Commonwealth of the Northern Mariana Islands (CNMI)

Department of Finance

BANK RECONCILIATION POLICIES AND PROCEDURES

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SECTION 1: PURPOSE

This document aims to establish a structured and efficient approach for performing bank reconciliations across the Department of Finance, ensuring the accuracy of financial records, adherence to reporting timelines, and mitigation of risks associated to delays, discrepancies, and limited staff expertise.

Specifically, this document seeks to:

- Standardize reconciliation procedures to support timely and reliable financial reporting.
- Reduce dependency on manual processes by maximizing the capabilities of the Munis Bank Reconciliation Module.
- Strengthen internal controls and support audit readiness by ensuring all discrepancies are reviewed, documented, and resolved.
- Provide a consistent framework for training, supervision, and oversight of reconciliation tasks.

Section 1.1 Background

The implementation of policies and procedures for the Bank Reconciliation Section represents a significant advancement in the CNMI Department of Finance's efforts to standardize operations, enhance financial accuracy, and align with the functionalities of the newly implemented Munis' financial system.

Historically, reconciliation activities were performed without the guidance of a formalized policy, which presented opportunities to improve consistency, enhance training, and strengthen accountability. As financial reporting requirements have become increasingly complex and the demand for accurate and timely analysis has grown, the need for a standardized reconciliation framework has become essential. The lessons learned from prior years, particularly during the reconciliation efforts for Fiscal Years 2022 and 2023, have underscored the value of establishing clear policies and procedures to promote efficiency, minimize delays, and facilitate the timely resolution of discrepancies.

With the shift toward comprehensive Financial Reporting and Analysis, it is critical for the Bank Reconciliation Section to maintain accurate and timely records that support:

- Validation of Ending and Adjusted Bank Balances
- Identification of Outstanding Checks
- Reconciliation of ACH Reject Reports
- Verification of Unadjusted Book Balances
- Classification and resolution of Reconciling Items
- Preparation of supporting schedules for journal or bank-related errors

Moreover, integrating Risk Management into reconciliation practices is essential. This includes the ability to identify, assess, and document discrepancies whether from internal journal entries or external bank statements to ensure financial integrity and minimize potential audit findings.

By implementing this policy and procedure, the Bank Reconciliation Section enhances audit readiness, supports accurate financial reporting, and upholds sound fiscal management standards.

Section 1.2 Definition and Acronym

- **Account Inquiry** – Account Inquiry in the MUNIS system allows users to view detailed information about specific accounts, including budget, expenditures, and encumbrances, as well as drill down into transaction-level detail. It's a key tool for understanding the financial status of various accounts and can be used to track down specific transactions.
- **Account Inquiry Report** – known as the "General Ledger Report" before using the Munis. This report can be exported to Excel.
- **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.
- **Annual Finalized Reconciliation Report** – year end reconciliation report. See definition of "Reconciliation Report".
- **BAI Files** – Bank Administration Institute Files
- **Bank Reconciliation Manager** – Module in Munis that is used to reconcile bank statements with the general ledger. This involves comparing bank transactions with records in Munis and identifying any discrepancies, such as outstanding checks or deposits in transit. The process helps ensure the accuracy of financial records and maintain proper cash flow management.
- **Bank Reconciliation Schedules** – a schedule that has number of items, Bank Transaction Date or Journal Transaction Date, Reference and amount. This schedule has the details on the discrepancies for the respective account we are working on.
- **Bank Statement** – Gives a clear view of all account activity, including deposits, withdrawals, fees and interest.
- **BOG** – Bank of Guam
- **Book and Bank Balances**
    - **Book Balance** – refers to the cash balance recorded in the (company's/government) internal accounting system.
    - **Bank Balance** – represents the cash balances as reported by the bank in the bank statement.
- **Credit Card Depository** – The process of transferred funds from a credit card to a bank account.

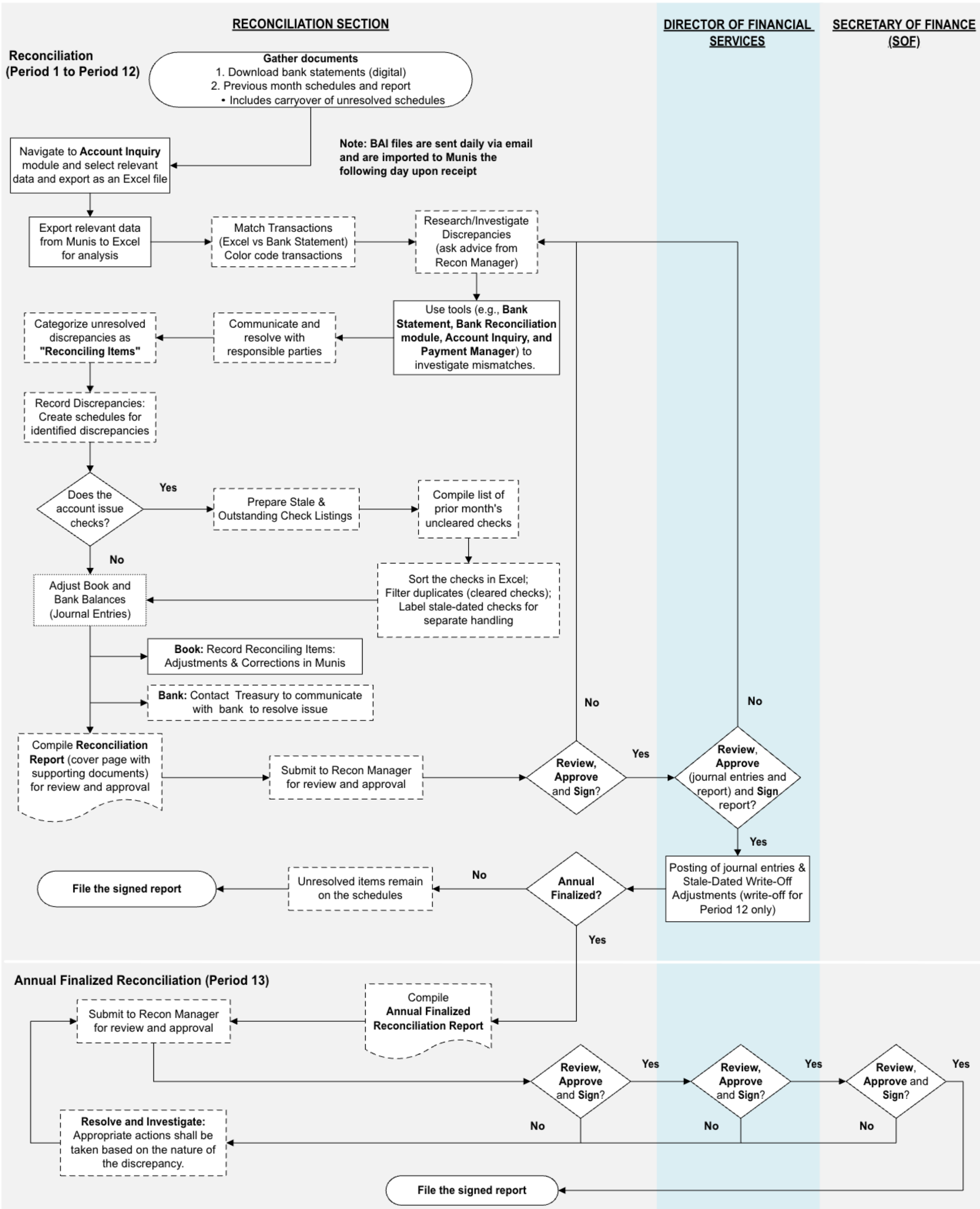
- **Check Verification Receipt**- This request will only be accommodated upon receipt of a formal written request and is typically made by government agencies such as the Office of the Public Auditor (OPA), the Public Assistance Office (PAO), and internal offices such as the Accounts Payable Section.
- **CNMI** – Commonwealth of the Northern Mariana Islands
- **Deposit in Transit** – A deposit in transit refers to cash that has been recorded as received in the accounting system for the current month but hasn't yet been reflected in the bank statement until the next month.
- **Disbursement in Transit** – refers to payments that have been initiated and authorized but have not yet been fully processed or reflected in the system or bank statement. This occurs due to timing differences between the posting of the disbursement in the books and the actual transaction date in the bank.
- **Discrepancy** – A difference between the CNMI financial records and the bank statement that requires investigation and resolution which are further categorized as "***Reconciling Items***".
- **EFT** – Electronic Fund Transfer
- **JDE** – J.D. Edwards Financial Management System
- **Munis** – A centralized portal or dashboard related to the Tyler financial systems.
- **NAP** – Nutrition Assistance Program
- **NMTIT** – Northern Marianas Territorial Income Tax
- **Outstanding Checks** – Outstanding Check Listing: A list of checks that has been written and recorded in our journal; but has not yet been cashed by the recipient and cleared through the bank. Our current checks are valid for 6 months only.
- **Payment Manager** – allows users to record various payment types, including receipts, and manage payment details. Bank Reconciliation section uses payment manager to search for check runs and ACH now known as Electric Fund Transfers (EFT).
- **Period –** used to identify each month in the fiscal year for preparing Reconciliation Reports. The fiscal year starts in October and ends in September. Periods 1 to 12 cover each month, while Period 13 (End of Year) is used for the annual reconciliation report for the entire fiscal year.
- **PUA** – Pandemic Unemployment Assistance or the Federal Pandemic Unemployment Compensation (**FPUC**)
- **Reconciliation Module** – a module within the Munis software designed to automate and streamline the process of comparing and verifying date from different sources to ensure consistency and accuracy. It's primarily used to identify and resolve discrepancies between records.
- **Reconciliation Report** – a report prepared at regular intervals, at least monthly, that includes balances, schedules, and adjustments made during the reconciliation process. An annual reconciliation report is also prepared to cover the entire fiscal year.
- **RMIS (Revenue Management Information System)** – New tax system.

- **SOF** – Secretary of Finance
- **Stale Checks Listing** – A list of checks that has not been cashed within a specific period, typically six months from its issue date. After this time, a bank may refuse to honor the check, and it's considered a stale check.
- **SWEEP** – sweeping involves automated transfer of funds. A $2.50 SWEEP fee is charge for transferring funds from credit cards to general funds. SWEEPS include all the locations from different cashiers and the LocalGov (online credit card payments).
- **WEB Transfers or webxfer** – online bank fund transfers between accounts and can be Web Transfer "to" or "from"

Section 1.3 Effective Date

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

Section 1.4 Flowchart



SECTION 2: PROCEDURES AND CONTROLS

Section 2.1 Reconciliation Timeline

Section 2.1.1 Documents Timeline

- **BAI File** is sent by the bank to FS Recon staff every end of business day and imported daily the following working day.
- **Bank Statements** are ready for viewing and downloading after the month end.
- **Bank reconciliations** for all accounts must be completed within a reasonable timeframe upon receipt of the bank statements.
    - If no issues are identified, reconciliation should be completed within 2 to 3 days.
    - If issues are present, the process may take 1 to 2 weeks.
    - The timeline may also vary depending on the volume of Journal Entries VS. Bank Entries.
    - When the bank reconciliation is completed for the month, Recon schedules are emailed, sent via Microsoft Teams, or copies are submitted to respective agencies such as Treasury and CNMI Judiciary.

Section 2.1.2 Reconciliation Report

Bank reconciliation shall be conducted on periodic intervals from Period 1 to 13.

I. **Monthly (Period 1 to 12)**

- Bank Reconciliation and closing for the months of October to September.
    - Example for January 2025, the Reconciliation Report will have:
        - For Period: 01/01/25 thru: 01/31/25
- For Period 12 (September)
    - Bank Reconciliation for the month of September are done after all current Fiscal Year Reconciliation Items are all entered or posted. There shall be no remaining schedules or outstanding reconciliation items.

II. **Annual Finalized (Period 13) Final Adjustment for the closing out of the September 30 (Fiscal Year End)**

Bank Reconciliation prepared for Period 13 and closes the Fiscal Year (October 01 – September 30). There shall be no remaining schedules or outstanding reconciliation item and should all be posted. This follows the same process as month-end reconciliations but must ensure accuracy for financial reporting and auditing.

The FY end reconciliation must:

1. Identify and resolve outstanding transactions:
    - Old deposits in transit not credited by the bank
    - Adjust or write off stale-dated checks
    - Ensure all bank charges are recorded
    - Ensure all corrections or reversals transactions are recorded
2. Verify that the General Ledger (GL) balance matches the bank balance.
3. Provide Reconciliation Schedules to agencies such as the Treasury and CNMI Judiciary, via email, Microsoft Teams, or printed copies, to facilitate proper entries, corrections, reversals or adjustments.

Once all accounts have been reconciled, the Recon Staff prepares the final reconciliation and is routed for approval as follows:

a) Reviewed and approved by the Bank Reconciliation Manager
b) Approved by the Director of Financial Services
c) Approved by the Secretary of Finance

After approval, the final signed reconciliation is scanned and retained for audit readiness.

Note: While the Reconciliation Section may analyze stale and outstanding check listings on a daily or weekly basis, this is not always recommended due to incomplete availability of bank statements.

Audit Readiness Weekly Report for Secretary of Finance

The Reconciliation Section assists auditors during annual audit reviews, particularly in verifying transactions included in audit “test lists.” These audit readiness weekly reports are not part of the preliminary reconciliation but are compiled separately in support of audit requirements.

Weekly status update of accounts:

- BAI Uploaded (Daily process, Every morning)
- Not Started
- Started
- Matched
- Researched
- Adjusted

See sample report: Appendix A. DOF FY 22 Audit Preparations Report

Section 2.2 Preparing for Reconciliation

Section 2.2.1 Accounts to be Reconciled

I. General Fund

General Fund is local fund based on collection and is the main pool of funds used to finance day-to-day operations and services approved by the SOF.

- Credit card transactions go directly to the Merchant Credit Card account and automatically sweeps to the general fund the following day from Credit Card Transactions.
- IRS USA (SS and Medicare) tax payments automatically get deducted from the general fund.

II. Payroll Account

The Payroll Account has two funding sources: Local and Federal, which were previously reconciled separately. However, both Local and Federal Payroll transactions are now being reconciled as a single account under the Payroll Account.

III. Federal Grant

Federal Grant are grant drawdowns received through EFT from federal grantors. These funds are used to finance federally funded operations and services.

