



Department of Treasury & National Planning and Monitoring

BUDGET CIRCULAR 6/2022

3rd June 2022

CIRCULAR LETTER TO:

ALL DEPARTMENTAL HEADS, HEADS OF STATUTORY AUTHORITIES AND PROVINCIAL ADMINISTRATORS

2022 INTEGRATED SECOND QUARTER BUDGET REVIEW (QBR)

This Budget Circular advises all National Departments, Statutory Authorities and Provincial Administrations (*agencies*) to provide a mid-year progressive report of their financial performance to date.

The Second Quarter Budget Review process requires total compliance from all Government-funded agencies in providing quarterly (i.e. 1st April to 30th June 2022) progressive reports of their operations to the Departments of Treasury and National Planning and Monitoring. The attached templates allow agencies to report on the implementation of the Capital Investment appropriation and the Operational appropriations of the 2022 National Budget. Apart from reporting on the implementation of the 2022 National Budget within the 2nd Quarter of the fiscal year, those agencies and provinces who have received COVID 19 funding support from the National Government must also report on how COVID 19 funds have been expended. A separate template is provided for agencies and provinces to report on the use of COVID 19 funding (Attachment C).

It is mandatory to submit your agency's financial reports to the Departments of Treasury and National Planning and Monitoring (DNPM). These reports will not only provide information on your performance to date but also provide information for the government's overall financial plan for the remaining six months of the fiscal year. As such, all agency heads are reminded of their fiscal and legal responsibilities to provide a detailed report of overall expenditure, income from revenues and trust account(s), agency staffing levels, item and program expenditure levels, and PIP statement of accounts for the Second Quarter of 2022.

In addition to this, the Department of Treasury in conjunction with partner Central Agencies will conduct annual mid-year review meetings to assess agencies' financial performance, and capital investment progress and evaluate agencies' staffing matters.

Key Dates

Agencies are urged to strictly adhere to the scheduled dates as set out in the table below:

Action	Due Date
Agencies to provide signed hardcopy and an electronic copy of your completed Second Quarter Review templates to DNPM and Treasury	Friday 8 th July 2022
Agencies to attend Mid-Year Review Meetings with Treasury and DNPM (and relevant Central Agencies)	Monday 18 th July to Friday 29 th July 2022

Background

The Quarterly Budget Review process is conducted under the *Public Finances (Management) Act 1995* according to guidelines set out in *Section 36* of the Department of Finance's *Financial Instructions*. The QBR process has been streamlined as per the budget reforms, hence agencies are required to provide an integrated report on both the Capital Investment and Operational components of their National Budget appropriation.

The QBR process allows the Government to:

- a) monitor implementation of the annual Budget in assessing the results being achieved from program spending;
- b) identify spending trends that may lead to under or over expenditure of budget allocations; and
- c) update agencies' staffing profiles and advise of the steps to be taken to bring those profiles in line with what has been funded through the annual budget.

All Budget-funded agencies must participate in the reviews and meetings to be held with the Departments of National Planning and Monitoring, Treasury, Finance and Personnel Management, as part of their fiscal and legal responsibilities. The panel members of the Provinces discussions will be comprised of the Department of Implementation and Rural Development, the National Economic & Fiscal Commission and the Department of Provincial and Local Level Government Affairs.

Action Required by Agencies

Agencies are to ensure that all Second QBR templates in **Attachment A** (Tables 1 to 10), information that applies to your agency in the Non-Financial Instructions template in Attachment B, and the COVID 19 Template in Attachment C are completed and submitted to DNPM and Treasury no later than the 11th of July 2022

An electronic copy, as well as a hard copy of your report, must be signed and marked for the attention of the '**First Assistant Secretary, Budget Operations Division**' and '**Office of the Secretary, DNPM**'.

In ensuring the discussions had at the meetings are relevant and informed, it is requested that the appropriate representatives from your organisation attend the review meetings. The Departments of Treasury and National Planning and Monitoring request that your organisation is represented at the meeting by your; (i) Budget representative, (ii) Project management representative, (iii) Human Resource representative, and (iv) Planning and Policy representative.

Further to this, agencies are reminded to submit updated PGAS files to the Accounting and Frameworks Division of the Finance Department for uploading into the Integrated Financial Management System (IFMS). This will ensure that IFMS expenditure reports provide more accurate reports to Treasury and DNPM to make informed assessments of agency performance to date.

Please find attached are Attachments for your perusal and completion. These are to be submitted with your quarterly report:

- **Attachment's A** (Tables 1 to 10),
- **Attachment B** (Non-Financial Instructions template),
- **Attachment C** (COVID 19 template),
- **Attachment D (instructions on populating templates) and**
- **Attachment E** (the schedule for 2nd QBR Meetings).

Additional Requirements

Agencies are legally obligated to submit their Second QBR to the Departments of Treasury and National Planning and Monitoring. Reports must be submitted early to allow sufficient time for Treasury and DNPM officers to analyze and evaluate the reports in preparation for the review meetings.

During Second QBR meetings, agencies are to highlight any significant budgetary issues and are to outline plans and solutions for the highlighted issues.

Agencies are to take note that quarterly review meetings are not avenues for seeking additional funding. Request for additional funding should be done through the annual National Budget cycle. These meetings are an opportunity to present and explain your agency's expenditure and revenue to date, update and reconcile staffing details, bank reconciliation & trust account and project implementation updates, issues and lessons learnt during budget implementation and areas of improvement.

