



Papua New Guinea

**DEPARTMENT OF FINANCE**  
**Office of the Secretary**

**FINANCE INSTRUCTION: 03/2024**

**17<sup>TH</sup> MAY 2024**

**SUBJECT: FINANCIAL INSTRUCTION FOR THE 2024 NATIONAL  
POPULATION CENSUS FOR SUB-NATIONAL LEVEL**

**1.0 INTRODUCTION**

**1.1 Authority**

This Finance Instruction (hereafter FI), is issued under Section 117 of the *Public Finance (Management) Act*, as amended (PFMA).

**1.2 Legality & 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.

**1.3 Application of the Finance Instruction**

This Instruction is applicable to budget allocations made by the National Government towards funding the 2024 National Population Census from financial years 2024 to 2026. The instruction also includes any funding support from Donors and the Provincial Administrations as well.

**1.4 Sunset Clause**

This FI is time bound and will be effective for three years from 2024 to 2026 until the National Population Census has been fully implemented in PNG.

**2.0 PURPOSE**

**2.1 Regulation & Funds Usage**

This Instruction details arrangements that are to be established and procedures that are to be followed to support the financial management of funds provided to:

- (a) the National Census Office to conduct 2024 Nationall Census ; and
- (b) other Government Departments and Agencies that will be involved in this census.

### **3.0 BACKGROUND**

#### **3.1** NEC Decision No. 81/2019, Decision No. 194/2020 and Decision No. 174/2024:

- The conduct of the 5<sup>th</sup> National Population Census for PNG was approved on the 10<sup>th</sup> of April 2019 by the PNG Government through the National Executive Council (NEC). This decision (**NEC Decision No. 81/2019**) directed the NSO to conduct the 5<sup>th</sup> National Census in July 2020 with 12<sup>th</sup> of July 2020 as the reference night;
- Due to funding constraints, funding delays, and the impact of COVID-19 since 2019, it was not possible to conduct the census on the specified time;
- The **NEC Decision No. 194/2020** approved the NSO's request to defer the census to 2021, with 11<sup>th</sup> July 2021 as the census night. Unfortunately, the census could not be implemented in 2021 also due to another surge in COVID-19 cases;
- NSO submitted another NEC Paper requesting for the suspension of census activities to avoid COVID 19 spread amongst census trainers, field workers and census respondents. Delaying the timing of the census until COVID 19 cases ease in 2024 was not an option as the timing coincided with the election common roll updates and eventually with the election in July 2022. This submission was approved in principle by **NEC Decision No. 174/2024** which recommended for the deferral of the census in 2024 after the National General Elections in 2022;
- The **NEC Decision No. 61/2024** dated 3<sup>rd</sup> April 2024 approved the data collection of the 5<sup>th</sup> National Population Census of PNG to be conducted from 17<sup>th</sup> to 30<sup>th</sup> June 2024 with 16<sup>th</sup> June 2024 as the census reference night. This decision approved the frontloading of K100 million appropriated in the 2024 National Budget by the end of March 2024, and an additional K52.99 million frontloaded by the end of April 2024; and
- Given the absence of NPC Board from late December 2023 to early April 2024, all major procurements related to 2024 National Population Census were brought before the NEC for approval and contract awarding using the 'single source supplier' as advised by the National Procurement Commission. Hence, the **NEC Decision No. 61/2024** dated 3<sup>rd</sup> April 2024 further approved for the

procurement of ICT materials/devices, printing and stationaries as on 'single source supplier' subject to legal clearance from the State Solicitor's Office.

