

OCEANIA FOOTBALL CONFEDERATION**REVIEW REPORT**

23 October 2024

Project name: OFC Development Programme

Name of member Association: Papua New Guinea Football Association

Review provider Forvis Mazars Risk & Assurance Pty Ltd

Period subject to review: 1 January 2023 to 31 December 2023

Date of review: 13 June 2024 – 23 October 2024

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1 EXECUTIVE SUMMARY

Forvis Mazars completed agreed-upon procedures outlined in Annex 1 of the OFC Development Programme funding provided to the Papua New Guinea Football Association for the period 1 January 2023 to 31 December 2023. These agreed-upon procedures were conducted in accordance with Australian Standard on Related Services ASRS 4400 – Agreed Upon Procedures Engagements, issued by the Auditing and Assurance Standards Board (“AASB”), and as outlined in our Engagement Letter dated 15 May 2024.

KEY INFORMATION

Amounts in local currency (PGK)	
Total expenses disbursed	654,632
Total expenses sampled	634,910
% sampled	97%
Amount with no supporting documentation	-
% with no supporting documentation (as a % of total expenses sampled)	0%
Amount with insufficient supporting documentation	4,220
% with insufficient supporting documentation (as a % of total expenses sampled)	0.66%
Nominal value of transactions made in cash (based on total expenses sampled)	-
% of transactions made in cash (as a % of total expenses sampled)	-%

SUMMARY OF REVIEW FINDINGS

As a result of our Review, we have raised eight findings, as summarised below:

No	Review finding	Financial Impact (PGK)
1	Understatement of expenses by netting payments received	-
2	Insufficient documentation for expenses	4,220
3	Difference between the expense details and the supporting documents obtained	3,243
4	Non-compliance with the procurement policy for expenses over NZD 35,000	-
5	Difference between Expense Categorization and Details per Cost line tabs	-
6	Unbudgeted expenses allocated to non-application-related funds	-
7	Usage of the bank account dedicated to the OFC for other purposes.	12,650
8	Unbudgeted expense transaction	199,684
	Total	212,334

2 AGREED-UPON PROCEDURES REPORT

In accordance with the agreed-upon procedures that you asked us to perform, we provide our agreed-upon procedures report (“the report”), with respect to the accompanying reporting forms for 1 January 2023 to 31 December 2023 (Annex II of this report).

PURPOSE OF THIS AGREED-UPON PROCEDURES REPORT

Our report is solely for the purpose of assisting OFC in determining whether the funds have been used properly and are in line with the applicable OFC development programme and may not be suitable for another purpose.

RESPONSIBILITIES OF THE ENGAGING PARTY AND THE RESPONSIBLE PARTY

You have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

Papua New Guinea Football Association, as identified by you, is responsible for the subject matter on which the agreed-upon procedures are performed.

PRACTITIONER’S RESPONSIBILITIES

As requested, we performed the procedures listed in Appendix II of the request for proposal for this engagement (see Annex I of this report).

We have conducted the agreed-upon procedures engagement in accordance with the Australian Standard on Related Services (‘ASRS’) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with OFC, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

PROFESSIONAL ETHICS AND QUALITY CONTROL

We have complied with the ethical requirements in the *Code of Ethics for Professional Accountants* issued by IFAC.

Our firm applies International Standard on Quality Management (ISQC) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

FINDINGS

The total expenditure which is the subject of this desk-based review amounts to PGK 654,632. This corresponds to the total amount of disbursements detailed in the reporting forms. We have achieved a coverage of at least 97% of expenditure as required by the agreed-upon procedures.

We obtained appropriate evidence on a test basis. The procedures were performed solely to assist you in supervising payments made out of the OFC Development Programmes and are summarized as follows:

Agreed Upon Procedure (1)

Reconcile the amounts disbursed as per Form 4 in the transaction currency with the payments recorded in the bank statement(s) of the separate OFC Development programme bank account and accounting records of the Member Associations. Ensure that the expenses are declared in the correct applications.

Result of procedure (1)

i) Differences were noted when reconciling the information on the Expense categorization tab and details per Cost line tab. We identified the following differences. (*Finding number 5*)

	Expense categorization			details per cost line			difference
	A	B	C=A+B		D	E	
2023 OFC Development Programmes	Budgeted spent	Unbudgeted spent	Total spent	Budgeted (for information)	Actual cost budgeted	Actual cost unbudgeted	Difference total spent information between expense categorisation and details per cost line
2023/S1-S2 National Team	197,441	-	197,441	224,405	186,206		11,235
2023/S1 - 2023/S2 Other Clubs & Leagues	-	1	1				1
2023/S1 - 2023/S2 Corporate Governance	194,073	162,260	356,332	180,151	260,263	105,521	(9,452)
2023/S1 - 2023/S2 Football Development	6,696	6,591	13,287	-	-	-	13,287
2023/S1 - 2023/S2 Hosting Grant (4 Teams)	-	-	-	37,593	15,660	-	(15,660)
2023/S1 - 2023/S2 Development Grant (PGK - 2nd application)	-	-	-	53,295	62,459	-	(62,459)

ii) We have identified nine payments received on the OFC development programme dedicated bank account, which do not come from the OFC. Expenditure was incorrectly reduced by PGK 12,650 (NZD 5,925) in Form 4. (*Finding number 1*)

Posting Date	Nature given by the MA	Credit
3/07/2023	Referee Annual Subscription fees	150
23/08/2023		1,000
4/09/2023		2,000
7/09/2023	PNGFA Affiliated Member	1,000
7/09/2023	Associations Annual subscription	1,000
12/09/2023	fees.	3,000
19/09/2023		1,000
22/09/2023		2,000
		11,150
12/10/2023	Reimbursement for cash advance to	1,500
		1,500
Total		12,650

Agreed Upon Procedure (2a)

Auditors will pick 50% of total transactions randomly as samples and audit the samples.

In addition to the samples extracted, OFC will also examine material transactions equal or above a threshold of NZD 5,000. This will ensure material spendings are valid, legitimate and satisfy the reporting requirement to reduce risk.

a) Individual payments:

Identify and report on the incidence of payments made without supporting third- party documentation such as goods/services purchase agreements, invoices, employment contracts, receipts and vouchers, both in terms of nominal value and as a percentage of expenses tested.

