
         4. Return Check Fee - $25.00
         5. Total Amount Due – Amount of Check + Returned Check Fee
4. Make 2 Copies of Notice
5. What to do with all the copies
   a. Original Notice + Copy of check = Mail to Maker
   b. Copy of notice + Original check + Copy of Check + Copy of bank statement = Treasury
   c. Original bank statement + Copy of Check = Recon
6. Recon copy gets entered in JDE and transmitted to recon

Appendix C.3 Form 3911CM (Taxpayer Statement Regarding Refund)

Form **3911CM**
(Rev. 8/2020)

Department of Finance - Division of Revenue and Taxation
TAXPAYER STATEMENT REGARDING REFUND
(Please type or print in ink)

The box checked below is in reply to your inquiry about your tax return for 20 _____.

☐ Your check was returned undelivered by the U.S. Postal Service. Please complete all boxes in Section I and sign and return this form to the address below. Your check will be reissued within _____ weeks.

☐ A refund for $ _____ was issued on _____. If you have not received the refund, or if it was lost or stolen, please complete all appropriate boxes in Section I. Then sign and return this form so that the refund may be traced. If you have received no further information after 12 weeks, please call us again.

SECTION I Please print names and address, including ZIP code, exactly as shown on your tax return. If a joint return, show the names of both husband and wife on lines 1 and 2 below.

1. Your name	2. Spouse's name (if a name is entered here, spouse should sign on line 18)		
3. Mailing address	City	State	ZIP code

If you have moved since filing your return, please enter your present mailing address, including ZIP code.

4. Mailing address	City	State	ZIP code

If applicable, enter the name and mailing address of your representative for whom you have power of attorney specifically authorizining him or her to receive your refund check.

5. Name of representative	6. Address (including ZIP code)

Please give a phone number where you can be reached between 8 am and 4 pm (include area code)	Area code and telephone no. ( )

7. Type of return filed	8. Tax period ended
☐ 1040CM ☐ 1040A-CM ☐ 1040NMI ☐ 1040EZ-CM ☐ 1120CM ☐ 1120X ☐ 1040X ☐ ☐ Other (please specify) _____	

CERTIFICATION

9. ☐ I did not receive a tax refund check

10. ☐ I received a tax refund check, but it was ▸ ☐ Lost ☐ Stolen ☐ Destroyed

11. ☐ I endorsed the refund check ☐ I did not endorsed the refund check

12. ☐ I have received correspondence about this return ☐ I have not received a correspondence about this return
(If you have, please attach a copy if possible)

13. ☐ Amount of refund shown on return $ _____

14. ☐ If Revenue and Taxation cannot locate the refund, I request payment be stopped and a new refund issued.

Please write your name(s) below exactly as they were written on the return. If this refund was a joint return, we need the signatures of both husband and wife before we can process the claim.

INDIVIDUAL RETURN

Under penalties of perjury, I declare that I have examined this return and accompanying schedules, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

15. Your signature	16. Date	17. Your social security number
18. Spouse's signature (if joint return, BOTH must sign)	19. Date	20. Spouse's social security number

ALL OTHER RETURN (Busineses, Estates, Trusts, etc.)

21. Signature of person authorized to sign	22. Date	23. Employer's ID Number
24. Title		

SECTION II Description of check (For Division of Revenue and Taxation use only)

Schedule number	Date of refund	Amount	District code
Document locator number	RFC symbol	Check number or range (Manual re-issue only)	

Form 3911CM (Rev. 08/2020)

Appendix C.4 Request Letter to Reissue Replacement Check to the Bank

June 4, 2013

Ms. Marcie M. Tomokane
Vice President/Regional Manager
Bank of Guam
Garapan Branch
Saipan, MP 96950

Dear Ms. Tomokane,

This is to request Bank of Guam to credit our **NMTIT Rebate Trust Fund Account No. 0103-137442** in the amount of **$350.00**. This amount represents Check No. 321430 dated 10/08/08, which was made payable to Jin Woo Cho.