The meetings will be hosted in the Treasury building on the various floors as presented in the attached schedule. Discussion in the Second quarter meetings not only covers financial performance for the first two quarters of the year but also serves to inform the government of the financial requirements for the second half of the year and initiates preparations for the following budget.

Contacts

Any queries can be directed to the relevant First Assistant Secretaries and Assistant Secretaries from the Departments of Treasury and National Planning and Monitoring on the contact details below:


Sector	Name of Officer	Telephone	Email Address
Economic Sector (DoT)	Mr. Godfrey Ivun	313 3548	Godfrey_Ivun@treasury.gov.pg
Economic Sector (DNPM)	Mrs. Jenny Bire	328 8505	jenny_tumun@planning.gov.pg
Infrastructure & Transport Sector (DoT)	Mr. Godfrey Ivun	313 3548	Godfrey_Ivun@treasury.gov.pg
Infrastructure & Transport Sector (DNPM)	Dr. Oti Jigo	308 4110	Oti_jigo@planning.gov.pg
Health Sector (DoT)	Mr. Gabriel Kaku	313 3549	Gabriel_Kaku@treasury.gov.pg
Health Sector (DNPM)	Mrs Rose Koyama	328 8572	rose_koyama@planning.gov.pg
Education Sector (DoT)	Mr. Gabriel Kaku	313 3549	Gabriel_Kaku@treasury.gov.pg
Education Sector (DNPM)	Mrs. Rose Koyama	328 8572	rose_koyama@planning.gov.pg
Community & Culture Sector	Mr. Gabriel Kaku	313 3549	Gabriel_Kaku@treasury.gov.pg

(DoT)

Community & Culture Sector (DNPM)	Mrs. Rose Koyama	328 8572	rose_koyama@planning.gov.pg
Law & Order Sector (DoT)	Mr. Abel Melton	313 3776	Abel_Melton@treasury.gov.pg
Law & Justice Sector (DNPM)	Mr. Willie Kumanga	328 8572	Willie_kumanga@planning.gov.pg
Administrative Sector (DoT)	Ms. Roselyne Irum	313 3613	Roselyne_Irum@treasury.gov.pg
Administrative Sector (DNPM)	Mr. Jonathan Kenneth	328 8520	Jonathan_Kenneth@planning.gov.pg
Provincial Sector (DoT)	Mr. Hans Margis	313 3554	Hans_Margis@treasury.gov.pg
Provincial Sector (DNPM)	Mr. Jonathan Kenneth	328 8520	Jonathan_Kenneth@planning.gov.pg



ANDREW OAEKE
Acting Secretary
Department of Treasury



KONEY SAMUEL
Secretary
Department of National Planning and Monitoring

For Departments, Statutory Authorities and Provinces		Table 1			
(Insert Agency Number & Name)		2022 NATIONAL BUDGET - AGENCY SUMMARY			
SECTOR/AGENCY FIRST QUARTERLY PROGRESS REPORT (ASSOCIATED WITH MTDP IMPLEMENTATION)					
Sector	Health				
Agency's programs, projects and activities alignment to MTDP II and Agency's Vision Statement	Briefly describe agency's programs, projects and activities linkage and/or alignment to the MTDP II and agency's development agenda				
Sector Lead Agency	Department of Health				
Sector Goal	Efficient health system which can deliver an internationally acceptable standard of health services				
Supporting Sector Departments/Agencies	Hospital Management Services, National AIDS Council Secretariat, Institute of Medical Research				
Contact Person - Designation	Mr. Jack Black - Budget Officer				
Quarter - Reporting Period	Second Quarter - 1 st April to 30th June, 2022				
Details		2021	2022	2023	2024
Total Annual Appropriation (K)					
Capital Investment Expenditure (K)					
Operational Expenditure (K)					
Actual Warrant released to date against Annual Appropriation (Amount (K) & Percentage)					
Capital Investment Expenditure (K)					
Operational Expenditure (K)					
Previous Quarter Roll Over (K)					
Total Current Quarter Budget					
Capital Investment Expenditure (K)					
Operational Expenditure (K)					
Actual Expenditure against Quarter warrant released (Amount (K) & Percentage)					
Capital Investment Expenditure (K)					
Operational Expenditure (K)					
Progress Report in regard to Non Financial Instructions	Yes/No	yes, progress report in regard to agency NFIs is attached or will be submitted to Treasury Budget Officer (Name)			
Budgetary Issues					
I hereby certify that all the information provided in this report is correct					
Name of Accounting officer:		Signature:			

For Departments, Statutory Authorities and Provinces			Table 2
AGENCY REVENUE (add more lines if required)			
Source of Revenue	Amount Received	Proposed used of revenue (external revenue - CRF/internal revenue - explanation of Agency use)	
GoPNG			
Donor - Grants			
Loans			
Internal (Specify)			
Others			
Total			

Quarter Ending: 30-Jun-22

30-Jun-22

[illegible]

Yes / No

If yes, provide details of the proposed review including expected completion date:

Are there any other issues you want addressed relating to collecting, receipting, recording & reporting of revenue?

I hereby certify that this is a full listing of all the internal and external revenue of the agency and the information contained on this form is correct.

Date:

2022 Second Quarterly Budget Review

National Budget - Agency Staffing Level Form

Division Number: (insert Division number)
Agency: (insert Agency name)
Budgeted Salary Cost: (insert annual budgeted salary costs)

Please complete the table below.