Make a distinction between documented transactions and transactions with insufficient supporting documentation.

Result of procedure (2a)

- i) We identified two instances of insufficient documentation. We have not received an invoice for these expenses. (*Finding number 2*)

Date	Description	Balance (PGK)	Balance (NZD)	Issue identified
5/07/2023	Communication fees	2,220	1,040	Insufficient supporting document
20/07/2023	Moukele Soccer Associa	2,000	937	Insufficient supporting document
Total		4,220	1,977	

- ii) We have identified differences between the details of the expenditure received and the supporting documents. We have listed the differences below. (*Finding number 3*)

Document date	Description	expense breakdown	supporting documentation	difference (PGK)	difference (NZD)
4/07/2023	PNGFA Salaries PPE: 04/07/2023	83,000	80,710	2,290	1,073
19/07/2023	Traveling Allowance- NEW Zealand	9,349	9,394	(45)	(21)
21/08/2023	Total Airfare Costs	57,000	56,002	998	467
		149,349	146,106	3,243	1,519

Agreed Upon Procedure (2b)

b) Cash payments:

Identify and report on the incidence of payments made in cash, both in terms of nominal value and as a percentage of the expenses tested.

Result of procedure (2b)

We have not identified any payments made in cash

Agreed Upon Procedure (2c)

c) Procurement procedures:

Verify the procurement procedures carried out for those single or aggregate of transactions are in line with the OFC development programme Regulations.

Result of procedure (2c)

We observed non-compliance with its application of the OFC procurement policy for one item of expenses that fall within the threshold of between NZD 35,000 and NZD 200,000 (three quotations required). (*Finding number 4*)

Posted Date	Transaction Description	OFC Fund	Balance (PGK)	Balance (NZD)	Issue identified
6/01/2023	Air Niugini Limited-UATP-Congress Members Airfares	2023/52 Corporate Governance and Finance	75,889.70	35,546.74	Only 2 quotations obtained.

Agreed Upon Procedure (2d)

d) Potential conflict of interest:

Verify that a potential conflict of interest policy is in place and report on potential conflict of interest occurrence in the disbursement of OFC funds.

Result of procedure (2d)

We have not identified any disbursements that indicate a potential conflict of interest.

Agreed Upon Procedure (2e)

e) Breach of local law:

Reporting on any identified material breach of local laws

Result of procedure (2e)

We have not identified any breach of local laws

Agreed Upon Procedure (2f)

f) Application funds:

Identify payments made outside the scope of activities within applications approved by OFC in terms of nominal value and the ultimate destination of any such payments.

Result of procedure (2f)

i) We have identified five transactions where unbudgeted transactions were applied to non-application-related funds. (*Finding number 6*)

Posted Date	Debit Amount(PGK)	Description	Amount (PGK)	Amount (NZD)
		Communication fees	2,220	1,040
		Casual Pay PPE: 04/07/2023	2,800	1,312
5/07/2023	92,048	Mr Stanley's accommodation	2,348	1,100
		Traveling allowance	1,680	787
		PNGFA Salaries PPE: 04/07/2023	83,000	38,877
			92,048	43,115

ii) During our review of the bank statements, we noted that the bank account dedicated to the OFC had been used for another purpose.

This account was used to receive Member Association annual subscription fees and reimbursement for a cash advance to staff for an amount of PGK 12,650 (NZD 5,925). (Finding number 7)

Posting Date	Nature given by the MA	Credit
3/07/2023	Referee Annual Subscription fees	150
23/08/2023		1,000
4/09/2023		2,000
7/09/2023	PNGFA Affiliated Member	1,000
7/09/2023	Associations Annual subscription	1,000
12/09/2023	fees.	3,000
19/09/2023		1,000
22/09/2023		2,000
		11,150
12/10/2023	Reimbursement for cash advance to	1,500
		1,500
Total		12,650

- iii) Based on the detail per cost line, we have identified an amount of PGK 199,684 (NZD 93,532) as unbudgeted transactions because these expenses were against no budgeted amount. (Finding number 8)

2023/S2 Corporate Governance and Finance						
Activities	Cost lines	Cost line description	Application Category	Date	Budget (Local Currency)	Total Actuals - Transactions from Expenses Categorisation
Unbudgeted transactions					N/A	105,532
2023 - Others (This category is not same as "Other" on the platform)						
Activities	Cost lines	Cost line description	Application Category	Date	Budget	Total Actuals - Transactions from Expenses Categorisation
Others	N/A	Transactions - not related to any applications		1/11/2023	N/A	94,162

Agreed Upon Procedure (2g)

g) Funding for or to subsequent recipients, if any (to clubs, provincial associations. Etc.):

Obtain an overview of total funding granted by the MA to all subsequent recipients (e.g. clubs)

Verify if all payments related to these funds were made directly from an OFC Development Programme dedicated bank account to the subsequent recipient's operational bank account

Examine if the beneficiary has any control mechanism in place to monitor/supervise the

OFC Development programme of the subsequent recipients (e.g., application form)

Obtain a sample report about the usage of funds by subsequent recipients and report on whether they provided report is in line with the released contributions and the OFC regulations.

Result of procedure (2g)

We have not identified funding for or to subsequent recipients

Agreed Upon Procedure (2h)

h) Football Development Applications and Clubs and Leagues applications: Funding for women's football-related funds:

Report whether women's football funds have been used only for women's' or girls' football and whether they are in line with the provided budget breakdown in the relevant application forms.

Result of procedure (2h)

We have found that the women's football grants have been used only relating to women's or girls' football and are in line with the provided breakdown.

Agreed Upon Procedure 2(i)

l) Payments made from bank accounts other than the dedicated OFC development programme bank account.

Identified funds transferred out of the dedicated bank accounts to other member associations' bank accounts and identified if transactions were unsupported or insufficiently supported.

Result of procedure (2i)

We have not found unsupported bank transactions from the dedicated bank accounts to other member associations' bank accounts.

Agreed Upon Procedure (2j)

j) Report if the dedicated OFC development programme bank account is not used exclusively for the OFC development programme.

- payments or receipts from third parties not related to the OFC development programme
- payments or receipts made from Other OFC programmes.

