



# Department of Finance, Rota

Good Governance and Public Trust



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## THE DEPARTMENT

is dedicated to earning and maintaining public trust through exemplary governance, in accordance with the Commonwealth Code Title 1, Chapter 11, §2551. Our mission is to serve our vibrant community, taxpayers, government agencies, businesses, and the local economy by practicing transparency in our collection and accounting efforts, aligned with CNMI statutes.

### Core Responsibilities :

- Enforcing CNMI tax laws and regulations
- Ensuring accountability for government assets
- Meeting all reporting requirements with diligence
- Managing budgets, certifying funds, and reconciling accounts
- Enhancing border security and biosecurity measures

## THE DIVISIONS

### Customs Biosecurity



Responsible for the facilitation trade and travel, collection of revenue (excise tax), and safeguarding the CNMI's borders by enforcing all applicable laws at the ports of entry.

### Revenue & Taxation



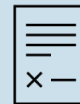
Help taxpayers fulfill their tax and license obligations and enforce CNMI laws fairly and honestly

### Financial Services



Administration of all accounting transactions and financial records in matters pertaining to Payroll, Travel, Accounts Payable, Operations and Reconciliation for the Municipality. Also serve as collection point for CNMI Treasury.

### Procurement Services



Manages and oversees requests for government supplies, assets, and contracts needed to provide public services across CNMI government departments and agencies.

## STRATEGIC GOALS



### STRENGTHEN PUBLIC ACCOUNTABILITY

Enhancing financial management practices to foster transparency and build trust within our community and stakeholders.



### Ensure Fair and Consistent Law Enforcement

Uniformly enforce CNMI laws through education, compliance, and both administrative and criminal enforcement, ensuring fairness and equity in all operations.



### Optimize Resource Management

Managing public resources efficiently to deliver maximum benefit to our community with a commitment to excellence.



### Boost Revenue Generation

Implementing innovative strategies to enhance tax collection and diversify revenue streams, supporting sustainable economic development.



### Streamline Procurement Processes

Enhancing procurement efficiency to optimize resources, ensuring timely delivery of services and goods.

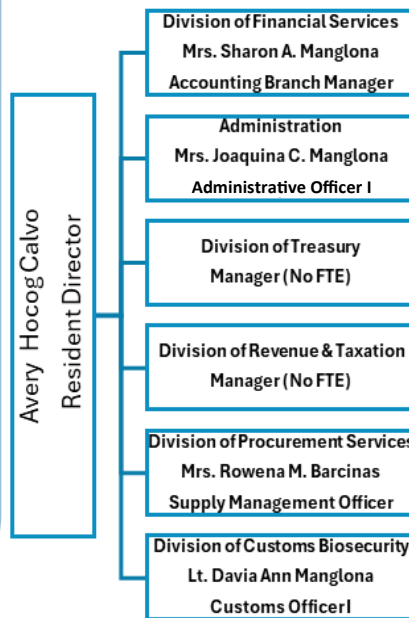
## WORKFORCE DEMOGRAPHICS



**52%**  
11 Females



**48%**  
10 Males




### Department of Finance

Post Office Box 1406  
Rota, MP 96951


Phone:  
Main Office  
670-532-9488  
Customs (Airport)  
670-532- 6060  
Customs (Seaport)  
670-532- 7327  
Customs (On-call)  
670-287-8662

E-mail:  
A.Hocog@dof.gov.mp  
Resident Director


# Division of Customs Biosecurity

**Airport Data:** 

- Int. Flights– 998
- Int. Passengers– 2,170
- Int. Cargo Weights
  - ◇ Export– lbs.
  - ◇ Import– 783,457 lbs.
  - ◆ US Mail– 17,018 lbs.
- Domestic Flights– 1354
- Domestic Cargo Weights
  - ◇ Export– 19,723 lbs.
  - ◇ Import– 1617 lbs.

