

**Report of the Auditor-General
on Accounts of the
National Youth Development Authority
For the year ended 31 December 2015**





Report of the Auditor-General on the Accounts of the National Youth Development Authority for the year ended 31 December 2015





**An Assurance Audit Report of the Auditor General on the Financial
Statements of the National Youth Development Authority for the year
ended 31 December 2015**

OFFICE OF THE AUDITOR-GENERAL

28 February 2019

The Honourable Job Pomat, MP
Speaker of the National Parliament
Parliament House
WAIGANI
National Capital District

Dear Mr Speaker,

In accordance with the provisions of *Section 214* of the *Constitution of the Independent State of Papua New Guinea*, I forward herewith a copy of my report signed on 9th August 2018 upon the inspection and audit of the financial statements of the National Youth Development Authority for the year ended 31 December 2015.

Yours sincerely,



GORDON KEGA, CPA
Acting Auditor-General

AUDITOR-GENERAL'S REPORT ON THE NATIONAL YOUTH DEVELOPMENT AUTHORITY

TABLE OF CONTENTS

<u>PARA NO.</u>	<u>SUBJECT</u>	<u>PAGE NO.</u>
1.	Executive Summary	1
2.	Enabling Entity Legislation	1
3.	Policies and Budget	2
4.	Role and Mandate of the Auditor General	3
5.	Audit Scope and Nature.....	3
6.	Result of Audit	3
7.	Entity Comments and Responses.....	4
8.	Shareholder Expectation.....	4
9.	Recommendations.....	5
	Attachment A –Audit Report <i>Section 8(4)</i>	6
	Attachment B –Audit Report <i>Section 8(2)</i>	9
	Attachment C –Audited Financial Statements.....	12

1. Executive Summary

Results of Operations

The National Youth Development Authority recorded a net surplus of K54, 470 in year 2015, a reduction of K3,114,490 (98%) as compared to prior year 2014. This is mainly due to absence of any PIP funds received by the Authority during 2015. The Authority benefited by injection of K5 million funded for PIP by the State in 2014 and unused funds of K2.9 million were used to support the Youth Friendly Centre expenses in 2015. In addition, the total expenditure for the Authority increased by 3 percent as compared to prior year has also contributed to a reduction into net surplus for 2015.

Expansion/Development programs

The Authority was transformed to an Authority in 2015 with the view of developing a proper Governance framework for the proposed National Youth Development Authority. This transformation as Authority required the redefinition of powers and functions of the Commissioner under the *National Youth Commission Act 1999 to National Youth Development Authority Act 2014* which was certified and came into operation on 21 October 2014. The Authority then came into existence and was in operational in 2015.

2. Enabling Entity Legislation

Functional Responsibilities/Mandate

The National Youth Development Authority is established under the *National Youth Development Authority Act 2014*. Its primary functions are to advise the Ministry and the National Government on policy formulation and legislative changes pertaining to youth affairs; and to authorise, coordinate, implement and monitor youth development activities at the National, Provincial and Local-Levels; and to develop and provide policy and technical advice to the Provincial Governments and Local-Level Governments on matters pertaining to youth; and to establish standards, regulate and monitor the level of services and training offered to youth by Government and non-profit organisations; and to monitor the execution of National Youth Development Plans at the Provincial and District levels; and to empower and provide opportunities to enable youth to participate meaningfully in activities at the International, National and Local-Levels; and to generate revenue and fund youth programs and activities; and to report to the Minister on any matters referred to it by the Minister from time to time; and to establish and maintain a strong youth network at the National, Provincial, District and Local –Level areas; and to promote awareness and disseminate information on youth matters through its network.

Functional Structure

The National Youth Development Authority has five streamlined divisions to effectively perform its functions. The divisions include the Executive Division, Policy Development co-ordination, Education, Training and Youth Rehabilitation Division and Corporate Services Division.

The Executive Division is headed by the Director General who provides leadership and manages the overall administration of the Authority and to whom all divisional directors of

the Authority report. The Executive management team consist of the Director General and four (4) divisional directors. The role of the divisional directors is to assist and provide advice to the Director General for the effective administration of the Authority. Below the divisional directors are the line managers who also give advice and support for implementation of each divisional line of responsibilities.

The Director General reports to the minister responsible (Minister for Community Services) for the Authority and the National Youth Development Authority Board.

