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DEPARTMENT OF FINANCE
Financial Management Improvement Programme

Provincial Capacity Building Programme Phase II
(PCaB)

Exit Strategy

December 2011

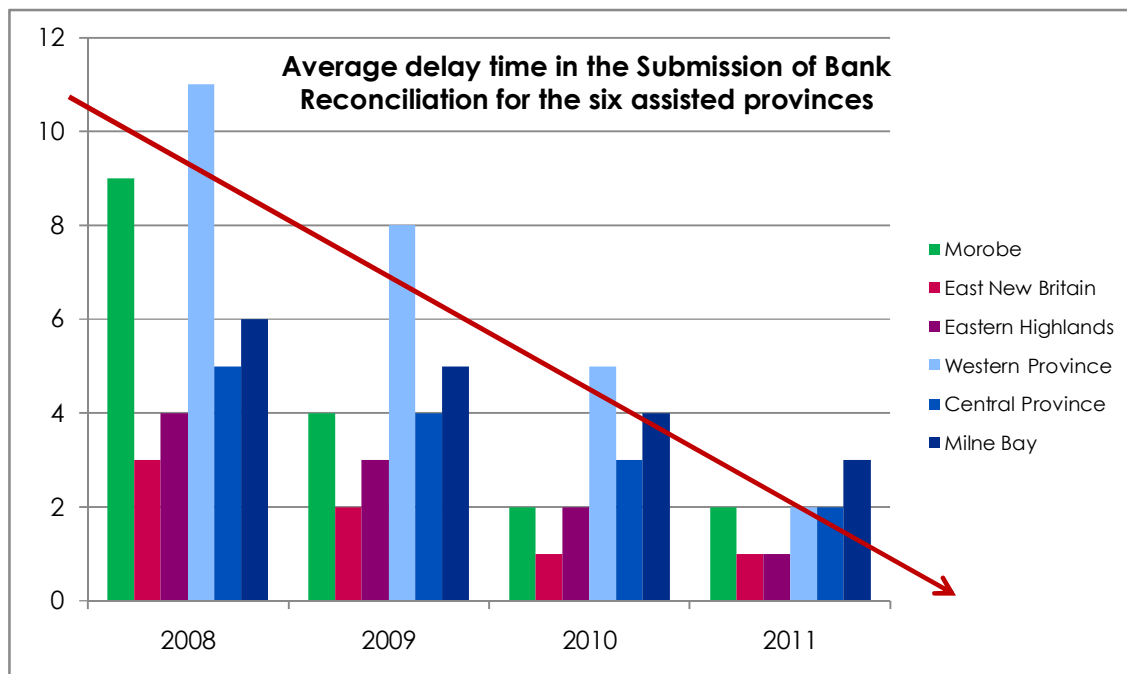
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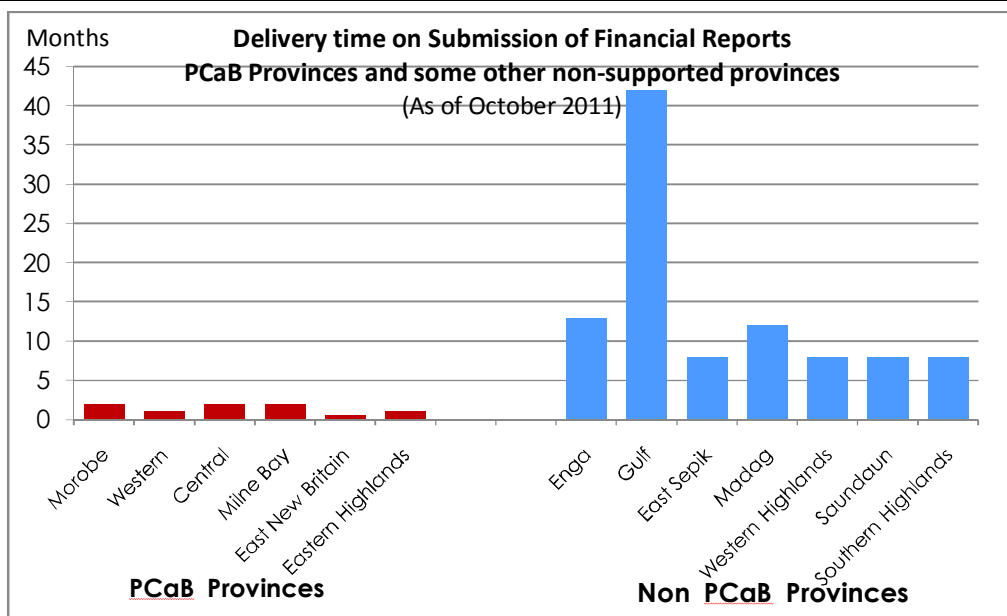
Executive summary

1. The Provincial Capacity Building Programme (PCaB) is going to end in 2012, after its five years (2008-2012) of support to the Department of Finance (DoF) at sub-national levels. This document explores several alternatives about an adequate Exit Strategy of this pilot project.
2. The PCaB project has been designed to support the improvement of public financial management at sub-national levels; Provincial, District and Local Level Governments. Even though the main task of PCaB project was the timely submission of financial reports (Bank reconciliations and Annual Financial Statements) the Project was able to support the whole Public Financial Management cycle which is usually managed by a sole unit at sub national levels.
3. The PCaB project was designed in order to bring a practical approach in building capacities at the provincial level. The methodology is based in on-the-job training, coaching and mentoring (TCM) in all issues of financial management.
4. The PCaB project intervention in the provinces and districts focuses its activities in the improvement of service delivery (expenditures by sectors) that are set in the annual budget for each province and district. This is crucial for understanding the role of PCaB adviser in the provinces, which are not only the support in the provision of financial reports. They have to deal with all issues of financial management, since the conception of needs (planning and budgeting) up to the execution of service delivery.
5. Another important component of the PCaB project supports is the ICT training in preparation of all involved DoF staff (district treasurers, accountants, area managers, financial manager, etc) for the launching of the Integrated Financial Management System (IFMS). This is because the huge needs in ICT at sub national levels. The current accounting system PGAS, needs an update to a more integrated financial management package like IFMS.
6. The PCaB project budget is funded mainly by AusAID. Its contribution during the five year programme was approximately 6.6 USD Million which constitutes a 76% of the total funds. UNDP has provided management support with a contribution of 0.8 USD Million (9% of the total budget). The GovPNG has contributed with approximately 1.4 USD Million which represents a 15% of the project funds, which is remarkable because it shows government interest and ownership of the project.

7. The results to date, shows an impressive improvement in all of the six assisted provinces, in the two main tasks of PCaB Project: The Monthly Bank Reconciliations and the Annual Financial Statements.
8. The situation in the submission of monthly bank reconciliations was so critical before the project kicks off in the six assisted provinces. Most of the provinces had been submitting this report with delays of approximately 6 to 18 months. To date these delay gaps is from 1 to 1.5 months which falls under the PEFA international standards.



9. The same situation was related to the Annual Financial Statements, before the PCaB intervention in the six provinces, these reports were completely delayed with 4 to 6 years in arrears. To date these indicators for the six provinces have improved significantly reaching in average 3 months, which is also within the range of PEFA international standards.
10. These huge improvements in the timely and accuracy on the submission of financial reports make a difference with other non-supported provinces. Thus, the average in the delivery time on submission of financial reports for PCaB provinces shows approximately 1.5 Months while in other non supported provinces this average is approximately 14.5 months.



11. Another important PCaB project component is the ICT support for the roll-out of the IFMS to the provinces. The situation before 2008 was critical for the assisted provinces; most of the staff involved with the provision of financial reports had very basic background and skills in ICT, some of them were without absolutely knowledge.
12. In order to improve the level of skills in ICT, the project arranged three ICT local advisers and implemented computer Labs in all of the six provinces. Two of these advisers were attached to the IFMS project to support the development of IFMS mainframe system and the other was in charge of providing ICT trainings in the provinces.
13. Thus, the results to date shows that, a total of 170 staff from treasury and 25 from provincial administrations have undergone some form of ICT training in the three categories/levels (Advance, Intermediate, and Basic) of basic computing. These trainings were customize and tailored to the participant's need and context of their work environment.
14. The other project component related to the Performance Management System has been recently implemented replacing the previous Internship programme. Through this component the PCaB project is able to monitor adequately key indicators and thus, providing the information to all stakeholders.
15. Some of the work done within this component was to standardize several forms, set up procedures, timelines, etc. These include: the PCaB workbook; Bank Reconciliations format report; Annual Financial statement format report; Monthly report format; Weekly report format; PCaB Mentees Assessment report, etc.

16. Additionally to this formats and tables, the PCaB project has recently developed a web page: www.pcabii.org. In this place the PCaB project intends to publish key financial management information from the six assisted provinces, as part of the policy of the DoF in transparency and accountability in the management of public funds.
17. The need of designing an Exit strategy is because it is an end of a project planning cycle (2008-2012). It is necessary to think about sustainability, because the closure of PCaB project could bring implications with the sustainability of the project far from the six provinces, for all country. The pilot experience has proved to be successful, and then a replication and extension of the experience is advisable to keep a sustained approach in benefit of the PNG Government.
18. Four years intervention as a pilot experience in the assisted provinces is good enough to summarize results and compare with the situation before 2008 and also with the current situation of non-supported provinces. The evidence shown in this report indicates that the PCaB project has largely accomplished its goals with remarkable results, and most important, PCaB has got impact with its intervention, which is well recognized by all stakeholders.
19. The future of PCaB project after 2012 is a matter of agreement of all involved parties, the Government, donors (AusAID) and UNDP. There are several alternatives that appear to be viable; they need to be assessed in terms of availability of resources, timeline and interest of parties. These alternatives are as results of the strategic analysis shown in this report.
20. The PCaB is a pilot experience that has been proved to be successful; the logical next step is to expand the experience to whole country. The Pilot project has limited scope and resources to support huge needs in public financial management, especially in financial reporting, to other provinces. This additional support to other provinces needs to be developed in a cost-sharing arrangement with provincial administrations and provincial treasurers.
21. With a temporary approach, some PCaB advisers were able to support other non-PCaB assisted provinces in cost-sharing arrangements with provincial treasuries and administrations. This is because, PCaB advisers have been receiving request to support other surrounding provinces. Due to PCaB limited funds and its mandate was difficult to attend all these requests, but through direct coordination with provincial administrations of these provinces, PCaB advisers were able to support them in a cost-sharing arrangements.
22. The latter is an example on how the project could be extended in a country wide perspective, using the support of provincial administrations who are very interested to have the intervention of PCaB project. A further cost-sharing agreement with the Department of Provincial and Local Level Affairs will be

necessary in order to establish a network (between PTs, PAs and DTs, DAs) with the Department of Finance (DoF) at sub-national levels.

23. An important consideration should be also taken with the prevision of the DoF to establish four (4) regional office centers with capitals in Madang, Kavieng, Kundiawa and Port Moresby. The DoF has already started the construction of the regional offices in all of these four regions, at this time, only the Maumase regional office in Madang is ready to move.
24. The DoF strategy to prioritize the technical, administrative and logistic support to provincial & district treasuries through four regional centres will facilitate and enhance the DoF efforts to build capacities and decentralizing its activities from the country's capital city. Within this regional perspective, the DoF has interest to establish PCaB regional offices in each regional centre, and thus, continue its support to other provinces within the region.
25. There is also a government priority to improve the service delivery at the district levels (DSIP). This approach meant to reduce poverty levels at the district and local levels, especially in rural areas, has involved additional financial procedures and reporting requirements, that were not taken into account in the design of the programme. The PCaB project has been instrumental supporting most of the DSIP financial reports requirements, registering and reporting on the DSIP accounts.
26. The presence and availability of PCaB advisers in the districts and LLGs is a great advantage and support to District Treasuries and Administrations who demand always additional support to them. The huge amount of money involved in the DSIP programme at the district level configure the need to have an *Ad-hoc* support like the PCaB approach who emerge as key stakeholder for the Office of Rural Development (ORD) who develop the DSIP program.
27. Moreover, the previsions for the next years are that the flow of public funds for the provinces & districts will be increased considerably in line with the increase of government revenues due to the kick off of the LNG Project in 2014 which will double the current country's GDP. In this vein, the support of PCaB in all provinces and districts will be instrumental improving the service delivery, providing transparency & accountability and minimizing corruption in the management of public funds.
28. Another consideration related to extending the PCaB approach to a country-wide perspective is that, the Public Expenditure and Financial Accountability (PEFA) country indicator needs to be improved in a similar way that PCaB has done in the six assisted provinces. All of them (six) are under this international standard. However, the situation in all other provinces is not the same; they are far from the international standards.

29. For this reason it is necessary to work with the PCaB approach in a country-wide (national) perspective in accordance with an extended capacity development programme. All the efforts done to improve the PFM in the six assisted provinces will be worthless if the PCaB programme does not have continuity and extend their methodology and approach to other provinces.
30. Another key and important PCaB support is the roll-out of IFMS. PCaB is following closely the implementation of this new system, not only providing training in ICT, but also supporting the change interface system from PGAS to the new IFMS. It will take time the full roll-out of the new system and PCaB support will be key and necessary for preparing the staff in the provinces & districts.
31. The strategic analysis of the PCaB project, concluded in the following alternatives: i) Current project extension; ii) New country-wide development project, and ; iii) Project closure and hand over.
32. The first alternative; current project extension, aims to extend temporarily the current project for a short period of time (6,12 or 24 months) in order to prepare a new PCaB programme with a country-wide perspective. This is because, most probably there will not be enough time during the present year to elaborate a new PRODOC and mobilize the needed resources.
33. The second alternative; is to extend directly the PCaB project for a period of two or four years in a country-wide perspective. A new PRODOC (or amendment of the current one) should be elaborated. This new proposal should include a cost sharing agreement with the Department of Provincial and Local Level Governments Affairs in order to optimize the external funds needed by the new project. This approach will replace the pilot experience entering to a development phase.
34. For designing the new PCaB approach within these two first exit strategy alternatives and with the aim to optimize the resources, we recommend to consider the following aspects:
 - a. A country-wide perspective, involving all 21 provinces.
 - b. Organized in four regional-based management arrangement
 - c. Current PCaB advisers would be deployed to the proposed regions as: Regional Support Advisers, Provincial Support Advisers and District/LLGs Support Advisers.
 - d. No additional staff will be required (with minimum changes only).
 - e. Establish a cost-sharing agreement with the Department of Provincial and Local Level Government Affairs (DPLGA) and Department of Finance (DoF). This is in order to contribute with accommodation for advisers, office space and transport within their respective province, minimizing thus the need of additional funds.
 - f. No new computer Labs. The current ones will be fully utilized.

- g. Neither additional extra computers, nor new project vehicles be purchased, only consider the replacement of old ones that are in use since PCaB phase I.
 - h. The new proposal should include a focus in improving the quality of expenditure for a better service delivery and improvements in the financial control mechanisms (enhancing the audits committees in the provinces) minimizing the risk of corruption.
 - i. The proposal should also include a local adviser to monitor all PEFA indicators in the DoF. This will be a new position.
35. The last alternative; is the project closure and transfer (hand-over) of all assets and methodology to the DoF. It will correspond to the DoF to continue itself with the approach, without additional support from donors. This alternative will also look after the PCaB advisers who have been working with the project since 2008 and have rich experience supporting the DoF. This latter is also important in order not losing the historical data and institutional memory of the DoF.
36. Our advice and advocacy is not to use this later alternative in closing this pilot experience, which has enough merit to be supported in order to extend to a new phase of development, as per the two previous mentioned alternatives. Closing the project and incorporating the PCaB advisers to the DoF will lose the impartiality that they are seen in the development of their functions.
37. The PCaB experience has been proved successfully, it is an approach that require be supported by donors, especially by AusAID who must be proud enough with this unique and practical experience.

LIST OF ABBREVIATIONS

ADB	Asian Development Bank
AFS	Annual Financial Statement
AusAID	Australian Agency for International Development
CTA	Chief Technical Advisor
CTS	Chief Technical Specialist
DA	District Administrator
DLSA	District & Local-level Support Advisor
DoF	Department of Finance
DPLGA	Department of Provincial & Local-level Government Affairs
DSIP	District Services Improvement Programme
DT	District Treasurer
EHP	Eastern Highlands Province
ENBP	East New Britain Province
FMIP	Financial Management Improvement Programme
GDP	Gross Domestic Product
GoPNG	Government of Papua New Guinea
ICT	Integrated Computer Training
IFMS	Integrated Financial Management System
LLG	Local Level Government
LNG	Liquefied Natural Gas
M&E	Monitoring & Evaluation
MBP	Milne Bay Province
MDG	Millennium Development Goal
MTDP	Medium Term Development Programme
MTDS	Medium Term Development Strategy
OLPLG	Organic Law
ORD	Office of Rural Development
PA	Provincial Administrator
PCaB	Provincial Capacity Building
PDFMD	Provincial & District Financial Management Division
PEFA	Public Expenditure & Financial Accountability
PFLT	Provincial Finance Learning Team
PFMA	Public Finance Management Act
PFMTP	Provincial Financial Management Training Programme
PGAS	PNG Government Accounting System
PHQ	Provincial Head Quarter
PMS	Performance Management System
PRODOC	Project Document
PSA	Provincial Support Advisor
PT	Provincial Treasurer
SPFMT	

TCM	Training, Coaching and Mentoring
UNCT	United Nations Country Team
UNDP	United Nations Development Programme

1. Introduction

The Provincial Capacity Building (PCaB) programme is going to end in its piloting phase in support to six selected provinces in enhancing their public financial management capacity, especially those related to accounting and reporting in compliance with government public financial management regulations.

The Pilot project experience has been running since 2008 planning to end by December 2012. During the Second Project's Steering Committee meeting held in October 7th, 2011, It was requested to prepare a exit strategy document in order to discuss different alternatives to end the Project and the way forward after 2012.

In this vein, this document, called "Exit Strategy" defines the different alternatives to end successfully this pilot experience, suggesting at the same time its future beyond 2012.

As per the availability of data, the exit strategy will consider only the mentioned period (2008-2012) and especially the phase II which is from 2010 to 2012.

This document does not make a final project assessment, because that study corresponds to an End (Terminal) of the Project Evaluation as per the UN Monitoring and Evaluation guidelines. However, as part of the analysis, a general assessment is done based in the results obtained in each supported province and by the PCaB programme in general.

The results and conclusion of this document is crucial for the future of the pilot experience, especially for the interest shown by the Government at national and sub national levels for the continuation of this effort in an extended country-wide approach.

This document presents several alternative ways to end the PCaB pilot experience, corresponding to the Government and partner donors to assess the feasibility of the proposed alternatives.

The final decision about the future of the programme needs to be taken soon as Government and donors planning needs.

2. Background

The Provincial Capacity Building Project (PCaB Project) evolves from previous UNDP and donors' intervention supporting the financial management capacity at national and sub national levels.

It was early in 2000 when UNDP launched its 'Support to Provincial Financial Management Training' Project (SPFMT) focusing on supporting the delivery of financial management training by the AusAID-funded 'Provincial Financial Management Training Programme' (PFMTP).

In 2004, UNDP launch the PCaB project as an initial experience supporting the decentralization process, based in the SPFMT project. The project was running from 2004 to 2007 in order to assist the Government of Papua New Guinea to further develop an integrated approach to strengthen financial management at the national and provincial level based on the lessons learned of previous interventions.

