

Commonwealth of the Northern Mariana Islands (CNMI)

Department of Finance

JOURNAL ENTRY

PROCEDURES

(FINANCIAL SERVICES-OPERATIONS)



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SECTION 1: PURPOSE

To outline the process for performing journal entries, ensuring accurate and compliant expense transfers between accounts. This procedure ensures proper documentation, accountability, and adherence to financial regulations when transferring expenses within the government.

Section 1.1. Background

Journal entries are used to record financial transactions in the organization's accounting system. They are important because they help keep financial records accurate and up to date. These records are used to create financial reports and make important department decisions.

Section 1.2 Applicable Statutes

[Subchapter 70-20.1 Regulations for the control of Public Funds](#)

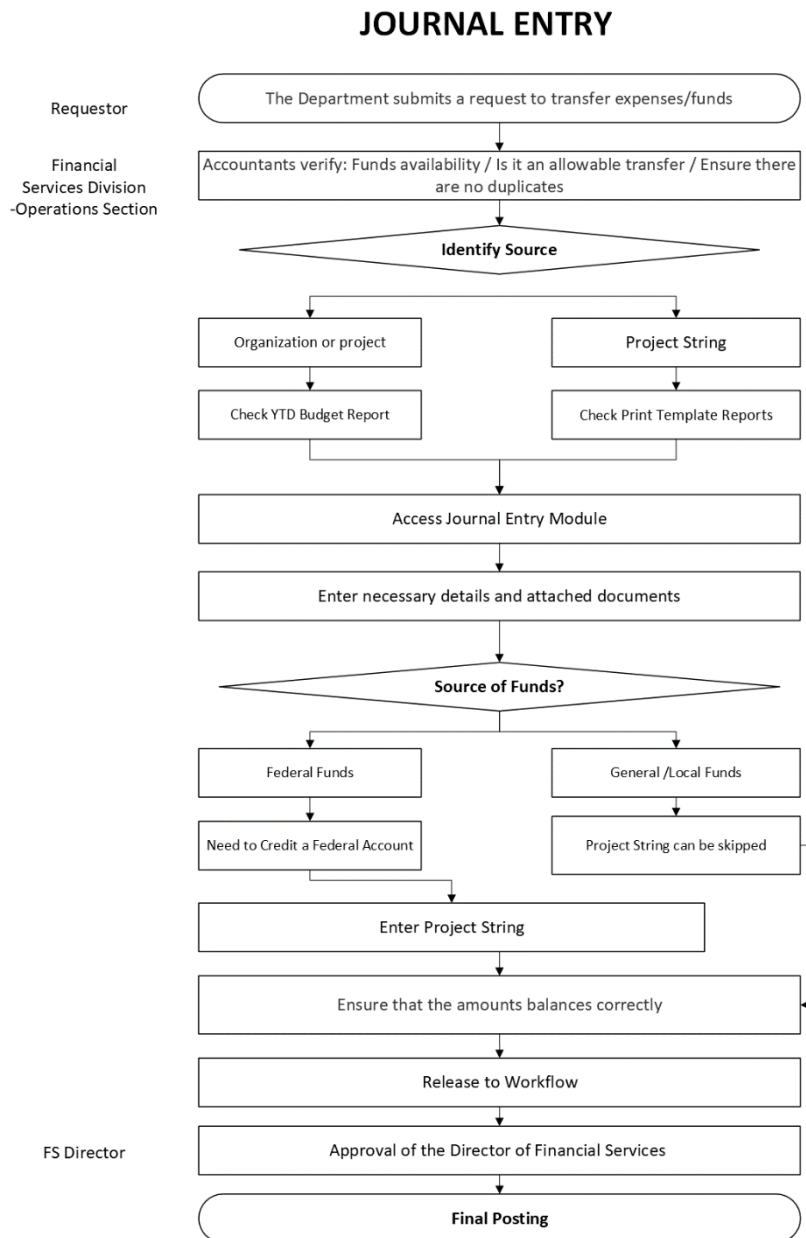
Section 1.3 Definition and Acronym

- Journal Entry (JE): A record used to document a financial transaction, usually by manually entering debits and credits into the general ledger. In Munis, journal entries are created to correct, adjust, or transfer amounts between accounts.
- Fiscal Year (FY): A 12-month period used for budgeting and financial reporting.
- General Journal Entry (GEN): Used to enter standard journal entries into the general ledger. These entries are typically for adjusting, correcting, or allocating amounts between accounts.

Section 1.4 Effective Date

The Journal Entry Procedures will be effective in Fiscal Year 2025 beginning **October 1, 2025**, and the following Journal Entry activities will be enforced.

