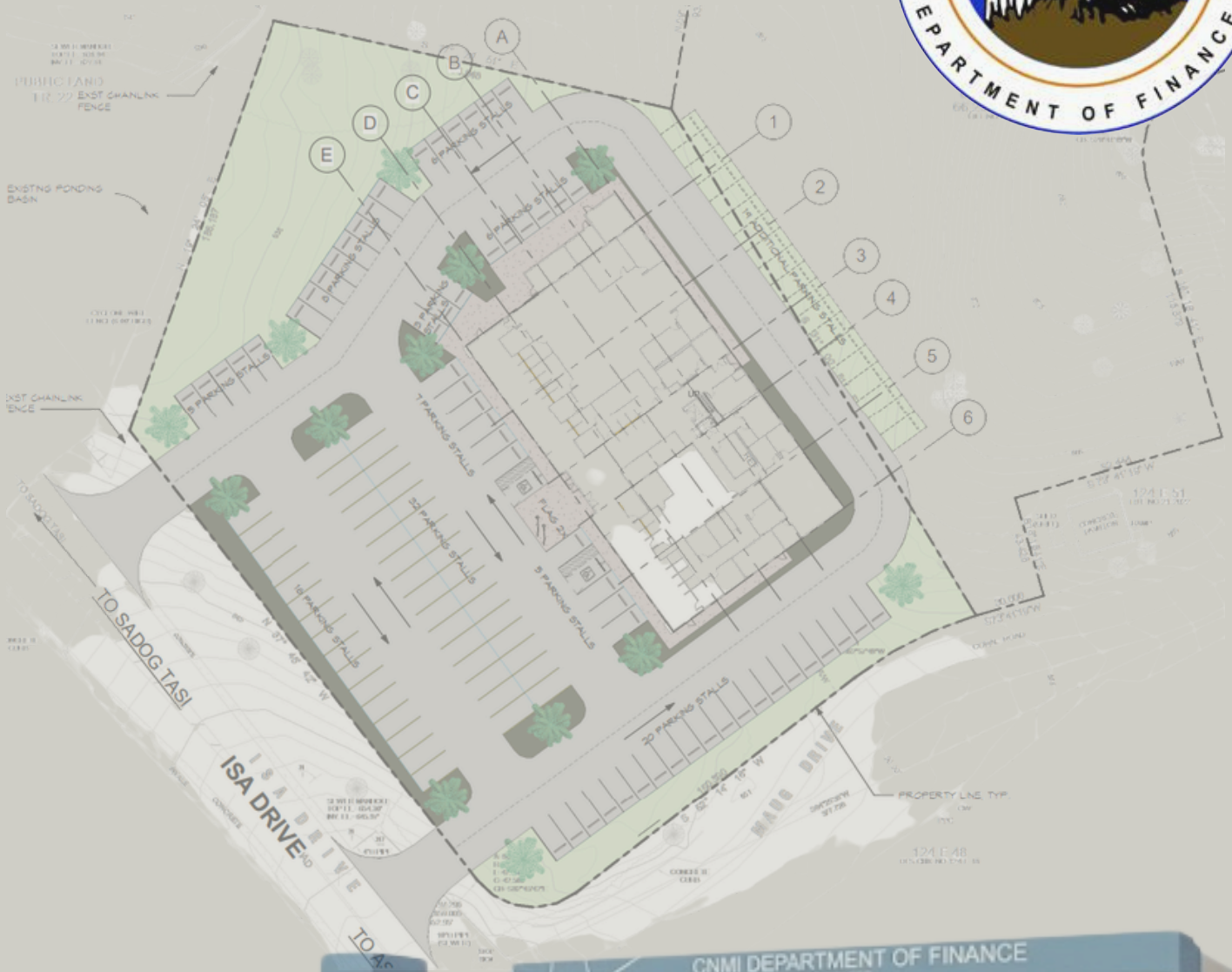


DEPARTMENT OF FINANCE



FY26 CITIZEN CENTRIC REPORT



ABOUT US

OUR VISION

Commitment to excellence in managing the financial resources of the government to benefit the people of the Commonwealth of the Northern Mariana Islands.

OUR MISSION

To continue to seek out new and innovative ways to effectively administer the financial needs and requirements of the CNMI government:

- Collect, deposit, disburse, manage, and account for public funds in accordance with the CNMI Statutes.
- Enforce CNMI Tax Laws, other applicable laws, and customs regulations by encouraging voluntary compliance or, as needed by enforcement.
- Exercise general supervision and accountability of government assets, and provide resources needed for the accomplishment of their mission.



