



Twenty-Fourth

NORTHERN MARIANAS COMMONWEALTH LEGISLATURE

Honorable Jesus P. Mafnas Memorial Building

P.O. BOX 500586

SAIPAN, MP 96950

CONFERENCE COMMITTEE REPORT NO. 24-7

Date: September 29, 2026

RE: House Bill No. 24-108, HS1, SD1

Honorable Edmund S. Villagomez
Speaker of the House
Twenty-Fourth Northern Marianas
Commonwealth Legislature
Saipan, MP 96950

and

Honorable Karl R. King-Nabors
President of the Senate
Twenty-Fourth Northern Marianas
Commonwealth Legislature
Saipan, MP 96950

Dear Mister Speaker and Mister President:

The Conference Committee to which House Bill No. 24-108, HS1, SD1 was referred, entitled:

“To provide a Budget Plan of the Commonwealth of the Northern Mariana Islands for Fiscal Year 2027 and make appropriations for the operations and activities of the Government of the Commonwealth of the Northern Mariana Islands, its agencies, instrumentalities, and independent programs, and to provide budget authority for government corporations; and for other purposes.”

begs leave to report as follows:

I. LEGISLATIVE HISTORY:

- A. House Bill No. 24-108, “To provide a Budget Plan of the Commonwealth of the Northern Mariana Islands for Fiscal Year 2027 and make appropriations for the operations and activities of the Government of the Commonwealth of the Northern Mariana Islands, its agencies, instrumentalities, and independent programs, and to provide budget authority for

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government corporations; and for other purposes.” was introduced by Representative John Paul P. Sablan on September 15, 2026.

- B. The House of Representatives adopted House Bill No. 24-108 in the form of House Substitute 1 and passed House Bill No. 24-108, HS1 on first and final reading, by the majority vote of the members present, a quorum being present, during its Second Day, Fourth Regular Session on September 18, 2026.
- C. The House of Representatives transmitted House Bill No. 24-108, HS1 to the Senate on September 18, 2026.
- D. House Bill No. 24-108, HS1 appeared on the agenda of the emergency Senate Session on September 27, 2026. During the Senate Session, a floor amendment was offered by Senator Jude Hofschneider, which was adopted by the unanimous vote of the members present. House Bill No. 24-108, HS1, SD1 was passed on final reading by the unanimous vote of the members, a quorum being present.
- E. The Senate transmitted House Bill No. 24-108, HS1, SD1 to the House of Representatives on September 27, 2026.
- F. The House of Representatives rejected the Senate’s amendments to House Bill No. 24-108, HS1, SD1 by the majority vote of the members, a quorum being present, during its Emergency Session, Fourth Regular Session on September 27, 2026. In accordance with the House action, the Speaker of the House of Representatives appointed its conferees.
- G. The Senate was informed of the rejection by the House of Representatives on September 27, 2026. The Senate President appointed its conferees on September 27, 2026.

On September 28, 2026, a Conference Committee Meeting was held in the House Chamber of the Vice Speaker Jesus P. Mafnas Memorial Building, Capitol Hill, Saipan.

The Conferees present deliberated and spoke to issues as reflected in this Conference Committee Report.

II. RECOMMENDATION:

In accordance with Rule 9(a) of the adopted Conference Committee Ground Rules, only amendments reflected in House Bill No. 24-108, HS1, SD1 shall be considered by the Conferees, specifically the proposed amendments adopted by the Senate, as follows:

- A. Section 1. **Findings and Purpose.** The Senate version amended this section by removing existing language and adding new subsections. The deleted subsection removes the condition of furlough prevention, and employee compensation at a rate of 64 hours each biweekly period until sources are found outside of the General Fund. The additional subsection explicitly identifies funds to cover 64 work hours for Public School System employees and school operations for the first two quarters of the 2027 Fiscal Year further conditions for the remainder of the fiscal year, as follows:

“Section 102. Findings and Purpose.

Page 1, line 4 through Page 2, line 10 [Unchanged.]

~~(e) Absent any promulgation of rules and regulations, there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission. Employees shall be compensated at a rate consistent with 64 hours each biweekly period unless funded by sources outside of the General Fund.~~

~~(c) To provide the flexible use of unsuspended revolving and special accounts.~~

(d) To provide the Public School System with funds to cover 64 work hours for its employees and school operations for the first two quarters of the fiscal year of 2027 with the understanding that the CNMI government will seek additional funds including funds in Section 605 and the education tax credits to support the PSS personnel and operations for the remainder of the fiscal year and the Public School System will coordinate and implement an alternative school system that addresses its personnel and operation expenses for the remainder of the fiscal year.”

- B. Section 2. **Amendment.** The Senate version amended agency names in the Section 103. Definitions to read as follows:

“Section 103. Definitions

Page 3, line 4 through Page 6, line 6 [Unchanged]

11880300 Commonwealth Medicaid Agency

Page 6, line 8 through Page 8, line 8 [Unchanged]

11170900 Customs and Biosecurity Services – Saipan

Page 8, line 10 through Page 10, line 4 [Unchanged]

12170900 Customs and Biosecurity Service – Rota

Page 10, line 6 through Page 11, line 4 [Unchanged]

13170900 Customs and Biosecurity Service – Tinian

Page 11, line 6 through Page 14, line 11 [Unchanged]

NEW Reserved Account

Page 14, line 13 through Page 16, line 6 [Unchanged]”

C. **Amendment.** The Senate version amends the agency name of the Commerce Registrar of Corporation Fees. The Senate version also removes multiple programs and agencies from receiving advance allotment funds for Fiscal Year 2027 excluding the CNMI Public School System, to read as follows:

“Section 201. Estimated Revenues.

Page 16, line 7 through Page 17, Line 2 [Unchanged]

8) Commerce Registrar of Corporation Fees, 4 CMC § 4205 (\$0)

Page 17, line 4 through Page 17, Line 19 [Unchanged]

Notwithstanding 1 CMC § 7204, funds for Fiscal Year 2027 shall be allotted monthly; except programs and agencies that require one-time payments shall receive advance allotments. These programs include ~~but shall not be limited to: the CNMI Scholarship and Financial Assistance Office, the Commonwealth Healthcare Corporation, the Commonwealth Medicaid Agency, Medicaid Reimbursement, Medicaid Enterprise Systems & Health Information Technology, the CNMI Public School System, the Northern Marianas College, and the Northern Marianas Technical Institute.~~

D. **Amendment.** The Senate version amends the agency name of Commerce Registrar of Corporation Fees under the suspension of earmarked funds. The Senate version furthers

that actual collections that exceed the projected budget amounts be deposited into a Reserve Account for the Legislature's appropriation, removing language that transfers excess funds to a beneficiary entity automatically. The Senate version additionally removes language that transfers excess collection to Medicaid for state local matching, to read as follows:

“Section 202. Suspension of Earmarked Funds.

Page 18, line 8 through Page 19, line 19 [Unchanged]

(z) Commerce Registrar of Corporation Fees, 4 CMC § 4205 \$236,804

Provided, notwithstanding any Commonwealth laws to the contrary, in the event that actual collections exceed the projected amounts indicated in this subsection, and as identified by the Department of Finance on July 1, 2026, any amount collected shall be deposited into the Reserve Account for appropriation by the Legislature ~~not be subject to suspension and shall be automatically transferred to the beneficiary entity without further legislative action.~~

~~Provided further, that any amount collected in excess under Section 202(t) shall be transferred to Medicaid for state local matching purposes.”~~

Section 203. Reporting Requirements for the Secretary of Finance [Unchanged]

E. **Amendment.** The Senate version amends the budget for designated positions, personnel, operations, and total for the Commonwealth Healthcare Corporation while removing the Public School System from the list, effectively changing the budget's grand total, to read as follows:

“Section 301. Budget Plan Act Authority.

Page 21, line 16 through Page 21, line 21 [Unchanged]

<u>ACTIVITIES</u>	<u>NOP</u>	<u>PERSONNEL</u>	<u>OPERATIONS</u>	<u>TOTAL</u>
(a) Commonwealth Economic Development Authority	15	\$1,001,134	\$327,450	\$1,328,584
(b) Commonwealth Healthcare Corporation*	~~133~~	~~\$5,045,778~~	~~\$3,614,984~~	~~\$8,660,762~~
	<u>1,041</u>	<u>\$75,270,092</u>	<u>\$64,037,185</u>	<u>\$139,307,277</u>
(c) Commonwealth Ports Authority	212	\$7,121,409	\$11,513,150	\$18,634,559
(d) Commonwealth Utilities Corporation	572	\$23,708,275	\$70,172,917	\$93,881,192
(e) Marianas Visitors Authority	41	\$1,850,255	\$595,000	\$2,445,255
(f) Northern Marianas College	259	\$13,899,201	\$1,364,280	\$15,263,481
(g) Northern Marianas Housing Corporation	95	\$2,367,846	\$1,131,874	\$3,499,720
(h) Northern Marianas Technical Institute	45	\$1,340,025	\$1,140,109	\$2,480,134
(i) Office of the Public Auditor	17	\$1,319,227	\$337,508	\$1,656,735
(j) Public Utilities Commission*	5	\$291,000	\$153,550	\$444,550
~~(k) Public School System~~	~~972~~	~~\$46,348,531~~	~~\$6,134,390~~	~~\$52,482,921~~
Grand Total:	~~2,366~~	~~\$104,292,681~~	~~\$96,485,212~~	~~\$200,777,893~~
	<u>2,302</u>	<u>\$128,168,464</u>	<u>\$150,773,023</u>	<u>\$278,941,487</u>

Notwithstanding the above dollar amounts, the entities above shall expend only the lesser of funds actually generated, collected, received, or the amounts indicated above.”

Section 302. Prior Certification of Funds. [Unchanged]

Section 303. Reporting Requirement. [Unchanged]

Section 401. Management of Funds. [Unchanged]

Section 402. Number of Position(s) (NOP) Ceiling. [Unchanged]

Section 403. Donation of Sick Leave. [Unchanged]

F. **Amendment.** The Senate version removes the 64-hour government employee pay rate until sources outside of the General Fund are identified, and instead, specifies that employment benefits stay intact with the implementation of austerity measures. Additionally, the Senate version removes the provision for the prevention of furloughs. The Senate version states that during Fiscal Year 2027, lump sum payments of annual leave shall be restricted to those in government service that terminate or separate from government service, to read as follows:

~~“Section 404. Work Hours. Government employees shall be compensated at a rate consistent with 64 hours each biweekly period unless funded by sources outside of the General Fund.~~

Section 404. Reduction of Work Hours.

During Fiscal Year 2027, notwithstanding any laws or contractual provisions to the contrary, a full pay period for the employment benefit of annual leave, sick leave, or other benefits, shall be earned despite the implementation of austerity measures.

~~Section 405. Furloughs. Absent any promulgation of rules and regulations, there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission.~~

Section 405. Lump Sum Payment.

During Fiscal Year 2027, notwithstanding any laws or regulations, lump sum payments of annual leave shall be restricted to employees who terminate or separate from government service. This provision shall apply to all CNMI government departments, agencies, instrumentalities, autonomous agencies, and public corporations.”

Section 406. Expenditure Authority. [Unchanged]

G. **Amendment.** The Senate version amends the Governor’s reprogramming authority to 50% and deletes the MPLT Line of Credit Contractual Agreement footnote, to read as follows:

“CHAPTER V. REPROGRAMMING AUTHORITY

Section 501. Reprogramming Authority

(a) The Governor shall have up to 50% ~~100%~~ reprogramming authority² for the departments, agencies, and offices of the executive branch, provided that the municipal entities shall not be subject to this reprogramming authority without the

consent of the mayor. Reprogramming shall not be used for the hiring of new personnel or for the salary adjustment of active personnel. This authority to reprogram shall not apply to the funds allocated to the Legislative or Judicial Branches as well as to those funds appropriated by the respective legislative delegations.

Page 26, line 4 through Page 26, line 16 [Unchanged]”

Section 601. Utilities [Unchanged]

H. **Amendment.** The Senate version removes the provision barring new hires for any new positions, to read as follows:

“Section 602. Hiring Restriction.

~~(a) No new hires for any new position(s).~~

~~(b)~~(a) Except as provided in subsection (b) of this section, no new or vacant position shall be filled, except for positions that are essential/critical for the delivery of public services as defined in Section 103(c). For the purpose of this subsection, "Essential function" means a government function whose interruption would: (1) create an immediate risk to the public safety, health, welfare, and education; (2) result in a violation of a federal grant condition or federal statutory requirement that would cause the CNMI to lose, repay, or be denied federal funds within the current fiscal year. "Critical function" means a government function whose interruption for more than 30 calendar days would: (1) materially impair a legal obligation of the Commonwealth; (2) expose the Commonwealth to civil or federal administrative liability; (3) result in a probable loss of federal funds within the fiscal year; or (4) as determined by the Governor.

~~(e)~~(b) Notwithstanding any law or regulation to the contrary, if a Notice of Personnel Action has been executed by the hiring agency or a candidate to fill the vacancy has been selected or action has been initiated to fill the position by any department or agency and filed at the Office of Personnel Management on Rota, Tinian, or Saipan, the vacant position shall be considered as processed and to be filled. The renewal of the contract for an existing employee shall not be considered as creating a vacant position.

Section 603. Salary Cap. [Unchanged]

Section 604. Federal Employees to be working 80 hours. [Unchanged]

I. **Amendment.** The Senate version specifies that 50% of the cumulative balances of all revolving accounts and special accounts be reserved and identified by the Department of Finance for appropriation by the Legislature for the retiree's benefits and the Public School System, except for the Commerce Registrar for Corporation Fees Revolving Account and the Justice Center Fund. In addition, the specified amount of the Justice Center Fund reserved for the Department of Public Safety for traffic enforcement is removed. The last sentence pertaining to the repetitive language of expenditure authority of each revolving/special account was also removed, to read as follows:

“Section 605. Revolving Accounts/Special Accounts.

Subject to constitutional limits, notwithstanding any CNMI and/or local laws, regulations, and rules to the contrary and except for the suspended accounts as provided in Section 202 and special revenue accounts, all general revolving account expenditure limitations and restrictions relating to the scope of application or other subject matter requirements are hereby suspended in FY 2027.

~~Provided further, of all earmarked funds under Section 202(b) [CIQ Overtime Revolving Fund], \$500,000.00 shall be reserved for its intended purpose.~~

Accordingly, all legally established general and/or special revolving accounts and the funds therein may be expended by their respective expenditure authorities for personnel and operational expenses; including fuel, communications, operational office supplies, utilities, and travel for training purposes. Provided however, unless specifically provided under this Act and notwithstanding any law to the contrary, except for the Commerce Registrar of Corporation Fees Revolving Account and the Justice Center Fund, fifty percent (50%) of all revolving accounts and special accounts cumulative balances as of September 30, 2026, shall be reserved and identified by the Department of Finance on November 1, 2026 for appropriation by the legislature for the retirees' benefits and the Public School System ~~not limited to GHLI. Provided further that notwithstanding 1 CMC §3405(d)(1), \$200,000.00 of the Justice Center Fund shall be reserved for the traffic enforcement operations of the Department of Public Safety.~~ Provided however that Section 501 of this Act shall not apply to this section. ~~Further, the expenditure authority of each revolving account/special account shall have the authority to utilize funds for operations.”~~

Section 606. Legal Holidays [Unchanged]

Section 607. Cell #1 and Cell #2 of the Marpi Landfill Closure Financial Assurance Mechanism. [Unchanged]

Section 608. Vacant Positions. [Unchanged]

Section 609. DPS Rota and DPS Tinian Detainees. [Unchanged]

J. **Amendment.** The Senate version amends the amount of funding in excess allotted to OGM and specifies that the excess shall be deposited to the Reserve Account for legislative appropriation for the CNMI's obligations to the retirees' benefits and the Public School System, excluding GHLI, to read as follows:

“Section 610. OGM Funds in Excess of Office of Grants Management Budget.

Notwithstanding anything to the contrary, if the OGM receives funding in excess of ~~\$686,639.00~~ ~~\$762,173.00~~ that is allotted to OGM as provided under 1 CMC § 2893(a), the excess shall be deposited into the Reserved Account and identified for legislative appropriation for the CNMI's government's obligation to the retirees' benefits and the Public School System, not limited to GHLI. The OGM Administrator shall provide a budget and spending plan with respect to all federal grants administered by OGM, to include but not be limited to indirect costs, to the presiding officers of the legislature on or before January 1, 2027.”

Section 611. Hazardous Pay. [Unchanged]

K. **Amendment.** The Senate version amends the allotted amount of funds to the Nutritional Assistance Program and the conditions for local matching of the NAP Sun Bucks Program. In addition, the Senate version specifies the conditions for unobligated and unencumbered funds to be designated to the Reserve Account for Legislature appropriation, to read as follows:

“Section 612. DCCA NAP Sun Bucks Program.

Of the amount appropriated via Schedule A, attached and incorporated by reference hereto, to the Nutritional Assistance Program, the amount of ~~\$160,000~~ \$142,420 shall be allotted for the ~~50%~~ local matching of the NAP Sun Bucks Program. Notwithstanding any provision of this Act to the contrary, the Sun Bucks Program shall not be subject to austerity measures. If the amount of \$142,420 is not obligated or encumbered by July 1, 2027, the amount of \$142,420 shall be deposited into the Reserve Account for appropriation by the Legislature.”

L. **Amendment.** The Senate version appropriates the amount in excess for MVA to be deposited into the Reserve Account for Legislature appropriation, to read as follows:

“Section 613. MVA Earmark.

Any amount in excess of \$1,711,243 for MVA under Section 201(II)(a)(1) on April 30, 2027 shall be deposited into the Rreserved Account and identified by Department of Finance for appropriation by the Legislature. the retirees’ benefits, not limited to GHIL; Northern Marianas College; and the CNMI Public School System.”

M. **Amendment.** The Senate version inserts a new section titled, “FEMA Reimbursements and Consumer Protection Settlement Funds.” that during Fiscal Year 2027, any FEMA reimbursements received by the Executive Branch and any nonrestricted consumer protection settlement funds received by the CNMI government be reserved and identified by the Department of Finance for Legislature appropriation, to read as follows:

“Section 614. FEMA Reimbursements and Consumer Protection Settlement Funds.

(a) Notwithstanding any law or regulation to the contrary, any FEMA reimbursements received by the Executive Branch during fiscal year 2027 shall be reserved and identified by the Department of Finance for appropriation by the Legislature.

(b) Notwithstanding any law or regulation to the contrary, any nonrestricted consumer protection settlement funds received by the CNMI government during fiscal year 2027 shall be reserved and identified by the Department of Finance for appropriation by the Legislature.”

Section 701. In General. [Unchanged]

Section 702. Appropriation. [Unchanged]

Section 703. Judicial Branch. [Unchanged]

Section 704. Legislative Branch. [Unchanged]

N. **Amendment.** The Senate version amends the conditions of earmarked funds for the Division of Customs & Biosecurity Services – Saipan and the Department of Commerce. In addition, the senate version specifies that in the event of available federal funds for the

maintenance of Tinian and Rota's Veteran Cemeteries, 2 NOPs be allocated for each respective senatorial district, to read as follows:

“Section 705. Executive Branch.

