Commonwealth of the Northern Mariana Islands (CNMI)

Department of Finance

PAYROLL

POLICIES AND PROCEDURES

SECTION 1: PURPOSE

To establish a clear and consistent process for payroll and timekeeping responsibilities, ensuring the accuracy and timeliness of employee compensation while adhering to organizational and regulatory requirements. Payroll policy and procedures are critical components of an organization's human resources management, ensuring that employees are compensated accurately and on time. By establishing clear payroll policies and procedures, organizations can promote fairness, efficiency, and compliance in their compensation practices. It ensures compliance with labor laws, promotes transparency, and provides guidance for payroll administration.

Section 1.1 Background

The development of our Policies and Procedures document stems from a commitment to uphold the highest standards of governance and operational efficiency within our organization. These policies serve as a foundational element in our quest for continuous improvement, providing a roadmap for best practices that align with our mission and values. By establishing clear guidelines, we aim to mitigate risks, enhance operational effectiveness, and cultivate a positive organizational culture. This document not only reflects our commitment to legal and ethical standards but also promotes a shared understanding of expectations among all members of our organization.

Section 1.2 Applicable Statutes

Some of the applicable statues govern payroll policies and procedures:

1. Fair Labor Standards Act- Establishes minimum wage, overtime pay, and recordkeeping requirements. It differentiates between exempt and non-exempt employees.
2. Internal Revenue Code- Governs federal tax withholdings payroll taxes and reporting requirements for employers. It outlines the responsibilities for Social Security, Medicare, and income tax withholdings.
3. Family and Medical Leave Act- Provides eligible employees with unpaid, job protected leave for specified family and medical reasons, impacting payroll during leave periods.
4. 1CMC § 82604
5. Public Law 15-57
6. T120-10 Excepted Service Personnel Regulation
7. T10-20.2 Personnel Service System Rules and Regulation
8. T10-20.1 Civil Service System Classification and Compensation Manual

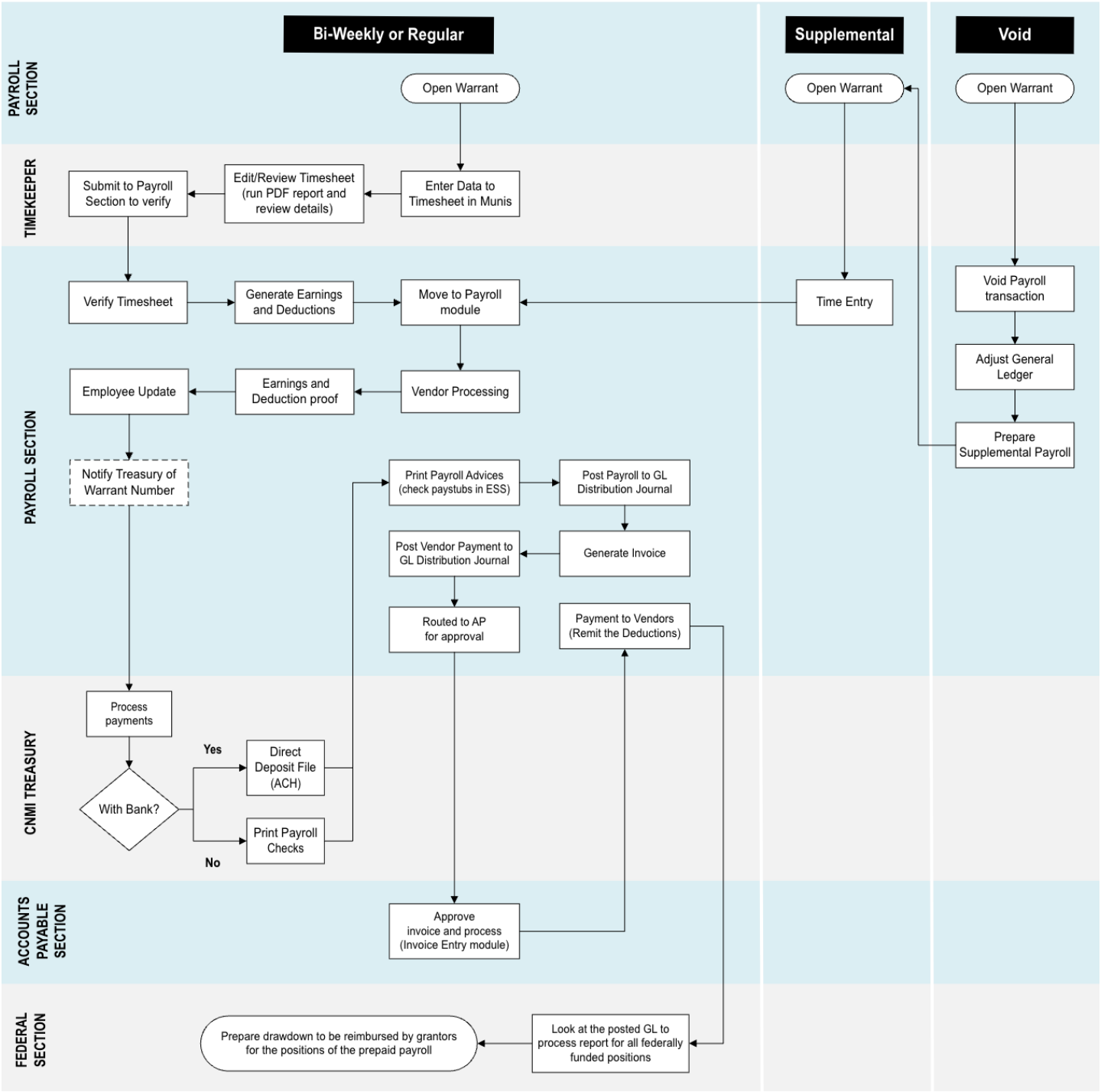
Section 1.3 Definition and Acronym

- **ACH -** refers to the Automated Clearing House (ACH) network used for electronically transferring funds. When employers use ACH for payroll, they can deposit employees' salaries directly into their bank accounts instead of issuing paper checks. This system streamlines the payment process, reduce the risk of fraud, and improve employee satisfaction by providing faster access to funds
- **Effective date** - refers to the start and end of the payroll period.
- **OPM-** Office of Personnel Management
- **Timecard -** used by employers to tract the hours worked by employees. It could be manual timecards or digital.
- **Summary timesheets -** is a document submitted by the department after calculating the hours worked by the employees. It includes the employee information such as employee's name, ID. Number, and the payroll period (start and end of the pay period) Summary timesheets are essential for ensuring accurate payroll calculations and providing a clear record of employee work hours for auditing and compliance purposes. They help employers manage labor cost and assess employee performance effectively.
- **Government Employee –** Any individual employed by a department, division, or agency of the Government of the Commonwealth of the Northern Mariana Island (CNMI), including the Legislative, Executive, and Judicial branches, as well as independent and autonomous agencies.
- **Excepted Service Employee –** An employee holding a contract position that is exempt from the Civil Service System, in accordance with CNMI law and as defined in the T120-10 Excepted Service Personnel Regulation (pg. 6).
- **Lump-Sum Payment –** A one-time payment issued to a separating employee for accrued but unused annual leave.
- **Separation –** The termination of employment with the CNMI Government, whether by resignation, expiration of contract, dismissal, or any other form of employment cessation.

Section 1.4 Effective Date

The Payroll Policies and Procedures will be effective **October 1, 2025**, and the following Payroll activities will be enforced.

Section 1.5 Payroll Process Flowchart



SECTION 2: POLICIES AND PROCEDURES

The payroll process starts with the Payroll Section opening the Warrant in Munis. **Biweekly Payroll** is separate from Supplemental Payroll and must be processed independently. **Supplemental Payroll** shall only be run after Biweekly Payroll has been completed. If any payroll entries need to be voided, the **Void Payroll** run must be completed prior to processing the Supplemental Payroll.

The sequence of Run Types is as follows:

1. Biweekly Payroll
2. Supplemental Payroll
3. Void Payroll (if applicable)

When the warrant is open, the Timekeepers can start with the processing the Biweekly Payroll where employee hours are entered. Payroll Section verifies all submitted timesheets to ensure completeness and accuracy. Once verified, the timesheet entries are forwarded to the Payroll Module for processing of Earnings and Deductions. A supporting Excel file is created to segregate deductions (e.g., FICA, Medicare, etc.).

For employees enrolled in ACH, payment is made via direct deposit. Those not enrolled receive payment via printed checks. The Payroll Section is responsible for:

- Running payroll checks
- Processing the direct deposit file
- Printing payroll advice (check stubs)

Treasury handles and oversees the printing of checks and submission of the deposit file to the bank. Employees can access their payroll advice through the Employee Self Service (ESS) portal in Munis. Once checks are printed, transactions are posted to the General Ledger (GL) Distribution Journal, followed by the generation of Accounts Payable invoices for vendor-related deductions.

Reconciliations are performed to identify any outstanding checks. For federal grant accounts, authorized users may access payroll records to perform drawdowns. In such cases, CNMI initially covers the payments and is later reimbursed by the federal government.

Payroll Schedule

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

Section 2.1 Bi-weekly Payroll

Payroll payouts to employees are issued biweekly through Automated Clearing House (ACH) transfers or paper checks. All personnel involved in payroll and timekeeping must strictly adhere to established procedures to ensure transparency, accuracy, and compliance with both federal regulations and local organizational policies. The Payroll Section and designated timekeepers share the responsibility of maintaining the integrity of all payroll processes and records.

In addition to employee compensation, each biweekly payroll cycle includes payments to various vendors and agencies, such as:

- Insurance providers (life, health, etc.)
- FICA and Medicare
- Utility companies
- Child support enforcement agencies
- Retirement systems

These payments are remitted to the IRS and other designated entities via electronic funds transfer (EFT).

Additionally, the Payroll Section processes supplemental payroll for employees affected by paycheck discrepancies or delayed processing due to a Notice of Personnel Action (NOPA) not being entered on time. This ensures timely and accurate compensation for all impacted employees.

Section 2.2 Supplemental Payroll

Supplemental Payroll refers to miscellaneous payroll also known as a *manual or supplemental check* run used to correct errors or omissions during a regular payroll run. It is processed for employees who experienced paycheck discrepancies or were not paid due to delays in entering a Notice of Personnel Action (NOPA). This process ensures that affected employees receive their compensation in a timely and accurate manner.

Supplemental Payroll covers various types of payments, including:

- Salaries and wages
- Overtime pay
- Annual leave payouts
- Other types of leave
- Adjustments to amended timesheets (e.g., corrections from Leave Without Pay (LWOP) to approved annual or sick leave)

For advance annual or sick leave, military leave, and sick leave bank, the Office of Personnel Management (OPM) must approve the leave, issue a memo to Payroll, and enter the details into the system. In cases where employee contracts have expired, OPM is also responsible for updating the records and reflecting the changes in the employees' job salary records to ensure accurate compensation. When timesheets are submitted late, the Payroll Staff is responsible for entering them into the Time Entry system, as Timekeepers do not have access to Supplemental Payroll.

