



DEPARTMENT OF FINANCE
Financial Management Improvement Programme
Capacity Building Programme Phase 99

Financial Management Workshop
&
Technical Support to
Madang Province.



14th - 18th
May, 2012

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1.

Introduction

1.1 Purpose

The purpose of this visit to Madang Province was to provide:-

- ◆ Training/workshop
- ◆ Technical Support

to Madang Provincial Treasury and the District Treasury Staff.

This was aimed at addressing capacity gaps identified by the PCaBII Management. The support to Madang Province started on the 14th and ended on the 18th of May, 2012.

This was part of the program's implementation of the "Exit Strategy" to progressively offer the support to non PCaB Provinces identified by PDFMD.

1.2 Staff who took part in the Financial Management workshop.

No.	NAME	DESIGNATION	LOCATION	ATTENDANCE
1.	Regina Rakua	Provincial Accountant	Prov. Treasury – PHQ	Fully Attended
2.	Sylpa Uyeg	Personnel Assistant	Prov. Treasury – PHQ	Fully Attended
3.	Mathew Sengian	Dist. Treasury Coordinator	Prov. Treasury – PHQ	Fully Attended
4.	John Flierl	District Treasurer	Bogia District	Fully Attended
5.	Cliff Buka	District Examiner	Bogia District	Fully Attended
6.	Veronica Sukua	PGAS Machinist	Bogia District	Fully Attended
7.	Helen Kanimba	District Treasurer	Madang District	Fully Attended
8.	Reuben Danaben	District Examiner	Madang District	Fully Attended
9.	Joanne.W. Yeni	District Accountant	Madang District	Fully Attended
10.	Loimeng Bande	District Treasurer	Usino/Bundi District	Fully Attended
11.	Gabriel Yawi	District Accountant	Usino/Bundi District	Fully Attended
12.	Anton Pawen	Personnel Assistant	Usino/Bundi District	Fully Attended
13.	Samang Balim	PGAS Machinist	Usino/Bundi District	Fully Attended
14.	Debra Paijo	Cash Office Clerk	Usino/Bundi District	Fully Attended
15.	Geoffrey Talia	District Accountant	Middle Ramu District	Fully Attended
16.	Maria Pawen	Banking Agency Officer	Middle Ramu District	Fully Attended
17.	Daphne Mari	PGAS Machinist	Middle Ramu District	Fully Attended
18.	Fidelma Siep	Personnel Assistant	Middle Ramu District	Fully Attended
19.	George Memke	A/District Accountant	Raikos District	Fully Attended
20.	Grace Agodop	A/Banking Agency Officer	Raikos District	Fully Attended

21.	Ethel Sapeng	A/District Accountant	Sumkar District	Fully Attended
22.	Karen Asio	PGAS Machinist	Sumkar District	Fully Attended
23.	Bessie Jauk	Personnel Assistant	Sumkar District	Fully Attended
24.	Vivianne Yabol	Cash Office Clerk	Sumkar District	Fully Attended

Venue.

Mot Guest House – Conference Room.

Date:

14th to 18th May, 2012

Facilitators:

1. Witari Tauye – Training & Co-ordination Support Advisor (PCaB)
2. Francis Gumembi – District & LLG Support Advisor (Western Prov).
3. Philip Angopa – Provincial Support Advisor (EHP)

2.1 Day One (Monday – 14th/5/2012).

Because of the huge number of participants, a proper venue had to be identified before this workshop could start. Fortunately, a newly built guest house had big Conference set-up. All other venues and hotels conference room were booked out for that week. We were to use the new Regional Office Conference Room with the approval from the FAS – PDFMD but because there were no tables and chairs so we had to use MOT PLACE – GUEST HOUSE Conference room.

Official opening of the workshop took place at 1:00pm and Provincial Treasurer had the honor of officially opening the workshop for that week. A total number of twenty four (24) participants took part in this workshop. The Provincial Treasurer had to seek the Provincial Administrators approval to have all the District Treasury Offices closed for that week and it was granted.

