



**NATIONAL ENERGY AUTHORITY**  
Papua New Guinea's Independent Regulator of Electricity  
and Gas Industry of Energy Sector

# Accounting Policy and Procedures Manual

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Harnessing Energy for Sustainable Development

# NATIONAL ENERGY AUTHORITY

## Accounting Policy and Procedures Manual



# Revision Status Tracker

As necessary, authorized revisions will be issued to all users of the document. Revisions shall take the form of replacement or additional pages. Upon receipt, revision pages are to be incorporated in this document and all superseded pages removed.

Refer to sample below.

REVISION NUMBER	EDITION PART	PAGES AFFECTED	DESCRIPTION	APPROVED BY	ISSUE DATE
1	Chapter 1	15-20	Accounting for Purchases	NEA Board	13 Nov 2023
2	b	31	Claims	NEA Board	16 Aug 2023
3	Chapter 2.5	All	Attache' system procedure	NEA Board	
4	a	All	Financial Reporting Periods	NEA Board	

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# Acronyms

ACRONYMS	MEANING
APO	Accounts Payable Officer
Accum Depr	Accumulated Depreciation
AGO	Auditor General's Office
AP	Accounts Payable
AR	Accounts Receivable
ARO	Accounts Receivable Officer – Authorised Requisitioning Officer
ASB	Accounting Standards Board
BoD	Board of Directors
BS	Bank Statement – Balance Sheet
BSP	Bank of South Pacific
CAD	Corporate Affairs Division
CAPEX	Capital Expenditure
COA	Chart of Accounts
CR	Credit
DMO	Domestic Market Obligation
DNPM	Department of National Planning and Monitoring
DoF	Department of Finance
DoT	Department of Treasury
DR	Debit
EM-CAD	Executive Manager – Corporate Affairs Division
ERD	Economic Regulation Division
E-Receipt	Electronic Receipt
FI	Financial Instruction
FM	Finance Manager
FYE	Financial Year Ending
GJ	General Journal
GL	General Ledger
HR	Human Resource-
HRM	Human Resources Manager
IAS	International Accounting Standards
IBD	Interest Bearing Deposit
IFMS	Integrated Finance Management System
IFRS	International Finance Regulations Standards
MD	Managing Director
NEA	National Energy Authority

NPC	National Procurement Commission
OBB	Online Business Banking
OPEX	Operating Expenditure
OTP	One Time Password
PFMA	Public Finance Management Act
PMS	Payroll Management System
PO	Purchase Order
RA	Revenue Account
SPR	Supplier Purchase Requisition
TA	Travelling Allowance
TBA	To Be Advised
TFEC	Technical and Financial Evaluation Committee
TT	Telegraphic Transfer



# 1. Introduction

## 1.1 Background of NEA

The National Energy Authority (NEA) is established under an Act of Parliament, namely the *National Energy Authority Act 2021 (NEA Act)*, as a Regulatory Statutory Authority for the public purpose of regulating the generation, transmission, distribution and retailing of renewable and non-renewable energy including:

1. Overseeing the administration and enforcement of laws and regulations and policies governing the energy industry including recommending of electricity and energy regulations, codes and guidelines;
2. Receiving and collecting levies, fees, tariffs, and other charges;
3. Responsible for energy research and development to implement the energy policy and law;
4. Approval of corporate policies of the subsidiary companies and affiliate entities;
5. Administer the National Electrification Trust Fund;
6. Preparation of implementation plans for the National Energy Policy 2017-2027 and specific plans for various renewable and non-renewable energy sources;
7. Coordinate with provincial and local-level governments, district development authorities and other statutory authorities and private sector agencies to foster, manage and monitor energy resource development strategies and programs within PNG;
8. Development and implementation of Community Service Obligations programs in collaboration with government and non-government organizations for the energy sector;
9. Regulation of the Domestic Market Obligation (DMO) programs related to the outcome of the Gas Project Negotiations; and,
10. To represent the Minister and country in National and international forums to promote the country's good governance and account for government policies and domestic performance in the energy industry.

The *NEA Act* also established the National Energy Authority as the governing body and the Office of the Managing Director (MD) is responsible for the day-to-day management and operations of the Authority. The MD, under the *NEA Act* also appoints staff to assist the NEA to carry out its function.

## 1.2 Why develop this Accounting Policy and Procedures Manual?

The Interim Management set up in July 2021 for the establishment of NEA was tasked to create Divisional Policy and Procedures Manual with the intention of embedding good corporate governance through effective and efficient administration. Consistent with this intention, this Accounting Policy and Procedures Manual has been developed to document the financial affairs of the NEA as well as to ensure efficiency and effectiveness of operations, reliable financial reporting, safeguarding of assets and to be compliant with the laws and regulations governing its operations.

## 1.3 Scope of the Manual

All aspects of the financial operations in the implementation of the functional responsibilities of National Energy Authority as stipulated in the *NEA Act* have been considered in the development of this manual.

These aspects include NEA's operational environment, organizational and management structure with respect to the management of its financial affairs, the roles of the Board Members, the role of the Managing Director's Office, job descriptions of respective staff positions in the organizational structure, the legislative framework, the Corporate Work plan, the financial control environment work plan and best practices of financial operations.

#### **1.4 Exclusion from the Manual**

This manual covers the operations of NEA as stipulated under the *NEA Act*, and does not exclude financial implication of any mandated operations under the *NEA Act*. It is also imperative to note that financial operations of the **Electricity Trust Fund** have not been included in this manual. A separate guideline for Donor Funding will be required to maintain independence and integrity of the recurrent operational activities of the NEA.

#### **1.5 Application**

All staff of NEA are required to read and understand the policies and procedures and apply them in performing their designated duties or as may be directed by the Management. The staff will be advised of any changes to the Manual and the changes inserted as and when they occur.

#### **1.6 Revisions to the Manual**

To ensure that the contents of the Manual are effective in ensuring prudent management of the Authority's financial resources and properly disclose the affairs of the NEA, it is imperative that the document is reviewed annually in-line with the development of Budgets and work plans, as well as amendments to *Public Finances (Management) Act 1995 (PMFA)*, *National Procurements Act 2018 (NPC Act)*, and the *National Energy Authority Act 2021 (NEA Act)*, and the related Financial Instructions and Procurement Manuals.

#### **1.7 Responsibility for Compliance**

The responsibility for compliance and continuous updating of the Manual rests with the Executive Manager Corporate Service, in consultation with the Internal Auditor and subsequently approved by the Board.

#### **1.8 Others**

This manual is a controlled document, and it incorporates all guidelines, rules and policies issued previously for the operation and management of NEA's affairs. This manual should be considered as authoritative and effective immediately and going forward.

#### **1.9 Effective Date of Application of this Manual**

This manual is approved for use on the date specified below:

Name:

Signature:

Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

## 2. Accounting Policies and Procedures

### 2.1 Financial Accounting Policies

Financial "Accounting Policies" are the policies of the NEA decided by the Board that relate to proper management of the finances of the NEA and its accountability to stakeholders.

The *Public Finances (Management) Act 1995 (PFMA)* sets out the minimum requirements for public bodies (which include NEA) to follow in establishing accounting policies that will be regarded as effecting true and fair disclosure of the Authority's financial position and operating results to the Board and the Minister responsible for NEA and other stakeholders.

The Board is obliged to review its accounting policies from time to time to ensure that when applied in the production of public financial statements, they properly disclose the affairs of the NEA.

Significant financial accounting policies, approved by the Board of NEA for use are summarised in Note 1 of the annual financial statements and are reproduced below;

Policies	Explanation																								
Basis of Accounting	The financial report shall be prepared on the basis of historical cost and do not take into account changing money values or, except where stated current valuations of non-current assets and financial instruments. Cost is based on fair values of the consideration given in exchange of assets.  The financial records will be prepared in accordance with the Accrual base of accounting.																								
Basis of Compliance	The financial accounting and reporting will be done in accordance with International Financial Reporting Standards ("IFRS") as adopted by the Accounting Standards Board of Papua New Guinea ("ASB").																								
Fixed Assets	Items of Fixed Assets (other than investment properties) are stated at original or deemed cost at valuation less accumulated depreciation and impairment losses. The cost of Fixed Assets purchased includes the value in consideration given to acquire the asset and the value of other directly attributed costs, which have been incurred in bringing the asset to the location and condition necessary for the intended service. Depreciation is charged to the profit and Loss Account using the straight-line method of depreciation. Fixed Assets are first depreciated in the year of acquisition.  The rates of depreciation used are;																								
<table border="1"><thead><tr><th>Asset Categories</th><th>Rate</th><th>Useful Life</th></tr></thead><tbody><tr><td>• Land</td><td>0%</td><td>Unlimited</td></tr><tr><td>• Building and Improvements</td><td>03%</td><td>33 years</td></tr><tr><td>• Motor Vehicles</td><td>25%</td><td>4 years</td></tr><tr><td>• Office Equipment</td><td>25%</td><td>4 years</td></tr><tr><td>• Computer Hardware</td><td>30%</td><td>3 years</td></tr><tr><td>• System Software</td><td>30%</td><td>3 years</td></tr><tr><td>• Furniture and Fittings</td><td>10%</td><td>10 years</td></tr></tbody></table>		Asset Categories	Rate	Useful Life	• Land	0%	Unlimited	• Building and Improvements	03%	33 years	• Motor Vehicles	25%	4 years	• Office Equipment	25%	4 years	• Computer Hardware	30%	3 years	• System Software	30%	3 years	• Furniture and Fittings	10%	10 years
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• Computer Hardware	30%	3 years																							
• System Software	30%	3 years																							
• Furniture and Fittings	10%	10 years																							
Receivables	Trade and other receivables are stated at original invoice amount less a provision for any non-collectable amounts. Subsequent to initial recognition these are carried at amortized cost net of allowance for doubtful debts. An estimate for allowance for doubtful accounts is made by applying a certain percentage on the average balance of the specific age group in the last three months. Bad debts are written off when there is no possibility of recovery.																								

Cash and Cash Equivalents	Cash comprises cash on hand, and demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash which are subject to insignificant risk of changes in value.
Taxation	NEA is obligated to account for Salary or Wages Tax deducted from staffs' fortnightly wages or salaries in accordance with the provisions of the <i>Income Tax Act 1959</i> (as amended). This is inclusive of entitlements due to officers such as Incentive Bonus, Gratuity, Performance Bonus, Shopping Vouchers payable to staff.
Provisions	Provisions are created when ledger or constructive obligations arises out of a past event, it is probable that an outflow of economic value will be required to settle the obligation and the amount of the obligation can be estimated.  An example of a provision is "Doubtful Debt"
Employee Provisions	Long Service Leave entitlements represent <i>pro rata</i> statutory entitlements after three (3) years of continuous service for all existing staff members based on length of service to balance sheet date. Provision for annual leave, leave fares and other entitlements are based upon the Authority's Human Resources policies, contractual obligations and services rendered by employees up to the balance sheet date.
Revenue	Revenue is stated at fair value for other revenue and rates specified by the <i>NEA Act</i> for statutory-based revenue. The Fair Value based revenues are:  <b>1) Annual Generation License Fees</b> Section 61 (6) of the <i>NEA Act</i> prescribes the following annual rates to be applied as fees for;  i) <b>Power Generation Licenses</b> ✓ 0-10 Megawatts – As per Regulation or Act ✓ 1-10 Megawatts – K10,000 ✓ 11-20 Megawatts – K20,000 ✓ 21-50 Megawatts – K30,000 ✓ 51-100 Megawatts – K40,000 ✓ 100-500 Megawatts – K100,000 ✓ Above 500 Megawatts – K500,000  ii) <b>Power Transmission and Distribution Licenses</b> Yearly charge rates for undertakers with Transmission Licenses is determined by Regulation.  iii) <b>Power Retailing License</b> Yearly charge rates for Retailing License holders is determined by Regulation  <b>2) Electrical Contractors (undertakers) License Fees</b> Section 67 of the Act allows for fees to be charged on all electrical contractors. Fees are applied as per the Regulation.

## 2. Accounting Policies and Procedures

### Continued

Revenue cont.

#### **3) Electricians (undertakers) License Fees**

Section 67 of the *NEA Act* allows for fees to be charged for the issuance of Certified Electrical Licenses to qualified Electricians. Fees are charged as per the Regulation

#### **4) Tariff - Administrative Fees**

Section 56 of the *NEA Act* requires the Authority to establish tariff systems for the electricity and energy supply industry in the country. The Administrative fees for such services is formulated through Tariff Regulation

#### **5) Power Generations Levies**

Section 61, 2 of the *NEA Act* stipulates that a levy of K0.009 per kilowatt hour on a quarterly basis, and is payable by a holder of a power generation license

#### **6) Off Grid Fees and Charges**

As stated in the PNG Off-Grid Regulations.

#### **7) Government Appropriations**

According to Section 38, 1(a) of the *NEA Act* these are monies lawfully appropriated in the National Budget by the National Parliament. These funds are discharged in payments for goods and services, and for settling obligations and liabilities of the National Energy Authority.

#### **8) Other Government Grants**

Government grants are funds released by the Government for specific projects. These funds are recognized as income following deferral method. It is initially recognized as a deferred/uncertain income and when expended in accordance with the grant condition it is recognized as income or equity depending on the purpose of the grant.

#### **9) Interest Income**

Interest Income from Interest Bearing Deposits are recognized in the Income Statement on an accrual basis. Interest earned from the NEA Operating Bank Account is also recognized as an Income.

#### **10) Miscellaneous Income**

Miscellaneous Income can be from the following:

- Disposal of Fixed Assets
- Penalties prescribed in the *NEA Act*
- Other fees imposed by the Authority
- Interest income from funds held at bank

### **2.2 Accounting and Finance Procedures**

Accounting and Finance Procedures describe the detailed day to day steps to be followed by staff to ensure adherence to Financial Management and Accounting Policies. These are explained in the respective sections of this Manual.