See Time Entry process.

Section 2.3 Void Payroll

Payroll Section is responsible for voiding payroll transactions under specific circumstances. A void payroll is processed in cases of rejected ACH transactions and returned checks. Void payroll process is similar to the void payroll checks or advice process. The primary distinction is how the payroll date file is created.

Void payroll is processed in the following situations:

- **Rejected ACH:** When an employee's direct deposit is rejected by the bank, payroll voids the original transaction and replaces the direct deposit with a paper check.
- **Returned Check:** Payroll voids a returned check in the system due to reasons such as overpayment or incorrect name spelling.

Section 2.4 Documenting Exceptions and Special Cases

Leave forms are not required to be submitted to payroll along with timesheets. However, timekeepers must submit approved advance leave requests whenever applicable. Elected officials do not need to submit timesheets. Their time will be automatically generated into the Munis System. The Office of Personnel Management (OPM) is responsible for processing all types of leave, including advance, sick, and annual leave, as well as leave from the sick leave bank and military leave.

Auditors shall directly coordinate with the respective departments to request copies of employee leave forms.

Exception: Elected officials are not required to submit timesheets, as their work hours are automatically recorded as 80 hours per pay period.

The Office of Personnel Management (OPM) shall email all approved leave forms to the Payroll Division for proper recording and processing.

Section 2.5 Requesting for Annual Leave Lump-Sum Payments

Lump-sum payments for unused annual leave may be issued to CNMI Government employees upon separation, provided that sufficient budgetary funds are available, and authorization is granted by the designated expenditure authority of the applicable budget account.

Eligibility and maximum payout limits are defined by employment classification:

a. **Excepted Service Employees:** May receive a lump-sum payment of up to **160 hours** of unused annual leave, in accordance with the T120-10 Excepted Service Personnel Regulation (pg. 16).
b. **Civil Service Employees:** May receive a lump-sum payment of up to **360 hours** of unused annual leave, as authorized under Public Law 15-57 (pg. 2).

Required Documentation for Employees:

To process a lump-sum payment for unused annual leave, employees must submit the following documentation:

- Approval from the CNMI Governor - A signed and dated authorization approving the lump-sum payment.
- Approval from the Director of Personnel - Accompanied by a formal recommendation letter from the employee's agency or employer.
- Certification of Funds - Confirmation from the Secretary of Finance that sufficient funds are available and approved for disbursement.
- Memo Request and Separation Documentation - A memo requesting the lump-sum payment, including:
  - Employee's name
  - Total accrued annual leave
  - Reason for resignation or contract termination *(Note: The reason for separation must align with eligibility criteria outlined in the T120-10 Excepted Service Personnel Regulation.)*

Involuntary Separation Due to Bona Fide Personal Emergency:

This term refers to situations where an employee must leave their position involuntarily due to a legitimate personal emergency beyond their control, such as serious illness, family crisis, or other urgent matters.

- The Director of Personnel, with the employer's recommendation and Governor's concurrence, may approve a lump-sum payment of unused annual leave for employees separated due to bona fide personal emergencies.
- This provision ensures that employees facing uncontrollable circumstances are supported and partially compensated.
- Documentation or verification of the emergency may be required to qualify for this benefit.

Key Criteria:

- Involuntary Separation: The employee is required to leave their position; separation is not voluntary or initiated by the employee.
- Bona Fide Personal Emergency: A genuine, documented personal crisis requiring immediate attention—such as medical emergencies, family obligations, or natural disasters.
- Beyond the Employee's Control: The situation is not caused by misconduct or avoidable actions and could not have been anticipated or prevented.

Practical Examples:

- Death or serious illness of a close family member requiring relocation or caregiving.
- Sudden personal health crisis necessitating long-term treatment or relocation.
- Natural disasters or unforeseen events (e.g., home destruction, evacuation orders) that prevent continued employment.

Payroll Section Procedures:

Upon receipt of a lump-sum payment request and the corresponding Notification of Personnel Action (NOPA), the Payroll Section shall initiate the review and processing steps outlined below.

1. Memo Request for Lump-Sum Payment
   a. Confirm the memo includes (Employee's full name, total accrued annual leave to be paid)
   b. Verify that the leave balance stated in the memo matches the official records in the payroll system.
   c. Ensure the authorized signature for the account to be charged is completed and dated within the valid approval period.

d. Confirm that the amount requested is certified by the Secretary of Finance.
e. Verify that the CNMI Governor has signed and dated the approval.
f. Ensure all approval dates fall within the authorized timeframe.

2. Notification of Personnel Action (NOPA)
   a. Confirm the type of employment (contract or civil service) aligns with eligibility criteria.
   b. Verify the salary level matches payroll system records.
   c. Ensure the NOPA is fully signed by all required personnel.
   d. Confirm the accuracy and completeness of the expenditure authority for the account to be charged.

3. Clearance Verification
   a. Check with the Travel Section for any outstanding balances owed by the separating employee.
   b. Check with the Procurement Section for any unresolved financial obligations.

4. Determination of Payout Method and Schedule

   The Payroll Section will determine the payout method—either through regular payroll or supplemental processing—based on the day the complete request is received.

Section 3: REPORTING

Section 3.1 Bi-Weekly IRS Report

After the payroll has been processed, the Payroll Office calculates the total withholdings for FICA (Social Security) and Medicare based on the finalized payroll data. These amounts are then scheduled for electronic funds transfer (EFT), typically set for every Monday following the payday to ensure timely remittance to the appropriate agencies. Once the transfer is completed, a confirmation of the electronic payment is generated, recorded, and securely retained for compliance and audit purposes. In the event of any discrepancies or errors in the payment, they must be immediately reported to the Finance Department for prompt resolution.

Section 3.2 Quarterly FICA Report

At the close of each quarter, the Payroll Office compiles all payroll data, ensuring the accuracy of reported wages and tax withholdings for the period. Using this data, IRS Form 941 is carefully prepared and reviewed by the Payroll Manager to ensure compliance with federal requirements. Once verified, the form is printed, signed, and mailed to the IRS in accordance with the quarterly filing deadline. A copy of the completed Form 941 is then archived by the Payroll Office for record-keeping, audit readiness, and future reference.

Quarterly Form 941 Report must be filed quarterly. The due dates for filing are as follows:

- Q1 January-March Due by April 30
- Q2 April-June Due by July 31
- Q3 July-September Due by Oct 31
- Q4 Oct.-December Due by Jan 31

Section 3.3 NMI Settlement Fund Register

NMI Settlement Fund serves as an essential document for tracking the financial contributions and entitlements of funds members. It typically includes member information such as gross pay employee contributions and government share.

One of the retirement-related deductions processed through this system originates from the Vendor Registers. Once the Treasury processes a vendor payment, it is recorded and associated with the corresponding Vendor Register. Each Vendor Register includes a listing of employees with applicable deductions and serves as supporting documentation for the issuance of the check.

This process occurs every pay period and is applicable to both the NMI Settlement Fund and 401A contributions. The Vendor Register acts as a required backup document for the proper processing and validation of retirement-related payments.

Section 3.4 Defined Contribution File (401A)

Contribution file is uploaded to ASC Trust on excel format ensuring that both employer and employee can effectively manage retirement savings and comply with necessary regulations.

Section 3.5 Labor Distribution Reports

The Labor Distribution Report is a general ledger summary that details the charges made to departmental accounts. It includes a listing of employees along with the corresponding employer contributions. These reports

are typically requested by departments that do not have direct access to the payroll system. To obtain a Labor Distribution Report, departments must submit a request to the Payroll Section via email.

SECTION 4: RESPONSIBILITIES

Section 4.1 Weekly Reminders to Departments

The Payroll Office is responsible for notifying timekeepers when an early payroll processing schedule is in effect. If payroll processing is scheduled earlier than usual, the Payroll Office drafts and sends a reminder notice via email to all timekeepers, specifying the adjusted deadline for timesheet submission. Timekeepers must ensure timely submission of employee timesheets to prevent payroll delays. The Payroll Office actively monitors timesheet submissions and follows up with departments that fail to meet the deadline. A record of sent notices and received acknowledgments is maintained for reference.

If the holiday coincides with the scheduled payday, the payroll checks are processed one day earlier. Timekeepers are reminded to submit timesheets earlier than the usual deadline. This ensures that all timesheets are submitted on time, allowing for a smooth payroll process.
This is the Payroll Schedule when holiday falls on payday

- Monday: Payroll is processed
- Tuesday: Check date
- Wednesday (AM): ACH file is submitted to the bank
- Thursday (AM): Paper checks are distributed

See Payroll Processing Procedure.

Section 4.2 Timekeepers

Timekeepers are responsible for entering accurate timesheets in MUNIS, ensuring all regular and overtime hours are properly recorded. They must validate entries by running PDF reports, comparing data, and checking for errors before submitting the final summary timesheet to the Payroll Section. Supplemental timesheets, such as those for late submissions or expired contracts, must also be submitted but are not processed by timekeepers.

Approved leave requests, such as Advance or Sick Leave, must be accompanied by OPM-approved memos and forwarded to the Payroll Section for entry. Leave forms are not required to be submitted to payroll along with timesheets. However, timekeepers must submit approved advance leave requests whenever applicable.

SECTION 5: OTHER DIVISION RESPONSIBILITIES

Section 5.1 Treasury

Once the payroll advice is printed, Treasury processes the payroll and is responsible for printing physical checks, which employees can access their check stubs through the Employee Self Service (ESS) portal in Munis.

For employees enrolled in ACH, Treasury directly deposits the salary into the employee's bank account. Vendor checks for payroll deductions are either mailed or processed through electronic fund transfer (ACH).

Once salary checks are printed or ACH deposits are completed, transactions are posted to the GL Distribution Journal, followed by the generation of Accounts Payable invoices for vendors.

FICA and Medicare contributions are remitted to the IRS on a biweekly basis through Electronic Fund Transfer Payment System (EFTPS) to ensure compliance with federal tax regulations.

Section 5.2 Accounts Payable

All payroll vendor invoices submitted by the Payroll Section shall be approved for payment by the Accounts Payable (AP) Supervisor.

Upon approval, the invoices shall be forwarded to the Treasury Division for processing of payment through check issuance or Automated Clearing House (ACH) transfer.

In the event the AP Supervisor is on leave or otherwise unavailable, the Director of Finance shall be authorized to approve the invoices in their absence.

Section 5.3 Federal Section

The Federal Section shall review accounts that require drawdowns from the general ledger. The section shall prepare the necessary reports to facilitate the processing of these drawdowns.

Please read CNMI Federal Grant Drawdown Procedures - FINAL - 06.20.25.pdf for the process.

Section 5.4 Office of Information and Technology (OIT)

OIT support is essential when issues arise during payroll processing, ensuring that system-related errors and technical disruptions are promptly addressed to prevent delays. Additionally, OIT assistance is required for guidance in processing year-end reports, such as leave conversion and W-2 setup, to ensure accurate and efficient payroll reporting while maintaining compliance with regulatory requirements.