Tracy B. Norita
FORMER SECRETARY OF FINANCE



Natalia M. Sablan
ACTING SECRETARY OF FINANCE

LEADERSHIP TEAM



ASUNCION S. AGULTO
CNMI TREASURER



BERNADITA C. PALACIOS
DIRECTOR
FINANCIAL SERVICES



JOSE S. MAFNAS
DIRECTOR,
CUSTOMS
BIOSECURITY



MARGARET C. TORRES
DIRECTOR,
ADMIN. SERVICES



GERALDINE T. CRUZ
DIRECTOR,
PROCUREMENT
SERVICES



FRANK CELIS
ACTING CHIEF
INFORMATION
OFFICER



VELMA P. BENAVENTE
DIRECTOR,
GHI

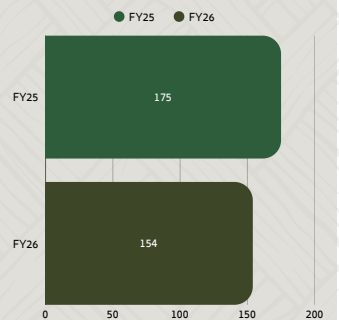


DANIEL T. ALVAREZ
DIRECTOR,
REVENUE &
TAXATION



No Photo
Available
EVELYN J. SABLAN
DIRECTOR

EMPLOYEE ENGAGEMENT SURVEY RESULTS FY25 - FY26



GENDER DEMOGRAPHIC



Financial Tales is the official monthly employee newsletter published by the Department of Finance (DOF). First created in April 2023 following the establishment of the department's Employee Experience and Development Section (EEDS), the publication serves as an internal communication, professional development, and employee engagement platform designed to keep department personnel informed, connected, and aligned.



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CLICK ICONS FOR MORE INFO



FINANCES



FY2026 BUDGET vs ACTUALS OPERATIONS & PERSONNEL FINANCIALS

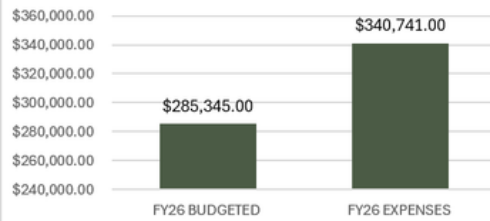
OFFICE OF THE SECRETARY (1701)



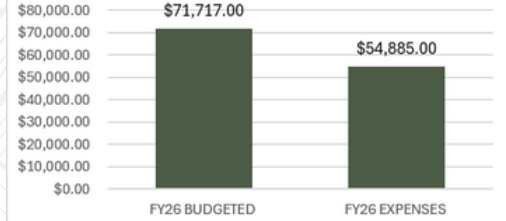
DIVISION OF FINANCIAL SERVICES (1708)



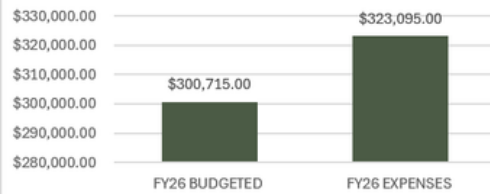
TREASURY (1707)



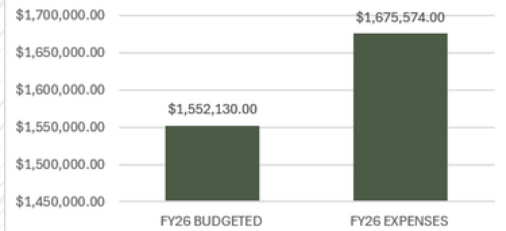
US PASSPORT ACCEPTANCE FACILITY (1710)



DIVISION OF PROCUREMENT SERVICES (1708)



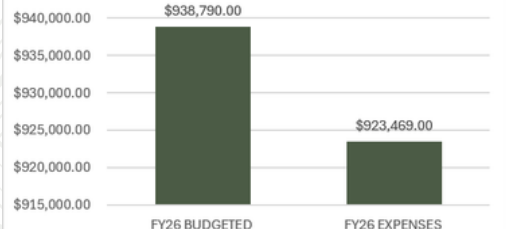
DIVISION OF REVENUE & TAXATION (1705)



DIVISION OF CUSTOMS BIOSECURITY (1709)



OFFICE OF INFORMATION TECHNOLOGY (1702)



During Fiscal Year (FY) 2026, the Department of Finance (DOF) experienced increased budgetary pressures due to disaster recovery operations following Super Typhoons Sinlaku and Bavi. Department personnel were assigned to support recovery efforts, resulting in additional personnel costs charged to the Department's General Fund. These unplanned expenditures placed additional demands on the Department's available operating resources.