3. Policies and Budget

Corporate Plan

The National Youth Development Authority is the lead agency in promoting and coordinating sustainable services for young people in partnership with stakeholders with the vision of transforming and empowering youth for the nation building. Thus, the Authority developed the National Youth Commission's Corporate Plan 2013 – 2016 to meet the challenging situations and needs of an ever growing youth population. The Authority strategically developed Key Performing Activities tailored within responsible Division aligned with the then *National Youth Commission Act 1999*. (Note: The Authority came into being in 2015 onwards).

The key areas of functions and responsibilities are to:

- Coordinate policy development and provide policy advice to the Government on matters pertaining to youth.
- Provide policy and technical advice to the Provincial Governments and Local Level Governments on matters pertaining to youth.
- Identify and provide training opportunities for employees of National, Provincial and Local Level Governments as well as for other young men and women.
- Facilitate relevant research on youth matters.
- Establish standards, re-enforce and monitor the level of services offered to youths by Governments and Non Profit Organizations.
- Monitor the execution of National Youth Development Plans at the Provincial and District levels.
- Provide opportunities to enable youths to participate meaningfully in activities at the International, National and Local Levels.

Budget

The budget for the Authority is made up of Operational Grants, Personnel Emoluments and PIP. The Authority was allocated K3, 977,203 under the National budget.

The Authority is a government agency and it relies heavily on the National budget for its operational expenditures and PIP programs. It does not generate any internal revenue.

The budget was appropriated under each two (2) expenditure votes with operational grants of 64.2%, personnel emoluments of 35.8% respectively. More than half of the PIP (Youth Friendly Centre) funding was carried forward to 2015 and was utilized in 2015.

Policies

The National Youth Development Authority has an established 10 years (2007 – 2017) National Youth Policy published in 2007. The policy was in line with the National Government strategy for implementing the Medium Term Development Strategy.

The National Youth Policy also provides a framework for planning and program development for all agencies and organization involved in youth development work.

The Authority is in the process of reviewing the Accounting and Administration Procedural manual. However, compliances are placed on Public Finances (Management) Act, 1995 and the Manual, General Orders and Generally Accepted Accounting Standards for management and reporting purposes.

4. Role and Mandate of Auditor General

The responsibilities of the Auditor-General are specified in *Section 214* of the Constitution, *Sections 3, 4 and 8* of the *Audit Act, 1989 (as amended)* and *Section 63(4)* of the *Public Finances (Management) Act, 1995*. Subject to these laws, the Auditor-General has complete discretion in the performance or exercise of the mandated functions or powers.

5. Audit Scope and Nature

Audit Scope

The audit was conducted in accordance with the *International Standards on Auditing and the Audit Act 1989 (as amended)* and the promulgated best business practices.

Nature of audit

The engagement is an assurance audit engagement in compliance with the *Audit Act, 1989 (as amended)* and *Public Finances (Management) Act, 1995*.

Period of reporting

The period of reporting covers for the financial year ended 31 December 2015 from which the audit had been in arrears and completed and issued in the 2018/2019 Audit Cycle.

6. Results of Audit

Audit Opinion

The Audit report in accordance with the provisions of the *Audit Act, 1989 (as amended)* on the financial statements of the Authority for the year ended 31 December 2015 was issued on 9 August 2018. The report contained a **Disclaimer of Opinion**. Some of the key points noted in the report are as follows.

(i) Internal Control Environment Weakness

The overall internal control system of the Authority was very weak as there was no proper processes and procedures implemented during the year 2015. The Staff employed by the Authority lacked necessary skills and qualifications and were not familiar with the *Public Finance (Management) Act, (1995)*, *General Orders* and other *Financial Procedures and Instructions* to strengthen the internal control system of the Authority (refer to attachment A).

(ii) Cash at Bank

The Authority's bank reconciliations were not prepared, checked and approved by senior finance officers, and the bank statements and confirmation were not provided for audit which is an important control for any organisation (refer to attachment A).

(iii) Fixed Assets

The Authority did not maintain a complete Fixed Assets Register (FAR), the assets lacked proper labeling or tagging for identification purposes. There was also no physical stock take undertaken by the Authority during the year (refer to attachment A).