# 3. Accounting System Description

## 3.1 Overview

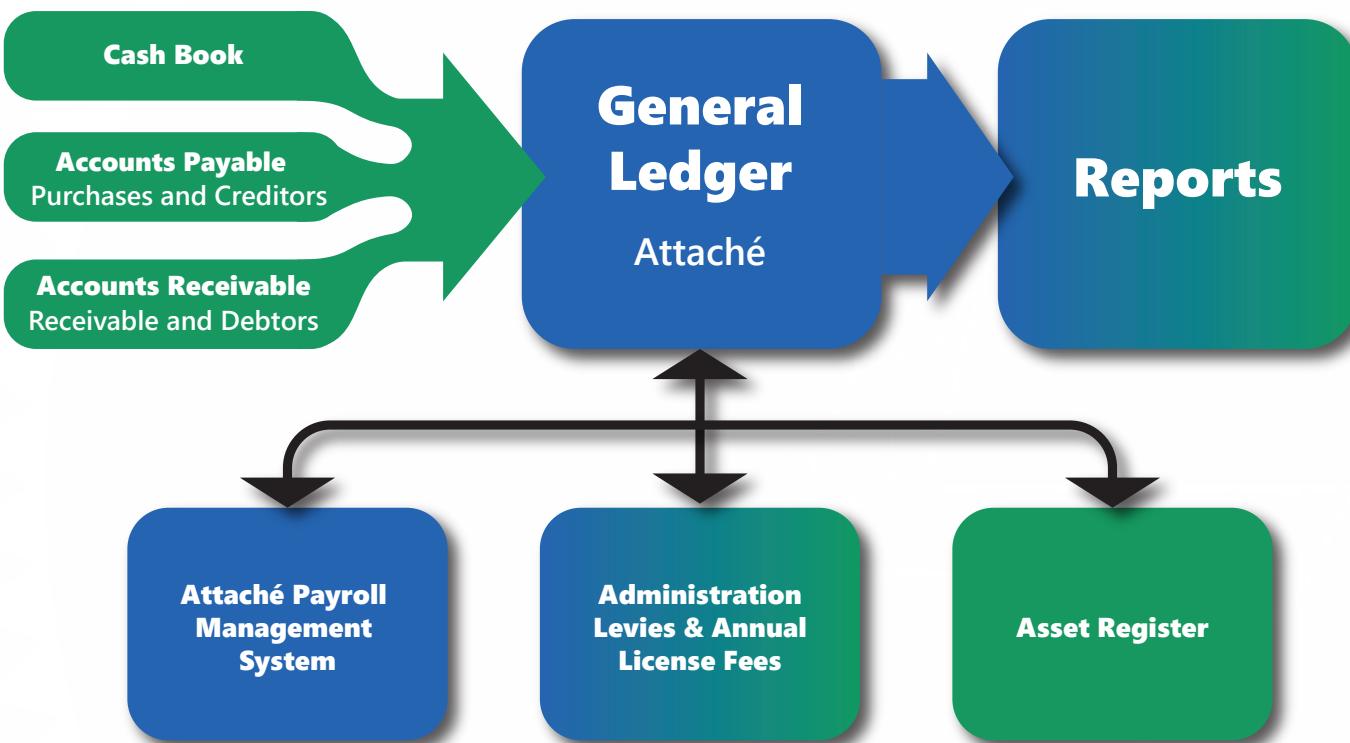
National Energy Authority's Financial Management and Accounting systems comprise of;

- ✓ Attaché Accounting System which houses the main general ledger, where all financial transactions and journals are posted, and from which financial reports are generated,
- ✓ Attaché Payroll System which is mainly used to capture all HR Personnel Biodata and process salaries on a fortnightly basis for all staff. The Payroll System will be integrated to the Accounting System to enable real time postings of payroll journals,
- ✓ An appropriate Software System will be selected and installed by Licensing Unit within the Regulations Division, for the purpose of proper record keeping and monitoring of Electrical Contractors and Electricians, and
- ✓ Microsoft Excel program is used to manage Fixed Assets Register and Staff Debtors..

The accounting system consists of a core set of integrated "ledgers" maintained in Attaché on premise and accessed via a local area network by authorized Accounts Officers. The Components of the core ledgers are;

- General Ledger
- Cash Book
- Accounts Payable
- Accounts Receivable

Illustrated below is an overview or description of the Accounting System:



### 3. Accounting System Description Continued

Subsidiary to the Attaché accounting system and payroll management system, are the Regulations and Licensing Softwares and Fixed Assets Register. The Accounting process is controlled as per control points which are in-built in the respective software.

The procedures for initiating, authorizing, recording, and reporting of financial events and transactions, as well as the software systems input authority, and procedures, are stipulated in the respective Procedures Manual of the Attaché Software systems which can be accessed from the Attaché Software by following the help link; Access Attaché Accounts - Attaché Help Centre - Attaché Help Centre ([attachesoftware.com](http://attachesoftware.com))

- **Payroll Management System**

Payroll is managed Attaché Payroll System. The summary information generated from this software is entered into Attaché General Ledger accounting system by way of a general journal entry , or through systems integration.

- **License Management System**

A specific software system will be purchased by the Regulations Division of the Authority. This system will be used to:

- i) Maintain records of all types of licenses, as well as records of fees, levies and charges that have been invoiced, payments received, and payments outstanding to the Authority; and
- ii) Automated calculation of levies as per Section 61, Subsection 2 of the *NEA Act*, at a rate of K0.009 per kilowatt hour.

- **Fixed Assets Register**

Fixed Assets Register is maintained via Microsoft Excel Program. Depreciation charge is automatically calculated monthly and journalized into the Attaché General Ledger Accounting System.

The subsidiary accounts are reconciled to the Attaché general ledger on a monthly basis in line with the period ending reporting procedures in Section 18.00 of this Manual.

The general ledger in Attaché is used to generate all accounting reports that are distributed outside the Finance Division.

# 4. Authorisation and Delegation

## 4.1 Policy

The power of an organization to contract ultimately rests with its governing body. The governing body in the case of NEA as a public body, which is the Authority established under Section 7 of the *NEA Act* and empowered under Section 10 of the same *Act* to do all things necessary for the purposes of the *Act*. For avoidance of doubt, NEA is not a department but a public body (Regulatory Statutory Authority).

## 4.2 Purpose

To ensure that the authorisation of financial transactions are consistent with the following rules and regulation;

1. *National Energy Authority Act 2021*
2. *Public Finances (Management) Act 1995*
3. *National Procurement Act 2018* (as amended)
4. Other Legislation as applicable

## 4.3 Procedures

The *National Procurement Act 2018 (NPC Act)*, sets out the procurement threshold for all public or statutory bodies, including the National Energy Authority. The *NPC Act* requires that;

The Standardised Procurement System established by the NPC are outlined in the Procurement Policy of NEA. Note that specific details of procurements are performed in accordance with the policies and procedures as stated in the Procurement Policy.

## 4.4 Authorised Requisitioning Officer (ARO)

Authorised Requisitioning Officers (AROs) have the responsibility to authorise respective divisional requests in line with their annual work plans and budget allocation as per the limit given below:

Authorized Requisitioning Officer (ARO)	ARO Limit	Authorized Financial Delegates
Executive Managers (EM)	K0.00 - K50,000	Managing Director
Deputy Managing Director (D/MD)	K50,000.00 - K200,000	Managing Director
Managing Director (MD)	K200,000.00 - K1,000,000	Managing Director
National Procurement Commission (NPC)	Above K1,000,000.00	TBA

The distinction between an ARO and a Financial Delegate is that the ARO has the power to commit the funds. However, the Financial Delegate has the power to execute payments at NEA.

## 4.5 Delegation of Authority to Execute Payments

Managing Director under *PFMA* is Section 32 Officer and is the only Delegated Officer to execute payment at NEA.

## 4. Authorisation and Delegation

### *Continued*

#### 4.6 Approvers

Delegation for Approval of payments using the NEA Operating Account are:

- |   |                                     |
|---|-------------------------------------|
| • Managing Director                     | 2 <sup>nd</sup> Approver (Final)    |
| • Executive Manager - Corporate Affairs | 1 <sup>st</sup> Approver (Viewer)   |
| • Finance Manager                       | 1 <sup>st</sup> Approver (Reviewer) |
| • Senior Accountant                     | Initiator/Maker (Viewer)            |
| • Accounts Receivable Officer           | Initiator/Maker (Alternate)         |
| • Account Payable Officer               | Initiator/Maker (Alternate)         |

All OBB payments must be approved by the Final Approver or the Managing Director while the Executive Manager - Corporate Affairs and Manager Finance are counter Approvers. Senior Accountant is also responsible for viewing payments initiated by Account Payable Officer and Accounts Receivable Officer.

# 5. Bank Accounts and Cash Book

## 5.1 Policy

This Policy provides the guideline for establishing and maintaining bank accounts for safekeeping of all NEA funds, as well as maintaining a Cash Book for recording and reporting on use of all NEA funds.

## 5.2 Purpose

The purpose is to ensure transparency and accountability in recording financial transactions in order to report accurately to the management, board and relevant stakeholders to make prudent financial decisions.

## 5.3 Procedure

### Opening and closing of bank accounts

The NEA will operate bank accounts necessary to carry out its operations efficiently. In accordance with Section 52 of the PFMA, 1995, the accounts shall be opened in an approved commercial bank. Opening and closing of bank accounts will be done with the written authority of the Managing Director with Finance Secretary in copy.

- i. NEA will in writing request DoF to open respective bank account
  - a. DoF to submit bank form to NEA to fill in particulars comprising biodata of proposed Financial Delegates
  - b. Signature specimen of Financial Delegates
  - c. Personal details of primary bank account
- ii. Commercial bank to allocate bank account details (Deposit book & OBB)

For the effective safekeeping and management of NEA funds, the following bank accounts will be opened upon board approval.

1. **Operating Account** – This Account will be for allocation of funds from the National Government through Budget Appropriation and a contra-account will be used for transfer of funds from the Revenue Account to the Operating Account for the operations of the NEA
2. **Revenue Account** – This account is for the collection of annual license fees, administrative fees, and other fees deemed necessary for the operation of the NEA. This account is opened and managed by DoF in accordance with Non-Tax Revenue Act,2023. NEA only has visibility access to the account. Procedures pertaining to the usage of the revenue account is captured in chapter 8 of this manual.

### Operation of the Bank Accounts

All transactions in respect of the above bank accounts will be electronically processed via online business banking (OBB). All existing service providers will have their bank details maintained in the OBB for real time transfer by NEA electronic receipts (E-Receipts) will be generated automatically after transfer and E-Receipts will be attached to all payment vouchers to confirm proof of payment.

Online Business Banking Procedure is outlined in chapter 8 of this Manual.

## 5. Bank Accounts and Cash Book

### Continued

#### Receipting

Bound sequentially numbered commercial receipt books will be used to prepare receipts for all cash and online payments.

Receipting is the responsibility of the Accounts Receivable Officer. Where online payment is received, the original copy of the receipt will be handed to the payer.

Accounts Receivable Officer will prepare a receipt for each online payment received through email and send to the customer through email correspondence and or other electronic messaging.

Customer receipts will be processed into the Attaché accounting system, through the Customers module. A payment receipt will be generated by attaché and printed/mailed to the customer.

#### Bank Account Reconciliation

All bank accounts will be reconciled on a monthly basis by the Accounts Payable Officer and submitted to Manager Finance for review and endorsed by the Executive Manager. Procedures for effecting the bank reconciliation are as follows;

- Obtain bank statement for the period,
- Undertake reconciliation procedures set out in Attaché bank reconciliation module, and
- Print Attaché reconciliation report and provide to Manager Finance.

Illustrated below is the Format for Bank Reconciliation

Date	Details	Reference	Amount
Plus unreconciled general ledger transactions			
		Total unreconciled general ledger transactions	0.00
		Bank Balance	0.00
		General ledger balance for period 1	0.00
		Difference	0.00

Note that bank-initiated transactions (fees, interest, etc.) should be first identified and entered in the Bank Ledger and be part of the Operating Account Balance. They are not adjusting items that complement the reconciliation.

### **Cash Flow Management**

Daily, weekly and monthly cash flows may be prepared at the Managing Director's direction. Cash flow forecast should take into account:

- Reconciled balances of the cash book;
- Aged receivable report;
- Aged payable report;
- Pending purchases report (commitments);
- Recurring purchases;
- Payroll estimates; and
- Budget Variance.

Immediate action will be taken by the Managing Director to place restrictions on purchase and other expenditure when cash flow projections indicate impending deficiency of funds.

## 6. Sales and Accounts Receivable

### 6.1 Policy

The Sales and Accounts Receivable processes deal with the issue of invoices related to fees and charges specified in the *NEA Act*, the recording of payment receipts, preparation of statement of account, and the management and collection of debts owing to NEA.