If the Payroll Section encounters system-related errors or concerns, the matter shall be promptly reported to the Office of Information Technology (OIT) Support Team through the currently available helpdesk portal or via email.

Upon receipt of the report, the OIT Support Team shall be responsible for investigating the issue, implementing an appropriate resolution, and documenting the resolution process accordingly.

If the issue cannot be resolved internally, the OIT Support Team shall escalate the matter by generating a support ticket with Tyler Technologies to facilitate further resolution.

SECTION 6: REVISION/VERSION HISTORY

* This Payroll process 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:	10/01/25
Reviewed By:	Bernadita C. Palacios, Division of Financial Services Director
Reviewer Signature:	Bernadita C. Palacios 10/23/25
Approved By:	Tracy B. Norita, Secretary of Finance
Approval Signature:	10/29/2025
Procedure Purpose:	The policy aims to standardized payroll procedures, ensure compliance, maintain accuracy, protect sensitive information, enhance transparency, facilitate audits, and support employee satisfaction. By establishing a clear payroll process policy and procedure, organizations can create a reliable framework that supports both operational efficiency and employee trust.

Version History:

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

SECTION 7: APPENDICES

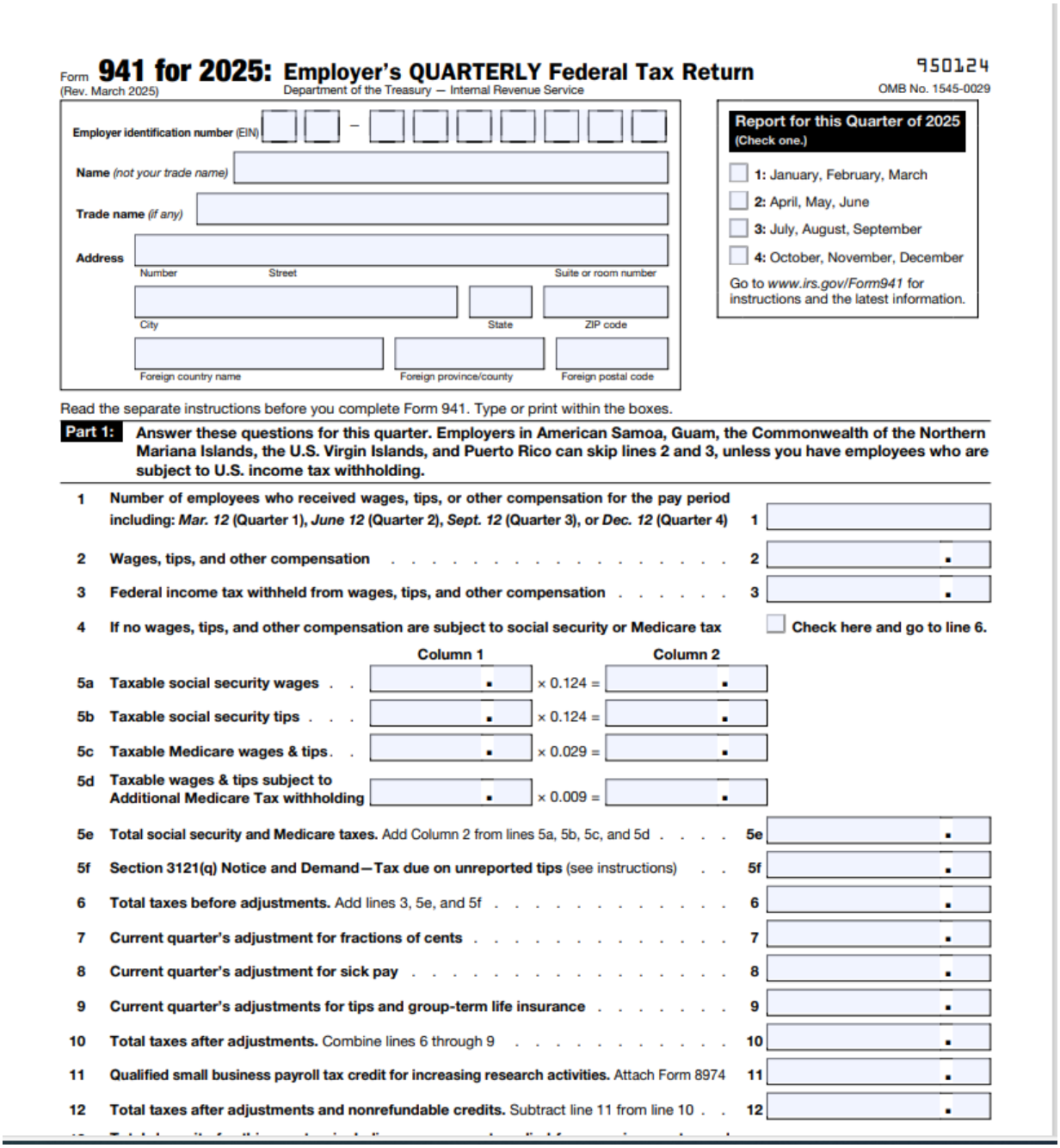
A. Payroll Calendar

Division of Financial Services
Department of Finance
P O Box 5234 CHRB SAIPAN, MP 96950 TEL: (670) 322-1201/2/3 FAX: (670)664-1215

PAYROLL CALENDAR 2025

PP#	Period Beginning	Period Ending	Payday Date
1	12/15/24	12/28/24	**01/10/25**
2	12/29/24	01/11/25	**01/24/25**
3	01/12/25	01/25/25	**02/07/25**
4	01/26/25	02/08/25	**02/21/25**
5	02/09/25	02/22/25	**03/07/25**
6	02/23/25	03/08/25	**03/21/25**
7	03/09/25	03/22/25	**04/04/25**
8	03/23/25	04/05/25	**04/18/25**
9	04/06/25	04/19/25	**05/02/25**
10	04/20/25	05/03/25	**05/16/25**
11	05/04/25	05/17/25	**05/30/25**
12	05/18/25	05/31/25	**06/13/25**
13	06/01/25	06/14/25	**06/27/25**
14	06/15/25	06/28/25	**07/11/25**
15	06/29/25	07/12/25	**07/25/25**
16	07/13/25	07/26/25	**08/08/25**
17	07/27/25	08/09/25	**08/22/25**
18	08/10/25	08/23/25	**09/05/25**
19	08/24/25	09/06/25	**09/19/25**
20	09/07/25	09/20/25	**10/03/25**
21	09/21/25	10/04/25	**10/17/25**
22	10/05/25	10/18/25	**10/31/25**
23	10/19/25	11/01/25	**11/14/25**
24	11/02/25	11/15/25	**11/28/25**
25	11/16/25	11/29/25	**12/12/25**
26	11/30/25	12/13/25	**12/26/25**

B. Form 941



Form **941 for 2025: Employer's QUARTERLY Federal Tax Return**
(Rev. March 2025) Department of the Treasury — Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *(not your trade name)*

Trade name *(if any)*

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2025
(Check one.)

- ☐ **1:** January, February, March
- ☐ **2:** April, May, June
- ☐ **3:** July, August, September
- ☐ **4:** October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: **Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.**

1 **Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12* (Quarter 1), *June 12* (Quarter 2), *Sept. 12* (Quarter 3), or *Dec. 12* (Quarter 4)** 1

2 **Wages, tips, and other compensation** . . . . . 2 .

3 **Federal income tax withheld from wages, tips, and other compensation** . . . . . 3 .

4 **If no wages, tips, and other compensation are subject to social security or Medicare tax** ☐ **Check here and go to line 6.**

		Column 1		Column 2
5a	**Taxable social security wages** . .	.	× 0.124 =	.
5b	**Taxable social security tips** . . .	.	× 0.124 =	.
5c	**Taxable Medicare wages & tips**. .	.	× 0.029 =	.
5d	**Taxable wages & tips subject to Additional Medicare Tax withholding**	.	× 0.009 =	.

5e **Total social security and Medicare taxes.** Add Column 2 from lines 5a, 5b, 5c, and 5d . . . . 5e .

5f **Section 3121(q) Notice and Demand—Tax due on unreported tips** (see instructions) . . 5f .

6 **Total taxes before adjustments.** Add lines 3, 5e, and 5f . . . . . 6 .

7 **Current quarter's adjustment for fractions of cents** . . . . . 7 .

8 **Current quarter's adjustment for sick pay** . . . . . 8 .

9 **Current quarter's adjustments for tips and group-term life insurance** . . . . . 9 .

10 **Total taxes after adjustments.** Combine lines 6 through 9 . . . . . 10 .

11 **Qualified small business payroll tax credit for increasing research activities.** Attach Form 8974 11 .

12 **Total taxes after adjustments and nonrefundable credits.** Subtract line 11 from line 10 . . 12 .

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. March 2024) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) ☐☐ – ☐☐☐☐☐☐☐

Name *(not your trade name)*

Calendar year ☐☐☐☐ (Also check quarter)

Report for this Quarter...
(Check one.)

- ☐ **1:** January, February, March
- ☐ **2:** April, May, June
- ☐ **3:** July, August, September
- ☐ **4:** October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this schedule with Form 941, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this schedule and attach it to Form 941 if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was $100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

1	.	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 1 .

Month 2

1	.	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		

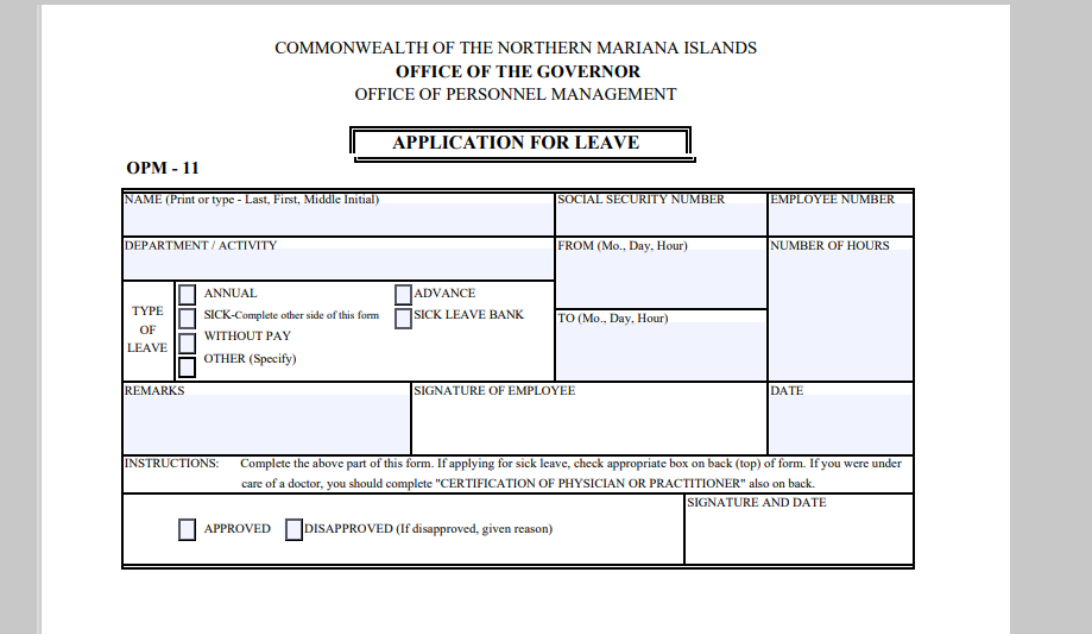
Tax liability for Month 2 .