(iv) Accounting and Administration Procedural Manual

The Authority did not have an accounting and administration procedural manual in place for its staff to carry out tasks in accordance with the required procedures and guidelines applicable to the Authority. The Authority's staff were not adhering to the processes and procedures of the *Public Finance (Management) Act, 1995*, *General Orders* and other *Financial Manuals and Instructions* (refer to attachment B).

(v) Travel Advance Acquittal Register

There was a complete breakdown in the internal control system of payments and monitoring of the usage and acquittals of the various travel related advances paid to officers of the Authority. Most of the duty travels taken were not properly and fully acquitted by the concerned officers of the Authority (refer to attachment B).

7. Entity Comments, Responses

Responses from the client to the issues that have been raised are also included and form part of the report under *section 8(2) and 8(4) of the Audit Act, 1989 (as amended)*.

8. Stakeholder Expectations

The National Government had mandated the National Youth Development Authority to be the central agency in youth affairs of the country. In order to achieve its mandated functions and responsibilities in expected manner, the Authority needs to engage in mutual relationships and establish rather workable networks among stakeholders nationally, regionally and internationally. The strategic goal is to bring the issues of youth for collective collaboration by all parties to needed expectations.

9. Recommendations

Specific recommendations proposed to the National Youth Development Authority have been included in this report and the corresponding managements replies have been incorporated, where necessary.

Attachment: A

Audit report on the National Youth Development Authority in accordance with *section 8(4)* of the
Audit Act, 1989 as amended.



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Our Reference: 31-40-4

The Honourable James Marape, MP
Minister for Finance
Office of the Minister
PO Box 710
WAIGANI, NCD

**INDEPENDENT AUDIT REPORT ON
NATIONAL YOUTH DEVELOPMENT AUTHORITY
(Formerly National Youth Commission)
FOR THE YEAR ENDED 31 DECEMBER 2015**

In accordance with *Section 8(4)* of the *Audit Act, 1989 (as amended)*, I have audited the accompanying financial statements of the **National Youth Development Authority** for the year ended **31 December, 2015** as set out on pages 3 to 9, which comprise the statement of receipts and payments for the year ended 31 December 2015, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management of the Authority is responsible for the preparation and fair presentation of the financial statements in accordance with *Generally Accepted Accounting Practice* adopted in Papua New Guinea, *Section 63(4)* of the *Public Finances (Management) Act, 1995* and other Statutory requirements. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

Responsibility of the Auditor-General

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted my audit in accordance with the audit *Audit Act and International Standards on Auditing*. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

BASIS FOR DISCLAIMER OF OPINION**Internal Control Environment**

During my review of the internal control system of the Authority for the year ended December, 2015, I noted that the Authority's overall internal control environment was very weak. The internal control processes and procedures were not implemented by the Authority. I also noted a lack of segregation of duties within the Corporate Services Division of the Authority. The staff employed by the Authority both permanent and casual lacked necessary skills and qualifications to perform the accounting and finance and other tasks allocated to them. I further noted that they were not familiar with the *Public Finance (Management) Act, (1995)*, *General Orders* and other *Financial Procedures and Instructions* to strengthen the internal control system of the Authority. As such, I was unable to rely on the overall internal control system of the Authority during the year under review. Consequently, I was unable to place reliance on the Authority's financial statements for the year ended 31 December, 2015.

Cash at Bank – K94,254

My review of the Authority's both Operating and Commonwealth Youth Ministers Meeting Fund Account bank reconciliations revealed that the bank reconciliations were not prepared, checked and approved by senior finance officers of the Authority during the year under review. I was also not provided with the bank statements and independent bank confirmation of the Commonwealth Youth Ministers Meeting Fund Account to ascertain the completeness and accuracy of the bank account disclosed in the financial statements. As a result, I was not able to verify and confirm the accuracy and completeness of the balance stated at the year end.

Fixed Assets – K2,039,877

My review of the Fixed Assets Register (FAR) of the Authority for the year ended 31 December, 2015 revealed that the Authority did not maintain a complete Fixed Assets Register to record details of all fixed assets worth K2,039,877. I noted that the assets lacked proper labeling or tagging for identification purposes. There was also no physical stock take undertaken by the Authority to confirm the existence of assets. The Assets Register provided for my verification was incomplete and did not capture all assets purchased over the years. As such, I was unable to conclude on the accuracy, valuation, existence and ownership of the fixed assets disclosed by the Authority as at 31 December, 2015.