The payee claimed non-receipt of the payment and a review of the copy of the cancelled check, indicated that the check was improperly endorsed and erroneously paid by the bank. To support this request, attached herewith is the **copy of the cancelled check**, the **Declaration Under the Penalty of Perjury**, **Affidavit of Claimant**, and the **Incident Report**. Physical check for the Payee is with the bank.

Please provide us with a copy of your Credit Advice for our record.

Thank you for your immediate attention to this request. Should you have any questions or need additional information, please feel free to let me know.

Sincerely,

Larrisa Larson
Secretary of Finance

Cc: File

Appendix C.5 Credit Memo

MEMORANDUM

TO   : Director Finance & Accounting   Date: 07/22/13

FROM   : CNMI Treasurer

SUBJECT : Payment Voucher Request

Please prepare a payment voucher in the amount of **$455.18**; payable to Yuchuan Yang. This amount represents his/her 2009 NMTIT Rebate check which was forged and erroneously paid by the bank. Attached herewith are documents that support this request.

Please charge this transaction against **Account No. 1010.20210**

Thank you for your prompt attention to this request.

Asuncion Agulto
CNMI Treasurer

Appendix D. Online Bank Transfer

1. Once the Bank Transfer memo is signed or approved by CNMI Treasurer, **log in** at BOG Online Banking.

2. Click At the **Transaction** drop down, click at **Funds Transfer**.

3. At the **From Account**, follow the **Bank Account** listed at **Bank Transfer Memo** and click on that account.

4. Tab at **To Account**, follow the **Bank Account** listed at **Bank Transfer Memo** and click on that account.

5. Tab at **Amount**, follow the Amount listed at Bank Transfer Memo and key in the amount.

6. Tab to **Memo**, follow the Description listed at Bank Transfer Memo and key in the details.

7. This time, verify the information at the **Online Banking** to ensure all required fields entered matched the **Bank transfer Memo**.

8. Click at **Approve**.

9. Click at **Transaction** drop down and the click at **Activity Center**, locate the amount and click the *three dotted icon*, click at **Print Details** and click at **Print**. Gather the **Online Activity** and attach to the Memo.

10. At the **Funds Transfer Memo**, ensure to date, write in **Tracking ID Number and Sign**.

11. Forward to staff for **Journal Entry** in Munis Financial System.

Appendix E. Cash Report

SAMPLE

GENERAL FUND CASH
CASH ENDING 08/01/2025

BANK BALANCES

General Fund	3,169,593.00
Less: Outstanding Checks	842,330.00
Revenue Collection Clearing	2,104,536.00
Deposit in Transit	536,678.00
Sub-total General Fund Cash:	**4,968,477.00**

Transfers Out, Restricted Cash: Thru 07/31/2025 only. 8/1st info not available at this time.

Rebate Trust	39,917.11
MVA Trust Fund	
Workers Compensation Fund	
MHL/GHLI Collection	
Special Revenue Fund	21,483.61
Cannabis Commission Fund	1,427.51
Federal Travel Overdrawn Collected/	
DPL (CHRG CODE DA901)	
Municipality Funds	
Tinian Senatorial District	
Rota Senatorial District	
Saipan Senetorial District	
DOL PUA FPUC Collection	100.00
Subtotal- Transfers Out	**62,928.23**
Total Available Cash:	**4,905,548.77**

OBLIGATIONS: 08/4-8/2025   SCHEDULED

	SCHEDULED	
PAYROLL 16 PPE 07/26/2025	08//07/2025	2,200,000.00
PSS August Allotment (1st week)	08//08/2025	643,594.00
NMC August Allotment	08//08/2025	330,000.00
CHCC HNP August Allotment	08//08/2025	122,000.00
GF UNPAID OPERATIONS thru 08/01/2025	08//08/2025	212,589.00
Subtotal- Obligations		**3,508,183.00**

Available Cash Over/(Short)	**1,397,365.77**

Next Week's Obligations:

PSS AUGUST APPROP. (Weekly Payment)	643,594.00
Subtotal- Obligations	**643,594.00**
Total Need for Collection/Reserve	**753,771.77**