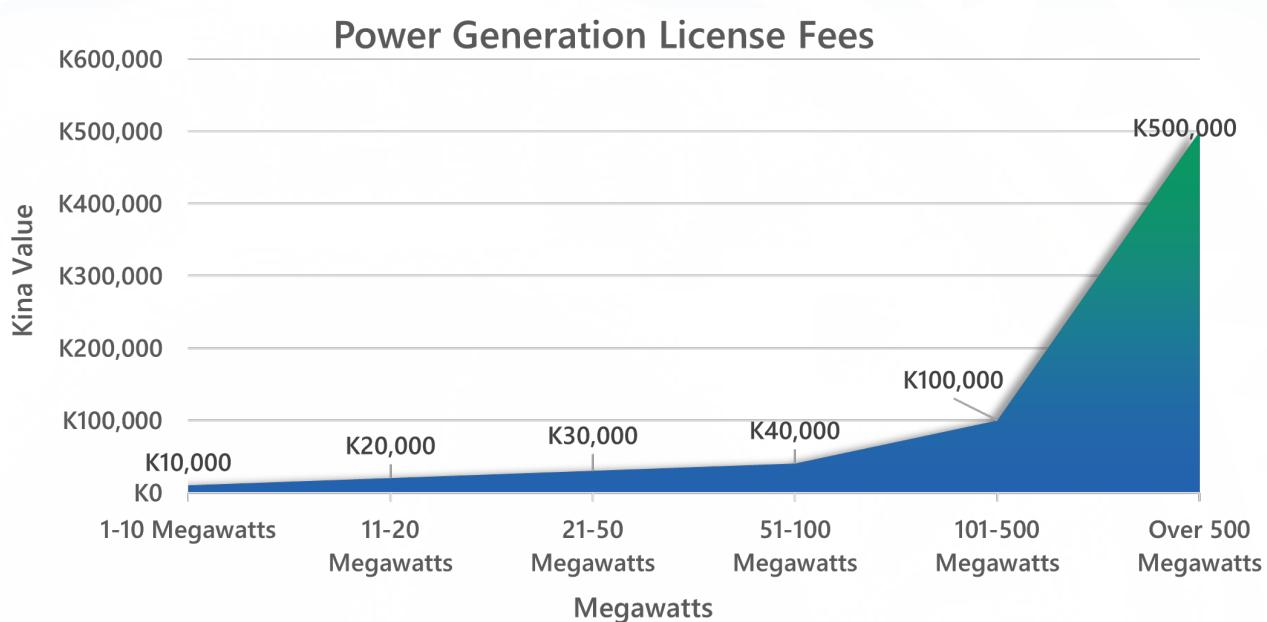
The income generating activities of NEA that lead to issuing of Attaché invoice and recording of related account receivables are;

- **Annual Generation License Fees:**

The following annual rates to be charged on invoice on a yearly basis;

I. Power Generation Licenses as per Regulation

o 1-10 Megawatts –	K10,000
o 11-20 Megawatts –	K20,000
o 21-50 Megawatts –	K30,000
o 51-100 Megawatts –	K40,000
o 100-500 Megawatts –	K100,000
o Over 500 Megawatts –	K500,000



II. Power Transmission and Distribution Licenses fees

Invoice yearly, based on charge rates as stated in the Regulation.

III. Power Retailing License

Invoiced yearly, based on charge rates for Retailing License holders as determined by Regulation.

- **Electrical Contractors (undertakers) License Fees:**

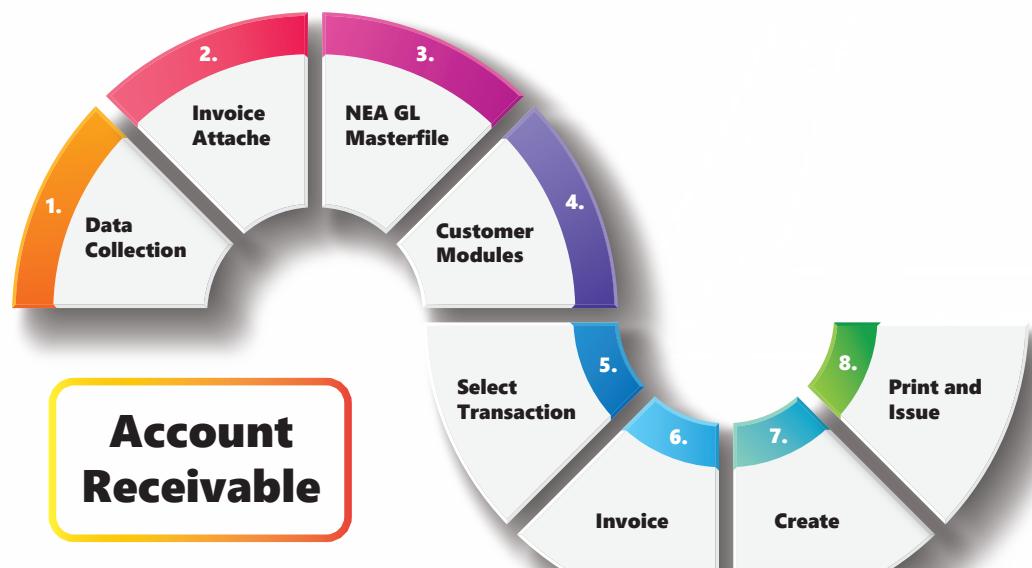
Invoiced yearly, based on charge rates as stated as per Regulation.

- **Electricians (undertakers) License Fees:**

Invoiced yearly, based on rates as set through Regulation.

- **Tariff - Administrative Fees**  
The Administrative fee for such service is formulated through the Tariff Regulation. Invoice to be issued to electricity wholesalers
- **Levies**  
Invoiced at a rate of K0.009 per kilowatt hour on a quarterly basis.
- **Off Grid Fees and Charges**  
Fees charged as stated in the PNG Off-Grid Regulations
- **Government Appropriations**  
According to Section 38, 1a of the *NEA Act*, these are monies lawfully appropriated in the National Budget by the National Government.
- **Government Grants**  
Government Grants are other funds received from the Government for specific purposes. Government grants are recognized as income following deferral method. It is initially recognized as a deferred/unearned income and when expended in accordance with the grant condition it is recognized as income or equity depending on the purpose of the grant.
- **Interest Income**  
Interest income are earned from the NEA Operating Bank Account and are also recognised as an Income.
- **Miscellaneous Income**  
Miscellaneous Income can be from the following;
  - Gain on Sale of Fixed Assets,
  - Penalties prescribed in the *NEA Act*, and
  - Other fees imposed by the Authority.

## 6.2 Flow Chart of Accounts Receivable



## 6. Sales and Accounts Receivable Continued

### 6.3 Procedure

#### Data Collection/Invoice Requisition

Data to be provided by Economic Regulation division (Electricity Undertaker) and Technical Regulation (Standards) in a timely manner to Finance Unit to initiate invoice.

All invoices should be based on an approved invoice requisition sent from the Executive Managers of respective Divisions to the Finance Manager. The Invoice requisition can be delivered via email or manually through the Sales Requisition Form (Finance Form 08).

The data on Finance Form 08 is entered into the Attaché system by the Accounts Receivable Officer to record the invoice.

#### Invoicing

Based on the data provided to Finance Unit, the Accounts Receivable Officer will generate invoice using Sales Module in the Attaché Accounting System.

#### Procedures of Creating Invoices

To create customer invoices the following processes must be undertaken in Attaché, Open NEA GL master, choose Customer's module, select Transactions, open Invoices and click **Create**.

*The following screen will appear, and Accounts Receivable Officer to populate the data;*

The screenshot shows the 'Customer Invoice Entry - Header' window. The interface is divided into several sections:

- Header Tools:** A toolbar at the top with various icons for file operations, search, print, and navigation.
- Customer Details:** Fields for Customer Details, Delivery Address Code, Print Copy Now? (with a checkbox), and Invoice Form.Code.
- Invoice Details:** Fields for Reference (02/04/2007), Date (02/04/2007), Delivery, Invoice No., and Due Date.
- Line Item Table:** A grid for entering invoice details. Columns include Line, Prod Code, Description, Quantity, Unit, Price, Discount, GST, Line Total, and Print? (with four checkboxes labeled 'No').
- Payment Details:** Fields for Payment Amount (0.00), Amount Remaining (0.00), Total less Tax (0.00), Total Tax (0.00), and Invoice Total (0.00).

Customer invoices consist of several sections, including Header, Product line, Service line, Sundry line, Payment Line, Comment line and Subtotal line.

### **Header**

The header section contains details that apply to the entire document, such as customer code and delivery address, reference number, date and delivery date. Enter the customer code or press **Find (F2)** and search for the customer. The customer name and default delivery address will be retrieved from the customer masterfile. If you turn on the **Check outstanding Quotation & Orders** option in Invoicing Options and there are existing quotations or orders for the customer, Attaché asks whether you want to read them in.

- The invoice number is generated by the system (the next invoice number is held in Invoicing Options).
- Complete all other applicable fields.

**Note:** Further header details such as Sales Rep code, Price Code, Discount Category, Discount%, Tax Code, and Tax Number can be entered or edited by pressing **Zoom In (F8)** whilst in any header field. Current, 30, 60, 90 days and total outstanding balances for the customer can also be viewed from the Zoom In screen. You can move back to the main screen by pressing **Zoom Out (F8)**.

### **Body area**

When in the body of the invoice press **Section (F4)** to view the list of available sections (lines). Use the up/Down arrow keys followed by **Enter** to choose the section required.

### **Product line**

This selection is used in conjunction with the Products module. The details for each line will default from the product Masterfile.

- Enter the product code or press **Find (F2)** and search for the code.
- Enter the quantity of items being shipped. If there are not enough items in stock, a warning message will be displayed. Modify the quantity if required.
- Enter the selling price if it is different to the customer's price from the product Masterfile for this product.
- Tax is calculated using information stored in the product file. The tax code can be edited on the Zoom In screen.
- Press **Accept (F9)** to complete each Product line.

The data entry method is very similar for each of the line types below.

### **Service line**

This selection is used for invoices where a quantity and price need to be entered, such as for labour. This line type is also used for freight.

- Tax is calculated based on the default tax code. The tax code can be edited on the Zoom In screen.
- Press **Accept (F9)** to complete each Service line.

### **Sundry line**

This selection is used for products not normally kept in stock. All details must be entered including code/ description, quantity ordered, quantity back-ordered, price and discount. If using sales analysis, Sundry lines will be included in the reports.

- Tax is calculated based on the default tax code. The tax code can be edited on the Zoom In screen.

## 6. Sales and Accounts Receivable Continued

- Press **Accept (F9)** to complete each Sundry line entry.

### Payment line

This line type is used where a customer has made a payment. Unlike other line types, you can enter only one payment line on an invoice.

- Press **Payment (F7)** to enter details of the payment in the Zoom In screen.
- Press **Accept (F9)** to complete the Payment line.

### Comment line

You can print remarks or extra comments on an invoice by using Comment lines. You can enter any number of Comment lines.

- **Shift+F2** is available to search for a standard message or you can type the standard message code and then press **Shift+Enter** to display the message.
- To produce line spaces on a document, Accept (F9) an empty Comment line.
- Press **Accept (F9)** to complete each Comment line.

### Subtotal line

You can insert Subtotal lines so that subtotals appear at that position on documents that you print or that you send via Attaché Alex.

- The subtotal's description is initially "Sub Total", but if desired you can edit it.
- Press **Accept (F9)** to complete the Subtotal line.

### Note

**Zoom In (F8)** shows more detailed information for each line on the invoice. From the Zoom In screen you can **Zoom Out (F8)** back to the original screen. The Zoom In screen allows you to override more fields than the normal view. You can enter lines in the Zoom In or normal view as required.

**Maximise (F12)** is used to increase the number of lines of the invoice viewed on screen. Once the view has been maximised you can minimise (move back to the original view) by pressing **F12** again. You can enter lines in the maximise, Zoom-In or normal view.

Once you've entered and accepted the final line on the invoice:

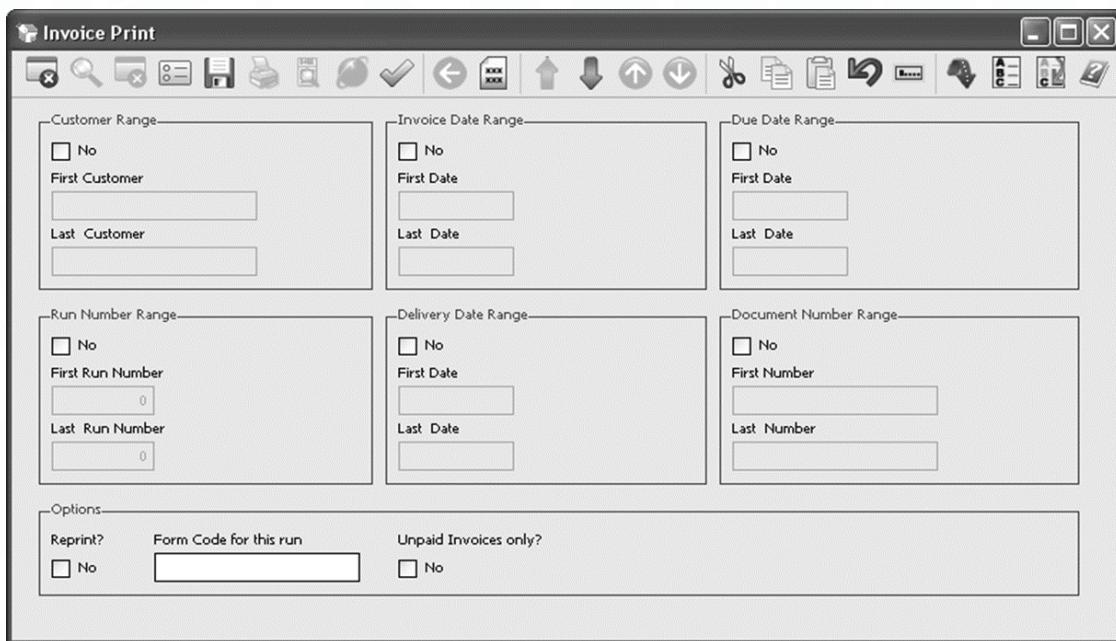
- Press **Finish (Esc)**.
- Press **Accept (F9)** to complete the invoice.
- Press **Close (Esc)** to return to the menu.

**Note:** Once completed, an invoice cannot be changed. A [credit adjustment note](#) is required to reverse the transaction if an error is made.

To print or email invoice to client, do the following;

Invoices can be printed automatically (as they are entered) or after the event. If you wish to print the invoice as it is entered, select **Print at Time of Entry** in Invoicing Options.

To print customer invoices after the event,



choose Reports | Customers | Documents | Invoices.

