



DEPARTMENT OF FINANCE
Office of the Secretary

FINANCIAL INSTRUCTION 01/2022

07TH MARCH 2022

SUBJECT: THE 2022 NATIONAL GENERAL ELECTION FINANCIAL ARRANGEMENTS RELATING TO THE APPROPRIATIONS PROVIDED TO CONDUCT THE PNG 2022 NATIONAL GENERAL ELECTION

1. AUTHORITY

1.1. This Finance Instruction (hereafter FI) is issued under Section 117 of the *Public Finances (Management) Act 1995* (PFMA), whereby the Finance Departmental Head may issue FIs that are necessary or desirable for carrying out or giving effect to this Act and in general for the better control and management of public monies and public property.

1.2. This Instruction replaces FI-04/2016 issued 30th June 2016.

1.3. This Instruction is applicable to all budget appropriations assigned for the 2022 National General Elections.

2. PURPOSE

This Instruction details arrangements that are to be established and procedures that are to be followed to support the financial management of the National General Election funds.

Funds may be appropriated directly to Government agencies to support the National General Election. All procurement and expenditure processes for these funds are to be fully compliant with the PFMA and the *National Procurement Act* (NPA).

In addition, there will be appropriated funds that will be deposited into the General Election Trust Accounts, administered by the PNG Electoral Commission (PNGEC). This Instruction details arrangements with respect to the proper management of these trust funds.

Agencies provided funds for the general election will be referred to as “Election Procuring Agencies” for the purpose of this FI.

3. BACKGROUND

3.1 The 2022 National General Election will be conducted under the Constitution to elect the 11th National Parliament of Papua New Guinea. The General Election is expected to occur on dates fixed by the PNGEC from April to December 2022.

- 3.2 Responsibility for the conduct of 2022 General Election rests with the PNGEC. Department of Finance (DoF) plays a supporting role on the Election's financial administration.
- 3.3 The 2022 General Election Appropriations is provided to cover costs related for conducting the 2022 National General Election. The costs include but are not limited to the following:
- procurement of goods and services to support election logistics;
 - correction of the electoral rolls;
 - education of voters prior to election;
 - establishing large number of polling booths;
 - printing, distribution, collection of ballot papers; and
 - casual staff required to manage polling booths, tallying votes etc.

4. OVERVIEW OF GOVERNANCE

4.1 The Establishment of General Election Finance Committee (GEFC)

A Committee, known as the General Election Finance Committee (GEFC) shall be established pursuant to this FI.

4.2 Composition of the GEFC

The GEFC shall comprise of representatives from the PNG Electoral Commission, Department of Finance (DoF), Department of Treasury (DoT), and other persons duly approved by the Inter-Departmental Election Committee (IDEC).

- 4.3 The GEFC will be chaired by the Secretary Finance (i.e., in his capacity as the Departmental Head of Finance) or his delegate and will meet at least fortnightly or more regularly if required.
- 4.4 The GEFC will monitor the implementation of this FI and will provide advice to the IDEC on actions necessary to ensure that election funds are managed and accounted for correctly and reported in a timely manner.
- 4.5 The DoF - Financial Controls Division, will provide Secretariat services to the GEFC. The secretariat will provide and maintain minutes of all meetings at each of the fortnightly meetings, together with any reports provided by PNGEC, DoF or any other agency or persons. These minutes can be made available to the Auditor General's Office at the time of its external audit.

5. BUDGET APPROPRIATIONS

- 5.1 The DoT shall maintain appropriations for the General Elections.
- 5.2 DoT shall issue warrants against appropriations for the General Elections as directed by the Treasurer in consultation with the GEFC's advice.
- 5.3 Funds received by any Public Bodies and Statutory Authorities:
- from any source; and
 - is provided or directed to the General Elections

shall only be used for the purpose of the General Elections and managed in IFMS or PGAS.