Later on at the beginning of 2007, UNDP in partnership with AusAID, ADB and the PNG Department of Finance (DoF) conducted a design mission for a future programme of support to strengthen sub-national financial management capacity under the Phase II of the Provincial Capacity Building Programme.

The result of that mission is the PCaB phase II of the project, covering its support to six provinces for the period 2008-2012. It started with a budget of USD 3.8 Million for the first three initial years and a two-year extension subject to a mid-term review of the project in 2010.

In October 2010, the Mid-Term review of the project was developed, suggesting some changes in one of the project's outputs and emphasising the PCaB support at the district and local level governments.

In general terms, the PCaB pilot project aims to consolidate the achievements of these previous initiatives in support to public financial management at sub national levels, especially at the provincial, district and local levels governments.

The results of this phase and previous interventions will feed into a new full-scale intervention covering the remaining provinces not supported by the programme. The fact is some of the non-supported provinces have been requesting technical support to PCaB advisors in the provinces. Some of them were attended using a cost-sharing arrangements (the non supported provinces paid most of the costs to mobilize the advisors to their province), others were not supported yet (due to budget constrains), but the interest and needs persist.

3. PCaB Project

3.1 PCaB project objectives

The Provincial Capacity Building Programme Phase II (PCaB) supports the Government of PNG under the Financial Management Improvement Programme (FMIP) of the Department of Finance (DoF) by developing capacity around Public Financial Management at the sub-national levels and assisting with the implementation of the Integrated Financial Management System (IFMS).

The PCaB is a joint effort of the Department of Finance, UNDP and AusAID. It focuses on capacity building in sub-national treasury functions. It builds on the developments of previous PCaB Phase I initiative, from the FMIP as well as from other sub-national capacity building efforts.

Provincial Capacity Building Programme (PCaB) phase II, focuses on provincial and district financial management issues in the context of efforts to improve service delivery and enhance the effectiveness of public service programmes. The proposed goal of PCaB II is to strengthen sub-national financial management capacity in a sustainable manner.

To meet this overall goal, the three primary objectives of PCaB II are:

1. Effective decentralization of financial management, by:

- supporting efforts to roll-out the IFMS at the national level and prepare sub-national financial managers for the planned introduction of IFMS;
- Supporting the district treasury roll-out through training and capacity building initiatives.

2. Enhanced accountability and transparency, by:

- improving the quality and timeliness of financial reporting at the sub-national level to ensure compliance with legal requirements and to provide sub-national administrations with accurate and up-to-date information on their finances;
- Supporting effective treasury management systems incorporating more effective use of ICTs.

3. Improved financial management capacity, by:

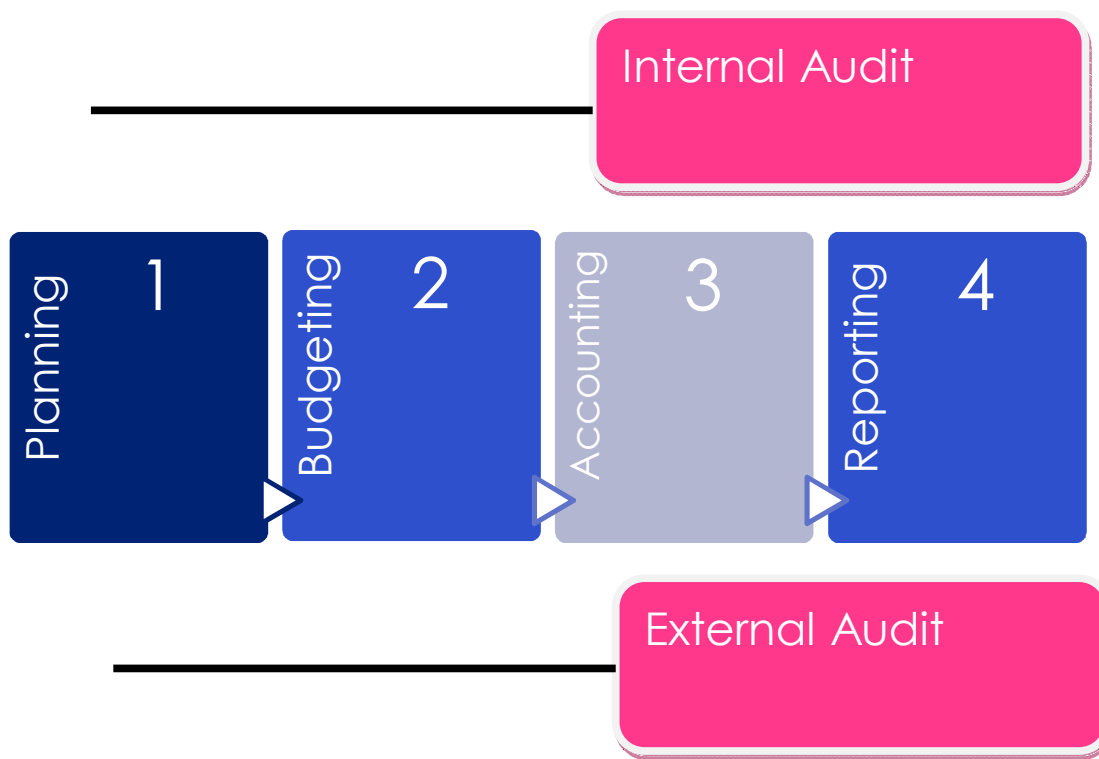
- building sub-national capacity to implement the Public Finances (Management) Act and the Organic Law on Provincial and Local Level Governments;
- improving strategic planning and coordination of treasury functions (within treasuries and with the administration) at sub-national levels;
- Ensuring better delivery and dissemination of training and research on sub-national financial management, drawing on the experiences of the provinces that have taken early initiatives to improve financial management.

The project implementation is guided by the PCaB Steering Committee, chaired by the Deputy Secretary Operations of the DoF. Other members consist of a UNDP representative, an AusAID representative, a representative of the Department of Provincial and Local Level Government and other selected government Departments and Civil Society Organizations.

3.2 Methodology

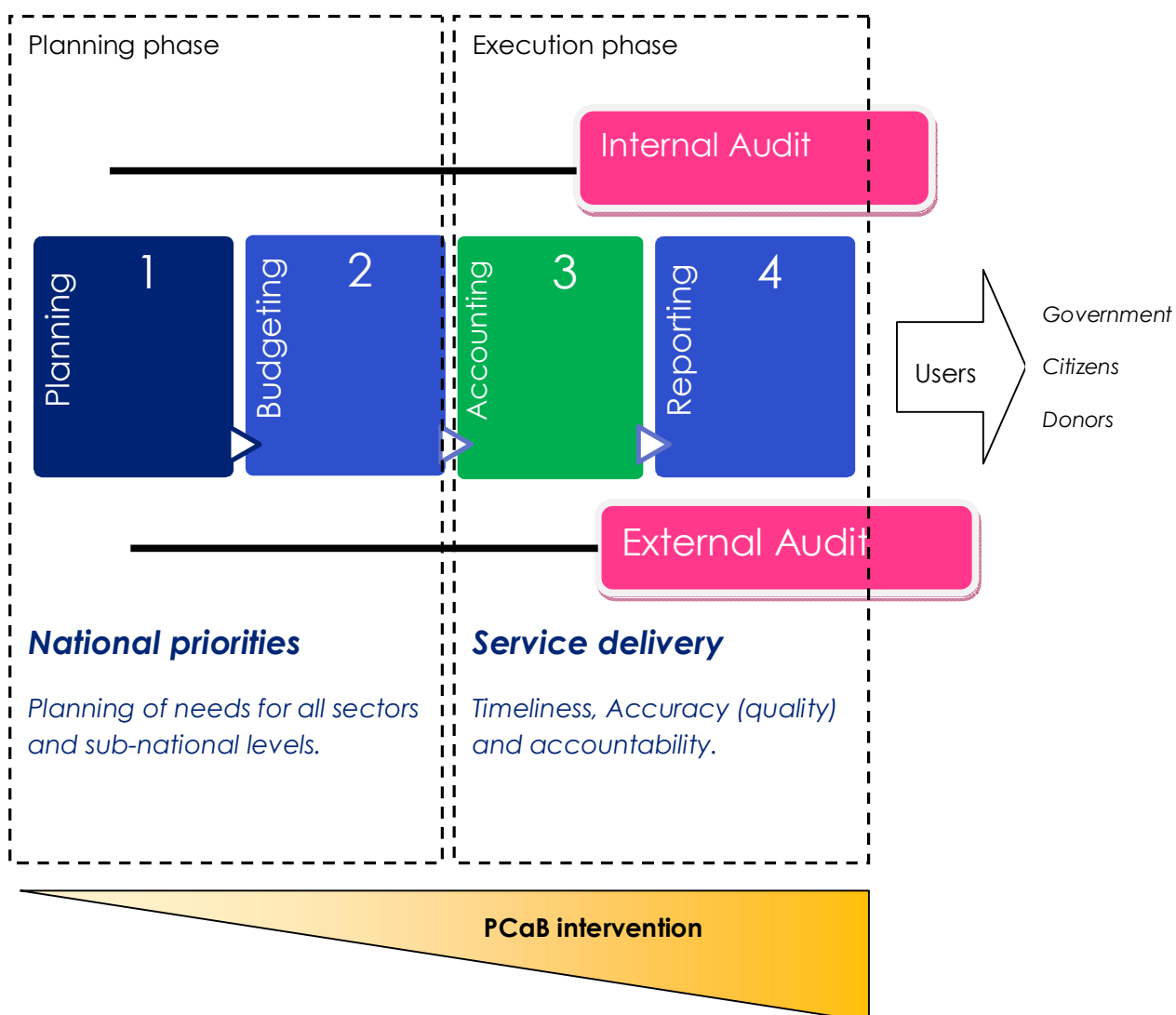
The PCaB project was designed in order to bring a practical approach in building capacities at the provincial level. The methodology is based in on-the-job training, coaching and mentoring (TCM) in all issues of financial management. This latter is necessary to emphasise because the PCaB support is not only in reporting and accounting as part of all financial management process (see graph below), but at the provincial/district and LLGs levels all functions are mixed and developed all together by the staff at these levels (Provincial and district treasuries, district administrators, local area managers and accountants).

Financial Management Process



This is crucial for understanding the role of PCaB adviser in the provinces, which are not only the support in the provision of financial reports. They have to deal with all issues of financial management, since the conception of needs (planning and budgeting) up to the execution of service delivery. In fact, the block 3 and 4 are related to the direct execution of financial needs for all sectors (health, education, sanitation, etc) which at the end is the **service delivery** that everybody are concern to be improved with timeliness, accuracy (quality) and accountability, thus, minimizing any risk of corruption (see graph below).

Financial Management Process and PCaB intervention



In the above Graph, the PCaB intervention is shown. It focuses in service delivery but it also has intervention in the planning of needs (especially budgeting) at the provincial, district and local level governments.

Likewise, PCaB advisers also deal with other administrative and financial related issues like Procurement, Claims Examination, Records keeping, etc. This is the reason for PCaB success, because their practical support in all financial management needs at the local levels. See Table in annex No. 2 the staff trained and areas of intervention by province.

In summary, the PCaB supports in all related financial management areas at the sub national levels. It contributes to the main and key PCaB task, which are the timely and accurate submission of financial reports (bank reconciliations and annual financial statements).

Another important component of the PCaB project supports is the ICT training in preparation of all involved staff at the three mentioned levels for the launching of the Integrated Financial Management System (IFMS). This is because the huge needs in ICT at sub national levels. The current accounting system PGAS, needs an update to a more integrated financial management package like IFMS.

At the sub national levels some of the reporting problems are associated to the use of PGAS system and ICT, most of the staff especially at the district and LLGs levels are not capable to run basic excel spreadsheets. In this vein, the project approach implementing computer labs and developing ICT training courses in all supported provinces is a plus to deal with lack of ICT infrastructure and training needs.

The PCaB project are emphasising just recently to get local ICT trainers, apart from PCaB ICT advisers, in order to strength the ICT training specially at the district and LLGs levels. This will allow having continuous ICT training running in the provinces and thus the Computer Lab is fully utilized¹ providing support to more DoF and PA staff.

Another recent initiative was to organize "problem-solving workshops (PSW)" in all provinces. This type of workshops is designed to solve two issues: the daily problems that the provincial or district treasury/administration face and, the training needs in a specific area. This is a tailor-made workshop in a specific area; the project promotes the organization of this event together with the involved stakeholders.

Thus, the PCaB Project invites the staff that have the same problem (district treasuries, accountants, area managers, etc) they meet all together to solve their specific problem. The PCaB project invites also the respective "trainers" or moderators, which are specialized staff (from different government departments) that deal with this specific issue, helping to solve the problem.

As example, the PCaB project has been organizing PSW in: Accounting Frameworks, in Central, Morobe, East New Britain and Eastern Highlands Provinces; and very soon it will run a PSW in Procurement for Milne Bay and East New Britain Provinces.

¹ Currently the ICT training is programmed to run once or twice a quarter in each province, due to transportation and logistics costs. With the new approach (local ICT trainer) it will minimize the cost and it will be more effective in the utilization of resources.

3.3 Project Budget

The PCaB project is funded mainly by AusAID. Its contribution during the five year programme was approximately 6.6 USD Million which constitutes a 76% of the total funds of the project.

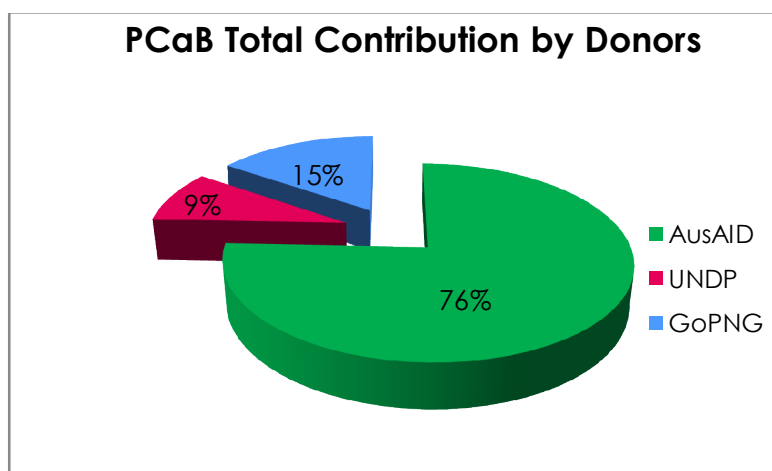
UNDP has provided management support through a Chief Technical Adviser or Specialist and its contribution represent approximately a 9% of total budget (0.8 USD Million) of the project.

Finally, the Government through the DoF has contributed with approximately 1.4 USD Million which represents a 15% of the project funds, which is remarkable because it shows government interest and ownership of the project.

PCaB Annual Budget Period 2008-2011 (US \$)

Funding donors	2008	2009	2010	2011	2012*	Totals
AusAID	1,372,020.00	1,372,020.00	891,438.65	1,428,730.00	1,529,000.00	6,593,208.65
UNDP	166,667.00	166,667.00	166,667.00	100,000.00	180,000.00	780,001.00
GoPNG	42,000.00	42,000.00	513,834.00	271,377.00	470,000.00	1,339,211.00
Totals	1,580,687.00	1,580,687.00	1,571,939.65	1,800,107.00	2,179,000.00	8,712,420.65

(*) estimate



It is noticed that, an average of 1.7 USD Million is needed per year in order to run the PCaB machinery to support the DoF at sub-national levels. This considering even working into whole country².

² This is because all the methodology does not need to be elaborated; it is a replication of current approach, with cost saving issues like Provincial Administration contributions with accommodation for advisers, office space, venues for training and other facilities.

4. Results and impact to date

The PCaB project has two key outputs, which are: timely submissions of financial reports and prepare the IFMS roll-out to the provinces. A third output was recently modified to incorporate the M&E framework of the project.

a) Timely submission of financial reports

This is principal project's output and they are referring specifically with the submission of: Monthly Bank Reconciliations, and the Annual Financial Statements.

Monthly Bank Reconciliations:

According to DoF and main project documents, the situation in the submission of monthly bank reconciliations was so critical before the project kick off in the six assisted provinces. Most of the provinces had been submitting this report with delays of approximately 6 to 18 months.

This situation had several consequences in the service delivery of social expenditures especially at the sub-national levels, because it is at the provincial and district levels where the social government expenditures are channelled through the treasury & district administration offices.

The reports of these expenditures under the several government accounts (ranging from 30 to 50 bank accounts) got critical delays that impeded a smooth development of provincial and local levels administrations according to their priorities.

Since the implementation of the PCaB project in the six provinces in 2008, significant progress has been obtained so far, reaching in five of the provinces the international PEFA³ standards of one month in the delivery time of bank reconciliations.

From the six provinces, only Milne Bay still has some difficulty due to its geographical distribution (islands) of some districts and LLGs and also by the fact that some of the LLGs are still using manual accounts⁴. The other five have very good indicator of progress and sustainability of the programme after the projects ends in 2012.

³ Public Expenditure and Financial Accountability (PEFA)

⁴ Six of the 16 LLGs from Milne Bay province are still using manual accounts.

Annual Financial Statements:

In a similar way, the Annual Financial statement before the PCaB intervention in the six provinces was completely delayed with 4 to 6 years in arrears.

These figures for the six provinces have improved significantly reaching in average 3 months which falls under the PEFA international standards. It means that after closing the financial year on December, the accounts should be reported by the end of March next year.

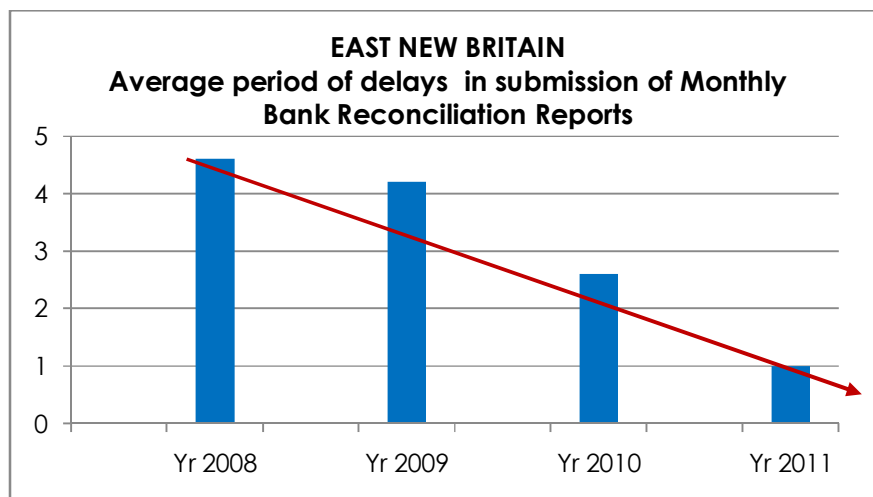
These two reports are linked. If the bank recs are in order and submitted on time, the direct consequence is that the Annual financial statement will not have many problems to be prepared on time, in comparison with others that have still uncleared monthly bank reconciliations.