Manpower	Approved Establishment	Funded Ceiling	Agency - Staff on Strength (SOS)	Payroll - Concept	Payroll – PGAS	Payroll - other
Permanent Staff						
Casual Staff						
Funded Vacancies						
Unfunded Vacancies						
Total						
Unattached – retrenching						
Unattached – retiring						

Please answer the following questions:

1. If staff have been included that are paid through systems other than Concept, please identify the number of staff and provide an explanation as to why these staff have not/can not be transferred.

2. Have funded vacancies been advertised? Y/N

a. If yes, when were the positions advertised and what is the status of the recruitment process?

b. If no, what is the cause of the delay and what savings have accrued to the agency's budget due to delays in

3. If you have any unattached officers, are they included in the current Retrenchment/Retirement process being managed by DPM? If not, please advise whether your agency is able to absorb the cost of retrenchment/retirement payments for any of these officers from within its 2022 Operational (Recurrent) Budget appropriation.

2022 Second Quarterly Budget Review

National Budget - Agency PE Liabilities Indication Form

Table 3.1

Division Number: [insert agency code]

Agency: [insert Agency name]

Budgeted Salary Cost: (insert annual budgeted salary costs)

During the operations of an agency annually, there are some agencies that fail to comply with certain HR instructions and processes. There are some who neglect best HR practises. As a result, payroll tax is not remitted to IRC, certain entitlements are not paid to officers, super contributions both employee and employer's are not remitted to NSL.

You will use this template to inform the government of your total PE Liabilities.

[illegible]

Table 4

NATIONAL BUDGET - QUARTERLY REPORT ON EXPENDITURE BY ITEMS							Table 4
Item	Original Appropriation	Revised Appropriation	Warrants YTD	Prorata (50%)	Expenditure YTD	Variance (Expenditure YTD less Prorata)	Justification (explanation needed if variance is more than 10 per cent)
Personnel Emoluments (PE)							
210000 - Personnel Costs							
211000 - Salaries and Allowances							
212000 - Wages							
213000 - Overtime							
214000 - Leave Fares							
215000 - Retirement Benefits, Pensions, Gratuities and Retrenchment							
216000 - Member for Parliament Allowances							
217000 - Contract Officers Education Benefits							
219999 - Unidentified Alasco Payroll Expenditure							
252215 - Staffing Grants							
252220 - Teachers Salaries Grant							
252225 - Public Service Leave Fare							
252230 - Teachers Leave Fares							
252235 - Village Court Allowances							
Total PE	0	0	0	0	0	0	
Goods and Services (G&S)							
221000 - Domestic Travel							
222000 - Travel and Subsistence							
222100 - Overseas Travel							
223000 - Office Materials and Supplies							
224000 - Operational Materials and Supplies							
225000 - Transport and Fuel							
226000 - Administrative Consultancy Fees							
227000 - Other Operational Expenses							
227100 - Other Operational Expenses							
228000 - Training							
229 - Substantial and Specific Maintenance DOW							
229000 - Other Category for Donor Funded Projects							
229100 - Donor Expenditure							
231000 - Utilities							
232000 - Rentals of Property							
232120 - Rental Accommodation							
233000 - Routine Maintenance							
233500 - Routine Maintenance (DOW)							
241000 - Domestic Interest Payments							
242 - Capital Transfers to Government Agencies							
251000 - Membership Fees and Contributions							
252000 - Grants and Transfers to Public Authorities							
252110 - Administration Grant							
252115 - Service Delivery Grant							
252212 - Primary Production Grant							
252245 - Health Function Grant							
252250 - Education Function Grant							
252255 - Infrastructure Grant							
252260 - Village Courts Grant							
252265 - Towns and Urban Services Grants							
252270 - Goods & Services Grants - ABG							
252275 - Police & Services Grants - ABG							
252280 - National Functions and Powers Grants							
252290 - LLG Village Services Grant							
252300 - Unclassified Development							
252410 - District Services Grant							
252415 - Special Support Grants							
252500 - Grants and Transfers to National Departments							
254000 - G/S-Pub & Dpt							
255000 - Grants to Individuals and Non-Profit Organisations							
261000 - Acquisition of Lands, Buildings and Intangible Assets							
270000 - Capital Formation							
271000 - Office Furniture and Equipment							
272000 - Information & Communication Technology							
273000 - Purchase of Vehicles							
274000 - Feasibility Studies, Project Preparation and Design							
275000 - Plant Equipment and Machinery							
278000 - Construction Renovation and Improvement							
277000 - Substantial and Specific Maintenance							
278500 - Construction Renovation and Improvement DOW							
Total Goods and Services	0	0	0	0	0	0	
Grand Total (PE + GS)	0	0	0	0	0	0	

NATIONAL BUDGET - QUARTERLY REPORT ON OUTCOMES/ISSUES BY PROGRAM(S)

Table 5

Main Program	Program	Major Activity	Achieved Outcomes	Issues /Challenge	Responsible Officer	Is agency on track with plans (yes/no)
Primary Health and Hospital Services	Disease Control					
	Environmental Health and Water Supply					
	Health Promotion and Education					
	Medical Supplies and Equipment					
	Top Management and General Administration					
	Urban Health Facilities					
	HIV/AIDS					
	Rural Health Support Services					
	Health Support Services					