IV. Credit Card

The Credit Card Depository account are credit card payments received from the authorized locations for the CNMI Government. These merchant (credit card) deposits include ***LocalGov*** online payments processed for the Division of Revenue and Taxation (Location 202) and CNMI Customs Biosecurity (Location 65). All such transactions are part of the credit card activity and shall be reconciled under the designated Credit Card Account. Currently, the Bank Reconciliation Section is matching journal entries with corresponding bank entries on the deposit side. Credit/Debit card payments are transferred to the general fund at the end of the day. A SWEEP fee of $2.50 is charge for every transfer of funds from credit card to general fund. The SWEEP fee is charge to the credit card depository account.

V. Collection Clearing

The Collection Clearing account is used to record cash and check payments collected from vendors, customers, or other payers. These collections are initially deposited into the Collection Clearing account before transferring to their appropriate destination accounts.

Not all cash and check collections from the Collection Clearing account are transferred solely to the General Fund. Depending on the nature of the collections received on a certain day, funds may be distributed to multiple accounts, such as the General Fund, Special Funds, PUA/FPUC, Workers' Compensation, CNMI Museum, Developer Infrastructure, Business Gross Revenue (BGR), MVA, Cannabis, and others.

General Fund account is reconciled separately as well as Collection Clearing account. All transactions transferred to and from all accounts should be recorded.

VI. NAP or Nutrition Assistance Program (Food Stamp)

The NAP Retail & Redemption Officer of the NAP Office receives the original monthly bank statements and conducts an analysis. NAP analysis is based on food stamp coupon activity, which includes Credit Memos and Debit Memos. The staff shall analyze the bank statement based on coupons returned from the bank to create the Discrepancy Analysis Report. Both the Bank Statements and Discrepancy Report are forwarded to the Bank Recon Section.

Note: Before October 2024, the NAP bank account was maintained with the Bank of Hawaii (BOH). For the months of October and November 2024, NAP has banking transactions in both the BOH and the Bank of Saipan (BOS). Starting December 2024 to current, transactions are only through Bank of Saipan.

For future note: The NAP account will require two separate bank reconciliations for the months of October and November 2024. From December 2024 to current, the Bank Account for NAP is only BOS. A Cash account is created to reflect transactions for the BOS banking account.

VII. NMTIT (Northern Marianas Territorial Income Tax) Rebate Trust Fund

The NMTIT Rebate Trust Fund is a specialized financial mechanism established under 4 CMC § 1714 that requires at least fifty percent (50%) of all amounts paid to the CNMI government with respect to territorial income taxes to be deposited in segregated trust accounts rather than the General Fund. Amounts may be withdrawn from the trust fund only for the purpose of making rebates, payments into the General Fund (but only after a final determination that taxes are validly due and payable and that the taxpayer is not entitled to any rebate), or payments of interest derived from the trust accounts.

Since the implementation of RMIS in FY 2024 which is the current tax system for DRT, this account is updated in Munis. However, disbursements and voided transactions continue to be processed through the JDE system for all tax filings from 2023 and prior years.

Deposits to the NMTIT account includes funds received from the IRS for Earned Income Tax Credit (EITC), Additional Child Tax Credit (ACTC), and American Opportunity Tax Credit (AOTC) and collections recorded in the RMIS and AS400 tax systems, which are initially recorded to the NMTIT TDOA account and are subsequently transferred to the NMTIT checking account to fund tax refunds and rebates.

VIII. Imprest Fund

Imprest funds are essentially petty-cash or revolving cash accounts used for designated, and often minor, expenditures.

Below are all the current accounts:

- Supreme Court
- Superior Court
- Special Disability (Workers Compensation)
- Law Revision
- CNMI Lottery
- Capital Improvement Project (CIP)

IX. ARPA – American Rescue Plan Act of 2021

The ARPA Fund Bank Account was established solely for the purpose of managing federal funds allocated specifically through the State and Local Fiscal Recovery Funds (SLFRF) program under the American Rescue Plan Act (ARPA). These federal funds were provided to help local governments address the public health and economic impacts of the COVID-19 pandemic, replace lost public sector revenue, support essential workers, and invest in critical infrastructure such as water, sewer, and broadband. Keeping these federal funds in a separate, dedicated account ensures transparency, accountability, and compliance with all applicable federal regulations.

X. PUA – Pandemic Unemployment Assistance

Pandemic Unemployment Assistance (PUA) or the Federal Pandemic Unemployment Compensation (FPUC) is a temporary federal unemployment benefit program created to provide financial assistance to individuals who lost employment, were partially unemployed, or could not work due to COVID-19 and who were ineligible for regular unemployment insurance, including self-employed workers, independent contractors, and part-time employees. PUA program accounts was administered and managed by the Department of Labor (DOL).

This account was last reconciled for the month of June 2021. This account is still active and shall resume reconciliation.

Section 2.2.2 Import Bank Administration Institute (BAI) File

BAI file format is a specialized and standardized set of codes used for cash management and bank reconciliations and introduced by the Bank Administration Institute. BAI files are being emailed every **end** of business day from the Bank of Guam to Financial Services Bank Reconciliation respective staff. Then the following workday, Bank Reconciliation staff will upload the BAI file. The BAI File is downloaded and imported to Munis.

I. Download BAI File

a. In the Recon Section staff's "Inbox" email, open the email from the DOF BAI File Team.
b. Click on the BAI Daily File Box and click another box to be able to "Download the BAI File".

- If file is not received in text document, rename the file, and add ".TXT" then upload.
- Make sure to save the BAI file on shared folder with a note of "Imported". This is the final step in downloading BAI file from Bank of Guam.

II. Import BAI File to Munis

Log into Munis Landing Page to import the BAI files from Bank of Guam.

a. Proceed to the BAI Import (or Click on the BAI Import)
b. Click Define
c. Import Options:
    - Import Path – click on the small magnifying glass (side note of "*choose a file to import*")
    - A box with a note "*Drop file here or click to upload*" and drag the downloaded BAI file. Click Accept, click on Pre-Edit, check Custom Import Tiles for errors, and click Import. Import may take about 5 minutes. When import is done, click on close.

See Appendix for detailed procedure or steps with screenshots.

Section 2.2.3 Gather Documents

I. Bank Statements

The Reconciliation Section shall obtain or gather Bank Statements for all accounts. Since the start of 2023, Recon Section downloads the Bank Statements in the Bank of Guam (BOG) Online Banking and saves as PDF. Reconciliation staff are given online access by the SOF and/or Treasurer. The Bank Statements shall serve as primary source documents for reconciliation and financial review.

The following are part of the bank statements:

- Credit and Debit memo's
- Checks that have cleared the bank
- Deposits and WEB transfers (incoming and outgoing)
- Bank Fees

Cancelled checks are under the custody and responsibility of the Treasury staff, who shall coordinate with the Recon Section to ensure proper documentation and tracking. While stale-dated checks are not included in bank statements, the Recon Section shall prepare and maintain a Stale Check Listing for monitoring and reconciliation purposes.

Reconciling of the bank statements and the corresponding attachments should be on a per bank account basis to facilitate tracing of entries (entries posted or entered in the journal).

Major bank accounts such as the General Fund have weekly bank statements, these bank statements are only available for 12 weeks. Other bank accounts such as Collection Clearing have monthly bank statements and are only available for 12 months. Recon section needs to download these bank statements and save to the appropriate shared folder. Here is the schedule for the following bank accounts:

WEEKLY

- General Fund
- Federal Grants
- CNMI Payroll
- Rebate Trust Fund

MONTHLY

- American Rescue Plan Act (ARPA)
- CNMI Lottery
- Credit Card
- Collection Clearing
- Superior Court
- Special Disability / Workers' Compensation Commission (WCC)
- PUA FPUC Trust Fund
- Law Revision Commission
- Capital Improvement Project (CIP)
- Supreme Court
- Rota Imprest
- Tinian Imprest **LAST ACTIVITY 07/30/2024**
- Joeten Kiyu Public Library **LAST ACTIVITY 03/11/2024**
- Animal Health **LAST ACTIVITY 03/22/2024**
- Federal Payroll **LAST AVAILIBLE BNK STMT 10/31/24**

See Appendix to view sample Bank Statement.
See Appendix on how to download Bank Statement in the online banking.

II. Generate Report from Munis

Retrieve internal financial records and ensure that all transactions for the reconciliation period have been recorded in Munis. Access the Account Inquiry module in Munis to generate the records. This report, now referred to as the Account Inquiry Report (previously known as the General Ledger Report prior to the implementation of Munis). This module allows users to view detailed information about specific financial accounts. It provides insights to account balances, budget details, and transaction history, including payments, purchase orders, and requisitions. This report is essential for verifying the completeness and accuracy of financial data during the reconciliation process.

(1) Navigate to Account Inquiry module:
   a) Click Search
   b) Enter Org Type: 9999 (depends on the account being reconciled: 9999-11420 – Payroll)
   c) Enter Object Type: 11420
   d) Click Accept
   e) From the menu bar, select the applicable period:
      - Current Month
      - Fiscal Year

(2) Once data is available, export the reports to Excel.

III. Schedules and Other Documents

The following schedule or documents shall also be prepared to support the bank reconciliation process:

- **Schedule of Unrecorded/Unposted Check Disbursements** – current and previous month (current month is prepared during reconciliation)
  - **Stale and Outstand Check Listing and Guideline Date** – current and previous month (current month is prepared during reconciliation)
- **Previous Month Bank Reconciliation Report** – Reconciliation Section shall continue to reference the previous month's Bank Reconciliation Report to ensure that open schedules are properly carried over. Certain schedules may be posted at the end of the fiscal year; therefore, these items must be monitored and included in the reconciliation until the fiscal year is officially closed.

Treasury Office delivers voided checks to Bank Reconciliation team who shall sort the checks and files accordingly to the respective accounts bank box for storage.

See Appendix to view sample schedule and report:

- ***Schedule of Unrecorded/Unposted Check Disbursements***
- ***Stale and Outstand Check Listing Schedule***
- ***Stale and Outstanding Check Guideline Dates***
- ***Reconciliation Report***

Section 2.3 Reconciling Bank Statements

Section 2.3.1 Compare Transactions

Match transactions (Excel vs Bank Statement)

Once the Account Inquiry Report has been exported from Munis into an Excel format, each transaction listed on the bank statement shall be matched with the corresponding entry in the Munis records. To facilitate the review and reconciliation process, color codes shall be applied in the Excel file as follows:

- **Light Yellow** – Matching transactions
- **Light Pink** – Voided transactions
- **Light Green** – ACH reject items
- **Orange** – Bank In/Out transactions and corresponding journal entries
- **Light Blue** – Bank transit transactions

See Appendix for sample matching of transactions with color coding.

Transactions in Munis that do not appear on the bank statement such as outstanding checks or deposits in transit shall be identified and documented as outstanding items. The Reconciliation staff prepares Reconciliation Schedules based on the outstanding items or discrepancies. The schedules prepared depend on the analysis findings (journal errors and/or bank errors).

See Appendix to view sample Schedule of Unrecorded/Unposted Check Disbursements.

Section 2.3.2 Recording Bank Statement Adjustments

Transactions that appear on the bank statement but are not yet recorded in Munis must be reviewed and entered promptly. These may include:

- Bank fees
- Interest earned (savings account only)
- Unposted deposits (discrepancy on unidentified revenues)
- Over/under payment amounts (discrepancy)

All adjustments shall be accurately posted in Munis and properly allocated to the corresponding accounts. The Bank Reconciliation Section shall coordinate with Treasury to ensure that any unposted bank transactions are recorded within the same reporting period.

Section 2.3.3 Calculating the Adjusted Balances

To complete the reconciliation process, both the bank and book balances must be adjusted as follows:

- **Adjusted Bank Balance** is calculated by adding outstanding deposits (also known as transit) and deducting outstanding checks from the ending balance on the bank statement.

The Reconciliation Section shall continue reconciling monthly and share findings to the responsible parties to properly acknowledge and properly post the reconciliation items. Accordingly, the following balances are determined:

- **Un-Adjusted Beginning Book Balance** – this amount is before the reconciliation items
- **Un-Adjusted Ending Book Balance** – this amount is after the reconciliation items. After all the reconciliation items are properly posted, the final amount becomes an Adjusted Book Balance.

At the end of the Fiscal Year:

- **Adjusted Book Balance** is determined by adding bank fees, interest, and other reconciling adjustments into the ending balance in Munis.

The final step is to compare the adjusted bank balance with the adjusted book balance. These balances must match to confirm that the reconciliation is complete and accurate.

Section 2.4 Identifying and Resolving Discrepancies

Section 2.4.1 Research/Investigating Discrepancies

If a difference between the adjusted bank balance and the adjusted book balance, the Bank Reconciliation Section shall identify and investigate the cause of the discrepancy. The staff may use tools such as the Bank Reconciliation module (currently not in use), Account Inquiry, and Payment Manager in Munis to investigate mismatches.

Navigate to Payment Manager module:

1. Click My Searches
2. Add new search
3. Enter Check Number
4. Click on the check run batch
5. Lists of check numbers will appear

Common Types of Discrepancies Include:

- Errors in data entry (e.g., transposed numbers, duplicate entries, over/under amount)
- Transactions recorded in the wrong accounting period
- Bank errors, such as incorrect transaction amounts or missing transactions
- Unrecorded transactions such as fees
- Void checks cashed in bank
- Stale checks cashed in bank
- Duplicate disbursements

Discrepancies found shall be categorized as “Reconciling Items”. Listed below are sample scenario of Reconciling Items:

- **Un-Posted Bank Deposits/WEB Transfers**

  - None in the current month journal entry; however, the bank has a deposit/web transfer in the current month
  - Bank Recon. staff will courtesy Treasury or respective section regarding the findings. If able to fix for the current month issue, then the discrepancy finding (Reconciliation Schedule) will be removed from the respective Monthly Bank Reconciliation.
- **Over Posted Check Disbursement**
  - Check #001 entered in the system as $155.00, however, actual check amount for check #001 is $150.00 and it cleared the bank.

Stale and Outstand Checks Listing

The Stale and Outstand Checks Listing is Recon's guideline to assign the checks that have not cleared the bank. This helps in calculating the amount of the Outstanding Check Listing Report and the Stale Date Check Listing Report.

Outstanding checks shall be filtered and identified by comparing prior Outstanding Check Listings with the current month's cleared checks. A check is considered "stale" if it has not cleared within six (6) months from the issue date or print date. However, stale checks that later clear the bank shall be treated as reconciling items and recorded accordingly.

