

TIPNG 2024 ACCOUNTABILITY SCORECARD



- Papua New Guineans pay taxes to the State to ensure vital services and processes are delivered.
- These State institutions are allocated public funds, which must be spent in the public interest.
- The Public Finances (Management) Act 1995 (as amendment) requires the production of annual audited reports by applicable agencies.
- These reports must be **TIMELY, ACCESSIBLE** and **ACCURATE**, and yet TIPNG has found that out of the 132 public bodies included in the Report of the Auditor General 2022 Part IV, about 69% (91 public bodies) had audits in arrears (i.e., they were years behind on submitting their annual reports and financial statements to the Auditor General's Office for audit).

The 2024 Accountability Scorecard is based on the Report of the Auditor General 2022 Part IV

Audit Opinions Explained:

- “Unqualified Opinion”: Financial statements are accurate and compliant.
- “Qualified Opinion”: Minor issues exist, but overall statements are accurate.
- “Adverse Opinion”: Significant misstatements; financials are not reliable.
- “Disclaimer of Opinion”: Insufficient evidence to form an opinion.

Key: UQ=Unqualified Opinion, Q=Qualified Opinion.

No.	ENTITY NAME	MOST RECENT AUDIT OPINION	AUDIT OPINION (From 2013-2022)
10 BEST PERFORMERS			
1	Investment Promotion Authority	Unqualified	9UQ
2	Kumul Consolidated Holdings	Unqualified	9UQ
3	Datec (PNG) Limited	Unqualified	8UQ
4	National Agriculture Research Institute	Unqualified	8UQ
5	Independence Fellowship Trust	Unqualified	7UQ & 2Q
6	PNG Accident Investigation Commission	Unqualified	7UQ & 2Q
7	Port Moresby Nature Park	Unqualified	7UQ & 1Q
8	Bank of PNG	Qualified	7UQ & 2Q
9	Post PNG Limited	Qualified	7UQ & 2Q
10	PNG Dataco Limited	Unqualified	6UG & 2Q

Key: D=Disclaimer Opinion, A=Adverse Opinion, NS= Not Submitted.

No.	ENTITY NAME	MOST RECENT AUDIT OPINION	AUDIT OPINION (From 2013-2022)
10 WORST PERFORMERS			
132	Unisave Limited	n/a	10NS
131	Univentures Limited	Disclaimer	10NS
130	National Capital District Botanical Enterprises	Disclaimer	9NS & 1UQ
129	Unigor Consultancy Limited	Disclaimer	6NS & 3D
128	Unigor Humi Catering	Disclaimer	6NS & 3D
127	University of Natural Resources & Environment	Adverse	6NS, 1A, 1D & 1Q
126	Kumul Gas Niugini B.V.	n/a	5NS
125	University of Goroka	Disclaimer	4NS & 5D
124	PNG Public Trustee (formerly Public Curator)	Disclaimer	4NS & 1D
123	University of PNG	Disclaimer	4NS, 1D & 2Q



SCAN TO SEE ALL 132 PUBLIC BODIES LISTED IN THE FULL SCORECARD

Reporting requirements mandated by law:

- The Constitution of the Independent State of Papua New Guinea.
- The Public Finance (Management) Act 1995 (as amended).
- The Audit Act 1989.

Section 214 of the Constitution of the Independent State of Papua New Guinea, requires the Auditor General's Office (AGO) to report to the Parliament on the Public Accounts of the country. In fulfilling this reporting responsibility, the AGO Reports are prepared in 4 parts annually, they are:

1. PART I - Public Accounts.
2. PART II - National Government Departments & Agencies.
3. PART III - Provincial and Local-Level Governments & their Business Arms and Provincial Health Authorities.
4. PART IV - Public Bodies & their Subsidiaries.

In the Report of the Auditor General 2022 Part IV there were 132 public bodies subject to audit by the AGO:

- » 62 Public Bodies and their subsidiaries 21 Subsidiaries
- » 16 National Government Owned Companies and their 31 Subsidiaries

At the time of audit (80) entities had not submitted their 2022 financial statements to be audited, in addition to 183 financial statements for 2021 and prior years which have not been submitted to the AGO for audit.

TIPNG CALLS FOR:

1. The Department of Personnel Management, Public Accounts Committee & other responsible actors must take swift & decisive action to hold government entities accountable for breaches of law.
2. Parliament must consider the Auditor General's recommendation for the establishment of legislative requirements to make renewal of contracts of Chief Executive Officers subject to the timely submission of financial statements & prudent financial management.
3. All Papua New Guineans must demand greater accountability from our government & report any corrupt acts that we encounter.
4. The Finance Secretary to establish and oversee internal audit committees in public bodies & entities that fail to meet their reporting obligations. As is the Secretary's authority under Section 4(6) of the Public Finances (Management) Act 1995 (as amended).

Transparency International PNG (TIPNG) is a membership-based organization that holds international accreditation with the global Transparency International (TI) Movement and is a locally registered association in PNG. TIPNG's mission is to empower the people of PNG to take action against corruption by promoting transparency, accountability, and integrity across all sectors of society. Through education, public engagement, and advocacy, TIPNG provides citizens with the knowledge and tools they need to challenge corruption, hold public institutions accountable, and create a culture of integrity. TIPNG is committed to protecting the integrity of society.