TOTAL BUDGET - QUARTERLY REPORT ON TRUST ACCOUNTS							Table 6
Division no: (insert Division number)		Operating Agency		(insert Agency name)		Quarter Ending:	30-Jun-22
{1}	{2}	{3}	{4}	{5}	{6}	{7}	
Trust Code	Trust Name	Administering Department	Balance 1-Jan-21 K'000	Receipts Year to date K'000	Payments Year to Date K'000	Balance at the end of quarter K'000	
Comments:							
I hereby certify that this is a full listing of the trust accounts of the agency and the information contained on this form is correct.							
Name of Accounting officer:						Date:	

PROGRESS ON CAPITAL INVESTMENT PROJECTS (OUTCOMES)						
Program (Sample)	Project/ Activities (Sample)	Baseline	Performance Indicators	Target	Outcomes	Challenges and Wayforward
Rural Health Programme	Disease Control Project					
	Environmental Health and Water Supply					
	Family Health Services					
	Health Promotion and Education					
	Human Resources Development					
	Medical Supplies and Equipment					
	Top Management and General Administration					
	Urban Health Facilities					

For Departments, Statutory Authorities and Provinces										Table 8	
CAPITAL INVESTMENT IMPLEMENTATION PROGRESS AND FINANCIAL DISBURSEMENT											
Project Implementation Status (Sample)						Monitoring and Evaluation Issues					
Program (Sample)	Project/Activities	Output Indicators	Targets	Progress/Status	Appropriation	Warrant YTD	Actual Expenditure	Analysis/Comments on Variances - Performance against Indicator			
Health Improvement Program	Provision of medical supplies and equipment	% of health with adequate medical supplies and equipment	65%	55%	K 12,000	K 12,000	K 12,000	Budget was insufficient to undertake districttravels in ventories			
	Rehabilitation of district hospital	% of district hospital rehabilitated	40%	30%	K 50,000	K 40,000	K 40,000	Targets not achieved due to lack of draftsman and design architects.			

SUMMARY OF ISSUES

Table 9

Level of Implementation	Issues / Challenges this Quarter	Actions taken (or Proposed) In Response	Evidence of Effectiveness of Action	Wayforward
Issues associated towards achieving the expected CIP outcomes and outputs				
Issues associated towards achieving the expected Operational Expenditure outcomes and outputs				
Issues associated towards achieving the Revenue Targets				
Issues associated with manpower				
Issues associated with financial disbursement				

LESSONS LEARNT (Combine the lessons learnt of both the Capital Investment and Operational Components)

Lessons Learnt (*Learning and Insights during the quarter in review - use additional sheets if required*) –**Sample**

1. *Need to develop resource mobilization strategy to support district health plans in close collaboration with MPs, DAs and other local stakeholders*
2. *Continue to strengthen PCMCs capacity to help monitor provincial health delivery system*

ATTACHMENT B

Non-Financial Instructions (NFIs)

All agencies to provide feedback where necessary.

Please go through the Generic and Specific Non- Financial Instructions (NFIs) below and provide feedback for NFIs that are applicable to your agency on the lines provided. You will also have to provide a rating on the NFI that is applicable to your agency from the 'Rating Table' below

Rating table

0.0	Not Applicable
1.1	Progress according to plan
1.2	Commenced but slow
2.1	Will implement next quarter
2.2	Delay in release of funds
2.3	Delivery approach approved
2.4	Plan to implement completed
2.5	Plan to implement being developed
3.1	Applies but no action taken
3.2	Failed to Report

Agency No. and Name: _____

1. Non-Financial Instructions

All government funded agencies are expected to report on the implementation status of their respective NFI's in July 2022 as part of the Quarterly Budget review process conducted under the *Public Finance (Management) Act 1995*. *Generic* NFI's apply to all government funded agencies and *Specific NFIs* to individual agencies.

Generic

- a) Agencies with standalone payroll systems to be migrated to Alesco payroll system. DPM to take lead in consultation with Treasury and Finance.

Rating: _____ (Refer to Rating Table)

- b) Have asset registers to keep track of all their assets

Rating: _____ (Refer to Rating Table)

- c) Revenue generating agencies to provide reports to Treasury and Finance. ____

Rating: _____ (Refer to Rating Table)

- d) _____ All agencies still using independent accounting systems to immediately transit onto IFMS.

Rating: _____ (Refer to Rating Table)

- e) Government agencies must enter into contracts to hire vehicles when engaged for indefinite periods of time, which could potentially increase bills above the threshold allocated for a departmental head.

Rating: _____ (Refer to Rating Table)

- f) F All legal bills (from private law firms) are to be vetted and taxed by Office of Solicitor General prior to payments.

Rating: _____ (Refer to Rating Table)

Specific

- a) **Department of Provincial and Local Level government Authority (DPLGA):** to establish an efficient administration process for payments to councillors and to ensure that allowances are paid to councillors on time.

Rating: _____ (Refer to Rating Table)

- b) **National Department of Health (NDoH):** To do a policy submission for a new entity to be set up for procurement of drugs and medical supplies. This is to ensure quality and standards of drugs and medical supplies are controlled and maintained.

Rating: _____ (Refer to Rating Table)

- c) **Conservation and Environment Protection Authority (CEPA):** In compliance with the amended PMMR and PFMA, CEPA is to remit access revenue collected from fees and charges to the Consolidated Revenue Fund, after adequately funding their operational costs.

Rating: _____ (Refer to Rating Table)

- d) **National Agriculture Quarantine Inspection Authority (NAQIA):** To improve on its compliance and account for funds it is responsible for.