Page 37, line 19 through Page 38, line 13 [Unchanged]

~~(e) All earmarked funds under Section 202(b) [CIQ Overtime Revolving Fund] shall be utilized for its intended purpose.~~

(e) Of the funds allocated to the Division of Customs & Biosecurity Services – Saipan (11170900), \$300,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(f) Notwithstanding any law or regulation to the contrary, the Department of Commerce is authorized to expend the cumulative balance of the Commerce Registrar of Corporation Fees Revolving Account under the Department of Commerce to fund its personnel, including 42 NOPS of which 3 are for the Cannabis Commission employees that were transferred to the Division of Alcohol Beverage and Tobacco Control by EO 2025-005, and operations for all its divisions and offices, including the One Stop Business Center for fiscal year 2027.

(g) Under the Veteran's Affairs Office, in the event that federal funds become available for the maintenance of the Tinian Veteran's Cemetery and the Rota Veteran's Cemetery, 2 NOPs shall be allocated for each senatorial district.”

O. **Amendment.** The Senate version amends provisions by specifying funds towards the First Senatorial District be appropriated funds for Rota Mayor's Office for typhoon recovery costs reimbursable by FEMA. In addition, the Senate version amends provisions to include allocated funding towards the Division of Customs and Biosecurity – Rota, to read as follows:

“Section 706. First Senatorial District – Mayor of Rota and Rota Municipal Council.

Page 39, line 11 through Page 40, line 3 [Unchanged]

(b) Of the funds appropriated to the Rota Mayor's office, \$100,000 shall be used for typhoon recovery costs reimbursable by FEMA. The \$100,000 appropriated in

this section shall be transferred within a reasonable time by the Department of Finance to the Rota Municipal Treasury upon this Act becoming law.

(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Rota (12170900), \$100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(bd) Rota Municipal Council. Allocations to the Municipal Council shall be divided and distributed equally to each member of the Municipal Council in separate accounts. Each Municipal Council member shall be the expenditure authority of funds distributed to him/her.

(ee) The Mayor shall have up to 50% reprogramming authority for the departments, agencies, and offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.”

P. **Amendment.** The Senate version amends provisions by specifying funds towards the Second Senatorial District be appropriated for Tinian Mayor’s Office for typhoon recovery costs reimbursable by FEMA. In addition, the Senate version amends provisions to include allocated funding towards the Division of Customs and Biosecurity – Tinian. The Senate version also gives the Chairman of the Municipal Council expenditure authority of funds, to read as follows:

“Section 707. Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council.

Page 41, line 3 through line 16 [Unchanged]

(b) Of the funds appropriated to the Tinian Mayor’s office, \$100,000 shall be used for typhoon recovery costs reimbursable by FEMA. The \$100,000 appropriated in this section shall be transferred within a reasonable time by the Department of Finance to the Tinian Municipal Treasury upon this Act becoming law.

(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Tinian (13170900), \$100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(~~bd~~) Tinian Municipal Council. Allocations to the Municipal Council shall be divided and distributed equally to each member of the Municipal Council in separate accounts. The Chairman of the ~~Each~~ Municipal Council ~~member~~ shall be the expenditure authority of funds distributed to him/her.

(~~ee~~) The Mayor shall have up to 50% reprogramming authority for the departments, agencies, and offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.”

Q. **Amendment.** The Senate version amends provisions by specifying funds towards the Third Senatorial District be appropriated for typhoon recovery costs reimbursable by FEMA and designating the Mayor of Saipan’s 50% reprogramming authority only for the offices of the municipality, to read as follows:

“Section 708. Third Senatorial District – Mayor of Saipan; Mayor of the Northern Islands; and Saipan and Northern Islands Municipal Council.

Page 41, line 15 through Page 42, line 2 [Unchanged]

(b) Of the funds appropriated to the Saipan Mayor’s office, \$100,000 shall be used for typhoon recovery costs reimbursable by FEMA.

(~~bc~~) The Mayor(s) shall have up to 50% reprogramming authority for the ~~departments, agencies, and~~ offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.”

R. **Amendment.** The Senate version amends the funding conditions for PSS to exclude the expenses of the Board of Education and include allocated funds and monthly allotments for PSS to have 64 work hour personnel and operations. The Senate version includes a new subsection to increase the education tax credit during the fiscal year, to read as follows:

“Section 709. Other Programs

Page 43, line 10 through Page 43, line 17 [Unchanged]

(c) Public School System. The Commissioner of Education or designee shall be the expenditure authority of the allocated funds under ORG 11881100. Funds allocated to PSS shall not be used for any expenses of the Board of Education, for legal fees

and costs of litigation including but not limited to any payments for settlements and/or judgments and/or legal representation.

(1) Notwithstanding any law or regulation to the contrary, of the \$25,028,571 allocated to the Public School System, \$16,177,027.52 shall be allocated for the first two quarters of fiscal year 2027 to cover 64 work hours for its employees and school operations with the understanding that the CNMI government will seek additional funds including those identified in Section 605, Revolving Accounts/Special Accounts [page 29] and educational tax credits to fund the personnel and operations of PSS for the remainder of the fiscal year and the Public School System will coordinate and implement an alternative school system to address its personnel and operation expenses for the remainder of the fiscal year.

(2) Notwithstanding this Act or any law to the contrary, the Department of Finance shall transfer to the Public School System a monthly allotment of not less than \$2,696,171.25 to fund PSS's 64 work hour personnel and school operations beginning October 2026 through March 2027 and the subsequent monthly allotments shall be based on the remaining budget allocations and any supplemental or additional appropriation for the Public School System.

(3) Provided further that the expenditure authority shall provide a detailed expense report in writing to the Presiding Officers of the Legislature, the Chairperson of the House Standing Committee on Ways and Means, and the Chairperson of the Senate Standing Committee on Fiscal Affairs within 30 days after the end of Fiscal Year 2027.

(4) Notwithstanding any law to the contrary, the Commissioner of Education shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each month a fund status report of all funds appropriated for the operations and activities of the PSS.

(5) The Commissioner of Education shall meet quarterly with the Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means to discuss actual revenues collected versus the revenues estimated. Notwithstanding any laws or rules to the contrary, all special accounts under PSS shall not have any limitations.

(6) Notwithstanding 4 CMC §§ 1205(b) and 1306(b), any law, or regulation to the contrary, the maximum nonrefundable credit of \$5,000 shall be increased to

\$10,000 for education tax credit donations given to the Public School System during fiscal year 2027.”

Page 45, 17 through Page 46, line 17 [Unchanged]

S. **Amendment.** The Senate version amends the titles of the agencies for Schedule A. In addition, the Senate version identifies funding for the CNMI Scholarship and Financial Assistance Office towards the annual license fee of WICHE. The Senate version also removes provisions involving excess funds to be deposited to the Reserve Account for Legislature appropriation purposes under this section, to read as follows:

“Section 710. Independent Programs.

Page 46, line 19 through Page 47, line 13 [Unchanged]

(c) Public Assistance Program. The expenditure authority of the funds allocated for the Public Assistance Program shall be the Governor’s Authorized Representative.

(d) Commonwealth Medicaid Program Agency. The funds allocated in this Act for the Medicaid Program, including Medicaid Reimbursement, ORG 11882200, Medicaid Agency, ORG 11880300, and Medicaid Enterprise Systems & Health Information Technology, ORG 11850400 shall be deemed a single budget reserved for the purposes of Medicaid Agency, Medicaid Reimbursement, and Medicaid Enterprise Systems & Health Information Technology. The Director of the Commonwealth Medicaid Agency may reallocate the funds allocated in this Act to any of the expenditure categories, including, but not limited to, Medicaid Agency, Medicaid Reimbursement, and Medicaid Enterprise Systems & Health Information Technology. Provided further, notwithstanding any other law to the contrary, for Fiscal Year 2027, pursuant to the request of Commonwealth Medicaid Agency, with the concurrence of the Office of Personnel Management, all of the 20 NOPs for the Medicaid Enterprise Systems & Health Information Technology funded under ORG 11850400 shall be excepted service contract employees.

In addition, Notwithstanding Public Law 21-28 or any other provision of law to the contrary, the Commonwealth Medicaid Agency is authorized up to twenty (20) NOP positions funded through Medicaid administrative funding for which one hundred percent (100%) federal financial participation is available. Such positions shall be authorized as excepted-service contract employees, subject to applicable federal requirements and the terms and conditions governing the federal funding source.

(e) CNMI Scholarship and Financial Assistance Office. Of the funds allocated to the CNMI Scholarship and Financial Assistance Office, \$50,000 shall be used to fund the Professional Student Exchange Program (PSEP) established under 3 CMC § 11101 and \$100,000 shall be used to pay the annual license fee of WICHE, as shown in Schedule A.

~~(f) Reserved Account. Any amount in excess of \$8,393,900.50 per month shall be deposited in the Reserved Account and shall be identified by the Administration at the end of the third quarter of the fiscal year for appropriation purposes by the Legislature.~~

~~(g)~~ For programs and activities not specifically mentioned, the expenditure authority shall be the Secretary of Finance.”

T. **Amendment.** The Senate version allocates the Department of Public Land’s budget to reflect an 80 work schedule per pay period, to read as follows:

“Section 711. Department of Public Lands.

(a) Pursuant to 1 CMC § 2803 of the Commonwealth Code, Department of Public Lands (DPL) submitted a budget of \$5,777,092. The funds allocated to the personnel budget of DPL reflects an 80 hour work schedule per pay period. The DPL, pursuant to the Memorandum of Agreement, executed on February 17, 2023, between DPL and the Department of Lands and Natural Resources (DLNR) is authorized to pay for services provided by the personnel of the DLNR, not limited to the Division of Parks and Recreation, of all three senatorial districts. Provided further, DPL shall provide payments for the landscaping and ground maintenance of all properties that fall under the purview of Parks and Recreation.

(b) Pursuant to a formal Memorandum of Agreement (MOA) between the Department of Public Lands and the Department of Lands and Natural Resources (DLNR), and the Mayors of Rota and Tinian & Aguiguan, DPL is authorized to expend up to \$800,000 annually for maintenance and security of public lands, including designated parks, recreational areas, and other real estate properties, inclusive of the former Rota Resort, the former Tinian Dynasty, the former Kanoa Resort, and the former Marianas Resort, under DPL’s jurisdiction.”

Section 712. Financial Data and Transparency Information Access. [Unchanged]

Section 713. Reporting Requirement. [Unchanged]

Section 801. Administrative Provisions. [Unchanged]

U. **Amendment.** The Senate version inserts a new subsection that specifies that available non general revenue sources shall be used to pay GHLI premiums to read as follows:

“Section 802. Non General Revenue Sources.

Page 52, line 5 through Page 54, line 3 [Unchanged]

(c) In the event that non general revenue sources are available to fund GHLI, such funds shall be used to pay for GHLI premiums and shall not be reprogrammed for any other purpose.

(d) Reporting Requirement. The expenditure authorities of the funds allocated pursuant to Section 802 shall provide accountability and transparency by providing within 30 days after the end of each quarter an expenditure report of the funds to the Governor and the Presiding Officers of the Legislature.”

Section 803. Community Disaster Loan Financing. [Unchanged]

Section 901. Severability. [Unchanged]

Section 902. Savings Clause. [Unchanged]

Section 903. Effective Date. [Unchanged]

The Joint Conference Committee convened on September 28, 2026, in the House Chamber to reconcile the legislative differences between House Bill No. 24-108, HS1, the House version, and House Bill No. 24-108, HS1, SD1, the Senate version of the annual appropriations Act for Fiscal Year 2027.

To ensure strict fiscal accountability, the Committee received expert testimony from Acting Secretary of Finance Natalia Sablan and Special Assistant for Management and Budget Vicky Villagomez. Their briefings provided critical context regarding available financial resources, cash-flow projections, and the operational necessity of advance allotments for the CNMI Scholarship and Financial Assistance Office, the Commonwealth Healthcare Corporation (CHCC) Health Network Program, the Public School System and the Commonwealth Medicaid Agency (CMA).

Additionally, the Committee carefully evaluated operational input from leadership representing the Public School System (PSS), Northern Marianas College (NMC), and the

Commonwealth Medicaid Agency (CMA). Supported by the joint guidance of the House and Senate Legal Counsels, the Conferees successfully finalized a balanced budget compromise.

Accordingly, the Conference Committee adopted the unified amendments reflected in House Bill No. 24-108, HS1, SD1, CCS1 as reflected below:

1. Section 103. Definitions. The Conferees accepted the Senate Amendments that clarified the accurate name of the government entities and removed the letter “d” from “Reserved Account”:

“Commonwealth Medicaid Agency”
“Customs and Biosecurity Services”
“Reserve Account”

The language was updated to accurately reflect the correct legal and statutory title of the specific agency. In addition, the letter “d” was removed from “Reserved Account” to establish the proper, forward-looking legal accounting classification for unallotted funds.

2. Section 201. Estimated Revenues. The Conferees accepted the Senate Amendment that clarified the Corporation Fees name and revised the Senate amendment with respect to programs that can receive advance allotments to read as follows:

“Commerce Registrar of Corporation Fees, 4 CMC § 4205”

“Notwithstanding 1 CMC § 7204, funds for Fiscal Year 2027 shall be allotted monthly; except programs and agencies that require one-time payments shall receive advance allotments. These programs include: the CNMI Scholarship and Financial Assistance Office, the Commonwealth Healthcare Corporation – Health Network Program, the Commonwealth Medicaid Agency, Medicaid Reimbursement, Medicaid Enterprise Systems & Health Information Technology, and the CNMI Public School System,~~the Northern Marianas College, and the Northern Marianas Technical Institute.~~

The conference committee agreed to a vital revision under Section 201 (Estimated Revenues) to ensure the government's cash distribution matches the operational realities of essential public services. While clarifying the official statutory name for revenue tracking as the “Commerce Registrar of Corporation Fees, 4 CMC § 4205,” the compromise establishes a strict monthly allotment rule while shielding vital health, education, and student aid programs from cash flow bottlenecks. This ensures that student awards can be distributed in bulk for academic terms; medical referral patients financial needs are not jeopardized; Medicaid can pay vendors in a timely manner; and fund CNMI PSS’s 64 work hour personnel and school operations. General fund austerity often forces the Department of Finance to ration cash dynamically month-to-month. By

legally authorizing advance allotments for these specific entities, the conference committee ensures that federal matching requirements (like Medicaid) and critical public safety nets cannot be disabled by short-term general fund deficits.

3. Section 202. Suspension of Earmarked Funds. The Conferees accepted the Senate Amendment that clarified the Corporation Fees name and that funds deposited into the Reserve Account shall be appropriated by the Legislature and is reflected below:

“Commerce Registrar of Corporation Fees, 4 CMC § 4205”

“Provided, notwithstanding any Commonwealth laws to the contrary, in the event that actual collections exceed the projected amounts indicated in this subsection, and as identified by the Department of Finance on July 1, 2026, any amount collected shall be deposited into the Reserve Account for appropriation by the Legislature ~~not be subject to suspension and shall be automatically transferred to the beneficiary entity without further legislative action.~~

~~Provided further, that any amount collected in excess under Section 202(t) shall be transferred to Medicaid for state local matching purposes.”~~

Under Section 202 (Suspension of Earmarked Funds), the conference committee agreed to retain the Senate amendment to secure revenue surpluses for the legislatures appropriation. Alongside clarifying the official name for revenue tracking as the “Commerce Registrar of Corporation Fees, 4 CMC § 4205,”. Instead of allowing executive agencies to absorb and spend unexpected revenue windfalls during the fiscal year, this clause locks all surplus funds into the central Reserve Account, ensuring they can only be deployed via a subsequent legislative appropriation act.

4. Section 301. Budget Plan Act Authority. The Conferees accepted the Senate Amendments that updated the Commonwealth Healthcare Corporation’s number of personnel (NOP) and budget expenditure; deleted the CNMI Public School System; and updated the “Grand Total” to reflect changes.

Commonwealth Healthcare Corporation (CHCC): The Number of Personnel (NOP) ceiling and direct budget expenditure allocations were explicitly updated to accurately align with current healthcare staffing and operational capacity mandates. The Grand Total Adjustments: The "Grand Total" figure within Chapter III was re-calculated and updated to seamlessly reflect the combined net structural impact of the CHCC adjustments and the PSS line-item deletion. These updates maintain strict adherence to CNMI statutory mandates (1 CMC § 7206) which prevent public corporations from exceeding authorized employment ceilings or spending past actual revenue collections.

5. Section 404. Work Hours. The Conferees decided to reinstate the House language that was deleted by the Senate with additional amendments to read as follows:

“Section 404. Work Hours.

(a) Except for the CNMI Public School System, Government employees shall be compensated at a rate consistent with at least 60 hours each biweekly pay period unless funded by sources outside of the General Fund for the first quarter of fiscal year 2027. The Department of Finance shall transfer a monthly allotment sufficient to cover 60 work hours commencing on October 1, 2026 and ending on December 31, 2026.

(b) After the first quarter of fiscal year 2027, the government employee work hours shall be based on the remaining budget allocation of the general fund, the revolving funds, and any outside sources for each department, agency, office, or instrumentality including any supplemental appropriation.”

Under Section 404 (Work Hours), the conference committee agreed to a major structural compromise by reinstating the House language with targeted amendments. This framework establishes an explicit, baseline work-hour guarantee for the first quarter of the fiscal year before transitioning to a revenue-dependent model. For the first three months of the fiscal year (October 1 through December 31, 2026), general fund employees are legally guaranteed pay for at least 60 hours per biweekly pay period. The Department of Finance is mandated to structure its monthly cash allotments to meet this specific payroll floor. The CNMI Public School System (PSS) is completely excluded from this 60-hour general fund ceiling restriction, ensuring instructional staff and school operations are protected from this specific austerity cap. Starting January 1, 2027, the hard 60-hour guarantee expires. Work hours across all departments and instrumentalities will automatically fluctuate up or down based on actual remaining budget balances, revolving fund cash collections, outside sources, or any future supplemental funding appropriations.

6. New Section 404. Reduction of Work Hours. The Conferees accepted the Senate Amendment that created the new section that reads:

“Section 404. Reduction of Work Hours.

During Fiscal Year 2027, notwithstanding any laws or contractual provisions to the contrary, a full pay period for the employment benefit of annual leave, sick leave, or other benefits, shall be earned despite the implementation of austerity measures.”

Austerity Protection: If the government implements shortened work weeks or furloughs to manage budget deficits during Fiscal Year 2027, the calculation for benefit accrual remains

completely untouched. Employees do not suffer a pro-rated reduction in their earned leave. Workforce Stabilization: This serves as a vital compromise to maintain public employee morale and retention during periods of fiscal distress, ensuring that while take-home pay might be temporarily impacted by reduced hours, long-term health and retirement-adjacent benefits remain whole.

7. Reinstated House Section 405. Furloughs. The Conferees agreed to reinstate the House language pertaining to Furloughs, and renumbered that reads:

“Section 4056. Furloughs. Absent any promulgation of rules and regulations, there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission.”