This impact was further compounded by declining General Fund revenue collections during the third and fourth quarters of FY 2026. Prompting a 13% across-the-board reduction in budgetary allotments for all central government agencies. This reduction had constrained the Department's available spending resources and limited its capacity to meet planned operating costs and previously anticipated obligations. This included required advanced encumbrance for payroll, cleaning services, office rentals, and other lease agreements.

As a result, the combination of increased disaster-related personnel costs and reduced budgetary allotments contributed to the variance between actual expenditures and what was budgeted for FY 2026. Underscoring the importance of maintaining the need for fiscal flexibility and aligning expenditures with available government revenues.



ACCOMPLISHMENTS

OFFICE OF THE SECRETARY

The Office of the Secretary is responsible for providing financial data to the Governor, legislature and departments, agencies and instrumentalities of the Commonwealth, and to conduct all related financial management activities of the Commonwealth other than the preparation of the budget of the Commonwealth and post-audit functions.

TOTAL FUND CERTIFICATIONS	70
TOTAL RFPAS PROCESSED	4,335
TOTAL CORRESPONDENCES	22,058
TOTAL CONTRACTS PROCESSED	1,309
OPEN GOVT. ACT REQUESTS	12

GHFI total transactions processed under the following categories:

401K (ASC)	2719
HEALTH INSURANCE	2148
LIFE INSURANCE	294
NMIRF	107

22
Training Events
were completed

52%

152
DOF Employees
Received Training



The Department of Finance has achieved significant milestones this fiscal year, highlighted by the commencement of construction on the long-awaited Economic Resiliency Center (featured on the cover of this report).

The project reached a critical milestone in 2025 with the finalization of building plans, followed by its official groundbreaking ceremony on March 18, 2026. Construction is actively underway with an estimated completion date of **August 2027**. The accompanying photographs illustrate the steady structural progress achieved to date.

DIVISION OF FINANCIAL SERVICES

The Division of Financial Services is responsible for all accounting transactions and financial records in matters pertaining to Payroll, Travel, Accounts Payable, Operations, Federal Grants, and Bank Reconciliation for the CNMI Government.

38,108 TOTAL INVOICES PROCESSED
Compared to FY25, the Division of Financial Services, Accounts Payable Branch processed and estimated 9,344 less invoices.

65,000 TOTAL PAYROLL PROCESSED
2,500 paychecks processed bi-weekly (federally funded, locally funded, special accounts and others)



TRAVEL

3,212 TOTAL TRAVEL RECORDS/CLAIMS

TOTAL CASH ADVANCE (CLOSED) \$2,995,559.15

2,712 TOTAL TRAVEL CLAIMS CLOSED

TOTAL COLLECTIONS IN FY26 \$319,745.12



CNMI TREASURY & US PASSPORT ACCEPTANCE OFFICE

The Division of CNMI Treasury is responsible for the receiving and safekeeping of all revenues received by the CNMI Government. Its mission is to pursue effective revenue enhancement programs to monitor, control, audit, and invest government funds. This division also receives US Passport applications (adult and minor).

6,612 GENERAL FUND DISBURSEMENTS

3,201 FEDERAL FUND DISBURSEMENTS

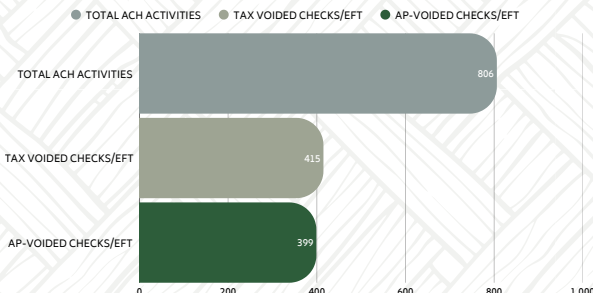
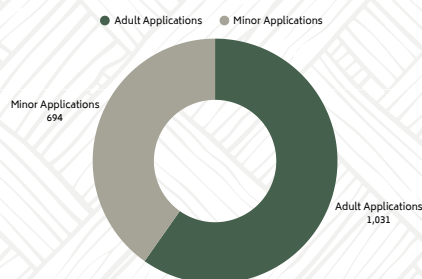
62 BANK RECONCILIATION ACCOUNTS