- 3.2** A 2024 National Population Census (NPC) for Sub-national level will be conducted in June 2024.
- 3.3** Responsibility for the conduct of 2024 National Population Census entirely lies with National Statistical Office (NSO) whilst Department of Finance (DoF) will play a supporting role on the census financial administration function.
- 3.4** The 2024 Budget appropriation of **K153 million** was provided to cover all costs of the 2024 National Census. The associated costs are as follows:
- Nation wide publicity for the census;
  - Procurement of tablets (accessories), and logistics;
  - Census trainings;
  - Printing and distribution;
  - Enumeration and evaluation;
  - Data processing, analysis, and dissemination; and
  - Extra casual staff required during the census etc.,
- 3.5** Approximately 22,000 census enumerators are expected to be engaged during the census period by NSO. They will work at various locations in PNG during the census period.

#### **4.0 OVERVIEW OF GOVERNANCE**

##### **4.1 Establishment of National Census Steering Committee (NCSC)**

A committee, known as the National Census Steering Committee (NCSC) shall be established pursuant to this FI. The Secretary for the Department of National Planning & Monitoring (or his/her delegate), and the National Statistician of the National Statistical Office are co-chairs of this committee.

This is a high-level committee comprising heads of departments and agencies or key stakeholders that can made decisions regarding resource mobilization and support towards the census.

It also monitors the progress of census activities including the financial requirements and arrangements outlined in this FI.

This committee receives reports from the Census Finance & Procurement Committee (CFPC) which ensures that census funds are managed and accounted for correctly and reported in a timely manner.

## **4.2 Composition of CFPC**

The CFPC shall comprise the representatives from the National Statistical Office (NSO), Department of Finance (DoF), Department of Treasury (DoT), Department of National Planning (DNPM), and the PNG National Procurement Commission. This committee is one of several subcommittees established to support the 2024 National Population Census of which the chairs are the automatic representatives in the NCSC.

- 4.3** The CFPC will be chaired by the delegate of the Secretary for the Department of Finance, First Assistant Secretary, of the Financial Reporting & Compliance Division, and meets at least fortnightly or more regularly if required.
- 4.4.** The CFPC will monitor the implementation of arrangements and requirements outlined in this FI and will report and provide advice to NCSC on the actions necessary to ensure that census funds are managed and accounted for correctly and reported in a timely manner.
- 4.5** The Census Accounts and Procurement Teams of the National Statistical Office will be the Secretariat of this committee.
- 4.6** The CFPC will assess and verify any matters relating to procurement or expenditure of the census activities reported by the NSO and raise concerns if any expenditure/procurement is non-compliant with the FI.

## **5.0 ESTABLISHMENT OF NATIONAL CENSUS TRUST ACCOUNT**

- 5.1** The National Census Trust Account is hereby established with the Bank of Papua New Guinea (BPNG).
- 5.2** The nominated signatories to the **Main Trust Bank Account with BPNG** as per the Trust Instrument are as follows:
  - (i) Mandatory Signature:** National Statistician or Deputy Statistician – Operations, NSO; and
  - (ii) Countersignature:** Secretary Finance or Deputy Secretary Operations, Department of Finance.

## **6.0 PAYMENTS INTO THE NATIONAL CENSUS TRUST BANK ACCOUNT**

- 6.1** Funds appropriated in the National Budget may be re-allocated for the National Census by the Department of Treasury, on the authority of the Treasurer and paid into the Main National Census Trust Bank Account with BPNG.
- 6.2** If additional funding are made outside of the approved National Budget, budget adjustments must be done in IFMS to include the donations to make them available in IFMS to be used.
- 6.3** The Cash Books for additional funding are to be maintained in the IFMS system by the respective PFM and to record the fund source either from the National Government, Provincial Government (including District and LLG) or

from the donor's and whether the funds are for a specific purpose (e.g. PPE, etc.) or general use to support the census.