Under Section 406 (Furloughs), the conference committee agreed to reinstate the original House language, establishing a strict regulatory barrier to protecting public servants. No Unilateral Actions thus the executive departments and public agencies cannot independently implement furloughs as a quick-fix budget balancing tool. The Civil Service Commission must first draft, publicize, and legally adopt standard operating procedures before any employee's status can be altered. Reinstating this language ensures that if austerity reaches the level of partial or complete workforce furloughs, employees are guaranteed structured, uniform, and legally sound guidelines rather than arbitrary management decisions.

8. Renumbered Senate Section 405. Lump Sum Payment. The Conferees agreed to keep the Senate Amendment that reads:

“Section 4057. Lump Sum Payment.

During Fiscal Year 2027, notwithstanding any laws or regulations, lump sum payments of annual leave shall be restricted to employees who terminate or separate from government service. This provision shall apply to all CNMI government departments, agencies, instrumentalities, autonomous agencies, and public corporations.”

Under Section 407 (Lump Sum Payment), the conference committee agreed to retain the Senate amendment to protect cash flow and control spending across the entire public sector. No Active-Duty Cash-Outs thus public employees cannot cash out their accrued annual leave while remaining actively employed with the government during Fiscal Year 2027. By naming autonomous agencies and public corporations alongside line departments, the legislature closed off any independent agency loopholes, standardizing this austerity rule across the entire Commonwealth government. More importantly, it preserves our cash flow. This restriction

prevents sudden, unbudgeted drains on agency cash reserves, reserving lump-sum payouts exclusively for mandatory separations.

9. Section 501. Reprogramming Authority. The Conferees agreed to a compromise amendment concerning the Governor's reprogramming authority that reads (specifically in subsection (a) and a new subsection (d):

“Section 501. Reprogramming Authority.

(a) Except as provided under subsection (d) below, the Governor shall have up to 50% 100%—reprogramming authority[1] for the departments, agencies, and offices of the executive branch, provided that the municipal entities shall not be subject to this reprogramming authority without the consent of the mayor. Reprogramming shall not be used for the hiring of new personnel or for the salary adjustment of active personnel. This authority to reprogram shall not apply to the funds allocated to the Legislative or Judicial Branches as well as to those funds appropriated by the respective legislative delegations.

(d) Notwithstanding any law to the contrary and pursuant to Section 3(O) of the MPLT EDA Line of Credit Contractual Agreement, the Governor shall have up to 100% reprogramming authority to reprogram any and all CNMI General Fund revenues and other sources to pay any delinquent amount due under the Agreement which has not been satisfied by the EDA grant reimbursement. The Administration shall notify in writing to the Legislature prior to any reprogramming activity.”

Under Section 501 (Reprogramming Authority), the conference committee agreed to a major compromise that balances the Governor's operational flexibility with strict legislative boundaries and targeted debt management for Fiscal Year 2027: The Governor is granted 100% reprogramming authority restricted solely to paying delinquent amounts due under the MPLT Line of Credit Contractual Agreement not covered by the EDA grant. It ensures that the General Fund can immediately backstop any shortfalls left behind by delayed or insufficient Economic Development Administration (EDA) grant reimbursements. Legislative oversight is included by requiring a written notice to the Legislature prior to any movement of funds under the MPLT clause, the provision prevents the executive branch from shifting general revenues in complete secrecy. The Governor is given up to 50% reprogramming authority to shift funds within the executive branch to critical areas during lean fiscal period.

10. Section 602. Hiring Restrictions. The Conferees agreed to keep the Senate Amendment which deleted subsection (a) and renumbered all affected subsections accordingly that reads:

“Section 602. Hiring Restrictions.

~~“(a) No new hires for any new position(s).”~~

The absolute ban on new position hires, “(a) No new hires for any new position(s)” was completely removed. The New Core Restriction (Subsection a) states that no new or vacant positions may be filled unless they are deemed “essential” or “critical” for public service delivery. The language explicitly defines these terms to protect vital public interests and federal funding: “Essential function” covers any government role where an interruption creates an immediate risk to public safety, health, welfare, and education, or causes a violation of a federal grant condition resulting in the loss, repayment, or denial of federal funds within the fiscal year. “Critical function” covers any role where an interruption of more than 30 calendar days would materially impair a legal obligation, expose the CNMI to civil or federal liability, result in a probable loss of federal funds, or as determined by the Governor. The safe-harbor clause in subsection b states that a position is legally protected and considered “processed and to be filled” if a Notice of Personnel Action is executed, a candidate is selected, or hiring actions were initiated and filed with the Office of Personnel Management (OPM) on Saipan, Tinian, or Rota. Furthermore, contract renewals for existing employees do not count as creating a vacancy.

11. Section 605. Revolving Accounts/Special Accounts. The Conferees agreed to the Senate amendments with the inclusion of the Northern Marianas College as an additional recipient of the specified funds that reads:

“Section 605. Revolving Accounts/Special Accounts.

Subject to constitutional limits, notwithstanding any CNMI and/or local laws, regulations, and rules to the contrary and except for the suspended accounts as provided in Section 202 and special revenue accounts, all general revolving account expenditure limitations and restrictions relating to the scope of application or other subject matter requirements are hereby suspended in FY 2027.

~~Provided further, of all earmarked funds under Section 202(b) [CIQ Overtime Revolving Fund], \$500,000.00 shall be reserved for its intended purpose.~~

Accordingly, all legally established general and/or special revolving accounts and the funds therein may be expended by their respective expenditure authorities for personnel

and operational expenses; including fuel, communications, operational office supplies, utilities, and travel for training purposes. Provided however, unless specifically provided under this Act and not withstanding any law to the contrary, except for the Commerce Registrar of Corporation Fees Revolving Account and the Justice Center Fund, fifty percent (50%) of all revolving accounts and special accounts cumulative balances as of September 30, 2026, shall be reserved and identified by the Department of Finance on November 1, 2026 for appropriation by the legislature for the retirees' benefits, the Public School System and the Northern Marianas College not limited to GHLL. ~~Provided further that notwithstanding 1 CMC §3405(d)(1), \$200,000.00 of the Justice Center Fund shall be reserved for the traffic enforcement operations of the Department of Public Safety. Provided however that Section 501 of this Act shall not apply to this section. Further, the expenditure authority of each revolving account/special account shall have the authority to utilize funds for operations."~~

Under Section 605 (Revolving Accounts/Special Accounts), the conference committee acknowledged that the \$500,000 from the CIQ Overtime Revolving Account was embedded in Schedule A and separate provisions inserted in Section 705. Executive Branch., Section 706. First Senatorial District – Mayor of Rota and Rota Municipal Council, and Section 707. Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council to read as follows:

“(e) Of the funds allocated to the Division of Customs & Biosecurity Services – Saipan (11170900), \$300,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.”

“(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Rota (12170900), \$100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.”

“(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Tinian (13170900), \$100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.”

The remaining language was a collaborated effort between the Senate and the Secretary of the Department of Commerce and the Judiciary Branch to ensure that the Commerce Registrar of Corporation Fees Revolving Account and the Justice Center Fund will be used exclusively for their respective personnel and operations for fiscal year 2027. The language also dictates that 50% of the cumulative balances in almost all revolving and special accounts as of September 30, 2026,

must be reserved by the Department of Finance on November 1, 2026, for future legislative appropriation. This provision introduces a powerful, one-time cash sweep of accumulated agency balances to backstop the Public School System (PSS), the Northern Marianas College (NMC) and retirees' benefits at the start of the fiscal year.

12. Section 610. OGM Funds in Excess of Office of Grants Management Budget. The Conferees agreed to keep the Senate Amendment that reads:

“Section 610. OGM Funds in Excess of Office of Grants Management Budget.

Notwithstanding anything to the contrary, if the OGM receives funding in excess of \$686,639.00 ~~\$762,173.00~~ that is allotted to OGM as provided under 1 CMC § 2893(a), the excess shall be deposited into the Reserved Account and identified for legislative appropriation for the CNMI's government's obligation to the retirees' benefits and the Public School System, not limited to GHLI. The OGM Administrator shall provide a budget and spending plan with respect to all federal grants administered by OGM, to include but not be limited to indirect costs, to the presiding officers of the legislature on or before January 1, 2027.”

Under Section 610 (OGM Funds in Excess of Office of Grants Management Budget), the conference committee agreed to retain the Senate amendment to divert surplus indirect grant funding toward critical public obligations. Any funding received by the Office of Grants Management (OGM) in excess of \$686,639.00 under 1 CMC § 2893(a) must be deposited directly into the Reserve Account to be earmarked for future legislative appropriation specifically targeting retirees' benefits and the Public School System (PSS). Just like the revolving account cash sweep, the legislature is prioritizing the stabilization of PSS education funding and retiree benefits using these excess funds. To ensure transparency, the OGM Administrator is legally required to submit a comprehensive budget and spending plan covering all administered federal grants—including a detailed breakdown of indirect costs—to the presiding officers of the legislature on or before January 1, 2027.

13. Section 612. DCCA NAP Sun Bucks Program. The Conferees agreed to keep the Senate Amendment that reads:

“Section 612. DCCA NAP Sun Bucks Program.

Of the amount appropriated via Schedule A, attached and incorporated by reference hereto, to the Nutritional Assistance Program, the amount of ~~\$160,000~~ \$142,420 shall be allotted for the ~~50%~~ local matching of the NAP Sun Bucks Program. Notwithstanding any

provision of this Act to the contrary, the Sun Bucks Program shall not be subject to austerity measures. If the amount of \$142,420 is not obligated or encumbered by July 1, 2027, the amount of \$142,420 shall be deposited into the Reserve Account for appropriation by the Legislature.”

Under Section 612 (DCCA NAP Sun Bucks Program), the conference committee agreed to retain the Senate amendments. Ensuring local matching funds are secured for a critical federal food assistance initiative. However, the local match must be utilized by July 1, 2027. If the \$142,420 remains unobligated or unencumbered after the July 1 deadline, it will be automatically swept and deposited into the central Reserve Account for future legislative appropriation.

14. Section 613. MVA Earmark. The Conferees agreed to keep the Senate Amendment that reads:

“Section 613. MVA Earmark.

Any amount in excess of \$1,711,243 for MVA under Section 201(II)(a)(1) on April 30, 2027 shall be deposited into the Reserved Account and identified by Department of Finance for appropriation by the Legislature. ~~the retirees’ benefits, not limited to GHLI; Northern Marianas College; and the CNMI Public School System.”~~

Under Section 613 (MVA Earmark), the conference committee agreed to retain the Senate amendment to cap the accumulated funding of the Marianas Visitors Authority (MVA) midway through the fiscal year. Any amount in excess of \$1,711,243 allocated to MVA under Section 201(II)(a)(1) as of April 30, 2027, must be deposited directly into the Reserve Account by the Department of Finance for future legislative appropriation. While MVA retains its baseline statutory earmarks up to \$1,711,243, any surplus collections generated above this threshold by the spring deadline are immediately redirected to the central government. This mechanism allows the legislature to monitor tourism-driven tax revenues and automatically claw back surplus funds into the Reserve Account to address other pressing Commonwealth deficits or public services.

15. Section 614. FEMA Reimbursements and Consumer Protection Settlement Funds. Conferees agreed to keep and revise the Senate Amendment to read as follows:

“Section 614. FEMA Reimbursements and Consumer Protection Settlement Funds.

(a) Notwithstanding any law or regulation to the contrary, any cumulative underrun FEMA reimbursements received by the Executive Branch during fiscal year 2027 shall be reserved and identified by the Department of Finance for appropriation by the Legislature.

(b) Notwithstanding any law or regulation to the contrary, any nonrestricted consumer protection settlement funds received by the CNMI government during fiscal year 2027 shall be reserved and identified by the Department of Finance for appropriation by the Legislature.”

Under Section 614 (FEMA Reimbursements and Consumer Protection Settlement Funds), the conference committee agreed to retain and refine the Senate amendment to lock down incoming non-general fund revenues for strict legislative oversight. FEMA Underruns: Any cumulative, unspent reimbursement funds returned by the Federal Emergency Management Agency (FEMA) to the Executive Branch cannot be automatically re-spent or diverted by executive departments. The Department of Finance must immediately isolate them. Consumer Protection Settlement: Any unrestricted legal settlement monies won by or awarded to the CNMI government during the fiscal year are completely shielded from immediate agency or executive use. Funds deposited into the Reserve Account shall be appropriated by the legislature to address pressing Commonwealth deficits or public services.

16. Section 705. Executive Branch. Conferees agreed to keep and clarify the Senate Amendments (e, f, and g) to read as follows:

“Section 705. Executive Branch.

~~(e) All earmarked funds under Section 202(b) [CIQ Overtime Revolving Fund] shall be utilized for its intended purpose.~~

(e) Of the funds allocated to the Division of Customs & Biosecurity Services – Saipan (11170900), \$300,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(f) Notwithstanding any law or regulation to the contrary, the Department of Commerce is authorized to expend the cumulative balance of the Commerce Registrar of Corporation Fees Revolving Account under the Department of Commerce to fund its personnel, including 42 NOPS of which 3 are for the Cannabis Commission employees that were transferred to the Division of Alcohol Beverage and Tobacco Control by EO 2025-005, and operations for all its divisions and offices, including the One Stop Business Center for fiscal year 2027.

(g) Under the Veteran’s Affairs Office, in the event that federal funds become available for the maintenance of the Tinian Veteran’s Cemetery and the Rota Veteran’s Cemetery, 2 1 NOPS shall be allocated for each senatorial district.”

Under Section 705 (Executive Branch), the conference committee agreed to retain and clarify three crucial Senate amendments (subsections e, f, and g) to lock down targeted funding, staffing protections, and regional allocations for Fiscal Year 2027: First, it carves out \$300,000 specifically to pay compensation for officers working outside normal operating hours to clear incoming flights, sea vessels, or cargo on Saipan. This ensures that commerce and tourism are not bottle-necked by general fund austerity or lack of overtime funding; Second, it grants explicit authority to spend the cumulative balance of the Commerce Registrar of Corporation Fees Revolving Account to fund its personnel and operations across all divisions, including the One Stop Business Center. It allows the Department of Commerce to completely absorb its revolving fund to support 42 NOPs and operations. Notably, this includes 3 NOPs for the Cannabis Commission staff who were legally transferred to the Division of Alcohol Beverage and Tobacco Control under Executive Order 2025-00; and Third, it mandates that if federal funds become available for maintaining the Tinian and Rota Veterans Cemeteries, 1 NOP (Number of Personnel) must be allocated to each of those respective senatorial districts. This provision binds the Veterans Affairs Office to an equitable distribution of personnel. Rather than centralizing federal grants on Saipan, it guarantees that Tinian and Rota will each receive 1 dedicated local staff position to maintain their respective veterans' cemeteries the moment federal dollars hit the account.

17. Section 706. First Senatorial District – Mayor of Rota and Rota Municipal Council. Conferees agreed to keep the Senate Amendments (subsections b and c) that read as follows:

“Section 706. First Senatorial District – Mayor of Rota and Rota Municipal Council.

(b) Of the funds appropriated to the Rota Mayor’s office, \$100,000 shall be used for typhoon recovery costs reimbursable by FEMA. The \$100,000 appropriated in this section shall be transferred within a reasonable time by the Department of Finance to the Rota Municipal Treasury upon this Act becoming law.

(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Rota (12170900), \$100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.”

Under Section 706 (First Senatorial District – Mayor of Rota and Rota Municipal Council), the conference committee agreed to keep Senate amendments subsections (b) and (c) to guarantee targeted funding for disaster recovery and port-of-entry operations on Rota: Typhoon Recovery Funding carves out \$100,000 from the Rota Mayor’s office appropriation specifically for typhoon recovery costs reimbursable by FEMA. The Department of Finance must transfer these funds to the Rota Municipal Treasury within a reasonable time immediately upon the Act becoming law.

By requiring a direct, timely transfer to the Rota Municipal Treasury, this clause bypasses central executive funding bottlenecks on Saipan. It allows the local municipality to aggressively tackle FEMA-reimbursable disaster cleanup projects with upfront cash. Similar to the Saipan Customs provision in Section 705, this ensures Rota has its own independent \$100,000 firewall to fund after-hours border security. It ensures that weekend or late-night cargo and passenger arrivals do not paralyze Rota's supply chains.

18. Section 707. Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council. Conferees agreed to keep the Senate Amendments (subsections b, c, d, and (e)) that read as follows:

“Section 707. Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council.

(b) Of the funds appropriated to the Tinian Mayor's office, \$100,000 shall be used for typhoon recovery costs reimbursable by FEMA. The \$100,000 appropriated in this section shall be transferred within a reasonable time by the Department of Finance to the Tinian Municipal Treasury upon this Act becoming law.

(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Tinian (13170900), \$100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.”

(d) Tinian Municipal Council. Allocations to the Municipal Council shall be divided and distributed equally to each member of the Municipal Council in separate accounts. The Chairman of the ~~Each~~ Municipal Council ~~member~~ shall be the expenditure authority of funds distributed to him/her.

(e) The Mayor shall have up to 50% reprogramming authority for the departments, agencies, and offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.

Under Section 707 (Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council), the conference committee agreed to keep Senate amendments subsections (b) and (c) to guarantee targeted funding for disaster recovery and port-of-entry operations on Tinian: Typhoon Recovery Funding carves out \$100,000 from the Tinian Mayor's office appropriation specifically for typhoon recovery costs reimbursable by FEMA. The Department of Finance must transfer these funds to the Tinian Municipal Treasury within a reasonable time immediately upon the Act becoming law. By requiring a direct, timely transfer to the Tinian Municipal Treasury, this clause bypasses central executive funding bottlenecks on Saipan. It allows the local

municipality to aggressively tackle FEMA-reimbursable disaster cleanup projects with upfront cash. Similar to the Saipan and Rota Customs provision in Section 705 and 706, this ensures Tinian has its own independent \$100,000 firewall to fund after-hours border security. It ensures that weekend or late-night cargo and passenger arrivals do not paralyze Tinian's supply chains. Moreover, the current Tinian Municipal Council members requested to give the chairman of the council the expenditure authority over the municipal council funds.

19. Section 708. Third Senatorial District – Mayor of Saipan; Mayor of the Northern Islands; and Saipan and Northern Islands Municipal Council. Conferees agreed to keep the Senate Amendment (subsection b) that read as follows:

“Section 708. Third Senatorial District – Mayor of Saipan; Mayor of the Northern Islands; and Saipan and Northern Islands Municipal Council.

(b) Of the funds appropriated to the Saipan Mayor’s office, \$100,000 shall be used for typhoon recovery costs reimbursable by FEMA.”

This provision establishes a uniform funding mechanism matching the \$100,000 allocated to Rota and Tinian. It ensures that the CNMI's most populated municipality has dedicated, upfront cash reserves to manage federal cost-sharing rules for disaster recovery.

20. Section 709. Other Programs. Specifically Subsection (c) Public School System. The Conferees agreed to the Senate Amendments with additional language inserted to read as follows:

“Section 709. Other Programs.

(c) **Public School System.** The Commissioner of Education or designee shall be the expenditure authority of the allocated funds under ORG 11881100. Funds allocated to PSS shall not be used for any expenses of the Board of Education, for legal fees and costs of litigation including but not limited to any payments for settlements and/or judgments and/or legal representation.