The situation for each province in these two financial reports is as follow:

East New Britain.-

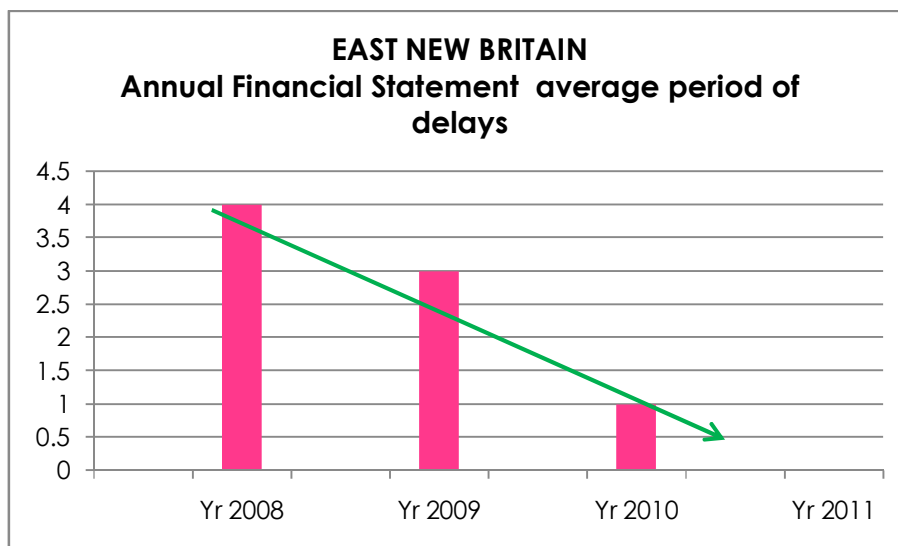
The Treasury office in this province is managing 55 accounts, for its nine districts and nine local levels governments. The province, since 2008 has been progressing in the submission of bank reconciliations, thus, in 2008 all these accounts were submitted in average with a delay of 4 months to the DoF in Port Moresby. To date this average has been reduced to one month, which falls into the international standards.

East New Britain has been always an example of good management of public finances and a dynamic and ordered local government. The PCaB advisers in this province are working now at the Ward levels, enhancing thus the sustainability of the public finances capacity building programme. See Table below.



The same situation is related to Annual financial statements (AFS). East New Britain department of treasury staff are getting more confidence and capabilities to provide the AFS on time. They improved from a delay of 4 years in 2008 to one

year in 2010, for the 2011 report we hope to get this report before the end of first quarter of 2012.



Eastern Highlands Province.-

In this province the progress in the timely submission of financial reports has also got notorious results, even though this province was the last in being incorporated to the phase II of the project⁵, thanks to the PCaB support advisers they are getting the international standards.

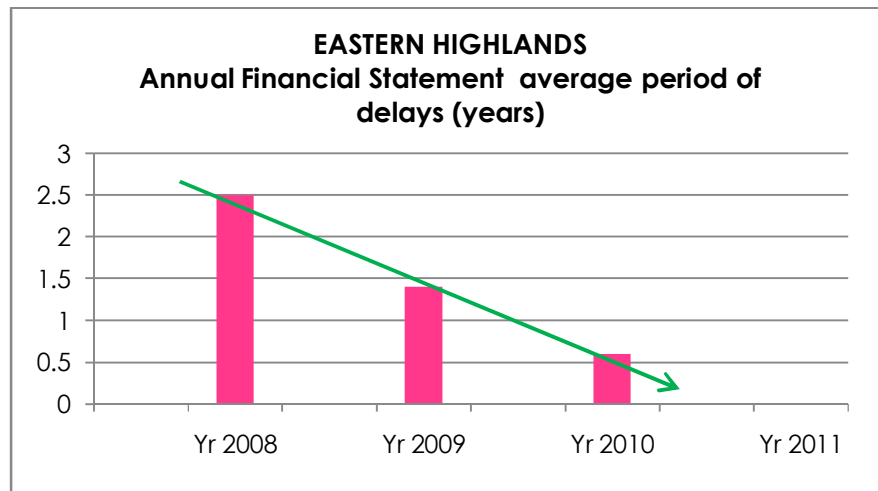
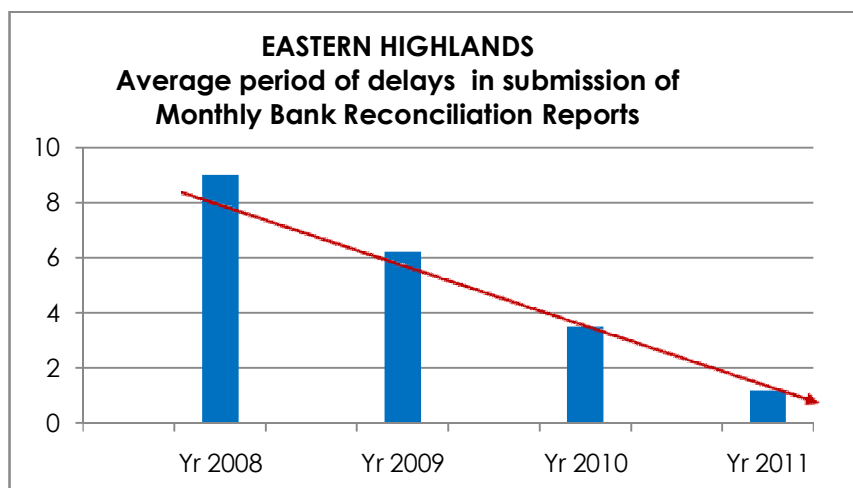
Thus, in 2008 they had in average almost 8 months in arrears in the submission of bank reconciliations reports. They are managing 44 accounts (4 PHQ Accounts, 24 LLG Accounts, 8 District Treasury Operating Accounts and 8 District Services Improvement Program Accounts) for their eight districts and 24 LLGs.

The situation to 2011 has improved significantly and they are under the international standards submitting the bank reconciliation reports within one month of the due period.

In similar situation was the submission of Annual Financial Statements for most of the districts and LLGs were far behind by 2 – 3 years, this was a huge task for the advisers in the provinces to develop some effective strategies to culminate with the arrears.

Is important to mention that, due to the impact of the project in these PCaB supported provinces, other provinces have been requesting to be supported. In this vein, the PCaB advisers from this province have been supported in a cost sharing arrangement with the provincial administration/treasury of these interested provinces. Thus, they supported the Enga, Shimbu, and Western Highlands provinces.

⁵ The Eastern Highlands Province was not part of the provinces beneficiaries in the PCaB initial phase.



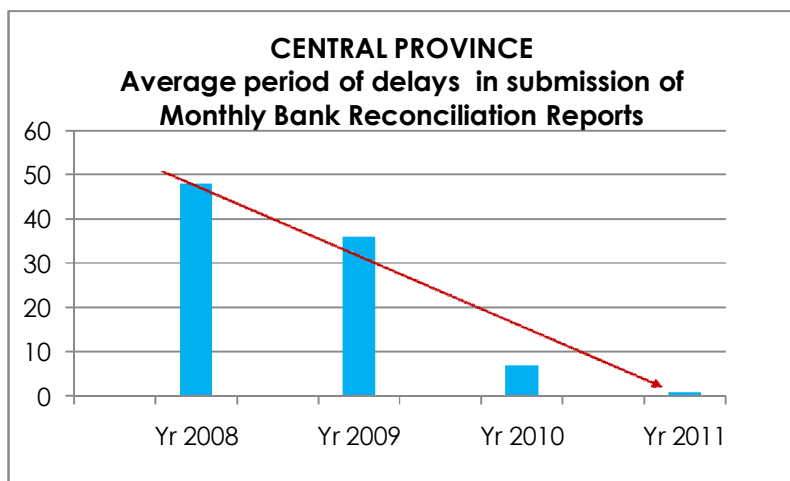
Central Province.-

This province even though it is close to the DoF main HQ, has encountered difficulties to manage their accounts and reporting requirements. The four district, 13 LLGs and 205 wards, manage 28 bank accounts.

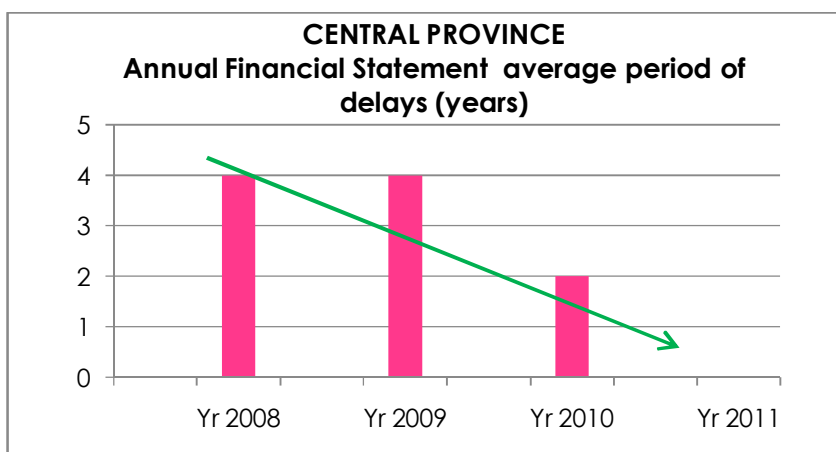
This province had huge capacity gaps especially at the district and local levels governments. The situation was so critical when in 2008 most of the bank reconciliation reports had important delays due to inaccurate reports not only in the district and LLGs accounts, but also in the provincial accounts.

Thus, since 2008 with an average of 48 months in arrears and a consequence of a series of personalized on-the-job training, mentoring and coaching activities, the province could amend the situation and put it on track.

One of the innovative arrangements of PCaB advisers in this province was to promote the organization of the Provincial Finance Learning Team (PFLT), chaired by the Provincial Treasury they meet in a regular basis to solve and coordinate PFM and capacity building issues in the province. This Learning team has facilitated the coordination of several capacity building activities, being the most important the "Problem-solving Workshops⁶" that the PCaB project is promoting in all supported provinces.



In similar situation were in 2008 the Annual Financial Statements of this province, with an average of 4 years in delays in their submission to the DoF HQ in Port Moresby. They reduced these arrears to two years and it is expected that for the 2011 financial exercise, all pending AFS will be cleared.



Morobe.-

This province manages 55 government accounts (4 PHQ accounts, 9 district treasury accounts, 9 DSIP accounts and 33 LLG accounts) in its nine districts and 33 LLGs.

⁶ Innovative method to solve problems and learning at the same time. Details of this method is explained in the page 17 of this document.

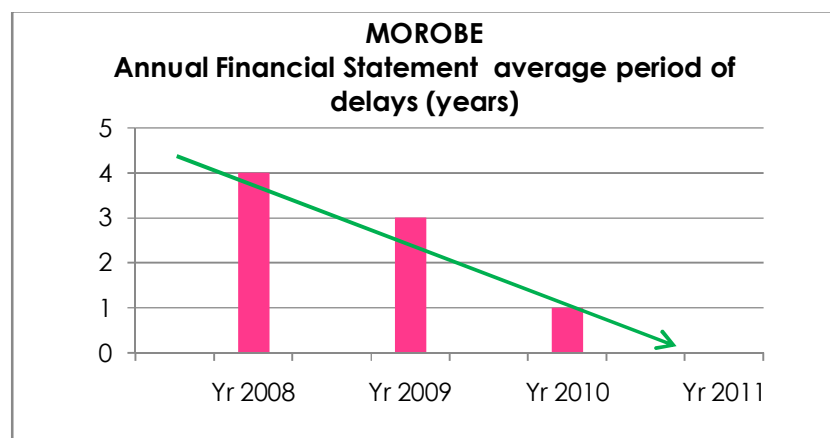
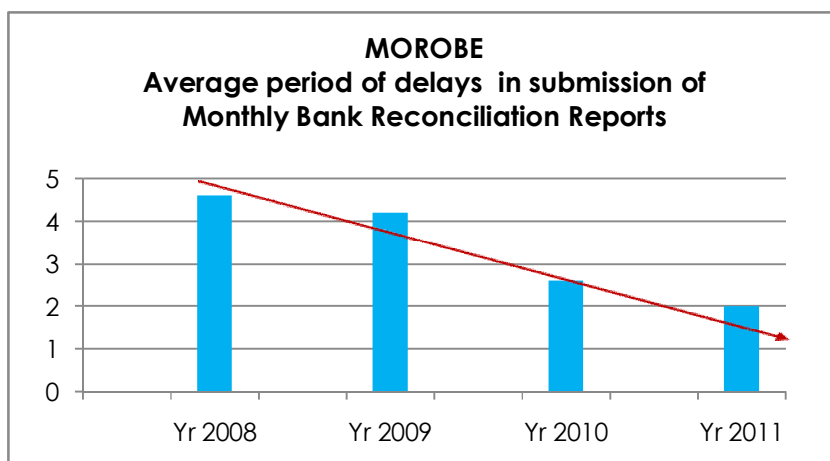
The province is one of the most important in terms of industrial and commercial activity and move significant resources within its nine district treasuries.

The situation of financial reports in 2008 was similar to other provinces, with 5 months as average in delay in the submission of monthly bank reconciliations and 4 years in the submission of annual financial statements. The progress since that date has been slow but sustained in an implementation of improvement programme focusing the districts that are far from the provincial capital (Lae).

Thus, in 2011 the situation of these mentioned financial reports show that they are entering within the international standards timeframe, and for 2012 we are hoping to maintain the trend and keep then on track.

One of the important experiences in this province is that the Provincial Treasury has experienced constant staff changes, especially at the district levels. This has constituted a big challenge for the PCaB advisers in this province, because they had to train twice or three times (since the scratch) the new district staff.

Previous trained staff was moved to somewhere else within the DoF with the advantage of the knowledge and skills acquired by the Project, which in fact is still good news.



Western Province.-

This province, together with Milne Bay, presents several difficulties due to the geographical inaccessibility by road within the province and their 3 districts.

This Provincial Treasury manage 24 bank accounts (4 provincial accounts, 3 District accounts, 14 LLGs accounts, 3 DSIP accounts). The two PCaB advisers in the province had serious difficulties to deal with constant DoF staff relocation, lack of electricity and infrastructure in general, especially at the district and LLGs levels.

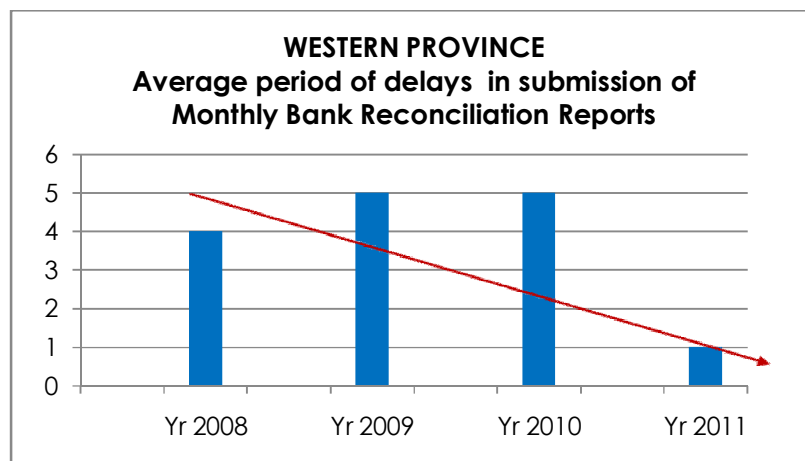
The bank statements usually take 3 or 4 weeks to reach the district and to prepare the bank reconciliation reports another weeks more resulting in outdated (delayed) financial reports.

Since the incorporation (April 2011) of the new District and Local Support Adviser (DLSA) in the province in order to support the reporting requirements at the district and local levels governments, huge improvements has been obtained.

Apart from personalized On-the Job-Trainings, Coaching and Mentoring methodologies, the adviser was able to set up whole province into the internet banking.

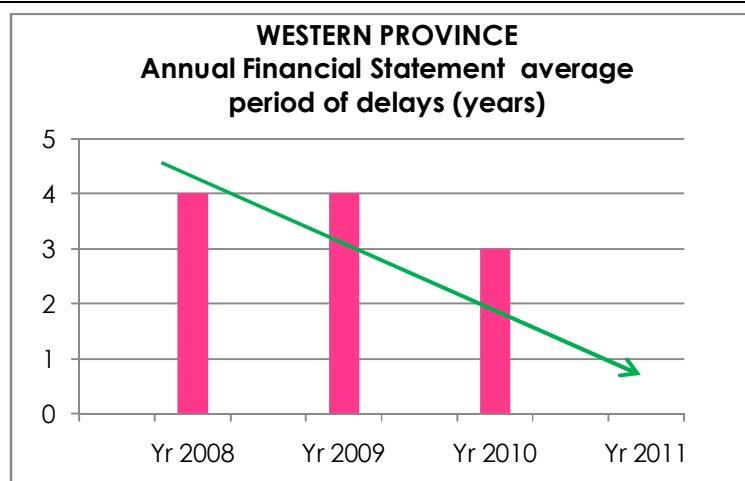
Thus, ICT trainings were provided to key users, especially DTs, Accountants and Area managers. Emails (free gmail) were set up for these users, and USB modems were distributed to have access to internet.

The results was very impressive, the reduction of delays in the submission of financial reports that during years was outstanding in 5 months in average for the banks reconciliations and 4 years for the annual financial statement have been reduced significantly.



The use of modern technology (through 3G network) can help in producing good results, minimizing delays in the submission of mandatory financial reports.

By next year, this province will be fully into the international standards in both reports.



Milne Bay province.-

This province manage 28 government accounts (4 PHQ accounts, 8 district treasury accounts, 4 DSIP accounts and 12 LLG accounts) in its four districts and 16 LLGs.

The province has huge difficulties in the provision of financial reports due to the geographical distribution of their districts and LLGs, some of them are isolated islands that reaching them could take days by boats or small ships.

Additional to its geographical difficulties six (6) of the 12 LLGs have still managing manual accounts, meaning that they are not using at all computers and the PGAS system. This constitutes one of the most common causes in delays in the processing of the financial reports for the province.

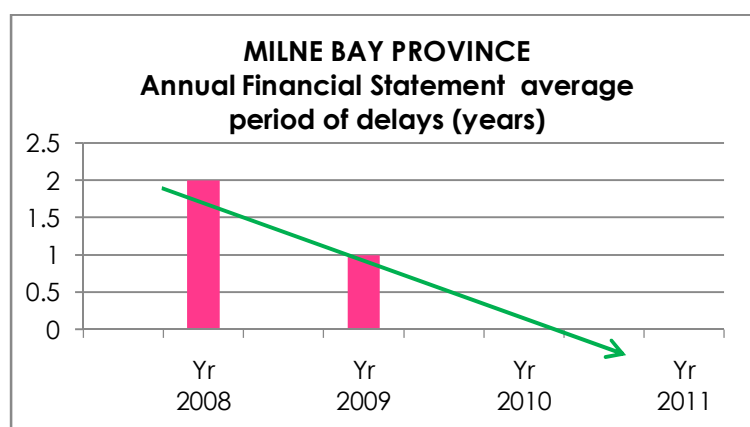
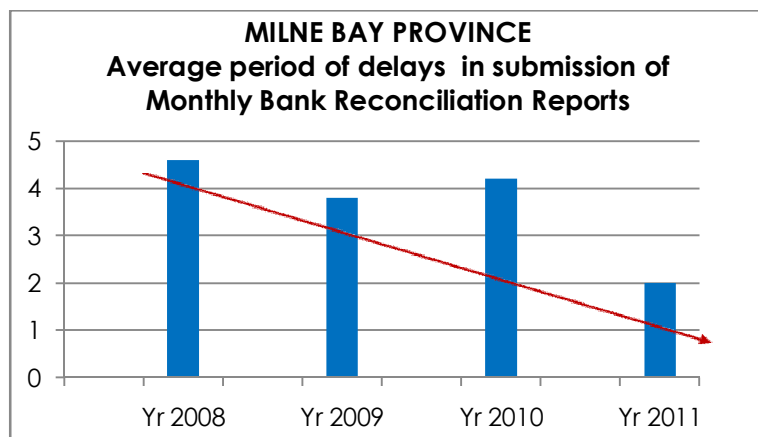
The situation of financial reports in 2008 was similar to other provinces, with almost 5 months as average in delays in the submission of monthly bank reconciliations and 2 years in the submission of annual financial statements. The progress since that date has been slow but sustained in an implementation of improvement programme focusing the districts and LLGs that are far from the provincial capital (Alotau).

