

VIPS IMPREST ACCOUNT,

your budget related accounting System

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1. INSTALLATION OF THE PROGRAMME

1.1 Users of the programme

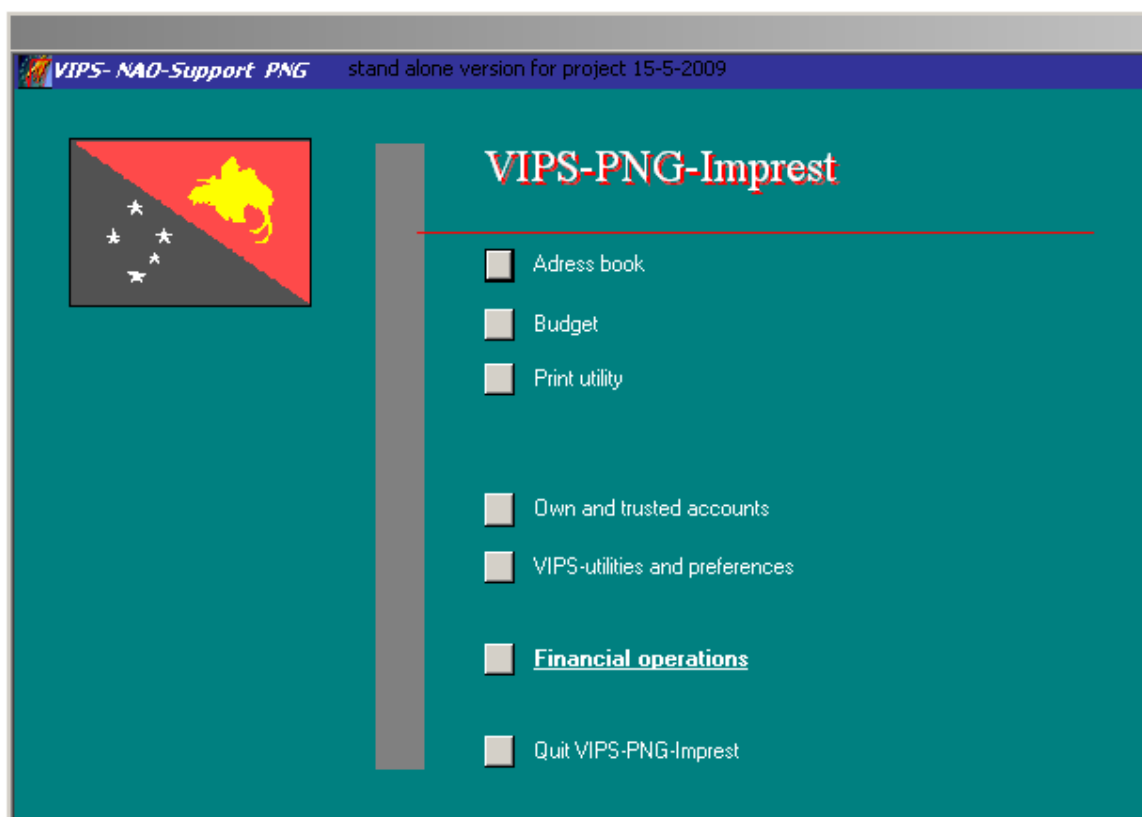
This software is essentially intended for accounting purposes of projects accounting against budget lines. In the first instance it was build to facilitate financial accounting and elaboration of financial reports for the European Union funded projects of Papua New Guinea, mainly the EDF Programme Estimates and the EDF Grants.

1.2 How to install the programme

Before installation of the programme at least Microsoft Access should be installed. If the User intends to export data to Word and/or Excel, these softwares should be installed to. The programme works better in the access 2002 environment but accepts later publicised versions. Nevertheless, in newer versions, some detail-features might not work.

2. THE MAIN SCREEN

Figure 1: The main menu



3. PRELIMINARY STEPS

3.1 Introducing your contacts

You will only be able to work with institutions, entities and persons registered in your address book. The address book can be accessed from the main menu but also other screens have a shortcut to the address book.

Figure 2: The address book

Identity Card
Nb:

Adress book | Relations/employees/members | Details | Accounts

Last name:
 First name:
 Gender:
 Type of Business:
 Occupation:
 Background:
 VAT Number:

Phone 1 (Private):
 Phone 2(Work):
 Cell Phone:
 Fax:
 e-mail:
 Address:
 Locality:
 Country:

Comments:

Record: of 1

no	Title/kind of	Name	Locality	Adress	Main expertise	Employer
310	Gov	ABEL Pangoa	Madang	IRPEF Inventory Inspector; P	undefined	
123	Pr	ABEL PHILEMON		DNPRD, P O Box 631, Waiga		
238	COM	ABLE COMPUTING (PNG) LTD		P O Box 643, Port Moresby		
572	Gov	ABURU Christopher	Waigani, NCD	Department of Foreign Affairs	undefined	
170		ACCOUNTANTS REGISTRATION BO		PO Box 1256, Boroko		
400	NGO	ADVENTIST DEVELOPMENT & RELIEF	Lae	Abel Tasman Street	undefined	
336	Con	AGRIFOR CONSULT S.A.		Rue L Genonreaux 14	undefined	
595	COM	AGUSTI Seguer		ECA, Entidad Colaboradore d	undefined	

When opening the address book, it always comes on an empty form. In this regard it has to be reminded that writing on data of a record is changing the record.

The address book form is divided in three sections

3.1.1 The upper-section of the address book

The upper-section contains the name of the form and some icons



Before entering data for a new record, one should always take attention that “New entry” marked in the Nb field. I you enter data on an existing record, you will simply modify the later one.



The navigation bar allows to move to within the contact data. As elsewhere pressing on these icons results in

- moving to the first record
- moving to the previous record
- moving to the next record
- moving to the last record
- opening the form for a new record

The preview  and printing  icons allow to print the address book.