From 2:00pm to 4:00pm was basically getting to know the staff and at the same time interviewing the staff about their operations and etc. Part of the discussion was on issues affecting preparation of Annual Financial Statement and PGAS Bank Reconciliation. By understanding their issues we were able to tailor our training/workshop to address their situations.

2.2 Day Two & Three (Tuesday 15th & Wednesday 16th)

Annual Financial Statement.

Participants were asked in advance to bring in their own data (Revenue Vote Summary, Expenditure Vote Summary & Trust Summary) for this session on Annual Financial Statement but none of them ever came with their downloaded data from PGAS.

Reasons being:-

1. 90% of the District PGAS Computer is standalone and most of them only have the Main Screen & the PGAS Server.
Most of the Floppy Drives are obsolete.
2. Data cannot be downloaded because the only way to download data is only when a PC or a Laptop is hooked up to the main PGAS Server.

Problem identified are:-

1. District Treasury Staff lack the knowledge of the steps in downloading data
2. PC's and Laptop not hooked up to the Main PGAS Server.

2.2.1 PGAS Technical Support.

After identify that entire problem, Training Co-ordination Support Advisor came-up with a work plan to visit the nearby District Treasury office and including the Provincial Treasury Head Quarter to assist in configuring and installing netterm to all the PC's and even the Laptops to be hooked up to the Main PGAS Server.

1. Tuesday - 12:00 to 2:00pm Madang District
2. Wednesday - 12:00 to 2:00pm Bogia & Middle Ramu District
3. Thursday - 12:00 to 2:00pm Madang Provincial Treasury

All the PC's & Laptop were configured and hooked up to the Main PGAS Server.

Secondly, whilst doing that, at the same time a software called (CoreFtp) was installed in the PC's and Laptop and a 30 minute session was conducted to each officers how to download data using CoreFTP software.

2.2.2. Annual Financial Statement Preparation Session.

Despite those set back, TCSA had a sample data for training which the facilitators used that to conduct the training on how to compile Annual Financial Statement.

Start of day two (Tuesday) , TCSA introduce the new Control Sheet Template introduced by PDFMD division to the participants and the brief overview on AFS preparation.

PSA – EHP than took over the session and DLSA – Western assisted for the entire day whilst I attended to the PGAS Technical Support on the three District Treasury and the Provincial Treasury.

The Annual Financial Statement training was in this manner:-

- i) How to Complete a Control Sheet using data extracted from Trial Balance
- ii) Converting Data(EVS, RVS & Trust Summary) downloaded from PGAS into Excel
- iii) Manipulating Data in Excel and having it ready to be linked into the Financial Statement Format. Advance Excel Tool called PIVOT TABLE was introduced and participants were thought how to use that tool to manipulate data in Excel.
- iv) Linking of Data into its respective statements in the Annual Financial Statement Format.
- v) Balancing of the Annual Financial Statement.

2.3 Day Four (Thursday 17th May, 2012)

Morning session was basically recapping on the session on Annual Financial Statement and at the same time completing of all the exercises related to Annual Financial Statement.

2.3.1 Email Accounts. (Facilitator: DLSA – Western).

Participants were introduced to:-

- Setting up the Digicel Modem on their Laptops
- How to gain access to internet
- How to set up email logins (account)
- How to use email facility to send & receive emails
- How to use other features such as attachments and etc.

Unfortunately, reception was very bad so it did affect this session. DLSA – Western had to create email addresses for participants after hours and distributed to them for use at their own time.

2.3.2 MYOB – DSIP & Advance Register (Facilitator: DLSA – Western)

Introduction to MYOB to enhance PGAS reporting in DSIP reporting and how to maintain a Advance Register by using MYOB Software as a complimentary tool to PGAS.

Participants were taken through:-

- i) How to set up DSIP Chart of Accounts in DSIP
- ii) How to set up Advance Register in MYOB

Brief demonstration on how to:-

- i) Capture data in MYOB for those same information inputted into PGAS.
- ii) How to produce reports generated by MYOB.