Consultancy Fees – K853,500

During my review, I noted that the Authority engaged a number of consultants to provide various consultancy services to the Authority. However, there were no valid or proper consultancy contracts or terms of references drawn up to engage them during the year under review. I further noted that most of the consultants were engaged by way of engagement letters or notice of engagements without detailing the scope and costing of work to be done. Furthermore, the Authority did not follow any public tendering process under *Section 40 of Public Finance Management Act* for Youth Friendly Centre Project by awarding various contracts to one consulting firm amounting to K808,500.

DISCLAIMER OF OPINION

Because of the significance of the matters referred to in the Basis for Disclaimer of Opinion paragraphs, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements of the Authority for the year ended 31 December, 2015.

**GORDON KEGA***Acting Auditor-General***9 August, 2018**

Attachment: B

Audit report on the National Youth Development Authority in accordance with *section 8(2)* of the
Audit Act, 1989 as amended.



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Our Reference: 31-40-4

The Honourable James Marape, MP
Minister for Finance
Office of the Minister
PO Box 710
WAIGANI, NCD

**AUDIT REPORT ON
NATIONAL YOUTH DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED 31 DECEMBER 2015**

In accordance with *Section 8(2)* of the *Audit Act, 1989 (as amended)*, I have inspected and audited the accounts and records of the financial transactions and records relating to the assets and liabilities and assets in the custody of **National Youth Development Authority** for the year ended **31 December, 2015**.

My report in terms of *Section 8(4)* of the *Audit Act, 1989 (as amended)*, on the Authority's financial statements for the year ended 31 December, 2015 was forwarded to you on even date. This report contained a Disclaimer of Opinion.

OTHER MATTERS

I wish to bring to your attention the following matters which in my opinion are of importance:

Accounting and Administration Procedural Manual

During my review, I noted that the Authority did not have an accounting and administration procedural manual in place for its staff to carry out tasks in accordance with the required procedures and guidelines applicable to the Authority. I observed that the Authority's staff were not adhering to the processes and procedures of the *Public Finance (Management) Act, 1995*, *General Orders* and other *Financial Manuals and Instructions*. As a result, I noted significant internal control weaknesses within the Commission during the year under review. I drew this to the attention of the Management and they responded as follows;

"A local company was hired to compile an accounting and procedural manual. This manual was in place in 2014, however it was not being used by the officers of NYDA. Resolutions have been made during the last Internal Audit Committee meeting that the manual needed review to be in line with the NYDA Act."

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Audit Report on the Accounts & Records for National Youth Development Authority for the year ended 31 December 2015

The Authority will ensure to have the manual reviewed at the earliest and have it distributed within the Authority to fully utilize the guidelines to ensure procedures are followed effectively and efficiently for the Authority's best interest."

Travel Advance Acquittal Register

During my review, I noted that there was a complete breakdown in the internal control system of payments and monitoring of the usage and acquittals of the various travel related advances paid to officers of the Authority. The Authority provided an incomplete acquittal register. However, these registers lacked necessary supporting documents of hotel receipts/statement of accounts, hire car receipts; airline tickets/boarding passes, incidental allowances receipts, cash advance acquittals etc. Most of the duty travels taken were not properly and fully acquitted by the concerned officers. As a result, I was unable to trace and authenticate travel advances and related expenses amounting to K1,653,871 during the year under review.

The Authority responded that the Management will ensure to have an updated register with all advances acquitted on a timely manner.

Internal Control Weaknesses

Other internal control weaknesses noted during my audit are summarized as follows:

- i. I was unable to comment on the Authority's budgetary control on its operational expenditure against its budget due to non-provision of revised and approved budgets for 2015.
- ii. I noted that there was no proper segregation of duties implemented in preparing accounting records as the same person responsible for data entry was also responsible for reconciling the books.
- iii. I observed on a number of instances that the Authority did payments without obtaining three (3) written quotations from reputable suppliers when making payments for expenditure exceeding K5,000 and totaled K429,504. I further noted that some payments were executed on quotations and not on the basis of official suppliers invoice.
- iv. During my review, I noted payments totaled K62,314 had no delivery dockets/consignment and other supporting documents attached to confirm if the actual goods purchased had been delivered to the Authority for their intended purposes.
- v. My review on pay cash payments made to paymaster totaled K174,554 for various expenses had no proper acquittals attached to determine or confirm if the funds have been utilized for the intended purposes.