The upper corner left icons respectively close  the contact form and open the help-file

3.1.2 The middle-section of the address book

The details of a contact have to be filled out in the middle section. The first tabulation “address book” allows for filling out the general identification and address of the person or entity.

Figure 3: Identification form

It has to be acknowledged that for automation purposes, the gender for companies and institutions etc is “fictive person”. In the right part of this form it is possible to introduce several addresses for the same person. The first address (Nb 1) is the default address.

The tabulation “relations/employees members” allows introducing dependency links between persons or institutions.

Figure 4: Relationships in the address book

Nb	Name	Relation	Adress	Locality
4	Wellens Francis	Adviser	Pbox 1199	
102	Paska Eka	Employee	PO Box 1199	
126	Rolly Ellen	Assistant Account:	PO Box 1199	
166	Huekwahin Jerr		NAO Support Unit	Port Moresby
237	Kiafuli Newton		PO Box 1199,	
241	Navi Fredah		PO Box 1199	
285	Norm Henry	Head of Finance	P O Box 1199	

The tabulation “details” allows for including a short name which can facilitate encoding of data

Figure 5: Details of the identification

The tabulation “Accounts” is very important. In Vips Imprest, it is impossible to open internal operations with somebody without having an account opened for him. If the person or the entity is working in different contracts or programme estimates an account should be opened for each of them, similarly if you are working with different cash and bank accounts. See hereunder the NAO-SU opened accounts for its petty cash, for its governmental accounts and for its Eu accounts for each of its programme estimates.

Figure 6: The personnel accounts

Name Account:	No Bank:	Number Account:	Comments on account:
EU Bank PE 2006	ANZ BANK		
Gv Bank 2006	ANZ BANK		
EU cash PE 2006			
EU Bank PE 2007	ANZ BANK		
Gv Bank 2007	ANZ BANK		
EU cash PE 2007			
EU Bank PE 2008/09	ANZ BANK		
EU cash PE 2008/09			
Gv bank PE 2008/09	ANZ BANK		
Gv bank PE 2008/09	ANZ BANK		

3.1.3 The search engine of the address book

Figure 7: The search engine of the address book

no	Title/kind of	Name	Locality	Address	Main expertise	Employer
310	Gov	ABEL Pangoa	Madang	IRPEF Inventory Inspector, P	undefined	
123	Pr	ABEL PHILEMON		DNPRD, P O Box 631, Waiga		
238	COM	ABLE COMPUTING (PNG) LTD		P O Box 643, Port Moresby		
572	Gov	ABURU Christopher	Waigani, NCD	Department of Foreign Affairs	undefined	
170		ACCOUNTANTS REGISTRATION BOV		PO Box 1256, Boroko		
400	NGO	ADVENTIST DEVELOPMENT & RELIEF	Lae	Abel Tasman Street	undefined	
336	Con	AGRIFOR CONSULT S.A.		Rue L Genonreaux 14	undefined	
595	COM	AGUSTI Seguer		ECA, Entidad Colaboradore d	undefined	

The bottom part of the address book is in fact a record finder. You can select the records displayed in the data table, you can call a record to modify or read it in the middle section of the address book

Pagination		AGRIFOR CONSULT S.A.	
no	Title		
	AGRIFOR CONSULT S.A.		
400	NGC AGUSTI Seguer		
336	Con AIHAU Anna Aisa	Waigani NCD	
595	CON AIHI Leo M.	Boroko	
429	Ms AINUJI, MBE, OST.J, QPM Grah	Port Moresby	
850	CON AIR NIUGINI	Boroko	
502	AIRHAU ANNA AISA		
	CON AIRPORT LODGE		

To call a record, you can click on its selector in the table 238 CC or going through the name search function “pagination”. This function can be addressed through typing in the initials or scrolling down, as soon as selected, the registration details will appear in the middle section.

To change the order of the data in the data table, first click in the column you want to lead the reordering and then click on one of the reordering icons.

3.2 Setting up of a budget

3.2.1 Basis contract data

Your Vips-Imprest only accounts against budget lines and for operations to external accounts like suppliers.

For that reason, it is essential to start the an accounting exercise with the budget as it has been signed in the corresponding contract.

There are some examples of budgets given which can give useful ideas.

Vips-Imprest can account with four different funder in a project.

Figure 8: The budget form

No EC-fund: <input type="text" value="9"/> No FA: <input type="text" value="2"/> Commitment: <input type="text" value="3"/>						
Programme Estimate: <input type="text" value="NAOSP III PE 1"/>		Refresh <input type="button" value="🔍"/>				
Total funding	Gov -fund	Eu-fund	Ben-fund	other-fund		
1 187 940.00	329 200	851 240				
Budget Contract data						
Funding category	Total Funding	Go-funding	EU-Funding	Ben-Fundit	Oth-fundir	
1. Activities	282 040.00	5 000	277 040			
2. Investment costs	327 000.00	150 000	169 500			
3. Operating costs	500 200.00	174 200	326 000			
4. Contingencies	78 700.00		78 700			
*	0.00					

Clicking on the “go to new record” Icon allows to open a new budget (a new programme estimate or a new contract).

The first thing to do is to give the baby a name. This will become the name of your contract in the financial reports but also everywhere in the programme, so please, don’t make it to long.

Figure 9: Introduction of a new contact

No EC-fund: <input type="text"/> No FA: <input type="text"/> Commitment: <input type="text"/>						
Programme Estimate: <input type="text" value="My new project PE 1"/>		Refresh <input type="button" value="🔍"/>				
Total funding	Gov -fund	Eu-fund	Ben-fund	other-fund		
0,00						
Budget Contract data						
Funding category	Total Funding	Go-funding	EU-Funding	Ben-Fundit	Oth-fundir	
	0.00					

When you start typing the name, the Vips-Imprest automatically gives a number to the budget. Normally it takes the highest existing number +1. This number can be changes any when during operations provided it will not be changed to another existing budget number.