6. BANK ACCOUNTS

- 6.1 For Public Bodies, namely National Departments, payments using warrants issued by DoT will be made only through the drawing back accounts, directly to suppliers.
- 6.2 For Statutory Authorities, payments will be made only through their operating bank accounts directly to suppliers.
- 6.3 In addition to the drawing and operating accounts under Sections 6.1 and 6.2, DoF shall establish two primary Trust Accounts and twenty-two (22) Subsidiary Trust Bank Accounts in the 22 provinces across the country to hold moneys appropriated under **Budget Agency 207** only and **any other donor fundings** when received. The Trust Bank Accounts will be named as follows.
- 1) 2022 PNG General Election Finance, Procurement, Personnel and Logistics Trust Account – BPNG A/c No. 4356-6442 (Main);
 - 2) PNG General Election Trust Account – BSP A/c (Existing Trust); and
 - 3) Twenty-two (22) PNG General Election Provincial Trust Accounts (One for each province, to be established in 2022).

6.4 **2022 PNG General Election Finance, Procurement, Personnel and Logistics Trust Account (Main Account with BPNG A/c No. 4356-6442)**

This is the **primary Trust account** for receiving monies from GoPNG and donor agencies to assist PNGEC in funding the operations of the 2022 General Election. This Account will be co-managed by PNGEC and DoF through its Trust Instrument. Funds from this Account will be transferred to the twenty-two ‘PNG General Election Provincial Trust Accounts’ through Transfer Authorities.

6.5 **PNG General Election Trust Account (BSP a/c Existing Trust)**

- 6.5.1 This is an existing Trust Account which will hold moneys collected as nomination fees from National Election, Local Level Government Elections, Registered Statutory Industrial Organizations Election and other miscellaneous fees and charges collected under the Organic Law on National and Local Level Government Elections.
- 6.5.2 This Account will be co-managed by PNGEC and DoF through its Trust Instrument. This account will now be utilized per the purpose of the Trust Instrument.
- 6.5.3 All of the election nomination and miscellaneous fees shall be transferred to the Consolidated Revenue Fund (CRF) in two installments: 50 percent (50%) in December of the election year and the remaining 50 percent (50%) in June of the following year. Any refund of fees due to disputes or withdrawals will be paid from this Trust Account.

6.6 **PNG General Election Provincial Subsidiary Trust Account**

- 6.6.1 The DoF will arrange to have the 22 subsidiary trust accounts opened with the Bank of South Pacific (BSP) for each province.
- 6.6.2 Each Trust will have its own manual cheque book printed and be assigned to the Provincial Finance Managers (PFM) in each province.

6.6.3 Funds for these accounts will be from transfers from the Main trust account with BPNG for provinces to meet their expenditures for conducting the 2022 National General Elections.

6.7 Bank interest earned less any bank fees for any of the above (3) bank accounts will be transferred to the CRF (Waigani Public Account) and recorded as non-tax revenue, at the close of the trust bank accounts. There will be a standing order agreement established with the commercial banks for remittance of monies at the end of each month.

7. SIGANTORIES TO BANK ACCOUNT

7.1 Signatories to the two Main Bank accounts

The signatories to both 2022 PNG General Election Finance, Procurement, Personnel and Logistics Trust account (Main) and PNG General Election Trust account are as follows:

- Mandatory Signatories – Electoral Commissioner, or an alternate – Deputy Commissioner; and
- Counter Signatories – Secretary Finance, or an alternate – Deputy Secretary.

7.2 Signatories to the 22 Subsidiary Bank accounts

The signatories to the 22 Subsidiary Trust accounts in the provinces are as follows:

- Mandatory Signatories – Provincial Election Manager (PEM), or an alternate – Assistant Provincial Election Manager; and
- Counter Signatories – Provincial Finance Manager (PFM), or an alternate – Provincial Expenditure Accountant.

8. EXPENDITURE AND PROCUREMENT

8.1 Existing Procedures apply to all 2022 General Election Expenditures

The existing procurement procedures and public tender requirements shall apply to all minor and major procurement arrangements under the PFMA, the NPA, and Guidelines and Procurement Instructions issued under the NPA, for all classes of expenditure incurred in relation to the 2022 National General Elections.

The NPA Section 26 procurement thresholds, listed in the table below, are to be applied to the 2022 General Election funds for expenditure.

Value	Procurement Procedure
Less than K50,000	Minor procurement with written quotations.
Between K50,001 – K1,000,000	Short-Term contract
More than K1,000,000	Requires the National Procurement Commission (NPC) to procure for all Election Procuring Agencies through a tender process and an APC is required.