- vi. I noted cheques were issued open for encashment. I further noted that this practice was in place in the prior years and continue to exist up to the time of audit in 2017. It was the Authority's practice to raise pay cash cheques for most of its payments and not directly to the suppliers of goods and services. It was further noted that these payments were not properly acquitted with proper supporting documents. This practice makes the internal control system very weak and expose to irregularities and malpractices.
- vii. I noted some payments were made for personal purposes and not for the benefit and interest of the Authority. I also noted some payments related to donations were made without proper supporting documents.
- viii. My review of overtime revealed that overtime was claimed by officers who occupied positions at grade 10 levels and above. Further, hours claimed on overtime sheet were not approved by immediate supervisor or manager to verify the hours claimed by staff before payments were made.
- ix. The Authority' staff personal files were not updated with birth certificates or statutory declarations to verify the legitimacy of their dependents. In two (2) instances, the personal files were not available for my review. Further, no short term employment contracts in place for casual officers to validate the wages paid to them during the year.

I drew management's attention to these weaknesses and I was advised that the Authority will ensure to improve this year onwards.



GORDON KEGA
Acting Auditor-General

9 August, 2018

Attachment: C

The 2015 Audited Financial Statements



NATIONAL YOUTH DEVELOPMENT AUTHORITY
Ministry for Community Development



FINANCIAL STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2015



NATIONAL YOUTH DEVELOPMENT AUTHORITY
Ministry for Community Development



TABLE OF CONTENTS

CONTENTS	PAGE NO
DIRECTOR GENERAL'S STATEMENT	1
MANAGEMENT DECLARATION	2
STATEMENT OF RECEIPTS AND PAYMENTS	3
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS	4 - 9



NATIONAL YOUTH DEVELOPMENT AUTHORITY

Ministry for Community Development



DIRECTOR GENERAL'S REPORT

The National Youth's Director General presents his Report on the National Youth Development Authority audited accounts for the year ended 31 December 2015 and the state of affairs of the Authority at that date.

PRINCIPAL ACTIVITIES

Apart from other activities mandated by the National Youth Development Authority's Act, the National Youth Development Authority concentrated efforts on establishing a proper foundation on which the Authority will be self-sustaining in the long term. While fulfilling its functional responsibilities to the National Youth Development Authority's missions and objectives through various training programs run during the year, the Authority continues with its restructure in line with its revised Corporate Plan addressing the National Government Medium Term Development Objectives.

OPERATING RESULTS

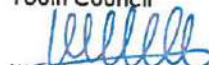
The National Youth Development Authority recorded a net surplus of K 54, 470 for the year ended 31 December 2015 compared to K 3, 168, 960 for the year ended 31 December 2014.

The Director General states that, the surplus of K54, 470 is not a trading surplus, consequently, this figure must read in conjunction with the notes to and forming part of the accounts.

Subject to the above, the Director General states as his opinion:

1. The results of the Authority's operation for the year under review have not been materially affected by any item of an abnormal character.
2. No circumstances have arisen which render adherence to the existing method of valuation of assets, liabilities, receipts and payments misleading or in-appropriated.
3. Unforeseen liability relating to the goods and services of the Authority for the year ended 31 December 2015, if any, the accounts and records being cash basis, the Authority has not become aware of any liabilities at the year end.
4. The Receipt and Payment Statement, notes to the accounts and the results are drawn up so as to exhibit the true and fair view of the state of affairs of the Authority as at 31 December 2015.

Signed as Director General of the National Youth Development Authority and on behalf of the National Youth Council


Director General

Declared at Port Moresby, Papua New Guinea, this 01st day of May 2018



NATIONAL YOUTH DEVELOPMENT AUTHORITY

Ministry for Community Development



DECLARATION BY MANAGEMENT

In our opinion, the Statement of Receipts and Payments together with the Notes to the Statement of the National Youth Development Authority have been drawn up so as to show fairly, the financial performance for the year ended 31 December 2015.

Except as disclosed, we are of the opinion that:-

- The results of the Authority's operations for the year have not been materially affected by any item, transactions or events of an abnormal nature or material circumstances have arisen which would render any amounts shown in the statements misleading.
- The operations of the Authority are on cash basis and it does not expect to incur any credit transactions in its normal course of business affairs.
- Fixed assets at the value shown in the Financial Statements were in existence as at 31 December 2015.
- The current assets of the National Youth Development Authority including the debtors are expected to realize in the ordinary course of business at least the value at which they are included in the Financial Statements.