BANK BALANCES:

Treasury Savings (0212)		6,067,662.00
Reserve for Medicaid Local Share	1,750,000.00	
Reserve for BOND payment GOB 2007B Due Sept. 1, 2025	2,700,000.00	
Reserve for General Fund	1,617,662.00	
ARPA (2060)		5,442,422.00
REBATE TRUST(0226)		5,538,092.00
Special Revenue Fund(8139)		533,710.00
Senatorial Districts:		
Saipan(9956)		2,914,627.00
Rota(9927)		84,625.00
Tinian(9933)		125,862.00

Appendix F. Annual Finalized Reconciliation Report

ANNUAL FINALIZE
FY 2024 CNMI PAYROLL BANK RECONCILIATION
BANK CODE: 5700 / 9999-11420
FOR PERIOD: 10/1/2023   thru   9/30/2024

BANK

ENDING BALANCE PER STATEMENT	9/30/2024		$ 28,088.14 *
Reconciling Items:			
CREDIT IN TRANSIT	(-)	-	sch. 01
OUTSTANDING CHECKS	(-)	(42,053.76)	sch.02 **
OTHER ADJ.(ACH UNCLAIM REJECTS)	(-)	-	sch.03
OTHER ADJ.(UNAUTHORIZED CLEARED BANK CK)	(+)	-	sch. 03-D
			(42,053.76)
ADJUSTED ENDING BANK BALANCE			(13,965.62)

MODIFIED ON: 02/27/25

BOOK

ADJUSTED BEGINNING BOOK BALANCE	10/1/2023		
CURRENT PERIOD TRANSACTIONS:			(56,715.41) *
(DEPOSITS/CMS)	debit	111,839,738.07 ✓	
(DISBURSEMENTS)	credit	(111,796,988.28) ✓	
			42,749.79
UN-ADJUSTED ENDING BOOK BALANCE	9/30/2024		(13,965.62) ✓

Reconciling Items: REVISED SCHEDULES ON: 11/09/20

UNPOSTED DEPOSITS/WEB XFERS (22) debit (+)		-	sch.04
UNPOSTED DISBURSEMENT credit (-)		-	sch.04A
POST DATED ACH PAYROLL DISBURSEMENT credit (-)		-	sch. 04B
POST DATED CK PAYROLL DISBURSEMENT credit (-)		-	sch.04C
OVER POSTED WARRANT DISBURSEMENT credit (-)		-	sch.05
OVER POSTED BANK DEPOSIT / WEB XFER credit (-)		-	sch.06
OVER POSTED VOID CHECK AMOUNT credit (-)		-	sch.06C
ERRONEOUS TJ/JE ENTRY dr/cr (+/-)		-	sch.06D
DUPLICATE ENTRIES (DEPOSIT) POSTING credit (-)		-	sch.07B
CNMI MISPOSTED T-1 PAYROLL DISBURSEMENT credit (-)		-	sch.08 A
ERRONEOUS JOURNAL ENTRY debit (+)		-	sch.09 C
CNMI MISPOSTED VOID CHECK (S/B CNMI) debit (+)		-	sch.10B
UNPOSTED VOID DISBURSEMENT debit (+)		-	sch.10C
MUNIS STALE DATED CHECKS: debit (+)		-	sch.13
JDE UNPOSTED STALE DATED CHECKS: debit (+)		-	sch.13A
STALE DTD REPLACEMENT CK; CASHED IN BANK credit (-)		-	sch.13B
Other Adjustments:		-	
PRIOR FYE '18; Posted in Current FY '20 dr/cr (+/-)		-	sch.11B
UNIDENTIFIED DIFFERENCE dr/cr (+/-)		-	sch.12
Erroneous T1-11839 Payroll Disb (July chk posted in June) debit (+)		-	sch.12C
Erroneous T1-11227 Payroll Disb (Nov. chk posted in Oct.) credit (-)		-	sch.12C1
Reversing Journal Voucher Entry dr/cr (+/-)		-	sch.12D
VOID CASHED IN BANK credit (-)		-	sch.12G
VOID ACH (FUNDS RETURNED) credit (-)		-	sch.12I
Bank Adjustments:			
BANK CLEARED CK AMOUNT DISCREPANCIES debit (+)		-	sch.14
BANK CLEARED CK AMOUNT DISCREPANCIES credit (-)		-	sch.14A
UNCOLLECTABLE ACH REJECT CNMI PAYROLL cr/dr (+/-)		-	sch.14B
BANK SERVICE CHARGE / NSF FEES cr/dr (+/-)		-	sch.15
BANK DUPLICATE CHARGE credit (-)		-	sch.16A
			-
		sub-total:	(13,965.62)
G. L. UNIDENTIFIED AMOUNT (FY '24)		fy ' 2024	0.00
UN-ADJUSTED ENDING BOOK BALANCE		G/ total:	(13,965.62)