- 8.2 The Government agencies with appropriated election funds will determine all goods and services needed to successfully run the 2022 General Election. All procurement and expenditure processes are to be fully compliant with the PFMA and NPA.
- 8.3 PNGEC will determine a list of preferential third-party suppliers for the purposes of procuring goods and services at the National Level, for the expenditure of their appropriated funds. The listing must be pre-approved by the GEFC.
- 8.4 The PEMs in consultation with the PFMs will determine a list of preferential third-party suppliers at the provincial level for the purposes of procuring goods and services within the provinces. The listing must be pre-approved by the GEFC
- 8.5 Where it is estimated that the total supply of goods or services will exceed K1,000,000, the Election Procuring Agencies should have the National Procurement Committee (NPC) call for expressions of interests. The Election Procuring Agencies must work diligently to not cause any delay in procuring for goods or services.

9. SECTION 32 OFFICERS

- 9.1 The processing of all requisitions for expenditure and claims for payment from PNG General Election funds must be fully compliant with the PFMA, including Section 32 expenditure approval, claims certification and S33 authorization for payment.

9.2 Section 32 Officers to the two Main Trust Accounts

The PFMA Section 32 Officers will approve expenditure (subject to procurement laws and guidelines being exercised) for the two Main Trust accounts as follows:

- Claim less than and equal to K1,000,000 – Deputy Commissioner PNGEC; and
- Claim greater than K1,000,000 – Commissioner PNGEC

Or alternatively under PFMA Section 32, appointed officers as financial delegates to approve expenditures are as follows:

- Claim between K1.00 and K1,000,000,000 – Deputy Secretary Finance - Operations; and
- Claim More than K1,000,000 – Secretary Finance.

9.3 Section 32 Officers to the 22 Subsidiary Trust Accounts

The PFMA Section 32 Officers that will approve expenditure (subject to procurement laws and guidelines being exercised) for the provincial subsidiary general election trust accounts are as follows:

- Claim between K1.00 and K1,000,000 – Assistant Provincial Election Manager; and
- Claim more than K1,000,000 – PEM (Appointed under Section 10.4).

Or alternatively under PFMA Section 32, appointed officers as financial delegates to approve expenditures are as follows:

- Claim between K1.00 and K1,000,000 – Provincial Expenditure Accountant; and
- Claim more than K1,000,000 – PFM.

9.4 Provincial Election Managers and Assistant Provincial Election Managers

The Electoral Commissioner will appoint 22 Provincial Election Managers (PEM) and 22 Assistant Provincial Election Managers (APEM) in each Province who will be delegated the authority to be Section 32, as stated under Section 9.3.

9.5 Section 32 Officers for other Election Procuring Agencies

- This FI, in line with the PFMA and FI-02 of 2019 shall apply.
- The table below sets out the financial limits of the section 32 officers for the other Election Procuring Agencies.

Financial Thresholds	Section 32 Financial Delegates
Expenditures equal to or less than K50,000	First Assistant Secretary
Expenditures between K50,001 – K1,000,000	Deputy Secretary/Secretary
Expenditures greater than K1,000,000	Secretary

10. ARRANGEMENTS TO ACCESS ELECTORAL FUNDS AT THE PROVINCES

- 10.1 Where the Election Procuring Agencies do not have a finance office outside of Port Moresby, DoF, the Provincial Finance Offices (PFOs) in each of the provinces will be made available to support the financial administration of the election by providing an accounts payable service to those Election Procuring Agencies. Accordingly, Provincial Finance staff will be available to undertake various financial functions to support PNGEC to run the election.
- 10.2 Subject to Section 6, all provinces will access the trust funds through use of manual cheque books supplied by BSP. All PFMs are advised to liaise with their respective BSP Branch Managers to open the provincial trust accounts and arrange for the manual cheque books to be collected from the provincial branches.

11. RELEASE OF FUNDS AND PAYMENTS PROCESS

- 11.1 Warrant Authority will be provided by the DoT to each of the respective Election Procuring Agencies and can access their funds through their drawing or operating bank accounts as per normal business.

For warrants issued under Budget Agency 207, funds will be paid into the PNG General Election Finance, Procurement, Personnel and Logistics Trust Account (Main Account). Funds needed at the provinces will be dispersed from the main account into the 22 Subsidiary Trust Accounts, as and when authorized by GEFC.