It is useful to fill out the Numbers of the EC-Fund (e.g. 9 or 10), the number of the Financing agreement and the number of the commitment within the financing agreement.

Clicking on the “Contract data” tabulation allows to fill out essential project data. If the tabulations are not visible the right scrollbar should be pushed up.


Figure 10: The essential contractual data

The screenshot shows a software interface with two tabs: "Budget" and "Contract data". The "Contract data" tab is active. The form contains the following fields:

- Implementation Agency: NAO Support Unit
- Supervisor: Department of Natic
- IA Manager: MOSI
- IA accountant: NAV
- Start date: 01/01/06
- End date: 28/02/07
- Tax refund unit: Internal Revenue Co, GST

There is also a small icon with the number 60 in the bottom right area of the form.

These self explanatory fields have to be filled out to process a financial report.

The field Tax refund unit is the account of internal operations for tax refund and for allowing drawing expenditure reports for the Internal Revenue Commission. The values have to be select in the drop down box. Only contacts with accounts registered in the internal accounts  of the PE appear here (own and trusted accounts).

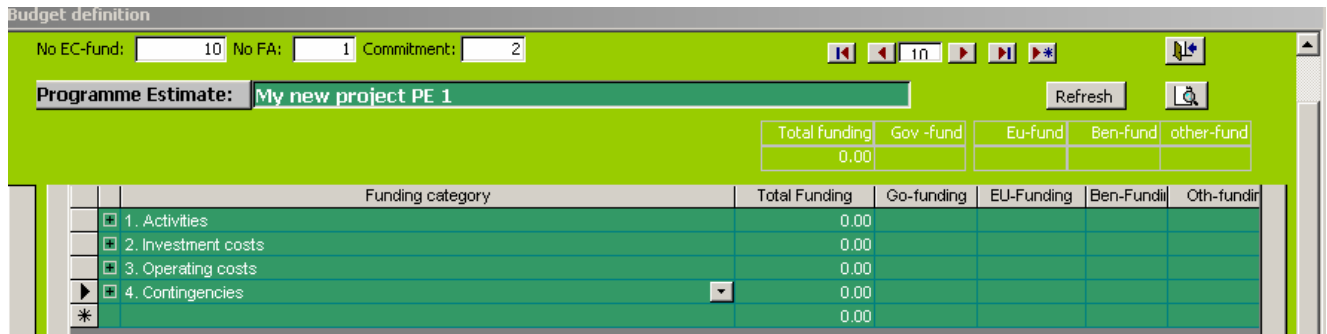
3.2.2 Building the budget

The budget is composed of detailed budget lines. These are regrouped in main budget lines which are grouped in funding categories. To try to remain systematic and use as much as possible the same wording from one programme estimate to another, all these items are stored and can be reused and corrected. They can be accessed in the VIPS-Utility of the main menu.

In this example, the building a budget for Programme Estimates is shown.

Starting from the contract page build in 3.2.1 Basis contract data first the different funding categories can be filled out as shown in the image below:

Figure 11: Building a budget for a PE

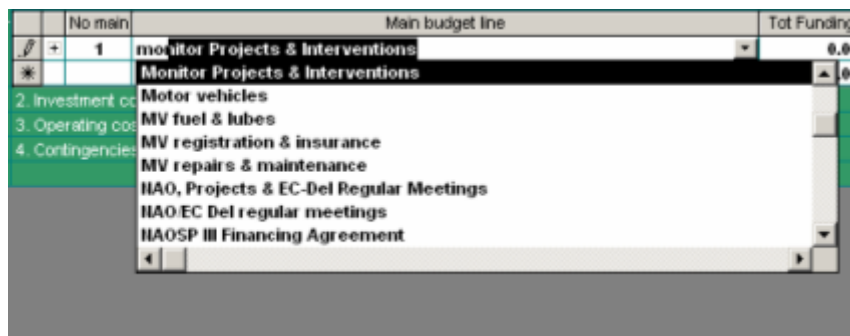


In the case of Programme Estimates, the 4 funding categories presented are obliged.

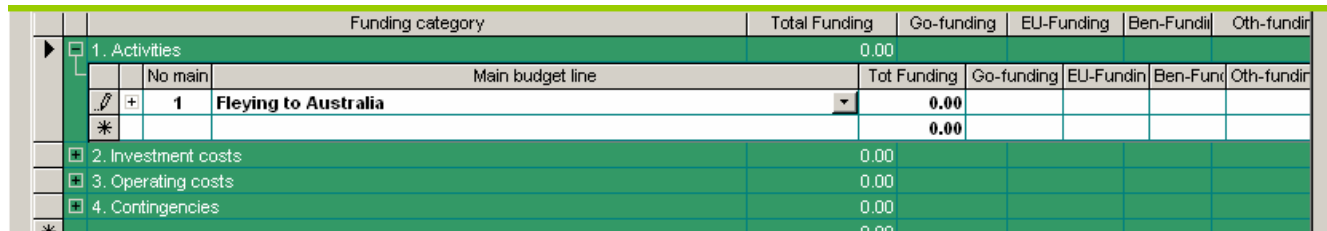
Clicking on the + button of a category opens it and allows to insert a first main budget line

The first option is to select a Main budget line in the scroll down field clicking the first letters or scrolling down allows for selecting the Main budget title.

Figure 12: Defining main budget lines



If the budget line is not foreseen in the scroll down, simply encode it.



After entering the new line, a pop-up window will ask for confirming, if confirmed, the added line will appear when scrolling down the main budget line combo box.