NORIT LUIO
DIRECTOR GENERAL

Date.....

01st May 2018

DORAH ASERA
DIRECTOR - FINANCE & ADMIN

Date.....

24 April, 2018

**NATIONAL YOUTH DEVELOPMENT AUTHORITY
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

INCOME	Notes	2015 K	2014 K
Balance Beginning		3,168,960	887,032
Government Grants	10	3,977,203	9,181,234
TOTAL INCOME		7,146,163	10,068,266
EXPENDITURE			
Salaries, Wages, Overtime & Allowances	6	1,551,764	1,619,263
Leave Fares		27,654	62,644
Travel & Subsistence Expenses	8	1,694,716	1,369,056
Office Materials and Supplies		26,916	28,400
Operational Materials & Supplies	4	43,426	85,222
Transport and Fuel	5	532,765	680,474
Administrative Consultancy Fees	12	2,070,624	1,366,907
Other Operational Expenses	9	327,235	666,818
Training		-	111,400
Utilities Expenses	7	199,325	160,234
Routine Maintenance	3	122,189	403,213
Membership Fees Subscription		2,299	2,299
Donation Expenses		413,416	195,138
Capital Expenditures	2	63,411	131,477
Bank Charges/Fees		15,953	16,762
TOTAL EXPENDITURES		7,091,693	6,899,306
NET SURPLUS/(DEFICIT)		54,470	3,168,960

The accompanying notes form part of this financial statement



**NATIONAL YOUTH DEVELOPMENT AUTHORITY
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Legislative Frame

The financial statements have been prepared in accordance with the acceptable requirements of the Public Finance (Management), Act 1995, as amended.

(b) Accounting Convention

The financial Statement have been prepared under the historical cost convention.

(c) General Policy

Although not strictly required, the financial statement has been prepared in accordance with Generally Accepted Accounting Principles and to make full disclosure of material facts relating to the accounts.

(d) Cash Basis of Accounting

The financial statement has been prepared on cash basis of accounting has been adopted and in operation since 2002.

(e) Income Tax

The National Youth Development Authority is exempted from income tax under section 125 of the PNG Income Tax Act (1959), as amended.

(f) Income of the Commission

The Income of the Authority includes: Government grants, Donor funding and others.

(g) Expenditure

The Expenditures of the Authority is grouped into the same expenditure sub-heads utilized by the government (for purpose of consistency) and is accounted for in the year in which monies were actually paid.

(h) Donation or Grants Expense

Cash Donations/grants are reflected as income in financial statement whereas donations of assets are capitalized



NATIONAL YOUTH DEVELOPMENT AUTHORITY
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

Note 2

FIXED ASSETS						
Particulars	Office Furniture	Computer Equipment	Constn, Ren, Improvmt	Office Equipment	Motor Vehicle	Total
Bal 1/01/15	381,012	213,805	61,099	277,186	1,043,364	1,976,466
Additions	5,490	48,646	-	9,275	-	63,411
Disposal	-	-	-	-	-	-
Net Assets	386,502	262,451	61,099	286,461	1,043,364	2,039,877
Carrying Value						
31/12/2015	386,502	262,451	61,099	286,461	1,043,364	2,039,877
Bal 1/01/14	371,574	121,605	61,099	247,346	1,043,364	1,844,988
Additions	9,438	92,200	-	29,840	-	131,477
Disposal	-	-	-	-	-	-
Net Assets	381,012	213,805	61,099	277,186	1,043,364	1,976,466
Carrying Value						
31/12/2014	381,012	213,805	61,099	277,186	1,043,364	1,976,466



NATIONAL YOUTH DEVELOPMENT AUTHORITY
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