Result of procedure (2j)

We have not found that the OFC development programme bank account has not been used exclusively for the OFC development programme.

OTHER MATTER

We conducted this review remotely on the basis of documents and information provided electronically by the Papua New Guinea Football Association.

USE OF THIS REPORT

This report is made solely to OFC in accordance with terms of reference defined by OFC. Our work has been undertaken so that we might state to OFC those matters we are required to state to it in accordance with OFC's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than OFC for our work or for this report.

This report relates only to the reporting forms specified above and does not extend to any of the confederation's financial statements.

Yours sincerely,



Rose Megale

3 REVIEW FINDINGS AND RECOMMENDATIONS

3.1 FINDINGS

Finding number	1	Reference AUP	1																																																																																	
Review finding title	Understatement of expenses by netting payments received																																																																																			
Observation	<p>During our review of the bank statements, we noted receipts of money that did not correspond to payments from the OFC, totalling PGK 233,860 (NZD 109,540) .</p> <p>We have classified the items identified below into different groups.</p> <table><tr><th>Posting Date</th><th>Nature given by the MA</th><th>Credit</th></tr><tr><td>6/11/2023</td><td></td><td>29,277</td></tr><tr><td>6/11/2023</td><td>all internal transfer from PNGFA ops to reimburse funds</td><td>30,191</td></tr><tr><td>6/11/2023</td><td>used for teams airfares for PNGFA Premier Soccer League.</td><td>12,000</td></tr><tr><td>6/11/2023</td><td></td><td>27,696</td></tr><tr><td>6/11/2023</td><td>Reimbursement for National Team Player Airfares.</td><td>3,283</td></tr><tr><td>6/11/2023</td><td></td><td>3,309</td></tr><tr><td colspan="2"></td><td>105,756</td></tr><tr><td>3/03/2023</td><td>The cash receipt below were returned funds due to invalid</td><td>750</td></tr><tr><td>3/03/2023</td><td>account details for individuals. Those receipts are part of</td><td>700</td></tr><tr><td>6/03/2023</td><td>PGK 32,050 (02/03/2023 from Statement). The kundunpei of</td><td>500</td></tr><tr><td>6/03/2023</td><td>32,050 was for PNGFA Congress members sitting</td><td>1,000</td></tr><tr><td>6/03/2023</td><td>allowances</td><td>500</td></tr><tr><td>14/09/2023</td><td>The amount of PGK 112,004 was transferred to the OFC account by accident and was then later transferred out to the actual destination account.</td><td>112,004</td></tr><tr><td colspan="2"></td><td>115,454</td></tr><tr><td>3/07/2023</td><td>Referee Annual Subscription fees</td><td>150</td></tr><tr><td>23/08/2023</td><td></td><td>1,000</td></tr><tr><td>4/09/2023</td><td></td><td>2,000</td></tr><tr><td>7/09/2023</td><td>PNGFA Affiliated Member Associations Annual subscription</td><td>1,000</td></tr><tr><td>7/09/2023</td><td>fees.</td><td>1,000</td></tr><tr><td>12/09/2023</td><td></td><td>3,000</td></tr><tr><td>19/09/2023</td><td></td><td>1,000</td></tr><tr><td>22/09/2023</td><td></td><td>2,000</td></tr><tr><td colspan="2"></td><td>11,150</td></tr><tr><td>12/10/2023</td><td>Reimbursement for cash advance to a staff in 2022.</td><td>1,500</td></tr><tr><td colspan="2"></td><td>1,500</td></tr><tr><td colspan="2">Total payments received other than from OFC</td><td>233,860</td></tr></table> <p>We understand that for the items A and B, the amounts have been neutralised in expenses, which seems consistent given the nature of the transaction.</p> <p>However, the items C and D have also been neutralised in the presentation of expenses.</p> <p>We consider that these amounts should not be included in the expenses as this would understate the actual amount of the expenses. These amounts should have been presented as other debits received.</p>			Posting Date	Nature given by the MA	Credit	6/11/2023		29,277	6/11/2023	all internal transfer from PNGFA ops to reimburse funds	30,191	6/11/2023	used for teams airfares for PNGFA Premier Soccer League.	12,000	6/11/2023		27,696	6/11/2023	Reimbursement for National Team Player Airfares.	3,283	6/11/2023		3,309			105,756	3/03/2023	The cash receipt below were returned funds due to invalid	750	3/03/2023	account details for individuals. Those receipts are part of	700	6/03/2023	PGK 32,050 (02/03/2023 from Statement). The kundunpei of	500	6/03/2023	32,050 was for PNGFA Congress members sitting	1,000	6/03/2023	allowances	500	14/09/2023	The amount of PGK 112,004 was transferred to the OFC account by accident and was then later transferred out to the actual destination account.	112,004			115,454	3/07/2023	Referee Annual Subscription fees	150	23/08/2023		1,000	4/09/2023		2,000	7/09/2023	PNGFA Affiliated Member Associations Annual subscription	1,000	7/09/2023	fees.	1,000	12/09/2023		3,000	19/09/2023		1,000	22/09/2023		2,000			11,150	12/10/2023	Reimbursement for cash advance to a staff in 2022.	1,500			1,500	Total payments received other than from OFC		233,860
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bank charges / frais bancaires	652	652	-																																																																			
other (please specify) / autres (précisez)		12,650	(12,650)																																																																			
+/- total other debits/credits / total des autres débits/crédi	652	11,998	(11,346)																																																																			
Closing balance / solde de cloture 31.12.2023 (according to bank statement / selon relevé)	59,306	59,306	-																																																																			
B/S account for OFC / comptes de l'OFC , closing balance as at / solde de cloture 31.12.2023 /	59,306	59,306	0																																																																			
	This has no financial impact; it is a point of presentation.																																																																					
Recommendation	We recommend that the MA presents the expenses in gross terms. This would give a more accurate picture of the level of expenses over the year.																																																																					
Financial impact (CCY)	-	% of sample tested	-%																																																																			
Agreed by MA			Yes																																																																			
Member association comments	<p>PNGFA Agrees with the workings on receipt as it does not have a financial impact. Item A & B have been neutralised as them were internal transfers within PNGFA's accounts and were reimbursed to net off the expenses. Therefore, there is no receipt or expenses exist in those transactions.</p> <p>Items C & D are Internal revenue for PNGFA and are not supposed to be included in the expenses categories. However, they were presented to match off the bank statement but them should be neutralised.</p>																																																																					
Further reviewer's comments	No further comment																																																																					

