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REPORT ON GOVERNMENT FINANCE STATISTICS MISSION (OCTOBER 16–27, 2017)

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Acronyms

APD	Asia and Pacific Department of the IMF
AR&P	Accounts Receivable and Payable
BCG	Budgetary Central Government
BMT	Bookmakers Tax
BPNG	Bank of Papua New Guinea
CoA	Chart of Accounts
COFOG	Classification of the Functions of Government
CS-DRMS	Commonwealth Secretariat Debt Recording and Management System
DNPM	Department of National Planning and Monitoring
DoF	Department of Finance
DoT	Department of Treasury
FY	Fiscal Year
GFS	Government Finance Statistics
<i>GFSM 1986</i>	<i>Government Finance Statistics Manual 1986</i>
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
<i>GFSY</i>	<i>Government Finance Statistics Yearbook</i>
GG	General Government
GLD	General Ledger Division, the Department of Finance
GoPNG	Government of Papua New Guinea
GST	Goods and Services Tax
IFMS	Integrated Financial Management System
<i>IFS</i>	<i>International Financial Statistics</i>
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KCH	Kumul Consolidated Holdings
MPD	Macroeconomic Policy Division, the Department of Treasury
NEC	National Executive Council
NEFC	National Economic and Fiscal Commission
PFTAC	Pacific Financial Technical Assistance Center
PFMA	Public Finance Management Act
PGAS	Provincial Government Accounting System
RBM	Results Based Management Framework of the IMF
SOE	State Owned Enterprises
SPID	Structural Policy and Investment Division, the Department of Treasury
STA	Statistics Department, IMF
TA	Technical Assistance

SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS

A technical assistance (TA) mission was conducted by the government finance statistics advisor in PFTAC¹ during October 16-27, 2017, to support the Department of Treasury (DoT) in improving government finance statistics (GFS) for decision making and surveillance. The mission assisted in enhancing methodologies and the compilation of GFS according to the *Government Finance Statistics Manual 2014 (GFSM 2014)* and the *Public-Sector Debt Statistics Guide 2013 (PSDSG 2013)*.

Reliable government finance statistics are essential for informed economic and fiscal policy-making by the authorities. GFS allow an assessment of the liquidity and sustainability of the finances of the general government sector or the public sector in a consistent and systematic manner. The framework can be used to analyze the operations of a specific level of government, transactions between levels of government, and the public sector, while informing economic and fiscal analysis and IMF surveillance.

The primary purpose of the TA mission was to i) follow-up on the findings and recommendations of a previous IMF TA mission conducted in February 2017; ii) provide guidance on the preparation of national budget volumes I and II in the GFS format; iii) assist and provide guidance in the compilation of the *Government Finance Statistics Yearbook (GFSY)* data; iv) update the GFS migration plan; and v) address issues raised by the IMF's Asia and Pacific Department (APD). The GFS Financing Task Force to coordinate the collection of source data on financial assets and liabilities was established. The task force aim at meeting regularly to make progress with outstanding issues regarding the GFS implementation. The DoT, Structural Policy and Investment Division (SPID) made progress on the review of statutory bodies in terms of the new regulations set out in the Public Finance Management Act (PFMA). Findings and recommendations of this review will be submitted to the National Executive Council (NEC) through a bill for endorsement and implementation in November 2017. The mission assisted in the review and finalization of the national budget summary tables and detailed agency tables for budget volume II. Improvements to the fiscal statistical tables in volume I was also recommended. Guidance was provided on the compilation of the *GFSY* data and the budgetary central government (BCG) data were completed for 2014-16. The mission recommended the authorities to submit these data to the IMF for publication in *GFSY*.

At the request of the IMF's APD Papua New Guinea team, the mission met with officials of the DoT, Department of Finance (DoF), and Bank of Papua New Guinea (BPNG) to discuss and investigate the source data for transactions in financial assets and liabilities for the

¹ PFTAC provides TA and training to Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Timor-Leste, Tokelau, Tonga, Tuvalu, and Vanuatu. Donors include but are not limited to Australia, New Zealand, Korea, the Asian Development Bank and the European Union.

general government (GG). Meetings with the BPNG staff were constructive on the request for providing information on the cash balances for GG units from its monetary and financial statistics database. In the meeting with the DoF, General Ledgers Division (GLD), the mission requested information on accounts receivable and payable (AR&P) to be incorporated in financial transactions and the balance sheet of the GG. The mission was informed that AR&P were cleared to nil balance at year-end and that these balances were not available from the Integrated Financial Management System (IFMS). The GLD indicated that they would compile the data on the larger accounts payable from records that were kept outside the IFMS for the previous fiscal year to date.

The TA report focuses on the following key work areas which may lead to improved government finance statistics for fiscal analysis and supporting policy making decisions:

- **Coverage includes all GG units.** Updates and finalization of the institutional sectorization of the public sector will follow a legislative process. Progress has been made by the DoT, SPID, on the review of statutory bodies in terms of the new regulations set out in the PFMA. Findings and recommendations of this review will be submitted to the NEC through a bill for endorsement and implementation, November 2017. Once approved and passed, the bill will lead to finalization of the institutional sectorization.
- **GFS for GG operations are compiled and disseminated on a quarterly (or annual) basis; and a new data set is disseminated.** The mission assisted in the review and finalization of the budget summary tables and detailed agency tables. The DoT, Budget Coordination Division has created a GFS platform and the infrastructure in the IFMS to enable the compilation of national budget volumes I (including summary tables) and II (including detailed agency tables) for the revenue and expense tables in the GFS format. Mapping of the chart of accounts (CoA) to GFS in the IFMS has also improved as part of this process. A GFS budget book will be produced in parallel with the existing volume II for the 2018 budget. Further improvements were also recommended for the fiscal statistical tables in volume I.
- **GFS data are reconcilable with other macroeconomic data sets.** The mission completed a three-year (2014-16) time series of the changes in cash balances for national departments and trust investment accounts from the annual public accounts. The BPNG agreed to share with the DoT the monthly monetary statistics enabling the compilation of the fiscal account for the BCG and the expansion of the balance sheet for the other sectors of the GG. To expand coverage and to get a complete overview of governments' total outstanding commitments, GLD needs to provide data on AR&P. The GLD indicated that the Corporate Services Division of the DoF kept record of some of the larger payable accounts, like rent, utilities, court judgements and employee related exit benefits and would compile and provide the DoT with a list and monetary value of these payments as at December 31, 2016 and to date.

To support progress, the mission recommended the following priority actions (Table 2).

Further details on the priority recommendations and the related actions/milestones can be found in the action plan under *Detailed Technical Assessment and Recommendations*.