The situation in 2011 shows a marked improvement in the submission of mandatory reports to Department of Finance in Waigani. However, there is a lot to be done in order to systematically align all the PTOs, DTOs to produce these reports on a timely manner. One of the issues that the PCaB project is exploring in the provinces is the use of internet banking.

Thanks to the support of the BSP and Westpac Banks the PCaB project are incorporating the on-line banking of these banks in order to the DTs and

Provincial & District Accountants can receive by email their bank statements and avoid more delays in the process⁷.

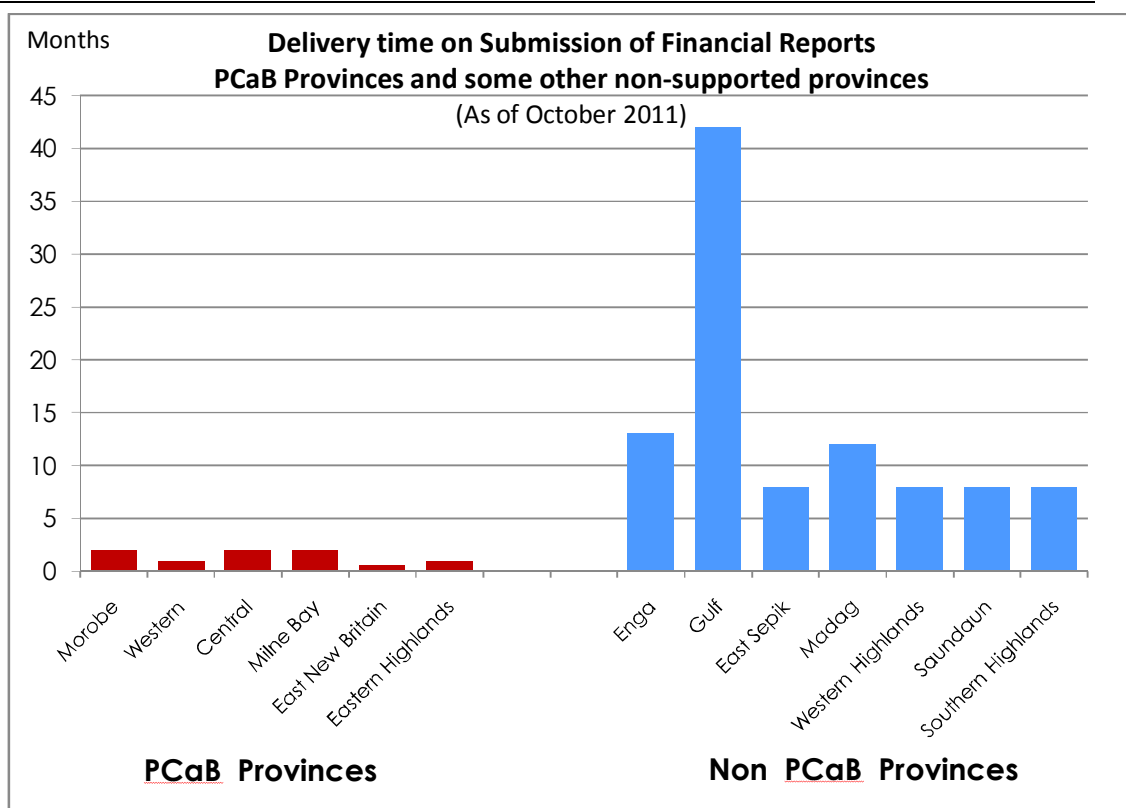
The PCaB project has been purchasing the USB Digicell Modems and distributed to the District Treasuries, and thus, they can have access to the internet banking and emails and get the bank statements on line.



In summary, there are huge improvements in the timely and accuracy on submission of financial reports, since 2008 to date these records make a difference with other non-supported provinces. An example of this is shown in the Graph below.

The average in the delivery time on submission of financial reports for PCaB provinces (as per October 2011 reports) shows approximately 1.5 Months while in other non supported provinces these average is approximately 14.5 months.

⁷ The PT and DT have to wait up to 2 or 3 weeks to get their printed bank statement



This last picture shows also the need to work on these provinces and put them on track in a similar way of the six PCaB assisted provinces. The PCaB Pilot experience has been proved to be successful, the methodology and processes used to support Provincial Treasuries is valid and need to be replicated and extended in all provinces in order the PNG financial management system be under the international standards.

b) ICT Training in support to roll-out of IFMS

This has been a continuous activity that the PCaB project has also emphasized during the project activity. The PCaB project has implemented fully equipped computer labs in the six assisted provinces, with the sole exception in Milne Bay⁸, they are functioning providing ICT training in different levels; basic, intermediate and advanced.

The situation before 2008 was critical for the assisted provinces; most of the staff involved with the provision of financial reports had very basic background and skills in ICT, some of them were without absolutely knowledge.

⁸ The computer Lab in Milne Bay is still pending to be implemented due to DoF office space at the provincial level in Alotau. The case is being managed by the DoF HQ and very soon it will be set up.

The project arranged three ICT local advisers in order to improve the level of skills in ICT. Two of them were attached to the IFMS project in order to support the development of IFMS mainframe system and one of them was in charge of providing ICT trainings in the provinces.

The support of the three ICT advisers was also remarkable, providing ICT training and system technical support to the Financial Management Improvement Programme in general and to both projects under this in particular, the IFMS and PCaB projects.

In 2009, Computer training rooms have been established in the five pilot provinces except Milne Bay Province due to non availability of office space. Apart from the preparation of training rooms, technical support in the form of PC repairs and diagnostic, network support and virus cleaning and installation of antivirus programs were also offered to these provinces.

Actual basic computer training has commenced in June, 2010 in all of the pilot provinces. A total of 170 staff from treasury and 25 from provincial administrations have undergone some form of training in the three categories/levels (Advance, Intermediate, and Basic) of basic computing. These trainings were customize and tailored to the participant's need and context of their work environment.

The table in Annex No 3 summarise the ICT training activities developed under the PCaB project.

The importance of this Project component is that it supports the roll out of IFMS in all provinces. Currently the IFMS is testing the new system (which will replace the old PGAS system) in three Government departments in Port Moresby and is planned to be launched in the provinces by next year starting in Milne Bay as pilot experience.

c) A Performance Management System in place and operational through a Monitoring and Evaluation framework

This is a new component which has replaced the Internship Program component to allow an adequate control and management of information provided by provincial and district treasury offices. This is very useful tool to monitor results, through key indicators, in order to improve their accountability and compliance with public financial management regulations.

All of the data shown in the first part of this report is part of that system; some of the tools/tables/forms are as follow:

- PCaB Workbook
- Bank Reconciliations format report
- Annual Financial statement format report
- Monthly report format
- Weekly report format
- PCaB Mentees Assessment report
- ICT Entry and Final assessment formats
-

Additionally to this formats and tables, the PCaB project has recently developed a web page : www.pcabii.org In this place the PCaB project intends to publish key financial management information from the six assisted provinces, as part of the policy of the DoF in transparency and accountability in the management of public funds.

One of the important facilities of the PCaB web page is that advisers in the provinces can log-in and put it directly the financial reports on-line and thus, make it available to all.

In a similar way, the PCaB project recently has launched a fortnightly newsletter in order to inform recent and on-going activities to all stakeholders. This newsletter is distributed widely to key stakeholder since October 2011.

5. Need of an exit strategy

The Mid Term Review of the PCaB II Project, called the attention about some of their recommendation could serve for the design of the new one, beyond the project ends in 2012, thus "The recommendations are offered not only to provide more immediate improvements to the current management of PCaB II, but also as guidance for the planning and design of the programme beyond this current phase".

Some of these recommendations are:

- i) "Supporting Provincial, District and LLG Planning and Budgeting Processes as the next logical step in developing capacity in the financial management cycle". This recommendation involves an integral approach in PFM, which is correct. This means the need to have more coordination and partnership agreement with other key stakeholder; The Department of Planning and Budgeting and its operational and training branch, especially at the sub-national levels.
- ii) "Improved integration with other Sub-national Initiatives in order to ensure the sustainability and success of PCaB as part of a broader suite of

GoPNG initiatives". This recommendation has been incorporated as top priority, and it has been developed especially during the last 2 years of the project.

- iii) "The opportunity cost of the Internship Programme should be assessed and consideration given to reducing or ceasing the programme". This recommendation has been fully implemented, ceasing the internship programme and changing for a M&E framework, that will allow to obtain relevant data on progress of PFM performances.

Apart from the Mid-Term review recommendations on designing a new programme beyond 2012, we have to define the exit strategy for the current one asking some key questions about the need an Exit Strategy.

5.1 Why do we need an Exit Strategy?

There are several issues to consider for the need an Exit Strategy, let's briefly summarize some of the key issues:

- “ *End of a project cycle 2008-2012:* The PCaB project is a Pilot Experience, designed to improve the financial management system in six provinces for the period 2008-2012. It is a limited time with specific tasks for PCaB to accomplish them.
- “ *Need to think about sustainability:* The closure of PCaB project could bring implications with the sustainability of the project far from the six provinces, for all country. The pilot experience proved to be successful, and then a replication and extension of the experience is a must to keep a sustained approach in benefit of the country.
- “ *Need to handover all procedures, methodologies and systems to the DoF:* The project was designed to be managed by the DoF, as a matter of ownership, they have to replicate all the methodologies, systems and processes in other provinces, but the question is: They may be able to replicate without a project intervention? I think it is time to set up a development project, I mean a real development project with a country-wide scope and perspective.
- “ *Need to end a Pilot experience and analyze results/outcomes:* Four years intervention as a pilot experience in the assisted provinces is good enough to summarize results and compare with the situation of non-supported provinces. The evidence shown in the first part of this report indicates that the PCaB project has largely accomplished its goals with remarkable results, and most important, PCaB has got impact with its intervention. The numbers and indicators of this impact are available as per reported in this document.

“ *Need to think about future engagements and the way forward after 2012:* The future of PCaB project after 2012 is a matter of agreement of all involved parties, the Government, donors (AusAID) and UNDP. There are several alternatives that appear to be viable; they need to be assessed in terms of availability of resources, timeline and interest of parties. These alternatives are as results of the strategic analysis shown in the next part of this report.

5.2 Key issues to consider

In order to plan an exit strategy for the PCaB project, there are key issues to consider:

- i) Real improvements in the submission of financial reports. As per indicated in the results analysis by provinces:
 - a. Pilot provinces improved in 83.3% the outstanding monthly bank reconciliation reports (from 9 months in average in 2008 to 1.5 months in average in 2011). The current situation of other non-supported provinces is that the average is 14.5 months in delays.
 - b. Submission of Annual Financial statements improved from 15 months in 2008 to 3 months in 2011.
 - c. The PCaB support is offered to 6 Provinces, 29 districts, 117 Local level Governments (LLG's) and it provides direct support to approximately 222 DoF staff.
 - d. ICT training provided to approximately 170 staff from treasury and 25 from provincial administrations in three different levels (basic, intermediate and advanced).
- ii) Transition from a Pilot project to an extended nation-wide development project.

The PCaB is a pilot experience that has been proved to be successful; the logical next step is to expend the experience to whole country. The Pilot project has limited scope and resources to support huge needs in public financial management, especially in financial reporting, to other provinces. Its mandate is to support the selected six provinces, including their districts and LLGs. Additional support to other provinces needs to be developed in a cost-sharing arrangement with provincial administrations and provincial treasurers. The PCaB advisers are based in the capital city of each respective province, travel and logistic arrangements need also be considered for a new approach.
- iii) With a temporary approach, some PCaB advisers were able to support other non-PCaB supported provinces in cost-sharing arrangements with provincial treasuries and administrations.

The PCaB advisers have been receiving request to support other surrounding provinces. Due to PCaB limited funds and its mandate was difficult to attend these request, but through direct coordination with provincial administrations of other non-supported provinces, PCaB advisers were able to support them in a cost-sharing arrangements.

This was an example on how the project could be extended in a country wide perspective, using the support of provincial administrations who are very interested to have the support of PCaB project.

The table below shows all the support provided to other non-assisted provinces in the framework of PCaB project.

Non-supported Province	Supported by PCaB
Chimbu province	Eastern Highlands Advisers
Western Highlands province	Eastern Highlands Advisers
Southern Highlands province	Eastern Highlands Advisers
West New Britain province	East New Britain Advisers
Autonomous Bougainville region	East New Britain Advisers
Gulf province	Training Coordinator Support Adviser
Oro province	Training Coordinator Support Adviser
West Sepik Province	Training Coordinator Support Adviser
Manus Province	Training Coordinator Support Adviser
Enga Province	Training Coordinator Support Adviser

Additionally to these support provided to non-assisted provinces, there are still pending to attend request for the following provinces, which most probably will be attended during this year, these are:

- Autonomous Bougainville region
- Enga Province
- West Sepik province

- iv) Government priority on decentralization of public financial management with a regional perspective.

Since some years ago, the PNG Government is focusing to extend and strength its support to sub-national levels, thus, the DoF has provisions to relocate one of its most important divisions; the Provincial and District Financial Management Division (PDFMD) in a regional perspective.

The proposed regions and capitals are:

Region	Proposed Capital
Maumase region	Madang
New Guinea Island region	Kavieng
Highlands region	Kundiawa
Central Region	Port Moresby

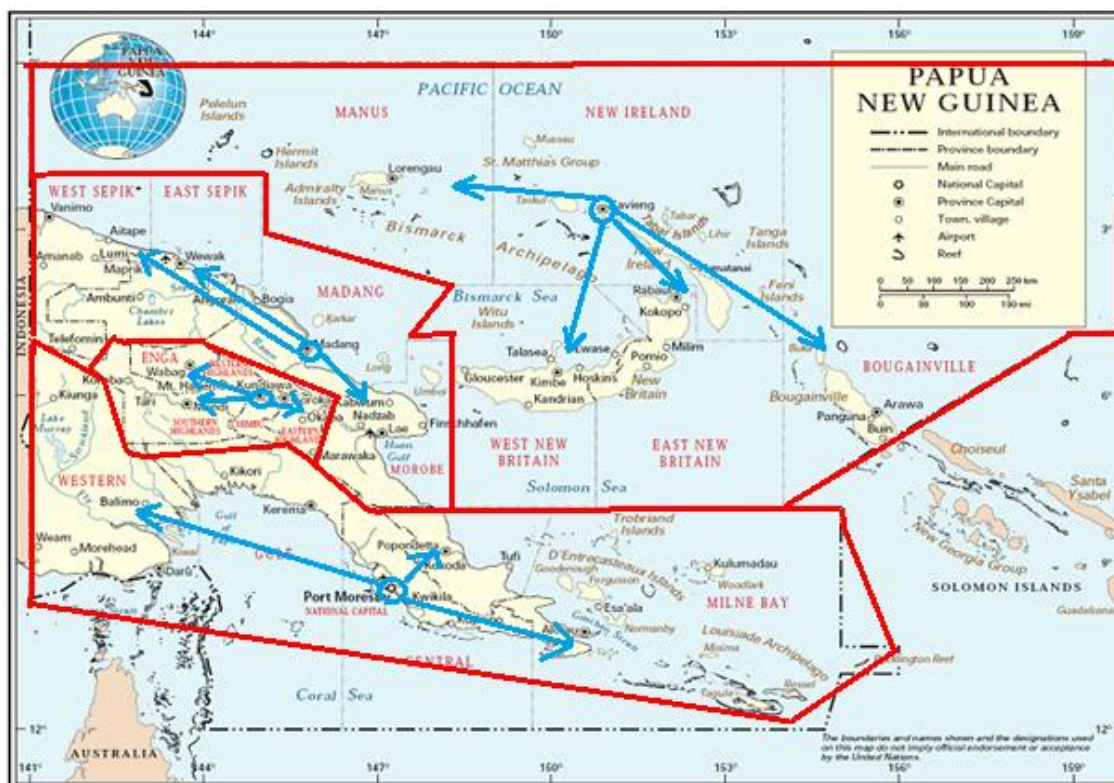
The DoF has already started the construction of regional offices in all of these four regions, at this time, only the Maumase regional office in Madang is ready to move. See PNG Map below with the proposed regions.

The DoF strategy to prioritize the technical, administrative and logistic support to provincial treasuries through four regional centres will facilitate and enhance the DoF efforts to build capacities and decentralizing its activities from the country's capital city.

The regional approach aims is the DoF staff stay more closely to a group of provinces in order to monitor and control all the public financial matters. It is noted that, the proposed capital of the region is not necessarily the most developed province or city, most probably it was decided to be the least developed in order to focus its support on them.

With this regional perspective, the DoF has interest to establish PCaB regional offices in each regional centre, and thus, continue its support to other provinces within the region.

DoF Proposed regions and regional capital centres



- v) Government priority to improve service delivery at the district levels (DSIP). This approach meant to reduce poverty levels at the district and local levels, especially in rural areas, has involved additional financial procedures and reporting requirements, that were not taken in account in the design of the programme.

The PCaB project has been instrumental supporting most of the DSIP financial reports, elaborating formats and templates to register and report on the DSIP accounts.

The presence and availability of PCaB advisers in the districts and LLGs is a great advantage and support to District Treasuries and Administrations who demand always additional support to them.

The huge amount of money involved in the DSIP programme at the district level configure the need to have an *Ad-hoc* support while PCaB advisers emerge as key stakeholder for the Office of Rural Development (ORD) who develop the DSIP program.

Moreover, the previsions for the next years are that the flow of public funds for the provinces will be increased considerably in line with the increase of government revenues due to the kick off of the LNG Project in 2014 which will double the current country's GDP.

- vi) Few and scarce intervention from donors at district and local level governments.

It is important to note that, apart from some donors, few donors and development agents have presence at the district and Local Level Governments. Most of the development activities in the provinces are focused in the capital city and their support at district and LLGs are discontinue or do not exist.

This latter has also been one of the key drivers of PCaB success: their constant presence at the District and Local Level Governments. Moreover, in some Provinces like in East New Britain, the PCaB advisers are working supporting at ward level.

This is because in the design of PCaB organizational structure it includes a permanent resident District and Local Level Government Support Advisers (DLSAs)

Thus, the PCaB project has been supporting a total of 29 districts and 117 Local level Governments (LLG's) within the six assisted provinces. See Annex No 1 List of Assisted Districts and LLG's.

- vii) Key UN outcome financial indicator (PEFA), established at country level, provide a commitment to work in a country-wide perspective.

The Public Expenditure and Financial Accountability (PEFA) is a world public financial management approach developed by a multi-donor partnership between the World Bank, The European Commission, the UK's Department for International Development, FMI and other donors.

The goals of the PEFA are to strengthen the ability of partners' countries to assess the condition of country public expenditure, procurement and financial accountability systems and develop a practical sequence of reform and capacity building actions.

PEFA indicators have been established in PNG since 2005 while a mission of the WB started the process of assessments. In 2009 another assessment was produced and was substantially completed but still is unpublicized.

The UNCT has planned for the next programming cycle (2012-2015) to support the PNG public financial management, monitoring the Percentage of Public Expenditure and Financial Accountability (PEFA) indicator ranked A or B. The plan is to go from the current baseline of 34% of them in A or B, to an improvement to 50% in all its 28 indicators (from P-1 to P-28).