Month 3

1	.	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.

Tax liability for Month 3 .

C. Application for Leave



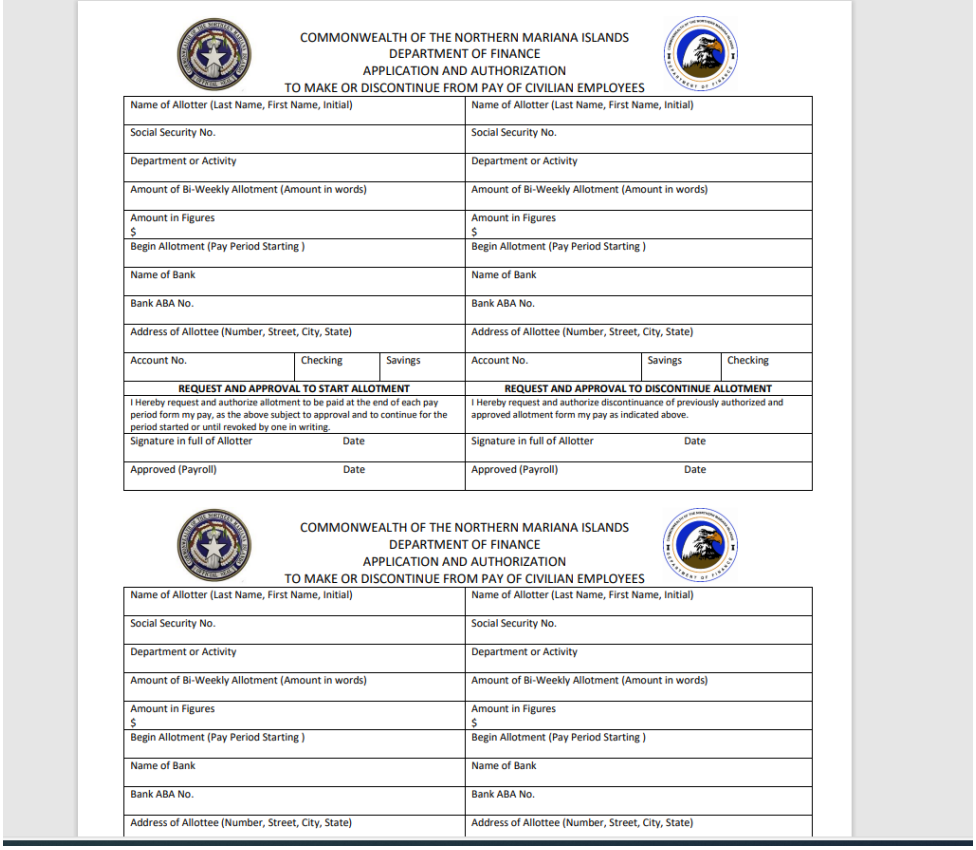
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE GOVERNOR
OFFICE OF PERSONNEL MANAGEMENT

APPLICATION FOR LEAVE

OPM - 11

NAME (Print or type - Last, First, Middle Initial)		SOCIAL SECURITY NUMBER	EMPLOYEE NUMBER
DEPARTMENT / ACTIVITY		FROM (Mo., Day, Hour)	NUMBER OF HOURS
TYPE OF LEAVE	☐ ANNUAL ☐ SICK-Complete other side of this form ☐ WITHOUT PAY ☐ OTHER (Specify) ☐ ADVANCE ☐ SICK LEAVE BANK	TO (Mo., Day, Hour)	
REMARKS	SIGNATURE OF EMPLOYEE		DATE
INSTRUCTIONS: Complete the above part of this form. If applying for sick leave, check appropriate box on back (top) of form. If you were under care of a doctor, you should complete "CERTIFICATION OF PHYSICIAN OR PRACTITIONER" also on back.			
☐ APPROVED ☐ DISAPPROVED (If disapproved, given reason)		SIGNATURE AND DATE	

D. Allotment Form Request



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF FINANCE
APPLICATION AND AUTHORIZATION
TO MAKE OR DISCONTINUE FROM PAY OF CIVILIAN EMPLOYEES

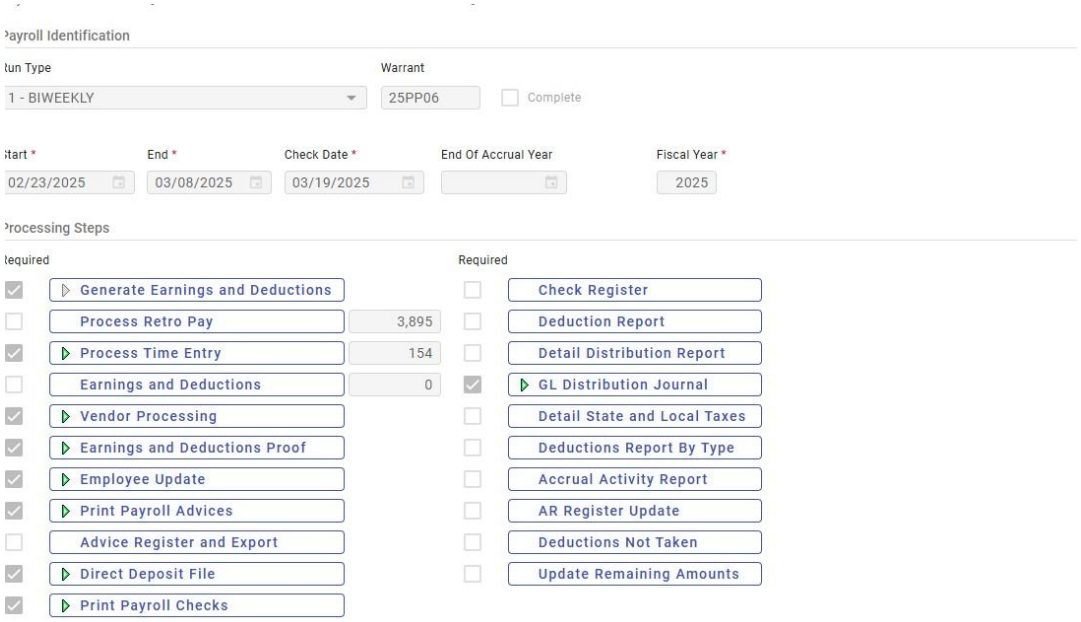
Name of Allotter (Last Name, First Name, Initial)	Name of Allotter (Last Name, First Name, Initial)
Social Security No.	Social Security No.
Department or Activity	Department or Activity
Amount of Bi-Weekly Allotment (Amount in words)	Amount of Bi-Weekly Allotment (Amount in words)
Amount in Figures $	Amount in Figures $
Begin Allotment (Pay Period Starting)	Begin Allotment (Pay Period Starting)
Name of Bank	Name of Bank
Bank ABA No.	Bank ABA No.
Address of Allottee (Number, Street, City, State)	Address of Allottee (Number, Street, City, State)
Account No. Checking Savings	Account No. Savings Checking
REQUEST AND APPROVAL TO START ALLOTMENT	**REQUEST AND APPROVAL TO DISCONTINUE ALLOTMENT**
I Hereby request and authorize allotment to be paid at the end of each pay period form my pay, as the above subject to approval and to continue for the period started or until revoked by one in writing.	I Hereby request and authorize discontinuance of previously authorized and approved allotment form my pay as indicated above.
Signature in full of Allotter Date	Signature in full of Allotter Date
Approved (Payroll) Date	Approved (Payroll) Date

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF FINANCE
APPLICATION AND AUTHORIZATION
TO MAKE OR DISCONTINUE FROM PAY OF CIVILIAN EMPLOYEES

Name of Allotter (Last Name, First Name, Initial)	Name of Allotter (Last Name, First Name, Initial)
Social Security No.	Social Security No.
Department or Activity	Department or Activity
Amount of Bi-Weekly Allotment (Amount in words)	Amount of Bi-Weekly Allotment (Amount in words)
Amount in Figures $	Amount in Figures $
Begin Allotment (Pay Period Starting)	Begin Allotment (Pay Period Starting)
Name of Bank	Name of Bank
Bank ABA No.	Bank ABA No.
Address of Allottee (Number, Street, City, State)	Address of Allottee (Number, Street, City, State)

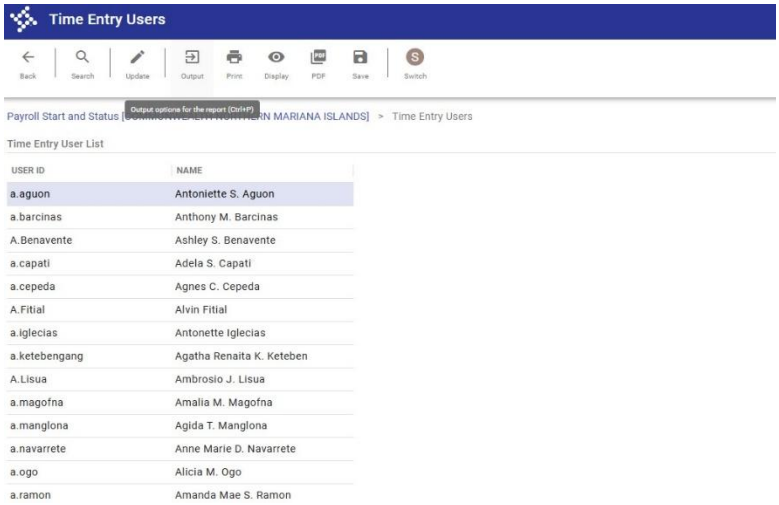
E. Time Entry by Timekeepers

1. Access the Payroll System



Note: Payroll section must open the **Warrant** for the applicable pay period (PP). Timekeepers cannot enter time until the warrant is opened, and Time Entry Users are switched to the new warrant.