Finding number	2	Reference AUP	2a																				
Review finding title	Insufficient documentation for expenses																						
Observation	<p>In our sample selection, we identified two instances of insufficient documentation. We have not received an invoice for these expenses.</p> <table><tr><th>Date</th><th>Description</th><th>Balance (PGK)</th><th>Balance (NZD)</th><th>Issue identified</th></tr><tr><td>5/07/2023</td><td>Communication fees</td><td>2,220</td><td>1,040</td><td>Insufficient supporting document</td></tr><tr><td>20/07/2023</td><td>Moukele Soccer Associa</td><td>2,000</td><td>937</td><td>Insufficient supporting document</td></tr><tr><td colspan="2">Total</td><td>4,220</td><td>1,977</td><td></td></tr></table>			Date	Description	Balance (PGK)	Balance (NZD)	Issue identified	5/07/2023	Communication fees	2,220	1,040	Insufficient supporting document	20/07/2023	Moukele Soccer Associa	2,000	937	Insufficient supporting document	Total		4,220	1,977	
Date	Description	Balance (PGK)	Balance (NZD)	Issue identified																			
5/07/2023	Communication fees	2,220	1,040	Insufficient supporting document																			
20/07/2023	Moukele Soccer Associa	2,000	937	Insufficient supporting document																			
Total		4,220	1,977																				
Recommendation	We recommend that the PNGFA ensure all supporting documents are consistently maintained and provided in the future to avoid any gaps in documentation.																						
Financial impact (CCY)	4,220	% of sample tested	0.66%																				
Agreed by MA			Yes																				
Member association comments	<p>PNGFA is now having a proper filing system in place and supporting documents are filed in the accounting Software (Xero). That enable PNGFA to keep both Soft and Hard copies of documents.</p> <p>PNGFA takes note of the above recommendation and will adhere with care in the future.</p>																						
Further reviewer's comments	No further comment																						

Finding number	3	Reference AUP	2a			
Review finding title	Difference between the expense details and the supporting documents obtained.					
Observation	We have identified differences between the details of the expenditure received and the supporting documents. We have listed the differences below.					
	Document date	Description	expense breakdown	supporting documentation	difference (PGK)	difference (NZD)
	4/07/2023	PNGFA Salaries PPE: 04/07/2023	83,000	80,710	2,290	1,073
	19/07/2023	Traveling Allowance- NEW Zealand	9,349	9,394	(45)	(21)
	21/08/2023	Total Airfare Costs	57,000	56,002	998	467
		149,349	146,106	3,243	1,519	
Recommendation	We recommend that the MA retain supporting documents for all expenses, record expenses by invoice, and avoid combining multiple invoices into a single expense line.					
Financial impact (CCY)	3,243	% of sample tested	0.51%			
Agreed by MA			yes			
Member association comments	PNGFA has registered all accounts into internet banking and no longer using cheque book. As such, combining multiple invoices into one cheque payment is no longer practised.					
Further reviewer's comments	No further comment					

Finding number	4	Reference AUP	2c												
Review finding title	Non-compliance with the procurement policy for expenses over NZD 35,000.														
Observation	<div>We observed non-compliance with its application of the OFC procurement policy for one item of expense over NZD 35,000.</div> <table><tr><th>Posted Date</th><th>Transaction Description</th><th>OFC Fund</th><th>Balance (PGK)</th><th>Balance (NZD)</th><th>Issue identified</th></tr><tr><td>6/01/2023</td><td>Air Niugini Limited-UATP-Congress Members Airfares</td><td>2023/S2 Corporate Governance and Finance</td><td>75,889.70</td><td>35,546.74</td><td>Only 2 quotations obtained.</td></tr></table>			Posted Date	Transaction Description	OFC Fund	Balance (PGK)	Balance (NZD)	Issue identified	6/01/2023	Air Niugini Limited-UATP-Congress Members Airfares	2023/S2 Corporate Governance and Finance	75,889.70	35,546.74	Only 2 quotations obtained.
Posted Date	Transaction Description	OFC Fund	Balance (PGK)	Balance (NZD)	Issue identified										
6/01/2023	Air Niugini Limited-UATP-Congress Members Airfares	2023/S2 Corporate Governance and Finance	75,889.70	35,546.74	Only 2 quotations obtained.										
Recommendation	We recommend complying with the OFC procurement policy, ensuring a comprehensive assessment of aspects such as pricing, quality, timing, and potential conflicts of interest.														
Financial impact (CCY)	-	% of sample tested	-%												
Agreed by MA			Yes												
Member association comments	<div>PNGFA Provided two Quotations for these transactions as they were the only two service providers PNGFA engaged to execute the transaction. These are the different agents provide travelling reservations. PNGFA does not have personal or business relationship with them.</div> <div>PNGFA pays full attention to the above recommendation and will adhere carefully in the future.</div>														
Further reviewer's comments	No further comment														