PCaB project, as pilot experience support the improvement of two of these indicators:

PI-22: Timeliness and regularity of accounts reconciliation; and

PI-25: Quality and Timeliness of annual financial statements

As above reported, PCaB project has been able to improve these indicators in the six assisted provinces, all are under this international standard. However, the situation in all other provinces is not the same. For this reason it is necessary to work with the PCaB approach in a country (National) perspective in accordance with an extended capacity development programme.

All the efforts done to improve the PFM in the six assisted provinces will be worthless if the PCaB programme does not have continuity and extend their methodology and approach to other provinces.

- viii) IFMS roll-out will take time, especially relating to infrastructure development and training to the new system at the provincial level.

The IFMS roll-out to the provinces will take some more time; the previsions are to finalize the system test in the three departments (Finance, Planning

and Treasury) at the central level in order to extend to other departments while at the same time start testing in a pilot province (Milne Bay) before the end of this year (2012).

PGAS an old DOS-based accounting system is still relevant at the provincial and district level, but needs its replacement for a new and reliable system like IFMS.

PCaB is supporting IFMS providing ICT training to DoF staff and with the change interface ICT system from PGAS to the new IFMS. The component of IFMS training in how this new interface is and how it works will also require additional time to understand and implement all the functionalities of the integrated package in the provinces.

PCaB is closely following and supporting the development and implementation of this new interface, which undoubtedly will bring important benefits for the public financial management system in the country.

6. Strategic Analysis

The need to address key challenges in PNG Public Financial Management using the PCaB pilot project experience is an exercise that will allow us to see a broad picture, with strategic thinking about what is happening now, the status of financial reports and how we want to be in the future.

The SWOT analysis will help us to define some of the key strategies that we can choose in order to address the current deficiencies and put them in line with public financial management international standards.

6.1 SWOT Analysis

6.1.1 Internal analysis

Strengths (S)

1. Advisors are continuously on the ground to address and solve PFM issues.
2. Problems are fixed right on the spot.
3. Practically imparting skills & knowledge
4. Mentees and stakeholders feel at ease to approach advisers

5. Practically changing the improvement of PFM status. e.g Bank Reconciliation, Annual Financial Statement etc..
6. Established network with stakeholders.
7. Trust, confidence by stakeholders towards the PCaB project as a whole
8. Wide recognition and support by all stakeholders/clients, especially at the sub-national level.
9. Advisors have wide professional experiences in PFM.
10. PCaB supports government strategic priorities (MTDP, MTDS, MDGs)
11. Methodologies, systems & processes developed and are fully operational and easily transferable.
12. PCaB offices well equipped. e.g – Training resources – Vehicles, Laptops, computers, data projectors, stationeries and others such as mobile phones.
13. Successful pilot experience under FMIP

Weaknesses (W)

1. Limited resources to support the demand from neighbouring provinces
2. Insufficient level of Monitoring and Supervision in PFM at sub-national level.
3. Lack of effective communication at national & sub-national levels.
4. Limited ITC Support to monitor effectiveness of PGaS
5. Limited ICT and accounting knowledge and skills at sub national levels
6. Lack of right Attitude, Commitment and Ownership by few mentees
7. Limited allocation of financial resources in Treasuries Offices
8. Limited and insufficient training facilities at sub-national levels.
9. Appointments, promotions and transfers not done on merit
10. Under staffing and high staff turnover
11. Remoteness and accessibility to some districts

6.1.2 External Analysis

Opportunities (O)

1. Funding availability by the PNG government
2. GoPNG and some donors willingness to support PFM at the sub-national levels
3. GDP increases will need more financial management controls and accountability.
4. Support of service delivery for increased DSIP and other GoPNG funds at districts/community levels.
5. PCAB Experience & Exposure as a vehicle to persuade donors
6. Demand of other government departments and agencies to be supported in PFM
7. Huge demand in PFM in other non-PCaB provinces

8. GoPNG and some donors' interest to support transparency, accountability and anticorruption improving service delivery at sub-national levels.

Threats (T)

1. Political Changes in Department Heads undermine implementation of PCaB activities.
2. 2012 electoral process can hinder the development of PCaB activities.
3. Political turmoil can change government priorities on PFM.
4. Global economic crisis can change funding priorities
5. Insufficient time for donors' engagement to the project.
6. Entry in scenario by other donors with similar PCaB approach
7. Law and order problems, civil unrest and/or natural disasters.
8. General non compliance of PFM by influencing stakeholders.
9. Long-term implementation of IFMS

6.1.3 Alternative strategies

An assessment of both internal and external analysis and using a cross action of each factor (SWOT Matrix below) enables us to build the following alternative strategies:

STRATEGIES S&O

- Officially request to UNDP and Donors community through the GoPNG to increase the funds available for PCaB after 2012 and for the next 4 years.
- Create awareness among donors & stakeholders about the need to support PFM at sub-national levels, focusing transparency, accountability and anti-corruption issues as a way to improve service delivery.
- Support the PFM needs in a country-wide scope to improve key country economic indicators, taking in consideration the pilot project (PCab) experience.

STRATEGIES W&O

- Improve dialog and communication with relevant stakeholders, especially at the sub-national levels.
- Provide advocacy to increase the resources (financial & human resources) allocated by DoF at sub-national levels.
- Provide advice to DoF -HR in appointments, promotions and transfers.
- Promote ICT & Accounting readiness extensively using ITC communication equipment and on-line banking.

STRATEGIES S&T

- Develop as soon as possible a project document (PRODOC).
- Continue the preparation of DoF staff in ICT and PGAS system for the future implementation of IFMS.
- Improve donor awareness and coordination to support PFM at sub-national levels, avoiding duplication and overlapping.
- Improve general awareness on PFM and compliance with rules & regulations creating confidence and combating corruption.
- Promote and foster public-private partnership approach to improve PFM & service delivery.

STRATEGIES W&T

- Optimize the resources allocation, maximizing impact of project activities.
- Strength M&E system to ensure resources allocation versus outcomes.

6.2 SWOT Matrix

PCaB Exit Strategy

SWOT Matrix

<p>Internal Factors</p> <p>External Factors</p>	<p>Strengths</p> <ol style="list-style-type: none"> 1. Advisors are continuously on the ground to address and solve PFM issues. 2. Problems are fixed right on the spot. 3. Practically imparting skills & knowledge 4. Mentees and stakeholders feel at ease to approach advisers 5. Practically changing the improvement of PFM status. e.g Bank Reconciliation, Annual Financial Statement etc.. 6. Established network with stakeholders. 7. Trust, confidence by stakeholders towards the PCaB project as a whole 8. Wide recognition and support by all stakeholders/clients, especially at the sub-national level. 9. Advisors have wide professional experiences in PFM. 10. PCaB supports government strategic priorities (MTDP, MTDS, MDGs) 11. Methodologies, systems & processes developed and are fully operational and easily transferable. 12. PCaB offices well equipped. e.g – Training resources – Vehicles, Laptops, computers, data projectors, stationeries and others such as mobile phones. 13. Successful pilot experience under FMIP 	<p>Weaknesses</p> <ol style="list-style-type: none"> 1. Limited resources to support the demand from neighbouring provinces 2. Insufficient level of Monitoring and Supervision in PFM at sub-national level. 3. Lack of effective communication at national & sub-national levels. 4. Limited ITC Support to monitor effectiveness of PGaS 5. Limited ICT and accounting knowledge and skills at sub national levels 6. Lack of right Attitude, Commitment and Ownership by few mentees 7. Limited allocation of financial resources in Treasuries Offices 8. Limited and insufficient training facilities at sub-national levels. 9. Appointments, promotions and transfers not done on merit 10. Under staffing and high staff turnover 11. Remoteness and accessibility to some districts
<p>Opportunities</p> <ol style="list-style-type: none"> 1. Funding availability by the PNG government 2. GoPNG and some donors willingness to support PFM at the sub-national levels 3. GDP increases will need more financial management controls and accountability. 4. Support of service delivery for increased DSIP and other GoPNG funds at districts/community levels. 5. PCAB Experience & Exposure as a vehicle to persuade donors 6. Demand of other government departments and agencies to be supported in PFM 7. Huge demand in PFM in other non-PCab provinces 8. GoPNG and some donors' interest to support transparency, accountability and anticorruption improving service delivery at sub-national levels. 	<p>STRATEGIES S&O</p> <ul style="list-style-type: none"> • Officially request to UNDP and Donors community through the GoPNG to increase the funds available for PCaB after 2012 and for the next 4 years. • Create awareness among donors & stakeholders about the need to support PFM at sub-national levels, focusing transparency, accountability and anti-corruption issues as a way to improve service delivery. • Support the PFM needs in a country-wide scope to improve key country economic indicators, taking in consideration the pilot project (PCab) experience. 	<p>STRATEGIES W&O</p> <ul style="list-style-type: none"> • Improve dialog and communication with relevant stakeholders, especially at the sub-national levels. • Provide advocacy to increase the resources (financial & human resources) allocated by DoF at sub-national levels. • Provide advice to DoF -HR in appointments, promotions and transfers. • Promote ICT & Accounting readiness extensively using ITC communication equipment and on-line banking.

Threats	STRATEGIES S&T	STRATEGIES W&T
<ol style="list-style-type: none"> 1. Political Changes in Department Heads undermine implementation of PCaB activities. 2. 2012 electoral process can hinder the development of PCaB activities. 3. Political turmoil can change government priorities on PFM. 4. Global economic crisis can change funding priorities 5. Insufficient time for donors' engagement to the project. 6. Entry in scenario by other donors with similar PCaB approach 7. Law and order problems, civil unrest and/or natural disasters. 8. General non compliance of PFM by influencing stakeholders. 9. Long-term implementation of IFMS 	<ul style="list-style-type: none"> • Develop as soon as possible a project document (PRODOC). • Continue the preparation of DoF staff in ICT and PGAS system for the future implementation of IFMS. • Improve donor awareness and coordination to support PFM at sub-national levels, avoiding duplication and overlapping. • Improve general awareness on PFM and compliance with rules & regulations creating confidence and combating corruption. • Promote and foster public-private partnership approach to improve PFM & service delivery. 	<ul style="list-style-type: none"> • Optimize the resources allocation, maximizing impact of project activities. • Strength M&E system to ensure resources allocation versus outcomes.

7. Exit strategy alternatives

According to the outcome analysis and the internal and external strategic analysis, the PCaB Project can propose three alternatives, on which the decision to choose one of them for the future of the Project remains entirely in the involved parties (Government, Donors-AusAID and UNDP).

These alternatives are:

- A. Current project extension
- B. New country-wide development project
- C. Project closure and hand-over

A. Current project extension

The idea with this proposal is to extend the project for a limited short period (no more than one or two years) as a mode of a transitional phase for a new extended country-wide project. This is because the time could be not enough to elaborate a new project proposal in 2012, their approval and run a resource mobilization effort.

Some key steps to be considered are:

- By early 2012 a request from GoPNG needs to be received in order to extend temporarily the project for 6, 12 or 24 months.
- Request assistance from UNDP regional office for a mission to elaborate new PRODOC.
- Urgent resource mobilization GoPNG-UNDP with support from AusAID.

B. New country-wide development project

This alternative is to extend directly the project for a period of two-four years in a country-wide perspective. The new project will use the same methodology and approach with some management arrangements in order to maximize the resources and minimize costs.

As mentioned before, these arrangements could be to get more participation of provincial administrations (Department of Provincial and Local Level Governments Affairs) in the implementation of the project.

Some of these participations (as examples) could be: Temporary lodgement of PCaB advisers; availability of project offices and transport facilities; the current

Provincial Support adviser (PSA) will be Regional Support Adviser (RSA) which will allow to non-per diem payments to advisers within their respective region; no additional computer labs for each province, the current ones will be used in the DoF regional centres.

The new programme document should include the following aspects:

- i) Setting up and monitoring of PEFA country indicators. This should be done with the support of a PCaB local adviser working with the DoF units like Accounting Frameworks and the Audits Committees.
- ii) Complete the setting up of all Audit Committees in all provinces. This is in line with anticorruption programmes, here since the perspective of the service delivery (quality of expenditures in compliance with PFM regulations).

Some key steps to be considered for this alternative are:

- Plan an external UNDP mission from UNDP Regional office to assist elaborating the PRODOC. Early first or second quarter of 2012.
- Elaborate a PRODOC
- Resource mobilization GoPNG-UNDP

C. Project closure and hand-over

Finally, the last alternative will be to close the Project and transfer (hand-over) of all assets and methodology to the DoF. It will correspond to the DoF to continue itself with the approach without additional support from donors. This alternative will also look after the provincial and district & local levels advisers who have been working with the project since 2008 and have rich experience supporting the DoF. This latter is also important in order not losing the historical data and institutional memory of the DoF.

Our advice and advocacy is not to use this alternative in closing this pilot experience, which has enough merit to be supported in order to extend to a new phase of development as per the two previous mentioned alternatives.

Some key steps to be considered for this alternative are:

- Perform an End of the Project Evaluation
- Complete the audit and legal procedures
- Hand over all assets and methodologies to the DoF

8. Conclusions and recommendations

1. The PCaB project was designed in order to bring a practical approach in building capacities at the provincial level. The methodology is based in on-the-job training, coaching and mentoring (TCM) in all issues of financial management.
2. This latter is necessary to emphasise because the PCaB support is not only in reporting and accounting as part of all financial management process, but at the provincial/district and LLGs levels all functions are mixed and developed all together by the staff at these levels. This is one of the main reasons for the PCaB success in the provinces, districts and LLGs.
3. The PCaB project budget is funded mainly by AusAID. Its contribution during the five year programme was approximately 6.6 USD Million which constitutes a 76% of the total funds. UNDP has provided management support with a contribution of 0.8 USD Million (9% of the total budget). The GovPNG has contributed with approximately 1.4 USD Million which represents a 15% of the project funds, which is remarkable because it shows government interest and ownership of the project.
4. The results to date, shows an impressive improvement in all of the six assisted provinces, reaching the PEFA international standards. Thus, the monthly Bank reconciliations are being sent within one month the due date, before they were sent with delays of 6 to 18 months in average. Similar improvement has been reached with the submission of Annual Financial Statements; they are sent within the first quarter of the year, falling them into the international standards, which is quite different from previous years where this report usually had delays of 4 to 6 years.
5. These improvements in the timely and accuracy on the submission of financial reports make a big difference with other non-supported provinces. Thus, the average in the delivery time on submission of financial reports for PCaB provinces shows approximately 1.5 Months while in other non supported provinces this average is approximately 14.5 months.
6. The ICT component of the Project has also got important results, minimizing thus, the situation before 2008 which was critical in the assisted provinces; most of the staff involved with the provision of financial reports had very basic background and skills in ICT, some of them were without absolutely knowledge.
7. A total of 170 staff from treasury and 25 from provincial administrations have undergone some form of ICT training in the three categories/levels (Advance,

Intermediate, and Basic) of basic computing. These trainings were customized and tailored to the participant's need and context of their work environment.

8. The other project component related to the Performance Management System has been recently implemented, replacing the previous Internship programme. Through this component the PCaB project is able now to monitor adequately key indicators and thus, be able to provide key information to all stakeholders.
9. Within this component, several forms and templates were standardized; procedures and methods were also set up. These include: the PCaB workbook; Bank Reconciliations format report; Annual Financial statement format report; Monthly report format; Weekly report format; PCaB Mentees Assessment report, etc.
10. With support of Project ICT advisers a Project Webpage has recently been developed: www.pcabii.org. In this place the PCaB project intends to publish key financial management information from the six assisted provinces, as part of the policy of the DoF in transparency and accountability in the management of public funds.
11. The need of designing an Exit strategy is because it is an end of a project planning cycle (2008-2012). It is necessary to think about its sustainability, because the closure of PCaB project could bring implications with the sustainability of the project far from the six provinces, for all country. The pilot experience has proved to be successful, and then a replication and extension of the experience is recommendable to keep a sustained approach in benefit of the country.
12. Four years intervention as a pilot experience in the assisted provinces is good enough to summarize results and compare with the situation before 2008 and also with the current situation of non-supported provinces. The evidence shown in this report concludes that the PCaB project has largely accomplished its goals with remarkable results, and most important, PCaB has got impact with its intervention, which is well recognized by all stakeholders.
13. The future of PCaB project after 2012 is a matter of agreement of all involved parties, the Government, donors (AusAID) and UNDP. There are several alternatives that appear to be viable; they need to be assessed in terms of availability of resources, timeline and interest of parties. These alternatives are as results of the strategic analysis shown in this report.
14. The PCaB is a pilot experience that has been proved to be successful; the logical next step, which we recommend, is to expand the experience to whole country. The Pilot project has limited scope and resources to support

still huge needs in public financial management, especially in financial reporting, to other provinces.

15. We recommend that, this additional support to other provinces needs to be developed in a cost-sharing arrangement with provincial administrations and provincial treasurers. This cost-sharing agreement was tested with some non supported provinces, resulting in a good approach that needs to be considered for the design of a new project involving all provinces.
16. PCaB advisers were able to support the following non-assisted provinces: Chimbu, Wester and Southern Highlands, West New Britain, Autonomous Bouganville, Gulf and Oro provinces, West Sepik, Manus and Enga Provinces.
17. It is recommendable that the current DoF organization to support Provincial and District Treasuries through four regional offices/centres be considered in the design of a new approach (these regions are: Maumasse, New Guinea Island, Highlands and Central). The DoF has already started the construction of these regional offices, and the Magang regional office (Maumasse region) is almost ready to start.
18. The District Support Improvement Programme (DSIP) has involved additional financial procedures and reporting requirements to the districts, that were not taken into account in the design of the programme. PCaB advisers were able to support them, elaborating formats and templates to register and report on the DSIP accounts.
19. The huge amount of money involved in the DSIP programme at the district level configure the need to have an *Ad-hoc* support while PCaB advisers emerge as key stakeholder for the Office of Rural Development (ORD) who develop the DSIP program.
20. Moreover, the previsions for the next years are that the flow of public funds for the provinces will be increased considerably in line with the increase of government revenues due to the kick off of the LNG Project in 2014 which will double the current country's GDP.
21. The Government of PNG needs to contemplate the full compliance with PEFA standards. The goals of the PEFA are to strengthen the ability of partners' countries to assess the condition of country public expenditure, procurement and financial accountability systems and develop a practical sequence of reform and capacity building actions.
22. The UNCT in line country priorities has planned for its next programming cycle (2012-2015) to support the PNG Public Financial Management, monitoring the PEFA indicator ranked A or B from the current baseline of 34% to an improvement to 50% in all its 28 indicators (from P-1 to P-28).