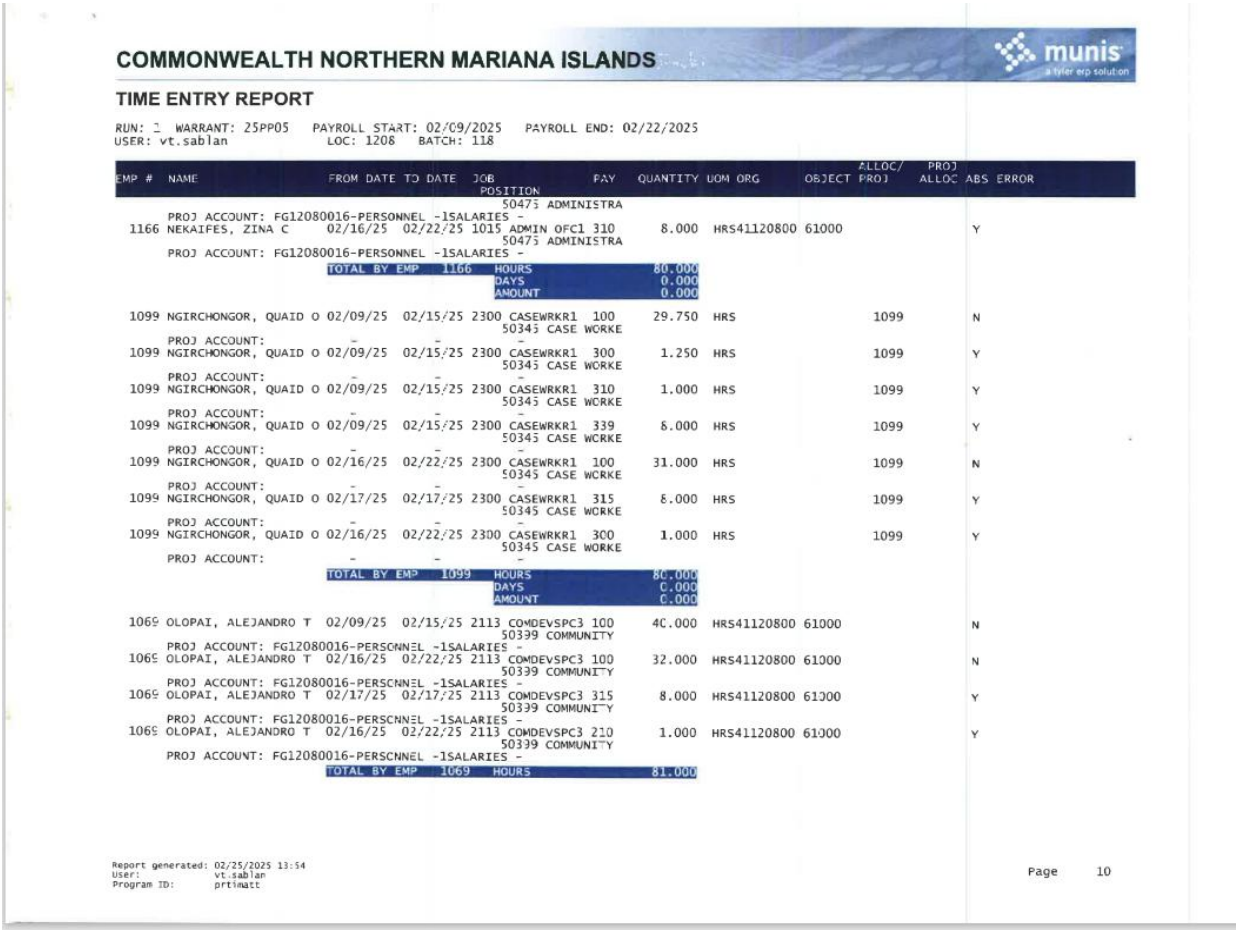
2. **Submission of Timesheet**



Note: There are pay codes only Payroll section can enter like Advance Leave. Pay Codes 302, 307, 330, 337, and 338. These types of leave require approval from the Office of Personnel Management and must be entered by Payroll Section to employee's accrual before time entry.

3. **Edit and review submission of Timesheet**

Timekeepers can run a PDF Report to verify and check the data entered.



COMMONWEALTH NORTHERN MARIANA ISLANDS

TIME ENTRY REPORT

RUN: 1 WARRANT: 25PP05 PAYROLL START: 02/09/2025 PAYROLL END: 02/22/2025
USER: vt.sablan LOC: 1208 BATCH: 118

EMP #	NAME	FROM DATE	TO DATE	JOB / POSITION	PAY	QUANTITY	UOM	ORG	OBJECT	ALLOC/ PROJ	PROJ ALLOC	ABS	ERROR
				50473 ADMINISTRA									
	PROJ ACCOUNT: FG12080016-PERSONNEL -1SALARIES -												
1166	NEKAIFES, ZINA C	02/16/25	02/22/25	1015 ADMIN OFC1 310		8.000	HRS	41120800	61000				Y
				50473 ADMINISTRA									
	PROJ ACCOUNT: FG12080016-PERSONNEL -1SALARIES -												
	TOTAL BY EMP 1166			HOURS		80.000							
				DAYS		0.000							
				AMOUNT		0.000							
1099	NGIRCHONGOR, QUAID O	02/09/25	02/15/25	2300 CASEWRKR1 100		29.750	HRS			1099			N
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
1099	NGIRCHONGOR, QUAID O	02/09/25	02/15/25	2300 CASEWRKR1 300		1.250	HRS			1099			Y
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
1099	NGIRCHONGOR, QUAID O	02/09/25	02/15/25	2300 CASEWRKR1 310		1.000	HRS			1099			Y
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
1099	NGIRCHONGOR, QUAID O	02/09/25	02/15/25	2300 CASEWRKR1 339		8.000	HRS			1099			Y
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
1099	NGIRCHONGOR, QUAID O	02/16/25	02/22/25	2300 CASEWRKR1 100		31.000	HRS			1099			N
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
1099	NGIRCHONGOR, QUAID O	02/17/25	02/17/25	2300 CASEWRKR1 315		8.000	HRS			1099			Y
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
1099	NGIRCHONGOR, QUAID O	02/16/25	02/22/25	2300 CASEWRKR1 300		1.000	HRS			1099			Y
				50345 CASE WORKE									
	PROJ ACCOUNT: - - -												
	TOTAL BY EMP 1099			HOURS		80.000							
				DAYS		0.000							
				AMOUNT		0.000							
1069	OLOPAI, ALEJANDRO T	02/09/25	02/15/25	2113 COMDEVSPC3 100		40.000	HRS	41120800	61000				N
				50399 COMMUNITY									
	PROJ ACCOUNT: FG12080016-PERSONNEL -1SALARIES -												
1069	OLOPAI, ALEJANDRO T	02/16/25	02/22/25	2113 COMDEVSPC3 100		32.000	HRS	41120800	61000				N
				50399 COMMUNITY									
	PROJ ACCOUNT: FG12080016-PERSONNEL -1SALARIES -												
1069	OLOPAI, ALEJANDRO T	02/17/25	02/17/25	2113 COMDEVSPC3 315		8.000	HRS	41120800	61000				Y
				50399 COMMUNITY									
	PROJ ACCOUNT: FG12080016-PERSONNEL -1SALARIES -												
1069	OLOPAI, ALEJANDRO T	02/16/25	02/22/25	2113 COMDEVSPC3 210		1.000	HRS	41120800	61000				Y
				50399 COMMUNITY									
	PROJ ACCOUNT: FG12080016-PERSONNEL -1SALARIES -												
	TOTAL BY EMP 1069			HOURS		81.000							

Report generated: 02/25/2025 13:54
User: vt.sablan
Program ID: prtimatt

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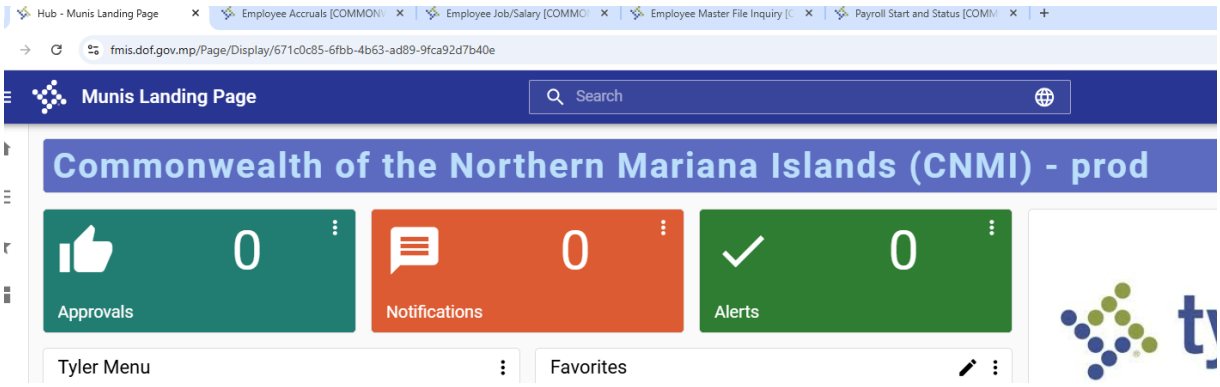
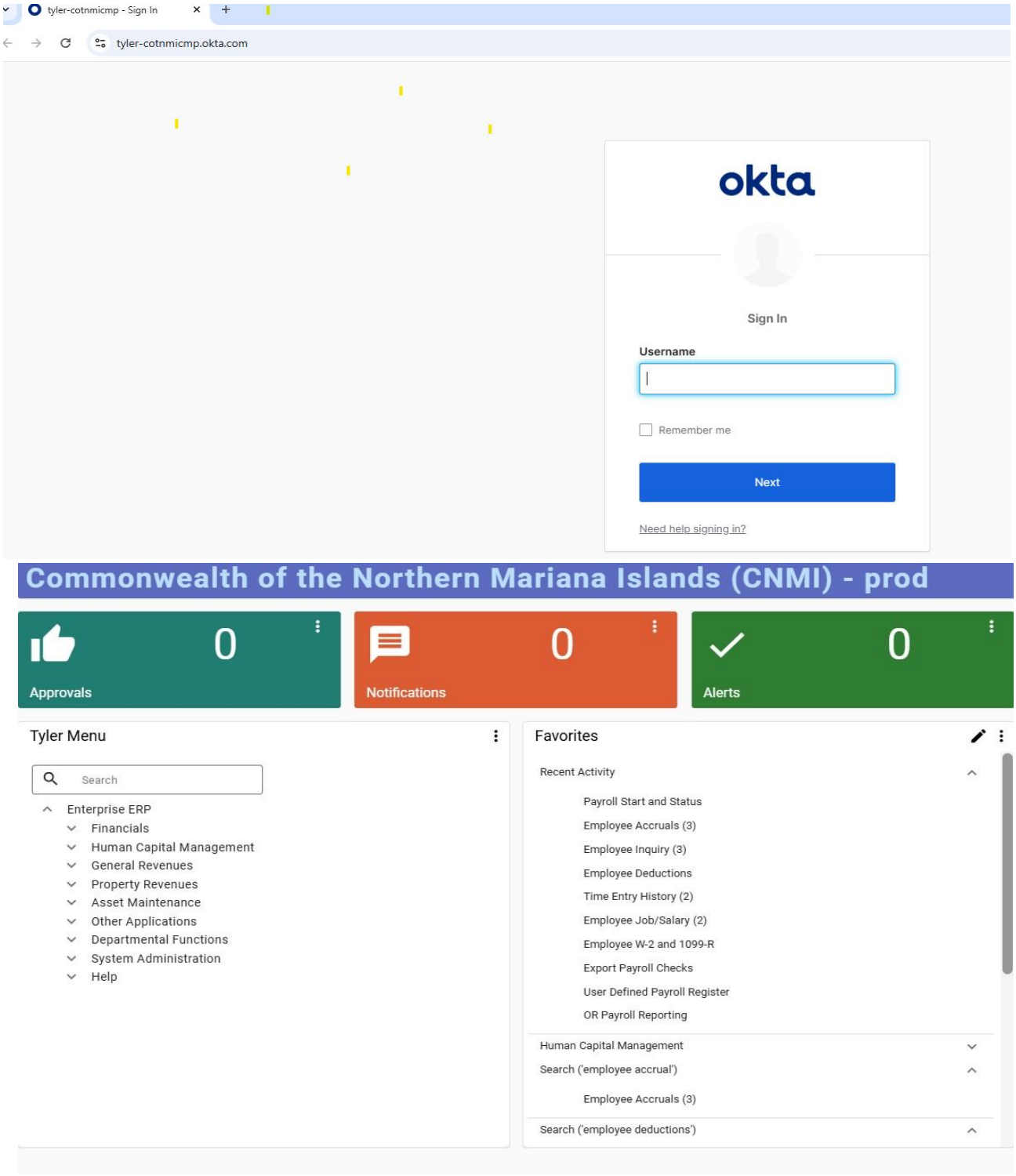
F. Payroll Processing by Payroll Section

1. Access the Payroll System

- Open the browser and navigate to Munis.