## **7.0 PAYMENTS FROM THE NATIONAL CENSUS TRUST BANK ACCOUNTS**

### **7.1 Main Account with BPNG**

The Main National Census Trust Bank Account shall be operated with BPNG by utilising the IFMS. The IFMS will be set up in NSO utilising BPNG EFT system. All payments from this bank account shall be through the Electronic funds transfer (EFT), as follows:

- (i)** Payment to suppliers of goods and services shall be made directly to the supplier's nominated bank account through EFT after PFMA compliant expenditure approval processes (claims examination, S32 expenditure approval and claims certification) have been completed;
- (ii)** The S32 Authorised approval officers for this account shall be NSO as S32 Officer and DoF as s32 Financial Delegate;
- (iii)** The NSO will be the **Authorised Requisition Officer (ARO)**; and
- (iv)** All payments for Goods and Services must be done via EFT in IFMS.

### **7.2 Main Account with BPNG – 22 Sub-Appropriations for all provinces**

- (a)** The NSO Budget Appropriation will reflect the sub- appropriations for all the provinces for their expenditure;
- (b)** Once Treasury issues to Warrant Authority to NSO, NSO will provide cash flows to Trust Accounting Branch of Financial Controls Division (FCD) to make funds available in the system;
- (c)** The Provincial Census Co-ordinator (PCC) will process all necessary procurement documentation in compliance with the PFMA;
- (d)** All expenditure at the provincial level will be made against the relevant sub- appropriation by the designated Section 32 Officers at the respective provinces using the IFMS;
- (e)** All payments for goods and services to service providers will be processed in IFMS at the provinces and paid through EFT; and
- (f)** All payments for Personal Emoluments (PEs) for casual employees will be process in IFMS at NSO HQ and paid through EFT.

### **7.3 GST Consideration Payment**

NSO should be mindful of the tax obligation under Section 65A of GST tax laws. Under the EFT arrangement, a separate payment will be made to IRC for the 10% GST component for each supplier. A GST Withholding Register and the Remittance Advice must be submitted with the EFT cash payable to IRC. By 21<sup>st</sup> of each month, payment through EFT must be made to IRC accompanied with the GST Register through Form G6.

#### **7.4 Salaries and wages Tax Obligations**

NSO should be mindful of salaries/wages tax obligations for casual employees where applicable. The payment through EFT should be remitted to IRC on the due date.

### **8.0 PROCUREMENT**

#### **8.1 Existing Procedures apply to all 2024 National Census Expenditures**

- (a) All procurements shall be carried out in accordance with the National Procurement Act (NPA) 2018, the regulations, guidelines and instructions issued under NPA;
- (b) The existing procurement procedures and public tendering requirements shall apply to all minor and major procurement arrangements under Section 26 of the *National Procurement Act, 2018 and PI -07 of 2019* for all classes of expenditure incurred in relation to 2024 National Census;
- (c) For Minor procurement, purchases for amount not exceeding K50,000, three quotations are required. For procurements between K50,001 and K1,000,000, must affix a Minor Contract Agreement entered into by NSO Departmental Head; Acceptance Letter to supplier by NSO Departmental Head; and obtain three written quotations;
- (d) For purchase over K1,000,000 is subject to major procurement requirement and processes through APC certification; and

<b>Value</b>	<b>Process</b>
Less than K50,000	<ul style="list-style-type: none"> <li>• Obtain three quotations</li> </ul>
Between K50,001 – K1,000,000	<ul style="list-style-type: none"> <li>• Three written quotations with ILPOC;</li> <li>• A Minor Contract/Service Agreement (<i>must be entered into by NSO Dept Head</i>);</li> <li>• A goods/works/ service engagement/ acceptance letter to supplier;</li> </ul>
More than K1,000,000	<ul style="list-style-type: none"> <li>• Subject to major procurement requirement and processes (Public Tender by NPC, single source approval by NPC Board, etc);</li> </ul>

- |  |                                    |
|--|------------------------------------|
|  | • Must obtain an APC Certificate;) |
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(e) For purchases below K1,000,000.00 (minor procurements), the **Minor Procurement Compliance checklist** issued by the Authority to Pre-Commit Committee (APCC) be adopted, both at the National and Sub-national levels.

