

OFFICE OF MANAGEMENT AND BUDGET

Citizen Centric Report for Fiscal Year 2023



O

OPERATIVE

M

MANAGEABLE

B

BALANCE

SPECIAL ASSISTANT FOR MANAGEMENT AND BUDGET

Virginia C. Villagomez

SENIOR FINANCIAL ANALYST

Jazmin L. Camacho

TECHNICAL FINANCIAL ANALYST

Angelina L. Phillips

Pauline M. Iguel

BUDGET ANALYST IV

Benita F. Sablan

ADMINISTRATIVE ASSISTANT

Natalyn M. William

ACCOUNT SPECIALIST

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WHO WE ARE

1

Office of Management and Budget (OMB) created by Article III, Section 9 of the CNMI Constitution under Executive Functions. OMB carries out its mission through three critical processes that are essential to the Governor's ability to plan and implement his priorities across the Executive Branch:

- Budget Formulation & Execution
- Financial Management
- Human Resource Management

In addition, the Office is responsible for improving and coordinating the management of the Commonwealth Government. In this regard, the Special Assistant ensures discipline in government programs and activities for consistency with the Governor's policies and budget, improve government efficiency by reducing duplication and overlaps between and among agencies, and assist department and activity heads in internal organization and management to achieve maximum effectiveness at minimum cost to the taxpayers.

2 WHAT WE DO

BUDGET PROCESS

1

BUDGET CALL

Upon receiving revenue projections from the Secretary of Finance, the administration establishes budget ceiling for the proposed fiscal year. SAMB transmits budget call letter to agencies, departments and other programs in January.



BUDGET SUBMISSION

Agencies, departments, and other programs submit desired budgets by mid-end February.

2

3

BUDGET FORMULATION

OMB analysts analyze desired budget considering appropriate measures to stay within budget calling for a balance budget.



4

BUDGET REVIEW

SAMB meets with expenditure authorities and assigned OMB analyst to discuss formulated budget and determine if necessary priority based budget changes are needed.



5

BUDGET FINALIZATION

SAMB meets with Governor and Lt. Governor to finalize budget, focusing on priority based budget.



6

BUDGET PROPOSAL TRANSMITTAL

Analysts make necessary changes to balance the proposed fiscal year budget. Mayors' council meets to review and approve the proposed budget document. OMB meets April 1st deadline and submits proposed budget to the legislature.



7

BUDGET DELIBERATION

House Ways and Means and Senate Fiscal Affairs committees deliberate on the proposed fiscal year budget until it's enactment.



8

BUDGET EXECUTION

After both committees reach an agreement, it is transmitted as House Bill/Senate Bill for the Administration's approval. The Administration reviews and makes comments to the appropriation measure, Governor then signs it into Budget Law.



9

BUDGET ALLOCATION

OMB analysts allots budget appropriation according to the Budget Law.



10

BUDGET UPDATES

OMB analysts make regular updates to the budget by verifying position allocations that fall within the approved personnel ceiling and budget authority; satisfy request of expenditure authorities by preparing personnel projections and reprogramming when necessary.



STAFF ASSIGNMENT

Jazmin L. Camacho
Senior Financial Analyst

Local Accounts:

- Judiciary
- Office of the Gov.
- Office of the Lt. Gov.
- Other Offices of the Governor (OMB, Admin Services, HSEM, Youth Affairs, OPD, Parole, Public Def., CAO, Indigenous, Veterans, Women's, BECQ, Zoning, CJPA, Medicaid)
- Department of Finance
- Department of Public Works
- Municipality of Tinian
- Municipality of Saipan & N. Is.
- Other Programs (CHCC, Health Network Program, NMC, MVA, PSS, NMTI)

Federal Programs:

- Other Offices of the Governor (HSEM, OPD, COTA, OGM, Veterans, OVR, BECQ, DD Council, CJPA, Medicaid, CBMA, CIP, PA, HM)
- Department of Finance
- Department of Public Works

Other:

- Monthly Allotments
- Reporting to the Legislature
- Fiscal Response Team
- ARPA Reconciliation
- Citizen Centric Report

Angelina L. Phillips
Technical Financial Analyst

Local Accounts:

- Legislature
- Department of Commerce
- Department of Fire & Emergency Services
- Department of Land and Natural Resources
- Municipality of Rota
- Boards & Commissions (Civil Service, OPM, CEC, Prof. Licensing, CPUC, Casino, Cannabis)
- Independent Programs (Scholarship Office, SAAR, Attorney General's Office, JKPL, Museum)
- DPL

Federal Programs:

- Department of Commerce
- Department of Fire & Emergency Services
- Department of Land and Natural Resources
- Municipality of Rota
- Independent Programs (Attorney General's Office, JKPL)

Other:

- Compact Impact
- Governor's Annuity Payments
- Munis Implementation

Pauline M. Iguel
Technical Financial Analyst

Local Accounts:

- Department of Community & Cultural Affairs
- Department of Corrections
- Department of Labor
- Department of Public Safety

Federal Programs:

- Department of Community & Cultural Affairs
- Department of Labor
- Department of Public Safety



OUR FINANCES



OMB FISCAL YEAR 2023

\$324,261

PERSONNEL

\$3,243

ALL-OTHERS

\$327,504

TOTAL

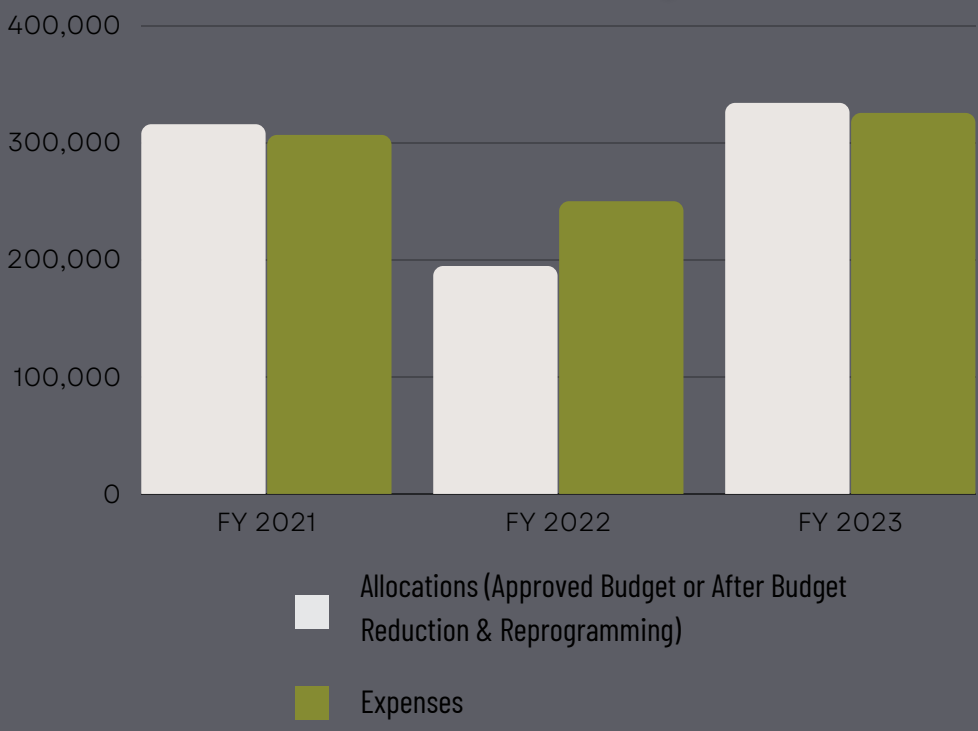
FY 23 NUMBER OF POSITIONS APPROVED

9 APPROVED

7 FILLED



OMB - 3 Year Comparison



CNMI Government - Fiscal Year 2023 General Fund - PL 23-04

\$76,847,546

PERSONNEL

\$44,067,398

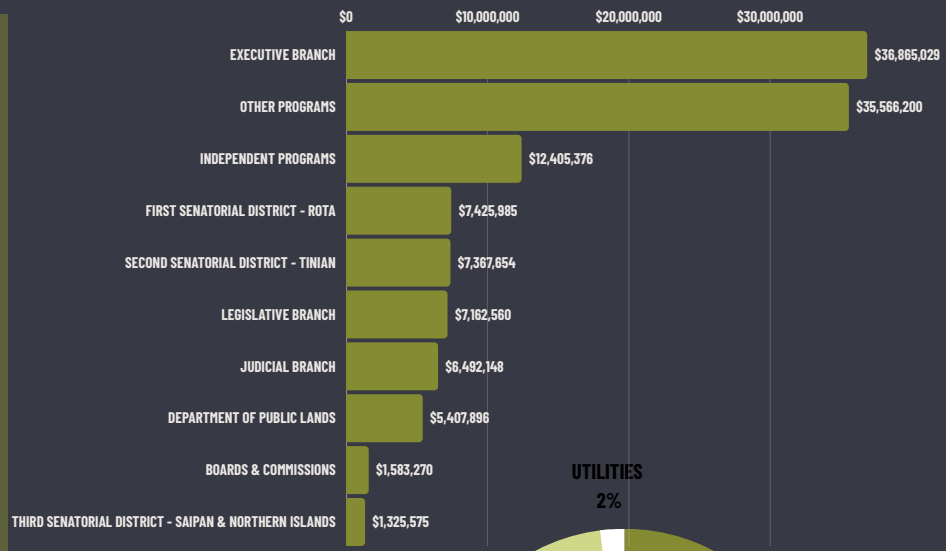
ALL-OTHERS

\$686,749

UTILITIES

\$121,604,693

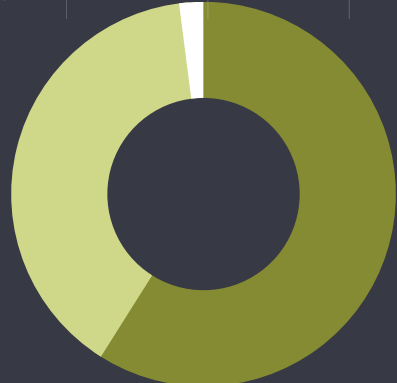
TOTAL



ALL OTHERS
39%

UTILITIES
2%

PERSONNEL
59%



4

ACCOMPLISHMENTS & CHALLENGES

OUR ACCOMPLISHMENTS:

- To ensure the Governor's Budget Proposal is submitted on time.
- In just three months, OMB has successfully completed and formulated two crucial budgets: the Fiscal Year 2023 Revised Budget and the Fiscal Year 2024 Budget. This accomplishment underscores our unwavering commitment to responsible financial planning.