Section 1.5 Flowchart



SECTION 2: JOURNAL ENTRY

To ensure accuracy, compliance, and accountability, all journal entries must be thoroughly documented and properly approved prior to processing. Expense transfers may only be initiated once payments from both Local and Federal funds have been fully completed.

Each journal entry request must be supported by appropriate documentation, such as official receipts or other relevant proof, to validate the transaction. All debit and credit entries must reconcile to a net balance of zero to maintain financial integrity.

Transactions related to General and Special Revolving Funds must utilize the appropriate organization and object codes, whereas those under Project Ledger Accounts should be recorded using the designated project string.

Prior to final posting, all journal entries must be approved by the Director of Financial Services. This certification step ensures full adherence to the organization's financial policies and applicable regulatory standards, reinforcing a commitment to transparency, accuracy, and responsible financial management.

Section 2.1 Journal Entry Procedures

1. Accessing the Journal Entries Module:

- a. Ensure certification by Financial Services Division -Operation Section.
- b. Navigate to the Journal Entries/Proof Module.

2. Entering General Journal Entries:

- a. Click "Add" to initiate a new journal entry.
- b. Enter the Effective Date (date of entry).
- c. Source Journal: (GEN)
- d. Provide a Short Description

EXPTRNF – Expense Transfer

PRYLXFER – Payroll Transfer

RJE – Reclass Journal Entry

AJE – Adjusted Journal Entry

- e. Enter the Reference fields:

- i. Reference 1 (Journal Reference): Accountant's Initials
- ii. Reference 2: Reference Doc. No. (e.g. Purchase Orders, Contracts, and 7Journals)
Department Control Number (If there are no information to reference)
- iii. Reference 3: Departments Control No. / Memo's Date

- iv. Ensure that the debit and credit amounts match and balance to zero
- v. Print the PDF file to attach it with the memo and upload the document linked to the journal.

3. Processing Federal Fund Transfers:

- a. The Operations Section shall only process journal entries related to Federal Funds when it is necessary to record a credit to a federal account.

4. Processing General Fund Transfers:

- a. If transferring within the General Fund, the project string can be skipped.

5. Entering Project String Details:

- a. Select the appropriate Project String Title from the dropdown (e.g., Advertising).
- b. Click "Tab" to auto-populate the Org and the Object field is entered manually.
- c. Enter Line Description (PO Number, Document Number or Invoice Number or any reference that relates to the transfer).
- d. Specify Debit (D) or Credit (C) and enter the amount.
- e. Click "Tab" to move to the next line if additional project strings need to be entered.
- f. Repeat the process for each project string.
- g. Ensure that the total of all project string amounts balances correctly.
- h. Click "Release" (Approval status will remain on "Held" until released).

6. Approval

- a. Once released, the journal is available for review and approval from the Director of the Financial Services.

SECTION 3: DEPARTMENT/AGENCY RESPONSIBILITIES PROCEDURES

Financial Services- Operations Section Responsibilities:

- Ensuring the memo submitted is complete and accurate. Providing debit and credit amounts that balance, account numbers and object codes.
- Reviews, certifies, and processes the journal entries in compliance with internal policies.

Financial Services (Approver):

- Ensure all journal entries are correctly documented and balanced before approval.

SECTION 4: OTHER DIVISION RESPONSIBILITIES

Requesting Department:

- Submits a request to transfer expenses and provides the necessary supporting documents.

SECTION 5: REVISION/VERSION HISTORY

*This Journal Entry Procedure will be periodically reviewed and updated to reflect changes in regulations or organizational requirements.

Revision History

Originator:	Department of Finance, Office of the Secretary
Effective Date:	10/01/25
Reviewed By:	Bernadita C. Palacios, Division of Financial Services Director
Reviewer Signature:	
Approved By:	Tracy B. Norita, Secretary of Finance
Approval Signature:	
Procedure Purpose:	The propose of entering journal entries is to accurately record and track all financial transactions of an organization. These entries serve as the basis in accounting records and financial statements.

Version History:

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

SECTION 6: APPENDICES

Screenshot 1: On Tyler menu, search for General Journal Entry/Proof. Select “Add.”

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Close

Search

Browser

+

Update

Output

Print

Display

PDF

Save

Excel

Email

Schedule

Attach

Period

Modify Lines

Add Detail

Get TTD

Summary

Reverse

Output Print

Printed Proof

User Defined

Line Audit

Audit

Void Journal

Reverse Voided Journals

External Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Journal Information

CLERK:

Effective date *

1/1/2024

1/1/2024

Period *

1/1/2024

Journal

Source Journal *

Entity code *

Auto reverse Journal *

Short description *

Journal reference

Journal type

Budget year code

Due to/Due from fund

Reference 2

Reference 3

Approval status

WO number

Task number

Vendor

Enter user defined info

Project Accounts apply

Transaction type

Journal Lines

Line	T	Project String	Project Description	Org	Object	Project	Account Description	Line Description	Ref 1	Effective Date	U/C

Journal Totals

Debits

Credits

Workflow

My Approvals

Approve

Reject

Forward

Hold

Approvers

0 of 0

<

>

>>

The add action has been canceled as requested.