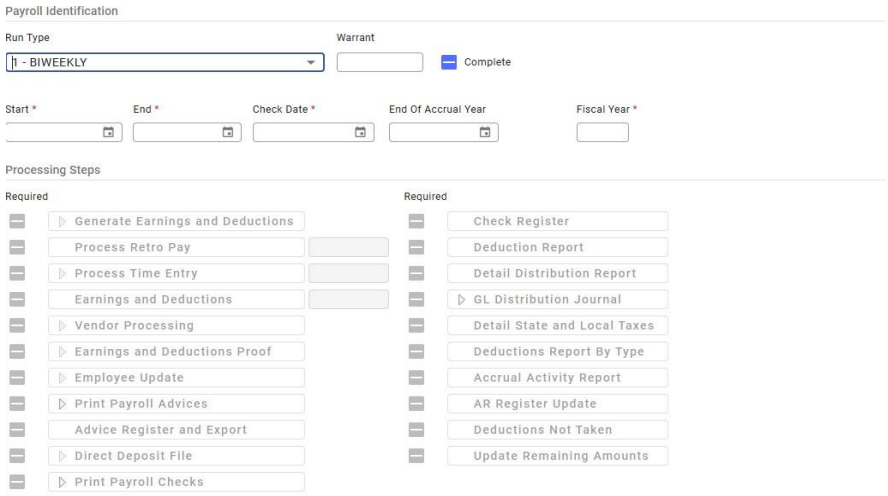


- Log in with your credentials.



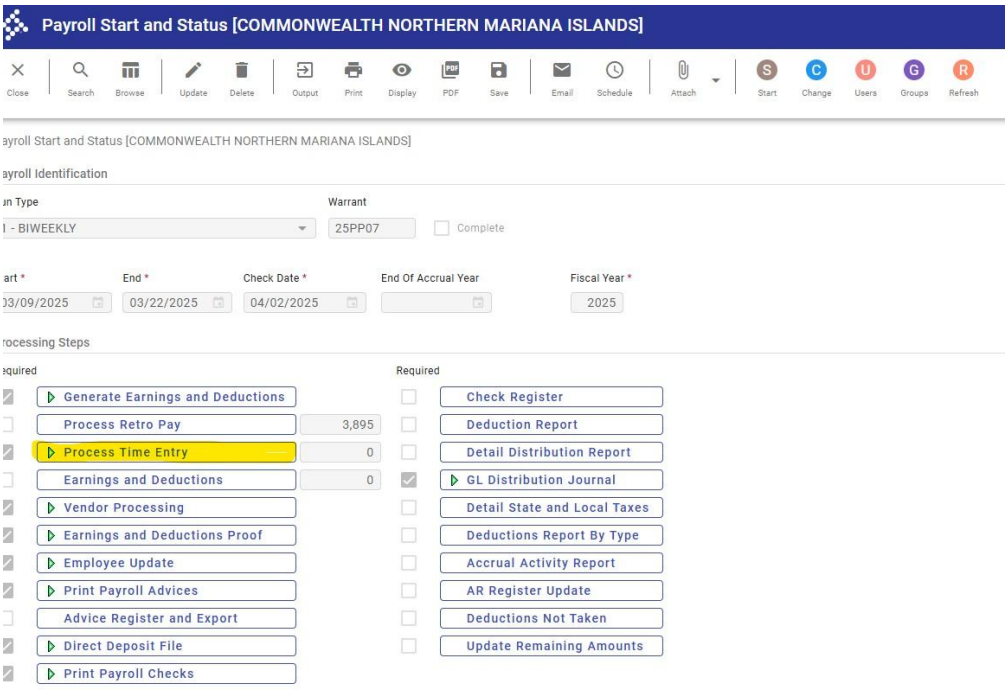
2. Opening the Warrant

- First Action: Open the warrant for the applicable pay period (PP). Timekeepers cannot enter time until the warrant is opened.
- Go to *Payroll Start and Status > Warrant Management.*

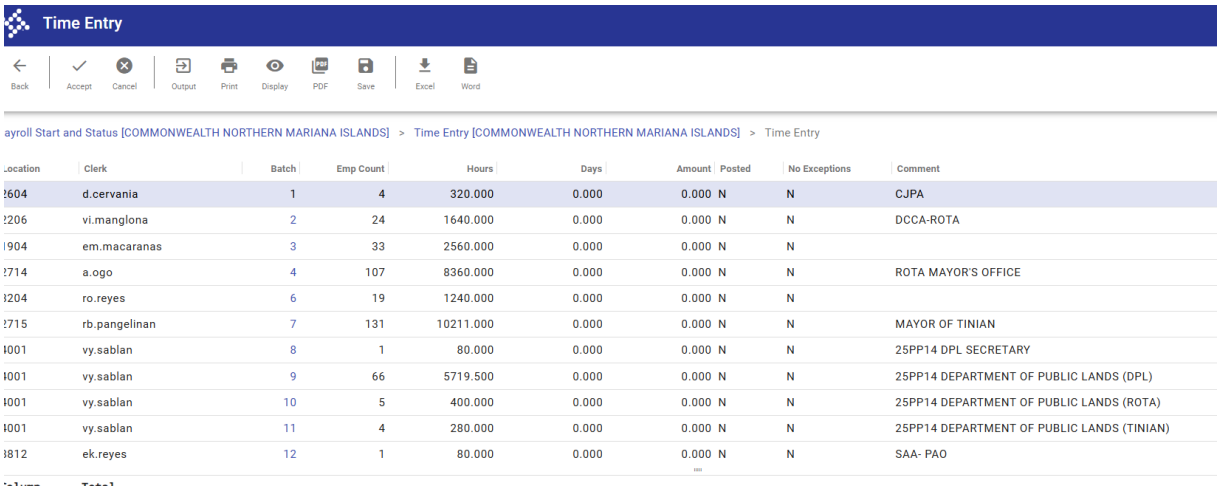


3. Verify Time Entry by Timekeeper

- From the dashboard, go to **Payroll Start and Status** (Commonwealth of The Northern Mariana Islands).
- Select Time Entry (Commonwealth of The Northern Mariana Islands) > Time Entry.



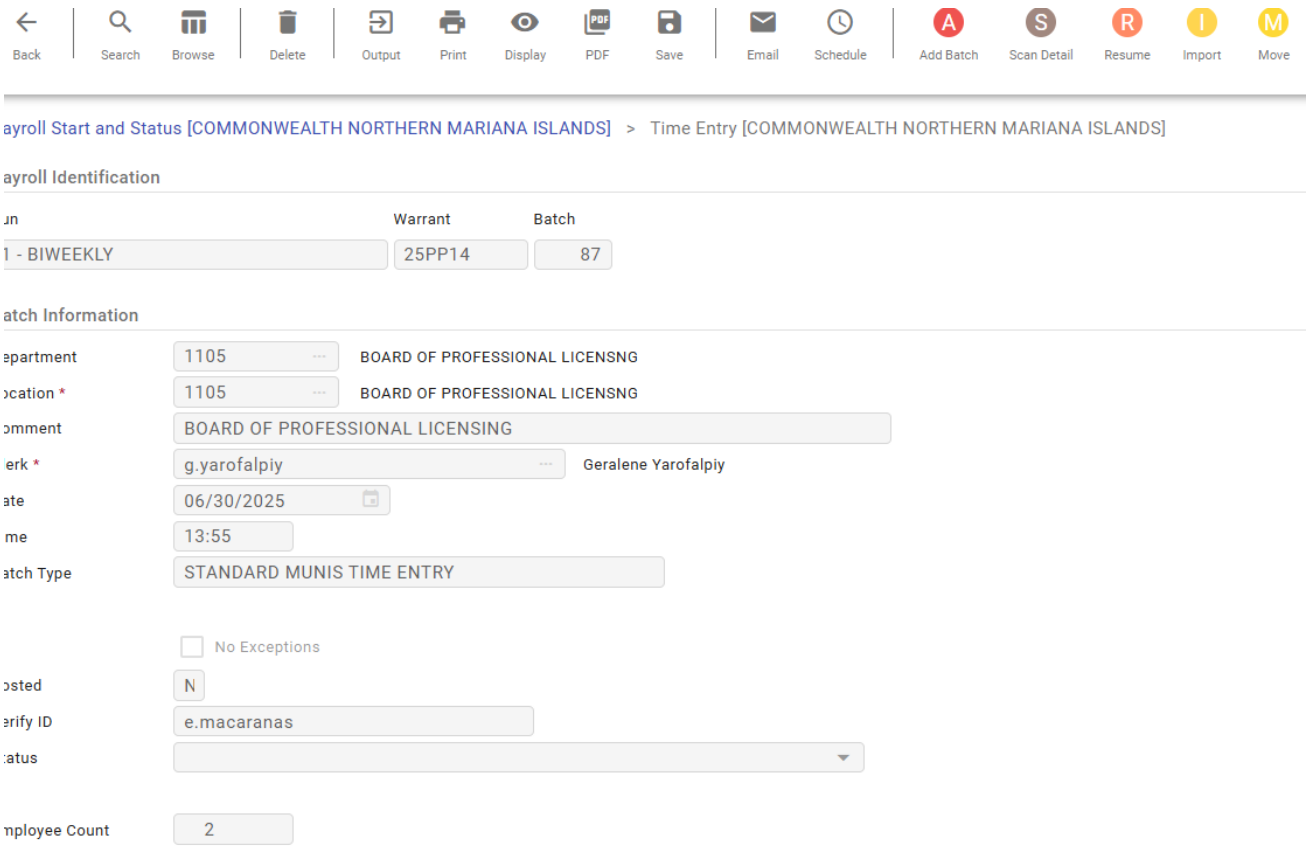
- Verify time entry batches submitted by timekeepers
    - Example: Check the batch number, department, or location.