Finding number	5	Reference AUP	1																																																																								
Review finding title	Difference between Expense Categorization and Details per Cost line tabs																																																																										
Observation	<div>We noticed some differences when reconciling the information on Expense categorization tab and details per Cost line tab. We identified the following differences.</div> <table><tr><th></th><th colspan="3">Expense categorization</th><th colspan="3">details per cost line</th><th>difference</th></tr><tr><th></th><th>A</th><th>B</th><th>C=A+B</th><th></th><th>D</th><th>E</th><th>F=C-D-E</th></tr><tr><th>2023 OFC Development Programmes</th><th>Budgeted spent</th><th>Unbudgeted spent</th><th>Total spent</th><th>Budgeted (for information)</th><th>Actual cost budgeted</th><th>Actual cost unbudgeted</th><th>Difference total spent information between expense categorisation and details per cost line</th></tr><tr><td>2023/S1-S2 National Team</td><td>197,441</td><td>-</td><td>197,441</td><td>224,405</td><td>186,206</td><td></td><td>11,235</td></tr><tr><td>2023/S1 - 2023/S2 Other Clubs & Leagues</td><td>-</td><td>1</td><td>1</td><td></td><td></td><td></td><td>1</td></tr><tr><td>2023/S1 - 2023/S2 Corporate Governance</td><td>194,073</td><td>162,260</td><td>356,332</td><td>180,151</td><td>260,263</td><td>105,521</td><td>(9,452)</td></tr><tr><td>2023/S1 - 2023/S2 Football Development</td><td>6,696</td><td>6,591</td><td>13,287</td><td>-</td><td>-</td><td>-</td><td>13,287</td></tr><tr><td>2023/S1 - 2023/S2 Hosting Grant (4 Teams)</td><td>-</td><td>-</td><td>-</td><td>37,593</td><td>15,660</td><td>-</td><td>(15,660)</td></tr><tr><td>2023/S1 - 2023/S2 Development Grant (PGK - 2nd application)</td><td>-</td><td>-</td><td>-</td><td>53,295</td><td>62,459</td><td>-</td><td>(62,459)</td></tr></table> <div>We have observed inconsistencies in the OFC programme titles between the Expenses Categorisation tab and the Detail per Cost Line tab. Additionally, some OFC programmes appear in one tab but are missing in the other, complicating analysis and reconciliation.</div>				Expense categorization			details per cost line			difference		A	B	C=A+B		D	E	F=C-D-E	2023 OFC Development Programmes	Budgeted spent	Unbudgeted spent	Total spent	Budgeted (for information)	Actual cost budgeted	Actual cost unbudgeted	Difference total spent information between expense categorisation and details per cost line	2023/S1-S2 National Team	197,441	-	197,441	224,405	186,206		11,235	2023/S1 - 2023/S2 Other Clubs & Leagues	-	1	1				1	2023/S1 - 2023/S2 Corporate Governance	194,073	162,260	356,332	180,151	260,263	105,521	(9,452)	2023/S1 - 2023/S2 Football Development	6,696	6,591	13,287	-	-	-	13,287	2023/S1 - 2023/S2 Hosting Grant (4 Teams)	-	-	-	37,593	15,660	-	(15,660)	2023/S1 - 2023/S2 Development Grant (PGK - 2nd application)	-	-	-	53,295	62,459	-	(62,459)
	Expense categorization			details per cost line			difference																																																																				
	A	B	C=A+B		D	E	F=C-D-E																																																																				
2023 OFC Development Programmes	Budgeted spent	Unbudgeted spent	Total spent	Budgeted (for information)	Actual cost budgeted	Actual cost unbudgeted	Difference total spent information between expense categorisation and details per cost line																																																																				
2023/S1-S2 National Team	197,441	-	197,441	224,405	186,206		11,235																																																																				
2023/S1 - 2023/S2 Other Clubs & Leagues	-	1	1				1																																																																				
2023/S1 - 2023/S2 Corporate Governance	194,073	162,260	356,332	180,151	260,263	105,521	(9,452)																																																																				
2023/S1 - 2023/S2 Football Development	6,696	6,591	13,287	-	-	-	13,287																																																																				
2023/S1 - 2023/S2 Hosting Grant (4 Teams)	-	-	-	37,593	15,660	-	(15,660)																																																																				
2023/S1 - 2023/S2 Development Grant (PGK - 2nd application)	-	-	-	53,295	62,459	-	(62,459)																																																																				
Recommendation	Forvis Mazars recommends that PNGFA ensure that fund names are consistent across all financial documentation. Furthermore, the contents of the two reports should reconcile with each other to show budgeted and unbudgeted expenses accurately.																																																																										
Financial impact (CCY)	-	% of sample tested		-%																																																																							
Agreed by MA				Yes																																																																							
Member association comments	PNGFA apologises for any inconvenience and agrees with your recommendations. We will consider your comments and adhere to treating well in the future.																																																																										
Further reviewer's comments	No further comment																																																																										

Finding number	6	Reference AUP	2f																																			
Review finding title	Unbudgeted expenses allocated to non-application-related funds.																																					
Observation	<p>A representative sample of unbudgeted transactions was selected for detailed examination. The transactions were analyzed to determine whether they were correctly allocated to the appropriate funds, with particular focus on identifying any instances where unbudgeted transactions were applied to non-application-related funds</p> <p>Results:</p> <p>Our testing revealed the following:</p> <p>1. Non-Application Related Funds:</p> <ul style="list-style-type: none">○ Instances Identified: 5○ Details: Five instances were identified where unbudgeted transactions were applied to non-application-related funds. This indicates a potential lapse in the adherence to fund allocation protocols. <table><tr><th>Posted Date</th><th>Debit Amount(PGK)</th><th>Description</th><th>Amount (PGK)</th><th>Amount (NZD)</th></tr><tr><td></td><td></td><td>Communication fees</td><td>2,220</td><td>1,040</td></tr><tr><td></td><td></td><td>Casuala Pay PPE: 04/07/2023</td><td>2,800</td><td>1,312</td></tr><tr><td>5/07/2023</td><td>92,048</td><td>Mr Stanley's accommodation</td><td>2,348</td><td>1,100</td></tr><tr><td></td><td></td><td>Traveling allowance</td><td>1,680</td><td>787</td></tr><tr><td></td><td></td><td>PNGFA Salaries PPE: 04/07/2023</td><td>83,000</td><td>38,877</td></tr><tr><td></td><td></td><td></td><td>92,048</td><td>43,115</td></tr></table> <p>Based on discussions with the client, we understand that the payment of PGK 92,048 (NZD 43,115) (cheque 2179) was made for staff salaries and other operational expenses for PNGFA from OFC Development Funds. This payment was processed with the understanding that PNGFA would reimburse the amount when operational funds become available.</p>			Posted Date	Debit Amount(PGK)	Description	Amount (PGK)	Amount (NZD)			Communication fees	2,220	1,040			Casuala Pay PPE: 04/07/2023	2,800	1,312	5/07/2023	92,048	Mr Stanley's accommodation	2,348	1,100			Traveling allowance	1,680	787			PNGFA Salaries PPE: 04/07/2023	83,000	38,877				92,048	43,115
Posted Date	Debit Amount(PGK)	Description	Amount (PGK)	Amount (NZD)																																		
		Communication fees	2,220	1,040																																		
		Casuala Pay PPE: 04/07/2023	2,800	1,312																																		
5/07/2023	92,048	Mr Stanley's accommodation	2,348	1,100																																		
		Traveling allowance	1,680	787																																		
		PNGFA Salaries PPE: 04/07/2023	83,000	38,877																																		
			92,048	43,115																																		
Recommendation	Based on the findings, we recommend that non-application-related transactions be appropriately applied to development funds in the future to ensure compliance with fund allocation protocols.																																					
Financial impact (CCY)	-	% of sample tested	-%																																			
Priority	Medium	Agreed by MA	Yes																																			
Member association comments	PNGFA agrees with the recommendations.																																					
Further reviewer's comments	No further comment																																					