Each District had chance of creating their respecting DSIP Accounts using MYOB. Very interesting session but time was against us.

2.4 Day Five (Friday 18th, May 2012)

PGAS Bank Reconciliation (Morning Session) – Facilitator TCSA.

The revised Bank Reconciliation Template was introduced to the participants. A hands on exercise was given to each participant to complete by using the revised template.

It was a eye opener for the District Staff because the Template shown to them actual automated a lot of manual task that they are used to. Scenarios such as Mismatch Cheques, Underpayment, Over Payment, Under Banking, Over Banking etc. which used to be a unsolved issue for many as to how it is captured in Cheque Reconciliation Listing and how it should be captured in the Bank Reconciliation Format especially in schedule number eight (8). All that was shown to them by way of practically compiling a month's Bank Reconciliation and balancing it off and seeing the effects of those transaction. A practical exercise was designed by TCSA to address those different scenarios was used in this exercise.

Unfortunately, there were a lot of exercise to be completed but the time was against us.

As expressed by the participants that, the template was very easy to use and it is user friendly.

3.

Baseline Assessments

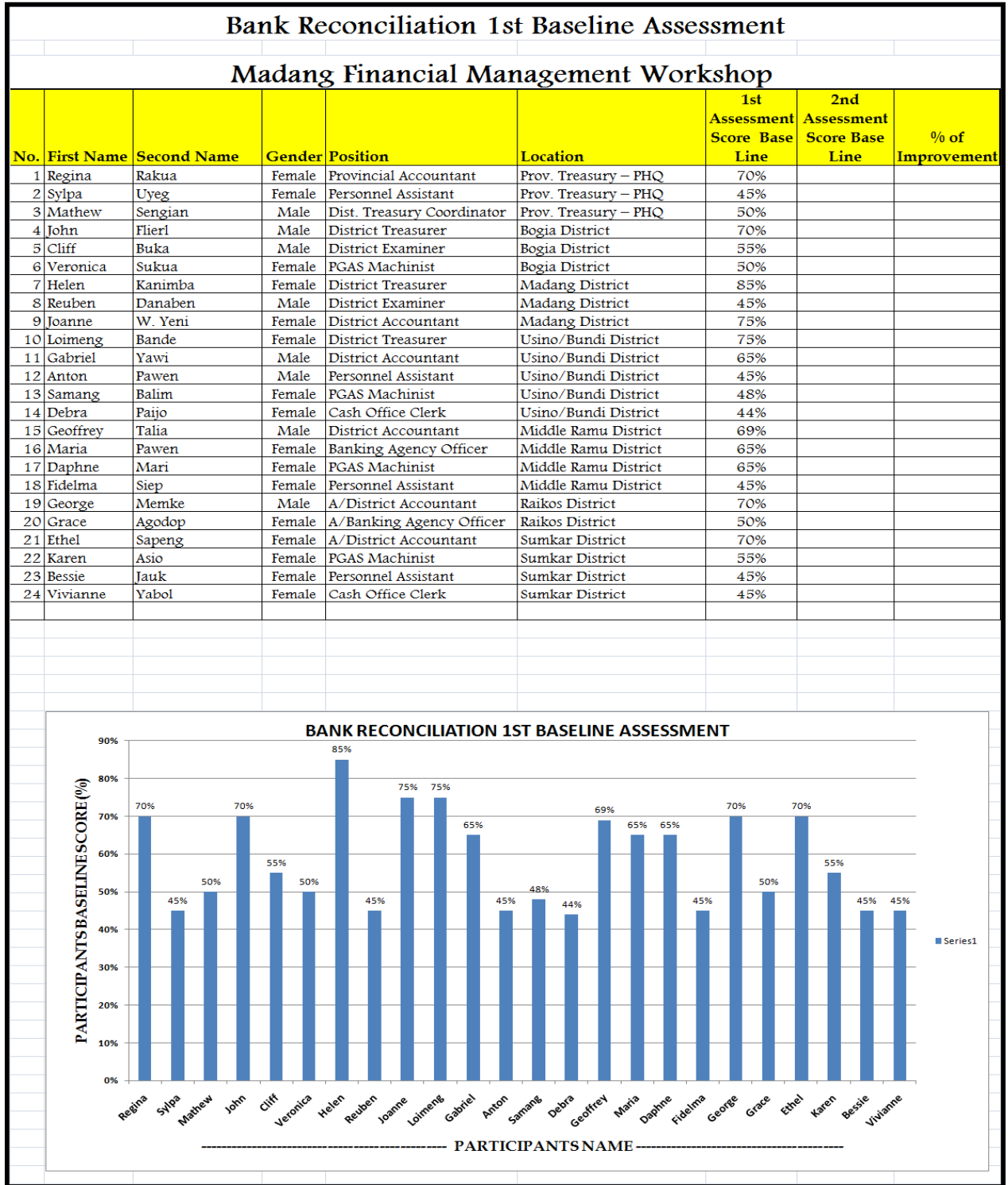
3.1 Annual Financial Statement 1st Baseline Assessment