- e) **Department of Finance (DoF):** To cost out the sustainability of the integrated Financial Management System (IFMS) and Provincial Capacity Building (PCaB) programs once they come to completion. DoF to prepare a sustainability plan for IFMS and the PCaB under the Financial Monitoring Improvement Program in anticipation for the closure of the program once it comes to completion.

Rating: _____ (Refer to Rating Table)

- f) **Department of Treasury:** To develop and adopt the Guidance Note, that will form the annex to the 2021 State Guarantee Policy which aims to incorporate credit risk assessment in decision making and to improve reporting by State guaranteed entities. The Guidance Note will also form one of the FY22 Policy Performance Actions (PPA) of the new Sustainable Development Finance Policy (SDFP) by World Bank.

Rating: _____ (Refer to Rating Table)

- g) **Departments of Treasury and Finance and Planning:** To complete Arrears Verification and Management Strategy paper.

Rating: _____ (Refer to Rating Table)

- h) **Department of Finance (DoF)** to conduct awareness to re-emphasise the importance of procurement processes and the penalties for breach of the National Procurement Act

2018 and the Public Financial Management Act 1995 and other related legislations around procurement.

Rating: _____ (Refer to Rating Table)

COVID 19 SPECIFIC EXPENDITURE TEMPLATE

ATTACHMENT C-2022

A		B		C		D		E	
Fund Source		Covid 19 Specific Programs (Details) - Add extra lines if required		Amount Received (K)		Amount Expended (K)		Remaining Balance	
GoPNG				0		0		0	
								0	
								0	
								0	
Donor - Grants				0		0		0	
								0	
								0	
								0	
Internal (Specify)				0		0		0	
								0	
								0	
Others				0		0		0	
								0	
								0	
								0	
								0	
Total				0		0		0	

Explanation of Table

- Column A: Specify the funding source. That is revenue received from the National Government, Donor Grants, Internal Revenue and other sources
- Column B: Provide the details of specific programs or activities executed by the use of COVID 19 funds
- Column C: State the total amount allocated by the funding source.
- Column D: State the amount expended on the specific programs or activities using the COVID 19 fund
- Column E: State the remaining balance or amount from COVID 19 funds which have not been used within the last six months (That is from 1st of January 2020 to 31st of June 2020).

Attachment D

Guidance for completing Attachments A and B**ATTACHMENT A GUIDELINES****Table 1: Agency Summary Sheet**

Table 1 is the agency summary sheet. An example is included to assist agencies to complete the first portion of this section which basically requires qualitative details.

The next portion/s of Table 1 requires sectors/agencies to indicate the total appropriation provided for the current year. There are also columns included to complete the multi-year forward estimates. You should include the information you have from the budget books as your forward estimates.

In addition, you will have to include quantitative details of your agency's Actual Warrant released to date against Annual Appropriation, the Total Current/Revised Budget for the Quarter and Actual Expenditure against Warrants released for the Quarter. You will find formulas provided in the template to assist you to complete this. Also provide comment/issues where relevant.

Table 2: Agency Revenue

This spreadsheet seeks information on both internal and external revenue, including any arrears from previous years. **This spreadsheet is to be completed by all agencies.**

Some agencies, including Provincial Administrations, generate revenue which is retained by them to use for their own operational purposes. Agencies should list such revenues under Internal Revenue.

Any revenues collected by agencies that are transferred to Consolidated Revenue Fund should be shown in the form under External Revenue.

Comments should be provided on any variations between projected and actual collections to the end of quarter. That is, variations between Columns 5 and 6. Projection refers to the likely outcome as estimated by the agency for a period. Projection may not be pro rata and pro rata should not be used as projection where revenues accrue unevenly between quarters.

Comments should also be provided at Column 9 on any variations between the projected and actual revenue for the period (Column 8).

Table 3: Agency Staffing Level

This form seeks information on staffing levels within agencies. **This form is to be completed by all agencies.**

Agencies should know the details of your staff ceiling for 2022 and report accordingly.

The Total Staff Ceiling is the number of staffs for whom funding is made available in 2022 for your agency, regardless of any Establishment figure that may have been endorsed for your organisational structure by the Department of Personnel Management.

The Total Staff Ceiling does include Staff on Strength, Funded Vacancies, unattached staffs and Casuals/Labourers. This information is included in Table 6 of Volume 2a Part 1 of the 2022 National Budget.

The funding provided in the 2022 Budget is sufficient to cover the salaries, allowances and wages for the number of staffs included in the Total Staff Ceiling number.

Attachment D

Agencies must do regular staffing reconciliations to ensure payroll related information is in line with the agencies staffing information. Any deviations from the above should be clearly explained in this Form.

Please note that this Agency Staffing Form also has four (4) questions to which your agency should provide a response when you submit your Quarterly Budget Review to Departments of Treasury and National Planning & Monitoring.

Table 3.1: Agency PE Liability Indication

During the operations of an agency annually, there are some agencies that fail to comply with certain HR instructions and processes. There are some who neglect best HR practises. As a result, payroll tax is not remitted to IRC, certain entitlements are not paid to officers, super contributions both employee and employer is not remitted to NSL.

You will use this template to inform the government of your total PE Liabilities and what step you have taken and what steps you will take to address the liabilities.

Table 4: Quarterly Report on Expenditure by Items

This spreadsheet shows all items that are included in the Integrated Financial Management System (IFMS). Not all items are relevant to your agency. You are required to include updated data only for items that are relevant to your agency.