23. PCaB project has been able to improve these PEFA indicators in the six assisted provinces, all are under this international standard. However, the situation in all other provinces is not the same. For this reason it is necessary to work with the PCaB approach in a country-wide perspective. All the efforts done to improve the PFM in the six assisted provinces will be worthless if the PCaB programme does not have continuity and extend their methodology and approach to other provinces.
24. PCaB has been instrumental to support IFMS providing ICT training to DoF staff and also in the change interface ICT system from PGAS to the new IFMS module. Unfortunately, the IFMS roll-out to the provinces will take some more time, and PCaB has still to support the roll-out of this new PNG accounting system.
25. As per the strategic analysis, the Exit Strategy for the PCaB project result in three viable alternatives: : i) Current project extension; ii) New country-wide development project, and ; iii) Project closure and hand over. The decision to choose one of them for the future of the PCaB Project remains entirely in the involved parties (Government, Donors-AusAID and UNDP).
26. The alternative that we strongly recommend is to extend the current project for 6, 12 or 24 months, as a temporary arrangement, in order to elaborate a new programme to support all provinces that were not considered in the PCaB I and II phases.
27. The latter, is because there will not be enough time to configure this year (2012) a new programme and also get additional resources. If all involved parties are agree, a project extension be arranged with some additional funds to continue running the programme and elaborate a new approach. This could be done incorporating some amendments to the current PRODOC.
28. There are several aspects to consider in the design of the new approach, some of them could be:
 - a. Country-wide perspective, involving all 21 provinces.
 - b. Organized in four regional based arrangement
 - c. Current PCaB advisers would be deployed to the proposed regions as: Regional Support Advisers, Provincial Support Advisers and District/LLGs Support Advisers.
 - d. No additional staff will be required (with minimum changes only).
 - e. Establish a cost sharing agreement with the Department of Provincial and Local Level Government Affairs and Department of Finance. This in order to contribute with accommodation for advisers, office space and transport within their respective province, minimizing thus the need of additional funds.
 - f. No new computer Labs. The current ones will be fully utilized.

- g. Neither additional extra computers, nor project vehicles be purchased, only consider the replacement of old ones that are in use since PCaB phase I.
- h. The new proposal should include a focus in improving the quality of expenditure for a better service delivery and improvements in the financial control mechanisms (enhancing the audits committees in the provinces) minimizing the risk of corruption.
- i. The proposal should include a local adviser to monitor all PEFA indicators in the DoF. This will be a new position.

9. Annexes

Annex No. 1

List of Six PCAB Pilot Provinces, District and LLGs

No.	PROVINCE	No.	DISTRICT	No.	LLG
1	CENTRAL	1	ABAU	1	Aroma LLG
				2	Cloudy Bay LLG
				3	Amazon Bay LLG
		2	RIGO	1	Rigo Central LLG
				2	Rigo Inland LLG
				3	Rigo Coast LLG
		3	Goilala	1	Tapini LLG
				2	Woitape LLG
				3	Guari LLG
		4	Kairuku/Hiri	1	Kairuku LLG
				2	Mekeo Kuni LLG
				3	Hiri LLG
	Total No. Districts.	4	Total No. LLGs:	12	
2	MILNE BAY	1	ALOTAU	1	Alotau Urban LLG
				2	Daga Rural LLG
				3	Huhu Rural LLG
				4	Makamaka Rural LLG
				5	Maramatana Rural LLG
				6	Suau Rural LLG
				7	Weraura Rural LLG
		2	ESAøALA	1	Dobu Rural LLG
				2	Duau Rural LLG
				3	West Fergusson Rural LLG
		3	KIRIWINA- GOODENOUGH	1	Kiriwina Rural LLG
				2	GoodEnough Rural LLG
		4	SAMARAI-MURUA	1	Bwanabwana Rural LLG
				2	Louisiade Rural LLG
				3	Murua Rural LLG
				4	Yeleyamba Rural LLG
	Total No. Districts.	4	Total No. LLGs:	16	
3	EAST NEW BRITAIN	1	POMIO	1	West Pomio LLG
				2	Central Pomio LLG
				3	Melkoi LLG

No.	PROVINCE	No.	DISTRICT	No.	LLG
				4	East Pomio LLG
				5	Sinivit LLG
		2	RABAU	1	Kombiu LLG
				2	Balanataman LLG
				3	Rabaul Urban LLG
				4	Watom LLG
		3	GAZELLE	1	Livuan/Reimber
				2	Central Gazelle
				3	Toma/Vunadidir
				4	Lassul Baining
				5	Inland Baining
		4	KOKOPO	1	Raluana
				2	Bitapaka
				3	Duke of York
				4	Kokopo/Vunamami
	Total No. Districts.	4	Total No. LLGs:	18	
4	EASTERN HIGHLANDS	1	DAULO	1	Watabung LLG
				2	Lower Asaro LLG
				3	Upper Asaro LLG
		2	GOROKA	1	Goroka Urban
				2	Gahuku LLG
				3	Mimanalo LLG
		3	HENGANOFI	1	Fayatina LLG
				2	Dunatina LLG
				3	Kafetina LLG
		4	KAINANTU LLG	1	Kainantu Urban LLG
				2	Agarabi LLG
				3	Kamano 1 LLG
				4	Kamano 2 LLG
		5	LUFA	1	Unavi LLG
				2	Mt. Michael LLG
				3	Yagaria LLG
		6	OBURA-WONENARA	1	Yelia LLG
				2	Lamari LLG
				3	Tairora/Gadsup LLG
		7	OKAPA	1	East Okapa
				2	West Okapa

No.	PROVINCE	No.	DISTRICT	No.	LLG
		8	UNGGAI -BENA	1	Upper Bena LLG
				2	Lower Bena LLG
				3	Unggai LLG
	Total No. Districts.	8	Total No. LLGs:	24	
5	MOROBE	1	BULOLO	1	Mumeng LLG
				2	Buang LLG
				3	Wau LLG
				4	Watut LLG
				5	Wau/Bulolo Urban LLG
				6	Waria LLG
		2	FINSCHAFFEN	1	Kotte LLG
				2	Yabim Mape LLG
				3	Hube LLG
				4	Finschaffan Urban LLG
				5	Burum Kuat LLG
		3	HUON GULF	1	Morobe LLG
				2	Wampar LLG
				3	Salamaua LLG
		4	KABWUM	1	Yus LLG
				2	Deyamos LLG
				3	Selepet LLG
				4	Komba/Seko LLG
		5	LAE	1	Ahi LLG
				2	Lae Urban LLG
		6	MARKHAM	1	Leron Wantoat LLG
				2	Umi Atzera LLG
				3	Onga Waffa LLG
		7	NAWAEB	1	Nabak LLG
				2	Labuta LLG
				3	Wain Erap LLG
		8	MENYAMYA	1	Kome LLG
				2	Wapi LLG
				3	Nanima Kariba LLG
				4	Kapao Aseki LLG
		9	TEWAI SIASSI	1	Wasu LLG
				2	Sialum LLG
				3	Siassi LLG
	Total No. Districts.	9	Total No. LLGs:	33	

No.	PROVINCE	No.	DISTRICT	No.	LLG
6	WESTERN	1	NORTH FLY	1	Kiunga Urban LLG
				2	Kiunga Rural LLG
				3	Ningerum LLG
				4	Star Mountain LLG
				5	Olsobip LLG
		2	MIDDLE FLY	1	Balimo Urban LLG
				2	Gogodala Rural LLG
				3	Lake Murray LLG
				4	Nomad LLG
				5	Bamu LLG
		3	SOUTH FLY	1	Daru Urban LLG
				2	Kiwai LLG
				3	Oriomo Bituri LLG
				4	Morehead LLG
	Total No. Districts.	3	Total No. LLGs	14	
	TOTAL No. DISTRICTS:	29	TOTAL No. LLGs:	117	

Annex No. 2**List of DoF and PA staff supported by PCAB advisers and areas of intervention by provinces****MOROBE PROVINCE**

N o.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
1	Morobe - Provincial Treasury	Susan Augwi	Provincial Accountant	F	Annual Financial Statements
2	Morobe - Provincial Treasury	Dellilah Malau	Co-ordinating Team leader	F	Annual Financial Statements
3	Morobe - Provincial Treasury	Lua Saia	Co-ordinating Team member	M	Annual Financial Statements
4	Morobe - Provincial Treasury	Gabriel Kawai Jnr	Co-ordinating Team member	M	Annual Financial Statements
5	Morobe - Provincial Treasury	Anna Kabung	Co-ordinating Team member	F	Annual Financial Statements
6	Morobe - Provincial Treasury	Nelson Napa	Bank Rec Officer PHQ	M	Annual Financial Statements
7	Morobe - Provincial Admin	Bernie Jacobs	Special Project Officer	M	Business Payment Tax
8	Morobe - Provincial Admin	Rongao Bana	Revenue Officer	M	Business Payment Tax
9	Morobe - Provincial Admin	Sayan Tubian	Bank Rec Officer - MPG	F	Bank Reconciliation
10	Morobe - Provincial Treasury	Nelson Napa	Bank Rec Officer PHQ	M	Bank Reconciliation
	Total Provincial Staff = 10				
N o.	DISTRICT	Name Staff	Position		
1	Huon Gulf	Marie Dau	a/District Treasurer	F	Bank Reconciliation
2	Finschhafen	David John	District Treasurer	M	AFS & Bank Reconciliation
3	Markham District	Lenny Saking	a/District Accountant	M	Annual Financial Statement
4	Markham District	Martha	a/PGAS Machinist	F	Annual Financial Statement
5	Markham District	Clive Bampung	a/District Accountant	M	Bank Reconciliation
6	Markham District	Patrine Gabuli	PGAS Machinist	F	Bank Reconciliation
7	Menyamya District	Malachi Bishop	District Accountant	M	Bank Reconciliation

8	Menyamy District	Helen	PGAS Machinist	F	Bank Reconciliation
9	Nawaeb District	Suriaba Geba	District Treasurer	M	AFS & Bank Reconciliation
10	Nawaeb District	Miriam Lakoa	a/District Accountant	F	AFS & Bank Reconciliation
11	Nawaeb District	Helen Nasep	a/District Examiner	F	Annual Financial Statement
12	Nawaeb District	Jerry	Post Agency Officer	M	Annual Financial Statement
13	Nawaeb District	Oliver Puy	PGAS Machinist	F	AFS & Bank Reconciliation
14	Tewai/Siassi	Zure Buge	District Treasurer	M	Annual Financial Statement
15	Tewai/Siassi	Zadok Gambungline	a/District Accountant	M	AFS & Bank Reconciliation
16	Tewai/Siassi	Fuame Timung	Postal Agency Officer	F	Bank Reconciliation
17	Tewai/Siassi	Lore	Personal Assistance	F	Bank Reconciliation
	Total District Staff = 17				
	TOTAL STAFF SUPPORTED = 27				
No.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
1	Morobe - Provincial Treasury	Susan Augwi	Provincial Accountant	F	Annual Financial Statements
2	Morobe - Provincial Treasury	Dellilah Malau	Co-ordinating Team leader	F	Annual Financial Statements
3	Morobe - Provincial Treasury	Lua Saia	Co-ordinating Team member	M	Annual Financial Statements/ Data collating and collection on memoranda records
4	Morobe - Provincial Treasury	Gabriel Kawai Jnr	Co-ordinating Team member	M	Annual Financial Statements
5	Morobe - Provincial Treasury	Anna Kabung	Co-ordinating Team member	F	Annual Financial Statements
6	Morobe - Provincial Treasury	Nelson Napa	Bank Rec Officer PHQ	M	Annual Financial Statements
7	Morobe - Provincial Admin	Bernie Jacobs	Special Project Officer	M	Business Payment Tax

8	Morobe - Provincial Admin	Rongao Bana	Revenue Officer	M	Business Payment Tax
9	Morobe - Provincial Admin	Sayan Tubian	Bank Rec Officer - MPG	F	Bank Reconciliation
10	Morobe - Provincial Treasury	Nelson Napa	Bank Rec Officer PHQ	M	Bank Reconciliation
	Total Staff	10			
No.	DISTRICT	Name Staff	Position		
11	Markham District	Warren Bogan	Annual Financial Statement	M	PGAS downloads/ Data Manipulation
12	Bulolo District	Chris Sumac	Annual Financial Statement	M	PGAS downloads/ Data Manipulation
13	Finschafen District	John David	Accounting Treatment entries	M	Bank Reconciling items clearances entries
	Total Staff	3			

MILNE BAY PROVINCE

N o.	PROVINCE	NAME STAFF	POSITION	GENDER (M/F)	Areas that have been trained/assisted
1	Provincial Treasury Office	Tati Dalele	Provincial Accountant	F	BANK RECONCILIATION.
2	Provincial Treasury Office	Emully Kotokoto	Administrative Officer	M	BANK RECONCILIATION.
3	District Treasury Office	Nancy Bebenai	District Accountant	F	BANK RECONCILIATION.
4	District Treasury Office	Martin Yakayoyona	Cash Office Clerk Clerk	M	BANK RECONCILIATION.
5	District Treasury Office	Kelebi Loniko	District Treasurer	M	BANK RECONCILIATION.
6	District Treasury Office	Gretel Charlie	District Examiner	F	BANK RECONCILIATION.
7	Louisiade Rural LLG	Diosele	Accounts officer	M	BANK RECONCILIATION.
8	Yeleyamba Rural LLG	Gledus Sigamata	Accounts officer	F	BANK RECONCILIATION.
9	Bwanabwana Rural LLG	Frediric Dorigo	Accounts officer	M	BANK RECONCILIATION.
10	Murua Rural LLG	Noel Tabakos	Accounts officer	M	BANK RECONCILIATION.
11	Dobu Rural LLG	Brian Nimogole	Accounts officer	M	BANK RECONCILIATION.
12	Duau Rural LLG	Iba Luike	Accounts officer	M	BANK RECONCILIATION.

13	Huhu Rural LLG	Lily Abraham	Accounts officer	F	BANK RECONCILIATION.
14	Alotau Urban LLG	Epharam John	Accountant	M	BANK RECONCILIATION.
15	Maramatana Rural LLG	Kele Idem	Accounts officer	M	BANK RECONCILIATION.
16	Weraura Rural LLG	Glenda Aradina	Accounts officer	F	BANK RECONCILIATION.
17	Makamaka Rural LLG	Unity Budiara	Accounts officer	F	BANK RECONCILIATION.
18	Goodenough Rural LLG	Cinderalla	Accounts officer	F	BANK RECONCILIATION.
19	Kiriwina Rural LLG	Nelson Hilari	Accounts officer	M	BANK RECONCILIATION.
20	Suau Rural LLG	Samson Yawiat	Accounts officer	M	BANK RECONCILIATION.
21	Daga Rural LLG	Wilson Hilari	Area Manager	M	BANK RECONCILIATION.
22	West Fergusson Rural LLG	Majela Lopi	Area Manager	M	BANK RECONCILIATION.
TOTAL STAFF		22			
N o.	PROVINCE	NAME STAFF	POSITION	GENDER (M/F)	Areas that have been trained/assisted
1	Samarai/Murua - Dist.	Kelebi Loniko	District Treasurer	M	ANNUAL FINANCIAL STATEMENT.
2	Samarai/Murua - Dist.	Gretel Charlie	District Examiner	F	ANNUAL FINANCIAL STATEMENT.
3	Kiriwina/Goodenough - Dist.	Dickson Bebenai	District Treasurer	M	ANNUAL FINANCIAL STATEMENT.
4	Kiriwina/Goodenough - Dist.	Nancy Bebenai	District Accountant	F	ANNUAL FINANCIAL STATEMENT.
5	Alotau District	Getsisi Kaiama	District Accountant	M	ANNUAL FINANCIAL STATEMENT.
6	Esa'ala District.	Tony Fare	District Treasurer	M	ANNUAL FINANCIAL STATEMENT.
7	Huhu Rural LLG	Lilly Abraham	Accounts Officer	F	ANNUAL FINANCIAL STATEMENT.
8	Alotau Urban LLG	Epharam John	Accountant	M	ANNUAL FINANCIAL STATEMENT.
9	Makamaka Rural LLG	Unity Budiara	Accounts Officer	F	ANNUAL FINANCIAL STATEMENT.
10	Bwanabwana Rural LLG	Fredric Dorigo	Accounts Officer	M	ANNUAL FINANCIAL STATEMENT.
11	Maramatana	Kele Idem	Accounts Officer	M	ANNUAL FINANCIAL STATEMENT.
12	Weraura Rural LLG	Glenda Aradina	Accounts officer	F	ANNUAL FINANCIAL STATEMENT.
TOTAL STAFF		12			
N o.	PROVINCE	NAME STAFF	POSITION	GENDER (M/F)	Areas that have been trained/assisted
1	Samarai/Murua - Dist.	Gretel Charlie	District Examiner	F	CLAIMS EXAMINATION
2	Kiriwina/Goodenough - Dist.	Nancy Bebenai	District Accountant	F	CLAIMS EXAMINATION
3	Kiriwina/Goodenough	Benjamin	District Examiner	M	CLAIMS EXAMINATION

	gh- Dist.	Morvin			
4	Esa'ala District	Deborah Kalepo	District Examiner	F	CLAIMS EXAMNATION
5	Esa'ala District	Jobby Silitala	Postal Agency Officer	M	CLAIMS EXAMNATION
6	Rabaraba	Ian Maupue	District Examiner	M	CLAIMS EXAMNATION
7	Huhu Rural LLG	Lilly Abraham	Accounts Officer	F	CLAIMS EXAMNATION
8	Bwanabwana Rural LLG	Fredric Dorigo	Accounts Officer	M	CLAIMS EXAMNATION
9	Makamaka Rural LLG	Unity Budiara	Accounts Officer	F	CLAIMS EXAMNATION
10	Maramatana	Kele Idem	Accounts Officer	M	CLAIMS EXAMNATION
11	Provincial Treasury Office	Esther Ibom	Provincial Examiner	F	CLAIMS EXAMNATION
12	Provincial Treasury Office	Rubby Moruai	Certifying Officer	F	CLAIMS EXAMNATION
	TOTAL STAFF	12			

	TOTAL STAFF SUPPORTED	46			
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No.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
1	Milne Bay				
1	Provincial Treasury	Velma Manugei	a/Claims Registration Clerk	F	Accounts Payable
2	Provincial Administration	Betsy Togo	Administrative Assistant	F	Accounts Payable
3	Provincial Administration	Betsy Togo	Administrative Assistant	F	Major Procurement
4	Provincial Administration	Betty Kigolena	Personal Assistant	F	Accounts Payable
5	Provincial Administration	John Loilo	Administrative Officer	M	Accounts Payable
6	Provincial Administration	Sam Lemeki	Purchasing Officer	M	Major Procurement
7	Provincial Administration	Cathy Baloiloi	Executive Assistant	F	Major Procurement
8	Provincial Administration	Yvonne Wame	Executive Assistant	F	Asset Management
9	Provincial Administration	Joel Gideon	Administrative Officer	M	Fixed Assets
10	Provincial Administration	Doieman Aburu	Executive Assistant	F	Asset Management
11	Police	Mare Ilave	a/Provincial Admin. Officer	F	Asset Management
12	Provincial Administration	Emma Henry	Personal Assistant	F	Minor Procurement
13	Provincial Administration	Edito Mwakailulu	Finance Officer	M	Asset Management
	TOTAL STAFF TRAINED	13			

WESTERN PROVINCE

No.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
1	PTO – Western	Alois Thompson	Provincial Treasurer	M	Micro soft word, Excel, Email
2	PTO – Western	Waneau Songoro	a/ Provincial Accountant	F	Micro soft word, Excel, Email
3	PTO – Western	Loraine Woia	a/Prov Bank Rec	F	Micro soft word, Excel, Email
4	PTO – Western	Monica Lahari	a/Systems Administrator	F	Micro soft word, Excel, Email
	Total Staff	4			