.ocation	Clerk	Batch	Emp Count	Hours	Days	Amount	Posted	No Exceptions	Comment
2604	d.cervania	1	4	320.000	0.000	0.000	N	N	CJPA
2206	vi.manglona	2	24	1640.000	0.000	0.000	N	N	DCCA-ROTA
1904	em.macaranas	3	33	2560.000	0.000	0.000	N	N	
2714	a.ogo	4	107	8360.000	0.000	0.000	N	N	ROTA MAYOR'S OFFICE
3204	ro.reyes	6	19	1240.000	0.000	0.000	N	N	
2715	rb.pangelinan	7	131	10211.000	0.000	0.000	N	N	MAYOR OF TINIAN
0001	vy.sablan	8	1	80.000	0.000	0.000	N	N	25PP14 DPL SECRETARY
0001	vy.sablan	9	66	5719.500	0.000	0.000	N	N	25PP14 DEPARTMENT OF PUBLIC LANDS (DPL)
0001	vy.sablan	10	5	400.000	0.000	0.000	N	N	25PP14 DEPARTMENT OF PUBLIC LANDS (ROTA)
0001	vy.sablan	11	4	280.000	0.000	0.000	N	N	25PP14 DEPARTMENT OF PUBLIC LANDS (TINIAN)
3812	ek.reyes	12	1	80.000	0.000	0.000	N	N	SAA- PAO

Notes:

- Timekeeper's ID: Shows if not yet verified.
- Payroll User's ID: Appears only if payroll has verified the timesheet.
- Payroll will not verify without receiving the timesheet.

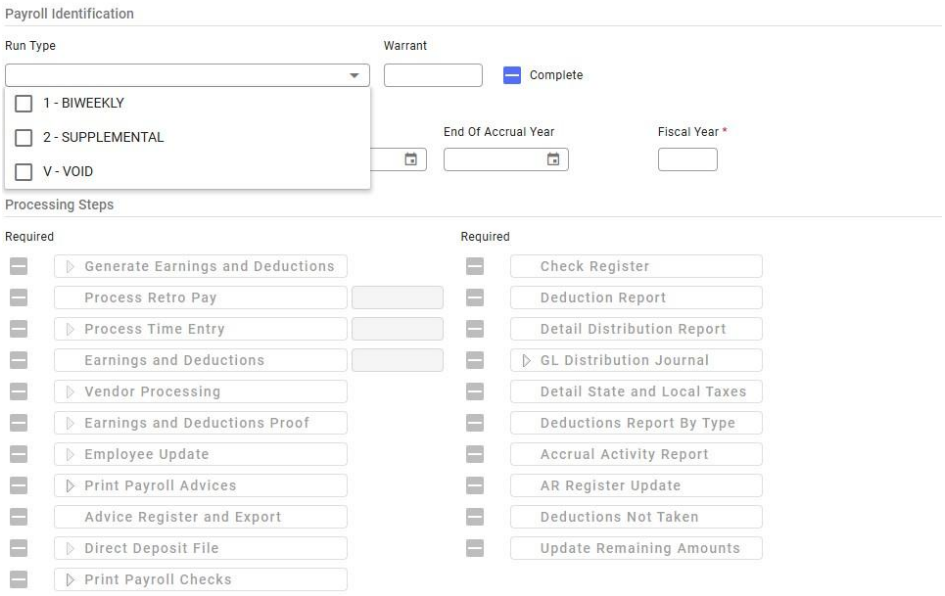


4. Processing Supplemental Payroll

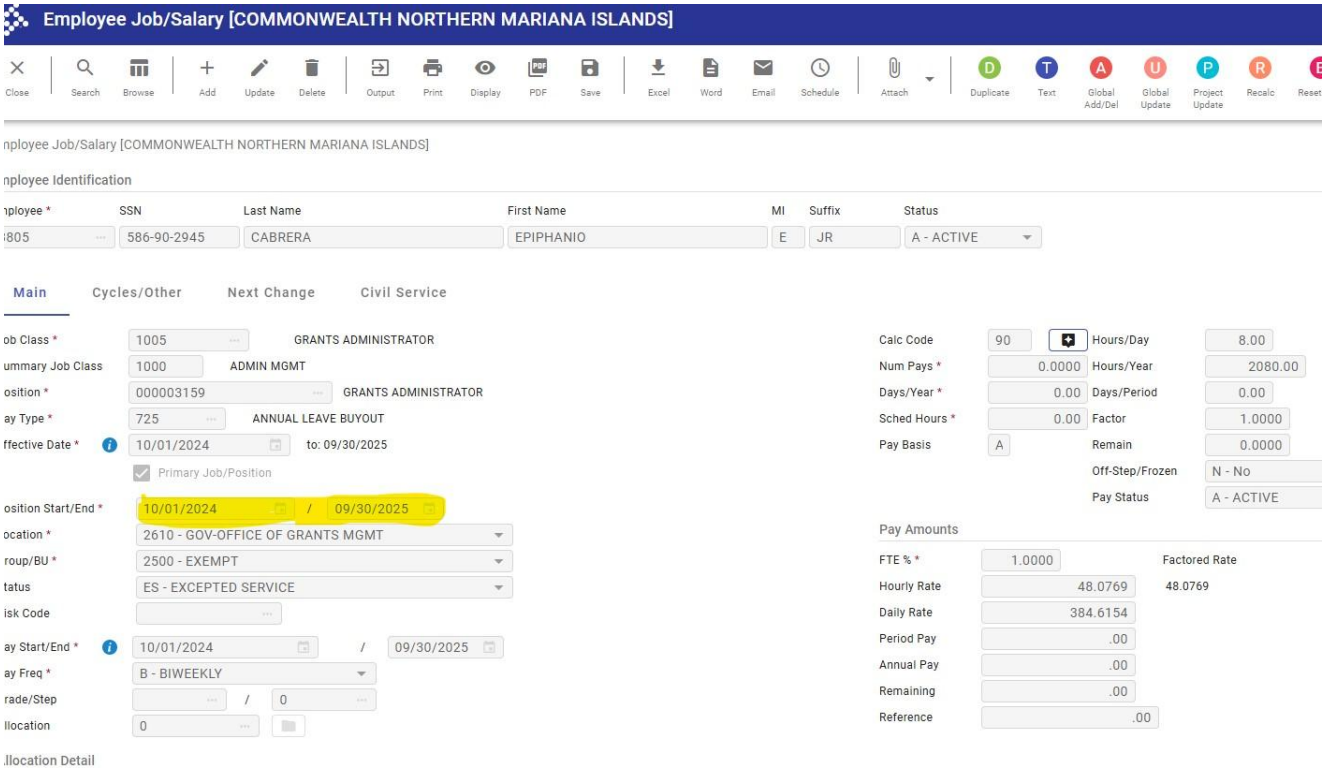
- Open another warrant to process the supplemental payroll.

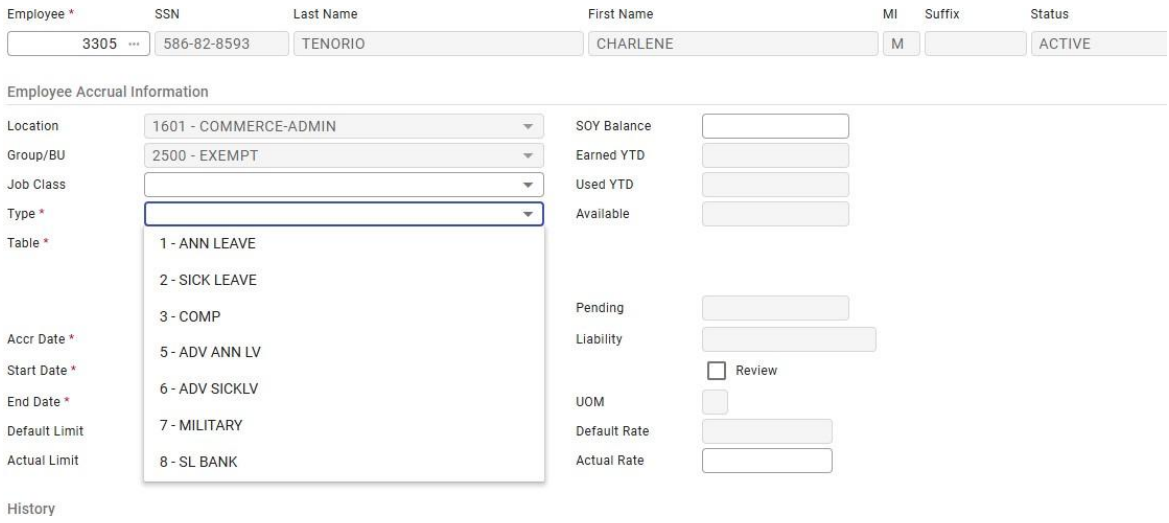
Note: *Supplemental payroll is handled by Payroll Section Only. Timekeepers do not have access to Supplemental Payroll.*

- Click *Accept > Confirm Large Record Set popup > Click Yes.*
    - Use appropriate run types: Biweekly (1), Supplemental (2) and Void (V)



- For Advance Leave – go to *Employee Accruals Module.* OPM must approve the leave, give Memo to Payroll and enters the system.





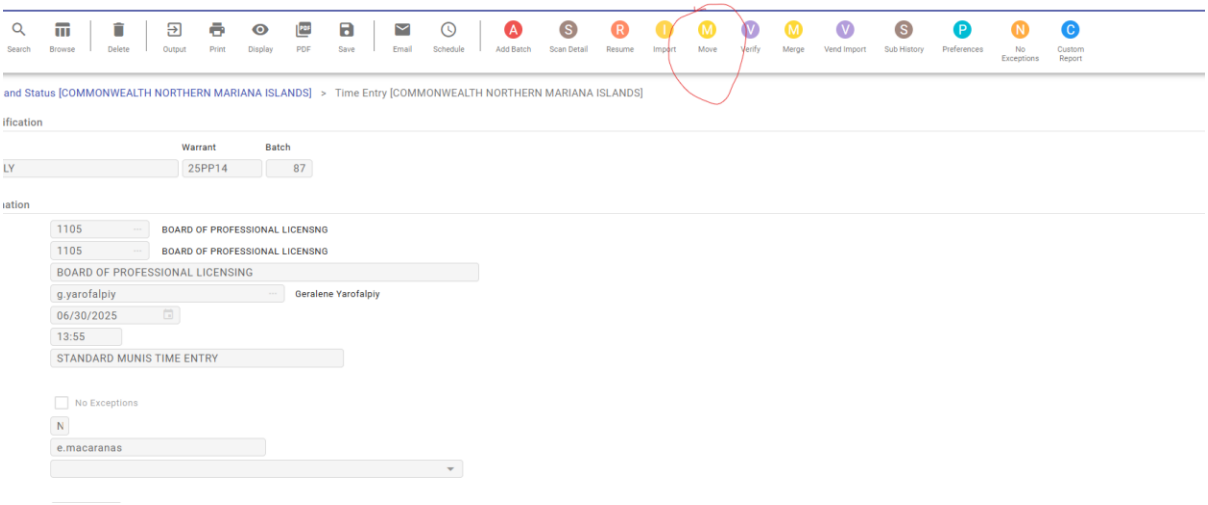
5. Processing Void Payroll

To create a void payroll:

1. From the Payroll Start and Status program, click Start to create a new payroll.
2. On the Payroll Start screen, click Start to initiate the process.
3. Select V-Void from the Run Type list and define a warrant identifier.
4. A Warrant ID will be generated for the Void.
5. Enter the payroll check date for the void payroll.
6. Define the Payroll Begin Date and Payroll End Date boxes to correspond to the date when the checks are being voided, not the date the original check was issued. In some cases, this value can be adjusted to account for checks that need to be voided in some prior accounting period or calendar month.
7. Click Accept.
8. Click Back to return to the Payroll Start and Status screen.