#### 6.4 Payment by Debtors (customers owing money to NEA)

Flowchart depicting the process of receiving and recording of payments from Customers (Vendors)

## Payment by Debtors



## 6. Sales and Accounts Receivable Continued

Payments must be entered into the Receipt Book as soon as they are received. A copy of the receipt should be stamped and given to the Customer. A carbon copy should always be maintained in the receipt book.

Below are the detailed procedures to apply in the Attaché Accounting software to record payments received from debtors.

Like credit adjustment notes, payments will be allocated to an ageing category for Balance Forward customers or to an invoice for Open Item customers. If there are no invoices to allocate to, the payment can be posted to unallocated and then allocated to an invoice later. This is very useful for recording payment details when customers are making prepayments.

To receipt payments from customers, choose **Customers | Transactions | Payments | Enter Payments**.

The screenshot shows the 'Customer Payment Details' window. At the top is a toolbar with various icons for file operations like Open, Save, Print, and Find. Below the toolbar are four input fields: 'Customer Code' (with three dropdown arrows), 'Head Office Account' (with two dropdown arrows), 'Cost Centre Code' (with one dropdown arrow), and 'Receipt Number' (empty). To the right of these are 'Payment Date', 'Payment Amount' (set to 0.00), and 'Settlement Disc' (set to 0.00). Further down are fields for 'Cheque Amount', 'Cash Amount', 'Card Amount', and 'Other/EFT' (all set to 0.00), followed by a 'Details' field (empty). On the right side, there's a 'General Ledger' section with 'General Ledger Set' and 'Bank Account' fields, and a 'Receivables Account' and 'Discount Account' field below them. At the bottom is a menu bar with standard options like Close, Esc, Find (F2), Find Inv. (F4), and various function keys (F5-F12) for page navigation.

### Enter Customer Payments

- Enter the customer code or press **Find (F2)** to list your customers and select the code required.
- If the **Print Bank Deposit Slips** option is set to **Yes** in Customer Options, enter the bank code.
- Enter the details of the payment receipt number and payment date.
- Enter the *Payment Amount* – the total amount received from the customer.
- Enter any discount taken by the customer for prompt payment.
- Move to the appropriate Payment Type field or fields and enter the amount paid. The total amounts entered in this section must equal the Payment Amount entered above.
- Enter any details including account details (if required), card details, and so on.
- Press **Accept (F9)** to move to the allocation screen.

- For Open Item customers, allocate the required amounts to individual invoices (or to currently unallocated by choosing **Accept (F9)** without entering any amount). **Auto (F2)** automatically allocates amounts to the oldest invoices first. **Find Date (F4)**, **Find No. (F5)** and **Find Ref (F7)** can all be used to search for particular invoices to be allocated against.
- For Balance Forward customers, allocate amounts to ageing categories.
- Press **Accept (F9)** to finish the transaction. If any amount has not been allocated, a message will ask you to verify whether the amount should be posted to unallocated. Choosing **Yes** will complete the transaction. Choosing **No** will take you back to the allocation screen to allocate the remaining balance.
- Press **Close (Esc)** to return to the menu.

## 6.5 Debtors Statements

A Debtors Statement is a record of unpaid Sales invoices and the total balance owing by a particular debtor. Debtors statements will be printed using the Periodic Report Centre in the Customer module of Attaché when required by Executive Manager, Finance.

## 6.6 Debtors Reporting

The Accounts Receivable Officer will provide the Finance Manager with an Ages Receivables Report each month and Sales Analysis reports as required. The following procedure should be applied in the Attaché system to generate an Aged Debtors listing.

The Aged Trial Balance displays the outstanding aged balances and, if required, outstanding transactions for each customer.

To print a customer Aged Trial Balance, choose **Customers | Reports | Periodical | Aged Trial Balance**.

- Enter your selection criteria and, if required, the range of customers to be reported on.
- The last selection screen (Output Device) will allow you to send to printer, screen or a file (ASCII Format).
- **Printer (F6)** will allow you to select your printer.
- **Save (F5)** allows you to save these selections for the next time you print the customer aged trial balance.
- Each operator saves their own selections, and next time you access this program these selections will be the defaults.
- Press **Print (F9)** to print the report.
- Press **Close (Esc)** to return to the menu.
- Review the Aged Trial Balance for customers who have payments overdue. You can then contact these customers for payment.

## 6. Sales and Accounts Receivable Continued

### 6.7 Overview of Sales and Accounts Receivable (Debtors)





# 7. Accounting for Purchases and Payments (Accounts Payable)

## 7.1 Policy

This policy covers all aspects of the accounts payable system and processes, from the receiving of supplier invoices, to recoding into the Attaché system, to processing the payments, and reporting on accounts payable balance.

## 7.2 Purpose

The purpose of this policy is to ensure timely processing of supplier's invoices and executing appropriate payments to its suppliers. This policy will further ensure accurate recording of age debtors and report to management and board accordingly.

## 7.3 Procedure

### Certification of Supplier Invoices

- On receipt of the suppliers' invoice from the Purchasing Officer, the Accounts Payable Officer takes steps to certify the supplier's invoice.
- The supplier invoice is checked against the Goods Received Note (Form 22) and the copy of the Purchase Order /Service Contract.
- If all is in order, the Accounts Payable Officer certifies the supplier's invoice for payment.
- Goods Receipt Note (Form 22) is used to certify the supplier's invoice which is approved by the Executive Manager who will sign the Purchase Requisition For (Form 19) or the Capital Expenditure Proposal From (Form 18), and the Finance Manager.

### Recoding of Supplier Invoices into Accounts Payable Ledger

To record invoices for both credit and cash suppliers into Attaché, the following procedures must be performed.

- Open attaché GL master File
- Select Supplier Modules
- Select Transaction command
- Go to Invoice
- Click on "Create Invoice" and fill out the "Supplier Invoice Entry – Header", as appears below.

The screenshot shows the 'Supplier Invoice Entry - Header' window. It has two main sections: 'Supplier Details' and 'Invoice Details'. The 'Supplier Details' section contains fields for Supplier Name, Invoice Number, Comparative Total, and Supplier ABN. The 'Invoice Details' section contains fields for Reference, Date, Delivery, and Due. Below these sections is a grid for entering invoice lines, with columns for Line, Product Code, Description, Qty, Unit, Price, GST, and Line Total. At the bottom left, there are fields for Amount Paid and Amount Remaining, both set to 0.00. At the bottom right, there are summary totals: Supplier's Total (0.00), Total Tax (0.00), and Total Less Tax (0.00). The bottom of the window features a toolbar with various icons and function keys like F1 through F12.

#### **7.4 Payment Voucher Requirements**

All payments will be verified and approved using the Payment Voucher (Form 10). The payment voucher will be prepared by the Accounts Payable Officer. Following documents should be attached to the Payment Voucher (Form 10).

- Attach the Original Supplier's Invoice or Proforma Invoice.
- Attach Purchase Requisition Form (Form 19) or Capital Expenditure Proposal Form (Form 18)
- Purchase Quotation From (Form 20)
- Copy of Approved Purchase Orders (Blue Copy)
- Goods Received Note and Delivery Dockets (Form 22)
- Other supporting documents such as emails, contracts, proposals etc.
- With respect to staff advances, (Form 14) approved by the MD is attached to the payment voucher form together with all supporting documents.
- With respect to travel related payments, (Form 12) is to be approved by the MD and is attached to the payment voucher together with all supporting information.
- With respect to staff reimbursements, (Form 13) is to be approved by the MD and is attached to the payment voucher together with all supporting information.
- With respect to payroll related payments, approval by the MD is attached to the payment voucher with all supporting information.

The OBB Form 10 together with all necessary supporting documents explained above are forwarded to the Finance Manager. The Finance Manager reviews the OBB payment voucher. If in order, the Finance Manager approves the payment by signing in the space provided and the documents are sent to the MD for approval by counter signing on the Form 10. After ensuring that the MD has approved and signed on the OBB Form 10, the documents are forwarded back to the Accounts Payable Officer (APO) who will make arrangements for processing the payments via OBB.

#### **7.5 Processing Payments in OBB**

First log in as a new user must register on [www.bsp.com.pg](http://www.bsp.com.pg) and tap Login. Select BSP Internet Banking and enter your BSP Username and Password. You will be asked to set up your password. Read the terms, then tap the check box to agree. Set up your Security Questions. Tap Continue to view your Account Dashboard and access the Internet Banking service.

**How do I set up a new BSP Internal Payee?**

You use the Payments menu option and select transfer money.

**To do a domestic transfer within PNG:**

1. Select Domestic transfer.
2. Select New Payee.
3. Select transfer via bank account and
4. Then add a bank account.

**To input the payee's name:**

5. Select Internal,
6. Input the account number,
7. Input the Account name and
8. Add a Nickname for the Payee.
9. Click add and an OTP will be sent to your account, or you generate a soft token from BSP Pay-Secure.
10. Input the OTP or soft token and the payee is added.

## 7. Accounting for Purchases

### Continued

**How do I set a new BSP Domestic Payee?**

You use the Payments menu option and select transfer money.

**To do a domestic transfer within PNG;**

1. Select Domestic transfer,
2. Select New Payee,
3. Select transfer via bank account, and
4. Then add a bank account

**To input the payee's name;**

1. Select Domestic,
2. Input the payee account number,
3. Input the Account name and
4. Input the beneficiary address. The address must be a street address, not a PO Box number.

**To input the city;**

1. Select Papua New Guinea and pay via credit transfer,
2. Select the bank code and add a Nickname for the Payee,
3. Click add and an OTP will be sent to your account, or you generate a soft token from BSP Pay Secure, and
4. Input the OTP or soft token and the payee is added.

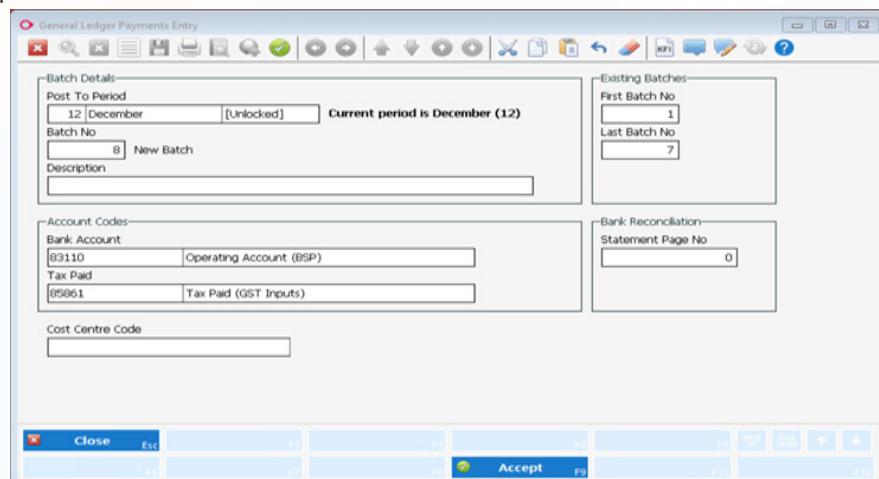
**I want to make an account transfer now but have not yet registered the payee?**

Use the BSP Adhoc Transfer service to transfer money to any bank account by simply specifying the account number and supporting bank and branch information. This service also allows you to register the payee for future use once you have made the transfer.

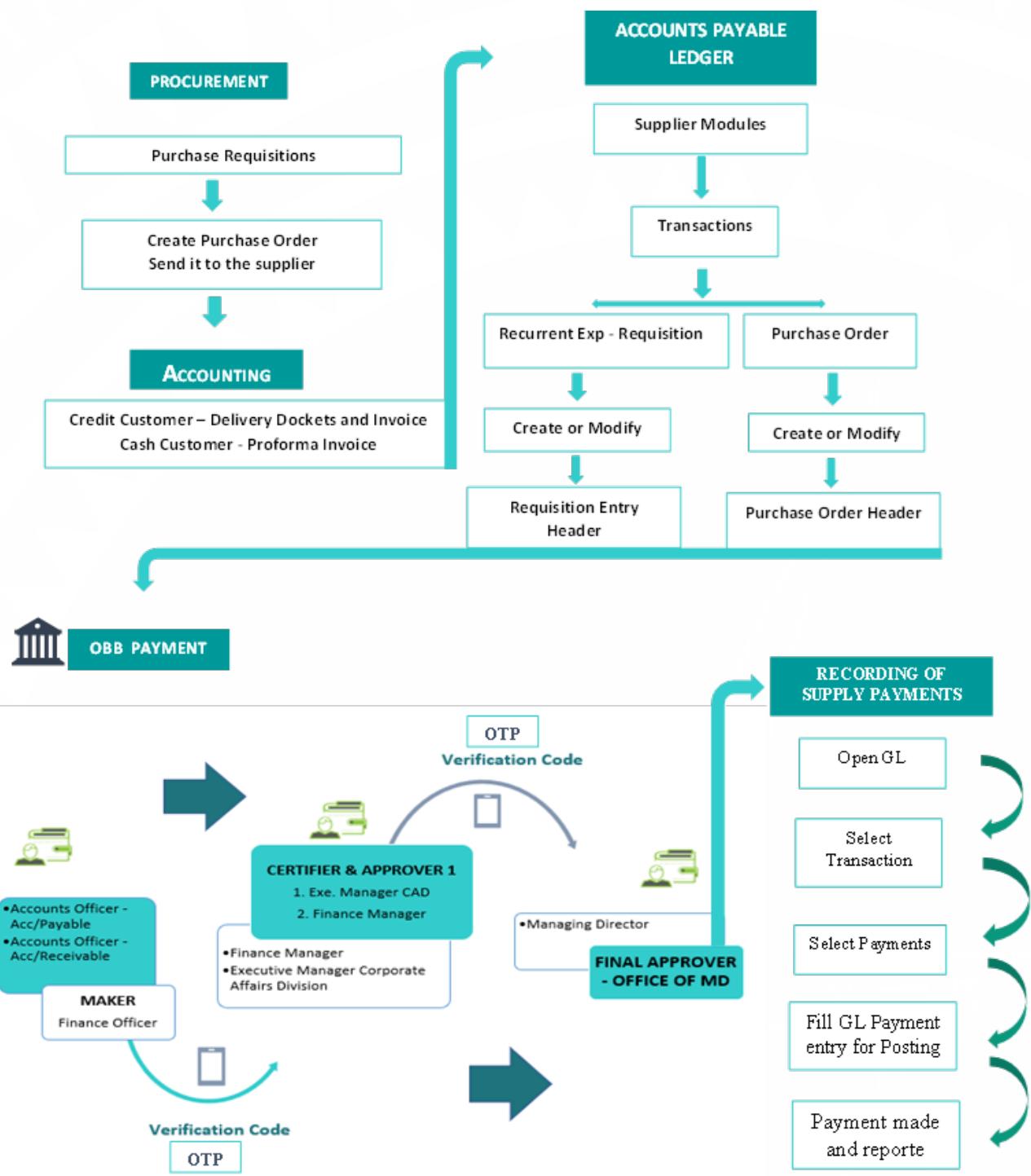
### 7.6 Recoding Payments in the Attaché General Ledger

To record the payments made to suppliers the following procedures must be performed in the Attaché Accounting System. This duty is segregated to the Senior Accountant.