(1) Notwithstanding any law or regulation to the contrary, of the \$25,028,571, allocated to the Public School System, \$16,177,027.52 shall be allocated for the first two quarters of fiscal year 2027 to cover 64 work hours for its employees and school operations with the understanding that the CNMI government will seek additional funds including those identified in Section 605, (Revolving Accounts/Special Accounts), Section 610 (OGM funds in excess of OGM Budget), Section 612 (DCCA NAP Sun Bucks Program), Section 613 (MVA Earmark), Section 614 (FEMA Reimbursements and Consumer Protection Settlement Funds)

and educational tax credits to fund the personnel and operations of PSS for the remainder of the fiscal year in the amount of \$7,325,484.00, and the Public School System will coordinate and implement an alternative school system to address its personnel and operation expenses for the remainder of the fiscal year.

(2) Notwithstanding this Act or any law to the contrary, the Department of Finance shall transfer to the Public School System a monthly allotment of not less than \$2,696,171.25 to fund PSS's 64 work hour personnel and school operations beginning October 2026 through March 2027 and the subsequent monthly allotments shall be based on the remaining budget allocations and any supplemental or additional appropriation for the Public School System.

(3) Provided further that the expenditure authority shall provide a detailed expense report in writing to the Presiding Officers of the Legislature, the Chairperson of the House Standing Committee on Ways and Means, and the Chairperson of the Senate Standing Committee on Fiscal Affairs within 30 days after the end of Fiscal Year 2027.

(4) Notwithstanding any law to the contrary, the Commissioner of Education shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each month a fund status report of all funds appropriated for the operations and activities of the PSS.

(5) The Commissioner of Education shall meet quarterly with the Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means to discuss actual revenues collected versus the revenues estimated. Notwithstanding any laws or rules to the contrary, all special accounts under PSS shall not have any limitations.

(6) Notwithstanding 4 CMC §§ 1205(b) and 1306(b), any law, or regulation to the contrary, the maximum nonrefundable credit of \$5,000 shall be increased to \$10,000 for education tax credit donations given to the Public School System during fiscal year 2027."

Under Section 709 (Other Programs) – Subsection (c) Public School System, the conference committee agreed to the Senate amendments with additional critical language to lock down PSS operations, funding guarantees, and strict oversight mandates for Fiscal Year 2027. The Commissioner of Education or a designee holds sole expenditure authority for funds under ORG 11881100. Funds allocated to PSS are strictly prohibited from being used for Board of

Education expenses, legal fees, or litigation costs (including legal representation, settlements, or judgments).

The First Two Quarters (Oct 2026 – Mar 2027): \$16,177,027.52 is strictly allocated to guarantee 64 work hours for PSS employees and school operations.

The Funding Gap & Alternative Calendar: To cover the remaining \$7,325,484.00 needed for the rest of the fiscal year, the CNMI government will actively look to fund PSS using the legislative cash sweeps established in Sections 605, 610, 612, 613, and 614, alongside educational tax credits. Concurrently, PSS must coordinate and implement an alternative school system calendar to offset its personnel and operating costs.

Mandated Monthly Transfers: Notwithstanding any law to the contrary, the Department of Finance must transfer a monthly allotment of not less than \$2,696,171.25 to PSS from October 2026 through March 2027 to protect the 64-hour schedule. Subsequent allotments will adapt to the remaining budget balances or future supplemental bills.

Massive Incentive Boost: Notwithstanding 4 CMC §§ 1205(b) and 1306(b), the maximum nonrefundable credit for local business/individual tax donations given directly to the Public School System is doubled from \$5,000 to \$10,000 for Fiscal Year 2027 to aggressively pull in private sector funding.

21. Section 710. Independent Programs. Specifically Subsection (e) CNMI Scholarship and Financial Assistance Office. The Conferees agreed to the Senate Amendments with additional language inserted to read as follows:

“(e) CNMI Scholarship and Financial Assistance Office.

Of the funds allocated to the CNMI Scholarship and Financial Assistance Office, \$50,000 shall be used to fund the Professional Student Exchange Program (PSEP) established under 3 CMC § 11101 and \$100,000 shall be used to pay the annual license fee of WICHE unless outside sources are available to pay for the WICHE annual license fee, then \$100,000 shall be used for scholarships and grants, as shown in Schedule A.”

Under Section 710, Subsection (e) of the CNMI Scholarship and Financial Assistance Office, \$50,000 is allocated to the Professional Student Exchange Program and \$100,000 is designated for the WICHE annual license fee. If outside sources cover the WICHE fee, the \$100,000 is redirected to general scholarships and grants.

22. Section 711. Department of Public Lands. The Conferees agreed to the Senate Amendment that reads as follow:

“The funds allocated to the personnel budget of DPL reflects an 80 hour work schedule per pay period.”

Under Section 711 (Department of Public Lands), the conference committee agreed to retain the Senate amendment to shield land administration staff from government-wide work-hour reductions. The finalized provision explicitly dictates that the funds allocated to the personnel budget of the Department of Public Lands (DPL) reflect a full 80-hour work schedule per pay period. This full-time status is structurally possible because DPL is traditionally funded through its own independent operational revenues (such as public land leases and temporary occupancy permits) rather than direct draws from the central CNMI General Fund. Ensuring a full 80-hour schedule prevents operational delays in critical public land leasing, homestead issuances, and regulatory enforcement during Fiscal Year 2027.

23. Section 802. Non General Revenue Sources. Specifically subsection c. The Conferees agreed to the Senate Amendment that reads as follow:

“(c) In the event that non general revenue sources are available to fund GHLI, such funds shall be used to pay for GHLI premiums and shall not be reprogrammed for any other purpose.”

Under Section 802 (Non-General Revenue Sources) – Subsection (c), the conference committee agreed to retain the Senate amendment to explicitly safeguard healthcare funding for government workers and retirees. The provision mandates that if non-general revenue sources become available to fund Government Health Life Insurance (GHLI), those funds must be used exclusively to pay for GHLI premiums and are strictly prohibited from being reprogrammed for any other purpose.

24. For consistency purposes, language under Section 1. Findings and Purpose was amended to reflect the amendments adopted by the Conference Committee, on page 2, subsections (c) and a renumbered (e), that now reads:

“(c) Absent any promulgation of rules and regulations, there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission.

(e) To provide the Public School System with funds to cover 64 work hours for its employees and school operations for the first two quarters of the fiscal year of 2027 with the understanding that the CNMI government will seek additional funds including funds in Section 605 (Revolving Accounts/Special Accounts), Section 610 (OGM funds in excess of OGM Budget), Section 612 (DCCA NAP Sun Bucks Program), Section 613 (MVA Earmark), Section 614 (FEMA Reimbursements and Consumer Protection Settlement Funds) and the education tax credits to support the PSS personnel and operations for the remainder of the fiscal year and the Public School System will coordinate and implement an alternative school system that addresses its personnel and operation expenses for the remainder of the fiscal year.”

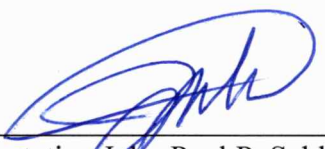
25. Remaining sections were renumbered accordingly.

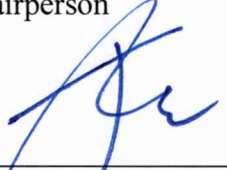
The Members of the Conference Committee are in accord with all the amendments made. Therefore, the Conference Committee recommends that the House of Representatives and the Senate pass House Bill No. 24-108, HS1, SD1 in the form of House Bill No. 24-108, HS1, SD1, Conference Committee Substitute 1, including Schedule A, upon the adoption and acceptance of this Conference Committee Report.

The Conference Committee shall dissolve upon the final adoption of House Bill No. 24-108, HS1, SD1, CCS1, including Schedule A, by both the House of Representatives and the Senate.

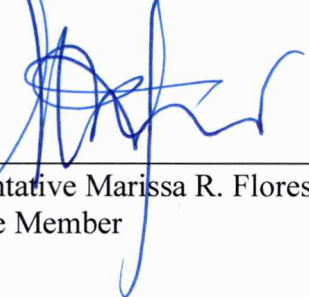
Respectfully submitted,

House of Representatives Conferees:

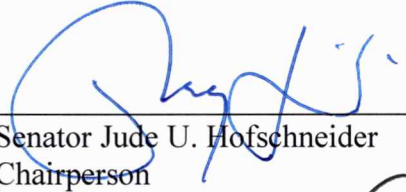

Representative John Paul P. Sablan
Chairperson

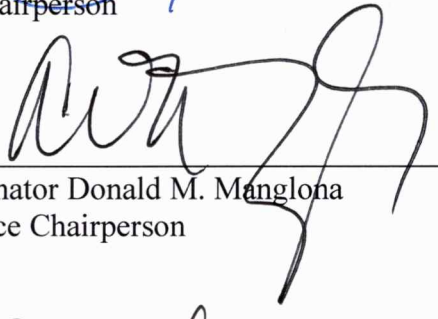

Representative Joel C. Camacho
Member

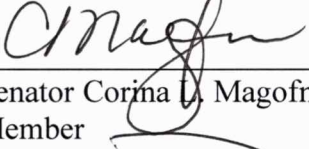

Representative Ralph N. Yumul
Member


Representative Marissa R. Flores
Alternate Member

Senate Conferees:

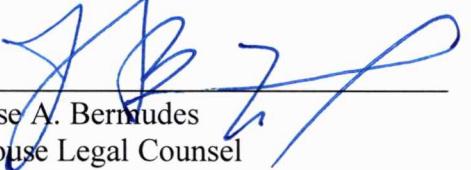

Senator Jude U. Hofschneider
Chairperson


Senator Donald M. Manglona
Vice Chairperson


Senator Corina A. Magofna
Member


Senator Francisco Q. Cruz
Alternate Member

Reviewed by Legal Counsels:


Jose A. Bermudes
House Legal Counsel


Antonette R. Villagomez
Senate Legal Counsel

TWENTY-FOURTH NORTHERN MARIANAS COMMONWEALTH

LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

September 18, 2026

Fourth Regular Session, 2026

H. B. 24-108, HS1, SD1, CCS1

A BILL FOR AN ACT

To provide a Budget Plan of the Commonwealth of the Northern Mariana Islands for Fiscal Year 2027 and make appropriations for the operations and activities of the Government of the Commonwealth of the Northern Mariana Islands, its agencies, instrumentalities, and independent programs, and to provide budget authority for government corporations; and for other purposes.

**BE IT ENACTED BY THE 24TH NORTHERN MARIANAS
COMMONWEALTH LEGISLATURE:**

1 **“CHAPTER 1. PRELIMINARY PROVISIONS.**

2 **Section 101. Short Title.** This Act may be cited as the “Fiscal Year 2027
3 Budget Plan Act”.

4 **Section 102. Findings and Purpose.** This Act provides a plan for the
5 operations and activities of the Government of the Northern Mariana Islands, its
6 agencies, instrumentalities, independent agencies, and political subdivisions, and
7 notwithstanding any law to the contrary, provides expenditure authority for the
8 entire CNMI government inclusive of its agencies, instrumentalities, independent
9 agencies, and political subdivisions for Fiscal Year 2027, to include but not be

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HOUSE BILL 24-108, HS1, SD1, CCS1

1 limited to funding for personnel, operations, utilities, programs, and other legal
2 obligations, commencing October 01, 2026, and ending September 30, 2027.

3 The Legislature acknowledges that the CNMI Const. under art. III, sect.,
4 9(a), provides in relevant part that “The governor shall submit to the legislature a
5 proposed annual balanced budget for the following fiscal year. The proposed
6 balanced budget shall describe anticipated revenues of the Commonwealth and
7 recommend expenditures of Commonwealth funds.”

8 Therefore, the Legislature provides this Budget Plan as follows:

9 (a) To provide a budget plan for monthly allotment.

10 (b) To provide that positions that become vacant shall not be filled.

11 (c) Absent any promulgation of rules and regulations, there shall be no
12 furloughs until rules and regulations are promulgated by the Civil Service
13 Commission.

14 (d) To provide the flexible use of unsuspended revolving and special
15 accounts.

16 (e) To provide the Public School System with funds to cover 64 work hours
17 for its employees and school operations for the first two quarters of the fiscal year
18 of 2027 with the understanding that the CNMI government will seek additional
19 funds including funds in Section 605 (Revolving Accounts/Special Accounts)
20 Section 610 (OGM Funds in Excess of OGM Budget), Section 612 (DCCA NAP
21 Sun Bucks Program), Section 613 (MVA Earmark), Section 614 (FEMA

1 Reimbursements and Consumer Protection Settlement Funds) and the education tax
2 credits to the PSS personnel and operations for the remainder of the fiscal year and
3 the Public School System will coordinate and implement an alternative school
4 system that addresses its personnel and operation expenses for the remainder of the
5 fiscal year.

6 **Section 103. Definitions.** As used in this Act:

7 (a) "ORG" means Organization Code.

8 (b) "NEW" means that the Legislature hereby authorizes the Secretary of
9 Finance to establish an organization code as set forth therein for the named entity.

10 (c) "Essential function" means a government function whose interruption
11 would:

12 (1) create an immediate risk to the public safety, health, welfare,
13 and education; or

14 (2) result in a violation of a federal grant condition or federal
15 statutory requirement that would cause the CNMI to lose, repay, or
16 be denied federal funds within the current fiscal year.

17 (d) "Critical function" means a government function whose interruption
18 for more than 30 calendar days would:

19 (1) materially impair a legal obligation of the Commonwealth;

20 (2) expose the Commonwealth to civil or federal administrative
21 liability;

HOUSE BILL 24-108, HS1, SD1, CCS1

1 (3) result in a probable loss of federal funds within the fiscal year;

2 or

3 (4) as determined by the Governor.

4 (e) Government of the Commonwealth of the Northern Mariana Islands

5 includes:

6 (1) Judicial Branch, which includes the following organization codes:

7 11510600 Justices and Judges

8 11510400 Supreme Court

9 11510300 Superior Court

10 11510100 Judiciary Administrative Office

11 11510500 Law Revision Commission

12 11510700 Drug Court

13 11511000 Mental Health Court

14 (2) Legislative Branch, which includes the following organization codes:

15 11620100 House of Representatives Salaries

16 11620200 House Members Allocation

17 11620300 House Leadership Account

18 11620400 Senator Salaries

19 11620500 Senate Members Allocation

20 11620600 Senate Leadership Account

21 11620700 Legislative Bureau

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1 11620800 CNMI Youth Congress

2 (3) Executive Branch, which includes the following departments and offices:

3 (A) Offices of the Governor, which includes the following organization

4 codes:

5 11261100 Governor's Office

6 11269000 Governor's Discretionary Account

7 (B) Office of the Lt. Governor

8 11262000 Lt. Governor's Office

9 11269100 Lt. Governor's Discretionary Account

10 (C) Other Offices of the Governor and Lt. Governor

11 11260900 Management and Budget

12 11260100 Administrative Services

13 11260700 CNMI Homeland Security and Emergency Management

14 Office

15 11261800 Office of Youth Affairs (Transferred to DCCA's Division of

16 Youth Services pursuant to E.O. 2026-11)

17 11260500 Office of Planning & Development

18 11261300 Board of Parole

19 11261000 Office of Grants Management

20 11261200 Public Defender

21 11260200 Carolinian Affairs Office

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1	11260800	Indigenous Affairs Office
2	11261400	Veterans Affairs Office
3	11261600	Women's Affairs Office
4	11261900	Environmental Quality Saipan
5	11262200	Saipan Zoning Board
6	11260400	Criminal Justice Planning Agency
7	11261500	Vocational Rehabilitation Service
8	11882200	Medicaid Reimbursement
9	11880300	Commonwealth Medicaid Agency
10	11850400	Medicaid Enterprise Systems & Health Information
11		Technology
12	(D) Department of Commerce, which includes the following organization	
13	codes:	
14	11160100	Secretary of Commerce
15	11160300	Economic Development – Saipan
16	11160400	Statistical Research
17	11160200	Alcoholic Beverage & Tobacco Control
18	11160500	Enforcement & Compliance
19	11160600	Workers Compensation Commission
20	Unassigned	Office of Foreign Corporation Liaison

HOUSE BILL 24-108, HS1, SD1, CCS1

1 (E) Department of Community and Cultural Affairs, which includes the
2 following organization codes:

3	11120100	Secretary of DCCA
4	11120800	Youth Services – Saipan
5	11120900	Child Care Licensing Program
6	11120600	Historic Preservation – Saipan
7	11120700	Office on Aging – Saipan
8	11120200	Council for Arts & Culture (Transferred to MVA pursuant
9		to E.O. 2026-14)
10	11121000	Low Income Home Energy Asst. Program
11	11121200	Chamorro/Carolinian Language Commission
12	11121400	Nutrition Assistance Program

13 (F) Department of Corrections, which includes the following organization
14 codes:

15	11130100	Corrections Commissioner
16	11130200	Juvenile Detention Unit

17 (G) Department of Fire and Emergency Medical Services, which includes
18 the following organization codes:

19	11140100	Administration
20	11140300	Emergency Services
21	11140200	Fire Prevention & Arson Investigation

HOUSE BILL 24-108, HS1, SD1, CCS1

1 11140400 Emergency Medical Services

2 11140500 Logistics and Support

3 11140600 DFEMS Training Section

4 11140700 DFEMS Dispatch Section

5 (H) Department of Finance, which includes the following organization
6 codes:

7 11170100 Secretary of Finance

8 11170800 Finance and Accounting – Saipan

9 11170700 Treasury

10 11170500 Revenue and Taxation – Saipan

11 11170400 Procurement & Supply – Saipan

12 11170900 Customs and Biosecurity Services – Saipan

13 11170200 Office of Information Technology

14 11171000 Passport Office

15 (I) Department of Labor, which includes business codes:

16 11180100 Secretary of Labor

17 11180400 Administrative Hearing Office

18 11180500 Employment Services

19 11180700 Labor Enforcement Fund

20 (J) Department of Lands and Natural Resources, which includes the
21 following organization codes:

HOUSE BILL 24-108, HS1, SD1, CCS1

1	11190100	Secretary of DLNR
2	11190700	Agriculture
3	11190800	Fish & Wildlife – Saipan
4	11190400	Parks & Recreation – Saipan
5	11190500	Soil & Water (SPN & NI) District
6	11190900	Land Registration & Survey – Saipan
7	(K) Department of Public Safety, which includes the following organization	
8	codes:	
9	11150400	DPS Commissioner
10	N/A	Executive Protection Services
11	11150500	Police – Saipan
12	11150100	Administrative Division
13	11150300	Motor Vehicles Division
14	(L) Department of Public Works, which includes the following	
15	organization codes:	
16	11200100	Secretary of DPW
17	11200200	Building Safety Code
18	11200500	Roads and Grounds Division (Transferred to DLNR's
19	Division of Parks and Recreation pursuant to E.O. 2026-10)	
20	11200600	Solid Waste Management
21	11200700	Technical Services Division

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1 (4) First Senatorial District (Rota) which includes the following
2 organization codes:

3	12270100	Mayor Rota
4	12710100	Municipal Council – Rota
5	12170800	Finance & Accounting – Rota
6	12170500	Revenue & Taxation – Rota
7	12170400	Procurement & Supply – Rota
8	12170900	Customs and Biosecurity Service – Rota
9	12120600	Historic Preservation – Rota
10	12120400	Sports & Recreation – Rota
11	12180100	Labor – Rota
12	12160300	Commerce - Rota (Economic Development Rota)
13	12150500	Police - Rota (DPS)
14	12140100	Fire & EMS – Rota
15	12190700	Agriculture – Rota
16	12190800	Fish & Wildlife – Rota
17	12190400	Parks & Recreation – Rota
18	12190500	Soil and Water Conservation – Rota
19	12190900	Land Registration & Survey – Rota
20	12200100	Public Works - Rota (Operations and Maintenance Rota)
21	12880900	Public Library – Rota

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1 (5) Second Senatorial District (Tinian and Aguiguan) which includes the
2 following organization codes:

3	13270100	Mayor Tinian
4	13710100	Municipal Council – Tinian
5	13170800	Finance & Accounting – Tinian
6	13170500	Revenue & Taxation – Tinian
7	13170400	Procurement & Supply – Tinian
8	13170900	Customs and Biosecurity Service – Tinian
9	13120600	Historic Preservation – Tinian
10	13120700	Aging – Tinian
11	13120400	Sports & Recreation – Tinian
12	13180100	Labor – Tinian
13	13160300	Commerce-Tinian (Economic Development Tinian)
14	13150500	Police - Tinian (DPS)
15	13140100	Fire and EMS – Tinian
16	13190700	Agriculture – Tinian
17	13190800	Fish & Wildlife – Tinian
18	13190400	Parks & Recreation – Tinian
19	13190500	Soil & Water Conservation -Tinian
20	13200100	Public Works-Tinian (Operations & Maintenance Tinian)
21	13880900	Public Library – Tinian

HOUSE BILL 24-108, HS1, SD1, CCS1

1 (6) Third Senatorial District – Saipan & Northern Islands Mayors &
2 Municipal Council which includes the following organization codes:

3 11270100 Mayor Saipan
4 14270100 Mayor Northern Islands
5 11710100 Municipal Council Saipan

6 (7) Boards and Commissions which include the following organization
7 codes:

8 11110700 Board of Civil Service Commission
9 11111100 Office of Personnel Management – Saipan
10 13111100 Office of Personnel Management – Tinian
11 12111100 Office of Personnel Management – Rota
12 11110200 Commonwealth Election Commission
13 11110500 Board of Professional Licensing
14 11110800 Commonwealth Public Utilities Commission (CPUC)
15 11111200 Commonwealth Casino Commission (Transferred to
16 Commonwealth Lottery Commission pursuant to E.O. 2025-02)
17 11110900 Commonwealth Cannabis Commission (Transferred to
18 Department of Commerce pursuant to E.O. 2025-05)

19 (8) “Independent Programs” means government programs under separate
20 boards established by law (unless receiving appropriations or budget authority
21 under another heading), specialized general items of appropriations, and those non-

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1 profit corporations and associations or organizations established outside of the
2 Government of the Commonwealth of the Northern Mariana Islands to which the
3 Commonwealth Government provides financial assistance includes the following
4 organization codes:

5	11881400	CNMI Scholarship and Financial Assistance Office
6	11881500	Substance Abuse Prevention
7	11880500	Elected Attorney General
8	11884200	25% Retirees' Pension Benefits
9	11881600	NMI DC Employer Contributions
10	11881700	GHLI Retirees
11	11883100	Northern Marianas Sports Association
12	11881800	Gov't Health Insurance Employer Contribution
13		(Active Employees)
14	Unassigned	Government Utilities
15	11880900	Joeten/Kiyu Public Library
16	11884500	General Fund Deficit Reduction
17	11881900	NMIRF - Gov/Lt. Gov Pension
18	11884600	Judgments Against Government
19	11880200	NMI Museum of History and Culture (Transferred to
20		DCCA's Historic Preservation Office pursuant to E.O. 2026-15)
21	11882400	Commonwealth Cancer Association

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1	11884400	Government Operational Costs
2		Public Assistance Matching
3	Unassigned	CNMI State Soil and Water Conservation Districts, Inc.
4	(9)	Other Programs:
5	11850100	Commonwealth Healthcare Corp. (CHCC Subsidy)
6	11850700	Health Network Program
7	11881000	Northern Marianas College
8	11882100	NMC Board of Regents
9	11881300	Marianas Visitors Authority
10	11881100	Public School System
11	11882000	PSS Board of Education
12	11883300	Micronesian Legal Services Corporation
13	11883500	Northern Marianas Technical Institute
14	NEW	Reserve Account
15	(10)	Public Corporations which include the following:
16		Commonwealth Economic Development Authority
17		Commonwealth Ports Authority
18		Commonwealth Utilities Corporation
19		Northern Marianas Housing Corporation
20		Office of the Public Auditor
21		Commonwealth Economic Incentive Authority

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1 (f) “Earmark” means funds provided by the Legislature for specific projects
2 or programs.

3 (g) “General Revenue” means: Total available resources for FY 2027 less
4 Special Revenue, earmarked funds, debt service payments, other mandatory
5 obligations, and the Department of Public Lands.

6 (h) “Local funds” means locally generated revenues and revenues received
7 pursuant to Section 702 (a) of the Covenant.

8 (i) “Number of Positions”(NOP) means the maximum number of persons
9 that may be employed, pursuant to Article X, Section 7 of the Commonwealth
10 Constitution but does not include Workforce Investment Agency, substitute
11 teachers, summer trainees, teacher aides, physicians, licensed professional nurses
12 and licensed allied health providers working part-time and paid only for
13 instructional time, student-teacher trainees, or short term specialized instructors,
14 such as visiting artists, performers, writers, and the like. For purposes of this
15 exception, “part-time” means employment not exceeding 40 hours in any biweekly
16 pay period, and “short-term” means not more than 90 instructional days of
17 employment within the Public School System during the fiscal year.

18 (j) “Operations” means allocations for all lawful activities other than
19 personnel.

(k) "Personnel" means allocations for salaries, employer's contribution to the Northern Marianas Retirement Fund, the Defined Contribution Plan, overtime, night differential, hazardous pay, and other employee wages and benefits.

(l) "Special Account" means a limited special allocation that sets aside an amount for specific purposes. It is not a bank account but a mechanism to increase or decrease an existing special allocation. Special accounts are established by legislation. They are managed as a subset of allocations and are used when other types of funds are not suitable.

CHAPTER II. ESTIMATED REVENUES

Section 201. Estimated Revenues. Pursuant to House Concurrent Resolution No. 24-4, SD1 the total estimated revenues and resources approved and identified for Fiscal Year 2027 are as follows:

I. The total identified budgetary resources for FY 2027: **\$152,835,208**

Department of Public Lands: \$5,777,092

Total Revenue Including DPL: **\$158,612,300**

II. This amount is subject to the following adjustments:

(A) Less Special Revenue Earmarks (Unsuspendable):

1) MVA – Hotel (80%) 4 CMC §1803 **(\$1,711,243)**

2) Solid Waste Fund, Tipping/Disposal/User Fees Per

PL 13-42 (2 CMC §3551) **(\$643,966)**

3) IDC Reimbursement to Office of Grants Management

HOUSE BILL 24-108, HS1, SD1, CCS1

1	35%, 1 CMC § 2893	<u>(\$0)</u>
2	4) Vehicle Registration Fees, 9 CMC § 2118	<u>(\$0)</u>
3	5) Operator License Fees (net)(PL20-90)	<u>(\$0)</u>
4	6) Admiralty and Maritime Fees, 2 CMC § 1222	<u>(\$0)</u>
5	7) Weapon Fees, PL19-73, 6 CMC § 10902	<u>(\$0)</u>
6	8) Commerce Registrar of Corporation Fees, 4 CMC § 4205	<u>(\$0)</u>
7	9) Building Safety Code Fees (PL 06-45)	<u>(\$702,702)</u>
8	10) Solid Waste Fund (7%) of Ex. Tax, 4 CMC §1402(g)(1)	<u>(\$1,336,586)</u>
9	<u>Subtotal</u>	<u>(\$4,394,497)</u>
10	(B) Less Debt Services:	
11	(1) 2007A Refunding Bond Payment	<u>(\$3,621,750)</u>
12	(2) 2007B Refunding Bond Payment	<u>(\$3,327,750)</u>
13	(3) 2024A Pension Note Payment (BOG)	<u>(\$5,892,000)</u>
14	(4) MPLT 2025 Loan	<u>(\$5,475,209)</u>
15	(5) Bank Charges	<u>(\$2,397,196)</u>
16	(6) Settlement Fund Agree., Doc. 468-1, 1 CMC § 25302	<u>(\$27,000,000)</u>
17	<u>Subtotal:</u>	<u>(\$47,713,905)</u>
18	ALL Revenue and Resources w/ DPL	\$106,503,898
19	III. Total Resources and Department of Public Lands Resources available	
20	for allocation:	
21	(1) Department of Public Lands	<u>(\$5,777,092)</u>



1 **Net Resources Available for Appropriation** **\$100,726,806**

2 Notwithstanding 1 CMC § 7204, funds for Fiscal Year 2027 shall be allotted
3 monthly; except programs and agencies that require one-time payments shall
4 receive advance allotments. These programs include the CNMI Scholarship and
5 Financial Assistance Office, the Commonwealth Healthcare Corporation – Health
6 Network Program, the Commonwealth Medicaid Agency, Medicaid
7 Reimbursement, Medicaid Enterprise Systems & Health Information Technology,
8 and the CNMI Public School System.

9 **Section 202. Suspension of Earmarked Funds.**

10 Except for debt service obligations and other earmarking of funds as
11 permitted in Section 201 of this Chapter, the earmarking, reservation, commitment,
12 allotment, or allocation of funds pursuant to the following public laws are hereby
13 suspended for the Fiscal Year 2027:

14 (a) Tobacco Control – Cigarette Tax, Public Law 13-38:	\$2,036,773
15 (b) CIQ Overtime Revolving Fund:	\$977,393
16 (c) GHLI – 50% Cigarette 4 CMC §1402(g)(3) – PL 18-64:	\$3,394,622
17 (d) Cancer Fund – Cigarette Tax, 4 CMC § 1402(g)(2):	\$572,823
18 (e) PSS Technical Education – 4 CMC § 1503(f):	\$138,253
19 (f) MVA – Alcohol Container (20%), 4 CMC § 1803:	\$87,757
20 (g) NMIRF – Hotel Tax (20%), 4 CMC § 1803:	\$427,811
21 (h) NMIRF – Alcohol Container (30%), 4 CMC § 1803:	\$131,636

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1	(i) NMIRF DB Plan Fund – 15% E-gaming, Public Law 18-30,	
2	4 CMC § 1511 (a):	\$302,643
3	(j) NMIRF – 60% E-gaming, Public Law 18-30,	
4	4 CMC § 1511 (b):	\$1,210,571
5	(k) Developers Infrastructure Tax (100%):	\$448,021
6	(l) Revenue and Taxation Enforcement (4 CMC §1503(c))	\$200,000
7	(m) Drivers License Fees (PL 20-39)	-
8	(n) BMV Fund (9 CMC §2118, §2119)	-
9	(o) Lottery Commission Revenue (PL 03-60)	\$32,457
10	(p) ABTC Enforcement Operations (4 CMC §5578)	\$204,912
11	(q) 3 rd Senatorial District (15% E- gaming PL 18-30)	\$302,643
12	(r) 1 st Senatorial District (5% E-gaming PL 18-30)	\$100,881
13	(s) 2 nd Senatorial District (5% E-gaming PL 18-30)	\$100,881
14	(t) 3 rd and 2 nd Senatorial (PL 20-59, 4 CMC §1508, Amusement/Poker/ Pachinko Slot Machines):	\$1,729,649
16	(u) IDC Reimbursement to Office of Grants Management	
17	35%, 1 CMC § 2893	\$686,639
18	(v) Vehicle Registration Fees, 9 CMC § 2118	\$1,864,376
19	(w) Operator License Fees (net)(PL20-90)	\$440,835
20	(x) Admiralty and Maritime Fees, 2 CMC § 1222	\$178,430
21	(y) Weapon Fees, PL19-73, 6 CMC § 10902	\$37,359

1 (z) Commerce Registrar of Corporation Fees, 4 CMC § 4205 \$236,804

2 Provided, notwithstanding any Commonwealth laws to the contrary, in the
3 event that actual collections exceed the projected amounts indicated in this
4 subsection, and as identified by the Department of Finance on July 1, 2026, any
5 amount collected shall be deposited into the Reserve Account for appropriation by
6 the Legislature.

7 **Section 203. Reporting Requirements for the Secretary of Finance.**

8 (a) Comparison of Actual Revenues Collected and Revenues Estimated.
9 Notwithstanding any law to the contrary, the Secretary of Finance shall submit to
10 the Presiding Officers of the Legislature, Chairperson of the Senate Committee on
11 Fiscal Affairs and the Chairperson of the House Committee on Ways and Means,
12 at the end of each quarter a fund status report:

13 1) comparing the actual revenues collected and the revenues
14 estimated of all funds allocated for the operations and activities of the
15 Commonwealth Government in this Act; and

16 2) all the funds that have been reprogrammed. The Secretary of
17 Finance shall meet quarterly with the Chairperson of the Senate Committee
18 on Fiscal Affairs and the Chairperson of the House Committee on Ways and
19 Means discuss actual revenues collected versus the revenues estimated.

20 (b) Comparison of Actual Expenditures and Allocated Expenditures.

Notwithstanding any law to the contrary, the Secretary of Finance shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each quarter a fund status report comparing the actual expenditures and appropriated expenditures of all funds allocated for the operations and activities of the Commonwealth Government in this Act.

(c) Transfer In and Out Funds. Notwithstanding any law to the contrary, the Secretary of Finance shall submit to the Presiding Officers of the Legislature, at the end of each quarter, a Fund Status Report on the funds transferred in and out each month pursuant to Section 201 of this Act.

CHAPTER III.

GOVERNMENT CORPORATIONS AND DESIGNATED

AGENCIES/ACTIVITIES

Section 301. Budget Plan Act Authority.

Pursuant to 1 CMC § 7206 and as provided herein, budget and expenditure authority for the following activities is hereby approved. Expenditures in excess of the budget authority approved herein for agencies to which General Funds are allocated shall not be incurred or committed and hiring in excess of the number of positions authorized by this Act is prohibited, unless authorized by a legislative joint resolution in accordance with Section 7, Article X of the N.M.I. Constitution.

<u>ACTIVITIES</u>	<u>NOP</u>	<u>PERSONNEL</u>	<u>OPERATIONS</u>	<u>TOTAL</u>
(a) Commonwealth Economic Development Authority	15	\$1,001,134	\$327,450	\$1,328,584

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1	(b) Commonwealth Healthcare Corporation*	1,041	\$75,270,092	\$64,037,185	\$139,307,277
2	(c) Commonwealth Ports Authority	212	\$7,121,409	\$11,513,150	\$18,634,559
3	(d) Commonwealth Utilities Corporation	572	\$23,708,275	\$70,172,917	\$93,881,192
4	(e) Marianas Visitors Authority	41	\$1,850,255	\$595,000	\$2,445,255
5	(f) Northern Marianas College	259	\$13,899,201	\$1,364,280	\$15,263,481
6	(g) Northern Marianas Housing Corporation	95	\$2,367,846	\$1,131,874	\$3,499,720
7	(h) Northern Marianas Technical Institute	45	\$1,340,025	\$1,140,109	\$2,480,134
8	(i) Office of the Public Auditor	17	\$1,319,227	\$337,508	\$1,656,735
9	(j) Public Utilities Commission*	5	\$291,000	\$153,550	\$444,550
10	Grand Total:	2,302	\$128,168,464	\$150,773,023	\$278,941,487

11 Notwithstanding the above dollar amounts, the entities above shall expend
12 only the lesser of funds actually generated, collected, received, or the amounts
13 indicated above.

14 **Section 302. Prior Certification of Funds.**

15 No contract shall be entered into with the Commonwealth or any
16 government entity therein without first receiving from the Secretary of the
17 Department of Finance certification that lawful and sufficient funds have been
18 allocated. Notwithstanding any Commonwealth laws, regulations, or provisions to
19 the contrary, this section shall not apply to the Judicial Branch, Legislative Branch,
20 the Public School System, and the Northern Marianas College.

21 **Section 303. Reporting Requirement.**

22 In Fiscal Year 2027, the expenditure authorities of the foregoing activities
23 listed in Section 301, shall submit to the Presiding Officers of the Legislature,

1 Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the
2 House Committee on Ways and Means, a fund status report on the expenditures for
3 personnel and operations of each government entity, and the payments of the public
4 auditor's fee, every quarter and, if applicable, year-to-date totals as of the close of
5 the reporting period.

6 Furthermore, notwithstanding any provisions or laws to the contrary, all
7 additional resources realized within the fiscal year outside of those specified and
8 identified under this Act shall be reported in detail to the Legislature for
9 appropriation purposes.

10 **CHAPTER IV. ADMINISTRATION OF ALLOCATED FUNDS**

11 **Section 401. Management of Funds.**

12 The expenditure of the funds allocated under this Act shall be regulated and
13 controlled by the Secretary of Finance so that no agency, department,
14 instrumentality, program, or activity may expend the funds contrary to the law or
15 fiscal management policies and practices of the Commonwealth.

16 **Section 402. Number of Position(s) (NOP) Ceiling.**

17 Employment Ceilings. Pursuant to Article X, § 7 of the Commonwealth
18 Constitution, the employment ceilings relative to the number of positions are
19 hereby established as set forth in this Act.

20 **Section 403. Donation of Sick Leave.**

1 Notwithstanding any laws to the contrary, when an employee volunteers to
2 donate sick leave, the donated sick leave shall be based on the donor's current base
3 hourly salary and shall be converted into equivalent sick leave hours based on the
4 recipient's current base hourly salary. Provided that the donated sick leave hours
5 shall not exceed 1040 hours.¹

6 **Section 404. Work Hours.**

7 (a) Except for the CNMI Public School System, Government employees
8 shall be compensated at a rate consistent with at least 60 hours each biweekly pay
9 period unless funded by sources outside of the General Fund for the first quarter of
10 fiscal year 2027. The Department of Finance shall transfer a monthly allotment
11 sufficient to cover 60 work hours commencing on October 1, 2026 and ending on
12 December 31, 2026.

13 (b) After the first quarter of fiscal year 2027, the government employee
14 work hours shall be based on the remaining budget allocation of the general fund,
15 the revolving funds, and any outside sources for each department, agency, office,
16 or instrumentality including any supplemental appropriation.

17 **Section 405. Reduction of Work Hours.**

¹ Conversion:

(Sick Leave Hours Donated) multiplied by (Donor's Hourly Base Rate) = (Donor's Donated Dollar Value)

(Donor's Donated Dollar Value) divided by (Recipient's Hourly Base Rate) = (Number of Hours Donated to Recipient)

Example: (Donor donated 100 hours) X (Donor's hourly rate of \$20) = \$2,000
(\$2,000) divided by (Recipient's hourly rate of \$10) = 200 hours to Recipient

1 During Fiscal Year 2027, notwithstanding any laws or contractual
2 provisions to the contrary, a full pay period for the employment benefit of annual
3 leave, sick leave, or other benefits, shall be earned despite the implementation of
4 austerity measures.