See Appendix to view sample:

- ***Stale and Outstand Check Listing Schedule***
- ***Stale and Outstanding Check Guideline Dates***

Section 2.4.2 Correcting Discrepancies

The Bank Reconciliation staff shall share or report upon identifying a discrepancy with the supervisor for advice. If needed, the *responsible party* (e.g., department, division or section) is contacted via call or message to clarify and address the discrepancy. Recon. Section encounters the following:

- *Responsible party* is advised about the discrepancy and if the finding is acknowledged, and properly enters/posts the adjustment, the discrepancy is considered resolved.
- In cases where the responsible party does not promptly respond or acknowledge the finding, the item shall remain listed in the reconciliation schedule as a Reconciling Item and carried over to the following month. A courtesy follow-up shall be made to ensure resolution in future periods.

Once the responsible party has acknowledged and posted the adjustment or correction, the Bank Reconciliation Section shall adjust the bank reconciliation schedule.

All reconciling items such as corrections and adjustments shall be recorded and entered in Munis through the General Journal Entry/Proof module. The journal entries shall be released in the workflow which will be approved by the Director of Financial Services and posted after approval. Adjustments shall be made to the corresponding book or bank balances. *Refer to the FS – Journal Entry SOP that can be found in the DOF Website.*

See Appendix: General Journal Entry/Proof

For discrepancies caused by bank errors, Reconciliation team will contact CNMI Treasury to communicate with the bank immediately to resolve the issue.

Note: The Bank of Guam assists in identifying transaction discrepancies and facilitates corrections by issuing the appropriate Credit Memo (CM) and/or Debit Memo (DM), as necessary.

Reconciliation Reports (Period 1 to 12)

The Reconciliation Section shall continue to carry over scheduled items into the next month until the item is identified as an error or adjustment. Once properly posted, it shall be removed from the schedule of carried-over items. If there are still unresolved items or stale-dated checks, these shall be carried over to the next fiscal period for continued tracking.

For Period 12, Stale-dated check listings shall be entered as a debit (add) in the books at FY closing. This journal entry shall be referred to as the Stale-Dated Write-Off Adjustment, and all checks included in the listing must be reconciled. All items must be resolved before Period 13.

Annual Finalized Reconciliation Report (Period 13)

The Reconciliation Section shall resolve all Reconciliation Items prior to the closing of the Fiscal Year (FY). Stale-Dated Write-Off Adjustment must be entered prior to Period 13.

See Appendix J for the table of the Period Numbers.

Section 2.5 Finalizing Reconciliation

Section 2.5.1 Compile Reports

All adjustments or corrections made during the reconciliation process shall be documented in the Reconciliation Report. Ensure that all adjustments are reviewed and approved by the Bank Reconciliation Manager before the reconciliation is finalized. Compile a physical copy of all reconciled documents and discrepancies for review and approval. The recon. staff shall prepare the Reconciliation Report including the schedules (e.g. Stale and Outstanding Check Listing).

1. **Reconciliation Report** prepared for Period 1 to 12 includes:
    - **a. Bank Reconciliation Summary Report** (adjusted ending bank and book balance must be equal)
        - **Bank Balance**
            - Ending balance of the bank statement

        - Bank reconciliation items
        - Adjusted ending bank balance
    - **Book Balance**
        - Adjusted beginning book balance (previous period adjusted balance)
        - Debit/Credit Memo
        - Book reconciling items
        - Adjusted ending book balance

b. **Supporting Documents or Attachments**
    - Screenshot of the month end bank balance
    - Stale and Outstand Check Listing
    - Bank reconciliation schedules
    - Screenshot of the trial balance from Trial Balance (Munis module) report

See Appendix to view copy of Reconciliation Report.

2. **Annual Finalized Reconciliation Report** shall follow the same format as the Reconciliation Report but shall cover the entire fiscal year prepared for Period 13. For this report, all bank reconciliation schedules shall be properly posted and approved. The final report shall include only the following items:
    - Ending Bank Balance
    - Outstanding Check Listing
    - Book (Debit/Credit) Balance

See Appendix to view copy of Annual Finalized Reconciliation Report.

Note: Effective July 2025, the term “Monthly Bank Reconciliation” shall be updated to “Reconciliation Report.” For the past 20 years, the Reconciliation Section has used the term “Monthly Bank Reconciliation” for the respective accounts. Beginning July 2025, the reports shall be titled using the standardized report title/term, for example: “July Reconciliation Report.”

Section 2.5.2 Review and Approval

Reconciliation Reports

The compiled report is submitted to the Reconciliation Manager for review. After the Manager reviews and signs the Reconciliation Report, the report shall be routed to the Director of Financial Services for review and approval of the reconciliation journal entries. Once the Director approves and signs the report and the reconciliation journal entries are approved, the journal entries shall be posted. The approved report shall then be scanned and saved in the designated computer folder, and a physical copy shall be filed for record keeping.

Annual Finalized Reconciliation Report

An Annual Finalized Reconciliation Report is prepared for Period 13 wherein all bank reconciliation schedules are properly posted and approved. The report is signed and approved by the Recon Manager, Director of the Financial Services, and then routed to the Secretary of Finance for final approval and signature. Once approved and signed, the Reconciliation Section shall scan and save the report in the computer (assigned folder) for record keeping. The physical copy of the report shall be placed in a folder for record keeping.

If the Reconciliation Report is rejected, it shall be returned to the Bank Reconciliation staff for further review and discrepancy analysis. Appropriate actions shall be taken based on the nature of the discrepancy. The corrected Reconciliation Report shall be routed for approval.

Section 2.6 Bank Reconciliation Clearing Account

At the end of every month, the reconciliation report provides the unresolved transactions. The reconciliation team communicates these unresolved transactions to the respective government agencies who are responsible to address or solve. At the end of the year, unresolved transactions are recorded in the clearing account. The Director of Finance communicates with the respective directors to request and resolve the transactions in 10 business days. Bank Reconciliation Section will monitor the adjustments.

SECTION 3: RESPONSIBILITIES

Reconciliation Section

a. **Bank Reconciliation Manager**
    - Ensures timely reviews and providing necessary support to staff.
        - Leading the Recon Team to ensure that all assigned accounts is done in a timely, accurate and in accord with accounting standards.
        - Evaluates staff
    - Review discrepancies found with the respective staff reconciling a respective account.
        - In reviewing discrepancies, this allows the manager and the staff to communicate smoothly with the findings. To understand each other how the discrepancy will be adjusted.
    - Ensure sufficient staffing and resources to meet reconciliation deadlines and reduce reliance on manual processes.
    - Updates Recon Staff with emails and/or meetings from the upper management and upcoming trainings

b. **Staff**
    - Staff must adhere to assigned account responsibilities (e.g., General Fund, Federal Grant, Payroll) and collaborate to resolve discrepancies and streamline workflows.

- All staff involved in reconciliations must undergo comprehensive training on the module during onboarding and as needed.
- Regular training sessions must be provided to ensure staff proficiency in using the Bank Reconciliation Module and understanding the reconciliation process.
- Cross-training must be conducted to mitigate risks associated with staff turnover and ensure coverage during absences.
- Organize and file properly spoiled, cancelled and void checks received from Treasury Office.
- Check Verification Receipt (***See Appendix I***)

Other Division

- Director of Financial Service review, approve and signs the Report after the Recon Manager
- Secretary of Finance shall be responsible for final approval of the Bank Reconciliation monthly and fiscal.

SECTION 4: REVISION/VERSION HISTORY

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

Revision History

Originator:	Department of Finance, Financial Services Division
Effective Date:	10/1/2025
Reviewed By:	Bernadita C. Palacios, Division of Financial Services Director
Reviewer Signature:	10/14/25
Approved By:	Tracy B. Norita, Secretary of Finance
Approval Signature:	10/29/2025
Procedure Purpose:	To ensure that our financial records match its bank statement, identifying any discrepancies such as over/under amount postings, wrong check number cleared the bank or fraud. It helps maintain cash balances and support effective cash management and financial reporting.

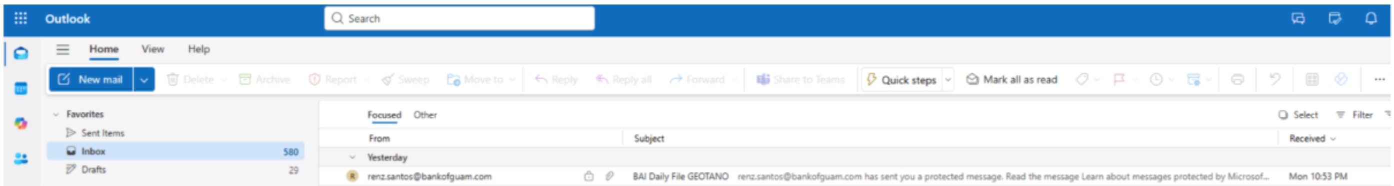
Version History:

Version Number	Version Date	Description of Change	Point of Contact
Version 1.0	*10.01.25*	*Initial Release*	*SOF Office*

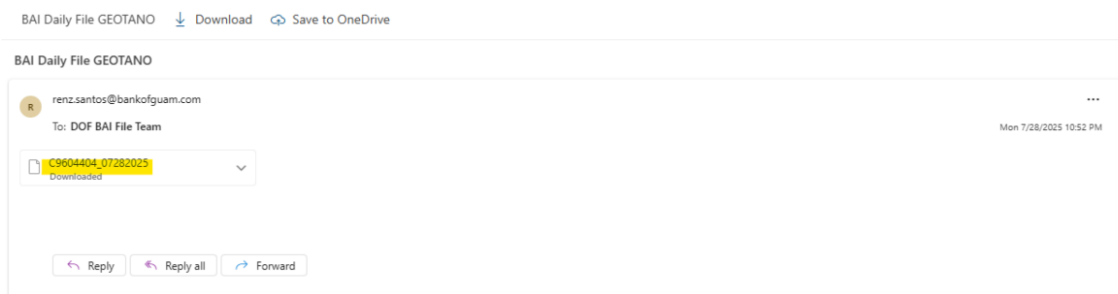
SECTION 5: APPENDICES

Appendix A. BAI File Import

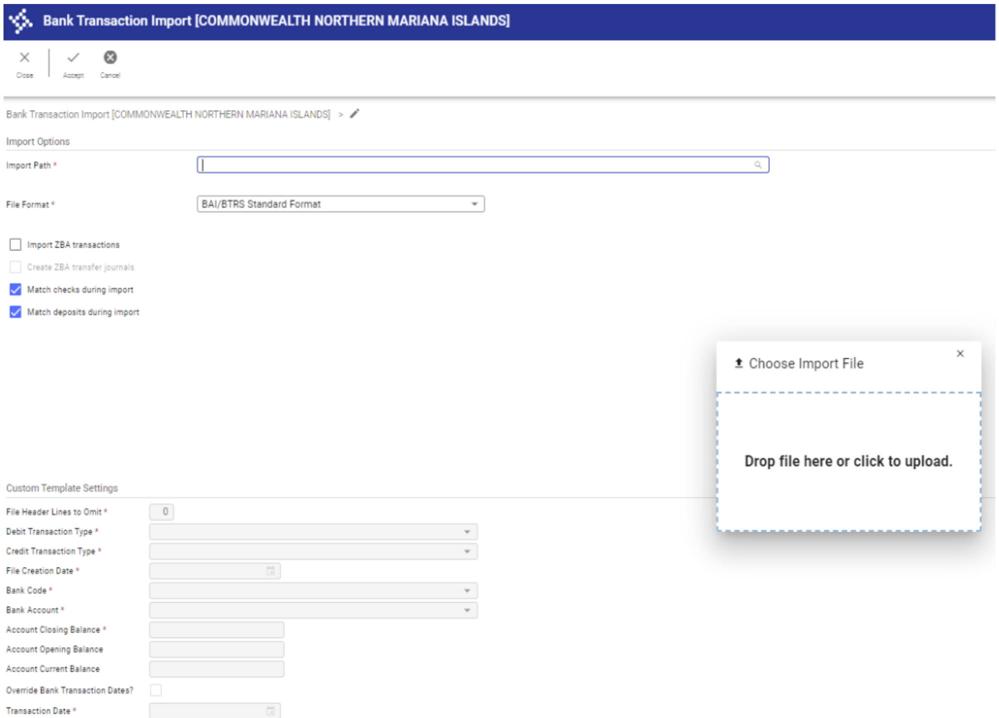
1. Bai Files are sent from Bank of Guam to reconciliation team via email. Select email of BAI File to be imported.

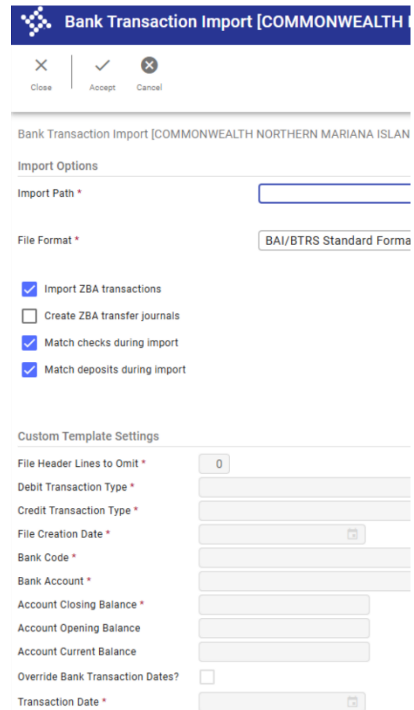


2. Double click on the file to download.

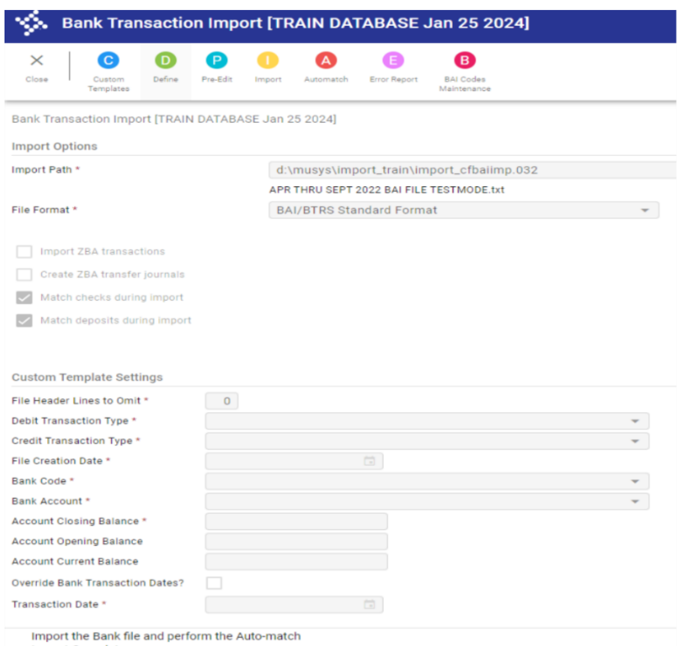


3. *MUNIS LANDING PAGE>BAI IMPORT>DEFINE* (Click on magnifying glass to open, CHOOSE IMPORT FILE option)
    a. Locate downloaded BAI File, drag and drop file into CHOOSE IMPORT FILE box.
    b. Click ACCEPT.