- OMB continues to embark on a mission to build capacity by mandating positions to be filled by qualified applicants with a Bachelor's degree in the field of finance, accounting or business management. Of the six staff at OMB two (2) are business management majors with a concentration in accounting and two (2) with and Associate of Arts in Accounting and Liberal Arts.
- OMB's main goal is to ensure all requests submitted are processed within three days of receipt by our office.
- What works for us in our organization is tasking out responsibilities and cross training the staff to ensure the work continues when they are unavailable.
- OMB strives to continue to improve our service delivery while working diligently to uphold our responsibility serving the public.
- To encourage all Program Managers and Fellow Cabinets to view a report prepared by Mr. Mark Greenblatt, Inspector General for the U.S. Department of Interior, emphasis and the importance of reporting timely and accountability of program funds e.g. the CARES Act funding.<https://www.doioig.gov/reports/other/wheres-money-doi-use-cares-act-funds-january-31-2021>

OUR CHALLENGES:

- OMB lost its opportunity to continue the Qwestica Budget Software we implemented back in 2019, to assist us in maximizing efficiency in the formulation and transformation of our CNMI Budget by eliminating time consuming spreadsheets. The new Tyler MUNIS did not have the capability to integrate the data with Qwestica and therefore, OMB had to discontinue contract and the use of the Software.
- Staffing - Our office continues to be challenged operating with just three analysts responsible for their assigned tasks but also equally dividing the tasks of one employee whose been offline since March 2023. With the limited resources we have, OMB continues to extend our services to assist respective departments and agencies with their needs.
- We continue to navigate our way through MUNIS on our downtime and hopefully everyone here can do the same as we are also learning this new financial management system.