Page 1 of 2
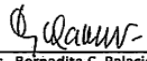
4/9/2025

FY 2024
CNMI PAYROLL

Prepared By: Veronica C. Quitano   __4/9/25__
            Accountant II, Reconciliation Section   Date
            DOF - Division of Financial Services

Reviewed By: Bernadita C. Palacios   __4/10/25__
            Director   Date
            DOF - Division of Financial Services

Approved By: TRACY B. NORITA   _____
            Secretary of Finance   Date
            Department of Finance (DOF)

Bank of Guam — STATEMENT OF ACCOUNT

Page	1 of 10
Date	10/06/24
Account #	****

CNMI TREASURY
PO BOX 5234
SAIPAN MP 96950-5234

Beginning October 6, 2023, all Pacific Express No Fee Checking accounts will be renamed Island Checking. Customers currently with these accounts will retain all benefits; and the existing terms and conditions will remain unchanged. Please contact your nearest branch or email us at customerservice@bankofguam.com should you have any questions.

****** **DDA - PUBLIC**

Previous Balance	09/29/24	3	
+ Deposits/Credits	12	2,32	
- Withdrawals/Debits	76	2,29	
- Service Charge		0.00	
+ Interest Paid		0.00	
Current Balance		61,	
Days in Statement Period	7		

Account Activity

Date	Description	Debit	Credit	Balance
09/29/24	BEGI			$3
09/30/24	WEB		$5	$3
	SUPF			
09/30/24	WEB		$1,5	$3
	FED			
09/30/24	PRIO	$2		$3
09/30/24	PRIO	$3		$3
09/30/24	PRIO	$6		$3
09/30/24	PRIO	$9		$3
09/30/24	PRIO	$1,1		$3
09/30/24	CHE(	$		$3
09/30/24	CHE(	$		$3
09/30/24	CHE(	$1		$3
09/30/24	CHE(	$2		$3
09/30/24	CHE(	$3		$3
09/30/24	CHE(	$6		$3
09/30/24	CHE(	$6		$2
09/30/24	CHE(	$7		$2
09/30/24	CHE(	$5		$2
10/01/24	RE 0		$6	$2