**Seaport Data:** 

- 281 Vessels, Tankers
- Int. Cargo Weights
  - ◇ Export– 148,379 lbs.
  - ◇ Import– 12,142,991 lbs.
  - ◆ Non Aviation Fuel– 269,303 lbs.
  - ◆ Diesel Fuel– 674,940 lbs.
- Vehicles– 5

**Biosecurity Data:** 

- 705,525 lbs. of Inspected Bioproducts
- Prohibited Items– 13lbs. Of Meat
- Phytosanitary Permits Issued– 1078
- Origin Permits Issued– 19
- Meat Permit– 1
- Plant Permit– 1

Top 3 Products by Weight (lbs.)			
Import to Rota		Export from Rota	
Eggs	29,188	Sweet Potato	181,885
Banana	5778	Banana	67,724
Onions	13,945	Watermelon	91,894

Excise Tax	\$ 248,275.90
Beautification Tax	\$ 7,234.01
Overtime	\$ 2,815.94
All Other Fees	\$ 485.45

BUSINESS LICENSE	NO. ISSUARANANCE
SOLE PROPRIETOR	203
CORPORATION	50
LLC	26
NOP	4
TEMP. BUS. LIC.	1
DISSOLVE	6

GAMING TAX:	
2024	\$127,620.00
2025	\$62,130.00
	\$189,750.00

TAX FILING	TOTAL FILERS
2023	898
2024	855
	1753

## Division of Revenue and Taxation

MONTH	ZERO/NO TAX DUE	BAR TAX	HOTEL TAX	TOTAL
OCTOBER	0	\$121.35	\$251.43	\$372.78
NOVEMBER	1	\$114.92	\$25.15	\$140.07
DECEMBER	12	\$135.63	\$221.12	\$356.75
JANUARY	1	\$29.81	\$178.62	\$208.43
FEBRUARY	4	\$63.44	\$161.25	\$224.69
MARCH	0	\$168.98	\$53.25	\$222.23
APRIL	5	\$851.93	\$261.75	\$1,113.68
MAY	2	\$112.90	\$-	\$112.90
JUNE	2	\$81.47	\$141.00	\$222.47
JULY	3	\$114.66	\$-	\$114.66
AUGUST	8	\$62.97	\$24.00	\$86.97
SEPTEMBER	2	\$-	\$247.97	\$247.97
<b>GRAND TOTAL:</b>	<b>40</b>	<b>\$1,858.06</b>	<b>\$1,565.54</b>	<b>\$3,423.60</b>

ZERO/NO TAX DUE	BGR TAX
262	\$294,736.29

## Division of Financial Services:

	Paid	Carry Over FY26
Purchase Req. Processed– 454	\$507,604.41	\$37,522.86
Invoice Entry Processed - 351	\$255,510.19	
Travel Advance Processed - 134	\$97,946.99	