Table. 1. PNG: Statement of Operations for the Budgetary Central Government

Kina' Million	Actual 2014	Actual 2015	Actual 2016
TRANSACTIONS AFFECTING NET WORTH:			
Revenue	11,875.0	11,003.1	10,485.6
Taxes	10,232.1	9,157.6	8,421.6
Grants	867.5	819.5	1,430.1
Other revenue	775.4	1,026.0	633.9
Expense	12,426.6	12,165.8	11,958.9
Compensation of employees	2,025.5	2,133.8	2,394.5
Use of goods and services	2,469.3	2,610.2	2,496.4
Interest	933.1	1,135.4	1,248.1
Grants ¹	6,862.0	6,165.5	5,740.7
Other expense	136.7	120.8	79.2
Gross operating balance	(551.6)	(1,162.7)	(1,473.3)
TRANSACTIONS IN NONFINANCIAL ASSETS:			
Net / gross investment in nonfinancial assets	3,027.5	1,907.5	1,608.7
Fixed assets	3,027.5	1,907.5	1,608.7
Expenditure	15,454.1	14,073.2	13,567.6
Net lending (+) / net borrowing (-)	(3,579.1)	(3,070.2)	(3,082.0)
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
Net acquisition of financial assets	(174.1)	(468.4)	861.8
Domestic debtors ²	(174.1)	(468.4)	861.8
Net incurrence of liabilities	3,405.0	2,601.8	3,943.8
Domestic creditors	2,983.2	2,080.8	2,494.9
External creditors	421.8	521.0	1,448.9
Overall statistical discrepancy:	0.0	0.0	(0.0)

Statistics produced represent the Budgetary Central Government and is not directly comparable with data produced in the budget document.

Statement of operations includes donor grants in kind received and paid.

1. Includes grants to provincial governments, local governments, districts and commercial and statutory authorities current and capital in nature.

2. Cash to be reconciled with actual cash at hand and with banks.

Table. 2. PNG: Priority Recommendations

Target Date	Priority Recommendation	Responsible Institutions
Immediate	Submit the completed <i>GFSY</i> economic data time series (FY2014-16) for budgetary central government to the IMF Statistics Department.	DoT
November 2017	Conduct a final review of the national budget volume I and II GFS tables compiled during the mission for inclusion in the 2018 budget.	DoT
November 2017	Ensure all the new economic and functional codes identified during the mission are included in the IFMS / GFS mapping file.	DoT
November 2017 / Ongoing	Follow-up on the request for: (i) the cash balances for GG sector; and (ii) accounts receivable and accounts payable (arrears) information.	DoT / DoF / BPNG

COVERAGE, SOURCE DATA AND GFS COMPILATION

A. Institutional Coverage of the General Government and Public Sector

1. Review and updates of statutory authorities in PNG continues and progress have been reported. Updates and finalization of the institutional sectorization of the public sector will follow a legislative process. Progress has been made by the DoT, SPID, on the review of statutory bodies in terms of the new regulations set out in the PFMA. Findings and recommendations of this review will be submitted to the NEC through a bill for endorsement and implementation. Once approved and passed, the bill will lead to finalization of the institutional sectorization. SPID provided the mission with an updated list as at October 2017. The updated list now comprises 1081 agencies.

2. The GoPNG recognizes the importance of fiscal data for policy decision making and like to increase its efforts of expanding the GFS to public corporations. Work on the financial dashboards for state owned enterprises (SOEs) undertaken by Kumul Consolidated Holdings (KCH) had little progress. The GFS missions of September 2015 and March 2016² initiated a process with management and senior staff of KCH to update the reporting of financial information of SOEs by improving the existing quarterly dashboards. The recommendations were to provide more visibility of flows and stocks in the balance sheets and more specifically reporting on debt stock and cash positions of entities under the oversight of KCH. The mission encouraged the DoT, SPID to continue discussions and follow-up with senior staff of the KCH on finalizing the quarterly dashboards for these entities.

Recommended actions:

Once the NEC endorses the bill, the SPID should continue with updating the institutional unit (IU) classification for public sector entities in PNG. This exercise should be associated with the collection of the most recent financial information of these agencies that may assist in the IU classification decision making.

B. Accounting and Statistical Systems

3. Mapping of GFS coding are maintained in the IFMS but some key account aggregates recommended during previous missions are yet to be created. The mission in its assessment of the bridge table between the national chart of accounts (CoA) and the GFS noticed that account codes for classifying the payment of i) grants to foreign governments and ii) subsidies to corporations and other sectors are yet to be created. The mission noticed that these payments are lumped in the categories i) grants to other general government units and ii) other expense, transfers not elsewhere classified and result in incorrect expense classification.

² DMSDR1S-#6040424

Recommended actions:

DoT should review the CoA and collaborate with the IFMS team to create items as proposed by the mission. DoT further needs to clear up and reclassify items in the categories (i) grants to other general government units, and (ii) other expense, transfers not elsewhere classified.

C. Data Compilation and Reporting

4. **The mission conducted a workshop with a case study for 22 officials of the DoT, DoF, BPNG and the National Statistics Office on the compilation and balancing of GFS transactions in the analytical framework.** The workshop was effective and relevant to the production of the upcoming budget for 2018. The mission assisted with the compilation of data for the annual *Government Finance Statistics Yearbook (GFSY)*, 2014-2016. The mission encouraged the authorities to review and submit the data.

5. **Stocks and flows of cash for the consolidated revenue fund was compiled from data reported in the annual public accounts.** Meetings with the BPNG staff were constructive on the request for providing information on the cash balances for GG units from its monetary and financial statistics database. The mission compiled stock and flow positions (Table 3) for the consolidated revenue fund (also referred to as the Waigani Public Account) and the detail was verified by BPNG staff. *The mission recommended that the balances are reconciled with the actual net change of stock of cash.*

Table 3. Stocks and Flows of Cash for the Consolidated Revenue Fund

Kina' Million	2012	2013	2014	2015	2016
STOCK OF CASH					
Consolidated Revenue Fund	(465)	(338)	(286)	(555)	(1,372)
Trust Fund	2,328	2,376	1,937	2,035	2,045
Public Accounts Total Funds	1,863	2,038	1,651	1,480	673
Bank Balances					
Bank of Papua New Guinea	(539)	(371)	(344)	(415)	(1,345)
Bank of South Pacific	2,192	2,120	1,917	1,672	1,829
ANZ Bank	198	278	64	203	156
Westpac Bank	5	4	6	9	41
Investment Trusts	8	8	8	10	(9)
Other Banks	0	0	0	1	1
	1,863	2,038	1,651	1,480	673
Total stock of cash	1,863	2,038	1,651	1,480	673