Annual Financial Assessment								
Madang Financial Management Workshop								
No.	First Name	Second Name	Gender	Position	Location	1st Assessment Score Base Line	2nd Assessment Score Base Line	% of Improvement
1	Regina	Rakua	Female	Provincial Accountant	Prov. Treasury – PHQ	70%		
2	Sylpa	Uyeg	Female	Personnel Assistant	Prov. Treasury – PHQ	50%		
3	Mathew	Sengian	Male	Dist. Treasury Coordinator	Prov. Treasury – PHQ	50%		
4	John	Flierl	Male	District Treasurer	Bogia District	70%		
5	Cliff	Buka	Male	District Examiner	Bogia District	64%		
6	Veronica	Sukua	Female	PGAS Machinist	Bogia District	50%		
7	Helen	Kanimba	Female	District Treasurer	Madang District	85%		
8	Reuben	Danaben	Male	District Examiner	Madang District	50%		
9	Joanne	W. Yeni	Female	District Accountant	Madang District	50%		
10	Loimeng	Bande	Female	District Treasurer	Usino/Bundi District	65%		
11	Gabriel	Yawi	Male	District Accountant	Usino/Bundi District	65%		
12	Anton	Pawen	Male	Personnel Assistant	Usino/Bundi District	50%		
13	Samang	Balim	Female	PGAS Machinist	Usino/Bundi District	50%		
14	Debra	Paijo	Female	Cash Office Clerk	Usino/Bundi District	50%		
15	Geoffrey	Talia	Male	District Accountant	Middle Ramu District	65%		
16	Maria	Pawen	Female	Banking Agency Officer	Middle Ramu District	65%		
17	Daphne	Mari	Female	PGAS Machinist	Middle Ramu District	65%		
18	Fidelma	Siep	Female	Personnel Assistant	Middle Ramu District	50%		
19	George	Memke	Male	A/District Accountant	Raikos District	65%		
20	Grace	Agodop	Female	A/Banking Agency Officer	Raikos District	50%		
21	Ethel	Sapeng	Female	A/District Accountant	Sumkar District	50%		
22	Karen	Asio	Female	PGAS Machinist	Sumkar District	50%		
23	Bessie	Jauk	Female	Personnel Assistant	Sumkar District	45%		
24	Vivianne	Yabol	Female	Cash Office Clerk	Sumkar District	45%		

ANNUAL FINANCIAL STATEMENT 1ST BASELINE ASSESSMENT

Participant Name	Score (%)
Regina	70%
Sylpa	50%
Mathew	50%
John	70%
Cliff	64%
Veronica	50%
Helen	85%
Reuben	50%
Joanne	50%
Loimeng	65%
Gabriel	65%
Anton	50%
Samang	50%
Debra	50%
Geoffrey	65%
Maria	65%
Daphne	65%
Fidelma	50%
George	65%
Grace	50%
Ethel	50%
Karen	50%
Bessie	45%
Vivianne	45%

3.2 Bank Reconciliation 1st Baseline Assessment



4. Technical Support to District Treasury & Provincial Treasury Office.

4.1 PGAS Technical Support to District Treasury Office.

Because of time factor I had to use my lunch hour break to attend to PGAS related issues. I only attended to those Districts who were located at the Provincial Treasury Office and Madang District Treasury whose office is situated within Madang Town.