- 11.2 A separate cashbook for the two main accounts will be set up in IFMS. All payments made from the main will be through EFT (pending IFMS system capability with BPNG) or through an Authority to Transfer Funds (ATF). **No manual cheques for the two main accounts are to be used.** All deposits and payments into the two main accounts will be entered into IFMS by DoF.
- 11.3 **Transfer** of funds from the Main Trust Account to the Subsidiary Trust Accounts will be accounted for as transfers out, not as expenses against the 2022 National General Election expenditure vote. Receipts of funds into the Subsidiary Trust Accounts will also be recorded as

transfers in. Only when funds are paid to third parties then expenditures will be charged to the 2022 General Election expenditure votes

- 11.4 **Except** for ongoing PNGEC and DoF staff, all other staff engaged by PNGEC on short term or casual basis for election related tasks, will have their salaries paid using **PNGEC POLLPAY system**. All short term and casuals must be duly endorsed by the Department of Personnel Management. All short term and casual staff are required to have their accounts with a commercial bank for direct payment into their bank account. **No wages will be paid by cash or any other form of payment**, for absolute transparency and accountability of all wages paid for the 2022 General Elections.
- 11.5 Apart from Section 11.4, all other Election Procuring Agencies must have all allowances and other remunerations duly approved by proper authorities.
- 11.6 All payments made using 2022 general election funds will be made based on properly rendered invoices from suppliers for goods or services, or if for wages, properly authorized wage claims for staff employed in relation to the election. All payments using 2022 election funds must comply with PFMA and NPA.

12. EXPENDITURE RECORDING OF THE 22 SUBSIDIARY TRUST ACCOUNTS

12.1 All provinces operating in IFMS are required to maintain a manual cash book to retain information ordinarily recorded in IFMS as well as the supporting documents, due to provinces not having access to IFMS at this current stage. For those provinces still using PGAS, expenditure can be entered directly into PGAS.

12.2 For the manual cash books, the following information must be maintained at a minimum:

Payments into the Account:

- a) Date,
- b) Amount,
- c) Funds source (National Government Appropriation, donor, etc.), and
- d) Purpose

Payments from the Account:

- a) Date,
- b) Cheque Number,
- c) Amounts (Gross, GST, and Net),
- d) IFMS Appropriation Code,
- e) Payee,
- f) Invoice Number and Date,
- g) Description of goods/services supplied, and
- h) Purpose for which the goods/services support the elections
- i) Date cheque was presented and cleared in the bank

12.3 All expenditure must be accompanied by Forms (FF3 & FF4) with all certification and delegated approvals that are required as if they are being processed in IFMS, as required under the PFMA. This documentation must be kept for audit purposes and the final acquittal report.

12.4 The PEM and the PFMs must ensure that payments are made in accordance with the NPA and PFMA and ensure the manual cash book is maintained and updated weekly.

13. GST CONSIDERATION AND PAYMENT

- 13.1 Provinces should be mindful of the tax obligation under Section 65A of GST payment to IRC remains. Failure to do may result in penalties under the tax laws.
- 13.2 Under the manual cheque book arrangement, a separate manual cheque payment will be made to IRC for the 10% GST component withheld from applicable suppliers. A GST Withholding Register and Remittance Advice must be submitted with a manual cheque made payable to IRC by and no later than the 21st of each month for deductions of GST made in the prior month. The GST information can be extracted from the Cashbook mentioned in Section 13.0. Funds withheld for GST must not be used for any other purpose, they must be remitted to IRC monthly.

14. IFMS ACCESS

Either at the time IFMS is restored in the provinces or when directed by Secretary, Finance, the following steps must be undertaken:

- a) The manual cash book will be formatted into an IFMS journal template ready for upload into IFMS. The template will be provided by the IFMS Team to the PFMs;
- b) The PFMs will be required to upload the journal template into IFMS, review and check for accuracy and completeness before submitting for approval or submit for loading to the IFMS Team in Vulupindi Haus. Further directions on this will be advised at a later stage;
- c) Once transactions are loaded into IFMS, the PFMs will be required to prepare monthly bank reconciliations in IFMS with copies of the cashbook and bank reconciliations provided to DoF, and a copy submitted to the GEFC; and
- d) Updating of IFMs as per (a)-(c) above will be required to be done monthly.