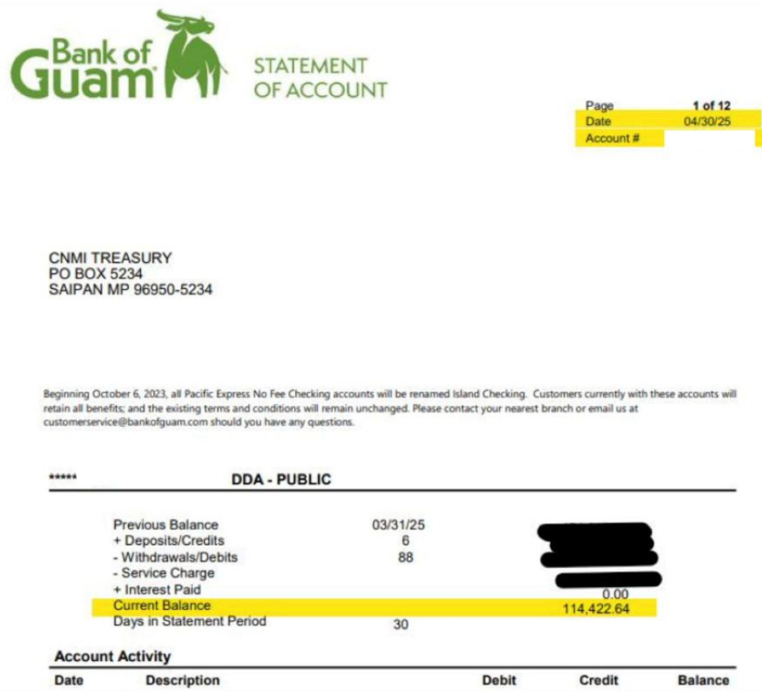
4. Verify that all three items above are selected.



5. **Click on ACCEPT>PRE-EDIT>IMPORT** (Once import is done, a message is displayed below the screen stating that Import is complete.

Appendix B. Bank Statement

Sample Bank Statement from the Supreme Court Account (Bank Reconciliation Process) for the month of April 2025.



Bank of Guam

STATEMENT OF ACCOUNT

Page	1 of 12
Date	04/30/25
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	03/31/25	[redacted]
+ Deposits/Credits	6	
- Withdrawals/Debits	88	
- Service Charge		[redacted]
+ Interest Paid		0.00
Current Balance		114,422.64
Days in Statement Period	30	

Account Activity

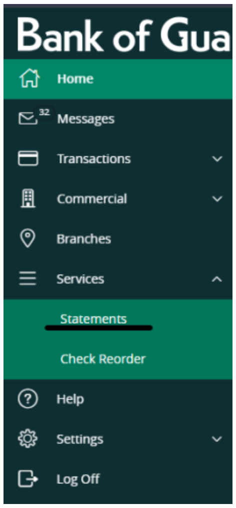
Date	Description	Debit	Credit	Balance

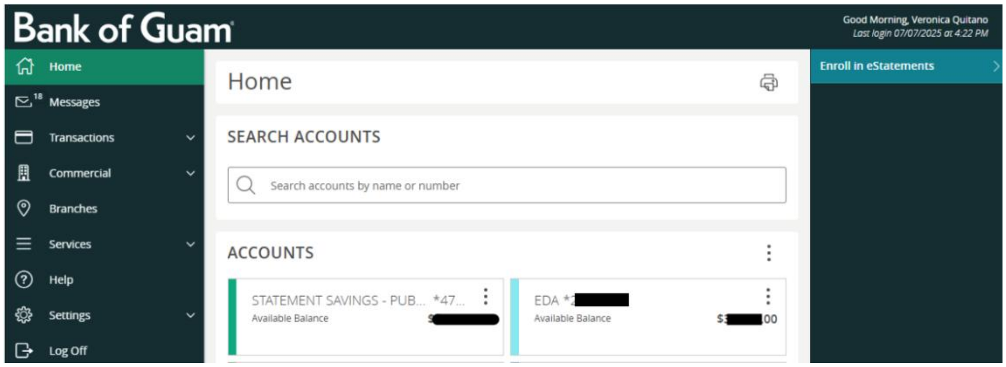
Appendix B.1 Downloading Bank Statement

Access is authorized by SOF or Treasury.

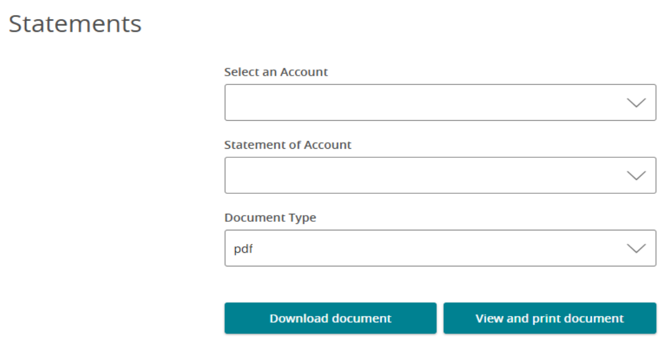
1. Login to the bank

2. On the left-hand side, click ***Services > Statements***

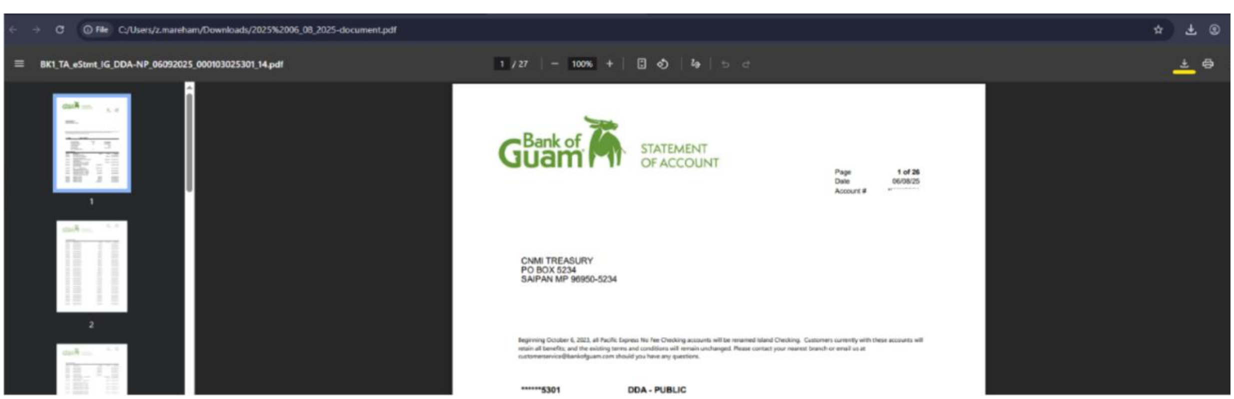




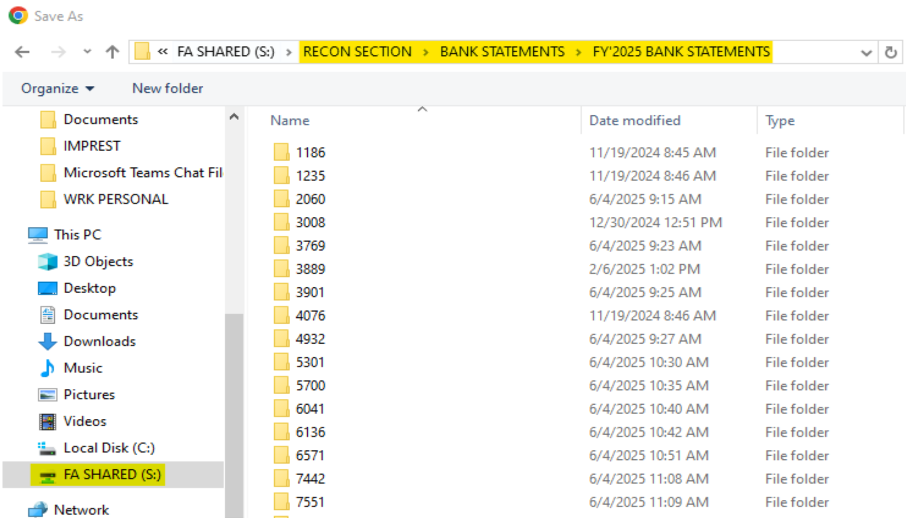
3. After clicking statements, it will bring you to a drop-down menu.
    - In the “Select an Account” type in the last 4-digit bank acct # > select
    - In the “Statement of Account” select the date range you are exporting



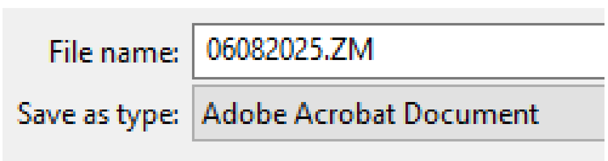
4. Click “**Download document**”
5. Download should pop up on your top right-hand corner, open the document.
6. Go over to ensure if check images are shown.
7. Once the document is open and looked over, click the download within the image.



8. Once clicked, open the ***shared folder > Recon Section > Bank Statements > Select respective Fiscal Year > Select*** respective bank account.



9. BEFORE saving document, **RENAME** the doc. with the date format as **MMDDYYYY**. Your Initial **ex: 06082025.ZM** (FOLLOW DATE ON BNK STMT, found at top right of downloaded document).



10. Click **Save**.

Appendix C. Schedule of Unrecorded/Unposted Check Disbursements

SCH- 03
PER BOOK

FY 2025 SUPREME COURT 9999-10141 RECONCILIATION
BANK STATEMENT ANALYSIS AS OF: OCTOBER 31, 2024
SCHEDULE OF: UNRECORDED / UNPOSTED CHECK DISBURSEMENTS

ITEM NO.	PRINTED DATE	BANK REFERENCE / DESCRIPTION	AMOUNT	REMARKS
1	10/30/2024	REF CHK# 2455-2457 DTD 10/30/2024 ; RECORDED 11/22/2024 APP 4289 CHK RUN # J103024 $(10,789.45)	$ (10,789.45)	CLEARS OFF IN 11.22.24
		TOTAL:	$(10,789.45)	

Appendix C.1 Stale and Outstand Check Listing

Previous month Stale, Previous month Outstand and Current checks

check number	check date	amount	notes
1	7/1/2024	$ 10.00	Stale Listing for March 2025
2	8/20/2024	$ 20.00	Stale Listing for March 2025
		$ 30.00	March 2025 Stale Listing
3	9/15/2024	$ 30.00	Outstand Listing for March 2025
4	10/20/2024	$ 40.00	Outstand Listing for March 2025
5	1/25/2025	$ 50.00	Outstand Listing for March 2025
6	2/5/2025	$ 60.00	Outstand Listing for March 2025
7	3/1/2025	$ 70.00	Outstand Listing for March 2025
8	3/18/2025	$ 80.00	Outstand Listing for March 2025
		$ 330.00	March 2025 Outstand Listing
9	4/1/2025	$ 90.00	April 2025 check listing
10	4/5/2025	$ 100.00	April 2025 check listing
11	4/10/2025	$ 110.00	April 2025 check listing
12	4/19/2025	$ 120.00	April 2025 check listing
13	4/25/2025	$ 130.00	April 2025 check listing
14	4/30/2025	$ 140.00	April 2025 check listing
15	4/30/2025	$ 150.00	April 2025 check listing
		$ 840.00	April 2025 check listing

Cleared Bank checks from the current Bank Statement

check number	check cleared bank date	amount
4	4/1/2025	$ 40.00
7	4/8/2025	$ 70.00
11	4/15/2025	$ 110.00
13	4/30/2025	$ 130.00
14	4/30/2025	$ 140.00
15	4/30/2025	$ 150.00
	total amount cleared bank	$ 640.00

color codes:

reduce cleared bank checks from listing

add remaining checks; s/b total for the current month Outstand Listing

$	330.00
$	840.00
$	(640.00)
$	(30.00)
$	500.00

April 2025 Stale and Outstand Listing

check number	check date	amount	notes
1	7/1/2024	$ 10.00	Stale Listing for March 2025
2	8/20/2024	$ 20.00	Stale Listing for March 2025
3	9/15/2024	$ 30.00	Outstand Listing for March 2025
		$ 60.00	April 2025 Stale Listing

check #3 becomes a Stale Check in April 2025

check number	check date	amount	notes
5	1/25/2025	$ 50.00	Outstand Listing for March 2025
6	2/5/2025	$ 60.00	Outstand Listing for March 2025
8	3/18/2025	$ 80.00	Outstand Listing for March 2025
9	4/1/2025	$ 90.00	April 2025 check listing
10	4/5/2025	$ 100.00	April 2025 check listing
12	4/19/2025	$ 120.00	April 2025 check listing
		$ 500.00	April 2025 Outstand Listing

Appendix C.2 Stale and Outstand Check Guideline Dates

	MONTH	STALE DATES:		OUTSTANDING DATE:	
FY 2025	OCTOBER 2024	10/1/2021	3/31/2024	**4/1/2024**	**10/31/2024**
	NOVEMBER 2024	10/1/2021	4/30/2024	**5/1/2024**	**11/30/2024**
	DECEMBER 2024	10/1/2021	5/31/2024	**6/1/2024**	**12/31/2024**
	JANUARY 2025	10/1/2021	6/30/2024	**7/1/2024**	**1/31/2025**
	FEBRUARY 2025	10/1/2021	7/31/2024	**8/1/2024**	**2/28/2025**
	MARCH 2025	10/1/2021	8/31/2024	**9/1/2024**	**3/31/2025**
	APRIL 2025	10/1/2021	9/30/2024	**10/1/2024**	**4/30/2025**
	MAY 2025	10/1/2021	10/31/2024	**11/1/2024**	**5/31/2025**
	JUNE 2025	10/1/2021	11/30/2024	**12/1/2024**	**6/30/2025**
	JULY 2025	10/1/2021	12/31/2024	**1/1/2025**	**7/31/2025**
	AUGUST 2025	10/1/2021	1/31/2025	**2/1/2025**	**8/31/2025**
	SEPTEMBER 2025	10/1/2021	2/28/2025	**3/1/2025**	**9/30/2025**