1. Open GL Modules
2. Select Transaction Command Centre
3. Select Payment
4. Fill out the General “Ledger Payments Entry”, as shown below
5. Accept to post



## 7.7 Overview of Accounts Payable (Flow Chart)



# 8. Expense Reimbursement

## 8.1 Policy

This policy outlines a set of guiding principles for NEA staff members to consider when arranging and undertaking expenses related to official NEA activities, and how the staff will claim for reimbursement.

## 8.2 Purpose

Ensure that claims for reimbursement are valid and its being endorsed by Executive Managers and approved by the Managing Director.

## 8.3 Procedures

Where Expense is charged directly to the employee and reimbursement is requested. Expense Reimbursement Claim Form (Form 13) needs to be completed with all receipts and submit the paperwork to the Executive Manager for endorsement, and forward to the Managing Director for final approval before payment.



### Condition For Reimbursable Expenditure

- The immediate line managers to be notified of the need of payment before incurring the expenses
- Expenditures must be made under an emergency situation
- Expenditures must be In line with NEA operating activities
- No interest should be claimed for any reimbursable expenses
- Reimbursable expenditure is not a Loan
- All claims for reimbursement to be submitted within a month, after which will be considered invalid
- This expense reimbursement is applicable to NEA Staff only.
- Reimbursement for recreational drugs such as smokes, alcohol and betel nut are not allowed

# 9. Travel

## 9.1 Policy

This travel policy is essentially NEA's rules and procedures that outlines how NEA employees should seek approval, and make travel arrangements for business purposes.

## 9.2 Purpose

To ensure all NEA business travel are appropriately authorised and that the travels are in-line with work plans and annual activity budget.

## 9.3 Procedures

- An employee of the NEA must obtain prior approval of the MD before undertaking domestic or international travel.
- Upon approval, respective officer to fill out Travel Request Form (Form 12) accompanied by appropriate supporting documents.
- Arrange bookings of airfares, accommodation, hire care, venue hire (if applicable)
- Execute payment for travel related expenses using OBB

## 9.4 Staff Domestic Travel Allowances

Staff on duty travel will only be entitled to Travel Allowance upon taking the trip. Staff who do not travel after receiving travelling allowance, must return the travelling allowance in full to the Finance Unit.

Below are the applicable rates for domestic travel.

Domestic	Rates per day in PGK	
	Minister, Chairman, MD	Board Members & NEA Officers
Domestic Travel Allowances – Out of Port Moresby	K600.00	K400.00 (without meals) K200.00 (with meals)
Incentive Allowances (Applicable to MD only)	K1,000.00	

Remote Contingency Allowance is applicable only when travelling to remote areas outside of major townships and when there is a need for it. An amount of no more K3,000.00 is given to the team leader of the travel party undertaking the rural trip. No contingency allowance is payable for any overseas or urban travel. In terms of freight and carriage, travel party will arrange in advance with the airline company to issue invoice for payment to be made via OBB.

## 9.5 Staff International Travel Allowances

Since the global pandemic in 2019, international travel has become expensive globally.

The international travel rates for NEA are tabulated below;

Region	Rates per day in USD	
	Minister, Chairman, MD	Board Members & NEA Officers
Europe, USA & North America	\$600	\$420
Singapore, Japan, Africa, Caribbean, South America, Middle East	\$550	\$380
Asia, Pacific, Australia, New Zealand	\$500	\$350
Others	\$500	\$350

## 9. Travel *Continued*

### 9.6 Travel Advance Acquittals

On return from travel staff and board members must acquit all advances and repay any unused part of the allowances. (Form 12) should be used to acquit all travel related advances.

It is the responsibility of the concerned officer on travel to furnish the copies of receipts and boarding passes to the Finance Unit to complete the paper trail of this expenditure/trip within ten (10) working days. Failure to acquit these Travel Advance will be referred to HR for necessary actions to be undertaken.

Any variation to the itinerary must be approved by the MD. On completion of travel, each staff member must complete a written report detailing the purpose of the visit, locations visited and functions performed during the period of travel. The report must attach evidence of travel undertaken such as;

- Copies of boarding passes;
- Receipt of hotel accommodation;
- Receipt of hire car, and/or
- Other receipts for official expenditure incurred.

### 9.7 Accounting For Travel

Initially any travel advances will be a debit to the travel advances GL account. On acquittal, the advance GL account will be credited and the appropriate expenses GL account will be debited to close out the travel advance GL account. Amounts not acquitted will be taken as staff advances and deducted through payroll.

## 10. Entertainment

Entertainment expenses are typically expenditure on food, drink and similar items. Entertainment expenses will only be paid by the NEA where the expenditure is clearly related to NEA's business and will only benefit the operations of the NEA.

Entertainment expenses are only applicable to Senior Management Team and Board Members (Chairman, Deputy Chairman and Managing Director) only in accordance with their Employment Contract. Expenditure on entertainment by senior managers and board members must be approved by the MD.

Claims for reimbursement of entertainment expenses incurred by staff must be accompanied by receipts and should be made using Expenses Reimbursement Claim Form (Form 13). Payment will be made via approved reimbursement claim form in accordance with payment procedures in **10.30** under Accounts Payable section.

In any circumstance, excessive expenditure on alcohol and other recreational drugs as specified in Chapter 8 are not acceptable.

# 11. General Ledger

## 11.1 Policy

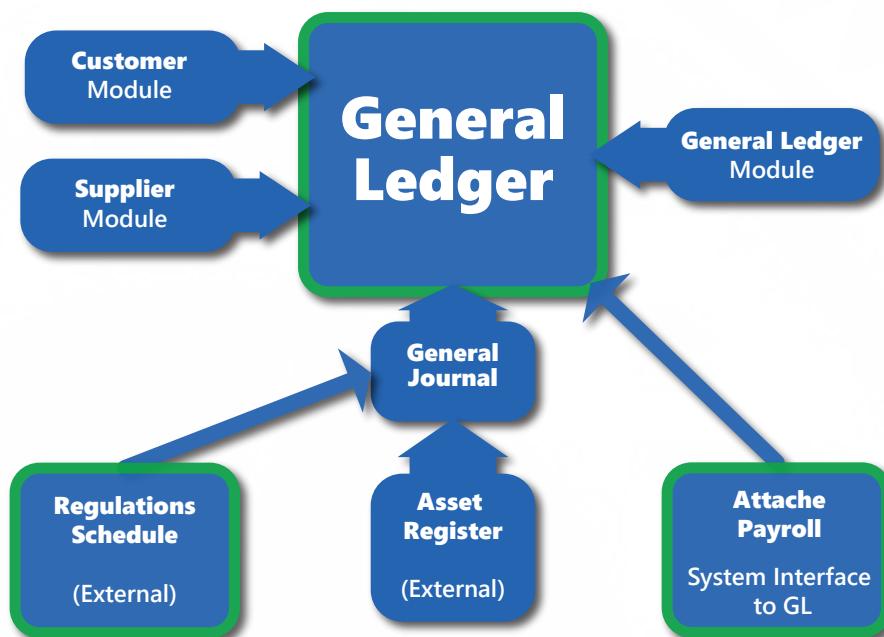
This policy is essentially NEA's central record of accounting transactions and the source of the organisation's financial records. They are used to capture transactions representing assets, liabilities, cash-flow, revenue and expenditure for reporting purposes.

## 11.2 Purpose

To ensure prudent management of initiation, authorization, recording and reporting of financial events and transactions in the Attaché Accounting System.

## 11.3 Procedure

The General Ledger (GL) is the central record of accounting transactions and the source of the organization's financial records. All Attaché Modules (Customers, Supplier, General Ledger, feed into it automatically and the three subsidiary external ledgers (Fixed Assets Register and Regulations software, Attaché Payroll) are linked through General Journals. Attaché Payroll will be linked by automated system interface into the Attaché General Ledger system.



## 11.4 Chart of Accounts

The Chart of Accounts is the list of Accounting Codes used to identify transactions in the organization's accounting system. A five-digit code is used to identify transactions. This consists of 2 parts.

Account Type Code	Natural Account Code
1 digit	4 digits

The account type code is automatically allocated in Attaché and does not need to be prepared. It refers to whether the transaction is an asset, Liability, Expense or Revenue item.

Completed Chart of Accounts will be distributed to all Finance Officers.

### **11.5 Amendments to the Chart of Accounts**

Divisional Managers may request new natural account codes using the Chart of Accounts Change Request Form 23. All such changes will be approved by the Executive Manager Corporate Service.

Executive Manager - Corporate Affairs will issue general advice to all managers and administrative staff concerning any new accounts introduced or inoperative accounts deleted. This will include directions as to the commencement date of the new arrangements. Coordinated introduction of new codes is essential if integrity of reports produced is to be maintained. New codes must not be used before the commencement date directed by the Executive Manager – Corporate Affairs.

Executive Manager – Finance and Administration is responsible for making changes to the Chart of Accounts in Attaché.

### **11.6 Amending Journals**

Corrections and adjustments to the Cash Book, Accounts Payable (Suppliers) and Accounts Receivable (Customers) must be made by reversing entries in those modules. These will be automatically picked up by the transaction journal for the module. This file must be strictly followed if related records in each module are to be corrected. The authority to reverse entries will be executed by an Amending Journal Form 26 prepared by Senior Accountant and approved by the Finance Manager.

### **11.7 General Journals**

General Journals are used to enter new data in the General Ledger or correct errors in the General Ledger that do not impact on Cash Book, Accounts Payable and Accounts Receivable. Examples are those of external entries are depreciation and payroll.

General Journals must be prepared on a General Journal Form (Form 24) and adequately supported by source documents and must be approved by the Finance Manager for posting.

# 12. Accounting for Staff Advances

## 12.1 Policy

This policy sets out the process and procedures applicable in accounting for staff advances. This does not cover the authorization and validation of staff advances which is undertaken under Human Resources Policy.

## 12.2 Purpose

To ensure the accuracy in accounting and reporting for staff advance and also monitoring staff repayment.

## 12.3 Procedure

- Any officer willing to take staff advance should fill out Staff Advance Request Form (Form 14) from HR Unit
- The Human Resource Unit has the responsibility to review and validate staff advance requests
- HR Manager must analyze the repayment capacity of the staff and endorse the staff advance by signing off on the Staff Advance Request Form 14
- Managing Director will approve staff advance request by signing off the Staff Advance Request Form 14
- Finance to process staff advance payments to the applicant's bank account using Online Business Banking (OBB)
- Accounts to record payments in attaché in the staff debtors GL account

## 12.4 Conditions For Staff Advance

- HR manager has to ensure that the total advance must not exceed the total employment entitlements payable to the applicant available at the time of advance.
- HR manager to ensure that the staff advance application satisfies the condition for staff advance described under the HR Policy.
- The advance applicant must have a good history of consistent repayments from previous advance.

# 13. Period End Procedures

## 13.1 Policy

Period end procedures are steps taken at the end of each month or year to ensure that the General Ledger in the Attaché Accounting System is accurate for the preparation of financial reports and can be relied upon by management and stakeholders for decision making.

## 13.2 Purpose

To ensure that the GL account balances are complete and accurate. The process includes reconciling of balance sheet accounts and compiling budget versus variance reports.

## 13.3 Procedures

### Month End Procedures

- The Finance Manager is responsible for ensuring that month end reconciliation of significant account balances are completed within 10 days after the end of month.
- Form 26 will be used to prepare the reconciliation of balance sheet accounts.
- The Profit and Loss Account balances will be compared against the budgeted amounts and the resulting variances will be explained.
- Stock take and valuation of assets will be performed at the discretion of the Finance Manager in accordance with International Finance Reporting Standards.

### Year End Procedures:

- Year-end procedures will be performed within 20 working days after year end, to enable a timely external audit, and subsequent submission of the Audited Financial Reports to the Minister, consistent with the PFMA and the NEA Act;
- All balance sheet accounts will be reconciled;
- Profit and loss account balance should be compared against the budget, and a budget variation report should be produced;
- Cash count certificates for cash on hand will be attached to cash on hand balances confirming existence;
- Stock take reports will be attached to fixed assets register/inventory details (e.g. stationeries/ office supplies) explaining the existence of the items mentioned on the fixed assets register/ inventory list;
- Valuation reports for property, plant and equipment confirming the values stated in the reconciliation;
- Aged Receivables Listing with narration on collectability; and
- Aged Payable Listing with narration on future payments.