**8.2** The NSO must procure within the National Budget. The NSO will determine all goods and services needed to successfully run the 2024 National Census and will forward the final costing to National Census Finance Steering Committee (NCFC). The total costing proposal must balance with total funding appropriated by the DoT to manage the 2024 National Census hence the state is protected from build up of unpaid claims by service providers after the census.

**8.3** NSO in consultation with DoF will develop a list of duly registered suppliers with the government nationwide and provide to those Departments/Agencies involved with the National Census. The Provincial Census Co-ordinators (PCC) in consultation with the Provincial Finance Manager will determine list of pre-qualified contractors or service providers for 2024 National Census.

**8.4 Major Procurement For Big Ticket Items**

In consideration of the timeliness for procurement of goods and services to support the effective and efficient operations of 2024 National Census, NSO 2024 National Population Census Finance Committee will determine and recommend to NPC Board for approval under NPA for any purchase above K1,000,000.

**9.0 SECTION 32 FINANCIAL DELEGATES**

**9.1** All claims for processing payment from 2024 National Census funds must be approved by an authorized PFMA Section 32 delegate, appropriately certified and accompanied with relevant supporting documents.

**9.2** The Approval Officers of 2024 National Census Trust Account - **Main account with BPNG** as per the Trust Instrument, are as follows:

(a) **Section 32 Officers:** National Statistician or Deputy Statistician Operations as alternate, NSO;

(b) **Financial Delegates:** Secretary Finance or Deputy Secretary Operations as alternate, DoF; and

(c) **Authorized Requisition Officer (ARO):** Deputy Census Director of NSO is the Authorized Requisition Officer (ARO) for 2024 National Census claims raising. In the absence of Census Director, the Deputy National Statistician, as alternate ARO.

**9.3** The Section 32 Officers of the 2024 National Census funding for all **22 sub-appropriations for all provinces** as per the Trust Instrument, are as follows:

- (a) **Section 32 Officers:** Provincial Administrator or the Deputy Administrator, as alternate;
- (b) **Financial Delegates:** Provincial Finance Manager or the Provincial Expenditure Accountant, as alternate; and
- (c) **Authorized Requisition Officer (ARO):** Provincial Census Co-ordinator (PCC).
- (d) Threshold limits for approval of claims for payment for provinces:
  - (i) **Up to K20,000** – Provincial Finance Managers;
  - (ii) **From K20,001 to K50,000** – Provincial Administrator or Deputy Provincial Administrator, as delegate;
  - (iii) **Above K50,001 to K1 million**– National Statistician NSO or Deputy Statistician Operations, as alternate; and
  - (iv) **Above K1 million** –Secretary Finance.

**9.4** The Finance Secretary has appointed the existing 22 Provincial Finance Managers (PFMs) to assume responsibility as **Authorized Financial Delegates** in each of the 22 provinces respectively. Their responsibility is to ensure oversight on the census financial management for smooth conduct of the census as per the NEC Decision No. 61/2024.

**9.5** The National Statistician of NSO has appointed the existing 24 Provincial Census Coordinators, (Morobe and Western provinces having 2 each) in each province to assume responsibilities as **Authorized Requisition Officers (ARO)** as per the NEC Decision No. 61/2024.

## **10.0 RELEASE OF FUNDS AND PAYMENTS PROCESS**

**10.1** Department of Finance will support the operations of the Census by providing an accounts payable bureau service to NSO to facilitate the processing of payments outside of Port Moresby. The DoF staff at HQ and the Provincial Finance Office will be available to undertake various financial functions to support NSO to run the Census. Processing of payments in IFMS will be done against the existing IFMS database that will be installed in Provincial Finance Offices.

**10.2** Warrant authority will be provided by DoT which will be dispersed to 22 Provincial Finance Offices (including NCD & ABG) in the form of Cash Funds certificates (CFC). Details of CFC issued by Cash Management Branch of DoF will request Bank of PNG for fund transfer via EFT from the Waigani Public Account (WPA) to the Main Census Trust Account.