FY 2024 PAYROLL
OUTSTANDING CHECK LISTING

check #		check date	amount		check #		check date	amount		check #		check date	amount	
77	8	03/26/24	$	4	77	6	08/27/24	$		77	4	09/18/24	$	2
77	7	04/03/24	$	1	77	4	08/27/24	$		77	6	09/18/24	$	2
77	7	04/05/24	$	7	77	7	09/04/24	$		77	7	09/18/24	$	1,1
77	5	04/05/24	$	5	77	2	09/04/24	$		77	9	09/18/24	$	6
77	2	04/05/24	$	2	77	3	09/04/24	$		77	0	09/18/24	$	7
77	9	05/01/24	$	6	77	6	09/04/24	$		77	4	09/18/24	$	5
77	6	05/01/24	$	8	77	6	09/04/24	$		77	7	09/18/24	$	1
77	4	05/01/24	$	8	77	3	09/04/24	$		77	9	09/18/24	$	4
77	0	05/01/24	$	7	77	7	09/04/24	$		77	1	09/18/24	$	4
77	9	05/15/24	$	3	77	9	09/04/24	$		77	4	09/18/24	$	1
77	5	05/15/24	$	7	77	4	09/04/24	$		77	8	09/18/24	$	1
77	0	05/29/24	$	8	77	5	09/04/24	$		77	7	09/18/24	$	2
77	5	06/14/24	$	2	77	2	09/04/24	$		77	8	09/18/24	$	2
77	3	06/26/24	$	7	77	5	09/04/24	$		77	1	09/18/24	$	6
77	0	07/10/24	$	8	77	9	09/04/24	$		77	6	09/18/24	$	2
77	3	07/10/24	$	9	77	0	09/04/24	$		77	7	09/18/24	$	4
77	3	07/12/24	$	9	77	4	09/04/24	$		77	8	09/18/24	$	1
77	5	07/24/24	$	3	77	4	09/04/24	$		77	9	09/18/24	$	1
77	7	07/24/24	$	3	77	7	09/04/24	$		77	2	09/18/24	$	5
77	3	07/24/24	$	5	77	9	09/04/24	$		77	3	09/18/24	$	3
77	6	07/24/24	$	8	77	1	09/04/24	$		77	9	09/18/24	$	7
77	4	07/30/24	$	4	77	3	09/04/24	$		77	2	09/18/24	$	2
77	6	08/07/24	$	1	77	9	09/04/24	$		77	4	09/18/24	$	2
77	9	08/07/24	$	7	77	6	09/04/24	$		77	8	09/18/24	$	8
77	1	08/07/24	$ 1	8	77	4	09/04/24	$		77	0	09/18/24	$	5
77	5	08/09/24	$	9	77	1	09/04/24	$		77	1	09/18/24	$	4
77	4	08/12/24	$	3	77	3	09/04/24	$		77	3	09/18/24	$	6
77	8	08/21/24	$	0	77	1	09/04/24	$		77	5	09/18/24	$	2
77	9	08/21/24	$	1	77	2	09/04/24	$		77	7	09/18/24	$	5
77	8	08/21/24	$	6	77	7	09/04/24	$		77	4	09/18/24	$	4
77	9	08/21/24	$	8	77	2	09/04/24	$		77	9	09/18/24	$	2
77	5	08/21/24	$	4	77	3	09/06/24	$		77	1	09/18/24	$	6
77	7	08/21/24	$	6	77	2	09/06/24	$		77	4	09/20/24	$	3
77	8	08/21/24	$	9	77	4	09/06/24	$		77	5	09/20/24	$	6
77	1	08/23/24	$	6	77	7	09/06/24	$		77	9	09/20/24	$	2
77	5	08/23/24	$	8	77	3	09/06/24	$		77	5	09/23/24	$	5
77	5	08/23/24	$	0	77	6	09/06/24	$		77	7	09/26/24	$	
77	8	08/27/24	$	6	77	6	09/06/24	$		77	9	09/26/24	$	1
77	8	08/27/24	$	7	77	8	09/06/24	$				C	$ 15,7	
77	3	08/27/24	$	9	77	8	09/18/24	$						
77	8	08/27/24	$	7	77	0	09/18/24	$						
77	5	08/27/24	$	4	77	3	09/18/24	$						
		A	$ 13, 3				B	$ 12,0				A	$ 13,	
												B	$ 12,	
												C	$ 15,	

September 2024 Outstanding Check Listing $ 42,055.76

COMMONWEALTH NORTHERN MARIANA ISLANDS

 munis a tyler erp solution

ACCOUNT SUMMARY TRIAL BALANCE FOR FY24/OCT TO EOY
FUND 9999

ACCOUNT ACCOUNT NAME	BEG. BALANCE	ORG DEBITS	CREDITS	NET CHANGE	END BALANCE
9999 11420 BOG PAYROLL ACCOUNT	-56,715.41	9999 111,839,738.07	111,796,988.28	42,749.79	-13,965.62
TOTALS FOR FUND 9999 TREASURY FUND	-56,715.41	111,839,738.07	111,796,988.28	42,749.79	-13,965.62