# 14. Fixed Assets Register (FAR)

## 14.1 Policy

The Fixed Asset Register is a primary record of all financially significant tangible property owned and/or used by the NEA. This policy is to provide the guidelines to maintain the Fixed Assets Register, and report on fixed assets owned by NEA.

## 14.2 Purpose

To ensure all fixed assets purchased by NEA are accurately recorded, valued and reported.

## 14.3 Procedure

- Procurement of fixed assets is done in accordance with NEA Procurement Policy.
- After the procedures are completed, the Procurement Officer will provide to the Finance Manager, signed and authorised Form 19 with supporting source documents such as Invoice & delivery docket.
- Finance Manager to instruct Asset Officer to record details of the asset in the FAR. The new fixed asset will be entered in the appropriate Fixed Asset worksheet in the Asset Register. The opening balance for the item will be the sum of related entries that appear in the GL i.e.,
  - i. Date of payment
  - ii. The amount paid to the supplier for the asset
  - iii. Any associated freight cost that have been capitalized
  - iv. Any associated installation costs that have been capitalized.
- Asset Officer to calculate depreciation expense, accumulated depreciation and written down value of each asset at period end.
- Asset Officer to prepare period end journals relating to depreciation expense and accumulated depreciation and submit to Finance Manager to review and post into Attaché Accounting System.

## 14.4 Definition of Fixed Assets or “Capital” Assets

Fixed Assets are items purchased with a value of more than K500.00. Any asset item purchased below K500 is taken up as an expense. For reporting purposes, Fixed Assets are classified into the following categories;

- i) Building Improvements and Fittings
- ii) Motor Vehicle
- iii) Computer Hardware
- iv) Office Equipment
- v) Computer Software
- vi) Office Furniture
- vii) Land

It is important that the opening balance shown in the Asset Register equate the total amount debited to the Fixed Asset Account in the GL in respect of the new item.

Wherever acquisition of fixed assets are related to the ongoing construction of a major construction of an asset, the Finance Manager may issue specific instruction concerning treatment of those assets as “Capital Works-in-Progress”.

## 14.5 Custody and Stock take of Fixed Assets

The Divisional Executive Managers are responsible for the maintenance and safe custody of all fixed assets in their location. They may be required to conduct a stock take of fixed assets at least once a year. The Finance Manager will provide copies of the extracts of the Fixed Assets Register that relate to the location concerned.

The extracts will be used to physically verify the existence of each asset recorded. The condition of the assets will be noted on the extracts. A missing asset will be noted, with a memo providing explanation of its disappearance action taken by the manager responsible for it.

On completion of the stock take, the extracts of the Asset Register will be returned to the Finance Manager who will update the Asset Register and arrange for write off of any unserviceable, stolen or lost assets.

#### **14.6 Procedure for Disposal and Write Off of Fixed Assets**

When a fixed asset is no longer in use the Divisional Manager having custody of the asset must inform in writing, the Finance Manager who will arrange disposal and/or write off action and advise the MD. The Finance Manager will fill out the Assets Disposal from Admin Unit). For disposal of motor vehicles, it will be conducted in accordance with the Fleet Policy.

Where the asset is still serviceable or has significant scrap value, subject to the Board's approval, the asset may be sold by the MD. All proceeds of sale must be deposited into the NEA Operating Account. If the asset has a book value in excess of K500 bids should be sought either internally or by public advertisement of the proposed sale of assets. A written report on that process must be provided to the MD.

- On receipt of the proceeds of sale, the Accounts Receivable Officer will arrange for the proceeds to be credited against the asset in the GL and to adjust the Asset Register
- GL entries are to be made using the Attaché General Ledger-Receipts command.
- Where the asset is no longer serviceable and has no significant value, following the Executive Manager Corporate Service's approval, the responsible manager will arrange for its removal from her/his premises. Following approval, the Accounts Receivable Officer will arrange for a journal to be prepared to remove the amount of the asset from the GL. The entry to record the removal is;

<b>Entry</b>	<b>Item Code</b>	<b>Account</b>
Dr	Accumulated Depreciation	Balance Sheet Provision
Cr	Loss on Disposal of asset	Expense
Cr	Fixed Asset	Balance Sheet Asset

- Finance Manager to instruct Asset Officer via email to manually adjust the Asset Register on Excel.

#### **14.7 Reconciliation of Asset Register and General Ledger**

Each month the Asset Officer will reconcile the Asset Register and GL. The purchase cost (opening balance) of each item in the Asset Register will be totalled by Asset Category and checked against balance shown in the GL. These totals should be identical. Action will be taken to correct any errors in either record. Where an error is discovered in the GL, the Finance Manager must be advised and a correcting journal prepared for this approval.

#### **14.8 Asset Reporting**

- The Fixed Asset Accountant will liaise with and produce extracts of the Asset Register for use by each divisional Manager who is responsible to undertake an annual stock take.
- As directed by Executive Manager Corporate Service, the Finance Manager will produce specific purpose reports on fixed asset holdings.
- At the close of each financial year the Finance Manager will provide a listing of the Asset Register including depreciation charges and accumulated depreciation provisions to the Executive Manager Corporate Service.

#### **14.9 Depreciation**

- All fixed assets are to be depreciated over the estimated useful life of the asset using the straight line method of depreciation (i.e. in the ratio period of use: estimated useful life) in line with the accounting policy on fixed assets.
- Depreciation charges will be calculated by the Finance Manager using data provided by Asset Officer from the Asset Register after it has been reconciled to the GL.

# 15. Financial Reporting

## 15.1 Policy

This policy is to outline the process and procedures related to the preparation of the period end financial report.

## 15.2 Purpose

To ensure that period end financial reports of NEA are prepared accurately in a timely manner, and to comply to the financial reporting requirement under the *NEA Act* and *PFMA*.

## 15.3. Procedure

The Manager Finance is responsible for the preparation of formal financial reports of the NEA. The Finance Manager must ensure that the month end procedures have been fully completed. All formal financial reports must be produced from the Attaché General Ledger Record.

### Monthly Management Reports

Within 15 working days after month end, the following management reports will be prepared for senior management.

- Summary Budget/Expenditure Report (Month and Year-to-Date)
- Detail Budget/Expenditure Report by Divisions (Month and Year-to-Date)
- Capital Budget/Expenditure (Month and Year-to-Date)
- Analysis of Significant variances in Budget
- Aged Payable Summary
- Aged Receivable Summary
- Cash flow Forecast for next 3 months
- Bank Reconciliations
- Projects Financial Report

### Quarterly Financial Statements for the Board

- Profit and Loss Account (Quarter and Year-to-Date)
- Balance Sheet
- Statement of Cash Flow
- Schedule of Commitments
- Bank Reconciliations
- Aged Payable Summary
- Aged Receivable Summary
- Schedule of Accrued Employee Entitlements – facilitated by HR
- Summary Budget/Expenditure Report (Quarter and Year-to-Date)
- Detail Budget/Expenditure Report by Division (Quarter and Year-to-Date)
- Capital Budget/Expenditure (Quarter and Year-to-Date)
- Analysis and Explanations of Significant Variances from Budget

### Annual Financial Statements

- Profit and Loss Account (Quarter and Year-to-Date)
- Balance Sheet
- Statement of Cash Flow
- Schedule of Commitments
- Notes to and Forming the financial statements in accordance with disclosure requirements of the PMFA and International Financial Reporting Standards as varied from time to time
- For external audit purposes, annual financial statements must be supported by other detailed reports including those provided to the Management and Board from time to time.

#### **15.4 Audit of Financial Statements by External Auditors**

Draft Financial Statements for the preceding financial year should be submitted to the Office of the Auditor General in the first week of February of each year and arrangements made for them to be audited. It is the responsibility of the Executive Manager Corporate Service to ensure that the audit of Accounts is completed and reports issued to the Minister for Energy before 31 March of each year to be consistent with the requirements of Section 53, of the *NEA Act*.

#### **15.5 Reporting to the Minister under Section 53 of the *NEA Act***

It is the responsibility of the Executive Manager Corporate Service to ensure that the audited accounts are ready before 31 March of each year to deliver to the Minister the operations of the Authority during the fiscal year.

# 16. Budgeting

## 16.1 Policy

This policy is designed to set out the process for compiling, monitoring and reviewing NEA's National Government Budget in accordance with PFMA, 1995, and Internal NEA Budget to comply with *NEA Act*.

## 16.2 Purpose

Is to ensure that annual budgets are adequately prepared, appropriately managed and accurately reported to the management and board.

## 16.3 Procedure

### Budget Cycle

The table below shows the budget preparation process for both the National Government submission to Treasury, and the Internal Fiscal budget submission to the NEA board.

Month	Internal NEA Fiscal Budget	National Budget Allocation	Monitoring and Control
January	Divisions to provide work plans for next year	Divisions to provide work plans for next year	Annual Management accounts prepared by Accounts Section
February	Divisional work plans must be endorsed by the board	Divisional work plans must be endorsed by the board	Monthly budget reports reviewed
March	Respective division to submit work plans to Finance Unit	Respective division to submit work plans to Finance Unit	Monthly budget reports reviewed. Board Management reports prepared
April	Finance to derive budget projection against work plan and work in consultation with respective divisions	Finance to derive budget projection against work plan and work in consultation with respective divisions	Monthly budget reports reviewed
May		Treasury to circulate budget circular instruction to NEA	Monthly budget reports reviewed
June		Evaluate and discuss budget estimates with Treasury	Monthly budget reports reviewed  Board Management Reports Prepared
July		Submit budget estimates to Department of Treasury for review and feedback	Monthly budget reports reviewed
August	Divisional Budget working papers distributed by Finance Division	Final Budget Submission sent to DNPM and DoT for consideration in the Budget Process/Allocation	Monthly budget reports reviewed
September	Divisional estimates provided to Finance Division	Review budget estimates with Strategic Budget Committee of DoT	Monthly budget reports reviewed

October	Budget compiled and reviewed. Consultation with Executive Managers.	Consult with Budget Division of Treasury Department to confirm if NEA will be allocated funds in Budget Sitting in November	Monthly budget reports reviewed
November	Board's discussion and approval of next year's budget	National Parliament to approve budget for the next financial year	Monthly budget reports reviewed  Board management reports prepared
December	After consultation with Treasury Advise Executive Manager of Budget for Coming Year	After consultation with Treasury Advise Executive Manager of Budget for Coming Year	Monthly budget reports reviewed

### Budget Accountabilities

The MD is responsible for overseeing the basic dimensions of the annual budget process ad compilation of NEA's budgets. MD is also responsible for the preparation of regular progress reports showing actual revenue and expenditure against budget.

Divisional Executive Managers are responsible for ensuring that operations under their control are carried out within the budgets allocated to them.

The MD is responsible for NEA's Capital Expenditure and will approve all expenditure against the budget. NEA's Fiscal Budget consist of an Operational and a Capital Budget. The Annual Budget for the following calendar year is presented for Board's approval in November each year. This budget will only be prepared from funds received in the current year plus estimated year to date figures.

For the National Government Budget, NEA will also make Budget Submission to the Department of Treasury in July of each year for Budget Allocation by the National Parliament in the next fiscal year.

### Budget Preparation

#### 1. Internal Fiscal Budget

In August each year, the Executive Manager Corporate Service will arrange for 'budget working papers' to be distributed to divisional managers to enable them to prepare for the budget estimates for the following calendar year. The Budget Working Papers will set out details of the current operating budget concerned and expenditure to date.

Divisional Managers will review and develop estimates for the following year in consultation with Finance Unit. Estimates will be sent to Executive Manager Corporate Service by the end of September each year. Estimates will be in the form of line-by-line estimates of relevant ledger accounts.

#### 2. National Budget Allocation

NEA will prepare its projected Revenue and estimated expenditure Listing (Containing both operational and capital expenditure) for consideration in Budget Process/Allocation by July. In August the Final Budget submission will be sent to Department of National Planning and Monitoring and Department of Treasury respectively for review and allocation in the National Budget. Operational and capital budget figures must reflect multi-year budgeting and three forward years (forward estimates). This will enable the DoT to plan and monitor and do budget analysis in the forward years.

In November of the fiscal year, the National Parliament will pass budget for the preceding fiscal year. Finance Unit to obtain copy of Budget Books and inform the Board and Management through the preceding Budget report for planning and monitoring purposes.

# 16. Budgeting

## Continued

### Budget Entries in Attaché

Budgets are entered in Attaché using the Job Budgets by Account Window in the GL. When generating reports show monthly budget set and year to date budget set percentage. This off course assumes the monthly expenditure against an account item is the same each month. Where it is appropriate, expenditure data may be exported to an Excel Sheet and a tailor-made report prepared (Budget Analysis).

To enter the budget into Attaché, click on Master file then click on GL budget and then populate.

Period	Amount
January	0.00
February	0.00
March	0.00
April	0.00
May	0.00
June	0.00
July	0.00
August	0.00
September	0.00
October	0.00
November	0.00
December	0.00
<b>Total</b>	<b>0.00</b>

### Budget Monitoring and Control

Performance against the current year's budget will be continuously monitored by responsible executive managers and by Finance Division. Executive Managers must be careful to ensure that budget funds are available to them before they incur expenditure. All cases of over-expenditure against budget will be investigated by finance manager and report prepared to the MD.