**10.3** CFCs will be issued against relevant 2024 National Census expenditure votes at each IFMS sites in 22 provinces.

**10.4** With the exception of ongoing Census staff, all other staff engaged by NSO on short term or casual basis for census related tasks will have their salaries paid



using EFT payment process (This is regardless of whether the non-ongoing staff member is registered or not on PNG Alesco payroll system in some other capacity. *For example, a person who works as a teacher for Department of Education (DoE) will also be engaged in a casual capacity in 2024 National Population Census would have its 2024 National Census wages paid via IFMS through EFT system even though his salary is paid by DoE Alesco System.*

**10.5** All casuals engaged in the 2024 National Population Census are to open bank accounts with the commercial banks of their choice, with the details provided to the National Statistician or for sub-national the Provincial Census Co-ordinator of NSO, who will be the ARO. All casual wages will be paid through IFMS EFT directly into the casual's nominated bank account from NSO HQ. ***No Cheques or cash payment will be used for casual wages.***

**10.6** All payments made using 2024 National Census funds will be made on the basis of properly rendered invoices for services, or properly authorized wages claims for staff employed in relation to the census. All payment must have Purchase Authority and Temporary Workers Contractual Agreement Forms attached for payments.

### **10.7 Use of Private Hire Vehicles/Vessels**

- (a) This instruction on the Use of Private Hire Vehicles / Vessels must be adhered to together with ***Finance Instruction 3/2006*** on the Guidelines for the Use of Private Hire of Vehicles and the ***Circular Instruction No. 09/2018*** on External Motor Vehicle Hire Rates must also be complied with and Part 17 of the Public Financial Management Manual;
- (b) The NSO, in consultation with DoF, will develop a list of duly registered suppliers with the government nationwide and provide to those Departments / Agencies involved with the National Census;
- (c) NSO in consultation with the Provincial Census Co-ordinator (PCC) & PFM will engage suppliers to provide motor vehicles / vessels for use during census period based on approved list provided by NSO;
- (d) Any supplier/s engaged outside of the list approved by NSO must give a clear justification for seeking approval from NSO HQ;
- (e) 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;
- (f) The Form 20 is submitted to Provincial PTB by PCC and entered into Provincial Procurement Register;
- (g) The Payment Authority (PA) is issued by the PCC to the Supplier;
- (h) The Suppliers' invoice when received by the clerk will be reconciled against the Personal Assistant (PA) to ensure the following is confirmed:
  - Details of the Supplier;
  - Purpose of hire;

- Duration of hire period;
  - Days charged;
  - Rate charged; and
  - Location of hire.
- (i) The details of the invoice must be entered into the ***Procurement Register*** by the Provincial Expenditure Accountant and forwarded to the Provincial Administrator for approval; and
- (j) The approved invoice will be submitted to PCC where it will be processed in accordance with the approved payment process.

#### **10.8 Approval of payments to casual employees and to third party suppliers**

- (a) All 2024 National Census related expenditures will be proposed, reviewed and authorized by NSO and DoF delegates;
- (b) Before any casual employee can be paid calculation of any tax payable on the wages will be undertaken in accordance with the calculation process approved by IRC. Tax payable will be deducted from the wages payments prior to payment and remitted by the National Statistician to the IRC in accordance with taxation requirements; and
- (c) All payments to casuals must be entered in the IFMS EFT with BPNG and approved by PCC or PFM are responsible for ensuring that all wages and allowances rates are correct and that any taxes payable by the worker have been correctly calculated, deducted and remitted to IRC;

#### **10.9 Payments to casual and non-ongoing employees**

- (a) All casual and non-ongoing Census Staff to work in the census data collection will be paid via EFT IFMS with BPNG;
- (b) The National Statistician or DoF Secretary will prepare and issue a Statement of earnings to each casual employee as required by IRC; and
- (c) The Secretary DoF and the National Statistician are responsible for resolution of any disputes arising in relation to payment or non-payment of wage entitlements.