(table continue)

Kina' Million	2012	2013	2014	2015	2016
FLOWS OF CASH					
Consolidated Revenue Fund		127	52	(269)	(817)
Trust Fund		48	(438)	98	10
Public Accounts Total Funds	-	174	(387)	(171)	(807)
Bank Balances					
Bank of Papua New Guinea		168	27	(71)	(930)
Bank of South Pacific		(72)	(203)	(245)	157
ANZ Bank		79	(214)	140	(47)
Westpac Bank		(1)	3	2	32
Investment Trusts		0	0	2	(19)
Other Banks		-	(0)	1	-
	-	174	(386)	(171)	(807)
Total movement of cash	-	174	(387)	(171)	(807)

Source: Government of Papua New Guinea - Statement of Public Accounts - Cash

1. Accounts only represents information for the Waigani Public Accounts.

2. Data do not include balances for the provinces, local governments, districts and commercial and statutory authorities.

3. Data should be reconciled to net change in stock of cash.

6. Stocks and flows of government lending to other sectors was compiled from data reported in the annual public accounts. The mission compiled statistics on financial assets, loans for the GoPNG, Table 4. The information cover lending to provincial governments, PNG Harbours Board, Post and Telecommunications Corporation and other loans. The total stock of lending by the GoPNG as at December 31, 2016, amounts to Kina 101.0 million. For the period 2013-2016 lending has increased on average by Kina 3.2 million, with the largest increase reported for 2014 by Kina 7.3 million. The mission recommended that the information be included in the balance sheet and budget presentation tables if data is presented for the BCG. If GG is compiled, the data should be consolidated and entries between the different levels of government should be eliminated.

Table. 4. Lending by the Government of PNG

FINANCIAL ASSETS - STOCKS OF LOANS						
Loan reference	Purpose of loans	2012	2013	2014	2015	2016
Kina' thousand						
PROVINCIAL GOVERNMENTS						
KL:GKA.LGC	GOROKA LOCAL GOVT COUNCIL	40	40	40	40	40
KL:MOTU/KOITABU	MOTU KOITABU INTM. ASSEMBLY	100	100	100	100	100
RF:NCDIC	RE.NAT.INTERIM COMM.	5,920	5,920	5,920	5,920	5,920
KL:WNB PROV GOVT.	WNB PROV.GOV.T.	60	60	60	60	60
KL:ENGA PROV GOVT.	POGERA MINING AGREEMENT	200	200	200	200	200
KL:SIMBU PROV.GOV.T.	SIMBU PROV. GOVT.	480	480	480	480	480
TOTAL PROVINCIAL GOVERNMENTS		6,800	6,800	6,800	6,800	6,800
PNG HARBOURS BOARD						
OK:HB ADB 469	HARBOURS BOARD /ADB 469	0	0	0	0	0
OL:PT ADB 468	LAKE PORTS PROJECT ADB 468	6,600	4,200	2,000	0	0
TOTAL HARBOURS BOARD		6,600	4,200	2,000	0	0
POST & TELECOMM. CORPORATION						
OL:TEL EEC	EEC REGIONAL TELECOM-GEREHU	5,319	4,870	5,291	4,731	4,545
OL:TEL. III	3RD TELECOM. PROJECT IBRD 3154	0	0	0	0	0
TOTAL POST & TELECOMM. CORPORATION		5,319	4,870	5,291	4,731	4,545

(table continue)

OTHER LOANS		2012	2013	2014	2015	2016
KL:DIFCO	DISCIPL. FORCES CANTEEN ORGAN.	10	10	10	10	10
OL:MB IBRD 2608	MILNE BAY ESTATE IBRD 2608	1,566	1,566	1,566	1,566	1,566
KL:COCOA BOARD	COCOA BOARD STATE LENDING	19,840	19,840	19,840	19,840	19,840
KL:COM.HSTL.RAB	COMMUNITY HOSTEL RABAU	20	20	20	20	20
KL:IBRD 3289	HOUSING RE-DISCOUNT FACILITY	51	51	51	51	51
OL:ICDC - ADB 1024	INDUST. CENTRE DEV. CORP.ADB 1024	4,000	4,000	4,000	4,000	4,000
OL:CTB	UPGRADING OF W/SUP. PROJ. CTB	15,983	15,983	19,638	22,857	24,096
OL:ADB 1211	UPGRADING OF W/SUP. PJ. ADB 1211	23,764	23,764	29,199	33,985	35,828
OL:NIDC/EIB	POLIAMBA TREE CROP NIDC / EIB	4,280	4,280	4,280	4,280	4,280
TOTAL OTHER LOANS		69,514	69,514	78,604	86,609	89,691
TOTAL STOCKS OF LENDING		88,233	85,384	92,695	98,140	101,036

FINANCIAL ASSETS - TRANSACTIONS OF LOANS

Loan reference	Purpose of loans	2012	2013	2014	2015	2016
Kina' thousand						
PROVINCIAL GOVERNMENTS						
KL:GKA.LGC	GOROKA LOCAL GOVT COUNCIL	0	0	0	0	0
KL:MOTU/KOITABU	MOTU KOITABU INTM. ASSEMBLY	0	0	0	0	0
RF:NCDC	RE.NAT.INTERIM COMM.	0	0	0	0	0
KL:WNB PROV GOVT.	WNB PROV.GOV.	0	0	0	0	0
KL:ENGA PROV GOVT.	POGERA MINING AGREEMENT	0	0	0	0	0
KL:SIMBU PROV.GOV.	SIMBU PROV. GOVT.	0	0	0	0	0
TOTAL PROVINCIAL GOVERNMENTS		0	0	0	0	0
PNG HARBOURS BOARD						
OK:HB ADB 469	HARBOURS BOARD /ADB 469					
OL:PT ADB 468	LAE PORTS PROJECT ADB 468	0	(2,400)	(2,200)	(2,000)	0
TOTAL HARBOURS BOARD		0	(2,400)	(2,200)	(2,000)	0
POST & TELECOMM. CORPORATION						
OL:TEL EEC	EEC REGIONAL TELECOM-GEREHU	0	(449)	421	(560)	(186)
OL:TEL. III	3RD TELECOM. PROJECT IBRD 3154		0	0	0	0
TOTAL POST & TELECOMM. CORPORATION		0	(449)	421	(560)	(186)
OTHER LOANS						
KL:DIFCO	DISCIPL. FORCES CANTEEN ORGAN.	0	0	0	0	0
OL:MB IBRD 2608	MILNE BAY ESTATE IBRD 2608	0	0	0	(0)	0
KL:COCOA BOARD	COCOA BOARD STATE LENDING	0	0	0	0	0
KL:COM.HSTL.RAB	COMMUNITY HOSTEL RABAU	0	0	0	0	0
KL:IBRD 3289	HOUSING RE-DISCOUNT FACILITY	0	0	0	0	0
OL:ICDC - ADB 1024	INDUST. CENTRE DEV. CORP.ADB 1024	0	0	0	0	0
OL:CTB	UPGRADING OF W/SUP. PROJ. CTB	0	0	3,655	3,219	1,239
OL:ADB 1211	UPGRADING OF W/SUP. PJ. ADB 1211	0	0	5,435	4,786	1,843
OL:NIDC/EIB	POLIAMBA TREE CROP NIDC / EIB	0	0	0	0	0
TOTAL OTHER LOANS		0	0	9,090	8,005	3,082
TOTAL TRANSACTIONS OF LENDING		0	(2,849)	7,311	5,445	2,896