Clicking on the + icon of the main budget line opens the detail budget line

Figure 13: Defining detail budget lines


Funding category					Total Funding	Go-funding	EU-Funding	Ben-Fundin	Oth-fundir			
1. Activities					0.00							
Main budget line					Tot Funding	Go-funding	EU-Fundin	Ben-Fundir	Oth-fundir			
1 Flying to Australia					0.00							
budget detail					Unit	Qty	Unit cost	Cost	%Go	%EU	%BEN	%Otr
1 Flights arrangements								0.00				
2 Develop Scaling Up Strategies					0.00							
2. Investment costs					0.00							
3. Operating costs					0.00							
4. Contingencies					0.00							

The way to enter the labels is the same as for the main budget lines. It is further necessary to introduce the units quantities and unit cost for the whole budget. The repartition per donor has to be indicated in percentage. The software automatically calculates the totals of the budget lines and the amounts this represent per donor.

Figure 14: Filling out costs, quantities and donor repartition

Funding category					Total Funding	Go-funding	EU-Funding	Ben-Fundin	Oth-fundir			
2. Investment costs					86 200.00		86 200					
Main budget line					Tot Funding	Go-funding	EU-Fundin	Ben-Fundir	Oth-fundir			
1 Office equipment					26 200.00		26 200					
2 Motor vehicles					60 000.00		60 000					
3 Advisory function at the IIAO Unit					0.00							
3. Operating costs					1 153 745.00	226 065	718 617	209 000				
Main budget line					Tot Funding	Go-funding	EU-Fundin	Ben-Fundir	Oth-fundir			
1 Staff costs					818 445.00	100 265	718 117					
budget detail					Unit	Qty	Unit cost	Cost	%Go	%EU	%BEN	%Otr
11 Programme Administrator					Mon	20	5 470.95	109 419.00	36		64	
12 Finance & Contracts officer					Mon	20	4 016.90	80 338.00			100	
21 Programme Officer (Social & macro-econ)					Mon	20	2 897.95	57 959.00	52		48	
22 Programme Officer (Primary & Trade)					Mon	20	2 547.05	50 941.00	20		44	
2 Office operating costs								93 100.00	83 600		500	9 000
3 Vehicle operating costs								42 200.00	42 200			
4 Office rental								200 000.00				200 000

3.3 Defining own and trusted accounts

The definition of own and trusted account of a programme estimate is very important. The corresponding form can be accessed through the  icon present on several other forms and directly from the main menu. The own accounts are the accounts of the programme estimate (bank and cash per donor). The accounts have to exist in the address book before introducing them in the Own and Trusted Accounts table.

As minimum external accounts, there should be one account per donor involved (in the example hereunder, the Olas payments for the EC transfers) and a tax account, hereunder the IRC GST account.

When agreed by the imprest accounting officer and the Imprest manager, other trusted accounts can be introduced for advances (e.g. project personnel) or for refunds (e.g. Air Niugini or insurance cie)

Only for the funding related accounts, the donor related has to be filled out.

Figure 15: Trusted and own accounts

Identification of trust worth accounts for this imprest account:

IRPEF PE 4

Account holder	Name account:	Short name account	Donor related
Delegation of the Europe	Olas payments	EC	EU Funding
Internal Revenue Commissi	GST	IRC-GST	
IRPEF PE 4 Imprest	2006 A/C	2006 A/C	EU Funding
Westpac Bank	Westpac Bank		
Bergey	advances	Marie	
*			

4. THE FINANCIAL OPERATION FORM

Figure 16: The financial operation form

VIPS- NAO-Support PNG: Imprest Account management

NAOSP III PE 2

From: NAO Support Unit EU Bank PE 2007

To: [] []

Description: []

Executed

Paid date: [] Cheque No: []

Statements: NAO Support Unit EU Bank PE 2007 from: [] to: [] Search nb: []

EU Bank PE 2007 balance on 16/06/09: -80 000.00 550 726.60 -630 726.60

No	date	Transaction with	In	out	VAT	Categ	Main budget	Detail budget	Description	executed
37	28/02/07	NAO Support Unit							Opening of account	877
1	01/01/06	NAO Support Unit		100.00					Opening of new bank account for f	879
529	21/11/07	NAO Support Unit		3 970.55					Reimbursement of expenditures pai	887
▶ 888	21/11/07	NAO Support Unit		3 970.55					Reimbursement of expenditures pai	530
919	28/02/08	NAO Support Unit	100.00						refund for opening of PE 3 bank ac	920
623	24/12/07	NAO Support Unit	60 000.00						Transfer of funds to NAOSP III PE2	995
1050	28/02/08	NAO Support Unit		60 000.00					Reimbursement of advance	1051


This form is divided in two parts.

The upper part of the Financial Operation form is the encoding part described below in the chapter Introducing Financial Operations.

The bottom part is in fact the equivalent of the statements of bank accounts. The selection line allows to

Statements: NAO Support Unit EU Bank PE 2007 from: 07/06/07 to: 16/03/10 Search nb: []

To limit the statements to a period, it is necessary first to introduce the period (double click for calendar or direct typing) and then to (re) confirm the account.

Selecting a financial operation through clicking its left selection field  will copy it in the upper part of the screen.

4.1 Introducing financial operations

4.1.1 Internal operations

Internal operations are financial operations from one own account to another own account, e.g. from BankeU to cash, from cash to advance of one staff etc.

Figure 17: Internal operations

VIPS-NAO-Support PNG: Imprest Account management NAO SP III PE 2

From: NAO Support Unit EU Bank PE 2007

To: Apinas Project advances

Description: Advances for trip to Madang

Paid date: 16/06/09 Cheque No: 25

In: Out: 500 VAT:

Executed:

In this case, a cheque was written from the EU Bnk account to Mr Apinas. He will have an advance that he can account for through receipts or through a refund to one of the internal accounts.