5 **Section 406. Furloughs.** Absent any promulgation of rules and regulations,
6 there shall be no furloughs until rules and regulations are promulgated by the Civil
7 Service Commission.

8 **Section 407. Lump Sum Payment.**

9 During Fiscal Year 2027, notwithstanding any laws or regulations, lump
10 sum payments of annual leave shall be restricted to employees who terminate or
11 separate from government service. This provision shall apply to all CNMI
12 government departments, agencies, instrumentalities, autonomous agencies, and
13 public corporations.

14 **Section 408. Expenditure Authority.**

15 The distribution and expenditure of funds shall be in compliance with the
16 fiscal expenditure authority that the listed agencies have pursuant to the statute and
17 the administrative provisions of this Act.

18 **CHAPTER V. REPROGRAMMING AUTHORITY**

19 **Section 501. Reprogramming Authority**

20 (a) Except as provided in subsection (d) below, the Governor shall have up
21 to 50% reprogramming authority for the departments, agencies, and offices of the

1 executive branch, provided that the municipal entities shall not be subject to this
2 reprogramming authority without the consent of the mayor. Reprogramming shall
3 not be used for the hiring of new personnel or for the salary adjustment of active
4 personnel. This authority to reprogram shall not apply to the funds allocated to the
5 Legislative or Judicial Branches as well as to those funds appropriated by the
6 respective legislative delegations.

7 (b) Pursuant to 1 CMC § 7402(e), all reprogramming shall be reported in
8 writing to the Presiding Officers of the Legislature, the Chairperson of the House
9 Committee on Ways and Means, or the Chairperson of the Senate Committee on
10 Fiscal Affairs within 30 days after the end of each quarter of the fiscal year. Such
11 report shall include a description of each item reprogrammed, the reason for each
12 reprogramming, the change in the approved budget caused by the reprogramming,
13 the cumulative amount of all reprogramming during the fiscal year, and such other
14 information as may be requested by the Chairpersons. The Governor shall submit
15 to the Presiding Officers and Chairpersons an annual summary of all
16 reprogramming activity within 60 days after the end of a fiscal year.

17 (c) Notwithstanding 1 CMC 7401(f), the mayors of all Senatorial Districts
18 shall have 50% reprogramming authority under this Act for the respective mayors'
19 offices.

20 (d) Notwithstanding any law to the contrary and pursuant to Section 3(O)
21 of the MPLT EDA Line of Credit Contractual Agreement, the Governor shall have

1 up to 100% reprograming authority to reprogram any and all CNMI General Fund
2 revenues and other sources to pay any delinquent amount due under the Agreement
3 which has not been satisfied by the EDA grant reimbursement. The Administration
4 shall notify in writing to the Legislature prior to any reprogramming activity.

5 **CHAPTER VI. SUPPLEMENTAL ADMINISTRATIVE PROVISIONS**

6 **Section 601. Utilities.**

7 (a) The CUC monthly utility billings for all departments and agencies shall
8 be paid by the central government after all the funds in the general revolving
9 accounts are exhausted.

10 (b) For prepaid meter accounts, the authorized designee of the respective
11 government agencies or offices shall follow the protocol of the Department of
12 Finance for timely payment.

13 (c) No funds allocated for utilities shall be reprogrammed.

14 **Section 602. Hiring Restriction.**

15 (a) Except as provided in subsection (b) of this section, no new or vacant
16 position shall be filled, except for positions that are essential/critical for the delivery
17 of public services as defined in Section103(c). For the purpose of this subsection,
18 "Essential function" means a government function whose interruption would: (1)
19 create an immediate risk to the public safety, health, welfare, and education; (2)
20 result in a violation of a federal grant condition or federal statutory requirement that
21 would cause the CNMI to lose, repay, or be denied federal funds within the current

1 fiscal year. "Critical function" means a government function whose interruption
2 for more than 30 calendar days would: (1) materially impair a legal obligation of
3 the Commonwealth; (2) expose the Commonwealth to civil or federal
4 administrative liability; (3) result in a probable loss of federal funds within the fiscal
5 year; or (4) as determined by the Governor.

6 (b) Notwithstanding any law or regulation to the contrary, if a Notice of
7 Personnel Action has been executed by the hiring agency or a candidate to fill the
8 vacancy has been selected or action has been initiated to fill the position by any
9 department or agency and filed at the Office of Personnel Management on Rota,
10 Tinian, or Saipan, the vacant position shall be considered as processed and to be
11 filled. The renewal of the contract for an existing employee shall not be considered
12 as creating a vacant position.

13 **Section 603. Salary Cap.**

14 (a) For Fiscal Year 2027, the compensation of appointed officials shall be
15 compensated as set forth in the attached Schedule A and pursuant to 1 CMC § 8245
16 and 1 CMC § 28003. Subject to a Joint Resolution, all salaries for appointed
17 officials shall remain the same as the listed salary in the Governor's FY 2027
18 budget submission on July 1, 2026.

19 (b) Subject to a Joint Resolution, all salaries for excepted service employees
20 shall remain the same as the listed salary in the Governor's FY 2027 budget
21 submission on July 1, 2026.

1 (c) For Fiscal Year 2027, notwithstanding 1 CMC § 8245(c), the annual
2 salary of the Resident Department Heads of the First and Second Senatorial
3 Districts shall be \$40,000.

4 (d) For Fiscal Year 2027, notwithstanding any provision of law to the
5 contrary, all Resident Department Heads of the First and Second Senatorial
6 Districts and CNMI Department Heads shall be subject to austerity measures as
7 provided for by law.

8 **Section 604. Federal Employees to be working 80 hours.**

9 Notwithstanding any laws or regulations to the contrary, all employees who
10 are 100% federally-funded shall be at 80 hours bi-weekly. Provided further that
11 positions partially funded by federal funds, shall remain at 80-hour levels if their
12 federal funding is sufficient to cover the funding difference.

13 **Section 605. Revolving Accounts/Special Accounts.**

14 Subject to constitutional limits, notwithstanding any CNMI and/or local
15 laws, regulations, and rules to the contrary and except for the suspended accounts
16 as provided in Section 202 and special revenue accounts, all general revolving
17 account expenditure limitations and restrictions relating to the scope of application
18 or other subject matter requirements are hereby suspended in FY 2027.

19 Accordingly, all legally established general and/or special revolving
20 accounts and the funds therein may be expended by their respective expenditure
21 authorities for personnel and operational expenses; including fuel,

1 communications, operational office supplies, utilities, and travel for training
2 purposes. Provided however, unless specifically provided under this Act and not
3 withstanding any law to the contrary, except for the Commerce Registrar of
4 Corporation Fees Revolving Account and the Justice Center Fund, fifty percent
5 (50%) of all revolving accounts and special accounts cumulative balances as of
6 September 30, 2026, shall be reserved and identified by the Department of Finance
7 on November 1, 2026 for appropriation by the legislature for the retirees' benefits,
8 the Public School System, and the Northern Marianas College. Provided however
9 that Section 501 of this Act shall not apply to this section.

10 **Section 606. Legal Holidays.**

11 Any employee required to work on a non-federal Commonwealth legal
12 holiday shall be paid at the basic salary rate for the hours worked on that day
13 without any additional adjustment for holiday leave with pay. This provision does
14 not apply to employees who are 100% or partially funded with federal funds.

15 **Section 607. Cell #1 and Cell #2 of the Marpi Landfill Closure Financial**
16 **Assurance Mechanism.**

17 In the event of any funding shortfalls caused by this Appropriations Act, the
18 CNMI Government shall commit its full faith and credit when necessary to
19 effectuate the closure of Cell #1 and Cell #2 of the Marpi Landfill.

20 **Section 608. Vacant Positions.** Except as provided under Section 602(a),
21 notwithstanding any law to the contrary, any position that becomes vacant shall be

1 closed out. Unused funds for such position shall go to operation expenses within
2 that department or agency within 30 days upon vacancy unless a request is made to
3 the Legislature for reinstatement of the vacant position, which shall be approved by
4 a joint resolution.

5 **Section 609. DPS Rota and DPS Tinian Detainees.** The Department of
6 Public Safety shall be responsible for all costs and expenses associated with the
7 transportation of all detainees between the senatorial districts for all courts
8 appearances and other legally mandated activities.

9 **Section 610. OGM Funds in Excess of Office of Grants Management**
10 **Budget.** Notwithstanding anything to the contrary, if the OGM receives funding in
11 excess of \$686,639.00 that is allotted to OGM as provided under 1 CMC § 2893(a),
12 the excess shall be deposited into the Reserve Account and identified for legislative
13 appropriation for the CNMI government's obligation to the retirees' benefits and
14 the Public School System. The OGM Administrator shall provide a budget and
15 spending plan with respect to all federal grants administered by OGM, to include
16 but not be limited to indirect costs, to the presiding officers of the legislature on or
17 before January 1, 2027.

18 **Section 611. Hazardous Pay.** The Solid Waste Management shall pay
19 hazardous pay owed to the Saipan, Tinian, and Rota employees from the Solid
20 Waste Management Revolving Fund collected under Title 2 section 3551 for Fiscal
21 Year 2027. This obligation shall be prioritized and fully satisfied before any other

1 funds are expended for other programs. With respect to the payment of hazardous
2 pay, there shall be a written report submitted by the Secretary of Finance and the
3 Department of Public Works to the Presiding Officers by the end of first quarter of
4 Fiscal Year 2027.

5 **Section 612. DCCA NAP Sun Bucks Program.** Of the amount
6 appropriated via Schedule A, attached and incorporated by reference hereto, to the
7 Nutritional Assistance Program, the amount of \$142,420 shall be allotted for the
8 local matching of the NAP Sun Bucks Program. Notwithstanding any provision of
9 this Act to the contrary, the Sun Bucks Program shall not be subject to austerity
10 measures. If the amount of \$142,420 is not obligated or encumbered by July 1,
11 2027, the amount of \$142,420 shall be deposited into the Reserve Account for
12 appropriation by the Legislature.

13 **Section 613. MVA Earmark.**

14 Any amount in excess of \$1,711,243 for MVA under Section 201(II)(a)(1)
15 on April 30, 2027 shall be deposited into the Reserve Account and identified by
16 Department of Finance for appropriation by the Legislature.

17 **Section 614. FEMA Reimbursements and Consumer Protection**
18 **Settlement Funds.**

19 (a) Notwithstanding any law or regulation to the contrary, any cumulative
20 underrun FEMA reimbursements received by the Executive Branch during fiscal

1 year 2027 shall be reserved and identified by the Department of Finance for
2 appropriation by the Legislature.

3 (b) Notwithstanding any law or regulation to the contrary, any nonrestricted
4 consumer protection settlement funds received by the CNMI government during
5 fiscal year 2027 shall be reserved and identified by the Department of Finance for
6 appropriation by the Legislature.

7 **CHAPTER VII. APPROPRIATIONS.**

8 **Section 701. In General.**

9 Funds designated in Chapter II as available for allocation for Fiscal Year
10 2027 are hereby allocated pursuant to this Chapter.

11 **Section 702. Appropriation.**

12 The amount of **\$100,726,806** is hereby allocated as set forth in the attached
13 Schedule A as the General Revenues of the Commonwealth available for allocation
14 in FY 2027.

15 **Section 703. Judicial Branch.**

16 (a) The Number of Personnel and appropriations for personnel, operations,
17 and utilities for the Judicial Branch shall be as shown in Schedule A.

18 (b) Notwithstanding any laws to the contrary, the Chief Justice of the CNMI
19 Supreme Court and Presiding Judge of the CNMI Superior Court may adjust the
20 Judicial Branch work schedule and operating hours that are consistent with
21 available funds for personnel and operations.

1 (c) Notwithstanding any provision of law to the contrary, in the event of
2 austerity measures, the Chief Justice and the Presiding Judge may use any available
3 non-General Revenue source funds, including revolving accounts, to restore the
4 reduced work hours of the Judicial Branch personnel and operations.
5 Notwithstanding any other law to the contrary, the expenditure authority for the
6 Judicial Branch shall have reprogramming authority to move funding from
7 Personnel to Operations and from Operations to Personnel.

8 **Section 704. Legislative Branch.**

9 The Number of Personnel and allocations for personnel, operations, and
10 utilities for the Legislative Branch shall be as shown in Schedule A.

11 (a) Art. II Sec. 16(e) of the Commonwealth Constitution provides:

12 e) Beginning the second Monday of January 1998, the amount of the
13 ceiling and all other dollar amounts stated in this section shall be adjusted
14 every two years by the same percentage as the percentage change in the
15 United States Department of Commerce composite price index during the
16 two preceding fiscal years using the beginning of the fiscal year 1996 as
17 the base.

18 The allocation ceilings have automatically increased every two years,
19 beginning in January 1998. Using the price composite indexes developed by the
20 Department of Commerce, Bureau of Economic Analysis for State and Local

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1 Government Consumption Expenditures and Gross Investment, the allocation
2 ceilings for the Legislature for fiscal years 2022, 2023, and 2024 are as follows:

3 Price Index for All Government Consumption Expenditures and Gross Investment

4 Legislative Branch	Base Ceiling 5 Oct. 1, 1995	Change in Price Index Jan 1, 2020	Ceiling Jan. 1, 2020 Based on Change
6 Members Allocation	\$155,000	60.335%	\$248,519.25
7 Presiding Officers Allocation	\$400,000	60.335%	\$641,340.00
8 Legislative Bureau	\$2,000,000	60.335%	\$3,206,700.00

9 (b) Notwithstanding any laws to the contrary, the Legislative Bureau
10 Director may adjust the Legislative Branch work schedule and operating hours that
11 are consistent with available funds for personnel and operations.

12 (c) The Legislative Bureau Director may use any available non-General
13 Revenue funds to restore the reduced work hours of the LB personnel.

14 (d) Salaries of Legislative Members.

15 (1) The amount allocated under this section to the House of Representatives
16 under "personnel" shall be used to fund the salaries and benefits of the members of
17 the House of Representatives. The expenditure authority for the amounts allocated
18 shall be the Speaker of the House.

19 (2) The amount allocated under this section to the Senate under "personnel"
20 shall be used to fund the salaries and benefits of the members of the Senate. The
21 expenditure authority for the amounts allocated shall be the President of the Senate.

22 (e) Members' Office Accounts and Employees.

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1 (1) Notwithstanding 1 CMC § 7401(c) to the contrary, each member shall
2 be the expenditure authority of the funds allocated to their individual sub-account;

3 (2) Funds allocated for the operation of the member's office, including, but
4 not limited to, the personnel costs of the member's employees and expenditures as
5 authorized by the adopted rules of the Senate in the case of the Senate member, or
6 the adopted rules of the House of Representatives in the case of a House member,
7 or the Legislative Bureau, may be expended to defray travel and incidental expenses
8 for the purpose of attending to legislative business; provided that a member may
9 receive a one-month advancement of funds appropriated to his or her office for
10 expenditures;

11 (3) Allocation of the maximum number of positions among House members
12 shall be governed by the rules of the House; and

13 (4) Allocation of the maximum number of positions among Senate members
14 shall be governed by the rules of the Senate.

15 (f) Senate and House Leadership Accounts. The leadership account of each
16 house shall be \$174,516.00. The Presiding Officer of each respective house, or his
17 lawfully authorized designee, shall be the expenditure authority and shall use such
18 funds to support the operations and activities of the House of Representatives and
19 Senate in accordance with its rules, provided that the Presiding Officer distributes
20 a portion of the total allocation in equal amounts to all the standing committees for
21 their operations and activities.

1 (g) Legislative Bureau, ORG 11620700. The Number of Personnel and
2 allocations for personnel, operations, and utilities for the Legislative Bureau shall
3 be as shown in Schedule A. The expenditure authority of the funds allocated for the
4 Legislative Bureau shall be the Director of the Legislative Bureau or authorized
5 designee. Notwithstanding any other law to the contrary, including any provision
6 of this Act, the expenditure authority for the Legislative Bureau shall have
7 unrestricted reprogramming authority to move funding from Personnel to
8 Operations, which includes Utilities, and from said Operations to Personnel.

9 (h) Salary adjustments. All salary adjustments for the staff of the Legislative
10 Bureau and the Youth Congress shall take effect only with an annual performance
11 evaluation and consultation with the Speaker of the House and the President of the
12 Senate. All adjustments shall be subject to funding.

13 (i) Northern Marianas Youth Congress, ORG 11620800. The Number of
14 Personnel and allocations for personnel and operations for Youth Congress shall be
15 as shown in Schedule A. The expenditure authority is vested in the Director of the
16 Legislative Bureau with the consent of the Speaker of the Northern Mariana Islands
17 Youth Congress.

18 **Section 705. Executive Branch.**

19 The allocation for the Executive Branch shall be as shown in Schedule A.

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1 (a) The Governor shall have authority to expend, obligate, encumber, or
2 otherwise commit, all the funds allocated to the Office of the Governor and all
3 Other Offices of the Governor.

4 (b) The Lt. Governor shall be the expenditure authority of the funds
5 allocated to the Office of the Lt. Governor.

6 (c) Of the collections received by the CNMI Passport Office, no less than
7 \$150,000 of the General Revenue funds shall be reserved for the CNMI Passport
8 Office's personnel and operations. This does not affect the Schedule "A"
9 appropriation.

10 (d) Notwithstanding any provision of law to the contrary, for Fiscal Year
11 2027, all indirect costs shall remain with the Office of Aging, under the Department
12 of Community and Cultural Affairs, for purposes of funding operations and utilities
13 and shall not be transferred to the Office of Grants Management.

14 (e) Of the funds allocated to the Division of Customs & Biosecurity
15 Services – Saipan (11170900), \$300,000 shall be used to pay the compensation of
16 custom and biosecurity officers who work outside of normal operating hours to
17 clear incoming flights, sea vessels, or cargo.

18 (f) Notwithstanding any law or regulation to the contrary, the Department
19 of Commerce is authorized to expend the cumulative balance of the Commerce
20 Registrar of Corporation Fees Revolving Account under the Department of
21 Commerce to fund its personnel, including 42 NOPS of which 3 are for the

1 Cannabis Commission employees that were transferred to the Division of Alcohol
2 Beverage and Tobacco Control by EO 2025-005, and operations for all its divisions
3 and offices, including the One Stop Business Center for fiscal year 2027.

4 (g) Under the Veteran's Affairs Office, in the event that federal funds
5 become available for the maintenance of the Tinian Veteran's Cemetery and the
6 Rota Veteran's Cemetery, 1 NOP shall be allocated for each senatorial district.

7 **Section 706. First Senatorial District – Mayor of Rota and Rota**
8 **Municipal Council.**

9 The Number of Personnel and allocations for personnel, operations, and
10 utilities for the First Senatorial District shall be as shown in Schedule A.