Source: Government of Papua New Guinea - Statement of Public Accounts - Cash

7. Account receivable and payable (AR&P) information available in the financial records or in supplementary form should be reported and included in the balance sheet.

IPSAS cash provide guidance on the disclosure and inclusion of all fiscal accounts and encourage comprehensive reporting. The DoF, Corporate Services Division keep record of some of the larger payable accounts, like rent (including arrears), utilities, court judgements and employee related exit benefits and may be able to compile and provide the DoT with a list and monetary value of these payables as at December 31, 2016 and to date. Identifying prior year commitments versus current year expenditure when only one fund is used sometimes proven to be challenging,

especially if prior year commitments are significant. The mission recommended the creation of a separate fund in IFMS for prior year liabilities. Public Finance Management reform for introducing International Public Sector Accounting Standards (IPSAS) cash reporting, anticipated to start in February 2018, will also focus efforts on the inclusion of AR&P information in the annual public accounts.

8. Shared national revenue for goods and services tax (GST) and bookmakers tax (BMT) distributed to provinces should be classified per GFS economic and functional codes. Every fiscal year each provincial government is entitled to receive an amount equal to 60% of the net inland GST collected in the province during the second preceding fiscal year. Provincial governments are entitled to shared revenue arising from the BMT, collected under the Bookmakers Act 1974. Every fiscal year each provincial government is entitled to receive an amount equal to 100% of the BMT collected in the province during the second preceding fiscal year. With the second preceding fiscal year; there is usually a 18-24-month time delay between the actual receipt and payment and how the formula calculates the actual distribution in terms of the *"Plain English Guide to the New System of Intergovernmental Financing"*³. The timing and gross recording of the receipts and payments of these transactions may impact the net lending / net borrowing requirement of the fiscal balance upwards or downwards depending on the collection and payment in the respective fiscal years. The mission noted that currently the entire amount on the spending side are allocated to grants from BCG to other GG units. If GFS for GG is compiled, final expenditure for GG should be reported. The mission prepared a template to facilitate the collection and classification of these expenditure, Table 8.

9. Legacy mapping issues between IFMS and the Provincial Government Accounting System (PGAS) need to be reviewed and resolved. PGAS legacy accounts 143 (grants transferred to commercial & statutory authorities and other public authorities), 145 (domestic travel subsistence) and 242 (provincial support improvement program (PSIP), district support improvement program (DSIP), local level government services improvement program (LLG-SIP), special support grants - New Ireland Province, special interventions program- Bougainville) mapped to GFS code 2631 and 2632, grants to other general government units current and capital needs to be investigated and reclassified. If GFS for GG is compiled, final expenditures (e.g. compensation of employees, goods & services and net investments in nonfinancial assets) should be reported, instead of grants from BCG to other general government units.

10. Collection, compilation and reporting of donor aid data (cash and in kind) through the new developed donor aid template proven to be problematic. A meeting with officials of the Department of National Planning and Monitoring (DNPM) reported that the response rate of donor data reported by donors through the new developed donor template, in 2015, has a very poor response rate, with around 20 per cent. Data collected and reported through the template is important for compiling the fiscal account, and the detail classification of economic and functional expenses. The DNPM should continue to work with donors and encourage them to

³ A guide issued by the National Economic and Fiscal Commission – May 2009, www.nefc.gov.pg

improve on the collection and reporting of the information through the template. In the interim the DNPM should work very closely with the DoT to derive a best estimate of the donor spending for economic and functional classification. From available fiscal historical data; the GoPNG receives on average Kina 1.1 billion (2010-16) in donor grants and on average Kina 495 million (2010-16) in concessional loans which are significant in the fiscal context.

11. Compilation of quarterly GFS for GG would require long-term efforts. With IFMS not fully rolled out to the entire GG sector and with the receipt of incomplete fiscal information from GG units as well as legacy mapping issues to be resolved high frequency GFS reporting will not be feasible for the GG in the near term. Currently, the MPD used data from the IFMS to produce monthly revenue and expense reports for BCG for internal monitoring. The mission is of the opinion and confident that the authorities should be able to disseminate monthly GFS for BCG. Selected information on the financial balance sheet with assistance of the Financial Management Division of DoT, the GLD and the BPNG could also be included in the proposed monthly reports. A status update on the IFMS roll-out as at December 2017 is provided in Table 9.

12. Coordination, cross referencing and reconciliation of data shared across publications should be strengthened. The mission found that data published across various documents do not reconcile. The mission recommended a central point and person for consolidating data and cross checking before data is disseminated in the public domain. The coordination role should be within the DoT, MPD.