### **11.0 ABG FINANCIAL ARRANGEMENTS TO CONDUCT NATIONAL CENSUS**

#### **11.1 Use of existing PGAS system**

- (a) IFMS has been rollout to all the provinces in PNG except in ABG. The existing PGAS accounting system will be utilised to process payments for the conduct of 2024 Nationall Census in Bougainville;
- (b) The processing of payments in PGAS system will be done against the existing PGAS database in the Provincial Finance Office; and
- (c) A sub-Ledger will be created in the existing Cash book to capture the expenditures of the Census funds for reporting purposes.

## 11.2 Release of Funds

- (a) Treasury will issue Warrant authority to NSO that will be dispersed to ABG Provincial Finance Office in the form of Cash Funds certificates (CFC); and
- (b) CFCs will be loaded against relevant 2024 National Census expenditure votes in PGAS.

## 11.3 Payment Process

The payment process are as follows:

- (a) The Provincial Census Co-ordinator (PCC) will process all necessary procurement documentation in compliance with the PFMA;
- (b) All expenditure at the provincial level will be made against the relevant sub- appropriation by the designated Section 32 Officers at the province using the PGAS;
- (c) ABG will process all claims for only Goods and Services in PGAS and make payments through EFT Kundu Pei to service providers bank account; and
- (d) ABG (PCC) will provide all claims for Personal Emoluments (PE) for casuals to NSO HQ for processing into IFMS and to make payment through EFT to the nominated bank accounts.

## 11.4 Bank Account

Provincial Treasury Operating Account (PTOA) will be utilised to hold funds and make expenditure payment through EFT Kundu Pei with BSP to service providers bank accounts.

## 11.5 Signatories to the bank Account

The existing signatories to the bank shall apply. The nominated signatories to the PTOA are as follows:

- (a) **Mandatory Signature:** Chief Secretary or Deputy Secretary – Operations ABG, as alternate; and
- (b) **Countersignature:** Provincial Finance Manager or Provincial Expenditure Accountant DoF, as alternate.

## 11.6 Section 32 Financial Delegates

All claims for processing payment from 2024 National Census funds must be approved by an authorized PFMA Section 32 delegate, appropriately certified and accompanied with relevant supporting documents.

The Section 32 Officers for PTOA are as follows:

- (a) **Section 32 Officers:** Chief Secretary or Deputy Secretary Operations ABG, as alternate;
- (b) **Financial Delegates:** Provincial Finance Manager or the Provincial Expenditure Accountant, as alternate;
- (c) **Authorized Requisition Officer (ARO):** Provincial Census Co-ordinator (PCC); and
- (d) **Threshold limits for approval of claims for payment for provinces:**
  - (i) **Up to K20,000** – Provincial Finance Managers;
  - (ii) **From K20,001 to K50,000** – Chief Secretary or Deputy Secretary Operations ABG, as alternate;
  - (iii) **Above K50,001 K1 million** – National Statistician NSO or Deputy Statistician Operations, as alternate; and
  - (iv) **Above K1 million** –Secretary Finance.

## **12.0 NATIONAL CAPITAL DISTRICT FINANCIAL ARRANGEMENTS TO CONDUCT NATIONAL CENSUS**

NCD Census Co-ordinator (NCC) will provide all claims to NSO HQ for processing into IFMS and to make payments. Payment process are as follows:

- (a) The NCD Census Co-ordinator (NCC) will process all necessary procurement documentation in compliance with the PFMA;
- (b) All payments for goods and services to service providers will be processed in IFMS and paid through EFT; and
- (c) All payments for Personal Emoluments (PEs) for casual employees will be process in IFMS at NSO HQ and paid through EFT.