11 (a) Except as provided in this section, the Mayor of Rota shall have
12 authority to expend, obligate, encumber, and otherwise commit, all the funds
13 allocated to the First Senatorial District. Additionally, except as provided in this
14 section, in accord with the Superior Court's decision in the case of *Inos v. Tenorio*,
15 the Mayors shall also have expenditure authority over resident government
16 departments in the First and Second Senatorial districts respectively unless the
17 Governor revokes expenditure authority in a manner consistent with the Superior
18 Court's holding in *Inos v. Tenorio*, to wit: expenditure authority over resident
19 departments that are primarily concerned with the delivery of public services can
20 be revoked only on a prior showing of just cause, but the Governor has the

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1 discretion to revoke expenditure authority over those departments that are primarily
2 concerned with enforcing the law.

3 (b) Of the funds appropriated to the Rota Mayor's office, \$100,000 shall be
4 used for typhoon recovery costs reimbursable by FEMA. The \$100,000
5 appropriated in this section shall be transferred within a reasonable time by the
6 Department of Finance to the Rota Municipal Treasury upon this Act becoming
7 law.

8 (c) Of the funds allocated to the Division of Customs & Biosecurity
9 Services – Rota (12170900), \$100,000 shall be used to pay the compensation of
10 custom and biosecurity officers who work outside of normal operating hours to
11 clear incoming flights, sea vessels, or cargo.

12 (d) Rota Municipal Council. Allocations to the Municipal Council shall be
13 divided and distributed equally to each member of the Municipal Council in
14 separate accounts. Each Municipal Council member shall be the expenditure
15 authority of funds distributed to him/her.

16 (e) The Mayor shall have up to 50% reprogramming authority for the
17 departments, agencies, and offices of the municipality. The mayor shall also report
18 to the Legislature with respect to all exercises of this reprogramming authority on
19 a monthly basis.

20 **Section 707. Second Senatorial District – Mayor of Tinian & Aguiguan**
21 **and Tinian Municipal Council.**

1 The Number of Personnel and allocations for personnel, operations, and
2 utilities for the Second Senatorial District shall be as shown in Schedule A.

3 (a) Except as provided in this section, the Mayor of Tinian and Aguiguan
4 shall have authority to expend, obligate, encumber, or otherwise commit or
5 reprogram, all the funds allocated to the Second Senatorial District. Additionally,
6 in accord with the Superior Court's decision in the case of *Inos v. Tenorio*, the
7 Mayors shall also have expenditure authority over resident government
8 departments in the First and Second senatorial districts respectively unless the
9 Governor revokes expenditure authority in a manner consistent with the Superior
10 Court's holding in *Inos v. Tenorio*, to wit: expenditure authority over resident
11 departments that are primarily concerned with the delivery of public services can
12 be revoked only on a prior showing of just cause, but the Governor has the
13 discretion to revoke expenditure authority over those departments that are primarily
14 concerned with enforcing the law.

15 (b) Of the funds appropriated to the Tinian Mayor's office, \$100,000 shall
16 be used for typhoon recovery costs reimbursable by FEMA. The \$100,000
17 appropriated in this section shall be transferred within a reasonable time by the
18 Department of Finance to the Tinian Municipal Treasury upon this Act becoming
19 law.

20 (c) Of the funds allocated to the Division of Customs & Biosecurity
21 Services – Tinian (13170900), \$100,000 shall be used to pay the compensation of

1 custom and biosecurity officers who work outside of normal operating hours to
2 clear incoming flights, sea vessels, or cargo.

3 (d) Tinian Municipal Council. Allocations to the Municipal Council shall
4 be divided and distributed equally to each member of the Municipal Council in
5 separate accounts. The Chairman of the Municipal Council shall be the expenditure
6 authority of funds distributed to him/her.

7 (e) The Mayor shall have up to 50% reprogramming authority for the
8 departments, agencies, and offices of the municipality. The mayor shall also report
9 to the Legislature with respect to all exercises of this reprogramming authority on
10 a monthly basis.

11 **Section 708. Third Senatorial District – Mayor of Saipan; Mayor of the**
12 **Northern Islands; and Saipan and Northern Islands Municipal Council.**

13 The Number of Personnel and allocations for personnel, operations, and
14 utilities for the Office of the Mayor of Saipan, Office of the Mayor of the Northern
15 Islands, and the Saipan and Northern Islands Municipal Council shall be as shown
16 in Schedule A.

17 (a) The Mayor of Saipan, the Mayor of the Northern Islands, and the
18 Chairperson of the Municipal Council for Saipan and the Northern Islands or each
19 of their respective designees shall be the expenditure authority for allocations for
20 their respective offices.

1 (b) Of the funds appropriated to the Saipan Mayor's office, \$100,000 shall
2 be used for typhoon recovery costs reimbursable by FEMA.

3 (c) The Mayor(s) shall have up to 50% reprogramming authority for the
4 offices of the municipality. The mayor shall also report to the Legislature with
5 respect to all exercises of this reprogramming authority on a monthly basis.

6 **Section 709. Other Programs.**

7 The Fiscal Year 2027 Budget Plan Act for the programs under this section
8 shall be as shown in Schedule A.

9 (a) **Northern Marianas College.** The President of the Northern Marianas
10 College or designee shall be the expenditure authority of the funds under ORG
11 11881000.

12 (b) **NMC Board of Regents.** The Chairperson of the Board of Regents of
13 the Northern Marianas College or designee shall be the expenditure authority of the
14 appropriated funds under ORG 11882100.

15 (c) **Public School System.** The Commissioner of Education or designee
16 shall be the expenditure authority of the allocated funds under ORG 11881100.
17 Funds allocated to PSS shall not be used for any expenses of the Board of
18 Education, for legal fees and costs of litigation including but not limited to any
19 payments for settlements and/or judgments and/or legal representation.

20 (1) Notwithstanding any law or regulation to the contrary, of the
21 \$25,028,571 allocated to the Public School System, \$16,177,027.52 shall be

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1 allocated for the first two quarters of fiscal year 2027 to cover 64 work hours for
2 its employees and school operations with the understanding that the CNMI
3 government will seek additional funds including those identified in Section 605,
4 (Revolving Accounts/Special Accounts), Section 610 (OGM Funds in Excess of
5 OGM Budget), Section 612 (DCCA NAP Sun Bucks Program), Section 613 (MVA
6 Earmark), Section 614 (FEMA Reimbursements and Consumer Protection
7 Settlement Funds), and educational tax credits to fund the personnel and operations
8 of PSS for the remainder of the fiscal year in the amount of \$7,325,484.00, and the
9 Public School System will coordinate and implement an alternative school system
10 to address its personnel and operation expenses for the remainder of the fiscal year.

11 (2) Notwithstanding this Act or any law to the contrary, the Department of
12 Finance shall transfer to the Public School System a monthly allotment of not less
13 than \$2,696,171.25 to fund PSS's 64 work hour personnel and school operations
14 beginning October 2026 through March 2027 and the subsequent monthly
15 allotments shall be based on the remaining budget allocations and any supplemental
16 or additional appropriation for the Public School System.

17 (3) Provided further that the expenditure authority shall provide a detailed
18 expense report in writing to the Presiding Officers of the Legislature, the
19 Chairperson of the House Standing Committee on Ways and Means, and the
20 Chairperson of the Senate Standing Committee on Fiscal Affairs within 30 days
21 after the end of Fiscal Year 2027.

1 (4) Notwithstanding any law to the contrary, the Commissioner of
2 Education shall submit to the Presiding Officers of the Legislature, Chairperson of
3 the Senate Committee on Fiscal Affairs and the Chairperson of the House
4 Committee on Ways and Means, at the end of each month a fund status report of
5 all funds appropriated for the operations and activities of the PSS.

6 (5) The Commissioner of Education shall meet quarterly with the
7 Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the
8 House Committee on Ways and Means to discuss actual revenues collected versus
9 the revenues estimated. Notwithstanding any laws or rules to the contrary, all
10 special accounts under PSS shall not have any limitations.

11 (6) Notwithstanding 4 CMC §§ 1205(b) and 1306(b), any law, or regulation
12 to the contrary, the maximum nonrefundable credit of \$5,000 shall be increased to
13 \$10,000 for education tax credit donations given to the Public School System
14 during fiscal year 2027.

15 (d) **Board of Education.** The Chairperson of the Board of Education or
16 his/her designee shall be the expenditure authority of the appropriated funds under
17 ORG 11882000. The funds appropriated to the Board of Education shall include
18 the cost and expenses of the student and teacher representatives to the Board of
19 Education.

20 (e) The **CNMI Health Network Program** (hereinafter, "HNP") (formerly
21 known as CNMI Medical Referral Program). The Commonwealth Healthcare

1 Corporation shall administer the HNP or its successor, including both inter-island
2 and off-island referrals, consistent with its duties and responsibilities under 3 CMC
3 § 2821 *et seq.* More specifically, the inter-island medical referral services shall
4 include stipends, airfare, and lodging for patients and escorts, which is consistent
5 with the off-island medical referral program. The expenditure authority for all funds
6 appropriated to inter-island and off-island medical referral services and
7 administration (inclusive of ORG 11850100, 11850700, and any new organizations
8 codes established for CHCC Medical Referral) shall be the CEO of the
9 Commonwealth Healthcare Corporation or designee. Provided further that
10 \$150,000 of the funds allocated to the HNP, ORG 11850700, shall be used
11 exclusively for inter-island medical referral.

12 (f) **Northern Marianas Technical Institute.** The Chairperson of the Board
13 of Trustees or designee in consultation with the Chief Executive Officer shall be
14 the expenditure authority of the allocated funds for the Northern Marianas
15 Technical Institute.

16 **Section 710. Independent Programs.**

17 The Fiscal Year 2027 Budget Plan Act for the agencies under this section
18 shall be as shown in Schedule A.

19 (a) **Joeten-Kiyu Public Library.** The Chairperson of the Commonwealth
20 Library Council or designee shall be the expenditure authority of the allocated
21 funds.

1 (b) **Elected Attorney General.** The Attorney General or designee shall be
2 the expenditure authority of the allocated funds.

3 Notwithstanding any laws, rules, or regulations to the contrary, all of the
4 funds collected for services rendered by the Office of the Attorney General to
5 Autonomous Agencies and other agencies shall be reserved to fund the
6 Investigative Division, under the Office of the Attorney General, for the purpose of
7 prosecuting white-collar crimes. For the purpose of this section, “white collar
8 crimes” means non-violent offenses committed for financial gain through deceit,
9 concealment, or a violation of trust, which includes, but not limited to, fraud,
10 embezzlement, money laundering, bribery, and identity theft.

11 (c) **Public Assistance Program.** The expenditure authority of the funds
12 allocated for the Public Assistance Program shall be the Governor’s Authorized
13 Representative.

14 (d) **Commonwealth Medicaid Agency.** The funds allocated in this Act for
15 the Medicaid Program, including Medicaid Reimbursement, ORG 11882200,
16 Medicaid Agency, ORG 11880300, and Medicaid Enterprise Systems & Health
17 Information Technology, ORG 11850400 shall be deemed a single budget reserved
18 for the purposes of Medicaid Agency, Medicaid Reimbursement, and Medicaid
19 Enterprise Systems & Health Information Technology. The Director of the
20 Commonwealth Medicaid Agency may reallocate the funds allocated in this Act to
21 any of the expenditure categories, including, but not limited to, Medicaid Agency,

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1 Medicaid Reimbursement, and Medicaid Enterprise Systems & Health Information
2 Technology. Provided further, notwithstanding any other law to the contrary, for
3 Fiscal Year 2027, pursuant to the request of Commonwealth Medicaid Agency,
4 with the concurrence of the Office of Personnel Management, all of the 20 NOPs
5 for the Medicaid Enterprise Systems & Health Information Technology funded
6 under ORG 11850400 shall be excepted service contract employees.

7 In addition, Notwithstanding Public Law 21-28 or any other provision of
8 law to the contrary, the Commonwealth Medicaid Agency is authorized up to
9 twenty (20) NOP positions funded through Medicaid administrative funding for
10 which one hundred percent (100%) federal financial participation is available.
11 Such positions shall be authorized as excepted-service contract employees, subject
12 to applicable federal requirements and the terms and conditions governing the
13 federal funding source.

14 (e) **CNMI Scholarship and Financial Assistance Office.** Of the funds
15 allocated to the CNMI Scholarship and Financial Assistance Office, \$50,000 shall
16 be used to fund the Professional Student Exchange Program (PSEP) established
17 under 3 CMC § 11101 and \$100,000 shall be used to pay the annual license fee of
18 WICHE unless outside sources are available to pay for the WICHE annual license
19 fee, then \$100,000 shall be used for scholarships and grants, as shown in Schedule
20 A.

1 (f) For programs and activities not specifically mentioned, the expenditure
2 authority shall be the Secretary of Finance.

3 **Section 711. Department of Public Lands.**

4 (a) Pursuant to 1 CMC § 2803 of the Commonwealth Code, Department of
5 Public Lands (DPL) submitted a budget of \$5,777,092. The funds allocated to the
6 personnel budget of DPL reflects an 80 hour work schedule per pay period. The
7 DPL, pursuant to the Memorandum of Agreement, executed on February 17, 2023,
8 between DPL and the Department of Lands and Natural Resources (DLNR) is
9 authorized to pay for services provided by the personnel of the DLNR, not limited
10 to the Division of Parks and Recreation, of all three senatorial districts. Provided
11 further, DPL shall provide payments for the landscaping and ground maintenance
12 of all properties that fall under the purview of Parks and Recreation.

13 (b) Pursuant to a formal Memorandum of Agreement (MOA) between the
14 Department of Public Lands and the Department of Lands and Natural Resources
15 (DLNR), and the Mayors of Rota and Tinian & Aguiguan, DPL is authorized to
16 expend up to \$800,000 annually for maintenance and security of public lands,
17 including designated parks, recreational areas, and other real estate properties,
18 inclusive of the former Rota Resort, the former Tinian Dynasty, the former Kanoa
19 Resort, and the former Marianas Resort, under DPL's jurisdiction.

20 **Section 712. Financial Data and Transparency Information Access.**

21 (a) Access Provided to Legislative Fiscal Analysts.

1 Notwithstanding any provision of law to the contrary, training and access
2 to the following shall be provided:

3 (1) The Munis Financial Management Information System or other
4 financial and accounting system to obtain the following: monthly
5 collections and expenditures, including but not limited to funds status, and
6 detailed expenditure reports in a format that is exportable or convertible to
7 Excel files; and

8 (2) The following reports in a format that is exportable or
9 convertible to Excel files shall be provided to the CNMI Legislative Fiscal
10 Analysts 30 days after the effective date of this Act:

11 (A) All revolving accounts;

12 (B) All business activities listed in Schedule A;

13 (C) All accounts listed as earmarks in the Budget Authority Act;

14 (D) All debt service payments, including payments to the Settlement
15 Fund, and Series A and Series B Funds;

16 (E) All revenue accounts in the First, Second, and Third Senatorial
17 Districts that are identified as budgetary resources in the Budget
18 Authority Act;

19 (3) Any other financial information, not legally privileged or
20 protected, relating to the CNMI Government's expenditure of public funds,
21 as needed and requested, in writing, within 10 days of said request.

1 **Section 713. Reporting Requirement.**

2 In Fiscal Year 2027, the expenditure authorities of the foregoing activities
3 listed in Chapter 7 and the CNMI Public School System, shall submit to the
4 Presiding Officers of the Legislature, Chairperson of the Senate Committee on
5 Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, a
6 fund status report on the expenditures for personnel and operations of each
7 government entity, and the payments of the public auditor's fee, for the quarter
8 ended and, if applicable, year-to-date totals as of the close of the reporting period.

9 **CHAPTER VIII. NON GENERAL REVENUE SOURCES**

10 **Section 801. Administrative Provisions.**

11 (a) Notwithstanding 1 CMC § 7204, the non-General Revenue source funds
12 allocated for Fiscal Year 2027 shall be allotted monthly; except programs that
13 require one-time payments may receive advance allotments.

14 (b) Notwithstanding any law to the contrary, the Secretary of Finance shall
15 submit to the Presiding Officers of the Legislature, at the end of each quarter, a
16 fund status report on the non-General Revenue sourced funds that are transferred
17 in and out of government organizational codes and their respective accounts,
18 pursuant to Section 802 of this Act.

19 **Section 802. Non General Revenue Sources.**

20 (a) Tobacco Settlement Funds. Pursuant to 3 CMC § 2173 and the funds
21 allocated in this section pursuant to the submittal of a program and expenditure plan

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1 to the Secretary of Finance, the Tobacco Settlement funds in the amount of
2 \$541,597.00, not subject to reprogramming or fiscal year limitation, shall be
3 allocated as follows:

4	(1) Public Health	\$284,338.40
5	(2) CNMI Public School System	\$108,319.40
6	(3) Coalition of Private Schools	\$40,619.80
7	(4) Mayor of Rota	\$54,159.70
8	(5) Mayor of Tinian	\$54,159.70

9 The expenditure authorities of the funds allocated pursuant to this Section
10 802(a) shall be the persons authorized by law for each respective office or agency.
11 The expenditure authorities shall provide accountability and transparency by
12 providing within 30 days after the end of each quarter an expenditure report of the
13 funds to the governor and the Presiding Officers of the Legislature.

14 (b) Commonwealth Worker Fund (Source: U.S.P.L. 115-218).

15 In accordance with U.S. Public Law 115-218, the sum of \$894,650.00 in
16 Commonwealth Worker Fee Funds shall be available for the sole and exclusive
17 purpose of funding vocational education, apprenticeships, or other training
18 programs for United States workers by Commonwealth educational entities for
19 Fiscal Year 2027. Provided that out of the \$894,650.00 the following amounts shall
20 be allocated for the sole and exclusive purpose of funding vocational education,
21 apprenticeships, or other vocational training programs for United States workers:

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1	(1) NMTech:	\$536,790.00
2	(2) NMC:	\$134,197.50
3	(3) CNMI DOL Registered Apprenticeship	\$134,197.50
4	(4) PSS	\$35,786.00
5	(5) CNMI DOL Administrative Cost	\$53,679.00

6 The expenditure authorities of all Commonwealth educational entities that
7 receive Commonwealth Worker Fee Funds shall submit to the Presiding Officers
8 of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the
9 Chairperson of the House Committee on Ways and Means, at the end of each
10 quarter, a fund status report of the funds allocated under this subsection. Provided
11 further, for purposes of data collection, all expenditure authorities shall 1) require
12 all expenditure authorities of CW funds to register with the Department of Labor
13 and 2) report on the status of all recipient placement into the workforce (or non-
14 placement) of said funding.

15 The recipients of the funds in this subsection shall submit to the Governor
16 and the Department of Labor the required education plans consistent with and
17 mandated by U.S. Public Law 115-218.

18 (c) In the event that non general revenue sources are available to fund GHLI,
19 such funds shall be used to pay for GHLI premiums and shall not be reprogrammed
20 for any other purpose.

1 (d) Reporting Requirement. The expenditure authorities of the funds
2 allocated pursuant to Section 802 shall provide accountability and transparency by
3 providing within 30 days after the end of each quarter an expenditure report of the
4 funds to the Governor and the Presiding Officers of the Legislature.