Recommended actions:

- *BPNG, DoF and DoT collaborate through the GFS Task Force to collect, compile and reconcile the cash balances for the GG.*
- *The DoT, MPD and Financial Management Division collaborate to collect and compile data on lending by the GoPNG and include in the balance sheet reporting.*
- *GLD to provide a full listing of all AR&P information available.*
- *Review all accounts receivable information currently compiled for the public accounts.*
- *The mission recommended that prior year liabilities be identified in as separate fund of the IFMS when paid as this will ensure easy extraction of the data for reporting purposes. A financial instruction note should be issued to all payment clerks on the use of the new fund.*
- *The DoT to work with the National Economic and Fiscal Commission (NEFC) to collect and classify economic and functional expenses for the GST and BMT allocations to provincial governments.*
- *DNPM to work closely with donors on the improvement and completion of the donor template.*
- *The DoT, MPD was encouraged to start reporting high frequency GFS for the BCG in the International Financial Statistics (IFS).*

D. Resources and Technical Assistance

13. The MPD oversees GFS compilation and dissemination and developing its migration plan. The DoT has appointed on term contract an advisor with extensive experience in the IFMS and government accounts and budgeting to assist with the implementation of the GFS in the budget presentation and to project lead the reform process. The resource is shared between the MPD and the Budget and Policy Division. This arrangement involves hands-on training initiatives and techniques on the compilation process. MPD staff resources remain insufficient to fulfill its functions. The work program for developing GFS source data using IFMS and supplementary sources requires further intensive efforts. The authorities indicated that they will need further TA from the IMF as the GFS migration evolves, and as they embark on using GFS framework more fully for fiscal policy management and macroeconomic analysis, especially with the roll out to provincial governments. The mission explained that under the PFTAC GFS work program only one two-week in-country mission per IMF fiscal year could be conducted and that their TA needs if over and above a two-week mission would need to be formally and timely communicated to PFTAC.

14. The mission measured the GoPNG GFS workplan progress against the IMF's Results Based Management (RBM) framework. Overall the authorities made progress by refining the GFS economic and functional classifications and mapping in the IFMS in preparation for the 2018 budget. More data cleaning and review of classifications are recommended as a way forward. A new budget Volume II in the GFS format was produced in parallel with the current version as set out in the initial workplan. Since it was the government's first attempt of this new budget volume, improvements will be made in the 2019 budget. Budget presentation tables may be further improved and refined. A large number of GoPNG staff have received hands-on training in concepts and methodology and this resulted in improvements and the reconciliation of data between budget Volumes I and II. The mission encouraged the authorities to intensify its efforts in collecting, compiling and reporting data for the financial balance sheet, which is an important next step to improve GFS for fiscal policy making. Frequent meetings by the specialized GFS task force, chaired by the MPD, are encouraged to communicate status and progress on topical areas. Efforts to expand coverage to the rest of the GG and public corporations should be increased, including the development and finalization of SOE dashboards in consultation with KCH.

DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS

The following draft action plan was prepared and include recommendations from this mission.

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Date	Implementation Status
Outcome: A new data set has been compiled and disseminated internally and/or to the public					
H	Relative to the baseline, the GFS are compiled and disseminated for the BCG recommended by the <i>GFSM 2014</i> guidelines.	Resources should be available. Continued support and TA needed, even if it is remotely. Produce GFS reports utilizing IFMS.	April 2018.	October 2017.	First set of annual GFS data for BCG compiled and submitted to the IMF STA GFSY. Further work required on the balance sheet.
H	Relative to the baseline, the GFS are compiled and disseminated for the GG recommended by the <i>GFSM 2014</i> .	Resources should be available. Continued support and TA needed, even if it is remotely. Depends on IFMS roll-out.	April 2019.		The IFMS has been rolled out to one province and several statutory authorities. However, the progress is slow, and there are 19 provincial offices (target date- December 2019) as well as about 100 district finance offices (target date- August 2018) yet to be rolled out.
H	The institutional table are updated to cover all GG units.	Resources should be available. Review process should be completed.	December 2017.	Work in progress.	Review of statutory bodies has progressed. Findings and recommendations

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Date	Implementation Status
		Submission to NEC completed and approved.			will be put forward to NEC for endorsement.
Outcome: Higher frequency data has been compiled and disseminated internally and/or to the public					
H	Complete CoA-IFMS mapping, with a full review for verification of the mapping and complete revisions.	CoA data map to IFMS / Source data for high frequency GFS. IFMS is operating adequately.	December 2017.	October 2017.	Review of mapping completed but updates and improvements should be ongoing. New items as recommended should be created.
H	Institute a compilation process for quarterly GFS for budgetary central government and provisions for regular revisions.	Management decision and resources are adequate.	April 2018.	Compilation process has not started yet.	No progress.
H	Relative to the baseline, GFS for budgetary central government operations are compiled and disseminated on a quarterly basis.	Management decision and resources are adequate. Revenue source data need to be harmonized in terms of timeliness for inclusion in the quarterly GFS.	January 2019.	Compilation process has not started yet.	Source data are available from IFMS but compilation process has not started yet.
Outcome: Macroeconomic data sets used by policy-makers have been made more intersectorally consistent (reduced discrepancies)					
H	Relative to the baseline, GFS are consistent or reconcilable with monetary and financial statistics. Consistent reporting of financial assets and liabilities data for	Coordination between DoT, DoF, and DNPM with BPNG on regular data exchange on financial assets and liabilities for the	April 2019.	Work has started.	Meetings conducted with DoT, DoF and BPNG. GLD and BPNG tasked with providing information on

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Date	Implementation Status
	consolidation with GFS on a quarterly basis for GG.	general government.			the balance sheet (AR&P. and cash data).
H	Relative to the baseline, GG debt data are consistent or reconcilable with external sector debt statistics. Initiate a work plan for collecting debt and foreign aid data.	For internal use, IMF surveillance and submission to the IMF <i>GFSY</i> . Risk for foreign aid data – Weak responses in the completion and submission of donor data by donors will provide insufficient information on actual spending and projections to complete the fiscal accounts.	June 2018.	Work in progress.	The DoT Financial Management Division compiles debt data for the GG which need to be reconciled with external debt statistics and data reported in the Commonwealth Secretariat Debt Recording Management System.
H	Collect state owned enterprises (SOEs) financial information, including debt statistics, to expand coverage for the public sector.	Coordination with KCH, Office of the Auditor General and DoT, SPID on the collection of public corporations financial information (in particular balance sheet) do derive the GFS statement of operations and debt owned by SOE's.	April 2020.	Work in progress. Little progress achieved.	Progress in developing financial dashboard for SOEs has been slow. KCH, DoT, and SPID need to strengthen collaborative efforts.

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Date	Implementation Status
H	Establish a specialized interdepartmental taskforce to coordinate the collection of GFS sources including financing and debt data.	Coordination will lead to improved source data for GFS compilation.	December 2017.	October 2017 and ongoing.	Task force was established.