Table 5: Quarterly Report on Outcomes/Issues by Program(s) for Operational Component

For Table 5 an example is included to assist agencies to complete the spreadsheet. Do complete this table according to the information required from your agency for any outcomes that have been achieved, any issues raised during implementation, the strategy that you have undertaken to achieve any outcomes or the strategy you will use as solutions to issues. Also indicate if the program is on track for the financial year or not.

Table 6: Quarterly Report on Trust Accounts

This spreadsheet seeks details of trust account balances that were carried forward from the previous year, details of receipts and payments incurred during the reporting period and the balances at the end of the reporting period for all trust accounts. **This spreadsheet is to be completed by all agencies.**

In Columns 1-3 agencies should list the detail from the trust account codes, names of each trust account and name of the agency administering the trust account.

In Columns 4-7 agencies should provide details on transaction such as the balances at the end of the previous year, payments to date and the balance at the end of the quarter in the corresponding column.

In addition, comments should be provided on all receipts into and payments out of trust accounts during the reporting period.

Table 7: Progress on Capital Investment Projects (Outcomes)

An example has been included to assist complete this spreadsheet. Agencies funded under the Capital Investment component are required to include the expected outcomes for the project, the performance indicators, baseline, targets and progress of the project to date.

Table 8: Capital Investment Implementation and Financial Disbursement

For Table 8, an example is included to assist agencies to complete the template for progress and financial disbursement within any Capital Investment Projects your agency may have.

Attachment D**Table 9: Summary of Issues**

Table 9 requires agencies to include a summary of any issues that have arisen during implementation of any Capital Investment Projects.

Table 10: Lessons Learnt

Table 10 allows agencies to include information on any lessons that may have been learnt during implementation of both Capital Investment and Operational expenditure.

ATTACHMENT B (NON-FINANCIAL INSTRUCTIONS) – GUIDELINES

All agencies must be aware that this template will also be included in *Budget Circular 8/2022 – 2022 National Budget Process: Second Stage*.

The template is intended to trigger answers relating to compliance with NFIs. Agencies are requested to pick the relevant option from Rating Table for each question where relevant. Treasury will use this information to indicate agencies performance or compliance with NFIs.

Division: XXXX Department: XXXXX

PROJECT

Program Name:

End

Date:

Revised End Date

Total Program

GoPNG

•

Donor:

Impacted

Provinc

Population

e

District

[illegible]

Sector: XXXXX
Division: XXXX Department: XXXXX

Section.1

PROJECT PARTICULARS

Program Name:

PIP Number:

Start Date:

End Date:

Revised End Date

Program Objective:

Total Program Allocation:

GoPNG:

Donor:

Impacted Population

Province

District

Section.2

[illegible]

Section 1 PROJECT PARTICULARS		
Program Name:		
PP Number:		
Start Date:	End Date:	Revised End Date
Program Objective:		
Total Program Allocation:	GoPNG:	Donor:
Impacted Population	Province	District

[illegible]

Note: It is important that there is correlation between total Project allocation in Section.1 and Allocated Budget under "Inputs" in Section.3
MTDP3 Indicators in Section.2 must correlate with Inputs and "Outputs" in Section.3
MTDP3 Key Result Areas in Section.2 must correlate with "Outcomes" in Section.3

[illegible]

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

ADMINISTRATION SECTOR		
Venue: Treasury Building, Level 5		
Main Conference Room - 1		
Day	Agency	Time
1	Monday 18th July 2022	
201	National Parliament	9.00 am - 10.00 am
203	Department of Prime Minister & NEC	10.00 am - 12.00 noon
Lunch Break		
509	Department of Implementation & Rural Development	1.00 pm - 2.00 pm
213	PNG Fire Services	2.00 pm - 3.00 pm
202	Office of Governor General	3.00 pm - 4.00 pm
2	Tuesday 19th July 2022	
206, 212 & 227	Department of Finance, Information technology Division & Provincial Treasuries	9.00 am - 11.00 am
219	PNG Institute of Public Administration	11.00 am - 12.00 noon
Lunch Break		
211	PNG Customs Services	1.00 pm - 2.30 pm
216	Internal Revenue Commission	2.30 pm - 4.00 pm
3	Wednesday 20th July 2022	
207, 208, 299	Treasury & Finance – Miscellaneous, Department of Treasury & Debt Services	9.00 am - 11.00 am
209	Registrar for Political Parties	11.00 am - 12.00 noon
Lunch Break		
217	Department of Foreign Affairs & Trade	1.00 pm - 2.30 pm
220	Department of Personnel Management	2.30 pm - 4.00 pm
4	Thursday 21st July 2022	
229	Department of National Planning & Monitoring	9.00 am - 10.30 am
232	Department of Provincial & Local Government Affairs	10.30 am - 12.00 am
Lunch Break		
220	Department of Personnel Management	1.00 pm - 2.30 pm
230	PNG Electoral Commission	2.30 pm - 4.00 pm
5	Friday 22nd July 2022	
262	Department of Labour & Industrial Relations	9.00 am - 11.00 am
506	National Training Council	11.30 am - 12.00 pm
Lunch Break		
502	Auditor General's Office	1.00 pm - 2.00 pm
204	National Statistical Office	2.00 pm - 3.00 pm
215	PNG Immigration and Citizenship Services	3.00 pm - 4.00 pm
6	Monday 25th July 2022	
205	Office of Bougainville Affairs	9.00 am - 10.00 am
221	Public Service Commission	10.00 am - 11.00 am
263	National Tripartite Council	11.00 pm - 12.00 pm
Lunch Break		
268	National Procurement Commission	1.00 pm - 2.00 pm
507	National Economic & Fiscal Commission	2.00 pm - 3.00pm
	Manam Development Authority	3.00 pm-4.00 pm