- i) Bogia District Treasury
 - ii) Middle Ramu District Treasury
 - iii) Madang District Treasury
- Including Madang Provincial Treasury Office.

4.2 Achievements

1) PC's & Laptop hooked up to Main PGAS Server.

For years those District Treasury had problems in committing claims, processing cheques, doing bank reconciliation by using only one terminal(Main PGAS Screen) but now they are able to use additional PC's and even Laptops to do their day to day activities.

In the Provincial Head Quarters, key officers were not able to access PGAS from their work station but now they are able to access PGAS from their workstation.

2) Data Download.

Now, that District Treasury and the Provincial Treasury Officers can be able to download Data. Previously it use to be a problem.

The general assessment of knowledge and skill of participants shown that most of them have lack the knowledge to do their job, but at the same time they encounter some difficulties when they want to produce reports, set specific issues with their current accounts, review PGAS, etc. It seems that a complementary practical training (problem-solving workshops) needs to be developed in a similar way that we performed in this mission.

1. Issues

- Lack of Basic Computing knowledge
- Lack of Basic PGAS Bank Reconciliation process in the System
- PGAS System related problems
 - * Cheque Reconciliation Listing
 - * Cash Book
 - * Month End Roll-Overs
 - * Managing Cash Advance
 - * Maintaining of DSIP Ledgers
 - * PGAS Data Load
 - * Networking of stand-alone PC's & Laptops to the main PGAS Server.
- Effective way of producing:
 - * Annual Financial Statement
 - * PGAS Bank Reconciliation

2. Outputs

Skills & Knowledge Transfer

The following skills & knowledge were transferred to the officers.

- i) Compiling PGAS Bank Reconciliation
- ii) Using PGAS Bank Reconciliation Options in the system to do cheque presentations and eventually obtaining final Cheque Reconciliation Listing (List of unrepresented cheques)
- iii) Basic PGAS skills & knowledge imparted to the participants especially on how to download data.
- iv) New skills imparted on how to compile Annual Financial Statements especially the Control Sheet which was introduced by Accounting Framework.
- v) Skills & Knowledge obtained on the Use of MYOB Package as a tool to enhance DSIP Reporting, Maintenance of Advance Register etc.
- vi) Participants introduce on how to use Email Facility using Modems.

3. Observations

1. Support given by the Provincial Treasurer and his staff was overwhelming. As shown by the Provincial & District Treasury staff, their eagerness and willingness to learn and whilst working at same time, was very high.
2. Whilst working in the two District Treasury Office, one of the things noted was that, the District and LLG Database was not properly maintained.

Especially, the Cash Book Balances were not properly maintained. That in itself demonstrated that, officers LACK BASIC ACCOUNTING KNOWLEDGE.

3. Memoranda Records not properly kept.

a) OJT & Mentoring

There is a high demand for OJT & Coaching/Mentoring on these key areas:-

1. Annual Financial Statement
2. PGAS Bank Reconciliation
3. PGAS Operations.
4. Basic Accounting Concepts

To enhance skills or transfer skills and knowledge would be through

- ◆ On-The-Job Training
- ◆ Coaching
- ◆ Mentoring

At least one or two more visits to the Province to conduct OJT and Coaching/Mentoring is highly recommended.

PCaB has a lot to offer to non PCaB Provinces, in terms of ICT training. Templates, fixing or solution finding for finance & accounting matters and management tools.

b) Other Work Shops.

There is a need for a *Accounting Treatment workshop*.