Table. 5. PNG: Statement of Sources and Uses of Cash for the Budgetary Central Government

Kina' Million	Actual 2014	Actual 2015	Actual 2016
CASH FLOWS FROM OPERATING ACTIVITIES:			
Revenue cash flows	11,077.8	10,254.4	9,178.7
Taxes	10,232.1	9,157.6	8,421.6
Grants	70.3	70.8	123.3
Other receipts	775.4	1,026.0	633.9
Expense cash flows	11,978.0	11,719.7	11,180.2
Compensation of employees	2,025.5	2,133.8	2,394.5
Purchases of goods and services	2,080.5	2,271.9	1,905.7
Interest	933.1	1,135.4	1,248.1
Grants ¹	6,802.1	6,057.8	5,552.7
Other payments	136.7	120.8	79.2
Net cash inflow from operating activities	(900.1)	(1,465.3)	(2,001.4)
CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSETS:			
Net cash outflow from investment in nonfinancial assets	2,680.0	1,604.8	1,080.6
Fixed assets	2,680.0	1,604.8	1,080.6
Expenditure cash flows	14,657.9	13,324.5	12,260.8
Cash surplus (+) / Cash deficit (-)	(3,580.1)	(3,070.2)	(3,082.0)
CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
Net acquisition of financial assets other than cash	(66.2)	(56.1)	0.0
Domestic debtors	(66.2)	(56.1)	0.0
Net incurrence of liabilities	3,405.0	2,601.8	3,943.8
Domestic creditors	2,983.2	2,080.8	2,494.9
External creditors	421.8	521.0	1,448.9
Net cash inflow from financing activities	3,471.2	2,657.9	3,943.8
Net change in the stock of cash ²	(108.9)	(412.3)	861.8
Overall statistical discrepancy:	(0.0)	0.0	(0.0)

Statement of sources and uses of cash excludes donor grants in kind received and paid.

1. Includes grants to provincial governments, local governments, districts and commercial and statutory authorities current and capital in nature.

2. To be reconciled with actual cash at hand and with banks.

Table. 6. PNG: Statement of Revenue for the Budgetary Central Government

Kina ¹ Million	Actual 2014	Actual 2015	Actual 2016
REVENUE	11,875.0	11,003.1	10,485.6
Taxes	10,232.1	9,157.6	8,421.6
Taxes on income, profits, and capital gains	6,778.9	5,894.2	5,286.2
Payable by individuals	3,195.1	3,037.1	2,844.3
Payable by corporations and other enterprises	3,353.9	2,621.6	2,230.1
Other	229.9	235.6	211.8
Taxes on payroll and workforce	14.6	18.0	14.4
Taxes on goods and services	2,883.6	2,680.1	2,584.1
General taxes on goods and services ¹	1,806.1	1,693.1	1,521.8
Value-added taxes	1,668.8	1,567.0	1,442.6
Taxes on financial and capital transactions	137.3	126.1	79.2
Excises	889.1	802.0	875.9
Taxes on specific services	176.7	177.7	175.7
Taxes on use of goods and on permission to use goods or perform activities	9.2	6.9	7.5
Motorvehicle taxes	8.2	5.7	6.8
Other	1.0	1.1	0.8
Other taxes on goods and services	2.5	0.4	3.1
Taxes on international trade and transactions	555.0	565.2	536.8
Customs and other import duties	280.5	249.1	242.9
Taxes on exports	274.5	316.2	294.0
Grants	867.5	819.5	1,430.1
From foreign governments	767.3	778.8	1,261.4
Current	422.3	505.0	1,207.1
Capital	345.0	273.8	54.3
From international organizations	100.2	40.7	168.7
Current	91.9	22.4	147.0
Capital	8.3	18.3	21.7
Other revenue	775.4	1,026.0	633.9
Property income	696.0	943.1	551.3
Dividends ²	665.8	911.4	528.9
Rent	30.2	31.7	22.4
Sales of goods and services	75.0	65.6	63.6
Administrative fees	31.0	25.3	28.7
Incidental sales by nonmarket establishments	44.0	40.3	34.9
Fines, penalties, and forfeits	1.9	2.8	1.8
Transfers not elsewhere classified	2.5	14.4	17.2
Current	2.5	14.4	17.2

1. Include the provincial share of national revenue collected and to be redistributed to provinces through the equalisation, system.

2. Include dividends paid by statutory and commercial authorities as well as dividends paid by SOE's through KCH.

Table. 7. PNG: Statement of Expense for the Budgetary Central Government

Kina ¹ Million	Actual 2014	Actual 2015	Actual 2016
EXPENSE	12,426.6	12,165.8	11,958.9
Compensation of employees	2,025.5	2,133.8	2,394.5
Wages and salaries	1,604.9	1,832.7	1,980.1
Actual employer's social contributions	420.6	301.0	414.4
Use of goods and services	2,469.3	2,610.2	2,496.4
Interest	933.1	1,135.4	1,248.1
To non residents	92.7	65.5	77.0
To residents other than general government	840.4	1,069.9	1,171.1
Grants	6,862.0	6,165.5	5,740.7
To other general government units ¹	6,862.0	6,165.5	5,740.7
Current	5,857.1	4,464.3	4,433.5
Capital	1,004.9	1,701.2	1,307.2
Other expense	136.7	120.8	79.2
Transfers not elsewhere classified	136.7	120.8	79.2
Current	96.7	-	79.2
Capital	40.0	120.8	-

1. Includes grants to provincial governments, local governments, districts and commercial and statutory authorities current and capital in nature.

Table. 8. Provincial Template to Allocate GST and BMT

**DISTRIBUTION OF REVENUE (TAXES) RECEIVED FROM THE NATIONAL GOVERNMENT BY THE PROVINCES
FOR PURPOSES OF COMPILING THE GOVERNMENT FINANCE STATISTICS (GFS) BUDGET BOOK**

PROVINCE:	ABC					
NAME OF COMPILER:	ABC					
CONTACT NUMBER OF COMPILER:	+675 12345678					
E-MAIL OF COMPILER:	abcd@xxxxx.gov.pg					
ECONOMIC CLASSIFICATION						
Kina' thousands	Actual	Revised estimate	Estimate	Medium-term estimates		
Economic item	2016	2017	2018	2019	2020	2021
Goods and services tax (GST)	-	-	-	-	-	-
Bookmakers' turnover tax (if applicable to your Prov.)	-	-	-	-	-	-
Total received / projected	-	-	-	-	-	-
Compensation of employees						
Salaries and wages	-	-	-	-	-	-
Actual employer contributions	-	-	-	-	-	-
Purchases for goods and services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants						
To: Other levels of government-current	-	-	-	-	-	-
To: Other levels of government-current	-	-	-	-	-	-
To: Non-profit institutions	-	-	-	-	-	-
To: Households-current	-	-	-	-	-	-
To: Households-capital	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-
Net investment in nonfinancial assets:						
Buildings and fixed structures	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-
Other fixed assets	-	-	-	-	-	-
Nonproduced assets - land	-	-	-	-	-	-
Nonproduced assets - intangible assets	-	-	-	-	-	-
Total paid / projected	-	-	-	-	-	-
FUNCTIONAL CLASSIFICATION						
Kina' thousands	Actual	Revised estimate	Estimate	Medium-term estimates		
Functional item	2016	2017	2018	2019	2020	2021
Goods and services tax (GST)	-	-	-	-	-	-
Bookmakers' turnover tax (if applicable to your Prov.)	-	-	-	-	-	-
Total received / projected	-	-	-	-	-	-
General public service	-	-	-	-	-	-
Defence	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-
Economic affairs	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-
Housing and community amenities	-	-	-	-	-	-
Health	-	-	-	-	-	-
Recreation, culture, and religion	-	-	-	-	-	-
Education	-	-	-	-	-	-
Social protection	-	-	-	-	-	-
Total paid / projected	-	-	-	-	-	-