Screenshot 2: You must fill out required fields.

Effective date: (Apply with today's date.)

Source journal: (GEN)

Short description: (J TRANSFER)

Journal reference: (Accountant's initial)

Reference 3: (Memo's subject)

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Close Accept Cancel User Defined

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS] > /

Journal Information

CLEAR

Effective date *	06/24/2025	Short description *	J TRANSFER	WFO number	
Fiscal year *	2025	Journal reference	JCT	Task number	0
Period *	09 JAN	Journal type		Vendor	0
Journal	4971	Budget year code	1		☒ Enter cover defined info
Source journal *	GEN	Due to/Due from fund	9999	☒ Project Accounts apply	
Entity code *	1	Reference 2		Transaction type	
Auto reverse journal *	No	Reference 3	MEMO SOF-001		
		Approval status	Not Released		

Journal Lines

Line	T	Project String	Project Descrpt Org	Object	Project	Account Description	Line Description	Ref 1	Effective Date	D/C

Journal Totals

Debits:

Credits:

Workflow

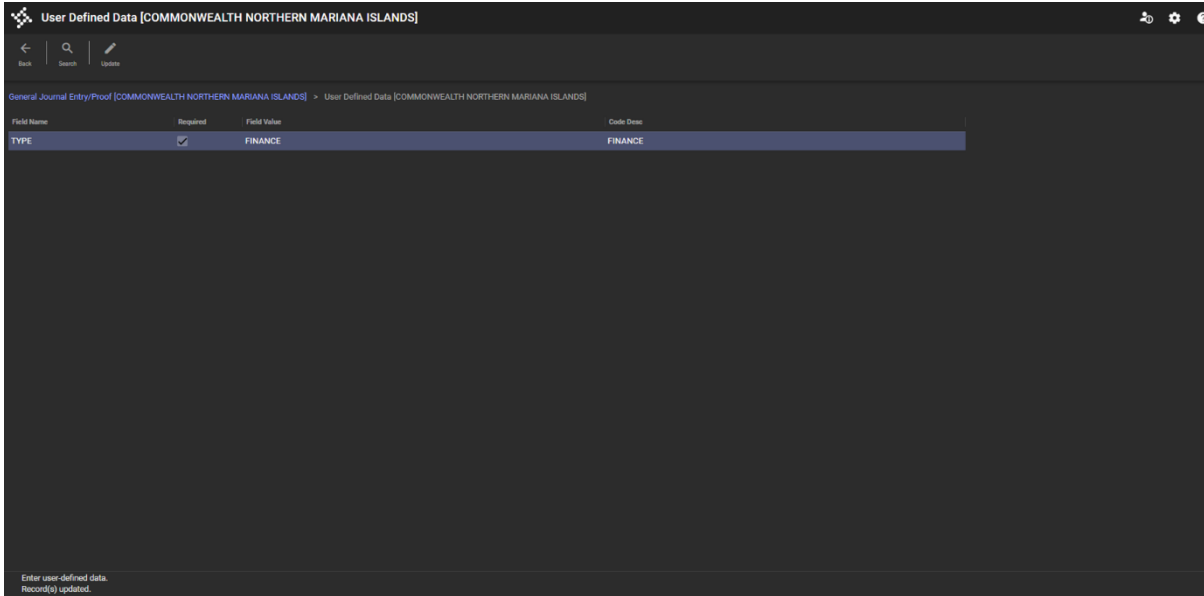
My Approvals | Approve | Reject | Forward | Hold | Approvers

0 of 0 < > >> Enter text for Ref 3

Screenshot 3: Select “Update”

Field Value: (Finance) afterwards hit “accept.”

Then select “Back” to direct you back to the journal.

**Screenshot 4:**Line 1

Org: (51130100)

Object: (74000)

Project: (3022)

D/C: (C)

Amount: (2,000)

Line 2

Org: (51170100)

Object: (63100)

Project: (9044)

D/C: (D)

Amount: (2,000)

When done processing, select “Accept” to finalize, then select “PDF”

JOURNAL ENTRY PROCEDURES (FS-OPERATIONS)

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Close | Approve | Cancel | Search | Add | Delete | Summary | Audit Detail

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS] > /

Journal Information

CLERK: Joel C. Takai

Effective date: 06/24/2025
 Fiscal year: 2025
 Period: 09 JUN
 Journal: 4977
 Source journal: GEN
 Entry code: 1
 Auto reverse journal: No