	MONTH	STALE DATES:		OUTSTANDING DATE:	
FY 2026	OCTOBER 2025	10/1/2021	3/31/2025	**4/1/2025**	**10/31/2025**
	NOVEMBER 2025	10/1/2021	4/30/2025	**5/1/2025**	**11/30/2025**
	DECEMBER 2025	10/1/2021	5/31/2025	**6/1/2025**	**12/31/2025**
	JANUARY 2026	10/1/2021	6/30/2025	**7/1/2025**	**1/31/2026**
	FEBRUARY 2026	10/1/2021	7/31/2025	**8/1/2025**	**2/28/2026**
	MARCH 2026	10/1/2021	8/31/2025	**9/1/2025**	**3/31/2026**
	APRIL 2026	10/1/2021	9/30/2025	**10/1/2025**	**4/30/2026**
	MAY 2026	10/1/2021	10/31/2025	**11/1/2025**	**5/31/2026**
	JUNE 2026	10/1/2021	11/30/2025	**12/1/2025**	**6/30/2026**
	JULY 2026	10/1/2021	12/31/2025	**1/1/2026**	**7/31/2026**
	AUGUST 2026	10/1/2021	1/31/2026	**2/1/2026**	**8/31/2026**
	SEPTEMBER 2026	10/1/2021	2/28/2026	**3/1/2026**	**9/30/2026**

Appendix D. Bank Reconciliation Report

MONTHLY CNMI BANK RECONCILIATION
FY'25 SUPREME COURT RECONCILIATION
BANK CODE: 1000-10141 & 9999-10141 & 9999-11220

FOR PERIOD: 1-Apr-25 THRU APRIL 31, 2025

BANK

ENDING BALANCE PER STATEMENT	APRIL 31, 2025				$114,422.64
RECONCILING ITEMS:					
DEPOSITS IN TRANSIT:		(+)	$-	SCH- 01	
OUTSTANDING CHECKS:		(-)	($58,735.63)	SCH- 04	
OUTSTANDING EFTs		(-)	$-	SCH- 4B	
BANK DEBIT IN TRANSIT:		(-)	$-	SCH- 07	
BANK DEBIT ERROR:		(+)	$-	SCH-	
BANK CREDIT ERROR:		(-)	$-	SCH-	
OTHER ADJUSTMENTS:		(-)		SCH-	($58,735.63)
ADJUSTED ENDING BANK BALANCE					$55,687.01

BOOK

ADJUSTED BEGINNING BOOK BALANCE	1-Apr-25	1000-10141	($455,122.29)
CURRENT PERIOD TRANSACTIONS:		9999-10141	$519,580.55
		9999-11220	($63,382.49)
			$1,075.77

	1000-10141	9999-10141	9999-11220	
(DEPOSITS/CM) DEBIT	$-	$121,052.58	$-	
(DISBURSEMENTS) CREDIT	$-	($141,091.48)	$-	
	$-	($20,038.90)	$-	($20,038.90)
				($18,963.13)

ADJUSTED ENDING BOOK BALANCE	APRIL 31, 2025				
RECONCILING ITEMS:					
UNRECORDED /UNPOSTED DEPOSITS / TRANSFERS		(+)	$-	SCH- 02	
OVER POSTED DEPOSITS		(-)	$-	SCH- 12A	
UNDER POSTED DEPOSITS		(+)	$-	SCH- 12B	
DUPLICATE DEPOSITS POSTINGS		(-)	$-	SCH- 15	
UNRECORDED BANK DEBIT / WEB XFERS / ACH		(-)	$-	SCH- 13	
UNRECORDED/UNPOSTED CHECK DISBURSEMENTS		(-)	$-	SCH- 03	
VOID CHK CASHED IN BNK		(-)	$-	SCH- 05	
ERRONEOUS PSTINGS		(+)	$-	SCH- 9A	
ERRONEOUS PSTINGS		(-)	$-	SCH- 9B	
OVER / UNDER POSTED DISBURSEMENTS		(+/-)	$-	SCH-	
DUPLICATE DISBMNT POSTINGS		(+)		SCH-	
UNRECORDED VOID CHECKS		(+)	$-	SCH- 14	
OTHER MISC ADJMNTS -		(+/-)	$-	SCH-	
OTHER MISC ADJMNTS - PRIOR FYE'2022 UNADJUSTED SCHEDULES		(+/-)	$73,799.07	SCH- 06	
UNIDENTIFIED DIFFERENCE -		(+/-)		SCH- 08	
OTHER ADJUSTMENTS:					
STALE DATED CHECKS		(+)	$851.07	SCH- 10	
PRIOR FY ADJ (P/O FYE 9/30/23 CLOSING; STALE DTD SCH 10)		(-)	$-	SCH- 11	
BANK DR / CR ADJUSTMENTS:					
BANK SERVICE CHARGE/NSF/STOP PAYMENT/FEES		(-)	$-	SCH- 16	
INTEREST PAID		(+)	$-	SCH-	
OTHER MISC ADJMNTS		(-)	$-	SCH-	$74,650.14
				sub-total:	$55,687.01
UNIDENTIFIED DIFFERENCE					$0.00
ADJUSTED ENDING BOOK BALANCE					$55,687.01

PREPARED BY: ZOE C. MAREHAM
Account Clerk II, Reconciliation Section
Division of Financial Services
Department of Finance

DATE 6/25/2025

APPROVED BY: BERNADITA C. PALACIOS
Director, Div. of Financial Services
Department of Finance

DATE

APPROVED BY: TRACY NORITA
Secretary of Finance
For Department of Finance

DATE

1000-10141		ADJ.BAL.FORWARDED		$ (455,122.29)
MONTH	DEBIT	CREDIT	NET	CUMULATIVE
OCT. 2024	$ -	$ -	$ -	$ (455,122.29)
NOV .	$ -	$ -	$ -	$ (455,122.29)
DEC.	$ -	$ -	$ -	$ (455,122.29)
JAN. 2025	$ -	$ -	$ -	$ (455,122.29)
FEB.	$ -	$ -	$ -	$ (455,122.29)
MAR.	$ -	$ -	$ -	$ (455,122.29)
APR.	$ -	$ -	$ -	$ (455,122.29)
MAY	$ -	$ -	$ -	$ (455,122.29)
JUNE	$ -	$ -	$ -	$ (455,122.29)
JULY	$ -	$ -	$ -	$ (455,122.29)
AUG.	$ -	$ -	$ -	$ (455,122.29)
SEPT.	$ -	$ -	$ -	**$ (455,122.29)**
	$ -	$ -	$ -	

9999-10141		ADJ.BAL.FORWARDED		$ 532,245.71
MONTH	DEBIT	CREDIT	NET	CUMULATIVE
OCT. 2024	$ 208,719.45	$ (286,057.60)	$ (77,338.15)	$ 454,907.56
NOV .	$ 70,547.00	$ (88,231.83)	$ (17,684.83)	$ 437,222.73
DEC.	$ 95,564.76	$ (67,648.45)	$ 27,916.31	$ 465,139.04
JAN. 2025	$ 326,986.40	$ (434,636.15)	$ (107,649.75)	$ 357,489.29
FEB.	$ 39,378.73	$ (212,664.77)	$ (173,286.04)	$ 184,203.25
MAR.	$ 487,478.75	$ (152,101.45)	$ 335,377.30	$ 519,580.55
APR.	$ 121,052.58	$ (141,091.48)	$ (20,038.90)	$ 499,541.65
MAY	$ 180,487.52	$ (159,194.01)	$ 21,293.51	$ 520,835.16
JUNE	$ 104,541.96	$ (242,533.54)	$ (137,991.58)	$ 382,843.58
JULY	$ -	$ -	$ -	$ 382,843.58
AUG.	$ -	$ -	$ -	$ 382,843.58
SEPT.	$ -	$ -	$ -	**$ 382,843.58**
	$ 1,634,757.15	$ (1,784,159.28)	$ (149,402.13)	

$ 2,330.38	COMBINED GL BEG. BAL
$ (149,402.13)	COMBINED NET GL
$ (135,661.20)	COMBINED GL END BAL

9999-11220		ADJ.BAL.FORWARDED		$ (63,382.49)
MONTH	DEBIT	CREDIT	NET	CUMULATIVE
OCT. 2024	$ -	$ -	$ -	$ (63,382.49)
NOV .	$ -	$ -	$ -	$ (63,382.49)
DEC.	$ -	$ -	$ -	$ (63,382.49)
JAN. 2025	$ -	$ -	$ -	$ (63,382.49)
FEB.	$ -	$ -	$ -	$ (63,382.49)
MAR.	$ -	$ -	$ -	$ (63,382.49)
APR.	$ -	$ -	$ -	$ (63,382.49)
MAY	$ -	$ -	$ -	$ (63,382.49)
JUNE	$ -	$ -	$ -	$ (63,382.49)
JULY	$ -	$ -	$ -	$ (63,382.49)
AUG.	$ -	$ -	$ -	$ (63,382.49)
SEPT.	$ -	$ -	$ -	**$ (63,382.49)**
	$ -	$ -	$ -	

COMMONWEALTH NORTHERN MARIANA ISLANDS

ACCOUNT SUMMARY TRIAL BALANCE FOR FY25/JUN TO JUN

FUND 1000

ACCOUNT / ACCOUNT NAME	BEG. BALANCE	ORG	DEBITS	CREDITS	NET CHANGE	END BALANCE
1000 10141 SUPREME COURT IMPREST	-455,122.29	1000	.00	.00	.00	-455,122.29
TOTALS FOR FUND 1000 GENERAL FUND	-455,122.29		.00	.00	.00	-455,122.29

COMMONWEALTH NORTHERN MARIANA ISLANDS

ACCOUNT SUMMARY TRIAL BALANCE FOR FY25/JUN TO JUN

FUND 9999

ACCOUNT / ACCOUNT NAME	BEG. BALANCE	ORG	DEBITS	CREDITS	NET CHANGE	END BALANCE
9999 10141 BOG A# 7931 SUPREME COURT IMPR	520,835.16	9999	104,541.96	242,533.54	-137,991.58	382,843.58
TOTALS FOR FUND 9999 TREASURY FUND	520,835.16		104,541.96	242,533.54	-137,991.58	382,843.58

COMMONWEALTH NORTHERN MARIANA ISLANDS

ACCOUNT SUMMARY TRIAL BALANCE FOR FY25/JUN TO JUN

FUND 9999

ACCOUNT / ACCOUNT NAME	BEG. BALANCE	ORG	DEBITS	CREDITS	NET CHANGE	END BALANCE
9999 11220 BOG SUPREME COURT	-63,382.49	9999	.00	.00	.00	-63,382.49
TOTALS FOR FUND 9999 TREASURY FUND	-63,382.49		.00	.00	.00	-63,382.49

Bank of Guam

STATEMENT OF ACCOUNT

Page	1 of 8
Date	06/30/25
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**

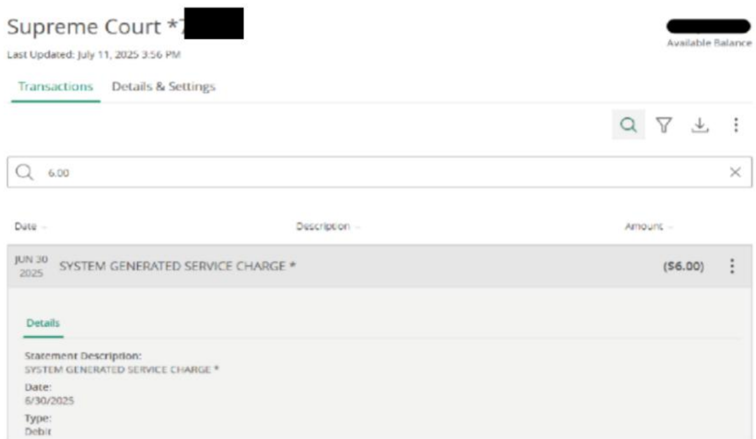
Previous Balance	05/31/25	17
+ Deposits/Credits	3	14
- Withdrawals/Debits	52	19
- Service Charge		6.00
+ Interest Paid		0.00
Current Balance		11
Days in Statement Period	30	

SCH 16
PER BOOK

FY 2025 SUPREME COURT 9999-10141 RECONCILIATION
BANK STATEMENT ANALYSIS AS OF : JUNE 30, 2025
SCHEDULE OF : BANK SERVICE CHARGE/NSF/STOP PAYMENT/FEES

ITEM NO.	BANK DATE	BANK REFERENCE / DESCRIPTION	AMOUNT
1	06/30/2025	SYSTEM GENERATED SERVICE CHARGE *	$ (6.00)
		NOTE: Messaged LuLu 07/14/25 for assistance to record	

TOTAL : $ (6.00)



SCH-04
PER BANK

JUNE 2025 O/S LISTING (12/01/2024 - 06/30/2025)