Funding coming from the donor or refund from the Internal Revenue Commission are internal financial operations

4.2 Budget related operations (project expenditure)

For budget related expenditure the principles are the same. The toggle button expenditure / internal operations



allows to change from one screen to the other.

To introduce an expenditure, first the paying account has to be selected (the from account) and the supplier (to). If the data are correctly introduced in the address book, the Vat number of the supplier appears if he has one. In that case the boxes VATfree, VAT due (amount on which tax is due) and VAT appear.

When introducing the payment value in out, the programme automatically calculates vat and the vat due amount. The % of the taxes is defined in the VIPS utilities. The amounts can be modified by hand (eg. For national air tickets where no GST has to be accounted on a tax value of the price).

Figure 18: Accounting for expenditure

818

From: NAO Support Unit EU Bank PE 2007

To: Ato Catering Services GST No:1155

Invoice No: 08107 date: 26/02/08 Description: Catering for EDF training

Paid date: 28/02/08 Cheque No: 220

In: Out: 825.00 VAT: VATfree: 750.00 VAT: 75.00

Executed:

Category: Budget line Activ: Training/support to projects in EDF project mgt Local costs for training

The payment date should be the real date of the transaction, in case of a payment from a bank account it should be the same as in the monthly statement **Paid** date

The data for the drop down boxes Category budget line and detail budget line have to be introduced in that sequence

4.3 Saving financial operations

Once an operations is completed and verified, it can be saved by pressing the save button. The clear button whips the data in the upper part of the form without saving. The delete button deletes the operation from the system.

5. PRINTING OF FINANCIAL REPORTS


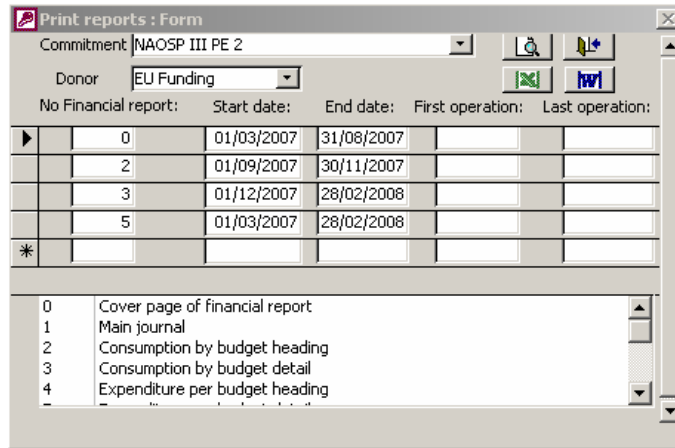
Your VIPS-Imprest allows for “In real time” preparing of financial reports or parts of it. The print utility can be accessed from the Main Menu but also through the preview commands .

Figure 19: The print utility



No Financial report:	Start date:	End date:	First operation:	Last operation:
0	01/03/2007	31/08/2007		
2	01/09/2007	30/11/2007		
3	01/12/2007	28/02/2008		
5	01/03/2007	28/02/2008		
*				

- 0 Cover page of financial report
- 1 Main journal
- 2 Consumption by budget heading
- 3 Consumption by budget detail
- 4 Expenditure per budget heading

Provided the Commitment (contract or programme estimate) is correctly selected as well as the donor the financial report is intended for, preview or printing of financial reports is rather easy.

- 1) encode the period for which the report is intended; this can be done through the dates or through the numbers of the financial operations. When both are filled out the numbers take priority on the dates.
- 2) Select the period (if several periods are provided) and the type of presentation and click on the preview icon to prepare the requested preview.
- 3) Once preview is opened, the presentation can be printed or exported to other applications like Word and Excel.

Normally the succession of periods presented correspond to the intermediary financial reports submitted but it is always possible to add another period or the present a report for the whole duration. The periods are kept in memory but can also be deleted through selection of it and pressing the delete key on the keyboard.

Some of the available reports are presented in 7 Some Print-outs

6. VIPS UTILITIES AND PREFERENCES.

This menu allows changing some of the features of the programme and including your preferences for working.

Most of the tabulations open forms allowing access to drop lists from the different screens. Items can be added, modified etc. To remove an entry it has to be selected and then deleted utilising the dela, Only labels or items can not be removed.

Figure 20: Vips utilities and preferences

Definition utility

Titles and kinds of businesses | Units | Localities and Countries | Budget names | Preferences

Definition of title/kind of business:

No	Acr	title/kind of business
1	Mr	Mister
2	Mrs	Madam
3	Dr	Doctor
4	Mtre	Maitre
5	Mrs and M	Madam and Mister
15	COM	Company
16	Coop	Cooperative
17	NGO	Non Gouvernemental Organisatio
18	Serv.	Service
19	INGO	International NGO
▶ 20	Ass	Association
21	Pr	Project
22	Prg	Programme
23	Ms.	Miss
24	Uni	University
25	Hg.Scl	High School

Definition of Function/Relationship

No	Function/Relationship
▶ 0	Unknown
1	Programme Manager
2	Head of LCD
3	Project Director
4	Head of Finance
5	Managing Director
7	Expert
8	Consultant
10	Employee
11	Member
12	Spouse
13	Parent
14	Contracts and Procedures
15	Head of Finance and contracts
16	Assistant Accountant
17	Assistant Secretary

The form of the references tabulation allows to define the default programme estimate and its main account you are working with. If default is indicated, Vips-Imprest will select the corresponding files at opening.

Titles and kinds of businesses | Units | Localities and Countries | Budget names | Preferences

Preferences at start-up of your preferred VIPS-Imprest:

Default Programme Estimate:

Account Holder:

Pay Account:

Alarms: on calendar On

on budget On First alert level in %:

Alarms on calendar and on budget can be turned off and on. Alarms on calendar will indicate financial operations which encoded on dates outside of the implementation period of the contract. Warning signals will be given when budget is exceeded. and depending of the alert level. The first alert level allows defining the first warning level announcing danger for budget exceeding and suggestion for requesting reallocation.