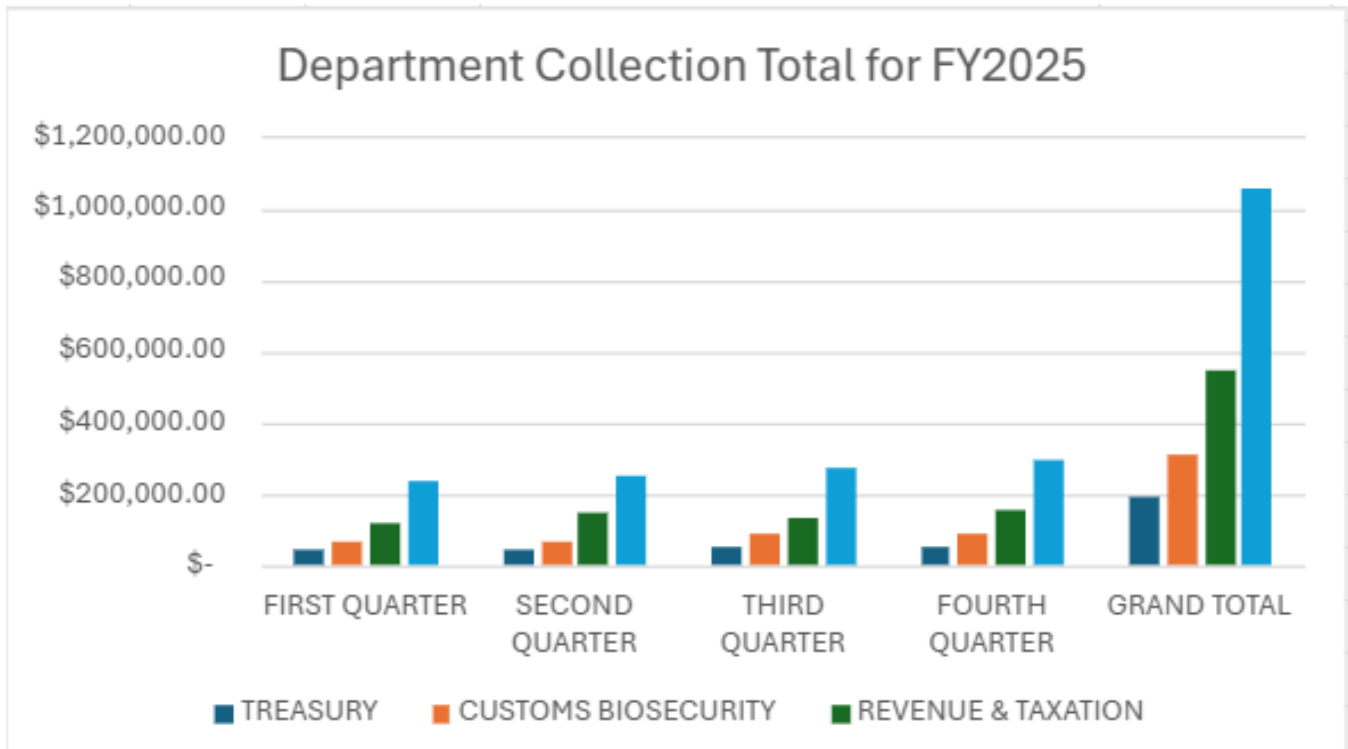
Request for Personnel Actions

Successful Processing Promotions   WGI <span style="font-size: 2em;">06   02</span>	Unsuccessful Processing Promotions   WGI <span style="font-size: 2em;">11   03</span>
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## Division of Procurement Services

PURCHASE ORDER	NO. PROCESSED	PO PAID	PENDING RECEIVING
	454	\$507,604.41	\$37,522.86

## REVENUE COLLECTIONS



	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH	GRAND TOTAL
TREASURY	\$46,186.00	\$43,022.00	\$52,189.93	\$52,074.22	\$193,472.15
CUSTOMS BIOSECURITY	\$68,948.81	\$65,426.14	\$86,519.68	\$91,621.07	\$312,515.70
REVENUE & TAXATION	\$118,773.03	\$146,385.22	\$132,212.64	\$152,042.46	\$549,413.35
<b>TOTAL:</b>	<b>\$233,907.84</b>	<b>\$254,833.36</b>	<b>\$270,922.25</b>	<b>\$295,737.75</b>	<b>\$1,055,401.20</b>

*“Tax is not a four-letter word; rather, it’s the price we pay for the country we want.” -Alex Himelfarb*

## BUDGET & EXPENSES

		Financial Services	Procurement Services	Revenue & Taxation	Customs Biosecurity
Personnel:	Budgeted	\$ 149,199.02	\$ 78,460.96	\$ 91,835.98	\$ 390,513.00
	Expenses	\$ 146,828.67	\$ 76,811.92	\$ 76,206.71	\$ 380,324.64
		\$ 2,370.35	\$ 1,649.04	\$ 15,629.27	\$ 10,188.36
Operations:	Budgeted	\$ 16,641.98	\$ 786.98	\$ 1010.98	\$ 4,002.98
	Expenses	\$ 15,393.34	\$ 795.17	\$ 1021.15	\$ 4,242.90
		\$ 1,248.64	\$ (8.19)	\$ (10.17)	\$ (239.92)