Check Number		Amount	Check Date	Clear Date	Payee	Check Type	Status	Match Status
2684	$	)	02/24/25		MA TD.	AP Printed	Unmatched	Unmatched
2834	$	)	04/24/25		ART M ATION	AP Printed	Unmatched	Unmatched
2837	$	(3)	04/24/25		J IC.	AP Printed	Unmatched	Unmatched
2840	$	)	04/24/25			AP Printed	Unmatched	Unmatched
2847	$	)	04/28/25			AP Printed	Unmatched	Unmatched
2862	$	)	05/01/25	07/01/25	N N	AP Printed	Cleared	Auto Match
2866	$	)	05/01/25			AP Printed	Unmatched	Unmatched
2876	$	(2)	05/12/25	07/09/25		AP Printed	Cleared	Auto Match
2878	$	)	05/12/25	07/07/25	MAI OUP	AP Printed	Cleared	Auto Match
2879	$	(2)	05/12/25	07/02/25		AP Printed	Cleared	Auto Match
2880	$	)	05/12/25			AP Printed	Unmatched	Unmatched
2887	$	)	05/14/25	07/07/25	MAI OUP	AP Printed	Cleared	Auto Match
2888	$	)	05/14/25			AP Printed	Unmatched	Unmatched
2897	$	)	05/19/25	07/01/25		AP Printed	Cleared	Auto Match
2898	$	)	05/19/25	07/01/25		AP Printed	Cleared	Auto Match
2899	$	(4)	05/19/25	07/02/25		AP Printed	Cleared	Auto Match
2905	$	)	05/19/25			AP Printed	Unmatched	Unmatched
2908	$	)	05/19/25			AP Printed	Unmatched	Unmatched
2909	$	)	05/19/25	07/01/25	N N	AP Printed	Cleared	Auto Match
2910	$	(9)	05/19/25		RESOURCES MA . CORPORATION	AP Printed	Unmatched	Unmatched
2916	$	(3)	05/21/25			AP Printed	Unmatched	Unmatched
2917	$	)	06/02/25	07/08/25	ART M ATION	AP Printed	Cleared	Auto Match
2919	$	)	06/02/25		SABR	AP Printed	Unmatched	Unmatched
2921	$	)	06/02/25			AP Printed	Unmatched	Unmatched
2923	$	)	06/06/25			AP Printed	Unmatched	Unmatched
2925	$	)	06/06/25		M LC	AP Printed	Unmatched	Unmatched
2926	$	)	06/06/25		MICRON N CORP.	AP Printed	Unmatched	Unmatched
2927	$	)	06/06/25			AP Printed	Unmatched	Unmatched
2929	$	)	06/06/25			AP Printed	Unmatched	Unmatched
2930	$	)	06/06/25			AP Printed	Unmatched	Unmatched
2931	$	(16)	06/09/25			AP Printed	Unmatched	Unmatched
2932	$	(1)	06/09/25	07/07/25		AP Printed	Cleared	Auto Match
2933	$	(1)	06/09/25		P	AP Printed	Unmatched	Unmatched
2935	$	)	06/09/25			AP Printed	Unmatched	Unmatched
2936	$	)	06/11/25			AP Printed	Unmatched	Unmatched
2939	$	)	06/11/25			AP Printed	Unmatched	Unmatched
2942	$	(1)	06/11/25	07/01/25	MARI TION	AP Printed	Cleared	Auto Match
2943	$	)	06/11/25		M LC	AP Printed	Unmatched	Unmatched
2944	$	)	06/11/25		MA NC.	AP Printed	Unmatched	Unmatched
2946	$	)	06/11/25			AP Printed	Unmatched	Unmatched
2947	$	)	06/11/25			AP Printed	Unmatched	Unmatched
2948	$	)	06/11/25			AP Printed	Unmatched	Unmatched
2949	$	(4)	06/13/25	07/07/25		AP Printed	Cleared	Auto Match
2950	$	)	06/13/25	07/01/25		AP Printed	Cleared	Auto Match
2953	$	(1)	06/13/25		LAW SON	AP Printed	Unmatched	Unmatched
2954	$	(2)	06/13/25		LAW OFF LISTA,LLC	AP Printed	Unmatched	Unmatched
2955	$	)	06/13/25		MAI OUP	AP Printed	Unmatched	Unmatched
2957	$	)	06/13/25			AP Printed	Unmatched	Unmatched
2958	$	(4)	06/13/25			AP Printed	Unmatched	Unmatched
2959	$	)	06/16/25			AP Printed	Unmatched	Unmatched
2960	$	(4)	06/16/25			AP Printed	Unmatched	Unmatched
2961	$	(1)	06/16/25	07/01/25	MARI TION	AP Printed	Cleared	Auto Match
2963	$	(1)	06/16/25	07/02/25	S N	AP Printed	Cleared	Auto Match
2965	$	(9)	06/20/25			AP Printed	Unmatched	Unmatched
2967	$	)	06/23/25			AP Printed	Unmatched	Unmatched
2968	$	)	06/23/25		TI IY	AP Printed	Unmatched	Unmatched
2969	$	)	06/27/25		ART M ATION	AP Printed	Unmatched	Unmatched
2970	$	(4)	06/27/25			AP Printed	Unmatched	Unmatched
2971	$	(51)	06/27/25			AP Printed	Unmatched	Unmatched
2972	$	(2)	06/27/25		J IC.	AP Printed	Unmatched	Unmatched
2973	$	)	06/27/25		TI IY	AP Printed	Unmatched	Unmatched
2974	$	)	06/27/25			AP Printed	Unmatched	Unmatched

JUNE O/S TOTAL : $)

SCH 10 PER BOOK

JUNE 2025 STALE DATED CHECK LISTING (10/01/2021 - 11/30/2024)

Check Number	Amount	Check Date	Clear Date	Payee	Check Type	Status	Match Status
2243	$ 480.00	06/24/24		ROBERTO C NARAJA	AP Printed	Unmatched	Unmatched
2315	$ 371.07	08/01/24		J.C. TENORIO ENTERPRISES	AP Printed	Unmatched	Unmatched

JUNE STALE TOTAL: $ 851.07

Appendix E. 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 '19; 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 Accountant II, Reconciliation Section DOF - Division of Financial Services	4/9/25 Date
Reviewed By: Bernadita C. Palacios Director DOF - Division of Financial Services	4/10/25 Date
Approved By: TRACY B. NORITA Secretary of Finance Department of Finance (DOF)	Date

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 SUPF		$9	$3
09/30/24	WEB FED		$1,9	$3
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(	$1		$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(	$9		$2
10/01/24	RE 0		$6	$2

FY 2024 PAYROLL
OUTSTANDING CHECK LISTING

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

check #	check date	amount
77 6	08/27/24	$
77 4	08/27/24	$
77 7	09/04/24	$
77 2	09/04/24	$
77 3	09/04/24	$
77 6	09/04/24	$
77 6	09/04/24	$
77 3	09/04/24	$
77 7	09/04/24	$
77 9	09/04/24	$
77 4	09/04/24	$
77 5	09/04/24	$
77 2	09/04/24	$
77 5	09/04/24	$
77 9	09/04/24	$
77 0	09/04/24	$
77 4	09/04/24	$
77 4	09/04/24	$
77 7	09/04/24	$
77 9	09/04/24	$
77 1	09/04/24	$
77 3	09/04/24	$
77 9	09/04/24	$
77 6	09/04/24	$
77 4	09/04/24	$
77 1	09/04/24	$
77 3	09/04/24	$
77 1	09/04/24	$
77 2	09/04/24	$
77 7	09/04/24	$
77 2	09/04/24	$
77 3	09/06/24	$
77 2	09/06/24	$
77 4	09/06/24	$
77 7	09/06/24	$
77 3	09/06/24	$
77 6	09/06/24	$
77 6	09/06/24	$
77 8	09/06/24	$
77 8	09/18/24	$
77 0	09/18/24	$
77 3	09/18/24	$
	B	$ 12,

check #	check date	amount
77 4	09/18/24	$ 2
77 6	09/18/24	$ 2
77 7	09/18/24	$ 1,1
77 9	09/18/24	$ 6
77 0	09/18/24	$ 7
77 4	09/18/24	$ 5
77 7	09/18/24	$ 1
77 9	09/18/24	$ 4
77 1	09/18/24	$ 4
77 4	09/18/24	$ 1
77 8	09/18/24	$ 1
77 7	09/18/24	$ 2
77 8	09/18/24	$ 2
77 1	09/18/24	$ 6
77 6	09/18/24	$ 2
77 7	09/18/24	$ 4
77 8	09/18/24	$ 1
77 9	09/18/24	$ 1
77 2	09/18/24	$ 5
77 3	09/18/24	$ 3
77 9	09/18/24	$ 7
77 2	09/18/24	$ 2
77 4	09/18/24	$ 2
77 8	09/18/24	$ 8
77 0	09/18/24	$ 5
77 1	09/18/24	$ 4
77 3	09/18/24	$ 6
77 5	09/18/24	$ 2
77 7	09/18/24	$ 5
77 4	09/18/24	$ 4
77 9	09/18/24	$ 2
77 1	09/18/24	$ 6
77 4	09/20/24	$ 3
77 5	09/20/24	$ 6
77 9	09/20/24	$ 2
77 5	09/23/24	$ 5
77 7	09/26/24	$
77 9	09/26/24	$ 1
	C	$ 15,7

A	$ 13,
B	$ 12,
C	$ 15,
September 2024 Outstanding Check Listing	$ 42,[illegible]

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

Appendix F. Match transactions (Color coding)

ORG	OBJECT	YEAR	PER	JOURNAL	EFF DATE	POST DATE	SRC	T	REF1	PO/REF2	REF3	REFERENCE	DEBIT	CREDIT	P	COMMENTS	DIFFERENCE	Bank Date	Bank Information	Bank Amount
9999	11420	2025	8	4016	05/03/2025	05/16/2025	PRJ	1	25P102	V25P102	102	VOID	$ 4,750.49		Y	WARRANT=25P102 RUN=V VOID				
9999	11420	2025	8	4151	05/03/2025	05/16/2025	PRJ	1	25P103	225P103	225P103 225P	SUPPL	$ 5,833.27		Y	WARRANT=25P103 RUN=2 SUPPLEME				
9999	11420	2025	8	3858	05/03/2025	05/16/2025	PRJ	1	25P101	225P101	225P101 225P	SUPPL	$ 12,514.16		Y	WARRANT=25P101 RUN=2 SUPPLEME				
9999	11420	2025	8	2863	05/03/2025	05/14/2025	PRJ	1	25PP10	125PP10	125PP10 125P	BIWEEKLY	$ 1,554,306.44		Y	WARRANT=25PP10 RUN=1 BIWEEKLY				
9999	11420	2025	8	1814	05/08/2025	05/16/2025	GEN	1		TR#9982246		LOC. SUPPL	$ 6,429.79		Y	LOC SUPPL PP#09/2025 WRNT25P92	$ -	05/08/2025	WEBXFER FRDDA ********5301 LOCAL SUPP PPE 041925 WR	$ 6,429.79
9999	11420	2025	8	2183	05/08/2025	05/16/2025	GEN	1		TR#9998984		LOC SUPPL	$ 3,850.22		Y	LOC SUPPL WRNT 25P093 PP9/25	$ -	05/09/2025	WEBXFER FRDDA ********5301 LOCAL SUPP PYRL PP09 WRNT	$ 3,850.22
9999	11420	2025	8	3010	05/15/2025	05/16/2025	GEN	1			TR#10022453	DPL PYRL	$ 65,172.65		Y	DPL PYRL RE WRNT 25PP10 /2025	$ -	05/15/2025	WEBXFER FRSAV ********9846 DPL PYRL WRNT 25PP10 PPE	$ 65,172.65
9999	11420	2025	8	3011	05/15/2025	05/16/2025	GEN	1			TR#10022443	FED PYRL	$ 565,072.82		Y	FED PYRL REF WRNT 25PP10/2025	$ -	05/15/2025	WEBXFER FRDDA ********6041 FED PRYL WRNT 25PP10 PPE	$ 565,072.82
9999	11420	2025	8	3007	05/15/2025	05/16/2025	GEN	1			TR#10022464	LOC PYRL	$ 1,793,347.24		Y	LOC PYRL REF WRNT 25PP10/2025	$ -	05/15/2025	WEBXFER FRSAV ********0260 LOCAL PYRL WRNT 25PP10 PP	$ 1,793,347.24
9999	11420	2025	8	4113	05/16/2025	05/22/2025	GEN	1		25PP10		ACH REJ		$ (558.24)	Y	TO RECORD ACH REJECT		05/19/2025	REPLACED WITH CHECK # 778499	
9999	11420	2025	8	4319	05/16/2025	05/22/2025	GEN	1			TR#10033088	DPL SUPPL	$ 202.55		Y	DPL SUPL WRNT 25P101 PP#10/25	$ -	05/16/2025	WEBXFER FRSAV ********9846 DPL SUPPL REF WRNT 25PP10	$ 202.55
9999	11420	2025	8	4282	05/16/2025	05/22/2025	GEN	1			TR#10033102	LOC/SPEC	$ 9,390.33		Y	LOC&SPC SUP WRNT 25P101 PP#10	$ -	05/16/2025	WEBXFER FRSAV ********0260 LOC SUPPL REF WRNT 25PP1	$ 9,390.33
9999	11420	2025	8	4281	05/16/2025	05/22/2025	GEN	1			TR#10033097	FED SUPPL	$ 31,535.87		Y	FED SUPL WRNT 25P101 PP#10/25	$ -	05/16/2025	WEBXFER FRDDA ********6041 FED SUPPL REF WRNT 25PP10	$ 31,535.87
9999	11420	2025	8	6360	05/17/2025	05/29/2025	PRJ	1	25PP11	125PP11	P11	Biweekly		$ (3,916,928.73)	Y	WARRANT=25PP11 RUN=1 BIWEEKLY				

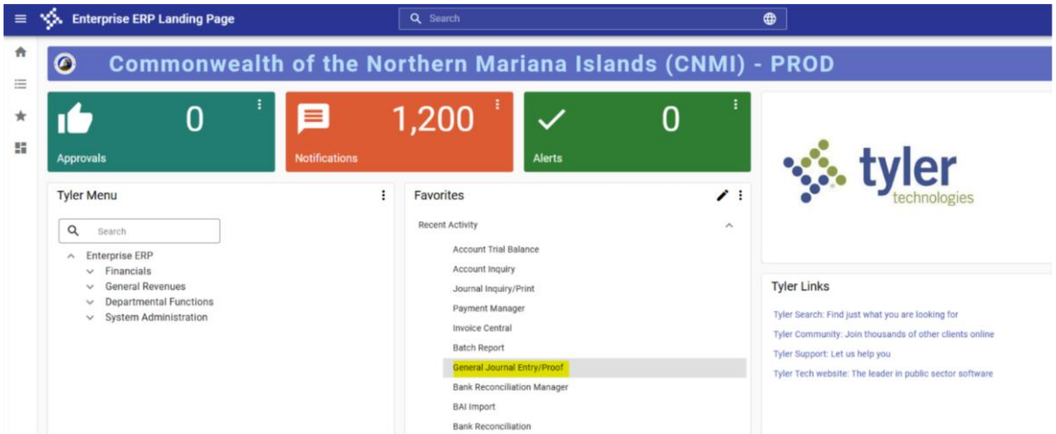
FY'25 PAYROLL OCTOBER 2024 - JUNE 2025 BANK (DEBIT) XFERS / RETURN ITEMS / FEES						
BANK XACTION DATE	BANK REFERENCE	AMOUNT	GL REFERENCE / REMARKS			
			please see GL for POST dates			
10/03/2024	CNMI GOVERNMENT PAYROLL CNMI GOVERNMENT	$ 2,257,459.77	GL DATE: 09/21/2024 ; POST DATE: 10/02/24	$ -	$ 2,257,459.77	PR DIRECT DEPOSIT 10/02/24 ; PP#20-2024 / WARRANT=24PP20 **& WARRANT=24P201 SUPPLEMENTAL**
10/17/2024	CNMI GOVERNMENT PAYROLL CNMI GOVERNMENT	$ 2,215,121.17	GL DATE: 10/05/2024 ; POST DATE: 10/21/24	$ -	$ 2,215,121.17	PR DIRECT DEPOSIT 10/16/24; PP#21-2024 / WARRANT=24PP21
10/31/2024	CNMI GOVERNMENT PAYROLL CNMI GOVERNMENT	$ 2,224,898.50	GL DATE: 10/19/2024 ; POST DATE: 10/30/24	$ -	$ 2,224,898.50	PR DIRECT DEPOSIT 10/30/24 ; PP#22-2024 / WARRANT=24PP22
11/13/2024	WO 111224 CHECK 774188	$ 580.12	Bank In/Out			
11/14/2024	CNMI GOVERNMENT PAYROLL CNMI GOVERNMENT	$ 2,222,514.10	GL DATE: 11/02/2024 ; POST DATE: 11/13/24	$ -	$ 2,222,514.10	PR DIRECT DEPOSIT 11/13/2024 / WARRANT=24PP23