No.	DISTRICT	Name Staff	Position		
1	NFD – KIUNGA	Carl Kanong	District Treasurer	M	IT, Supervision/Management
3	NFD – KIUNGA	Noel Tima	District Accountant	M	IT, Bank reconciliation
2	NFD – KIUNGA	Betty Ronald	Personnel Assistance Officer	F	IT, Bank Reconciliation
3	NFD – KIUNGA	Ben Yumu	District Accountant	M	IT, Bank reconciliation
4	NFD – KIUNGA	Theresa Peter	A/ System Administrator	F	IT, Bank reconciliation
5	NFD – KIUNGA	Patricia Songoro	A/ Bank Rec Officer	F	IT, Bank reconciliation
	Total Staff	5			
No.	DISTRICT	Name Staff	Position		
1	SFD – Daru	Tebu Tabua	District Treasurer	F	IT, Supervision/Management
3	SFD – Daru	Norman Nabuo	District Accountant	M	IT, Bank reconciliation
2	SFD – Daru	Naomi Asiri	Examiner	F	IT, Bank Reconciliation
3	SFD – Daru	Wiwesawa Baisokate	Assets officer	M	IT, Bank reconciliation
4	SFD – Daru	Muti Kelatiato	Admin Assistant	F	IT, Bank reconciliation
5	SFD – Daru	Jenny Clowdy	A/ System Administrator	F	IT, Bank reconciliation
	Total Staff	5			
No.	Other	Name Staff	Position		
1	Provincial Govt & LLG				
1	Provincial Govt & LLG	Gul Gogom	Deputy Administrator	M	IT, PBAR
3	Provincial Govt & LLG	Charlie Dawi	EO - Star Mountain	M	IT, Bank reconciliation

4	Provincial Govt & LLG	Remas Narongeng	Finance Officer - Star Mountain LLG	M	IT ,Bank Reconciliation
5	Provincial Govt & LLG	Demos Daksap	Executive Officer - Olsobip LLG	M	IT, Bank reconciliation
	Total Staff	5			
	TOTAL STAFF TRAINED	19			

No.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
	WESTERN				
1		Sigi Gabai	Provincial Accountant	F	Bank Reconciliation
2		Waneau Songoro	Provincial Systems Admin	F	Bank Reconciliation
3		Loraine Woia	a/Prov Bank Rec	F	Bank Reconciliation
4		Sigi Gabai	Provincial Accountant	F	PGAS Data Down Loads/ Annual Financial Statements
5		Waneau Songoro	Provincial Systems Admin	F	PGAS Data Down Loads/ Annual Financial Statements
6		Loraine Woia	a/Prov Bank Rec	F	PGAS Data Down Loads/ Annual Financial Statements
7		Sigi Gabai	Provincial Accountant	F	Fixed Asset Management
8		Waneau Songoro	Prov Systems Admin	F	Fixed Asset Management
9		Loraine Benny	a/Prov Bank Rec Officer	F	Fixed Asset Management
10		Monica Lahari	Prov Certifying Officer	F	Fixed Asset Management
11		Salias Diau	Casual Staff	M	Fixed Asset Management
12		Mevis Munge	Casual Staff	F	Fixed Asset Management
13		Kubi Sabe	Prov. Commitant Clerk	M	Claims Examination

14		Thomas Dengau	Prov. Examiner	M	Claims Examination
15		Sipak Sini	Prov. Admin Officer	M	Claims Examination
16		Monica Lahari	Prov Certifying Officer	F	Claims Examination
17		Sigi Gabai	Provincial Accountant	F	Claims Examination
18		Waneau Songoro	Prov Systems Admin	F	Claims Examination
	Total Staff	9			
No.	DISTRICT	Name Staff	Position		
1	NFD - KIUNGA				
1		Noel Tima	District Accountant	M	Bank Reconciliation
2		Betty Ronald	Personnel Assistance Officer	F	Bank Reconciliation
3		Noel Tima	District Accountant	M	PGAS Data Down Loads/ Annual Financial Statements
4		Betty Ronald	Personnel Assistance Officer	F	PGAS Data Down Loads/ Annual Financial Statements
5		Noel Tima	District Accountant	M	Fixed Asset Management
6		Betty Ronald	Personnel Officer	F	Fixed Asset Management
2	SFD -DARU				
1		Tebu Tabua	a/District Treasurer	F	Bank Reconciliation
2		Norman Nobuo	District Accountant	M	Bank Reconciliation
3		Tebu Tabua	a/District Treasurer	F	PGAS Data Down Loads/ Annual Financial Statements
4		Norman Nobuo	District Accountant	M	PGAS Data Down Loads/ Annual Financial Statements

5		Tebu Tabua	a/District Treasurer	F	Fixed Asset Management
6		Norman Nobuo	District Accountant	M	Fixed Asset Management
4	Total Staff	4			
	TOTAL STAFF SUPPORTED	13			

EAST NEW BRITAIN

No.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted/coached
1	KOKOPO DISTRICT	Elizabeth Wakuku	Administrative Officer	F	Asset Management, Procurement, Claim Examination, Cash Advance Management and Losses & Deficiencies
		Messak Ligur	Works Supervisor	M	Procurement, Claim Examination, Cash Advance Management and Losses & Deficiencies
		Jerry Willimon	District Laws & Order Officer	M	Procurement, Claim Examination, Cash Advance Management and Losses & Deficiencies
		Leonard Dion	Building Supervisor	M	Procurement, Claim Examination, Cash Advance Management and Losses & Deficiencies
		Arnold Gigiele	Assistant Building Supervisor	M	Procurement, Claim Examination, Cash Advance Management and Losses & Deficiencies
		Matilda Lukara	Secretary - Kokopo Administration	F	Asset Management
2	RABAU DISTRICT	Bernie Wogan	Works Supervisors	M	Procurement, Claim Examination
		Michael Luana	DB Commerce	M	Procurement, Claim Examination
		Byron Yawogi	District Rural Development Officer	M	Procurement, Claim Examination
		Sam Waninara	District Land Officer	M	Procurement, Claim Examination
		Mellie Gulua	Audit	M	Procurement, Claim Examination

		Joshua Wowo	District Health Coordinator	M	Procurement, Claim Examination
		Donald Tokunai	District Social Development Officer	M	Procurement, Claim Examination
		Henry Warkia	Administrative Assistant	M	Procurement, Claim Examination
3	GAZELLE DISTRICT	Agatha Robert	Secretary	F	Procurement, Claim Examination
		Pius Tangia	Admin. Assistant - Tech. Service	M	Procurement, Claim Examination
		July Karpo	District Building Supervisor	M	Procurement, Claim Examination
		Moresby Matane	District Roads Supervisor	M	Procurement, Claim Examination
4	POMIO DISTRICT	Jooshua Jeremiah	District Health Officer	M	Procurement, Claim Examination and Cash Advance Management
		Samson Moang	Village Court Inspector	M	Procurement, Claim Examination and Cash Advance Management
		Thersia Yareng	DPI Officer	F	Procurement, Claim Examination and Cash Advance Management
		Thomas Liaga	DEC Pomio	M	Procurement, Claim Examination and Cash Advance Management
	Total Staff 21				
No.	DISTRICT TREASURY	Name Staff	Position		Areas that have been trained/assisted/coached
1	RABAU	Eliuda Tommy	District Treasurer	M	Bank Reconciliation/Annual Financial Accounts, Annual Workbook and Cash flow Management
		Prisila Mika	A/District Accountant	F	Bank Reconciliation/Annual Financial Accounts.
		Joyce Taure	Personnel Assistant	F	Bank Reconciliation/Procurement
		Lynette Wogan	A/Accountant	F	Bank Reconciliation, Annual Accounts, Procurement and Claim Examination

2	KOKOPO	Relley Ockley	A/District Treasurer	F	Bank Reconciliation/Annual Financial Accounts, Workbook and Cash flow Management
		Rivan Kenas	A/District Accountant	M	Bank Reconciliation/Annual Financial Accounts, Workbook and Cash flow Management, Procurement, Claim Examination, Losses & Deficiencies
		Nassain Rennie	District Examiner	F	Procurement, Claim Examination, Cash Advance Management , Losses & Deficiencies
3	GAZELLE	Henry Vinarang	District Treasurer	M	Bank Reconciliation/Annual Financial Accounts, Annual Workbook and Cash flow Management
		Katherine Ponap	A/District Accountant*	F	Bank Reconciliation/Annual Financial Accounts.
		Benson Guboro	A/District Accountant	M	Bank Reconciliation, Annual Financial Accounts, Procurement, Claim Examination,
4	POMIO	Chris Tasman	A/District Treasurer	M	Bank Reconciliation/Annual Financial Accounts, Procurement, Claim Examination, Cash Advance Management, Losses & Deficiencies
		John Nakikus	A/District Accountant	M	Bank Reconciliation/Annual Financial Accounts, Annual Workbook and Cash flow Management
		Raphael Wana	Postal Agency Officer	M	Bank Reconciliation, Procurement, Claim Examination, Cash Advance Management, Losses & Deficiencies
4	15 Total Staff				

No.	LLG	Name Staff	Position		Areas that have been trained/assisted/coached
1	Rabaul Urban LLG	Kora Maragau	Urban Accountant	F	Bank Reconciliation/Annual Financial Accounts and Procurement and Asset Management
		Vibbie Wilson	Urban Admin. Assistant	F	Procurement/Claim Examination and Asset Management
		Techla Paul	Collector of Public Monies - Rabaul Urban LLG	M	Procurement/Claim Examination
		Freddy Lemeki	Town Manager	M	Procurement/Claim Examination
2	Kombiu LLG	Donald Bakut	LLG Manager	M	Procurement/Claim Examination
		Matha Goigoi	LLG Admin. Assistant	F	Procurement/Claim Examination and Asset Management
		Elbang Tubang	Collector of Public Monies - Kombiu LLG	M	Procurement/Claim Examination
		Lolo Upai	Project Officer - Kombiu LLG	M	Procurement/Claim Examination
3	Balanataman LLG	March Jolam	LLG Admin. Assistant	F	Procurement/Claim Examination and Asset Management
		Francis Darius	Collector of Public Monies - Balanataman LLG	M	Procurement/Claim Examination
		David Kinavai	Project Officer - Balanataman LLG	M	Procurement/Claim Examination
4	Wotam Island LLG	Emanuel Tolom	LLG Manager	M	Procurement/Claim Examination
		Josephine Vule	LLG Admin. Assistant	F	Procurement/Claim Examination and Asset Management
		Blasius Pentecot	Collector of Public Monies - Wotam LLG	M	Procurement/Claim Examination
		Kepas Piniau	LLG Manager - Wotam Island LLG	M	Procurement/Claim Examination
		John Yemisai	Project Officer - Wotam Island	M	Procurement/Claim Examination

			LLG		
1	Kokopo/Vunama mi Urban LLG	Ephraim Kent	Administrative Officer	M	Procurement/Claim Examination
		Jenny Lolok	Collector of Public Monies - Kokopo/Vunam ami LLG	F	Procurement/Claim Examination
		Joseph Rolimane	Ward Development Officer - Kokopo/Vunam ami LLG	F	Procurement/Claim Examination
		Robert Mati	A/LLG Accountant	M	Procurement/Claim Examination, Cash Advance Management, Losses & Deficiencies
		Robert Benjamin	A/LLG Administrative Officer	M	Procurement , Claim Examination, Losses & Deficiencies.
2	Raluana LLG	Bobo Kunnie	Administrative Officer	F	Procurement/Claim Examination/Cash Advance Management and Losses &Deficiencies, Asset Management
		Lydia Kayop	Collector of Public Monies - Raluana LLG	F	Procurement/Claim Examination
3	Bitapaka LLG	Isidor Wendy	Administrative Officer	F	Procurement/Claim Examination/Cash Advance Management and Losses &Deficiencies, Asset Management
		William John	Collector of Public Monies - Bitapaka LLG	M	Procurement/Claim Examination
		Allan Peter	Project Officer	M	Procurement/Claim Examination, Cash Advance Management, Losses & Deficiencies
4	Dule of York Island LLG	Tade Enock	Administrative Officer	M	Procurement/Claim Examination/Cash Advance Management and Losses &Deficiencies, Asset Management
		Miriam Jolam	Collector of Public Monies - Duke of York LLG	F	Procurement/Claim Examination
		Ronald Jonah	Project Officer	M	Procurement/Claim Examination, Cash Advance Management,

					Losses & Deficiencies
1	Central Gazelle LLG	Rachel Loki	Collector of Public Monies - Central Gazelle LLG	F	Procurement/Claim Examination, Asset Management
		Herman Bata	Admin. Assistant - Central Gazelle LLG	M	Procurement/Claim Examination and Asset Management
		Robin Munulai	Project Officer - Central Gazelle LLG	M	Procurement/Claim Examination
		Leonnine Magun	Caretaker LLG Manager - Central Gazelle LLG	F	Procurement/Claim Examination
2	Livuan/Rimber LLG	Elias Torot	LLG Admin. Assistant	M	Procurement/Claim Examination and Asset Management
		James Marainga	Collector of Public Monies - Livuan/Reimber LLG	M	Procurement/Claim Examination, Asset Management
		Nicholas Baroro	LLG Manager - Livuan/ Reimber LLG	M	Procurement/Claim Examination
3	Toma/Vunadidir LLG	Tiula Iremis	Collector of Public Monies - Toma/Vunadidir LLG	M	Procurement/Claim Examination, Asset Management
		Wasita Bill	Admin. Assistant - Toma/Vunadidir LLG	F	Procurement/Claim Examination and Asset Management
		Wayne Rang	Project Officer - Toma/ Vunadidir	M	Procurement/Claim Examination
4	Lassul LLG	Eruei Gaius	LLG Admin. Assistant	M	Procurement/Claim Examination and Asset Management
		Charles Kalvavuam	Collector of Public Monies - Lassul Baining LLG	M	Procurement/Claim Examination
		Raymond Baulana	Project Officer - Lassul Baining LLG	M	Procurement/Claim Examination
		Solap Opini	Project Officer - Lassul Baining LLG	M	Procurement/Claim Examination

5	Inland Baining LLG	Gorehy Saleu	Admin. Assistant - Inland Baining LLG	M	Procurement/Claim Examination, Asset Management
		Daoni Malagat	Collector of Public Monies - Inland Baining LLG	M	Procurement/Claim Examination
1	East Pomio LLG	Jochim Kawaka	Administrative Assistant	M	Procurement/Claim Examination/Cash Advance Management and Losses & Deficiencies, Asset Management
		Christain Malona	Collector of Public Monies - East Pomio	M	Procurement/Claim Examination
		Fedelis Gaga	Fisheries Officer	M	Procurement/Claim Examination, Cash Advance Management
2	Central Pomio LLG	Ludwig Kasoso	Admin. Assistant	M	Procurement/Claim Examination/Cash Advance Management and Losses & Deficiencies, Asset Management
		Noel Longbri	Collector of Public Monies - Central Inland Pomio LLG	M	Procurement/Claim Examination
3	West Pomio Mamusi LLG	Nyros Aume	LLG Manager *	M	Procurement/Claim Examination
		Seko PoMo	Administrative Officer	M	Procurement/Claim Examination/Cash Advance Management and Losses & Deficiencies, Asset Management
		Barnabas Longalive	Collector of Public Monies - West Pomio Mamusi LLG	M	Procurement/Claim Examination
		Theresiah Yareng	Community Officer	F	Procurement/Claim Examination
		Joe Ringo	LLG Manager	M	Procurement, Claim Examination, Cash Advance Management and Losses & Deficiencies

4	Sinivit LLG	Onike Waninara	Administrative Officer	F	Procurement/Claim Examination/Cash Advance Management and Losses & Deficiencies, Asset Management
		Ashley Lepa	Collector of Public Monies - Sinivit LLG	F	Procurement/Claim Examination
		Henry Jelly	Project Officer	M	Procurement, Claim Examination, Cash Advance Management, Losses & Deficiencies
5	Melkoi LLG	Francis Aluka	Administrative Assistant	M	Procurement/Claim Examination/Cash Advance Management and Losses & Deficiencies, Asset Management
		Philomena Nonele	Collector of Public Monies - Melkoi LLG	M	Procurement/Claim Examination
		Mark Marangona	Project Officer	M	Procurement, Claim Examination
12	Total Staff				
61					
	TOTAL STAFF SUPPORTED				

N o.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
	East New Britain		Department of Finance PT HQ	M	BANK RECONCILIATION WORKSHOP 1
1		Dolores Penias	Department of Finance PT HQ	F	
2		Steven Tamti	Department of Finance PT HQ	M	
3		Semmy Rupen	ENBPA	M	
4		Gisela Warkarat	Department of Finance PT HQ	F	
5		Robin Tiotam	Department of Finance PT HQ	M	
6		Relley Ockly	DTO Kokopo	F	
7		Lynette Wogan	DTO Rabaul	F	
8		Eliuda Tommy	DTO Rabaul	M	

9		John Nakikus	DTO Pomio	M	
10		Rivan Kenas	DTO Kokopo	M	
	Total Staff	10			
1		Molly Waninara	Finance	F	PFLT MEETING NO.1 OF 2011
2		Rose Murure	HRD	F	
3		Arron Maramun	LLG	M	
4		John Matava	LLG	M	
5		Alphones Bena	PP II	M	
6		Steven Tamti	PTO	M	
	Total Staff	6			
1		Steven Tamti	Department of Finance PT HQ	M	PROFESSIONAL SKILLS ON ICT-KEYUSERS
2		Robin Tiotam	Department of Finance PT HQ	M	
3		George Wauleau	Department of Finance PT HQ	M	
4		Dolores Penias	Department of Finance PT HQ	F	
5		Sammy Rupen	ENBPA	M	
6		Rose August	ENBPA	F	
7		Marsha Maramun	ENBPA	F	
8		Eliuda Tommy	DTO Rabaul	M	
9		Lynette Wogan	DTO Rabaul	F	
10		Henry Winarang	DTO Gazelle	M	
11		Benson Guboro	DTO Gazelle	M	
12		Rally Ockly	DTO Kokopo	F	
13		Rivan Kenas	DTO Kokopo	M	
14		John Nakikus	DTO Pomio	M	
	Total Staff	14			
1		Steven Tamti	Department of Finance PT HQ	M	
2		Robin Tiotam	Department of Finance PT HQ	M	
3		George Wauleau	Department of Finance PT HQ	M	
4		Dolores Penias	Department of Finance PT HQ	F	

5		Sammy Rupen	ENBPA	M	
6		Rose August	ENBPA	F	
7		Marsha Maramun	ENBPA	F	
8		Eliuda Tommy	DTO Rabaul	M	
9		Lynette Wogan	DTO Rabaul	F	
10		Henry Winarang	DTO Gazelle	M	
11		Benson Guboro	DTO Gazelle	M	
12		Rally Ockly	DTO Kokopo	F	
13		Rivan Kenas	DTO Kokopo	M	
14		John Nakikus	DTO Pomio	M	
	Total Staff	14			
1		Steven Tamti	PT - PTHQ	M	AWP WORKBOOK USING MS EXCEL
2		Michael Butinga	PTHQ	M	
3		Henry Winarang	DT - Gazelle	M	
4		Eliuda Tommy	DT - Rabaul	M	
5		Kenas Rivan	Accountant - Kokopo	M	
6		John Nakikus	Accountant - Pomio	M	
	Total Staff	6			
1		Christine Siad	Finance & Revenue	F	MINOR PROCUREMENT
2		Dianah Kauka	Planning & Research	F	
3		Lina.U.Kapa	Finance & Revenue	F	
4		Nancy Mirana	Commerce	F	
5		Emmah Robinson		F	
6		Jessie Painuk	Community Development	F	
7		Roselyn Wesley	DPI	F	
8		Saraim Baulana	Technical Services	F	
9		Marry Luluai	Education	F	