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

ECONOMIC SECTOR		
Venue: Treasury Building, Level 5		
Main Conference Room – Room 2		
Day	Agency	Time
1	Monday 18th July 2022	
247	Department of Agriculture and Livestock	9.00 am - 10.00 am
553	Fresh Produce Development Company	10.00 am - 11:00 am
566	PNG Cocoa Board	11.00 am - 12.00 noon
Lunch Break		
554	Coffee Industry Corporation	1.00 pm - 2.00 pm
536	Kokonas Industry Korporation	2.00 pm - 3.00 pm
559	Oil Palm Industry Corporation	3.00 pm - 4.00 pm
2	Tuesday 19 July 2022	
245	Conservation & Environment Protection Authority (CEPA)	9.00 am - 10.00 am
511	Climate Change Development Authority	10.00 am - 11.00am
563	National Agriculture Quarantine & Inspection Authority	11.00 am - 12.00 pm
Lunch Break		
562	National Agriculture Research Institute	1.00 pm - 2.00 pm
551	PNG National Fisheries Authority	2.00 pm - 4.00 pm
3	Wednesday 20th July 2022	
252	Department of Lands & Physical Planning	9.00 am - 10:00 am
557	PNG National Forest Authority	10.00 am - 11.00 noon
541	National Housing Corporation	11.00 am - 12.00 pm
Lunch Break		
254	Department of Mineral Policy and Geohazard	1.00 pm - 2.00 pm
255	Department of Petroleum and Energy	2.00 pm - 3.00 pm
535	Mineral Resource Authority	3.00 pm – 4.00 pm
4	Thursday 21st July 2022	
258	Department of Information & Communication	9.00 am - 10:00 am
353	National Information & Communication Technology Authority (NICTA)	10.00 am – 11.00 pm
525	National Broadcasting Commission	11.00 am – 12.00 noon
Lunch Break		
544	PNG DataCo	1:00 pm – 2:00 pm
546	PNG Power Limited	2.00 pm – 3.00 pm
540	Water PNG	3.00 pm – 4.00 pm

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

TRANSPORT & UTILITIES SECTOR		
Venue: Treasury Building, Level 5		
Main Conference Room - Room 2		
Day	Agency	Time
6	Monday 25th July 2022	
259	Department of Transport	9.00 am - 10.00 am
264	Department of Works	10.00 am - 11:00 am
523	PNG Accidents Investigations Committee	11.00 am - 12.00 noon
Lunch Break		
526	National Maritime Safety Authority	1.00 pm - 2.00 pm
537	National Airports Corporation	2.00 pm - 3.00 pm
538	PNG Air Services	3:00 pm - 4:00 pm
7	Tuesday 26th July 2022	
545	Rural Airstrips Authority	9.00 am - 10:00 am
565	Civil Aviation Authority	10.00 am - 11:00 am
261	Department of Commerce & Industry	11.00 am - 12.00 noon
Lunch Break		
561	National Office of Trade	1.00 pm - 2.00 pm
530	Independent Promotion Authority	2:00 pm - 3:00 pm
356	Securities Commission	3:00 pm - 4:00 pm
8	Wednesday 27th July 2022	
531	Small Medium Enterprise Corporation	9.00 am - 10:00 am
532	National Institute of Standards & Industrial Technology	10.00 am - 11:00 am
533	Industrial Centres Development Corporation	11.00 am - 12.00 noon
Lunch Break		
569	Independent Consumer & Competition Commission	1.00 pm - 2.00 pm
524	Kumul Consolidated Holdings Limited	2:00 pm - 3:00 pm
558	Tourism Promotion Authority	3:00 pm - 4:00 pm
9	Thursday 28th July 2022	
354	Bank of PNG	9.00 am - 10:00 am
543	National Development Bank	10.00 am - 11:00 am
		11.00 am - 12.00 noon

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

EDUCATION SECTOR		
Venue: Treasury Building, Ground Floor		
Day	Agency	Time
1	Monday 18th July 2022	
235	Department of Education	9.00 am – 10.30 am
236	Department of Higher Education (Research, Science & Technology)	10.30 am 12.00 noon
Lunch Break		
251	PNG Science & Technology Secretariat	1.00 pm – 2.00 pm
505	National Research Institute	2.00 pm – 3.00 pm
518	PNG Maritime College	3.00 pm – 4.00 pm
2	Tuesday 19th July 2022	
512	University of Papua New Guinea	9.00 am – 10.30 am
513	University of Technology	10.30am – 12.00 noon
Lunch Break		
514	University of Goroka	1.00 pm – 2.30 pm
515	University of Natural Resources and Environment	2.30 pm – 4.00 pm