Appendix G. DOF FY 22 Audit Preparations Report

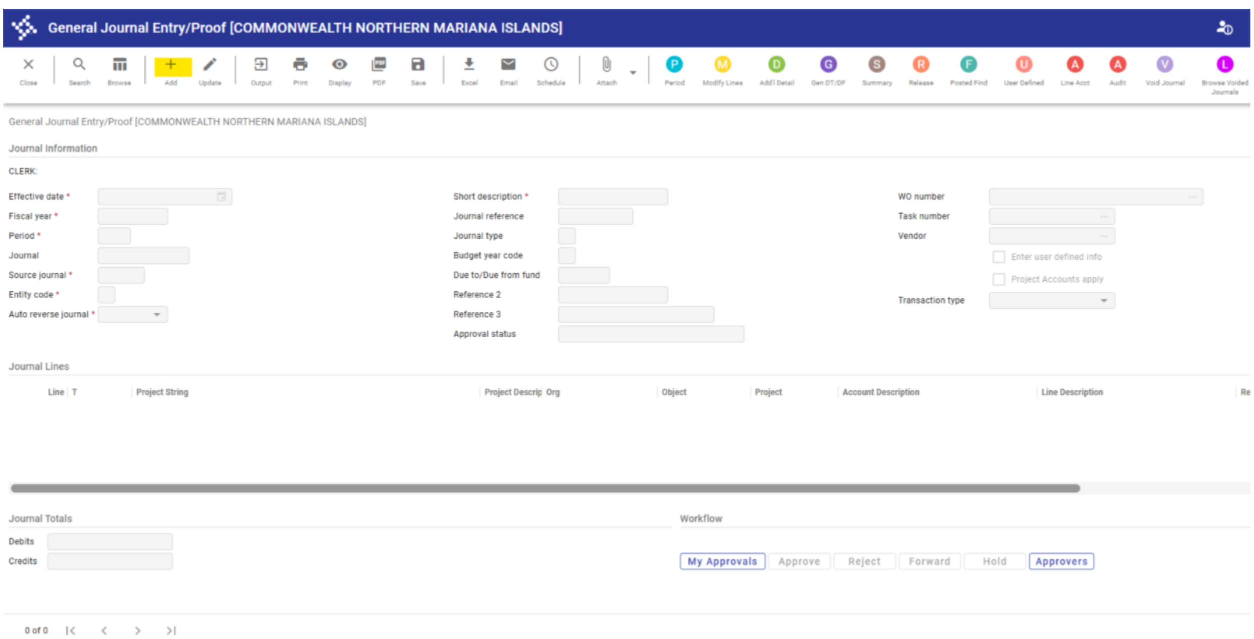
	DOF FY22 Audit Preparations Report		C	D	E	F	G	H	I	J	K	
1	Fund	FY	Assigned	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
41	ARPA	2024	Michele	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Ac
42		2024										
43	General Fund account	2025	Veronica	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	justed	Researched		
44	Local Payroll account	2025	Veronica	Adjusted	Adjusted	Adjusted	Adjusted	Not Started	justed	Matched	Matched	
45	Federal Payroll account	2025	Veronica	Adjusted	Adjusted	Adjusted	Adjusted	Started	justed	Matched	Matched	
46	Federal Grant account	2025	Michele	Adjusted	Adjusted	Adjusted	Adjusted	BAI Uploaded	justed	Started		
47	Credit Card account	2025	Veronica	Adjusted	Adjusted	Adjusted	Adjusted	Matched	justed	Started		
48	Collection Clearing account	2025	Michele	Adjusted	Adjusted	Adjusted	Adjusted	Researched	justed			
49	NAP account	2025	Veronica	Adjusted	Matched	Started	Started	Adjusted	rted	Started		
50	Rebate Trust Fund account	2025	Veronica	Adjusted	Adjusted	Adjusted	Adjusted		justed	Adjusted	Adjusted	
51	Imprest Fund accounts	2025	Zoe	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted		
52	ARPA	2025	Michele	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
53		2025										

Appendix H. General Journal Entry/Proof

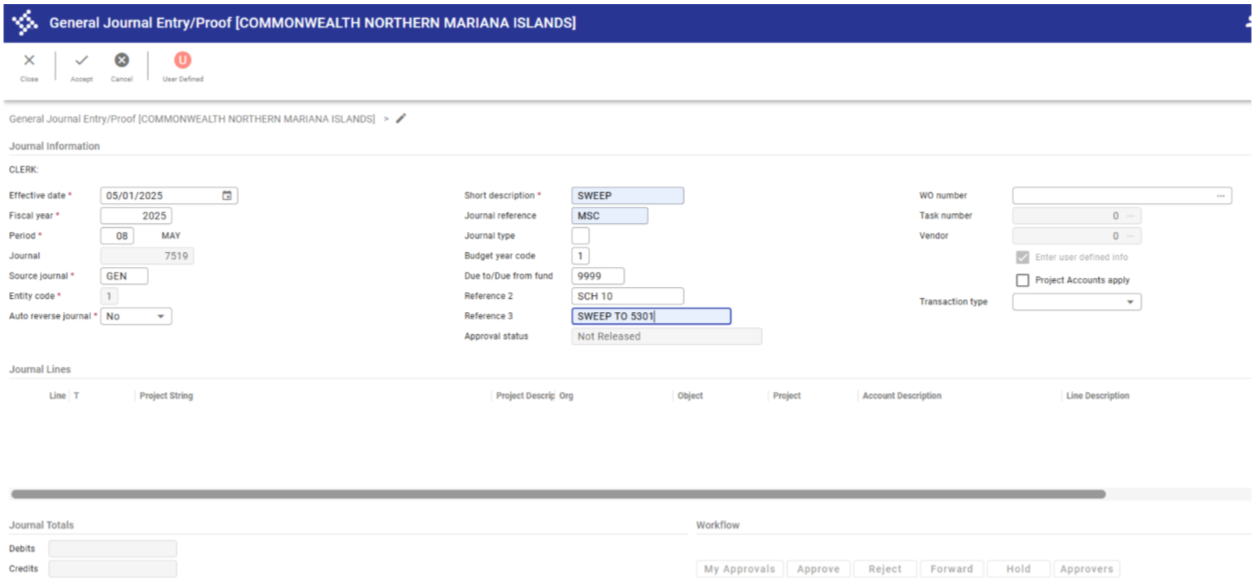
1. On Tyler menu, select General Journal Entry/Proof.



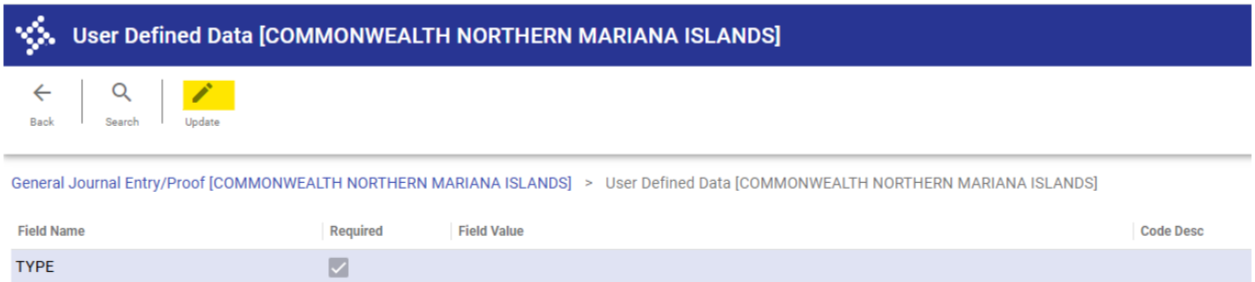
2. Click + Add



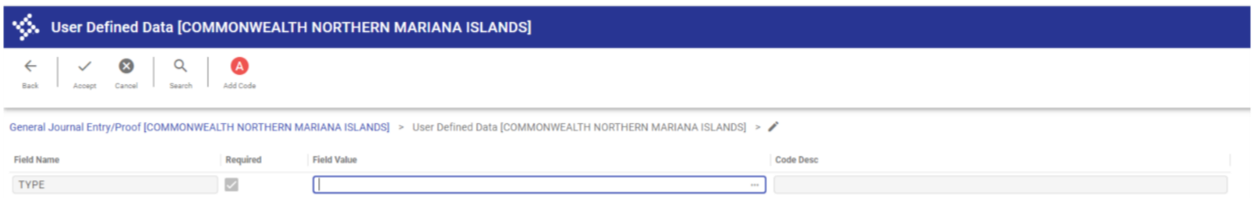
3. Fill out required fields.
    a. Effective date: GL Date/Bank Date
    b. Source journal: GEN
    c. Short description: Description of schedule (ex: OCTBANKFEE)
    d. Journal reference: Reconciliation section employee's initial
    e. Reference 2: Respective schedule number
    f. Reference 3: Name of schedule


General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS]
Close
Accept
Cancel
User Defined
General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS] >
Journal Information
CLERK:
Effective date * 05/01/2025
Fiscal year * 2025
Period * 08 MAY
Journal 7519
Source journal * GEN
Entity code * 1
Auto reverse journal * No
Short description * SWEEP
Journal reference MSC
Journal type
Budget year code 1
Due to/Due from fund 9999
Reference 2 SCH 10
Reference 3 SWEEP TO 5301
Approval status Not Released
WO number
Task number 0
Vendor 0
Enter user defined info
Project Accounts apply
Transaction type
Journal Lines
Line
T
Project String
Project Descrip
Org
Object
Project
Account Description
Line Description
Journal Totals
Debits
Credits
Workflow
My Approvals
Approve
Reject
Forward
Hold
Approvers

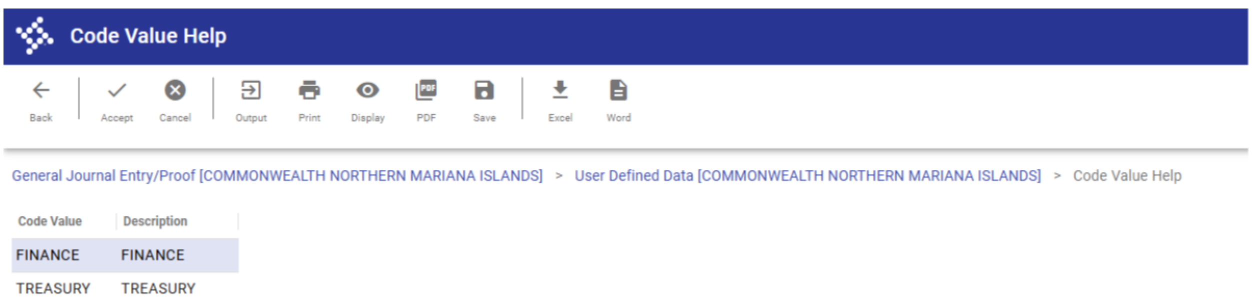
4. Click **Accept**.
5. Click “**Update**”.



6. Click on the three dots under Field Value.



7. Select “**Finance**” and click “**Accept**” twice.
8. Click “**Back**”.



9. Fill out required fields.

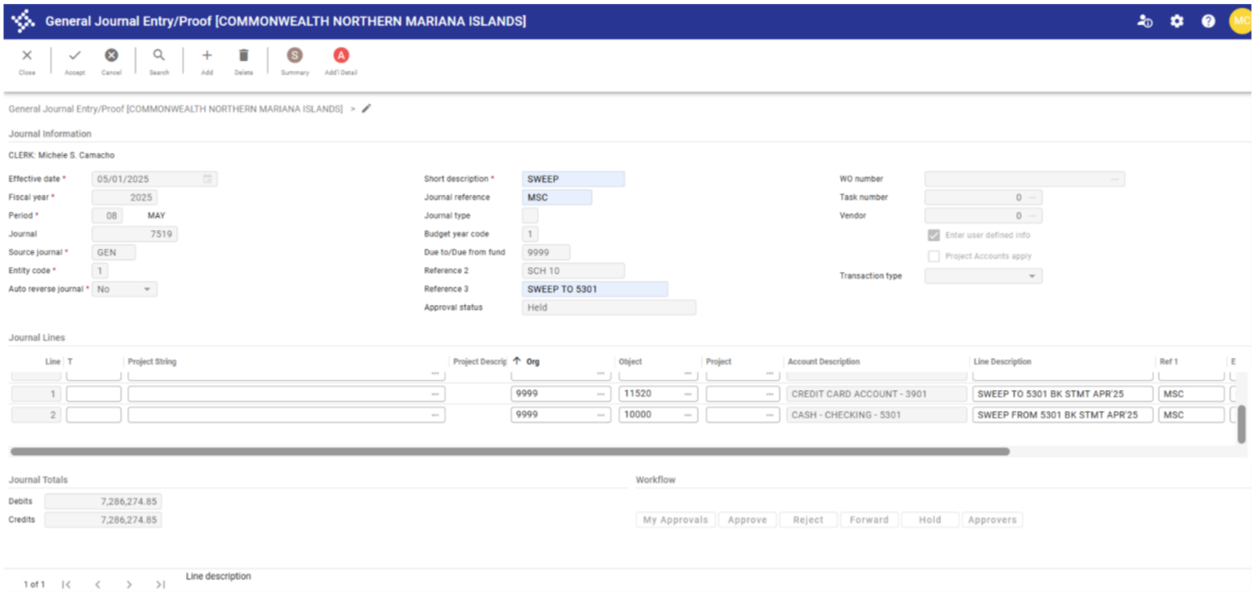
Line 1:

- Org: 9999
- Object: 11520
- Line Description: SWEEP TO 5301 BK STMT APR'25
- D/C: C
- Amount: 7,286,274.85