7. SOME PRINT-OUTS

COVER PAGE

PAPUA NEW GUINEA
NAO SUPPORT UNIT (NAO-SU)

EUROPEAN DEVELOPEMEMENT FUND

9.ACP.PNG.002
NAO Support Programme III

PROGRAMME ESTIMATE : NAOSP III PE 3

COVERING THE PERIOD FROM: 01/03/2008 to 30/06/2009

INDIVIDUAL FINANCIAL COMMITMENT No

RECORD OF EXPENDITURE No1
EU funding
COVERING THE PERIOD FROM 01/03/2008 to 30/06/2008
Evidence numbers from 9 to 355

THE RECORD OF EXPENDITURE IS APPROVED FOR THE SUM OF **Kina 176 486.72**
or one hundred seventy six thousand four hundred eighty six Kina and seventy two toea,
representing expenditure incurred in implementation of the imprest component of the budget of the
programme estimate

THE IMPREST ADMINISTRATOR

THE IMPREST ACCOUNTING OFFICE

Jeffrey KOPS

Henry NORM

THE MAIN JOURNAL

9.ACP-Papua New Guinea - 2 - NAO Support Programme III

PROGRAMME ESTIMATE: **NAOSP III PE 3**

COVERING THE PERIOD FROM : 01/03/2008 to 30/06/2009

INDIVIDUAL FINANCIAL COMMITMENT No

RECORD OF EXPENDITURE No2

COVERING THE PERIOD FROM 01/07/2008 to 31/10/2008

Evidence numbers from 356 to 668

EU funding

Main Journal in Kina

Operation No	Date	Amount	From	To	Description	Accounted to		Refundable Tax	Linked operation
						Budget lin	Amount		
365	07/07/08	(739.30)	NAO-SU/ EU Bank PE	AIR NIUGNI	Chq #47 Airfares POM/WAKMAD/POM - Jeffrey Kops	1.34.1	(739.30)	(67.21)	10.0%
366	03/07/08	(953.50)		Eka PASKA	Chq #48 Fortnight salary end 04.07.08	3.141	(953.50)		0.0%
367	04/07/08	(230.00)		Paula FORE	Chq #50 Per diem for lodging trip ITTO meeting 06-07/07/08	1.34.4	(230.00)		0.0%
368	03/07/08	(2 246.77)		Henry NORM	Chq #48 Fortnight salary end 04.07.08	3.112	(2 246.77)		0.0%
369	04/07/08	(1 109.38)		Elen ROLLY	Chq #49 Fortnight salary end 04.07.08	3.135	(1 109.38)		0.0%
370	03/07/08	(413.15)		Rex KUNDIPO	Chq #48 Fortnight salary end 04.07.08	3.143	(413.15)		0.0%
371	03/07/08	(648.77)		Veuh AU	Chq #48 Fortnight salary end 04.07.08	3.142	(648.77)		0.0%
372	03/07/08	(1 033.23)		Peter KUNIL	Chq #48 Fortnight salary end 04.07.08	3.134	(1 033.23)		0.0%
373	03/07/08	(1 033.23)		Rosekn ROMBA	Chq #48 Fortnight salary end 04.07.08	3.132	(1 033.23)		0.0%
374	03/07/08	(1 920.77)		Newton KIAPULI	Chq #48 Fortnight salary end 04.07.08	3.131	(1 920.77)		0.0%
375	03/07/08	(1 920.77)		Fredih NAVI	Chq #48 Fortnight salary end 04.07.08	3.133	(1 920.77)		0.0%
376	15/07/08	(500.00)		Alex TALMON-L'ARMBEE	Chq #51 Per diem Wewak trip 07-11/07/08	1.36.7	(500.00)		0.0%
377	17/07/08	(748.00)		ELA BEACH HOTEL	Chq #54 Accommodation 21-23.07/08 - Mr Alex Talmon, L'Armbee	1.36.8	(748.00)	(68.00)	10.0%
378	17/07/08	(2 246.77)		Henry NORM	Chq #52 Fortnight salary end 18.07.08	3.112	(2 246.77)		0.0%
379	17/07/08	(1 033.23)		Rosekn ROMBA	Chq #52 Fortnight salary end 18.07.08	3.132	(1 033.23)		0.0%
380	17/07/08	(1 920.77)		Fredih NAVI	Chq #52 Fortnight salary end 18.07.08	3.133	(1 920.77)		0.0%
381	17/07/08	(1 109.38)		Elen ROLLY	Chq #52 Fortnight salary end 18.07.08	3.135	(1 109.38)		0.0%
382	17/07/08	(953.50)		Eka PASKA	Chq #52 Fortnight salary end 18.07.08	3.141	(953.50)		0.0%
383	17/07/08	(413.15)		Rex KUNDIPO	Chq #52 Fortnight salary end 18.07.08	3.143	(413.15)		0.0%
384	17/07/08	(1 920.77)		Newton KIAPULI	Chq #52 Fortnight salary end 18.07.08	3.131	(1 920.77)		0.0%
385	17/07/08	(648.77)		Veuh AU	Chq #52 Fortnight salary end 18.07.08	3.142	(648.77)		0.0%
386	24/07/08	(1 500.00)		Wilson KAWAS	Chq #57 Casualwork carried out 7-18/07/08	1.36.9	(1 500.00)		0.0%

CONSUMPTION PER BUDGET HEADING

9.ACP-Papua New Guinea - 2 - NAO Support Programme III

PROGRAMME ESTIMATE: NAOSP III PE 3

COVERING THE PERIOD FROM: 01/03/2008 to 30/06/2009

INDIVIDUAL FINANCIAL COMMITMENT No.