15. USE OF LAND, SEA AND AIR TRANSPORTATIONS

This Instruction on the Use of Land, Sea and Air Transportations must be adhered to with the existing *Financial Instruction 3/2006* on the Guidelines for the Use of Private Hire of Vehicles and Part 17 of the *Public Financial Management Manual*:

- Procuring agencies in consultation with DoF will develop a list of duly registered suppliers for land, sea, and air transportation with the government nationwide and provide to those agencies involved with the general elections;
- PEMs in consultation with the PFMs will engage suppliers to provide motor vehicles/vessels for use during election period based on preferential supplier listing provided by PNGEC and be compliant with the NPA and PFMA with respect to the procurement thresholds;
- Any supplier/s engaged outside of the list approved by PNGEC must give a clear justification for seeking approval from PNGEC HQ or else their claims may not be paid;
- The request for hire should be documented on Department of Works Plant and Transport Branch (PTB) Form 20 "Request of Hire of Plant/Transport" (DoW Form 20). The form is to be signed by Section 32 Officer for approval and Financial Delegate on the availability of funds;

- The Form 20 is submitted to Provincial Transport Board (PTB) by Provincial Election Accountant (PEA) and entered into Provincial Procurement Register;
- The Payment Authority (PA) is issued by the Provincial Election Finance Branch to the Supplier;
- The Supplier's invoice when received by the clerk will be reconciled against the PA to ensure the following is confirmed:
 - Details of the Supplier;
 - Days charged;
 - Rate charged; and
 - Location.
- The invoice details are entered into the Procurement Register by the PEA and forwarded to the PEM for approval;
- The approved invoice will be forwarded to Provincial Election Office where it will be processed in accordance with the approved payment processes;
- In the event that land and sea transportation assets are centrally procured by PNGEC for the General Elections, the assets will be distributed to each government agencies in the province by PNGEC in consultation with 2022 National General Election National Steering Committee. At the end of elections, vehicles and sea vessels will be kept in Provincial Police HQ or Police Station in the Districts to be distributed by Department of Works – PTB to service providers; and
- Helicopters and boats will be hired for transportation with load masters to election sites at an agreed rate. These providers will be engaged from the preferential supplier listing and must be compliant with the NPA process.

16. REPORTING AND MONITORING ARRANGEMENT

16.1 Regular reports detailing year to date expenditure will be produced from IFMS or manually as stated under Section 12 by all Election Procuring Agencies and forwarded to the GEFC to be tabled for review. PFMs and PEMs will comply with this requirement at the provincial level. At minimum, the reports will provide the following details:

- a) Total Appropriation;
- b) Warrant Amount Issued;
- c) Expenditure Incurred;
 - Amount,
 - Supplier Name (If a transfer to the Province, Name of Province), and
 - Description of Expenditure (If a transfer, description will be "*Transfer to Province – Name*").
- d) Amount Available to be Spent;
- e) Estimate of Amount Committed; and
- f) Forecast of future expenditure (by description and purpose of expenditure).

The reports from the 22 Subsidiary Trust Accounts will provide the following details at minimum:

- a) Amount transferred in;

- b) Source of Fund;
- c) Amount transferred out i.e., Expenditure Incurred;
 - Amount,
 - Supplier Name, and
 - Description of Expenditure.
- d) Amount Available to be Spent;
- e) Estimate of Amount Committed; and
- f) Forecast of future expenditure (by description and purpose of expenditure).

16.2 Monthly bank reconciliations of all general election trust bank accounts will be prepared by the PFMs, within 14 days of the end of each month and submitted to DoF, FRCD and PDFMD. The PFMs for the 22 Subsidiary Trust Accounts, are responsible for following up of on any reconciling items with third parties, such as bank errors and processing all transactions into IFMS (Refer Section 13).

17. INVESTIGATION OF LOSSES, DEFICIENCIES AND OVER-PAYMENTS OF 2022 GENERAL ELECTION FUNDS

17.1 All election procuring agencies and PFMs must report all losses, deficiencies, or overpayments of 2022 General Election funds to the Secretary DoF and to the GEFC. The report shall clearly spell out the details of these funds, for further investigation by the DoF, Internal Audit Committee.

17.2 The Secretary DoF is responsible to ensure that all reported losses, deficiencies, or overpayments are fully investigated. Investigations will be undertaken by the Internal Audit and Compliance Division of DoF which will make recommendations to the Secretary DoF and the Electoral Commissioner about possible recovery action and/ or sanctions where appropriate.