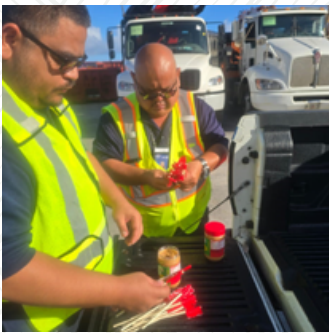
Reconciliation Team has completed 75% of bank reconciliation for checking and savings accounts for Fiscal Year 2026



QUANTITY PROCESSED IN FY2026

Number of Passports Processed





ACCOMPLISHMENTS



OFFICE OF INFORMATION TECHNOLOGY

The Office of Information Technology is responsible for procuring, creating, implementing, managing, maintaining, and supporting CNMI Executive Branch IT infrastructure, assets, software, and security to enable a modern, secure, and reliable platform for the daily work activities of CNMI Government employees.

3,093 SUPPORT TICKETS PROCESSED

2,934 SUPPORT TICKETS CLOSED

1hr 50mins JITBIT STATS

that is the average time spent on (1) ticket.



DIVISION OF PROCUREMENT SERVICES

The Division of Procurement Services is responsible for the general supervision and accountability of the requisition and provision of government assets and contracts needed by the government to provide public services across departments and agencies within the CNMI government.

TOTAL PURCHASE ORDERS PROCESSED

10,100

PO CHANGE ORDERS PROCESSED

197

PURCHASE ORDERS REJECTED

741

428 CONTRACTS PROCESSED

INVITATION TO BID PROCESSED **46**

55 CONTRACTS RATIFIED

REQUEST FOR PROPOSALS PROCESSED **18**



DIVISION OF REVENUE & TAXATION

The Division of Revenue and Taxation is responsible for seeking new and innovative ways to provide taxpayers with top-quality service by helping meet their tax responsibilities and licensing requirements and enforce CNMI tax laws with integrity and fairness to all.

TAX RETURNS PROCESSED

19,795

REFUNDS ISSUED

\$8,549,365.20

CHILD TAX CREDIT ISSUED

\$9,562,840.88

BUSINESS GROSS REVENUE TAX RECEIVED

\$827,088,037.00



\$954,000.00

E-Gaming Machines License fee collected



\$4,634,000.00

Poker License Fees Collected



7,799

BUSINESS LICENSES ISSUED

\$812,210.00

BUSINESS LICENSE FEES COLLECTED

DIVISION OF CUSTOMS BIOSECURITY

The Division of Customs Biosecurity is responsible for facilitating trade and travel, collecting revenue (excise tax), and safeguarding the CNMI's borders by enforcing all applicable laws at the ports of entry.



555

NUMBER OF VESSELS



4,026

NUMBER OF FLIGHTS

Total Number of Containers: **6,814**

Total Number of Loose Cargo: **68,977**

Total Cargo Weight: **428,308,146.89LBS**

Total Number of Passengers: **138,273**

Total Number of Crew: **12,867**

Total Cargo Weight: **5,919,127.86LBS**



2,155

PLANT PERMITS ISSUED

Total Plant Permits (single) Issued: **62**

Total Plant Permits (multiple) Issued: **137**

Phytosanitary Certificates Issued: **1,365**

Certificate of Origin: **578**

Departmental Permit: **13**

AGRICULTURAL CONFISCATIONS

Meat products - **106**

Fruits & Vegetable Products - **19**

Eggs - **3**

UNDECLARED ITEMS

Betelnut - **713 lbs**

Counterfeit Clothing - **184 pcs.**



91

TOTAL INCIDENTS RELATED TO INVASIVE SPECIES





UNIFYING FINANCE OPERATIONS:

With the construction of the Economic Resiliency Center on Capitol Hill officially underway, our long-standing goal to centralize all Department of Finance divisions under one roof will become a reality in August 2027. This milestone facility will eliminate multi-location document routing, accelerate application turnaround times, and deliver an efficient, single-destination service hub for taxpayers, business owners, and inter-agency partners.

POLICY AND PROCEDURES:

15 of 20 standard operating procedures were approved and implemented this fiscal year. These include the CNMI Subrecipient Monitoring Policies and Procedures, Revised CNMI Employee Travel Policies and Procedures (version 3), CNMI Cash Management Policies and Procedures, CNMI GHLI Internal Procedures, CNMI Journal Entry Procedures, CNMI Bank Reconciliation Policies and Procedures, CNMI Fleet and Container Cards Procedures, CNMI Fund Certification (FS) Procedures, CNMI Payroll Policies and Procedures, CNMI Expense Purchase and Travel Purchase (P-Card) Policies and Procedures, Legislative Subsistence Allowance Policies and Procedures, DPL Clearing and Operations Accounts Procedures, CNMI AP Invoice Entry Procedures and JDE Imports Procedures. 5 remaining procedures are in progress and are expected to be completed and implemented in FY2027.