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

HEALTH SECTOR		
Venue: Treasury Building, Ground Floor		
Day	Agency	Time
3	Wednesday 20th July 2022	
240	Department of Health	9:00 am – 10:30 am
241	Hospital Management Services	10:30 am – 12:00 noon
Lunch Break		
239	Western Highlands PHA	1:00 pm – 2:30 pm
249	New Ireland PHA	2:30 pm - 4:00 pm
4	Thursday 21st July, 2022	
248	Southern Highlands PHA	9:00 am – 10:30 am
260	Enga PHA	10:30 am – 12:00 noon
Lunch Break		
266	Sandaun PHA	1:00 pm – 2:30 pm
238	Milne Bay PHA	2:30 pm – 4:00 noon
5	Friday 22st July, 2022	
253	West New Britain PHA	9:00 am – 10:30 am
256	Manus PHA	10:30 am – 12:00 noon
Lunch Break		
244	Eastern Highlands PHA	1.00 pm – 2.30 pm
265	Hela PHA	2.30 pm – 4.00 pm
6	Monday 25th July 2022	
520	Institute of Medical Research	9:00 am – 10:00 am
519	National AIDS Council Secretariat	10:00 am – 11:00 am
621	Chimbu PHA	11:00 am – 12 noon
Lunch Break		
622	NCD PHA	1:00 pm – 2:00 pm
616	Gulf PHA	2:00 pm – 3:00 pm
7	Tuesday 26th July 2022	
603	East New Britain PHA	9:00 am – 10:30 am
605	Western PHA	10:30 am – 12:00 noon
Lunch Break		
607	East Sepik PHA	1:00 pm – 2:30 pm
608	Madang PHA	2:30 pm – 4:00 noon
8	Wednesday 27th July 2022	
609	Morobe PHA	9:00 am – 10:30 am
611	Jiwaka PHA	10:30 am – 12:00 noon
Lunch Break		
619	Oro PHA	1:00 pm – 2:00 pm
620	Port Moresby General Hospital	2:00 pm – 3:00 noon
617	Central PHA	3.00am - 4.00pm

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

Day	Agency	Time
Community & Culture SECTOR		
9	Thursday 28th July 2022	
233	Office of Censorship	9.00 am - 10.00 am
242	Department for Community Development	10.00 am - 12.00 noon
Lunch Break		
243	National Volunteer Service	1.00 pm - 2.00 pm
516	PNG Sports Foundation	2.00 pm - 3.00 pm
521	National Youth Development Authority	3.00 pm - 4.00 pm
10	Friday 29th July 2022	
539	National Museum and Art Gallery	9.00 am - 10.00 am
542	National Cultural Commission	10.00 am - 11.00 am
	Child Protection Authority	11.00 am - 12.00 noon
Lunch Break		
	NID	1:00 pm - 2:30 pm
	National Library & Archives	2:30 pm - 4:00 pm

LAW & JUSTICE SECTOR		
Venue: Treasury Building, Level 8		
Level 8 Conference Room		
Day	Agency	Time
1	Monday 18th July 2022	
218	Office of the Public Prosecutor	9.00 am - 10.30 am
222	Office of the Public Solicitor	10.30 am - 12.00 noon
Lunch Break		
223	Judiciary Services	1.00 pm - 2.30 pm
224	Magisterial Services	2.30 pm - 4.00 pm
2	Tuesday 19th July 2022	
225	Department of Justice & Attorney General	9.00 am - 10.30 am
226	PNG Correctional Service	11.00 am - 12.00 noon
Lunch Break		
228	Department of Police	1.00 pm - 2.30 pm
234	Department of Defence	2.30 pm - 4.00 pm
3	Wednesday 20th July 2022	
503	Ombudsman Commission	9.00 am - 10.30 am
510	Legal Training Institute	11.00 am - 12.00 noon
Lunch Break		
522	Constitutional & Law Reform Commission	1.00 pm - 2.30 pm
231	National Intelligence Organisation	2.30 pm - 4.00 pm

2022 Second Quarterly Budget Review Meeting Timetable Attachment E

PROVINCES SECTOR		
Venue: Treasury Building, Level 6		
Level 6 Conference Room		
Day	Agency	Time
1	Monday 18th July 2022	
577	SHP Provincial Administration	9.00 am - 10.30 am
578	Enga Provincial Administration	10.30 am - 12:00 noon
Lunch Break		
579	Simbu Provincial Administration	1:00 pm - 2:30 pm
580	WHP Provincial Administration	2:30 am - 4:00 pm
2	Tuesday 19th July 2022	
591	Hela Provincial Administration	9.00 am - 10.30 am
592	Jiwaka Provincial Administration	10.30 am - 12.00 noon
Lunch Break		
571	Fly River Provincial Administration	1.00 pm - 2.30 pm
572	Gulf Provincial Administration	2:30 pm - 4:00 pm
3	Wednesday 20st July 2022	
573	Central Provincial Administration	9:00 am - 10:30 am
574	NCDC	10:030 am - 12:00 noon
Lunch Break		
575	Milne Bay Provincial Administration	1:00 pm - 2:30 pm
576	Oro Provincial Administration	2:30 pm - 4:00 pm
4	Thursday 21st July 2022	
582	Morobe Provincial Administration	9:00 am - 10:30 am
583	Madang Provincial Administration	10.30 am - 12:00 noon
Lunch Break		
584	ESP Provincial Administration	1.00 pm - 2.30 pm
585	Sandaun Provincial Administration	2.30 pm - 4.00 pm
5	Monday 25th July 2022	
582	New Ireland Provincial Administration	9:00 am - 10:30 am
583	ENB Provincial Administration	10.30 am - 12:00 noon
Lunch Break		
589	WNB Provincial Administration	1.00 pm - 2.30 pm
590	ABG	2.30 pm - 4.00 pm
6	Tuesday 26th July 2022	
586	Manus Provincial Administration	9:00 am - 10:30 am
581	Eastern Highland Provincial Administration	10.30 am - 12:00 noon