## **13.0 REPORTING AND MONITORING ARRANGEMENT**

- (a) Regular reports detailing year to date expenditures will be produced from the IFMS and forwarded to Secretary (DoF) (copied to the National Statistician and the Census Director) for review to ensure DoF Secretary, the National Statistician and the Census Director are kept informed about the accumulation of costs and can respond as required. PFMs and Provincial Census Coordinator (PCC) will comply with the above;
- (b) **Monthly bank reconciliations** of the Census Trust Bank Account will be prepared by the Bank Reconciliation Officer in NSO within 14 days of the end of each month. This includes reviewing unreconciled items with third parties, such as bank errors etc. Copies of the monthly bank

reconciliation as per the PFMA is to be provided to the FRCD, DoF sub-appropriations will be prepared, reviewed and actioned by the Provincial Finance Manager (PFM) within 14 days of the end of each month. This includes responsibility for following up reconciling items with third parties, such as the bank errors, and preparing transactions and associated paperwork for posting to IFMS cashbook. The NSO Accountant/staff will be responsible for processing of transactions related to bank reconciliations such as posting journals in IFMS;

- (c) The PCC and the NSO Accountant will prepare a report detailing following information on a weekly basis and provide it to the National Statistician and the Census Director which will then be presented to the National Census Steering Committee (NCSC):
- The amount of CFC relating to sub-appropriations received by the respective 22 provinces by month and expenditure vote and the total amount of money committed by expenditure vote;
  - The total amount of CFC remaining uncommitted to be reported by expenditure vote;
  - An estimate of expected future cash requirements broken down by month and by expenditure vote;
  - Details of any significant census related procurements (greater than K1,000,000) expected to be required in the province that will be paid using 2024 National Census funds. "And all procurement requirements shall apply"; and
  - Details of any losses, deficiencies or overpayments or other irregularities that have occurred along with details of any actions taken to recover amounts and stop further loss.
- (d) The above reports will be reviewed and authorized by the PFM and copied to PCC, the secretariat of the NCSC, and the FAS-Financial Reporting and Compliance Division (FRCD) - DoF.

## **14.0 OFFENCES**

Pursuant to Section 106 of the PFMA 1995 (as amended) and Section 78 of the NPA 2018 (as amended), a person who, in whole or part, omits or fails to comply with a duty, obligation or requirement of this FI is guilty of an offence. All offences are offences of strict liability. Penalties will be imposed for non-compliance.

## **15.0 AUDIT AND INSPECTIONS**

### **15.1 Funds are Subject to Audit**

All public funds used for 2024 National Population Census will be subject to internal and external audit by Department of Finance and the Auditor General's Office.

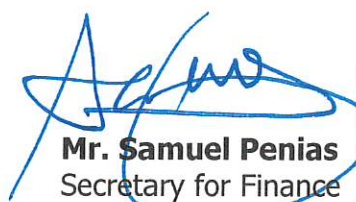
**16.0 EFFECTIVE DATE OF THIS FI**


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

**17.0 HELP DESK**

**17.1** Should you require further information the following should be contacted for assistance in relation to technical or policy matters from the Departments of Finance, Treasury and NPC:

Organization	Designation	Contact Number
<b>National Statistical Office:</b>	Census Director	3250169
	Deputy Census Director	3250169
	Finance Manager	3250169
<b>Department of National Planning and Monitoring:</b>	Director-Public Investment Program (PIP)	3288318
<b>Department of Treasury:</b> - Budgets Issues - Issue of Warrant Authority	FAS -Budgets Division	3288605
		3128736
<b>Department of Finance:</b> - Cash management and TT transfers - Financial Reporting & Compliance - Provincial Finance Operations - IFMS / PGAS / FMIP	FAS, FCD	3037808
	FAS, FRCD	3037809
	FAS, PDFMD	3037815
	FMIP Project Manager	3037807
<b>National Procurement Commission:</b> - Procurement/Tendering	The Board Secretary (NPC)	3113777 Ext. 208

  
**Mr. Samuel Penias**  
 Secretary for Finance



Date: 21/5/2024