Finding number	7	Reference AUP	2f																																							
Review finding title	Usage of the bank account dedicated to the OFC for other purposes.																																									
Observation	<p>This point is related to finding number 1.</p> <p>During our review of the bank statements, we noted that the bank account dedicated to the OFC had been used for another purpose.</p> <p>This account was used to receive Member Association annual subscription fees and reimbursement for a cash advance to staff for an amount of PGK 12,650 (NZD 5,925).</p> <table><tr><th>Posting Date</th><th>Nature given by the MA</th><th>Credit</th></tr><tr><td>3/07/2023</td><td>Referee Annual Subscription fees</td><td>150</td></tr><tr><td>23/08/2023</td><td></td><td>1,000</td></tr><tr><td>4/09/2023</td><td></td><td>2,000</td></tr><tr><td>7/09/2023</td><td>PNGFA Affiliated Member</td><td>1,000</td></tr><tr><td>7/09/2023</td><td>Associations Annual subscription</td><td>1,000</td></tr><tr><td>12/09/2023</td><td>fees.</td><td>3,000</td></tr><tr><td>19/09/2023</td><td></td><td>1,000</td></tr><tr><td>22/09/2023</td><td></td><td>2,000</td></tr><tr><td></td><td></td><td>11,150</td></tr><tr><td>12/10/2023</td><td>Reimbursement for cash advance to</td><td>1,500</td></tr><tr><td></td><td></td><td>1,500</td></tr><tr><td>Total</td><td></td><td>12,650</td></tr></table>			Posting Date	Nature given by the MA	Credit	3/07/2023	Referee Annual Subscription fees	150	23/08/2023		1,000	4/09/2023		2,000	7/09/2023	PNGFA Affiliated Member	1,000	7/09/2023	Associations Annual subscription	1,000	12/09/2023	fees.	3,000	19/09/2023		1,000	22/09/2023		2,000			11,150	12/10/2023	Reimbursement for cash advance to	1,500			1,500	Total		12,650
Posting Date	Nature given by the MA	Credit																																								
3/07/2023	Referee Annual Subscription fees	150																																								
23/08/2023		1,000																																								
4/09/2023		2,000																																								
7/09/2023	PNGFA Affiliated Member	1,000																																								
7/09/2023	Associations Annual subscription	1,000																																								
12/09/2023	fees.	3,000																																								
19/09/2023		1,000																																								
22/09/2023		2,000																																								
		11,150																																								
12/10/2023	Reimbursement for cash advance to	1,500																																								
		1,500																																								
Total		12,650																																								
Recommendation	We recommend that the MA use the bank account dedicated to the OFC only for OFC programmes.																																									
Financial impact (CCY)	12,650	% of sample tested	2%																																							
Agreed by MA			yes																																							
Member association comments	PNGFA agree with the comment and in the future will adhere to the comment. PNGFA has considered this issue and has already merged the two different OFC Funding Accounts into One OFC Development Account which will dedicate to only OFC funded programs.																																									
Further reviewer's comments	No further comment																																									

Finding number	8	Reference AUP	2f																																																	
Review finding title	Unbudgeted expenses transaction																																																			
Observation	<div>Based on the detail per cost line, we have identified an amount of PGK 199,684 (NZD 93,532) as unbudgeted transactions because these expenses were against no budgeted amount. See below the details:</div> <div><table><tr><th colspan="7">2023/22 Corporate Governance and Finance</th></tr><tr><th>Activities</th><th>Cost lines</th><th>Cost line description</th><th>Application Category</th><th>Date</th><th>Budget (Local Currency)</th><th>Total Actuals - Transactions from Expenses Categorisation</th></tr><tr><td colspan="2">Unbudgeted transactions</td><td></td><td></td><td></td><td>N/A</td><td>100,521</td></tr><tr><th colspan="7">2023 - Others (This category is not same as "Other" on the platform)</th></tr><tr><th>Activities</th><th>Cost lines</th><th>Cost line description</th><th>Application Category</th><th>Date</th><th>Budget</th><th>Total Actuals - Transactions from Expenses Categorisation</th></tr><tr><td>Others</td><td>N/A</td><td>Transactions - not related to any applications</td><td></td><td>1/11/2023</td><td>N/A</td><td>94,163</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>Total unbudgeted</td><td>199,684</td></tr></table></div> <div>Refer to Annex III for the full list of unbudgeted transactions.</div>			2023/22 Corporate Governance and Finance							Activities	Cost lines	Cost line description	Application Category	Date	Budget (Local Currency)	Total Actuals - Transactions from Expenses Categorisation	Unbudgeted transactions					N/A	100,521	2023 - Others (This category is not same as "Other" on the platform)							Activities	Cost lines	Cost line description	Application Category	Date	Budget	Total Actuals - Transactions from Expenses Categorisation	Others	N/A	Transactions - not related to any applications		1/11/2023	N/A	94,163						Total unbudgeted	199,684
2023/22 Corporate Governance and Finance																																																				
Activities	Cost lines	Cost line description	Application Category	Date	Budget (Local Currency)	Total Actuals - Transactions from Expenses Categorisation																																														
Unbudgeted transactions					N/A	100,521																																														
2023 - Others (This category is not same as "Other" on the platform)																																																				
Activities	Cost lines	Cost line description	Application Category	Date	Budget	Total Actuals - Transactions from Expenses Categorisation																																														
Others	N/A	Transactions - not related to any applications		1/11/2023	N/A	94,163																																														
					Total unbudgeted	199,684																																														
Recommendation	Based on the findings, we recommend that in the future, the expenses incurred are related to amounts that have been budgeted and validated by the OFC.																																																			
Financial impact (CCY)	199,684	% of sample tested	31.5%																																																	
Agreed by MA			yes																																																	
Member association comments	PNGFA agree with the comment. In the future, PNGFA will apply the cost purpose method that outline all the activity for the OFC funded programs. PNGFA will draft activity plan for each department and the activity plan will come with the budget. PNGFA will make sure the expense incurred are in line with the activity plane and the budget so there is no misapplication of funds.																																																			
Further reviewer's comments	No further comment																																																			