ENHANCING BORDER SECURITY & CONTRABAND INTERCEPTION THROUGH K-9 UNIT EXPANTION:

Through funding from the CNMI Department of Commerce, in FY 2027, the Division of Customs Biosecurity plans to procure between three to six detector dogs and deliver specialized training for canine handlers and instructors. This strategic investment expands the K-9 Unit's operational capacity across CNMI airports, seaports, and postal facilities to significantly bolster the detection and interception of narcotics and illegal contraband. By modernizing inspection operations and strengthening joint local and federal law enforcement coordination, this system-wide upgrade safeguards public health and government revenues while facilitating lawful trade, travel, and border protection.

DOMAIN & DOMAIN NAME MANAGEMENT:

In FY2027, the Office of Information Technology will continue to build upon key infrastructure milestones specifically the recent multi-domain and DNS record configurations supporting web development and enterprise email operations to scale domain security, optimize system integration, and implement national best practices across all administrative digital services. This proactive modernization effort is what earned the Northern Mariana Islands recognition for the first time by the National Association of State Chief Information Officers (NASCIO).



STREAMLINING BUSINESS LICENSE PROCESSING:

In alignment with Executive Order 2025-4, the Department of Finance has strategically embedded key personnel from the Division of Revenue and Taxation's Business License Branch into the newly established One-Stop Business Permitting Center on Capital Hill. Operating alongside interagency regulatory partners, Finance representatives provide direct, centralized assistance to simplify application workflows, eliminate redundant paperwork, and significantly diminish turnaround times for business license processing. This cross-agency integration reinforces the Department's commitment to delivering accessible, transparent, and client-centric public service that fosters local entrepreneurship and accelerates Commonwealth-wide economic recovery.

CENTRALIZATION OF ADMINISTRATIVE OPERATIONS:

Established in early FY26 adjacent to the Capitol Hill Post Office, the Division of Administrative Services serves as a centralized hub designed to streamline correspondence and standardize administrative communications. By bringing administrative personnel together under one division, this initiative enhances teamwork, operational consistency, and accountability while eliminating delays across the Department. Innovations like an updated Excel logging system and auto-populating transmittal sheets have already cut delivery times by half and improved processing accuracy.

The division also incorporates Employee Experience and Development (EEDS) to ensure workforce growth, engagement, and training align directly with operational upgrades. Currently operating with six staff members, the Department plans to expand the division in FY27 to further boost workflow efficiency and customer service. Unifying centralized administration with continuous employee development positions the Department for long-term operational excellence, stronger interagency collaboration, and a culture of shared success.



DIVISION SPECIFIC "PULSE ACTIONS":

- Targeted Workshops: DOF - Employee Experience & Development Section (EEDS) conducts annual post-survey workshops with Directors, Managers, and key personnel to review overall feedback to dissect survey findings, identify cross-divisional trends, and pinpoint key operational challenges.
- Each Division is met with personally and is required to establish concrete and achievable goals for the upcoming fiscal year, addressing their team's feedback in the employee survey and/or what they would like to see from their division moving forward.
- Monthly Performance Tracking: In addition to division goals, we annually review and refine our core performance metrics. These updated measures are tracked monthly in a centralized dashboard to analyze operational trends and performance over time as well as be used in reportings such as this.

PACE TRAININGS:

The Department of Finance will complete its remaining nine half-day PACE training sessions in FY27 to maximize federal U.S. Department of the Interior TAP grant funding. Having already trained over 50 government personnel across key Finance divisions and partner agencies, the program continues to expand institutional knowledge and proficiency in the Enterprise ERP system. Moving forward, these expert-led, scenario-based sessions will further strengthen internal financial controls, promote cross-departmental consistency, and build long-term operational self-sufficiency across the CNMI government. These ongoing efforts ensure the Department maximizes the value of its technology investment while continuously boosting operational efficiency and reducing reliance on external technical support.

ANNUAL CYBERSECURITY AWARENESS TRAINING EXPANSION:

The Office of Information Technology (OIT) began their Cyber Security Awareness Workshops in 2025, after a successful two (2) years, OIT has decided to institutionalize this initiative as an annual, October Workshop open to all government departments and agencies, with the purpose of equipping personnel with essential skills in phishing defense, strong authentication, social engineering protection, cloud and physical security, and proper incident reporting procedures to safeguard Commonwealth digital assets.