17.3 The Secretary DoF is responsible for maintaining the Register of Losses and for ensuring that all losses are correctly accounted for in accordance with Part 28 of GoPNG *Public Finances Management Manual*.

18. RESOLUTION OF DISPUTES BETWEEN THE PROCURING AGENCIES AND THE DEPARTMENT OF FINANCE

Where a dispute or disagreement arises with regards to expenditure payments for example, the PFMA and this Instruction will prevail any misunderstandings, disputes, or disagreements.

19. CLOSURE OF PROVINCIAL 2022 GENERAL ELECTION TRUST BANK ACCOUNTS

19.1 Once the election period has been completed, the Provincial 2022 General Election Trust Accounts (namely the Subsidiary Trust Accounts) are to be closed in the following manner:

- 1) The Secretary Finance, acting on advice from the GEFC, will stipulate a date after which no further 2022 General Election payments are to be made. This date will be communicated to all PFMs and PEMs and Accountants accordingly.
- 2) Bank Reconciliations for the accounts are to be completed and all outstanding actions required on either the bank account or cash book are to be completed by the PEM and PFM.
- 3) The balance of unrepresented cheques is to be determined along with an estimate of the amount of money required to cover bank fees and charges for the next 12 months. This

amount only is to be retained in the provincial 2022 Election Trust Accounts (Subsidiary Trusts Accounts) to cover these expected costs;

- 4) Any balance after the amount required per Point 3 is to be returned to the “2022 PNG General Election Finance, Procurement, Personnel and Logistics Trust account” (i.e., the Main Account). This will be done by drawing a cheque from the Provincial 2022 General Election Trust Account and paying it into the Main Account accordingly.
- 5) Once all cheques issued from the Provincial 2022 General Election Trust Accounts have been presented or are stale (i.e., remain un-presented for at least 12 months from date of cheque), a final reconciliation is to be done on the Account. Any stale cheques are to be cancelled and the proceeds of remaining funds credited to the Prior Year Revenue Appropriation vote;
- 6) Any residual cash balance remaining in the Trust Accounts after Point 5, is to be returned to WPA; and
- 7) Any Claims by Payees in respect of stale cheques or for other entitlements not previously paid by the PFO after the Provincial 2022 General Election Trust Account has been closed, will be forwarded along with details of the claim, and if relevant, the original cheque details and cheque, to DoF for vetting.

20. AUDITS AND INSPECTIONS

20.1 Audits and Progress Inspections

All Election Procuring Agencies and DoF have Audit Cells that will be routinely deployed to conduct election audits and/or inspections including evaluations of implementation of processes as determined by PNGEC in consultation with the Electoral Commissioner and Secretary DoF.

20.2 All General Election funds, nomination fees and other miscellaneous fees shall be subject to an audit by the Auditor General’s Office.

21. ENFORCEMENT

Non-compliance with this and other FIs issued under the PFMA, will invoke appropriate sanctions and/or penalties prescribed under the Act and/or under other relevant laws.

22. EFFECTIVE DATE OF THIS FINANCE INSTRUCTION

This Finance Instruction is effective as of the date of signing by the Secretary for Finance.

23. HELP DESK

Should you require further information, the following schedule provides a listing of who should be contacted for assistance in relation to either technical or policy matters from the Departments of Finance, Treasury and NPC:

Cash management and TT transfers, Provincial Election Commission Operating bank accounts.	FAS, Financial Control Division (DoF)	79986000 Ext. 8213
PGAS system modifications and maintenance.	FAS, Information Technology Division (DoF)	79986000 Ext. 8285
IFMS System modifications and maintenance.	Manager, IFMS	325 4522
Accounting, reporting and procurement issues and financial delegations.	FAS, Financial Reporting and Compliance Division (DoF)	79986000 Ext. 8191
Financial Training Support.	AS, Financial Training Branch (DoF)	79986000 Ext. 8005
Provincial Finance Operations.	FAS, Provincial and District Financial Management Division (DoF)	328 8595/ 7998600 Ext. 8214
Issue of Warrant Authority	FAS, Budget Division (DoT)	313 3697
Procurement/Tendering	The Board Secretary (NPC)	311 3777 Ext 208



DR. KEN NGANGAN OBE, PhD CMA CPA
Secretary for Finance



DATE: /2022