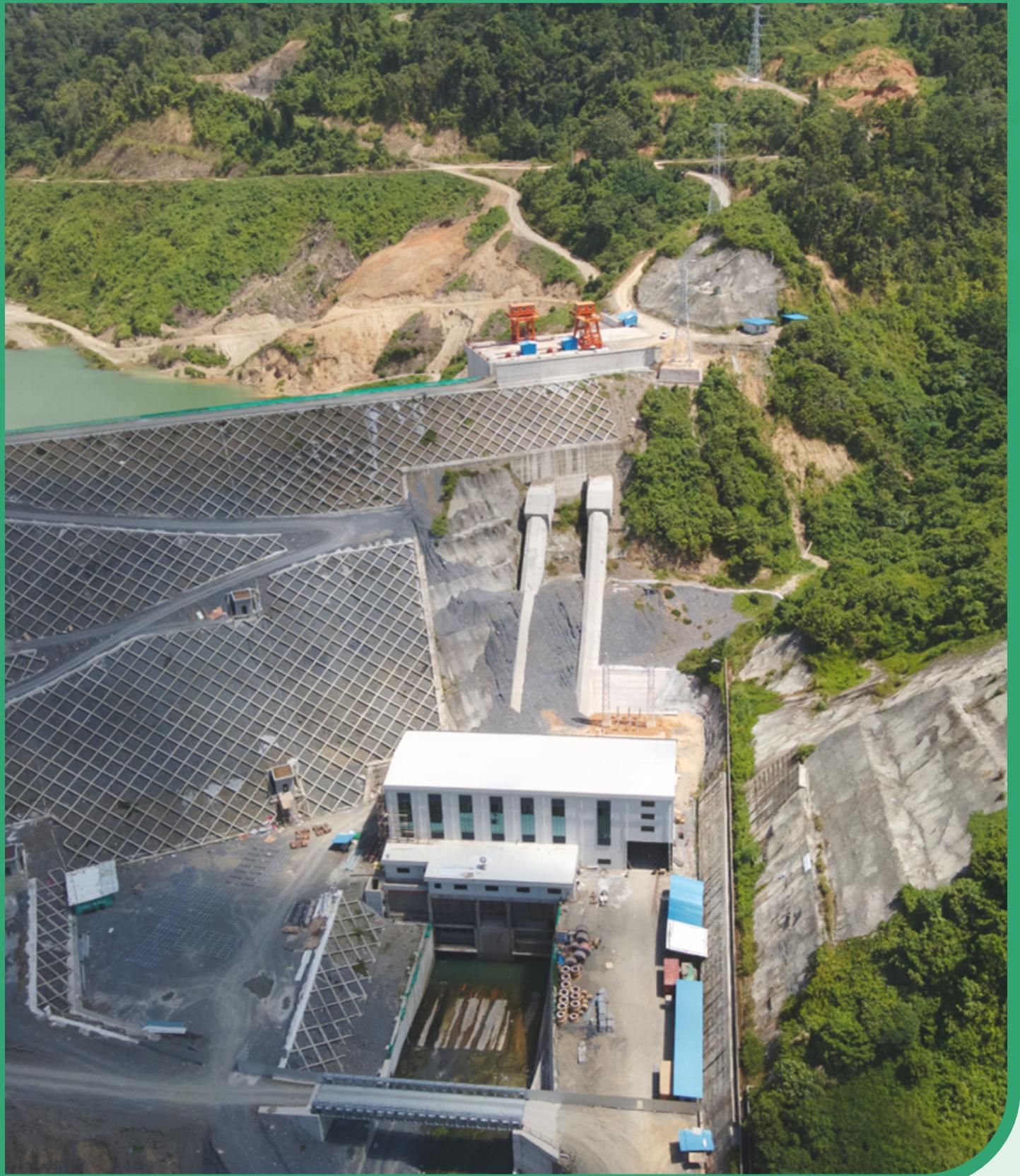
Where unforeseen circumstances indicate the budget allocations are likely to be insufficient or are likely to be used, Executive Managers must bring this to the immediate attention of Finance Division so that corrective action may be undertaken.

Each Divisional Executive Manager is responsible for ensuring that actual expenditure remains within their approved annual budget. Success in managing budget expenditure is a key indicator of the performance of Divisional Executive Managers.

Finance Division will provide monthly budget reports to enable Executive Managers to monitor progress. All transactions are coded to indicate the department responsible for incurring expenditure. Monthly reports provided by Finance Division should be checked by recipients to ensure that no miscoding has occurred. Finance will correct any errors advised to them and issue a fresh report.

For expenditure, any line of the Divisional Budget that exceeds the budgeted amount by 10% or more, the Divisional Executive Manager must provide a written explanation to the MD.

Management reports will be provided to each Board meeting together with an analysis of major variances between actual and budgeted expenditure.



# 17. Financial Systems Administration

## 17.1 Policy

This policy is to provide the guidelines for the management of financial recording and reporting systems used at NEA.

## 17.2 Purpose

To ensure that there is effective internal control over the financial systems of the NEA.

The proper administration of financial system is essential to;

- Protecting the organization's books and accounting record from fraud,
- Providing a complete audit trail to enable independent verification of financial systems,
- Avoiding errors in record keeping,
- Safeguarding against catastrophic loss of accounting record, and
- Ensuring efficient and timely production of accounting information.

## 17.3 NEA Financial System

NEA financial system comprise;

- An integrated Attaché General Ledger Accounting system with automatic access and transaction rules;
- Excel workbooks to which password control is applied; and
- Online Business Banking (OBB) with 3-Tier authentication access codes.

## 17.4 Computer Access Controls

The following officers to have access to the **Attaché accounting** system;

1. Managing Director - Administrator
2. Finance Manager – Master User
3. Senior Accountant – General Ledger Access
4. Accounts Payable Officer – Suppliers Module Access
5. Accounts Receivable – Customer Module Access
6. Budget Officer – General Ledger – Budget

The following officers to have access to the **Online Business Banking** system;

1. Managing Director – Final Approver
2. Executive Manager – Approver Viewer
3. Finance Manager – Processor (2<sup>nd</sup> Approver)
4. Senior Accountant – Final Initiator (Reviewer/Maker)
5. Accounts Payable Officer – Initiator # 1 (Maker)
6. Accounts Receivable – Initiator # 2 (Maker)

The following physical access control over the accounting system must be maintained;

1. All Finance Officers do not have physical access to the main server hosting the Attaché accounting software system.
2. Physical access to the hardware hosting the software is accessible by the licensed users only.
3. Hardware containing backup data is maintained in a safe location in Finance Manager's office.
4. Physical access to hardware hosting the Online Business Banking facilities is restricted to the authenticated users only.

### **17.5 Audit Trail**

Audit Trails provide a primary means for the discovery of fraud. Attaché provides an extensive audit trail for transactions through the drill down and detail transaction reporting features. These features are not readily available in excel based systems.

Hard copies of source documents and authorized forms are an important element of the audit trail for all systems. These must be safely stored and clearly identified.

To provide a clear audit trail in all systems, it is essential that any corrections to data entered in an accounting record be made by way of adjusting entry or reversal i.e. the original incorrect entry must remain in the books and not simply deleted. An adjusting entry with explanatory note should be used to deduct an amount equal to the incorrect entry and the correct data then entered as a correct item. Global 'Preferences' in the Attaché system will be set to enforce the 'reversal rule'. Care must be taken by persons entering data in excel based systems to observe this rule.

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**FORM 01 - INDEPENDENT POWER PRODUCER (IPP) ANNUAL GENERATION LICENSE OFFICIAL RECEIPT**  
This form should be used in receiving Annual Generation License Fees for IPPs

	
<b>IPP ANNUAL GENERATION LICENSE RECEIPT BOOK</b>	
RECEIPT	
RECEIPT NO: <b>0000</b>	
DATE: _____	
RECEIVED FROM: _____	
THE SUM OF: _____	
KINA TOEA	
BEING FOR: _____	
CHQ#: _____	BANK DETAILS: _____
RECEIVED BY: _____	SIGNATURE: _____

White: Client Copy

Blue: Account Copy

Yellow: Bookfast Copy

**FORM 02 - POWER UTILITY COMPANY ANNUAL GENERATION LICENSE OFFICIAL RECEIPT**  
This form should be used in receiving Annual Generation License Fees for Power Utility Companies

**POWER UTILITY COMPANY ANNUAL GENERATION LICENSE RECEIPT BOOK**

RECEIPT



DATE: \_\_\_\_\_

RECEIPT NO: **0000** \_\_\_\_\_

RECEIVED FROM: \_\_\_\_\_

THE SUM OF: \_\_\_\_\_

KINA

BEING FOR: \_\_\_\_\_

TOEA

RECEIVED BY: \_\_\_\_\_

K: \_\_\_\_\_ CHQ#: \_\_\_\_\_

BANK DETAILS: \_\_\_\_\_

RECEIVED BY: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

White: Client Copy

Yellow: Book fast Copy

Blue: Account Copy

**FORM 03 - TECHNICAL LICENSING FEE OFFICIAL RECEIPT**  
This form should be used in receiving Technical Licensing

		
<b>TECHNICAL LICENSING FEE RECEIPT BOOK</b>		
RECEIPT		
DATE: _____	RECEIPT NO: <b>0000</b> _____	
RECEIVED FROM: _____	THE SUM OF: _____  KINA TOEA	
BEING FOR: _____	CHQ#: _____  BANK DETAILS: _____	
RECEIVED BY: _____	SIGNATURE: _____	
White: Client Copy	Blue: Account Copy	Yellow: Bookfast Copy

**FORM 04 - SOLAR INSTALLATION LICENSING FEE OFFICIAL RECEIPT**  
This form should be used in receiving Solar Installation Licensing Fees

**SOLAR INSTALLATION LICENSING FEE RECEIPT BOOK**



RECEIPT

DATE: \_\_\_\_\_

RECEIPT NO: **0000** \_\_\_\_\_

RECEIVED FROM: \_\_\_\_\_

THE SUM OF: \_\_\_\_\_  
- - - - -  
KINA  
TOEA

BEING FOR:

K: \_\_\_\_\_ CHQ#: \_\_\_\_\_ BANK DETAILS: \_\_\_\_\_

RECEIVED BY: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

White: Client Copy

Blue: Account Copy

Yellow: Book fast Copy

**FORM 05 - WIND INSTALLATION LICENSING FEE OFFICIAL RECEIPT**  
This form should be used in receiving Solar Installation Licensing Fees

**WIND INSTALLATION LICENSING FEE RECEIPT BOOK**

RECEIPT



DATE: \_\_\_\_\_

RECEIPT NO: **0000** \_\_\_\_\_

RECEIVED FROM: \_\_\_\_\_

THE SUM OF: \_\_\_\_\_ KINA  
\_\_\_\_\_ TOEA

BEING FOR:

K: \_\_\_\_\_ CHQ#: \_\_\_\_\_ BANK DETAILS: \_\_\_\_\_

RECEIVED BY: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

White: Client Copy

Blue: Account Copy

Yellow: Bookfast Copy

## FORM 06 - MISCELLANEOUS OFFICIAL RECEIPT

This form should be used in receiving Operating Account Receipts and other receipts that do not fall into the category of the above receipts

### MISCELLANEOUS RECEIPT BOOK

RECEIPT



DATE: \_\_\_\_\_ RECEIPT NO: **0000** \_\_\_\_\_

RECEIVED FROM: \_\_\_\_\_

THE SUM OF: \_\_\_\_\_

KINA  
TOEA

BEING FOR: \_\_\_\_\_

K: \_\_\_\_\_ CHQ#: \_\_\_\_\_ BANK DETAILS: \_\_\_\_\_

RECEIVED BY: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

White: Client Copy

Yellow: Breakfast Copy

Blue: Account Copy

**FORM 07 - REVENUE ACCOUNT OFFICIAL RECEIPT**

This form should be used in receiving Revenue Account Receipts and other receipts that do not fall into the category of the above receipts

	
<b>REVENUE RECEIPT BOOK</b>	
RECEIPT	
DATE:	RECEIPT NO: <b>0000</b>
RECEIVED FROM:	
THE SUM OF:	KINA _____ TOEA _____
BEING FOR:	
K:	CHQ#: _____ BANK DETAILS: _____
RECEIVED BY:	SIGNATURE: _____
White: Client Copy      Blue: Account Copy      Yellow: Bookfast Copy	

**FORM 08- SALES REQUISITION FORM**

This form should be used in requesting formulation of sales invoice

**SALES INVOICE REQUISITION****PLEASE INVOICE TO:**

Customer Reference No: \_\_\_\_\_

Customer Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Contact Name: \_\_\_\_\_

Telephone Contact No: \_\_\_\_\_

NET: \_\_\_\_\_ GST: \_\_\_\_\_ GROSS: \_\_\_\_\_

**INVOICE DETAILS:**

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**DETAILS WHERE INCOME IS TO BE CREDITED**

ACCOUNT CODE: \_\_\_\_\_

AUTHORISED BY DIVISIONAL MANAGER: \_\_\_\_\_

APPROVED BY FINANCE MANAGER: \_\_\_\_\_

**FOR FINANCE USE**

INVOICE PREPARED ON: \_\_\_\_\_

INVOICE NUMBER: \_\_\_\_\_

**FORM 09 - CHEQUE REQUISITION FORM**  
This form should be used to raise all cheques



**NATIONAL ENERGY AUTHORITY**  
**CHEQUE PAYMENT VOUCHER**

<b>NATIONAL ENERGY AUTHORITY</b> <b>CHEQUE PAYMENT VOUCHER</b>							
<b>DATE:</b> _____ <b>CHEQUE#</b> _____							
<b>PAY TO:</b> _____							
<b>ADDRESS:</b> _____ _____ _____							
<b>AMOUNT</b>	<b>K</b>    <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="flex-grow: 1; background-color: #e0f2e0; padding: 5px; margin-right: 10px;">Net Cheque Enclosed</div> <div style="background-color: #e0f2e0; width: 100px; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="flex-grow: 1; background-color: #e0f2e0; padding: 5px; margin-right: 10px;">TOTAL (K)</div> <div style="background-color: #e0f2e0; width: 100px; height: 20px;"></div> </div>						
<b>PAYMENT DETAILS</b>							
<b>Supplier</b>	<b>Supplier Invoice No</b>	<b>Date</b>	<b>Amount</b>	<b>NEA Order No</b>	<b>Date of NEA Order</b>		<b>Type of Expense or Other</b>
<b>This cheque:</b> <b>K0.00</b>							
<b>AUTHORISATION</b>							
<b>Amount Paid on This Cheque number:</b> _____				<b>Requested by:</b> _____			
<b>Approved by:</b> _____				<b>Checked by:</b> _____			
<b>Cheque number:</b> _____				<b>Signed by 1:</b> _____			
<b>Raised by:</b> Accounts				<b>Signed by 2:</b> _____			
<b>RECEPIENTS</b>							
<b>RECEIVED BY:</b> _____				<b>SIGNATURE:</b> _____			
<b>DATE:</b> _____				<b>TIME:</b> _____			
<b>Checked by Accounts Supervisor:</b> _____				<b>Date:</b> _____		<b>Attache Entered:</b> _____	