RECORD OF EXPENDITURE No3

COVERING THE PERIOD FROM 01/11/2008 to 28/02/2009

EU funding

Summary table of budget consumption by budget item in Kina

Code	Title	Total budget	Previous record	Current record	Sum all record	Available balance	Consumption rate
1	Activities	536 200	111 071.94	44 470.58	155 542.52	380 657.48	29%
1.11	Finalising strategy for strengthening the NAO System	0	0.00	0.00	0.00		
1.12	Preparation of ICF/NAO-3 of the 10th EDF	0	0.00	0.00	0.00		
1.13	Preparation of 10th EDF Rural Economic Development	130 000	15 000.00	0.00	15 000.00	115 000.00	12%
1.14	Preparation of 10th EDF Human Resource Dev	60 000	0.00	0.00	0.00	60 000.00	0
1.15	Preparation of 10th EDF Non-Fiscal Sector	0	0.00	0.00	0.00		
1.16	Capacity Building at Office of Chief Secretary	0	0.00	0.00	0.00		
1.21	Steering Committee Meetings	0	0.00	0.00	0.00		
1.22	Reorganisation & Elements to new NAO System	0	0.00	0.00	0.00		
1.23	Training support to projects in EDF project unit	25 000	3 842.75	1 745.00	5 427.75	19 572.25	22%
1.24	NAO Project & EC-Del Regular Meetings	0	0.00	0.00	0.00		
1.25	International conference & workshops	102 000	0.00	0.00	0.00	102 000.00	0
1.31	Upgrading of MIS	0	0.00	0.00	0.00		
1.32	Support in Finance	34 300	7 141.02	4 029.00	13 170.02	23 129.98	34%
1.33	Management of Tender & Contract	0	0.00	0.00	0.00		
1.34	Project monitoring	65 000	11 485.74	15 485.38	24 971.12	38 828.88	41%
1.35	Project closure & audit	0	0.00	0.00	0.00		
1.36	Support to IREDF Project	102 000	73 634.43	14 491.20	90 273.43	11 826.57	88%
1.41	Preparation of draft JAR	15 000	0.00	4 500.00	4 500.00	10 500.00	30%
1.42	Preparation of Bi Annual report	0	0.00	0.00	0.00		
1.43	Further development of MIS	0	0.00	0.00	0.00		
2	Investment costs	86 200	12 656.82	0.00	12 656.82	73 543.18	15%
2.1	Office equipment	24 200	12 454.82	0.00	12 454.82	13 543.18	48%
2.2	Motors vehicles	60 000	0.00	0.00	0.00	60 000.00	0
2.3	Advisory function at the NAO Unit	0	0.00	0.00	0.00		
3	Operating costs	718 617	240 575.85	131 445.04	372 020.89	346 596.95	52%
3.1	Staff costs	718 117	240 575.85	131 415.04	371 990.89	344 125.95	52%
3.2	Office operating cost	500	0.00	30.00	30.00	470.00	4%
3.4	Office rental	0	0.00	0.00	0.00		
4	Contingencies	92 500	0.00	0.00	0.00	92 500.00	0
4.1	Contingency	92 500	0.00	0.00	0.00	92 500.00	0
Total expenditure		1 433 517	364 304.62	175 915.62	540 220.24	893 296.60	38%

THE IMPREST ADMINISTRATOR

THE IMPREST ACCOUNTING OFFICER

EXPENDITURE PER BUDGET HEADING

8.ACP-Papua New Guinea - 19 - NAO Support Programme III

PROGRAMME ESTIMATE: **IRPEF PE 4**

COVERING THE PERIOD FROM : 10/04/2006 to 31/10/2007

INDIVIDUAL FINANCIAL COMMITMENT No 5

RECORD OF EXPENDITURE No 3

COVERING THE PERIOD FROM 10/10/2006 to 31/12/2006

EU funding

Summary table of expenditure by budget heading in Kina

Code	Title	Amount
1	Activities	497 524.73
1.1	Community Mobilisation (Local Level Activity)	2 220.00
1.2	Infrastructure	480 493.56
1.3	Light & Communications	0.00
1.4	Learning Materials	2 595.64
1.5	Head Teacher Training	1 151.86
1.6	District Level Training	0.00
1.7	Inspector Visits	2 103.38
1.8	National Level Activities	8 960.29
3	Operating costs	115 036.82
3.1	Staff costs	46 163.75
3.2	Office rental	12 000.00
3.3	Office Operating costs	50 676.24
3.4	Vehicle operating costs	6 196.83
3.5	Rejected items	0.00
4	Contingencies	0.00
4.1	Contingencies	0.00
4.2	Rejected items	0.00
7	Evaluation & Audit	0.00
7.1	Evaluation & Audit	0.00
Total expenditure		612 561.55

THE IMPREST ADMINISTRATOR

THE IMPREST ACCOUNTING OFFICER

EXPENDITURE PER BUDGET DETAIL**9.ACP-Papua New Guinea - 2 - NAO Support Programme III**PROGRAMME ESTIMATE: **NAOSP III PE 3**

COVERING THE PERIOD FROM : 01/03/2008 to 30/06/2009

INDIVIDUAL FINANCIAL COMMITMENT No.