ANNEX I: AGREED-UPON PROCEDURES PERFORMED

Disbursements of OFC Development Funds		
Item	OFC objectives	Procedures
1	<p>Completeness check to identify significant variances.</p> <p>Reconciliation to control account/ reporting to OFC and verification of funding received.</p> <p>Ensure that the financial records of the MA are stated adequately.</p>	<p>Reconcile the amounts disbursed as per form 4 in the transaction currency with the payments recorded in the bank statement(s) of the separate OFC Development programme bank account and accounting records of the Member Associations</p> <p>Ensure that the expenses are declared in the correct applications.</p> <p>Note: Form 4 is to be provided by OFC.</p>
2	<p>Payments were incurred in accordance with the respective policies, contracts and agreements, and relate exclusively to the OFC development programme and are adequately supported by all necessary contracts, documents, records and accounts, which are maintained properly</p> <p>Identification of conflicts of interest/non-compliance with code of conduct/policies</p> <p>Validation of any tax/VAT liabilities/reimbursements</p>	<p>Auditors will pick 50% of total transactions randomly as samples and audit the samples.</p> <p>In addition to the samples extracted, OFC will also examine material transactions equal or above a threshold of NZD 5,000. This will ensure material spending is valid and legitimate and satisfies the reporting requirement to reduce risk.</p> <p>a) Individual payments:</p> <p>Identify and report on the incidence of payments made without supporting third- party documentation such as goods/services purchase agreements, invoices, employment contracts, receipts and vouchers, both in terms of nominal value and as a percentage of expenses tested</p> <p>Make a distinction between documented transactions and transactions with insufficient supporting documentation.</p> <p><i>Insufficiently supported if any of the 3 criteria below are not met:</i></p> <p><i>Missing proof of payment or receipt - the documentation provided by the member association does not allow for the final recipient of the funds to be identified with certainty by reference to third party documentation</i></p> <p><i>Missing proof of execution – not able to confirm from a review of reliable (e.g., third party) documentation or high-level public record searches whether the activities funded by the member association took place, or goods and services purchased were delivered.</i></p> <p><i>Missing justification or explanation for purchases – not able to identify approvals for payments made using OFC Development programme funds, establish rational or agree the amounts disbursed to relevant policy or contractual documentation (e.g.,</i></p>

Disbursements of OFC Development Funds		
Item	OFC objectives	Procedures
		<p><i>subsidies, per diem or allowances paid to officials, players, or referees).</i></p> <p><i>Unsupported transactions if all the three criteria above are not met, or if the transaction is not supported by third party documentation confirming any of the facts and circumstances of the transactions, besides bank-issued documents (e.g., credit card statements, bank statements, transfer slips, cheques, or bank receipt).</i></p>
		<p>b) Cash payments:</p> <p>Identify and report on the incidence of payments made in cash, both in terms of nominal value and as a percentage of the expenses tested.</p>
		<p>c) Procurement procedures</p> <p>Verify the procurement procedures carried out for those single or aggregate transactions are in line with the OFC development programme Regulations.</p>
		<p>d) Potential conflict of interest</p> <p>Verify that a potential conflict of interest policy is in place and report on potential conflict of interest occurrence in the disbursement of OFC funds.</p>
		<p>e) Breach of Law</p> <p>Reporting on any identified material breach of local laws.</p> <p><i>Not required to test for compliance of local laws. If in the course of the AUP, a breach is identified, auditor is to note it in report.</i></p>
		<p>f) Application of funds</p> <p>Identify payments made outside the scope of activities within applications approved by OFC in terms of nominal value and the ultimate destination of any such payments.</p>
		<p>g) Funding for or to subsequent recipients:</p> <p>Obtain an overview of total funding granted by the MA to all subsequent recipients (e.g. clubs)</p> <p>Verify if all payments related to these funds were made directly from an OFC Development Programme dedicated bank account to the subsequent recipient's operational bank account.</p> <p>Examine if the beneficiary has any control mechanism in place to monitor/supervise the OFC Development programme of the subsequent recipients (e.g., application form)</p>


Disbursements of OFC Development Funds		
Item	OFC objectives	Procedures
		<p>Obtain a sample report about the usage of funds by subsequent recipients and report on whether they provided report is in line with the released contributions and the OFC regulations.</p> <p>h) Football Development Applications and Clubs and Leagues applications: Funding for women's football-related funds: Report whether women's football funds have been used only for women's' or girls' football and whether they are in line with the provided budget breakdown in the relevant application forms.</p> <p>i) Payments made from bank accounts other than the dedicated OFC development programme bank account. Identified funds transferred out of the dedicated bank accounts to other member associations bank accounts and identify if transactions are unsupported or insufficiently supported.</p> <p>j) Report if the dedicated OFC development programme bank account is not used exclusively for the OFC development programme. <ul style="list-style-type: none"> - payments or receipts from third parties not related to the OFC development programme - payments or receipts made from Other OFC programmes. </p>

ANNEX II: REPORTING FORMS 2023 OF THE MEMBER ASSOCIATION

Programme Reporting - FORM 4
*Submission of this report only after confirmation of local auditor * Soumission de ce rapport uniquement après confirmation des auditeurs locaux