Table. 9. Status Report on IFMS Roll-Out, as at December 2017

IFMS – NATIONAL DEPARTMENTS			
A-Code	Agency Name	Target date	Status
202	Governor General		Completed
203	Department of Prime Minister & NEC		Completed
204	National Statistical Office		Completed
205	Office of Bougainville Affairs		Completed
206	Department of Finance		Completed
207	Treasury and Finance		Completed
208	Department of Treasury		Completed
209	Office of the Registrar for Political Parties		Completed
212	Information Technology Division		Completed
213	Fire Services		Completed
217	Department of Foreign Affairs and Trade		Completed
222	Office of Public Solicitor		Completed
220	Department of Personnel Management		Completed
221	Public Service Commission		Completed
225	DJAG		Completed
226	Department of Correctional Institutional Services		Completed
227	PDFMD (Central PT only)		Completed
228	Department of Police		Completed
229	Department of National Planning & Monitoring		Completed
231	National Intelligence Organisation (NIO)		Completed
232	DPLGA		Completed
233	Office of Censorship		Completed
235	Department of Education		Completed
236	Office of Higher Education		Completed
246	Office of Urbanization		Completed
247	Office of Agriculture & Livestock		Completed
252	Department of Lands & Physical Planning		Completed
254	Department of Mining Policy & Geo Hazards		Completed
255	Department of Petroleum & Energy		Completed
258	Department of Information and Communications		Completed
259	Department of Transport		Completed
261	Department of Trade, Commerce & Industry		Completed
264	Department of Works & Implementation		Completed
267	DIRD		Completed
268	CSTB		Completed
257	Department of Public Enterprises		Completed
242	Department of Community Development		Completed
262	Department of Labour & Industry		Completed
240	Department of Health		Completed
241	Hospital Management Services		Completed
218	Office of the Public Prosecutor		Completed
219	PNG Institute of Public Administration		Completed
234	Department of Defence		Completed

IFMS - STATUTORY AUTHORITIES			
216	Internal Revenue Commission (Pilot)		Completed
503	Ombudsman Commission		Completed
539	National Museum and Arts		Completed
211	PNG Customs		Completed
215	PNG Immigration and Citizenship Services		Completed
502	Office of the Auditor General	11/12/2017	In Progress
224	Magisterial Services	11/12/2017	In Progress
	PNG Sports Foundation	11/12/2017	In Progress
201	National Parliament	2018	To be roll-out
223	Judiciary Services	2018	Resistant to IFMS roll out
243	National Volunteer Services	2018	To be roll-out
251	PNG Science & Technology secretariat (new)	2018	To be roll-out
269	Office of Tourism Arts and Culture	2018	To be roll-out
517	National Narcotics Bureau	2018	To be roll-out
554	Coffee Industry Corporation (CIC)	2018	To be roll-out
	Department of Environment	2018	To be roll-out
IFMS- PROVINCIAL & DISTRICT FINANCE OFFICES			
227	ENB Provincial Finance Office		Completed
	Kokopo District Finance Office		Completed
	Gazelle District Finance Office		Completed
	Rabaul District Finance Office		Completed
	Pomio District Finance Office		Completed
573	Central PFO		Completed
	Abau District Finance Office	Feb 2018	
	Rigo District Finance Office	Feb 2018	
	KairukuHiri District Finance Office	Feb 2018	
	Goilala District Finance Office	Feb 2018	
ORO		Feb 2018	Pending Site Ass.
	Oro Provincial Finance Office	Feb 2018	Pending Site Ass.
	Sohe District Finance Office	Feb 2018	Pending Site Ass.
	Ijivitari District Finance Office	Feb 2018	Pending Site Ass.
Morobe		Feb 2018	Pending Site Ass.
	Lae District Finance Office	Feb 2018	Pending Site Ass.
	Huon District Finance Office	Feb 2018	Pending Site Ass.
	Markham District Finance Office	Feb 2018	Pending Site Ass.
	Nawaeb District Finance Office	Feb 2018	Pending Site Ass.
	Bulolo District Finance Office	Feb 2018	Pending Site Ass.
	Menyama District Finance Office	Feb 2018	Pending Site Ass.
	Finchafen District Finance Office	Feb 2018	Pending Site Ass.
	Kabwum District Finance Office	Feb 2018	Pending Site Ass.
	Tewae District Finance Office	Feb 2018	Pending Site Ass.
WHP		Mar 2018	Pending Site Ass.
	Western Highlands Provincial Finance Office	Mar 2018	Pending Site Ass.
	Dei District Finance Office	Mar 2018	Pending Site Ass.
	MulBaiyer District Finance Office	Mar 2018	Pending Site Ass.
	TambulNebilyer District Finance Office	Mar 2018	Pending Site Ass.
	Hagen Central District Finance Office	Mar 2018	Pending Site Ass.