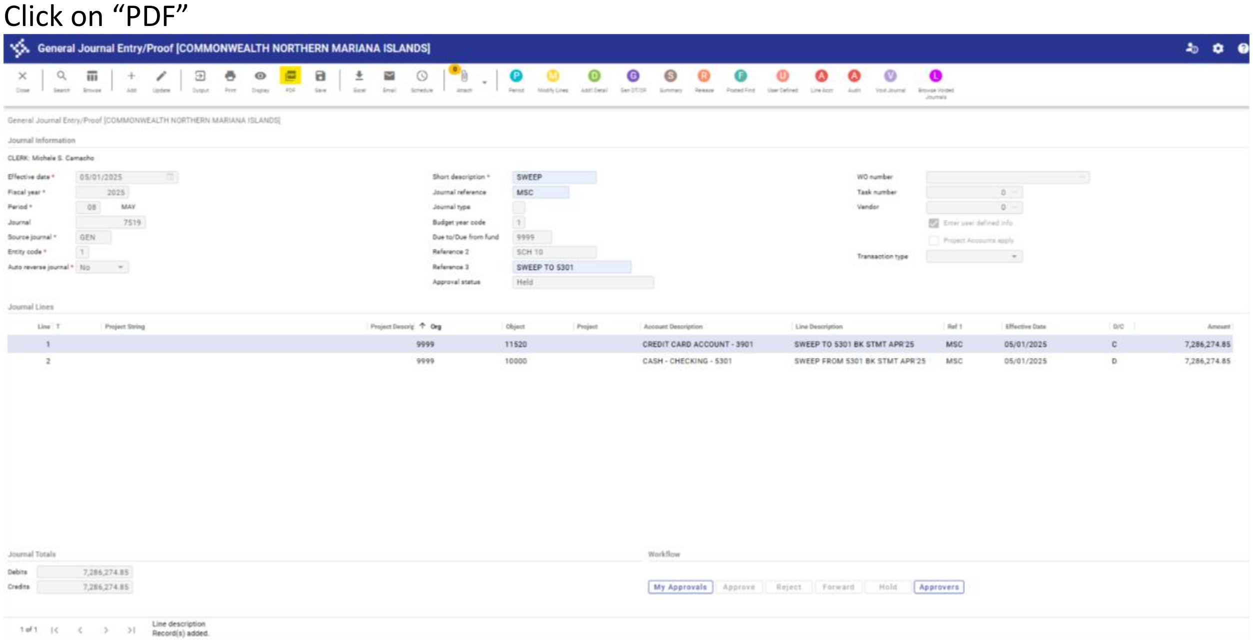
Line 2:

- Org: 9999
- Object: 10000
- Line Description: SWEEP FROM 5301 BK STMT APR'25

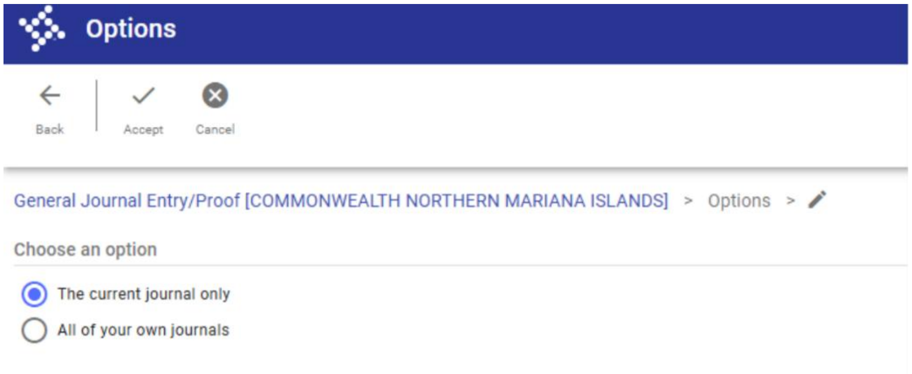
- D/C: D
- Amount: 7,286,274.85



10. Click” Accept” when done entering information.
11. Click on “PDF”



12. Select “The current journal only” and click “**Accept**”



13. Adobe Acrobat window should open with the PDF. Print PDF. Save PDF.

COMMONWEALTH NORTHERN MARIANA ISLANDS

munis
a tyler erp solution

GENERAL JOURNAL ENTRY PROOF

Journal Summary

Year	Period	Journal	Journal Desc	Ref 2	Ref 3
2025	08	7519	SWEEP	SCH 10	SWEEP TO 5301

Src	Eff Date	Account / Project String	Ref 1	Account Description / Line Description	T	OB	Debit	Credit
GEN	05/01/2025	9999-11520-	MSC	CREDIT CARD ACCOUNT - 3901 SWEEP TO 5301 BK STMT APR'25				7,286,274.85
GEN	05/01/2025	9999-10000-	MSC	CASH - CHECKING - 5301 SWEEP FROM 5301 BK STMT APR'25			7,286,274.85	
				Totals			7,286,274.85	7,286,274.85

Fund Summary

Year	Period	Journal	Eff Date
2025	08	7519	05/01/2025

Fund	Fund Description	Account	Account Description	Debit	Credit
9999	TREASURY FUND	9999-10000-	CASH - CHECKING - 5301	7,286,274.85	
9999	TREASURY FUND	9999-11520-	CREDIT CARD ACCOUNT - 3901		7,286,274.85
			Fund Totals	7,286,274.85	7,286,274.85

Due To/Due From Summary

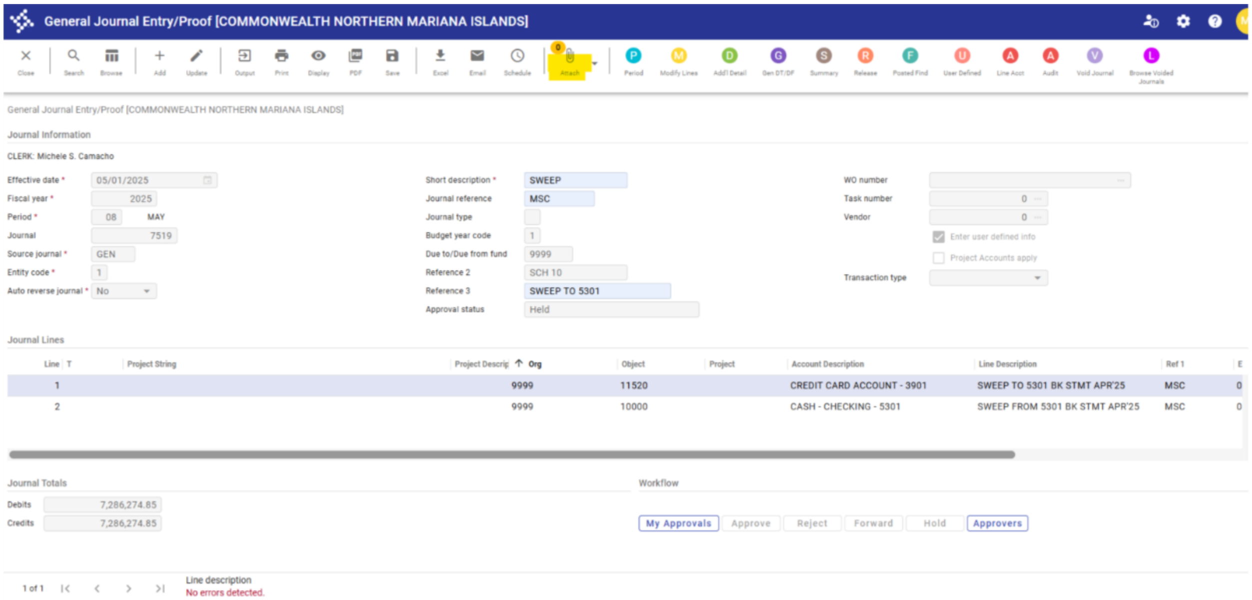
Fund	Fund Description	DUE TO	DUE FROM
		0.00	0.00
	Totals	0.00	0.00

** End of Report - Generated by Michele S. Camacho **

Report generated: 08/01/2025 12:55:22
User: Michele S. Camacho (ms.camacho)
Program ID: glcjeent

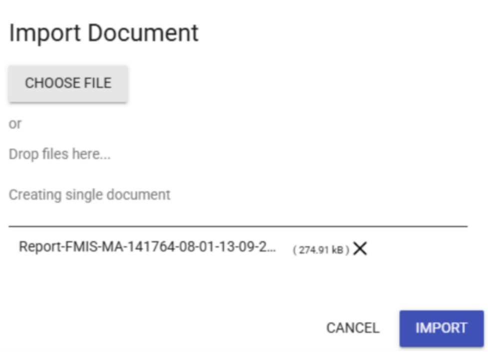
Page 1

14. Click "**Attach**"

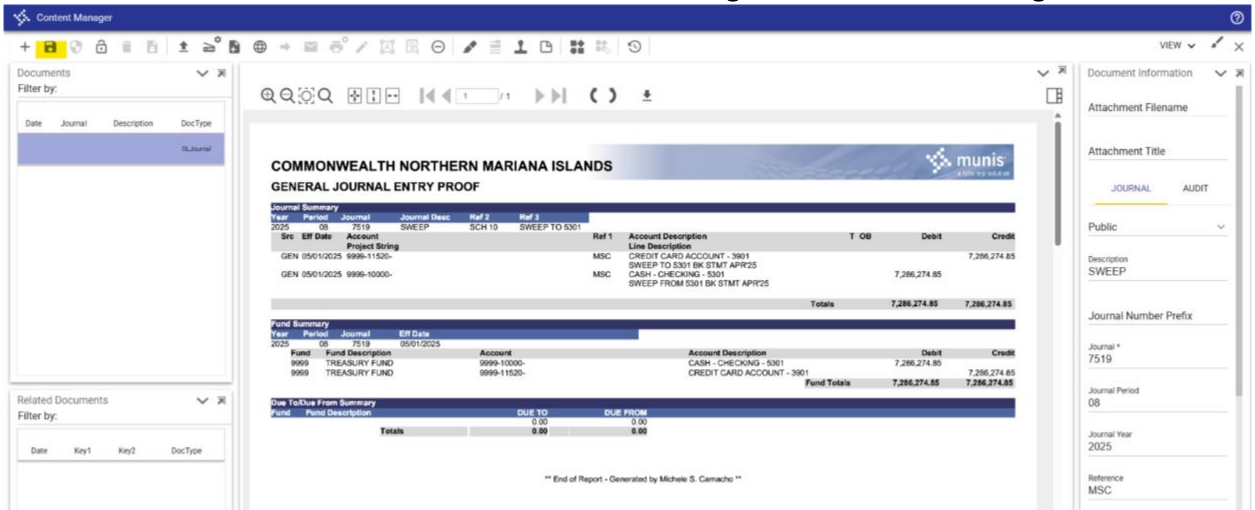


15. Click on "+" to add attachment, click on "import attachment"  to attach supporting documents for the journal entry. Attach PDF, schedule and supporting documents.

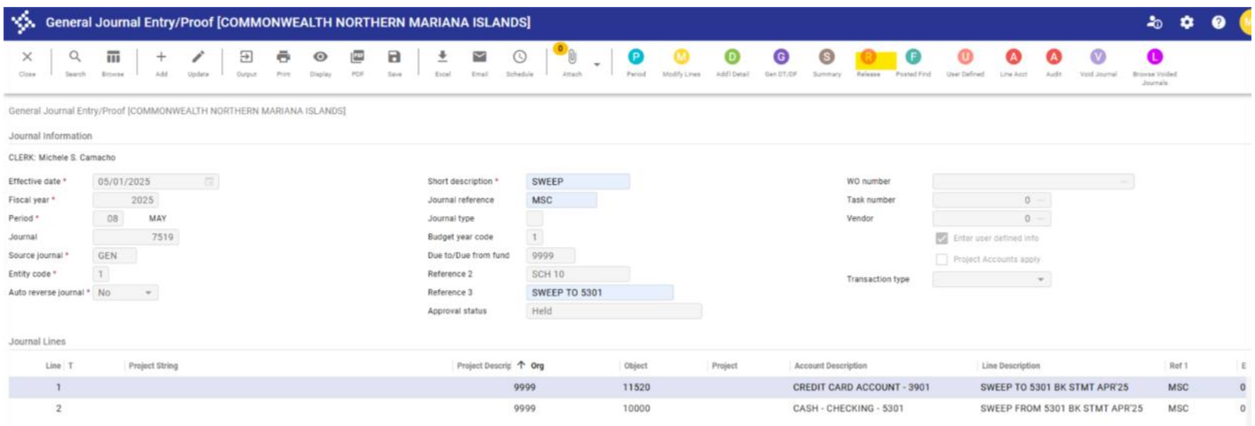
16. Click "Choose File". Locate documents to attach and click "Import".



17. Click on save to save document to content manager. Close Content Manger when done.



18. Click "**Release**" to release journal for Approval. Print PDF, schedules and supporting documents to route to the Director of Financial Services.



Appendix I. Check Verification Receipt Sample

DEPARTMENT OF FINANCE
DIVISION OF FINANCIAL SERVICES - RECONCILIATION SECTION
CHECK VERIFICATION RECEIPT

TODAY'S DATE: ____________________ TIME: ____________________

REQUEST RECEIVED FROM: ____

☐ MEMO/LETTER/ EMAIL REQUEST ☐ STOP PAYMENT REQUEST ☐ INTER - DIVISION / SECTION REQUEST

CHECK NO. ____________________
CHECK DATE: ____________________
CHECK AMOUNT: ____________________
PAYEE: ____________________

☐ GENERAL FUND
☐ FEDERAL GRANT
☐ CNMI PAYROLL
☐ FEDERAL PAYROLL
☐ REBATE
☐ IMPREST FUND: ____________

STATUS OF CHECK:
☐ OUTSTANDING AS OF: ____________________
☐ STALE DATED: ____________________
☐ CHECK CANCELED (CLEARED IN BANK)
☐ ADDITIONAL REMARKS: ____________________

RELEASED BY: ____________________ (Reconciliation Section Personnel)

SIGN: ____________________
PRINT: ____________________
DATE: ____________________
(Acknowledged Receipt)

Appendix J. Period

MONTH	PERIOD
OCTOBER	1
NOVEMBER	2
DECEMBER	3
JANUARY	4
FEBRUARY	5
MARCH	6
APRIL	7
MAY	8
JUNE	9
JULY	10
AUGUST	11
SEPTEMBER	12
ANNUAL FINALIZED (FOR THE ENTIRE FISCAL YEAR)	13