RECORD OF EXPENDITURE No2

COVERING THE PERIOD FROM 01/07/2008 to 31/10/2008

Evidence numbers from 356 to 668

EU funding**Detailed expenditure of funding per budget line in Kina**

					Amount	Refund. tax	Total cost
Total expenditure					187 817.90	4 385.32	192 203.22
1. ACTIVITIES					48 364.76	3 955.32	52 320.08
1.32. Support in Finance					5 197.02	415.20	5 612.22
1.32.2. vehicle hire					2 112.93	211.29	2 324.22
No	Date	Description	Supplier	Paid by	Amount	Refund. tax	Total cost
611	28/10/08	Car hire in Mt Hagen P Kunjil 08-10/09/08	BUDGET RENT A CAR	EUbnk8Chq 136	928.29	92.83	1 021.12
609	28/10/08	Car hire in Wewak by P Kunjil 20-22/09/08	HERTZ	EUbnk8Chq 134	1 184.64	118.46	1 303.10
1.32.3. accommodation					2 039.09	203.91	2 243.00
No	Date	Description	Supplier	Paid by	Amount	Refund. tax	Total cost
402	05/08/08	Accommodation P Kunjil 30/08/08-02/08/08	KOKOPO VILLAGE RESORT	EUbnk8Chq 67	990.00	99.00	1 089.00
542	09/09/08	Accommodation for Peter Kunjil from 08-10/09/08 in Mount Hagen	HOTEL POROMAN	EUbnk8Chq 95	409.09	40.91	450.00
557	22/09/08	Accommodation for Peter Kunjil in Madang 19-20/09/08	MADANG LODGE	EUbnk8Chq 101	240.00	24.00	264.00
556	23/09/08	Accommodation for Peter Kunjil in Wewak 20-22/09/08	IN WEWAK BOTIQUE HOTEL	EUbnk8Chq 100	400.00	40.00	440.00
1.32.4. per diems					1 045.00		1 045.00
No	Date	Description	Supplier	Paid by	Amount	Refund. tax	Total cost
405	31/07/08	Per diem for Rabaul trip, GRA 30/07/08 - 02/08/08	Kun	EUbnk8Chq 66	380.00		380.00
544	09/09/08	Per diem Mt Hagen trip 08-10/09/08	Kun	EUbnk8Chq 96	260.00		260.00
555	19/09/08	Per diem for Madang/Wewak trip 19-22/09/08	Kun	EUbnk8Chq 99	405.00		405.00

STATEMENTS OF OWN ACCOUNTS

9.ACP-Papua New Guinea - 2 - NAO Support Programme III

PROGRAMME ESTIMATE: NAOSP III PE 3

COVERING THE PERIOD FROM : 01/03/2008 to 30/06/2009

INDIVIDUAL FINANCIAL COMMITMENT No

RECORD OF EXPENDITURE No3

COVERING THE PERIOD FROM 01/11/2008 to 28/02/2009

Detailed expenditure of EU funding per financial account in Kina

NAO Support Unit EU BANK PE 2007

Balance of previous operations: -100.00

Month of November 2008

Number	Date	Description	Supplier	rcpt/chq	Amount	Balance
640	01/11/08	Chq 135/ Reimbursement of funds for opening NAOSP PE 3 bank a/c	NAO-SU	135	100.00	
1371	07/11/08	Chq 225/ Reimbursement of own resources	NAO-SU	225	25.30	25.30
1370	07/11/08	Chq 225/ Reimbursement of own resources	NAO-SU	225	(25.30)	

Month of December 2008

Number	Date	Description	Supplier	rcpt/chq	Amount	Balance
1594	12/12/08	Transfer from PE2 bank account 12574799	NAO-SU		(10.45)	(10.45)
1593	12/12/08	Direct debit closure of account no. 12574799 fees	NAO-SU		17.95	7.50

NAO Support Unit EU BANK PE 2008/09

Balance of previous operations: 9 827.37

Month of November 2008

Number	Date	Description	Supplier	rcpt/chq	Amount	Balance
469	01/11/08	Chq 135/ Reimbursement of funds for opening NAOSP PE 3 bank a/c	NAO-SU	135	(100.00)	9 727.37
1553	01/11/08	refund of 2 toea from Bruce Java's salary 13-16/10/08 not accepted by the bank	ANZ BANK		0.02	9 727.39
1552	01/11/08	Debit fee for statement printout	ANZ BANK		(10.00)	9 717.39
669	03/11/08	Chq 137/ Per diem Madang trip 04-08/11/2008	lon	137	(400.00)	9 247.39

GST REPORT

NAD Support Unit
Vilupindi Haus, 3rd level
Waigani NCD

GST number 8163

Expenses including GST per Month

Month of: April 2008

Supplier: Aon Risk Services (PNG) Ltd GST No 1401

Evidence:	Date:	In voice	Purpose general	Purpose detail	value	Paid GST	Amount
35	17.04.08	10078694	Staff costs	Workers compensation Renewal of policy for Workers Compensation	1 580.60	139.97	1 720.57
Total Aon Risk Services (PN)					1 580.60	139.97	1 720.57

Supplier: Bonnong Enterprise GST No 5793

Evidence:	Date:	In voice	Purpose general	Purpose detail	value	Paid GST	Amount
54	25.04.08		Support to IRP EF Project	Vehicle operating costs (fuel, repairs)	90.91	9.09	100.00
			Fuel for LAR 600 - petty cash				
55	30.04.08		Support to IRP EF Project	Vehicle operating costs (fuel, repairs)	45.46	4.54	50.00
			Fuel for LAR 600 - petty cash				
Total Bonnong Enterprise					136.37	13.63	150.00

Supplier: Motorist Discount Centre P/L GST No 664

Evidence:	Date:	In voice	Purpose general	Purpose detail	value	Paid GST	Amount
51	25.04.08	943240	Support to IRP EF Project	Vehicle operating costs (fuel, repairs)	260.00	26.00	286.00
			Car Battery - petty cash				
Total Motorist Discount Cent					260.00	26.00	286.00

Supplier: Ela Motors GST No 1203

Evidence:	Date:	In voice	Purpose general	Purpose detail	value	Paid GST	Amount
27	07.04.08		Support to IRP EF Project	Vehicle operating costs (fuel, repairs)	30.00	3.00	33.00
			Safety inspection - LAR 600 - petty cash				
Total Ela Motors					30.00	3.00	33.00

Total April 2008 2 006.97 182.60 2 189.57

Papua New Guinea