5 **Section 803. Community Disaster Loan Financing.** The Legislature
6 recognizes that the Commonwealth's FY 2027 fiscal condition presents a
7 substantial risk to the continuity of essential public services and may require
8 reductions in government operating hours, furloughs, or other measures that
9 adversely affect the delivery of public services. The Legislature therefore requests
10 the Executive Branch to pursue all federally available Community Disaster Loan
11 financing for which the Commonwealth is eligible and to use approved loan
12 proceeds, to the maximum extent permitted by federal law, to preserve essential
13 governmental services and reduce the need for furloughs, reductions in hours, and
14 other measures that would impair the delivery of those services in Fiscal Year
15 2027.”

16 **CHAPTER IX. GENERAL PROVISIONS**

17 **Section 901. Severability.** If any provision of this Act, or its application to
18 any person or circumstance, is held invalid, the invalidity does not affect other
19 provisions or applications of the Act which can be given effect without the invalid
20 provision or applications, and to this end the provisions of this Act are severable.

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1 **Section 902. Savings Clause.** This Act and any repealer contained herein
2 shall not be construed as affecting any existing right acquired under contract or
3 acquired under statutes repealed or under any rule, regulation or order adopted
4 under the statutes. Repealers contained in this Act shall not affect any proceeding
5 instituted under or pursuant to prior law. The enactment of this Act shall not have
6 the effect of terminating, or in any way modifying, any liability civil or criminal,
7 which shall already be in existence at the date this Act becomes effective.

8 **Section 903. Effective Date.** This Act shall take effect on or after October
9 1, 2026, upon its approval by the Governor, or it becoming law without such
10 approval.

Prefiled: 9/15/2026

Date: 9/15/2026

Introduced by: /s/ Rep. John Paul P. Sablan
/s/ Rep. Vincent R. Aldan
/s/ Rep. Marissa R. Flores
/s/ Rep. Julie M. A. Ogo
/s/ Rep. Denita Kaipat Yangetmai
/s/ Rep. Ralph N. Yumul

Reviewed for legal sufficiency by:

/s/ Jose A. Bermudes
House Legal Counsel

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Judicial Branch					
Justices & Judges	8	\$1,145,430	\$11,454	\$0	\$1,156,884
CNMI Supreme Court	8	\$344,324	\$3,444	\$0	\$347,768
CNMI Superior Court	34	\$1,032,608	\$10,326	\$0	\$1,042,934
Administrative	31	\$1,058,638	\$153,986	\$200,000	\$1,412,624
Law Revision Commission	3	\$121,254	\$1,212	\$0	\$122,466
Drug Court	8	\$238,418	\$2,384	\$0	\$240,802
Mental Health Court	6	\$158,986	\$1,590	\$0	\$160,576
Judicial Branch Total	98	\$4,099,658	\$184,396	\$200,000	\$4,484,054
Legislative Branch					
Current House Member's Salaries	20	\$796,037	\$0	\$0	\$796,037
House Member's Allocation	45	\$0	\$2,073,135	\$0	\$2,073,135
House Leadership	0	\$0	\$174,516	\$0	\$174,516
Current Senate Salaries	9	\$361,466	\$0	\$0	\$361,466
Senate Member's Allocation	27	\$0	\$932,911	\$0	\$932,911
Senate Leadership	0	\$0	\$174,516	\$0	\$174,516
Legislative Bureau	30	\$1,117,398	\$173,135	\$157,880	\$1,448,413
CNMI Youth Congress	1	\$19,198	\$54	\$0	\$19,252
Legislative Branch Total	132	\$2,294,099	\$3,528,267	\$157,880	\$5,980,246
Office of the Governor					
Office of the Governor	14	\$613,247	\$6,132	\$0	\$619,379
Governor's Discretionary Account	0	\$0	\$91,125	\$0	\$91,125
Office of the Governor Total	14	\$613,247	\$97,257	\$0	\$710,504
Office of the Lt. Governor					
Office of the LT. Governor	12	\$400,982	\$4,010	\$0	\$404,992
Lt. Gov's Discretionary Account	0	\$0	\$61,691	\$0	\$61,691
Office of the Lt. Governor Total	12	\$400,982	\$65,701	\$0	\$466,683

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Other Offices of the Gov and Lt. Gov					
Office of Management & Budget	6	\$213,116	\$2,131	\$0	\$215,247
Administrative Services	15	\$430,066	\$4,301	\$0	\$434,367
CNMI Homeland Security & Emergency Management Office	14	\$263,661	\$2,636	\$0	\$266,297
Office of Youth Affairs	0	\$0	\$0	\$0	\$0
Office of Planning & Development	4	\$76,114	\$761	\$0	\$76,875
Office of Parole Board	3	\$85,095	\$851	\$0	\$85,946
Office of Grants Management	15	\$679,841	\$6,798	\$0	\$686,639
Public Defender Office	6	\$243,217	\$2,432	\$0	\$245,649
Carolinian Affairs Office	10	\$203,405	\$2,122	\$8,771	\$214,298
Indigenous Affairs Office	4	\$99,713	\$997	\$0	\$100,710
Veteran's Affairs Office	8	\$181,801	\$1,818	\$0	\$183,619
Women's Affairs Saipan	3	\$75,062	\$750	\$0	\$75,812
Environmental Quality - Saipan	0	\$0	\$0	\$0	\$0
Zoning Board	6	\$181,492	\$1,815	\$0	\$183,307
CJPA	3	\$93,141	\$931	\$0	\$94,072
Vocational Rehabilitation Services	0	\$0	\$70,505	\$0	\$70,505
Medicaid Reimbursements	0	\$0	\$6,437,248	\$0	\$6,437,248
Medicaid Agency	20	\$0	\$0	\$0	\$0
Medicaid Enterprise Systems & Health Information Technology	20	\$105,012	\$344,217	\$0	\$449,229
Governor's Holding Account	0	\$0	\$0	\$0	\$0
Other Offices of the Gov and Lt. Gov Total	137	\$2,930,736	\$6,880,313	\$8,771	\$9,819,820
Department of Commerce					
Secretary of Commerce	13	\$1	\$1	\$0	\$2
Economic Development - Saipan	2	\$1	\$1	\$0	\$2
Statistical Research	4	\$1	\$1	\$0	\$2
Alcoholic Beverage Control	15	\$1	\$1	\$0	\$2
Enforcement and Compliance	5	\$1	\$1	\$0	\$2
Workers Compensation Commission	3	\$1	\$1	\$0	\$2
Foreign Corporation Liaison	0	\$0	\$1	\$0	\$1
Department of Commerce Total	42	\$6	\$7	\$0	\$13
Department of Community & Cultural Affairs					
Secretary of CCA	8	\$194,717	\$1,947	\$0	\$196,664
Youth Services - Saipan	10	\$236,655	\$2,366	\$0	\$239,021
Child Care Licensing Program	4	\$114,668	\$1,147	\$0	\$115,815
Historical Preservation - Saipan	11	\$277,037	\$2,770	\$0	\$279,807
Office of Aging - Saipan	5	\$172,068	\$1,721	\$0	\$173,789
Council for Arts & Culture	0	\$0	\$1	\$0	\$1
Low Income Home Energy Assistance Program	2	\$40,897	\$1,805	\$139,648	\$182,350
Chamorro/Carolinian Language Commission	5	\$135,433	\$1,354	\$0	\$136,787
NAP	0	\$0	\$142,420	\$0	\$142,420
Department of Community & Cultural Affairs Total	45	\$1,171,475	\$155,531	\$139,648	\$1,466,654

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Department of Corrections					
Secretary of Corrections	124	\$2,487,025	\$800,047	\$0	\$3,287,072
Juvenile Detention Unit	3	\$81,438	\$814	\$0	\$82,252
Department of Corrections Total	127	\$2,568,463	\$800,861	\$0	\$3,369,324
Department of Fire & Emergency Services					
Administration	11	\$380,541	\$3,806	\$0	\$384,347
Emergency Services	65	\$1,954,967	\$19,550	\$0	\$1,974,517
Fire Prevention & Arson Investigation	9	\$293,920	\$2,940	\$0	\$296,860
Emergency Medical Services	7	\$249,585	\$2,496	\$0	\$252,081
Logistical Support	6	\$201,775	\$2,018	\$0	\$203,793
DFEMS Training Section	2	\$91,287	\$913	\$0	\$92,200
DFEMS Dispatch Section	6	\$88,227	\$882	\$0	\$89,109
Department of Fire & Emergency Services Total	106	\$3,260,302	\$32,605	\$0	\$3,292,907
Department of Finance					
Secretary of Finance	18	\$756,033	\$7,560	\$0	\$763,593
Finance and Acct Saipan	25	\$733,251	\$7,333	\$0	\$740,584
Treasury	24	\$372,851	\$3,729	\$0	\$376,580
Revenue & Taxation - Saipan	59	\$1,370,054	\$13,701	\$0	\$1,383,755
Procurement & Supply - Saipan	12	\$277,764	\$2,777	\$0	\$280,541
Division of Customs & Biosecurity Services - Saipan	95	\$2,469,502	\$24,695	\$0	\$2,494,197
Office of Information Technology	9	\$231,952	\$815,801	\$0	\$1,047,753
Passport Office	2	\$49,327	\$493	\$0	\$49,820
Department of Finance Total	244	\$6,260,734	\$876,089	\$0	\$7,136,823
Department of Labor					
Secretary of Labor	5	\$176,829	\$1,768	\$0	\$178,597
Administrative Hearing Office	2	\$48,070	\$480	\$0	\$48,550
Employment Services	8	\$196,390	\$1,964	\$0	\$198,354
Labor Enforcement Fund	7	\$196,374	\$1,964	\$0	\$198,338
Department of Labor Total	22	\$617,663	\$6,176	\$0	\$623,839
Department of Land and Natural Resources					
Secretary of DLNR	6	\$221,694	\$2,217	\$0	\$223,911
Agriculture	16	\$362,998	\$3,630	\$0	\$366,628
Fish & Wildlife Saipan	9	\$179,160	\$1,791	\$0	\$180,951
Parks & Recreation - Saipan	52	\$615,524	\$6,155	\$0	\$621,679
Soil & Water Conservation - Saipan	0	\$0	\$0	\$0	\$0
Land Registration Saipan	6	\$136,211	\$1,363	\$0	\$137,574
Department of Land and Natural Resources Total	89	\$1,515,587	\$15,156	\$0	\$1,530,743
Department of Public Safety					
DPS Commissioner	2	\$89,247	\$892	\$0	\$90,139
Police - Saipan	129	\$3,173,544	\$31,735	\$0	\$3,205,279
Administrative Division	13	\$356,641	\$3,566	\$0	\$360,207
Motor Vehicles Division	11	\$199,862	\$1,999	\$0	\$201,861
Department of Public Safety Total	155	\$3,819,294	\$38,192	\$0	\$3,857,486
Department of Public Works					
Secretary Public Works	8	\$287,042	\$2,870	\$0	\$289,912
Building Safety Code	12	\$307,090	\$3,071	\$0	\$310,161
Roads & Grounds Division	1	\$1	\$1	\$0	\$2
Technical Services Division	21	\$473,102	\$4,731	\$0	\$477,833
Solid Waste Management Division	35	\$559,634	\$5,596	\$0	\$565,230
Department of Public Works Total	77	\$1,626,869	\$16,269	\$0	\$1,643,138
Executive Branch Total	1,070	\$24,785,358	\$8,984,157	\$148,419	\$33,917,934
First Senatorial District					
Mayor Rota	118	\$1,801,288	\$290,254	\$150,000	\$2,241,542
Municipal Council Rota	7	\$99,199	\$992	\$0	\$100,191



Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Finance and Acct Rota	4	\$112,932	\$1,129	\$0	\$114,061
Revenue & Taxation - Rota	3	\$57,148	\$572	\$0	\$57,720
Procurement & Supply Rota	2	\$54,262	\$543	\$0	\$54,805
Customs and Biosecurity Service - Rota	11	\$323,608	\$3,236	\$0	\$326,844
Historic Preservation - Rota	2	\$46,993	\$470	\$0	\$47,463
Sports and Recreation - Rota	8	\$177,526	\$1,775	\$0	\$179,301
Labor Rota	5	\$147,672	\$1,477	\$0	\$149,149
Economic Development - Rota	4	\$101,480	\$1,015	\$0	\$102,495
Police - Rota	40	\$898,295	\$8,983	\$0	\$907,278
Fire & EMS - Rota	23	\$681,816	\$6,818	\$0	\$688,634
Agriculture - Rota	12	\$291,374	\$2,913	\$0	\$294,287
Fish & Wildlife Rota	5	\$106,101	\$1,061	\$0	\$107,162
Parks & Recreation - Rota	3	\$56,816	\$568	\$0	\$57,384
Soil & Water Conservation - Rota	1	\$17,599	\$176	\$0	\$17,775
Land Registration Rota	2	\$45,397	\$454	\$0	\$45,851
Operations & Maintenance - Rota	20	\$393,076	\$3,931	\$0	\$397,007
Public Library - Rota	1	\$12,508	\$125	\$0	\$12,633
Contingency - Rota	0	\$0	\$0	\$0	\$0
First Senatorial District Total	271	\$5,425,090	\$326,492	\$150,000	\$5,901,582
Second Senatorial District					
Mayor Tinian	126	\$2,596,200	\$301,594	\$150,000	\$3,047,794
Mayor Contingency Tinian	0	\$0	\$0	\$0	\$0
Municipal Council Tinian	7	\$134,986	\$1,350	\$0	\$136,336
Finance and Acct Tinian	2	\$53,744	\$537	\$0	\$54,281
Revenue & Taxation - Tinian	4	\$79,668	\$796	\$0	\$80,464
Procurement & Supply Tinian	2	\$28,141	\$281	\$0	\$28,422
Customs and Biosecurity Service - Tinian	13	\$389,534	\$3,895	\$0	\$393,429
Historic Preservation - Tinian	2	\$39,785	\$398	\$0	\$40,183
Office of Aging - Tinian	4	\$70,744	\$707	\$0	\$71,451
Sports and Recreation - Tinian	6	\$129,720	\$1,297	\$0	\$131,017
Labor Tinian	8	\$205,582	\$2,056	\$0	\$207,638
Economic Development - Tinian	7	\$132,413	\$1,324	\$0	\$133,737
Police - Tinian	34	\$854,433	\$8,545	\$0	\$862,978
Fire - Tinian	19	\$529,959	\$5,299	\$0	\$535,258
Agriculture - Tinian	8	\$194,364	\$1,943	\$0	\$196,307
Fish & Wildlife Tinian	4	\$70,839	\$708	\$0	\$71,547
Parks & Recreation - Tinian	3	\$47,786	\$478	\$0	\$48,264
Soil & Water Conservation Tinian	1	\$1	\$0	\$0	\$1
Operations & Maintenance - Tinian	10	\$157,755	\$1,577	\$0	\$159,332
Tinian Public Library	3	\$42,534	\$426	\$0	\$42,960
Vacant Holding Account Tinian	0	\$0	\$0	\$0	\$0
Second Senatorial District Total	263	\$5,758,188	\$333,211	\$150,000	\$6,241,399
Third Senatorial District					
Mayor Saipan	83	\$1,965,574	\$547,165	\$53,914	\$2,566,653
Mayor Northern Islands	14	\$343,356	\$49,728	\$0	\$393,084
Municipal Council Saipan	5	\$93,035	\$930	\$0	\$93,965
Mayor of Saipan Contingency	0	\$0	\$0	\$0	\$0
Mayor of Northern Islands Contingency	0	\$0	\$0	\$0	\$0
Third Senatorial District Total	102	\$2,401,965	\$597,823	\$53,914	\$3,053,702

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Boards and Commissions					
Civil Service Commission	2	\$80,937	\$809	\$0	\$81,746
Office of Personnel Management - Saipan	17	\$558,998	\$5,590	\$0	\$564,588
Office of Personnel Management - Tinian	1	\$30,337	\$303	\$0	\$30,640
Office of Personnel Management - Rota	2	\$49,341	\$493	\$0	\$49,834
Commonwealth Election Commission	6	\$145,123	\$1,452	\$0	\$146,575
Board of Professional Licensing	2	\$61,093	\$611	\$0	\$61,704
Commonwealth Public Utilities Commission	1	\$46,696	\$466	\$0	\$47,162
Commonwealth Casino Commission	0	\$0	\$0	\$0	\$0
Commonwealth Cannabis Commission	0	\$0	\$0	\$0	\$0
CNMI Cannabis Commission Board	0	\$0	\$0	\$0	\$0
Political Status Commission	0	\$0	\$0	\$0	\$0
Boards and Commissions Total	31	\$972,525	\$9,724	\$0	\$982,249
Independent Program					
Scholarship and Grants	7	\$178,600	\$537,197	\$0	\$715,797
Substance Abuse Prevention	12	\$297,748	\$2,977	\$0	\$300,725
Elected Attorney General	48	\$2,093,803	\$61,338	\$0	\$2,155,141
Active Employees DC Emplry Cntrbtn.	0	\$0	\$0	\$0	\$0
GHLI: Retirees	0	\$1,051,892	\$10,519	\$0	\$1,062,411
Marianas Bound Karidat	0	\$0	\$0	\$0	\$0
Active EE ER Health Ins Cntrbn.	0	\$2,003,496	\$20,035	\$0	\$2,023,531
25% Retirees' Pension Benefits	0	\$1	\$0	\$0	\$1
Government Utilities	0	\$0	\$17,866	\$1,786,587	\$1,804,453
Joeten/Kiyu Public Library	16	\$349,795	\$3,498	\$0	\$353,293
General Fund Deficit Reduction	0	\$0	\$0	\$0	\$0
NMIRF - Gov/Lt. Gov Pension	0	\$52,495	\$525	\$0	\$53,020
Judgement Against Government	0	\$0	\$0	\$0	\$0
Commonwealth Museum	0	\$0	\$0	\$0	\$0
Government Operational Costs	0	\$0	\$762,420	\$0	\$762,420
Public Assistance Matching	0	\$0	\$0	\$0	\$0
CNMI State Soil and Water Conservation Districts, Inc.	1	\$1	\$0	\$0	\$1
Independent Program Total	84	\$6,027,831	\$1,416,375	\$1,786,587	\$9,230,793
Other Programs (Transfers to Agencies)					
Commonwealth Healthcare Corp. Subsidy	0	\$0	\$1	\$0	\$1
Health Network Program	0	\$0	\$1,567,202	\$0	\$1,567,202
Northern Marianas College (NMC)	166	\$0	\$4,000,000	\$0	\$4,000,000
NMC Board of Regents	0	\$0	\$44,640	\$0	\$44,640
Marianas Visitors' Authority	49	\$139,901	\$1,400	\$0	\$141,301
Public School System	835	\$0	\$25,028,571	\$0	\$25,028,571
PSS Board	6	\$0	\$153,131	\$0	\$153,131
NMTI	0	\$0	\$1	\$0	\$1
Other Programs (Transfers to Agencies) Total	1,056	\$139,901	\$30,794,946	\$0	\$30,934,847
General Fund Grand Total	3,107	\$51,904,615	\$46,175,391	\$2,646,800	\$100,726,806
Department of Public Lands	75	\$2,710,889	\$2,936,703	\$129,500	\$5,777,092
General Fund Grand Total with DPL	3,182	\$54,615,504	\$49,112,094	\$2,776,300	\$106,503,898