**FORM 10 - ONLINE REQUISITION FORM**

This form should be used to raise all cheques


**NATIONAL ENERGY AUTHORITY  
ONLINE PAYMENT VOUCHER**

DATE: \_\_\_\_\_

PAY TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_**AMOUNT**                    **K****Net Cheque Enclosed****K0.00****TOTAL (K)****PAYMENT DETAILS**

Supplier	Supplier Invoice No	Date	Amount	NEA Order No	Date of NEA Order	Type of Expense or Other

**This cheque:**                    **K0.00****AUTHORISATION****Amount Paid on This Cheque number:** \_\_\_\_\_ **Requested by:** \_\_\_\_\_**Approved by:** \_\_\_\_\_**Checked by:** \_\_\_\_\_**Cheque number:** \_\_\_\_\_ **Signed by 1:** \_\_\_\_\_**Raised by:** Accounts                    **Signed by 2:** \_\_\_\_\_**RECEPIENTS****RECEIVED BY:** \_\_\_\_\_ **SIGNATURE:** \_\_\_\_\_**DATE:** \_\_\_\_\_ **TIME:** \_\_\_\_\_

Checked by Accounts Supervisor: Date: Attache Entered:

## FORM 11

This form should be used to request for replenishment of Petty Cash

## PETTY CASH REIMBURSEMENT FORM



**NATIONAL ENERGY AUTHORITY**  
**PETTY CASH REIMBURSEMENT FORM**

**PETTY CASH RECONCILIATION**

**FUND TOTAL (K):** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**PETTY CASH HOLDER:** \_\_\_\_\_ **SIGNATURE:** \_\_\_\_\_

CASH ON HAND			FROM: _____	TO: _____	EXPENSE ACCOUNT CODE
CASH COUNT			RECEIPTS/EXPENDITURE		
DENOMINATION	NO	AMOUNT	DATE	DETAILS	AMOUNT
K100		-			
K50		-			
K20		-			
K10		-			
K5		-			
K2		-			
COINS					
K1.00		-			
K0.50		-			
K0.20		-			
K0.10		-			
K0.05		-			
<b>TOTAL CASH</b>					
<b>SUMMARY</b>					
Total Cash		-			
Total Petty Cash Receipts		-			
* Total		-			
Overage		-			
Shortage		-			
<b>TOTAL PETTY CASH RECEIPTS</b>					

Replenishment Claim K \_\_\_\_\_ :

Prepared by: \_\_\_\_\_ Approved by: \_\_\_\_\_

**FORM 12 - DUTY TRAVEL EXPENSE/ACUITTAL FORM**

This form should be used for all travel acquittals

**NATIONAL ENERGY AUTHORITY  
DUTY TRAVEL EXPENSE/ACUITTAL FORM****TO BE COMPLETED BY TRAVEL ADVANCE HOLDER**

(Circle whatever is appropriate)

1: Name..... 2: Designation: .....

3: Amount Receipt: Incidental (K)..... 4: Travel Allowance.....

5: Date of Receipt:.....

6: Was it a Domestic/Overseas Travel?.....

**ACQUITTAL RECEIPTS**

6: Accommodation: Is receipt Attached? Yes/No Cost (K).....

7: Hire Car: Is the Receipt/Invoice attached? Yes/No Cost (K).....

8: Airfares: Are the Boarding Passes Attached? Yes.No Cost (K).....

9: Clothing Allowance: Are the receipts Attached: Yes/No Cost (K).....

10: Is there any deviation approval?.....

If yes, please explain

11: Amount due for refund (K)..... Request for reimbursement must be accompanied with supporting documents: State your reasons below

.....

.....

.....

12: I declare that the particulars stated below are correct:

Signed:..... Date:..... Time:.....

**TO BE COMPLETED BY FINANCIAL DELEGATE**

13: Is the amount for a refund back to the Authority/reimbursement to the officer correct?

.....  
.....  
.....

14: Is an official receipt attached in support of refund/reimbursement? If need be provide more details

.....  
.....  
.....

15: Have entries been made on Advance Register?.....

16: Remarks.....  
.....  
.....

**17: Declaration by Finance Manager:**

Name:..... Signature:.....

Date:..... Time:.....

**18: APPROVAL BY MANAGING DIRECTOR**

Name:..... Signature:.....

Date:..... Time:.....

## **FORM 13 -EXPENSE REIMBURSEMENT CLAIM FORM**

This form should be used for all reimbursable claims.



## NATIONAL ENERGY AUTHORITY EXPENSES REIMBURSEMENT CLAIM FORM

**RECEIPTS MUST BE ATTACHED**

*(Please number attached receipts and cross reference below)*

Name.....

Date Claim Made.....

Position.....

Division:.....

Date Incurred	Paid To	Nature of Expense	Amount Claimed	Receipt No
<b>TOTAL AMOUNT CLAIMED</b>				

Circumstances in which expenditure was incurred: (Please describe)

**APPROVED / NOT APPROVED**

**Signature of claimant**

Position..... Date:.....

**FORM 14 - STAFF ADVANCE FORM**

This form should be used to request staff advances


**NATIONAL ENERGY AUTHORITY  
STAFF ADVANCE FORM**

Name of Applicant:

Amount of Advance Sought: (K)

Purpose of Advance:

Terms of Repayment of Advance:

(Strike out if Applicable)

This advance is repayable in.....installments of K.....

(number)

(Amount of Installment)

Installments are paid in:.....

(enter arrangement for scheduling repayments eg: each payday, end of month)

**Advances to be recovered from Salary:**

(strike out if inapplicable)

In the event that the amount sought is advanced to me, I hereby authorise deduction of K.....  
from my fortnightly salary, commencing from the next available pay period until the full amount of the advance has been repaid.

I also undertake not to apply for further advances while there is an outstanding amount payable by me.

Signature of Applicant.....

Date:.....

This application is recommended / not recommended

.....  
Division/Unit Head**APPROVED / NOT APPROVED**.....  
Managing Director**RECEIPT**I acknowledge receipt from NEA of the advance of  
K..... to be repaid in accordance with  
the arrangement stated above  
.....

Signature of Applicant

**FORM 15 -SUPPLIERS PAYMENT FORM**

This form should be used to pay creditors who provide goods and services via Purchase Order or Service Contract  
 This is mainly for suppliers which NEA has credit facilities with


**NATIONAL ENERGY AUTHORITY  
SUPPLIERS PAYMENT FORM**

Payee:

 .....  
 .....  
 .....

Date:.....

Suppliers Invoice Number	Purchase Order No	Goods Received Note No	Description of Payment	Amount before GST
			GST PAID	
TOTAL PAYABLE				

I certify that the goods/service listed above have been received in good order and the above is due and payable to  
 the suppliers

Accounts Payable Officer

Date:...../...../.....

**PAYMENT APPROVED / NOT APPROVED**

..... Date:...../...../.....

Finance Manager

**FORM 16 -PAYROLL RELATED EXPENSES FORM**

This form should be used to document all payroll related expenses

**NATIONAL ENERGY AUTHORITY  
PAYROLL RELATED EXPENSES FORM****PLEASE PAY TO:**

Payee Details:

---

---

Address:

---

---

Contact Name::

---

---

Contact Telephone No::

---

---

**AMOUNT:** \_\_\_\_\_**PAYMENT DETAILS: (Please attach Payroll Reports)**

---

---

---

---

---

**DETAILS WHERE EXPENSES TO BE DEBITED**

Account Code: \_\_\_\_\_

PREPARED BY: \_\_\_\_\_  
(Payroll Officer)

Date: \_\_\_\_\_

CHECKED BY: \_\_\_\_\_  
(HR Manager)

Date: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_  
(Finance Manager)

Date: \_\_\_\_\_

**FORM 17 - PURCHASE QUOTATION FORM**

This form is attached to the Purchase Requisition when goods/services required exceed K500. Every effort should be made to obtain quotes from approved suppliers


**NATIONAL ENERGY AUTHORITY  
PURCHASE QUOTATION FORM**

Description of Goods and Services Required	Quantity	Units (eg: kgs)

**QUOTATION 1**

Suppliers Name	Telephone	Contact Name	Total Price Quoted

Payment terms and other conditions of supply


**QUOTATION 1**

Suppliers Name	Telephone	Contact Name	Total Price Quoted

Payment terms and other conditions of supply


**QUOTATION 1**

Suppliers Name	Telephone	Contact Name	Total Price Quoted

Payment terms and other conditions of supply


**RECOMMENDED QUOTE**

It is recommended that QUOTE..... above is accepted and that a Purchase Order be placed with the supplier for the following reasons (please explain if lowest quote is not recommended or it is not possible to obtain 3 quotes).

Date:...../...../.....

Purchasing Officer

Approved by Managing Director / Board in accordance with Board Resolution  
(Circle whichever is applicable)

FORM 18 - CAPITAL EXPENDITURE REQUEST FORM

This form should be used to document Capital Expenditure decisions



**NATIONAL ENERGY AUTHORITY**  
**CAPITAL EXPENDITURE REQUEST FORM**

Requisition No: \_\_\_\_\_  
(Leave Blank - assigned by Purchasing)

**Date:** \_\_\_\_\_

**Requestor:** \_\_\_\_\_

**Capital Asset Type** \_\_\_\_\_

**Supplier** \_\_\_\_\_

**Need/Description/Justification (attach explanations if possible)**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Estimated Cost Summary**

Capital Asset: K \_\_\_\_\_ New: \_\_\_\_\_

Trade-In (if any) K \_\_\_\_\_ Replacement: \_\_\_\_\_

Other Cost K \_\_\_\_\_

**TOTAL PROJECT K** \_\_\_\_\_ **BUDGETED?** \_\_\_\_\_

Budget Reference #: \_\_\_\_\_

**APPROVED / NOT APPROVED:**

Managing Director: \_\_\_\_\_

Date: \_\_\_\_\_

FORM 19 - PURCHASE REQUISITION FORM

This form should be used for all purchases



**NATIONAL ENERGY AUTHORITY**  
**PURCHASE REQUISITION FORM**

PR NO:
--------

DATE:
-------

**Requesting Division**

Item #	Qty	Ref #	Description	Purpose	Price/Unit

<b>Deliver to</b>	<b>Required Date of Delivery.</b>
-------------------	-----------------------------------

<b>Suggested Suppliers</b>	
1 _____	Signed:
2 _____	
3 _____	<b>Approved / Not Approved</b>

**FORM 20 - PURCHASE ORDER FORM**

This form should be used for all purchases requiring Purchase Order



**NATIONAL ENERGY AUTHORITY**  
**SECTION 58, LOT 3 GOADA HEREA BUILDING**  
**PO BOX 494, WAIGANI**  
**NATIONAL CAPITAL DISTRICT**

## PURCHASE ORDER FORM

**ORDER NO:**

**Date:** \_\_\_\_\_

**To:** [REDACTED]

**Please supply the following items  
Quote the above number on invoice**

I hereby quote Sales Tax Registration No:

Name of Authorised to Quote

**Signature of Person Authorised to Quote**

White Original - Client Copy

Duplicate Blue - Account Copy

**TriPLICATE Yellow: - Book Copy**

F/FORM 010



NATIONAL ENERGY

AUTHORITY

**NEA PAYMENT VOUCHER**

DATE: \_\_\_\_\_

**OBB REFERENCE No :** \_\_\_\_\_

PAY TO:	FUND AVAILABILITY		
DIVISION (S)	YES	NO	AMOUNT (K)
TECHNICAL REG			
ECONOMIC REG			
POLICY & PLANNING			
PROJECTS			
CORPORATE AFFAIRS			
LEGAL SERVICES			
COMM. OUTREACH			
EXECUTIVE SERVICES			

**PAYMENT DETAILS**

SUPPLIER'S ADDRESS	PARTICULARS	QTY	UNIT/RATE	AMOUNT(K)
<b>PAYABLE AMOUNT (K)</b>				0.00

**1. Authorized Divisional Head**

(Executive Manager) \_\_\_\_\_ (Date) \_\_\_\_\_

**2. Financial Delegate (Funds Available)**

(Finance Manager) \_\_\_\_\_ (Date) \_\_\_\_\_

**3. Examined By:**

(Accounts Payable Officer) \_\_\_\_\_ (Date) \_\_\_\_\_

5.  Approved Not Approved**4. Certified By:**

(Senior Accountant) \_\_\_\_\_ (Date) \_\_\_\_\_

(Managing Director) \_\_\_\_\_ (Date) \_\_\_\_\_

For Office Use

(Online Business Banking (OBB) Notification):

**ELECTRONIC RECEIPT - Int. Transfer**

Maker \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) \_\_\_\_\_

Reference Number: \_\_\_\_\_

0

Approver-01 \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) \_\_\_\_\_

STAMP HERE

Approver-02 \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) \_\_\_\_\_

## Notes

## Notes

## Notes

# Contact Information

## Office Address

Goada Herea Building  
Section 58 Allotment 3  
WAIGANI DRIVE, Port Moresby  
Papua New Guinea

## Postal Address

PO Box 494, VISION CITY 131, NCD

## Contact

Phone: 3253233  
Email: info@nea.gov.pg

## Website

Website: <https://www.nea.gov.pg>





[www.nea.gov.pg](http://www.nea.gov.pg)

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