10		Senat Konge	Finance & Revenue	F	
11		Eunice Tilita	Provincial Administrator's Office	F	
12		Elias Babate	Disaster & Emergency	M	
13		Peniky Patem	Governor's Office	F	
14		Janet Vekwari	HRD	F	
15		Rose Murure	HRD	F	
16		Beline Maramun	Fisheries	F	
17		Utul Emanuel	LLG & Justice	F	
18		Margareth Paragum	Lands	F	
19		Peter Tovue	Health	M	
20		Margareth Bale	Finance & Revenue	F	
21		Dorish Kukubak	Information	F	
22		Michael Butinga	PTHQ	M	
23		Fridah Tivuka	PTHQ	F	
24		P.Samson	PTHQ	F	
25		Manuel Malko	Finance & Revenue	M	
	Total Staff	25			
1		Christine Siad	Finance & Revenue	F	CLAIM EXAMINATION
2		Dianah Kauka	Planning & Research	F	
3		Lina.U.Kapa	Finance & Revenue	F	
4		Nancy Mirana	Commerce	F	
5		Emmah Robinson		F	
6		Jessie Painuk	Community Development	F	
7		Roselyn Wesley	DPI	F	
8		Saraim Baulana	Technical Services	F	
9		Marry Luluai	Education	F	

10		Senat Konge	Finance & Revenue	F	
11		Eunice Tilita	Provincial Administrator's Office	F	
12		Elias Babate	Disaster & Emergency	M	
13		Peniky Patem	Governor's Office	F	
14		Janet Vekwari	HRD	F	
15		Rose Murure	HRD	F	
16		Beline Maramun	Fisheries	F	
17		Utul Emanuel	LLG & Justice	F	
18		Margareth Paragum	Lands	F	
19		Peter Tovue	Health	M	
20		Margareth Bale	Finance & Revenue	F	
21		Dorish Kukubak	Information	F	
22		Michael Butinga	PTHQ	M	
23		Fridah Tivuka	PTHQ	F	
24		P.Samson	PTHQ	F	
25		Manuel Malko	Finance & Revenue	M	
	Total Staff	25			
1		Christine Siad	Finance & Revenue	F	CASH ADVANCE MANAGEMENT
2		Dianah Kauka	Planning & Research	F	
3		Lina.U.Kapa	Finance & Revenue	F	
4		Nancy Mirana	Commerce	F	
5		Emmah Robinson		F	
6		Jessie Painuk	Community Development	F	
7		Roselyn Wesley	DPI	F	
8		Saraim Baulana	Technical Services	F	
9		Marry Luluai	Education	F	

10		Senat Konge	Finance & Revenue	F	
11		Eunice Tilita	Provincial Administrator's Office	F	
12		Elias Babate	Disaster & Emergency	M	
13		Peniky Patem	Governor's Office	F	
14		Janet Vekwari	HRD	F	
15		Rose Murure	HRD	F	
16		Beline Maramun	Fisheries	F	
17		Utul Emanuel	LLG & Justice	F	
18		Margareth Paragum	Lands	F	
19		Peter Tovue	Health	M	
20		Margareth Bale	Finance & Revenue	F	
21		Dorish Kukubak	Information	F	
22		Michael Butinga	PTHQ	M	
23		Fridah Tivuka	PTHQ	F	
24		P.Samson	PTHQ	F	
25		Manuel Malko	Finance & Revenue	M	
	Total Staff	25			
1		Christine Siad	Finance & Revenue	F	LOSSES & QUOTATION REGISTERS
2		Dianah Kauka	Planning & Research	F	
3		Lina.U.Kapa	Finance & Revenue	F	
4		Nancy Mirana	Commerce	F	
5		Emmah Robinson		F	
6		Jessie Painuk	Community Development	F	
7		Roselyn Wesley	DPI	F	
8		Saraim Baulana	Technical Services	F	
9		Marry Luluai	Education	F	

10		Senat Konge	Finance & Revenue	F	
11		Eunice Tilita	Provincial Administrator's Office	F	
12		Elias Babate	Disaster & Emergency	M	
13		Peniky Patem	Governor's Office	F	
14		Janet Vekwari	HRD	F	
15		Rose Murure	HRD	F	
16		Beline Maramun	Fisheries	F	
17		Utul Emanuel	LLG & Justice	F	
18		Margareth Paragum	Lands	F	
19		Peter Tovue	Health	M	
20		Margareth Bale	Finance & Revenue	F	
21		Dorish Kukubak	Information	F	
22		Michael Butinga	PTHQ	M	
23		Fridah Tivuka	PTHQ	F	
24		P.Samson	PTHQ	F	
25		Manuel Malko	Finance & Revenue	M	
	Total Staff	25			
1		Steven Tamti	ENB PHQ	M	PROFESSIONAL SKILLS - ICT COMPUTER ADVANCE USERS
2		George Wauleau	ENB PHQ	M	
3		Giesla Warkarat	ENB PHQ	F	
4		Dolores Penias	ENB PHQ	F	
5		Alice Taraba	ENB PHQ	F	
6		Robin Tiotam	ENB PHQ	M	
7		Michael Butinga	ENB PHQ	M	
8		Joice Toure	RABAU DISTRICT	F	
9		Lynette Wogan	RABAU DISTRICT	F	

10		Henry Winarang	GAZELLE	F	
11		Benson Guboro	GAZELLE	M	
12		Sammy Rupen	FINANCE & REVENUE	M	
13		Christine Siad	FINANCE & REVENUE	F	
14		Rose August	FINANCE & REVENUE	F	
15		Lina Uvia	FINANCE & REVENUE	F	
16		Marsha Paulias	FINANCE & REVENUE	F	
	Total Staff	16			
1		Vaal Lekot	GAZELLE DISTRICT	F	PROFESSIONAL SKILLS - ICT -COMPUTER INTERMEDIATE & BEGINNER USERS
2		Daienly Kamel	PHQ	F	
3		Loraine Lawrence	FINANCE & REVENUE	F	
4		Tarcisilis Gume	PHQ	M	
5		Shirley Keseng	PHQ	F	
6		Prisila Mika	RABAU DISTRICT	F	
7		Piniana Samson	PHQ	F	
8		Freda Brown	PHQ	F	
9		Floel Tirupia	PHQ		
10		Elizabeth Isla	PHQ	F	
11		Relly Ockly	KOKOPO DISTRICT	F	
12		Nasain Renni	KOKOPO DISTRICT	F	
13		Hansinette Lailai	RABAU DISTRICT	F	
14		Sylvia Butinga	GAZELLE DISTRICT	F	
15		Donald Bauwa	FINANCE & REVENUE	F	
	Total Staff	15			
1		Henry Winarang	DT- GAZELLE	M	PREPARATION OF QUATERLY FINANCE EXECUTIVE BRIEF
2		Eliuda Tommy	DT - RABAU	M	

3		Rivan Kenas	ACCOUNTANT-KOKOPO	M	
4		John Nakikus	ACCOUNTANT-POMIO	M	
	Total Staff	4			
1		Alice Taraba	PTO -PHQ	F	BANK RECONCILIATION Workshop/Lockup 2 of 2011
2		Gisela Warkarat	PTO -PHQ	F	
3		Steven Tamti	PTO -PHQ	F	
4		Dolores Penias	PTO -PHQ	F	
	Total Staff	4			
1		George Wauleau	Department of Finance PT HQ	M	BANK RECONCILIATION Workshop/Lockup 3 of 2011
2		Dolores Penias	Department of Finance PT HQ	F	
3		Semmy Rupen	ENBPA	M	
4		Gisela Warkarat	Department of Finance PT HQ	F	
5		Robin Tiotam	Department of Finance PT HQ	M	
6		Relley Ockly	DTO Kokopo	F	
7		Eliuda Tommy	DTO Rabaul	M	
8		John Nakikus	DTO Pomio	F	
9		Alice Taraba	PTO -PHQ	F	
	Total Staff	9			

Eastern Highlands Province

No	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assessed
1	DAULO DISTRICT	Tubusere Roberts	α/District Treasurer	F	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
2		Simon Avojo	α/District Accountant	M	Bank Rec./Advance Mgt Reg/Advisory support on PGAS mgt
3		Bese Randuo	Banking Agency	M	Bank Rec./AFS & DSIP Rpt/
4		Willie Francis	Admin Officer	M	Fixed Asset Reg
5		Richard Agasave	District Admininstrator	M	Fixed Asset Reg
6		Moses	District Examiner	M	Advance Mgt Reg
7		Kusindel Kalowai	Daulo LLG Office	M	Fixed Asset Reg
8	GOROKA DISTRICT	Gideon Jonathan	District Accountant	M	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
9		Jeffrey Horoso	District Treasurer	M	Bank Rec./AFS & DSIP Rpt/
10		Sharon Seke	PGAS Machinist	F	Bank Rec./Advisory support on PGAS mgt
11		Fatty Buka	Admin Officer	M	Fixed Asset Reg/Advance Mgt Reg
12		Michael Muri	District Admininstrator	M	Fixed Asset Reg
13		Jacker Daniel	Mimanalo LLG Admin	F	Fixed Asset Reg
14		Helen	District Examiner	F	Advance Mgt Reg
15	UNGAI BENA DISTRICT	Peter Haiyo	District Accountant	M	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
16		Jenny	PGAS Machinist	F	Bank Rec./Advisory support on PGAS mgt

17		Simon Davids	Banking Agency Officer	M	Bank Rec.
18		Mogeani Fagumani	District Treasurer	M	AFS & DSIP Rpt
19		Sandy Piwas	District Examiner	F	Bank Rec./Advance Mgt Reg
20		Hesine	Admin Officer	F	Fixed Asset Reg/Advance Mgt Reg
21		Belden Kepi	Ungai LLG	M	Fixed Asset Reg
22	OBURA WONENARA	Kosly Evote	District Treasurer	M	Bank Rec./AFS & DSIP Rpt/
23		Justin Aimon	District Accountant	M	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
24		Lucy Andy	PGAS Machinist	F	Bank Rec./Fixed Asset Reg/Advisory support on PGAS mgt
25		Samantha Andy	Tairora LLG Admin	F	Fixed Asset Reg
26		Joyce Ruwandi	Admin Clerk	F	Fixed Asset Reg
27		Jamicha	District Examiner	F	Advance Mgt Reg
28	KAINANTU DISTRICT	Josephine Liko	District Accountant	F	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
29		Janet Manapi	PGAS Machinist	F	Bank Rec./Advisory support on PGAS mgt
30		Birah Horuer	District Treasurer	M	Bank Rec./AFS & DSIP Rpt/
31		Edward Popian	Admin Officer	M	Fixed Asset Reg/Advance Mgt Reg
32		Kenny Beria	Kamano 2 LLG	M	Fixed Asset Reg
33	HENGONOFI DISTRICT	Vilo Wartove	District Treasurer	M	Bank Rec./AFS & DSIP Rpt/
34		Heke Kumurave	District Accountant	M	Bank Rec.
35		Siren Onega	Banking Agency Officer	M	Bank Rec./AFS & DSIP Rpt/Fixed Assests Reg/Advance Mgt Reg
36		John Eyome	Fayantina LLG	M	Fixed Asset

					Reg
37		George Samuel	District Admininstrator	M	Fixed Asset Reg
38		Robert Monimo	District Examiner	M	Advance Mgt Reg
39		Emma Fonare	PGAS Machinist	F	Advisory support on PGAS mgt
40		July Manimo	Admin Assistant	M	Advisory support on PGAS mgt
41	LUFA DISTRICT	Maivi Ikari	District Accountant	M	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
42		Frank Beriso	District Treasurer	M	AFS & DSIP Rpt
43		Joylyne Avaso	PGAS Machinist	F	Bank Rec./AFS & DSIP Rpt/Fixed Assests Reg/Advisory support on PGAS mgt
44		Robert Siromare	District Admininstrator	M	Fixed Asset Reg
45		Lilian Aronka	Agarabi LLG	F	Fixed Asset Reg
46		Fito Bun	Admin Officer	M	Advance Mgt Reg
47	OKAPA DISTRICT	Alice Muriso	PGAS Nachinist	F	Bank Rec./AFS & DSIP Rpt/Advisory support on PGAS mgt
48		George Paul	District Treasurer	M	AFS & DSIP Rpt
49		Netty Bellem	a/District Accountant	F	Bank Rec.
50		Susie Lulu	Personal Assistant	F	Fixed Asset Reg/Advance Mgt Reg/Advisory support on PGAS mgt
51		Gregory Kange	West Okapa LLG	M	Fixed Asset Reg
Total Staff Trained		51			

No.	PROVINCE	Name Staff	Position	Gender (M/F)	Areas that have been trained/assisted
	EHP				
1		Dominica Songovare	District Treasurer	F	Bank Rec/AFS
2		Elijah Songovare	District Accountant	M	Bank Rec/AFS

3		Walimo Suguya	PGaS Machinist	M	Bank Rec/AFS
4		Tangala Korimbo	District Accountant	F	Bank Rec/AFS
5		Lucas Kungere	B/Rec Officer	M	Bank Rec/AFS
6		Van Feko	Provincial Accountant	M	Bank Rec/AFS/Advance Mgt
7		Ruben Getane	Re-called DT	M	Bank Rec/AFS
8		Andrew Atopare	Re-called DT	M	Bank Rec/AFS
9		Aime Smith	Staff Coordinator	F	Bank Rec/AFS
10	EHP PTO	Marcella Makeso	Assistant S/Coordinator	F	Bank Rec/AFS/Fixed Asset Mgt
11		Mark Fosinkge	EHPA Financial Analyst	M	Bank Rec/AFS
12		John Haiyome	Assistant to FA	M	Bank Rec/AFS
13	Goroka DTO	Michael Muri	Dist. Health Officer	M	Fixed Asset Mgt
14	Lufa DTO	Robert Sorimare	RDO	M	Fixed Asset Mgt
15	Lufa DTO	Cathy Jonathan	KBO	F	Fixed Asset Mgt
16	Daulo DTO	Willie Mek	Admin Clerk	F	Fixed Asset Mgt
17	Lamari LLG	Jacob Maso	Admin Clerk	M	Fixed Asset Mgt
18	Kamano 2 LLG	Kenny Beria	Admin Clerk	M	Fixed Asset Mgt
19	Okapa District	John Nosi	District Administrator	M	Fixed Asset Mgt
20	West LLG	Gregory Kange	LLG Mgr	M	Fixed Asset Mgt
21	Okapa District	Lynne Masase	Bank Agency Officer	F	Fixed Asset Mgt
22	Mimanalolo LLG	Jacker Daniel	Admin Clerk	M	Fixed Asset Mgt
23	Henganofi DTO	Norma Ikupa	Paying/Rec Officer	F	Fixed Asset Mgt
24	Daulo District	Richard Agasave	Admin Officer	M	Fixed Asset Mgt
25	Henganofi District	John Eyome	Admin Officer	M	Fixed Asset Mgt
26	Daulo	Kusindel Kalowai	LLG Officer	M	Fixed Asset Mgt
27	Henganofi	Samuel George	Admin Clerk	M	Fixed Asset Mgt
28	Goroka Urban	Thomas Dau	Admin Clerk	M	Fixed Asset Mgt
29	EHP PTO	Jackie John	Prov Asset Officer	M	Fixed Asset Mgt
30	EHP PTO	Mekene Monimo	Certifying Officer	F	Advance Mgt

31	EHP PTO	Paul Makeso	Provincial Treasurer	M	Advisory Services
32	EHP PTO	Anna Daviaga	Snr Examiner	F	Advance Mgt
TOTAL STAFF SUPPORTED		32			

CENTRAL PROVINCE

N o.	CENTRAL PROVINCIAL	Name Staff	Position	Gender	Areas that have been provided TMC
1	PTO	Walis Imbal	Provincial Treasurer	M	Strategic & Management Advice, Operational Support, Audit responses, PFLT meetings, other Stakeholder meetings & ICT Support.
2	PTO	Mareta Oa	Provincial Accountant	F	Management Advice & Operational Support, Audit responses, PFLT meetings, other Stakeholder meetings, ICT support, Bank Reconciliation, raising journals & AFS preparation.
3	PTO	Benny Madi	Certifying Officer	M	Accounts Supervisory & Operational Support, Compliance to PFMA, Advances & Acquittals, Audit responses & ICT support.
4	PTO	Raymond Kere	Liaison Officer	M	Management & Operational Support, PHQ Coordination, PFLT meetings, ICT support, Bank Reconciliation, raising journals & AFS preparation.
5	PTO	Jenat Ontimo	Secretarial Clerk	F	Office Procedures & Clerical duties, ICT support, Receptionist duties.
6	PTO	Ian Ma'a	Assisting Accountant	M	Bank Reconciliation, raising journals & ICT Support.
7	PTO	Sema Rei	Assisting Accountant	F	Bank Reconciliation, raising journals & ICT Support.
8	Administration	Manasseh Rapila	Deputy Administrator - Policy Implementation	M	Strategic Advice, Audit responses, PFLT meetings & ICT Support.
9	Administration	Gei Raga	Deputy Administrator - District Services	M	Strategic Advice, Audit responses, PFLT meetings & ICT Support.

10	Administration	Michael Uaaiz	Director - Health	M	ICT Support.
	Total Staff	10		3 x Females & 7 x Males	
N o.	RIGO DISTRICT	Name Staff	Position		
1	District Treasury	IAMO TAU	DIST TREASURER	M	Preparation & Submission of annual Financial Statements and Bank Reconciliation, Basic ICT, Accounting Treatments
2		Thomas Wuibora	Dist Accountant	M	Preparation & Submission of annual Financial Statements and Bank Reconciliation, DMT Presentations of Financial Info, basic ICT
3		Michael Maihua	Dist Examiner	M	Preparation & Submission of annual Financial Statements and Bank Reconciliation, Accounting Treatments
4		Clarice I	PGAS Machinist	F	Bank Reconciliation, raising journals & ICT Support including PGAS.
5	District Administration	IOBU LALAIVA	Dist Administrator	M	Financial Management and reporting, DMT issues
N o.	ABAU DISTRICT	Name Staff	Position		
1	District Treasury	Gari Bau	Acting Dist Treasurer	F	Preparation & Submission of Annual Financial Statements and Bank Reconciliation, Accounting Treatments
2		Manase Wowori	Acting Dist Accountant	M	Preparation & Submission of Annual Financial Statements and Bank Reconciliation, Accounting Treatments
3		Julius Yisu	Dist paying & Receiving Officer	M	Preparation & Submission of Annual Financial Statements and Bank Reconciliation
N o.	GOILALA DISTRICT	Name Staff	Position		
1	District Treasury	Ivan Ori	Acting Dist Treasurer	M	Preparation & Submission of AFS & Bank Recs
2		John Laiam	Acting Dist Accountant	M	Preparation & Submission of AFS & Bank Recs, Accounting Treatments, Management skills, IT skills
3		Cyprian Itau	Unattached	M	Preparation & Submission of AFS & Bank Recs
4	District Administration	Titus Girau	Dist Administrator	M	Management Issues & ICT, Financial Management
N o.	KAIRUKU/HIRI DISTRICT	Name Staff	Position		

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1	District Treasury	Leve Tete	Dist Treasurer (On sick Leave)	M	Preparation & Submission of AFS & Bank Recs
2		Antioniette Aisi	Acting Dist Treasurer	F	Preparation & Submission of AFS & Bank Recs, Accounting Treatments, Management skills, IT skills
4	Total Staff	14		3 x Females & 11 x Males	
	TOTAL STAFF SUPPORTED	24		6 x Females & 18 x Males	