Please complete green sections / veuillez compléter les zones en vert

Member Association: PNGFA
Year ended: 2023
Local currency Monnaie: PGK

	Enclosure	Local Currency	PGK	Do we have payment doc
I Balance as at / Balance au 01.01.2023				
B/S (Balance sheet) account for OFC bank account / Balance du compte OFC	(i)	223,439.76	104,659.18	
II Payments received from OFC / paiements reçus de l'OFC				
2023/51 - 2023/52 Development Grant (PGK - 2nd application)		53,985.92	25,021.13	Y
2023/51 - 2023/52 Hosting Grant (4 Teams) (PGK)		37,788.81	17,500.00	Y
- Hosting grant WCL 2023 - NZD17.50 per match / 20 matches = NZD17500				
2023/51 - 2023/52 National Team Preparation		110,154.42	50,000.00	N
2023/52 Corporate Governance and Finance		144,656.28	67,757.00	Y
2023/52 Development Grant (1st application)			16,880.89	Y
2023/52 National Team Preparation - U23 Men's Olympic Qualifiers		3,910.64	1,834.00	Y
2023/52 Other - Microsoft 365			30,040.00	Y
Other Payments if any (Please list below)				
Other		55,124.76	25,020.44	
OTV housing for finance staff and selected admin staff in the use of their finance officers		92,053.80	38,426.68	
		3,483.40	1,622.26	
Total received / total reçu	I	491,149.93	274,916.40	
III Total disbursements (for details see enclosures) / total dépensé				
Request Date / date demandée	II			
Approved Purpose / objet approuvé				
OFC Development Programme 2023				
2023/51 - 2023/52 Development Grant (PGK - 2nd application)		6,635.82	3,134.30	
2023/51 - 2023/52 Hosting Grant (4 Teams) (PGK)				
2023/51 - 2023/52 National Team Preparation		197,440.76	95,481.25	
2023/52 Corporate Governance and Finance		356,332.17	166,905.99	
2023/52 Development Grant (1st application)			16,880.89	
2023/52 National Team Preparation - U23 Men's Olympic Qualifiers			30,040.00	
2023/52 Other - Microsoft 365				
Other				
Other disbursements if any (please list below)				
Corporate Governance				
others		94,163.07	44,105.98	
Bank Fees				
Total disbursements / dépenses	II	654,631.82	353,550.43	
Balance as at balance au 31.12.2023				
B/S (Balance sheet) account for OFC bank account / Balance du compte OFC	(i)	59,957.93	26,025.16	
OFC Grants Dedicated Bank Account / compte OFC dédié aux subventions				
Name of Bank / Nom de la Banque: PNG Football Association Inc				
City / ville: Wagoni Branch, Port Moresby NCD PNG				
Account No/ numéro de compte: 7002171143				
Opening balance / position du compte au 01.01.2023 (according to bank statement / selon relevé)	(i)	223,439.76	104,659.18	
+ total received from OFC / total reçu de la OFC	I	491,149.93	274,916.40	
- total disbursements / total des dépenses	II	654,631.82	353,550.43	
other debits/credits on bank account / autres débits/ crédits sur le compte:				
interest / intérêts				
bank charges / frais bancaires		652.00	305.41	
other (please specify) / autres (préciser)				
+/- total other debits/credits / total des autres débits/ crédits		652.00	305.41	
Closing balance / solde de clôture 31.12.2023 (according to bank statement / selon relevé)	(i)	59,305.85	-	
B/S account for OFC / comptes de l'OFC, closing balance as at / solde de clôture 31.12.2023 /	III	59,305.85	25,719.74	
Difference B/S account - bank account / différence	(i)	0.00	25,719.74	
(if any please comment / préciser si besoin)				
Details of unrepresented items (e.g., invoice, cheques etc)				
Prepared by / préparé par:				
Name / Nom: Sam YUYUE	Function / fonction: Finance Officer	Date: 30/04/2024	Signature: 	

ANNEX III: UNBUDGETED TRANSACTION EXPENSES LISTING

Posted Date	Transaction Description	Transaction Amount (PGK)	Transaction Amount (NZD)	OFC Programme 2023 per "Details per Cost line"	Cost line
25/01/2023	MVIL Lae-PNGFA Vehicle registration renewal	898	421	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
22/06/2023	National Team	201	94	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
3/07/2023	Wendy Ben-Referee annual subscription fees	(150)	(70)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
5/07/2023	Cash To Various Accounts	92,048	43,115	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
4/08/2023	Cash-Traveling allowance for Ms Christine Wamala Uru and Ms Sonia Embahe traveling to Australia for the Just Play Festival.	10,666	4,996	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
23/08/2023	Payment: Wau Soccer Association-MA Affiliation Fees	(1,000)	(468)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
4/09/2023	Payment: Kimbe Soccer Association-MA Affiliation Fees	(2,000)	(937)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
7/09/2023	Payment: New Britain Palm Oil Limited (NBPOL) Soccer Association-MA Affiliation Fees	(1,000)	(468)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
7/09/2023	Payment: National Capital District Servants Soccer Association (NCDSSA-MA Affiliation Fees	(1,000)	(468)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
12/09/2023	Payment: Goroka Soccer Association	(3,000)	(1,405)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
19/09/2023	Payment: Kimbe Soccer Association-MA Affiliation Fees	(1,000)	(468)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
20/09/2023	Bank Transfer from PNGFA (OFC FUNDS) POM OPS to National Soccer League	1,000	468	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
20/09/2023	Bank Transfer from PNGFA (OFC FUNDS) POM OPS to National Soccer League-MA Affiliation Fees	2,000	937	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
22/09/2023	Payment: New Britain Palm Oil Limited (NBPOL) Soccer Association-MA Affiliation Fees	(2,000)	(937)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
12/10/2023	National Soccer League-Reimbursement for Akena Kepi Cash Advance	(1,500)	(703)	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
6/01/2023	Air Niugini Limited-UATP-Congress Members Airfares	75,890	35,547	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
31/01/2023	Air Niugini Limited-UATP-Congress Members Airfares & Congress Expenses	7,201	3,373	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
24/01/2023	Exco Members Allowances For 4th Exco 2022	16,500	7,729	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
25/01/2023	Stanley Khanna-Travelling allowances for Exco Meeting	1,340	628	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
23/02/2023	Cash To Various Accounts- Allowances for PNGFA Staff Travel to Madang for Congress Setup	4,590	2,150	2023 - Others (This category is not same as "Other" on the platform)	Transactions - not related to any applications
		199,684	93,532	-	-