

## FMM 01.12 List of Acronyms

Abbreviation	Description
AP	Accounts Payable
APC	Authority to Pre-Commit
AR	Accounts Receivable
ARO	Authorised Requisitioning Officer
CFC	Cash Fund Certificate
CoA	Chart of Accounts
COI	Certificate of Inexpediency
CR	Credit
DDA	District Development Authority
DOS	Division of Supply for Stores
DOT	Department of Treasury
DPM	Department of Personnel Management
DR	Debit
DSTB	District Supply and Tenders Board
EDCF	Economic Development Cooperation Fund
EDF	European Development Fund
EI	Economic Item
FAS	First Assistant Secretary
FCB	Finance Cashier/ Accounts Branch
FED	Financial Evaluation Division
FF	Finance Form
FI	Financial Instruction
FMM	Financial Management Manual
FY	Fiscal Year
GL	General Ledger
GoPNG	Government of Papua New Guinea
GPO	Government Printing Office
GS	Goods and Services
IASB	International Accounting Standards Board
IFMS	Integrated Financial Management System
IFRS	International Financial Reporting Standards
IIA	Institute of Internal Auditors
ILPOC	Integrated Local Purchase Order and Claim Form
INTOSAI	International Organisation of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards

Abbreviation	Description
ISSAI	The International Standards of Supreme Audit Institutions
ITD	Information Technology Division (Department of Finance)
JPBPC	Joint Provincial Planning and Budget Priority Committee
JPP	Joint Priority Program
LLG	Local Level Government
MTDP	Medium Term Development Plan
NCD	National Capital District
NEC	National Executive Council
NGO	Non-Government Organisation
OTA	Overseas Travel Allowances
PAD	Public Accounts Division
PE	Personal Emoluments
PEC	Provincial Executive Council
PER	Programme Evaluation Report
PFM	Public Financial Management
PFMA	Public Finances (Management) Act
PGLLG	Provincial Government and Local-level Governments
PIP	Public Investment Programme
PVA	Permanent Variation Advice
RPM	Receiver of Public Monies
SRC	Salaries and Remuneration Commission
SSG	Special Support Grants
TFEC	Technical and Financial Evaluation Committee
TWG	Technical Working Group
WA	Warrant
WOG	Whole of Government
WPA	Waigani Public Account