Jiwaka		Mar2018	Pending Site Ass.
	Jiwaka Provincial Finance Office	Mar 2018	Pending Site Ass.
	Jimi District Finance Office	Mar 2018	Pending Site Ass.
	North Waghi District Finance Office	Mar 2018	Pending Site Ass.
	Anglimp South Waghi District Finance Office	Mar 2018	Pending Site Ass.
Hela		April 2018	Pending Site Ass.
	Hela Provincial Finance Office	April 2018	Pending Site Ass.
	KomoMagarima District Finance Office	April 2018	Pending Site Ass.
	KorobaKopiago District Finance Office	April 2018	Pending Site Ass.
	Tari District Finance Office	April 2018	Pending Site Ass.
MBP		April 2018	Pending Site Ass.
	Milne Bay Provincial Finance Office	April 2018	Pending Site Ass.
	Alotau District Finance Office	April 2018	Pending Site Ass.
	Esa'ala District Finance Office	April 2018	Pending Site Ass.
	Samarai District Finance Office	April 2018	Pending Site Ass.
	Kiriwina District Finance Office	April 2018	Pending Site Ass.
NIP		April 2018	Pending Site Ass.
	New Ireland Provincial Finance Office	April 2018	Pending Site Ass.
	Kavieng District Finance Office	April 2018	Pending Site Ass.
	Namatanai District Finance Office	April 2018	Pending Site Ass.
Western		May 2018	Pending Site Ass.
	Fly River Provincial Finance Office	May 2018	Pending Site Ass.
	North Fly District Finance Office	May 2018	Pending Site Ass.
	Middle Fly District Finance Office	May 2018	Pending Site Ass.
	South Fly District Finance Office	May 2018	Pending Site Ass.
Gulf		May 2018	Pending Site Ass.
	Gulf Provincial Finance Office	May 2018	Pending Site Ass.
	Kerema District Finance Office	May 2018	Pending Site Ass.
	Kikori District Finance Office	May 2018	Pending Site Ass.
SHP		May 2018	Pending Site Ass.
	Southern Highlands Provincial Finance Office	May 2018	Pending Site Ass.
	Imbongu District Finance Office	May 2018	Pending Site Ass.
	Ialibu District Finance Office	May 2018	Pending Site Ass.
	Kagua District Finance Office	May 2018	Pending Site Ass.
	Nipa District Finance Office	May 2018	Pending Site Ass.
	Mendi District Finance Office	May 2018	Pending Site Ass.
Enga		June 2018	Pending Site Ass.
	Enga Provincial Finance Office	June 2018	Pending Site Ass.
	Kompam/Ambunti District Finance Office	June 2018	Pending Site Ass.
	Kandep District Finance Office	June 2018	Pending Site Ass.
	Porgera District Finance Office	June 2018	Pending Site Ass.
	Wapendamanda District Finance Office	June 2018	Pending Site Ass.
	Wabag District Finance Office	June 2018	Pending Site Ass.
Simbu		June 2018	Pending Site Ass.
	Simbu Provincial Finance Office	June 2018	Pending Site Ass.
	Kerowagi District Finance Office	June 2018	Pending Site Ass.
	Gumine District Finance Office	June 2018	Pending Site Ass.
	Karamui District Finance Office	June 2018	Pending Site Ass.

	SinasinaYongomugi District Finance Office	June 2018	Pending Site Ass.
	Chuave District Finance Office	June 2018	Pending Site Ass.
	KundiawaGembogl District Finance Office	June 2018	Pending Site Ass.
EHP		June 2018	Pending Site Ass.
	Eastern Highlands Provincial Finance Office	June 2018	Pending Site Ass.
	Daulo District Finance Office	June 2018	Pending Site Ass.
	Lufa District Finance Office	June 2018	Pending Site Ass.
	Okapa District Finance Office	June 2018	Pending Site Ass.
	OburaWonenara District Finance Office	June 2018	Pending Site Ass.
	Kainantu District Finance Office	June 2018	Pending Site Ass.
	Henganofi District Finance Office	June 2018	Pending Site Ass.
	UngaiBena District Finance Office	June 2018	Pending Site Ass.
	Goroka District Finance Office	June 2018	Pending Site Ass.
Madang		July 2018	Pending Site Ass.
	Madang Provincial Finance Office	July 2018	Pending Site Ass.
	Madang District Finance Office	July 2018	Pending Site Ass.
	Middle Ramu District Finance Office	July 2018	Pending Site Ass.
	Raikos District Finance Office	July 2018	Pending Site Ass.
	Sumkar District Finance Office	July 2018	Pending Site Ass.
	UsinoBundi District Finance Office	July 2018	Pending Site Ass.
	Bogia District Finance Office	July 2018	Pending Site Ass.
ESP		July 2018	Pending Site Ass.
	East Sepik Provincial Finance Office	July 2018	Pending Site Ass.
	Wewak District Finance Office	July 2018	Pending Site Ass.
	Maprik District Finance Office	July 2018	Pending Site Ass.
	Angoram District Finance Office	July 2018	Pending Site Ass.
	WoseraGawi District Finance Office	July 2018	Pending Site Ass.
	Yangoru District Finance Office	July 2018	Pending Site Ass.
	AmbuntiDrekikir District Finance Office	July 2018	Pending Site Ass.
Sandaun		July 2018	Pending Site Ass.
	Sandaun Provincial Finance Office	July 2018	Pending Site Ass.
	Vanimo Green District Finance Office	July 2018	Pending Site Ass.
	AitapeLumi District Finance Office	July 2018	Pending Site Ass.
	Nuku District Finance Office	July 2018	Pending Site Ass.
	Telefomin District Finance Office	July 2018	Pending Site Ass.
Manus		Aug 2018	Pending Site Ass.
	Manus Provincial Finance Office	Aug 2018	Pending Site Ass.
	Manus District Finance Office	Aug 2018	Pending Site Ass.
WNB		Aug 2018	Pending Site Ass.
	West New Britain Provincial Finance Office	Aug 2018	Pending Site Ass.
	Kandrian District Finance Office	Aug 2018	Pending Site Ass.
	Talasea District Finance Office	Aug 2018	Pending Site Ass.
Control Total 20	Targeted completion	Aug 2018	
IFMS – PROVINCIAL OFFICES			
588	East New Britain (PILOT)	Oct 2017	Completed
			Completed with the exception of Pomio due to connectivity issues.

			VSAT now installed and roll our pending resources.
573	Central (PFO completed 2017)	Feb 2018	
576	Oro	Mar 2018	
582	Morobe	Oct 2018	
579	Western Highlands	Nov 2018	
592	Jiwaka	Nov 2018	
591	Hela	Jan 2019	
575	Milne Bay	Feb 2019	
587	New Ireland	Feb 2019	
571	Fly River	Apr 2019	
572	Gulf Provincial	May 2019	
577	Southern Highlands	May 2019	
578	Enga	Jul 2019	
580	Simbu	Aug 2019	
581	Eastern Highlands	Aug 2019	
583	Madang	Oct 2019	
584	East Sepik	Nov 2019	
585	Sandaun	Nov 2019	
586	Manus	Dec 2019	
589	West New Britain	Dec 2019	
Control Total 20	Target completion	Dec 2019	
*Note: Bougainville and National Capital District is not scheduled for IFMS roll out			

Officials Met During the Mission

Name	M / F	Institution and Title	E-mail Address
Officials met during the mission			
Andrew Oaeke	M	DoT-First Assistant Secretary	Andrew_Oaeke@treasury.gov.pg
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