Short description: J TRANSFER
 Journal reference: JCT
 Journal type: 1
 Due to/Due from fund: 9999
 Reference 2: MEMO SCF-901
 Approval status: Held

WD number:
 Task number: 0
 Vendor: 0
☒ Enter user defined info
☐ Project Accounts apply
 Transaction type:

Journal Lines

Line	T	Project String	Project Description	Org	Object	Project	Account Description	Line Description	Ref 1	Effective Date	D/C	Amount
1				51130100	74000		TRANSFERS IN	(SECRETARY OF FINANCE)	JCT	06/24/2025	C	2,000.00
2				51170100	63100		REPAIR AND MAINTENANCE	YARD MAINTENANCE	JCT	06/24/2025	D	2,000.00

Journal Totals

Debits: 2,000.00
 Credits: 2,000.00

Workflow

My Approvals | Approve | Reject | Forward | Hold | Approvers

1 of 1 | < | > | Enter the journal entry amount

Screenshot 5: Select “Attach” to navigate to the screen shown below. Click the “+” icon, then select the (arrow up) and the “Choose File” to upload your document. Select the file and click “Import” and save it, icon of a (floppy disk).

Content Manager

Documents

Filter by:

Date	Journal	Description	DocType
			Journal

Related Documents

Filter by:

Date	Key1	Key2	DocType
------	------	------	---------

Document Information

Attachment Filename

Attachment Title

JOURNAL | AUDIT

Public

Description: J TRANSFER

Journal Number Prefix

Journal #: 4977

Journal Period: 09

Journal Year: 2025

Reference: JCT

Project Code/Source: GEN

Status Code

Import Document

CHOOSE FILE

or

Drop files here...

Creating single document

JV-FINANCE (2).pdf (103.48 KB) X

CANCEL | IMPORT

JOURNAL ENTRY PROCEDURES (FS-OPERATIONS)

Screenshot 6: Go back to journal and select “PDF.”

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS]

Journal Information

CLERK: Jovi C. Takai

Effective date: 06/24/2025
Fiscal year: 2025
Period: 09 JUN
Journal: 4977
Source journal: BEN
Entry code: 1
Auto reverse journal: No

Short description: J TRANSFER
Journal reference: JCT
Journal type: 1
Budget year code: 9999
Due to/for from fund: 9999
Reference 2: MEMO SOF-001
Approval status: Hold

WFO number:
Task number: 0
Vendor: 0
☒ Enter user defined info
☐ Project Accounts apply
Transaction type:

Journal Lines

Line	Y	Project Strategy	Project Description	Org	Object	Project	Account Description	Line Description	Ref 1	Effective Date	D/C	Amount
1				51130100	74300		TRANSFERS IN	(SECRETARY OF FINANCE)	JCT	06/24/2025	C	2,000.00
2				51170100	63100		REPAIR AND MAINTENANCE	YARD MAINTENANCE	JCT	06/24/2025	D	2,000.00

Journal Totals

Debits: 2,000.00
Credits: 2,000.00

Workflow

My Approvals Approve Reject Forward Hold Approvers

Screenshot 7: Select “The current journal only”

Options

Back Accept Cancel

General Journal Entry/Proof [COMMONWEALTH NORTHERN MARIANA ISLANDS] > Options

Choose an option

☒ The current journal only
☐ All of your own journals
☐ All journals
☐ All journals for clerk

Clerk ID:

JOURNAL ENTRY PROCEDURES (FS-OPERATIONS)

Screenshot 8: Print PDF to attach with Bank Statement for Director of Financial Services to approve.

COMMONWEALTH NORTHERN MARIANA ISLANDS
GENERAL JOURNAL ENTRY PROOF
munis

Journal Summary		Journal Date	Ref 2	Ref 3	Ref 1	Account Description	T	OB	Debit	Credit
2025	09	4977	J TRANSFER	MEMO SOF-001						
Src	Eff Date	Account	Project String		JCT	TRANSFERS IN (SECRETARY OF FINANCE) REPAIR AND MAINTENANCE YARD MAINTENANCE			2,000.00	
GEN	06/24/2025	51130100-74000			JCT			2,000.00		
GEN	06/24/2025	51170100-6310								
Totals								2,000.00	2,000.00	

Due To/Due From Summary		DUE TO	DUE FROM
Fund	Fund Description		
		0.00	0.00
Totals		0.00	0.00

** End of Report - Generated by Jovi C. Takai **

Report generated: 06/24/2025 09:53:08
User: Jovi C. Takai (JCTAK)
Program ID: gjeprint

Page 1

Print
1 sheet of paper

Destination
Xerox AltaLink B8145 V4

Pages
All

Copies
1

More settings

Print
Cancel

Go back to the Journal and select “Release” to update the approval status to Pending and to initiate the journal workflow.