\$15,000.00 allocated from the Rota Mayor’s Office General Fund for Utilities for DOF Rota operations for the following expenses: Repair & Maintenance \$868.83; Communications \$7,000.84; Printing \$250; Supplies \$1,267.04; Op. Supplies \$1,548.22; Fuel & Lube \$1,500; Freight \$850; Tech. Equip. \$450; Public Auditor Fees \$1,658.41.

All Operational Budget in other accounts was allocated for Public Auditor Fees.

## Areas of Focus for 2026

### Special Appreciation

- Office of the Governor
- Office of the Lt. Governor
- Rota Mayor's Office
- Rota Delegation
- Office of Management & Budget
- Department of Fire & EMS
- Department of Public Safety
- Department of Commerce
- Northern Marianas College
- Commonwealth Ports Authority
- Dept. of Land & Natural Resources
- Office of Personnel Management

### Special Points of Interest

- Outreach Education – Divisions of Customs Biosecurity, Revenue & Taxation, and Procurement Services provide informational services into our community & government departments.
- Community Investment – Division of Revenue and Taxation holds an annual tax preparation for eligible Seniors who are registered with the Office of the Aging.
- Revenue Enforcement — Division of Revenue & Taxation's Branch of Revenue Enforcement has been conducting outreach education and active surveillance on businesses, ports of entries, and during community events.
- Export Enhance Inspection - Division of Customs Biosecurity inspects all outbound agricultural products to preserve the integrity of Rota's export reputation.

The Department of Finance in Rota's FY2026 Strategic Outlook emphasizes strengthening fiscal accountability, modernizing systems, increasing revenue, and enhancing community engagement. Key goals include improving financial management, fully implementing digital systems like MUNIS and RMIS, boosting tax compliance, investing in staff development, and promoting transparency through outreach. Initiatives focus on digital transformation, capacity building, and public education, while exploring revenue diversification and cost-saving collaborations. Growth opportunities lie in system optimization, community relations, economic support, and sustainability efforts.

However, challenges such as staffing shortages, limited funding, technological issues, and community mistrust pose risks to progress. Immediate concerns include operational deficits, low employee morale, high turnover, system integration delays, unsecured facilities, confidentiality risks, and limited outreach. Addressing these issues is vital for the Department to achieve its objectives, improve service delivery, and foster economic growth in Rota.

## Challenges and Solutions

The Department faces critical challenges impacting operations and staff morale. Employee absenteeism increased by 60%, job satisfaction plummeted by 90%, and turnover surged by 22%, driven by stressful conditions, insufficient funding, and lack of professional development opportunities. Staff have resorted to personal purchases for operational supplies due to budget shortfalls, affecting productivity and morale. Key infrastructure issues include outdated office equipment, inadequate facilities, and security risks from unsecured buildings with rat infestations, limited parking, and insufficient climate control. Operational funding shortages have delayed essential services such as vehicle access, licensing, and cybersecurity, compromising data integrity and taxpayer confidentiality. Poor training conditions, including inadequate remote system access and limited resources for professional growth, hamper system implementation and staff capacity. Addressing these critical issues is essential to restore staff motivation, protect assets, and improve service delivery to the community.

## Reflection

Fiscal accountability and operational accountability became the two virtues we had to stand on to make it through Fiscal Year 2025. Being resilient has always been a part of our culture, and we pushed the envelope of how much the employees of this great department invests into public service by ensuring that we maintained the same level of services regardless of our budgetary constraints.

### OUR FUNDAMENTAL PRINCIPLES:

Accountability



Transparency



Innovation



Professional Development