6. Review and Verify Time Entry

- Timekeepers submit summary timesheets. Payroll reviews the timesheet:
    - If not edited, contact timekeepers for corrections and submissions.
    - After editing and reviewing, move the time entry to the payroll module:
        - Click Move (time entry will disappear from the previous module).



7. **Earnings and Deduction**
   - For biweekly payroll, earnings and deductions will appear in green.
   - Supplemental payroll allows direct time entry into earnings and deductions.
   - Earnings and Deductions > Earnings and Deductions Proof**.**

After executing the Earnings and Deductions Proof, an Error Report will be generated if any discrepancies are detected.

All identified errors must be reviewed and resolved prior to proceeding to the next step in the payroll process.

COMMONWEALTH NORTHERN MARIANA ISLANDS

ERROR REPORT - BIWEEKLY
(ALL ERRORS)

WARRANT: 25PP13 PAY PERIOD: 06/01/2025 TO 06/14/2025 CHECK DATE: 06/25/2025

LOC	ORG	EMP #	NAME	CODE	ERROR MESSAGE
1213	41121300	6309	TO'OMATA, LEMUSU KIT	300	W-GL ACCOUNT NOT FOUND
				305	W-GL ACCOUNT NOT FOUND
1505	11150500	2006	VILLAGOMEZ, ABRAHAM		W-INSUFFICIENT NET PAY
1705	11170500	3988	CAMACHO, MARJONY VAL		W-INSUFFICIENT NET PAY
1709	11170900	1620	YOBECH, ETHAN BREL		W-INSUFFICIENT NET PAY
1805	41180100	2104	DEGRACIA, KIMBERLY		W-INSUFFICIENT NET PAY
1806	41180600	6584	ARRIOLA, NERISSA ANN		W-EARNINGS W/ NO FED TAX
1908	41190800	4892	IGISAIAR, KELVIN DEAN		W-INSUFFICIENT NET PAY

The payroll section can still edit Earnings and Deductions, once the entry reaches Earnings and Deductions Proof, no changes are allowed. Payroll section will create an Excel file to show details of segregated deductions such as FICA and Medicare.

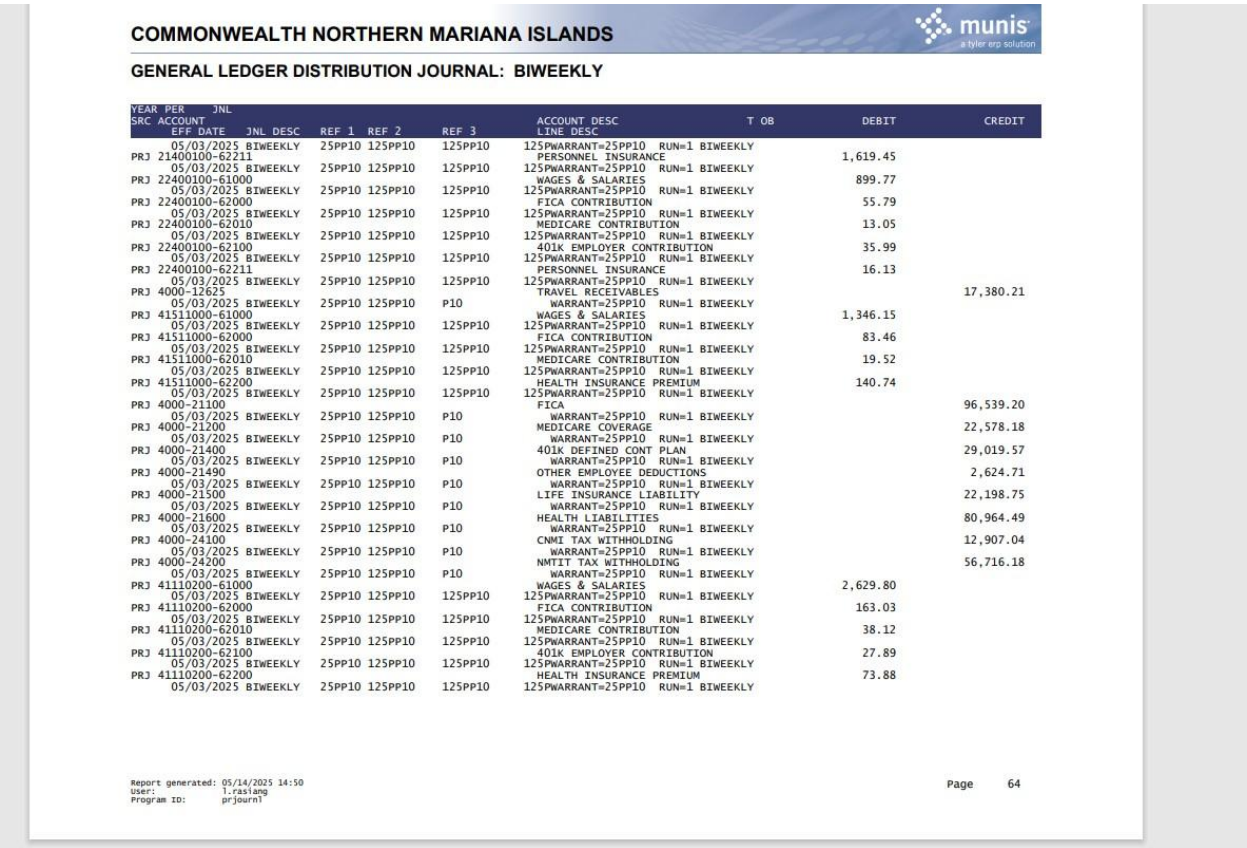
8. Printing and Posting

- ***Direct Deposit File:***
    - Employees who have bank accounts will be included in the Direct Deposit File. After creating the file, pay amounts for all employees who have 100% of their pay is directly deposited. Employees that are listed here do not print on the check register because they do not get a paycheck. One day prior to payday, Treasury will upload the direct deposit file to the bank.
- ***Printing of Checks:***
    - The Treasury division will be responsible for printing the checks. Employees can access and print their pay stubs through the Employee Self Service (ESS) portal. On payday Friday, timekeepers will collect the checks for employees who do not have direct deposit.
- ***Post payroll to the General Ledger (GL):***
    - Confirm distribution journal entries for accurate GL posting.
- ***Creating A/P Invoice for Vendors:***
    - The Payroll Section generates an Accounts Payable invoice for vendors related to employee deductions. Treasury is responsible for either mailing the checks to vendors or processing electronic fund transfers (ACH) for payment.

Once the General Ledger (GL) distribution journal is posted, invoices are created for payroll vendors. This batch is then reviewed before being submitted for approval.

9. Federal Grants and Reconciliation

- ***Federal grants review:***
    - Federal grants can access the GL for drawdown preparation.
    - CNMI pays initially; federal reimbursement follows.



COMMONWEALTH NORTHERN MARIANA ISLANDS

GENERAL LEDGER DISTRIBUTION JOURNAL: BIWEEKLY

YEAR PER JNL SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	125PWARRANT=25PP10 RUN=1 BIWEEKLY				
PRJ 21400100-62211	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	PERSONNEL INSURANCE 125PWARRANT=25PP10 RUN=1 BIWEEKLY			1,619.45	
PRJ 22400100-61000	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	WAGES & SALARIES 125PWARRANT=25PP10 RUN=1 BIWEEKLY			899.77	
PRJ 22400100-62000	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	FICA CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			55.79	
PRJ 22400100-62010	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	MEDICARE CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			13.05	
PRJ 22400100-62100	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	401K EMPLOYER CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			35.99	
PRJ 22400100-62211	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	PERSONNEL INSURANCE 125PWARRANT=25PP10 RUN=1 BIWEEKLY			16.13	
PRJ 4000-12625	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	TRAVEL RECEIVABLES WARRANT=25PP10 RUN=1 BIWEEKLY				17,380.21
PRJ 41511000-61000	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	WAGES & SALARIES 125PWARRANT=25PP10 RUN=1 BIWEEKLY			1,346.15	
PRJ 41511000-62000	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	FICA CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			83.46	
PRJ 41511000-62010	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	MEDICARE CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			19.52	
PRJ 41511000-62200	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	HEALTH INSURANCE PREMIUM 125PWARRANT=25PP10 RUN=1 BIWEEKLY			140.74	
PRJ 4000-21100	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	FICA WARRANT=25PP10 RUN=1 BIWEEKLY				96,539.20
PRJ 4000-21200	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	MEDICARE COVERAGE WARRANT=25PP10 RUN=1 BIWEEKLY				22,578.18
PRJ 4000-21400	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	401K DEFINED CONT PLAN WARRANT=25PP10 RUN=1 BIWEEKLY				29,019.57
PRJ 4000-21490	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	OTHER EMPLOYEE DEDUCTIONS WARRANT=25PP10 RUN=1 BIWEEKLY				2,624.71
PRJ 4000-21500	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	LIFE INSURANCE LIABILITY WARRANT=25PP10 RUN=1 BIWEEKLY				22,198.75
PRJ 4000-21600	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	HEALTH LIABILITIES WARRANT=25PP10 RUN=1 BIWEEKLY				80,964.49
PRJ 4000-24100	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	CNMI TAX WITHHOLDING WARRANT=25PP10 RUN=1 BIWEEKLY				12,907.04
PRJ 4000-24200	05/03/2025	BIWEEKLY	25PP10	125PP10	P10	NMTIT TAX WITHHOLDING WARRANT=25PP10 RUN=1 BIWEEKLY				56,716.18
PRJ 41110200-61000	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	WAGES & SALARIES 125PWARRANT=25PP10 RUN=1 BIWEEKLY			2,629.80	
PRJ 41110200-62000	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	FICA CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			163.03	
PRJ 41110200-62010	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	MEDICARE CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			38.12	
PRJ 41110200-62100	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	401K EMPLOYER CONTRIBUTION 125PWARRANT=25PP10 RUN=1 BIWEEKLY			27.89	
PRJ 41110200-62200	05/03/2025	BIWEEKLY	25PP10	125PP10	125PP10	HEALTH INSURANCE PREMIUM 125PWARRANT=25PP10 RUN=1 BIWEEKLY			73.88	

Report generated: 05/14/2025 14:50
User: l.rasiang
Program ID: prjournl

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- ***Reconcile outstanding checks***

  The Reconciliation Section is responsible for reconciling outstanding checks.