Note	Description	2015 K	2014 K
Note 3	Routine Maintenance		
	Buildings	23,887	240,754
	Equipments/Computer Equip	13,633	7,951
	Vehicle	84,669	154,509
		<u>122,189</u>	<u>403,214</u>
Note 4	Operational Materials & Supplies		
	Computer Consumables	31,005	69,040
	Other Operational Materials & Supplies	12,421	16,182
		<u>43,426</u>	<u>85,222</u>
Note 5	Transport and Fuel		
	Fuel - Office	34,300	48,970
	Vehicle Hire - Office	498,465	631,504
		<u>532,765</u>	<u>680,474</u>
Note 6	Salaries & Allowance, Wages, Overtime		
	Salaries & Allowances (DoF Payroll)	1,425,203	1,481,634
	Salaries & Allowances (NYDA Office)	10,000	15,000
	Wages	106,821	84,232
	Overtime	9,740	38,397
		<u>1,551,764</u>	<u>1,619,263</u>
Note 7	Utilities		
	Internet/emails	34,745	28,023
	Electricity	69,555	83,323
	Telephone	81,025	32,318
	Postage	-	-
	Water & Sewerage	13,114	16,327
	Hitron	887	242
		<u>199,326</u>	<u>160,234</u>



NATIONAL YOUTH DEVELOPMENT AUTHORITY
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015 K	2014 K
Note 8 Travel & Subsistence		
Travel - Accommodation, meal, venue hire	454,262	402,782
Travel - Airfares	357,677	178,542
Travel - Vehicle hire	347,712	278,074
Travel - Allowances, Fuel, Stationary, Misc	535,066	509,657
	<u>1,694,716</u>	<u>1,369,056</u>
Note 9 Other Operational Expenses		
Other Operational Expenses	128,495	322,731
Petty Cash	85,400	118,500
Printing	100,659	189,366
Advertisement	12,682	36,220
	<u>327,236</u>	<u>666,818</u>
Note 10 Government Grants		
Operational Grants	2,552,000	2,699,600
Department of Finance Payroll	1,425,203	1,481,634
Youth Friendly Centre (PIP)	-	5,000,000
	<u>3,977,203</u>	<u>9,181,234</u>
Note 11 Reconciliation of Bank Account		
Opening Balance January 2015	3,168,960	887,032
Governments Operations through Bank	2,552,000	2,699,600
National Govt -(PIP)	-	5,000,000
Total Cash Available	<u>5,720,960</u>	<u>8,586,632</u>
Total cash payments made during 2015	5,666,490	5,417,672
Excluding DOF Payroll	-	-
Cash Available End of Year 2015	<u>54,470</u>	<u>3,168,960</u>



NATIONAL YOUTH DEVELOPMENT AUTHORITY
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015 K	2014 K
Note 12 Administrative Consultancy Fees		
Accounting Fees	245,000	40,000
Audit Fees	-	-
Legal Fees	101,750	12,000
Consultancy Services	1,723,874	1,314,907
	<u>2,070,624</u>	<u>1,366,907</u>
Note 13 Expenses By Division/Activities		
Recurrent	4,394,336	4,416,865
Youth Friendly Centre	2,681,404	2,408,311
UNESCO	-	34,525
Total Expenses	<u>7,075,740</u>	<u>6,859,702</u>
Note 14 Youth Friendly Centre		
Fund Brought Forward Jan 2015	2,905,025	313,337
Grants-GoPNG	-	-
Development Grants	-	5,000,000
Total Funds Available	<u>2,905,025</u>	<u>5,313,337</u>
Expenses on the Fund:		
Travel & Subsistence	1,065,541	919,498
Utilities	-	-
Transport and Fuel	76,600	152,827
Operational Materials and Supplies	12,146	6,053
Other Operational Expenses	27,751	127,629
Administrative Consultancy	1,148,500	653,154
Training	-	-
Routine Maintenance	25,684	245,024
Grants/Transfer Individual & Non-Profit	265,724	172,649
Office Equipment, Furniture & Fittings	59,459	131,477
Total Expenses	<u>2,681,405</u>	<u>2,408,311</u>
Net Funds Surplus	<u>223,620</u>	<u>2,905,026</u>



NATIONAL YOUTH DEVELOPMENT AUTHORITY
NOTES TO AND FORMING PARTS OF THE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

	2015 K	2014 K
Note 15 UNESCO Fund		
Fund Brought Forward Jan 2015	-	-
Grants/Donation	-	34,525
Total	<u>-</u>	<u>34,525</u>
Expenses on the Fund:		
Travel & Subsistence	-	34,525
Operational Materials & Supp	-	-
Other Operational Expenses	-	-
Transport and Fuel	-	-
Administrative Consultancy	-	-
Total	<u>-</u>	<u>34,525</u>
Net Funds Surplus	<u>-</u>	<u>-</u>
Note 16 Account Opening balance comprised:		
National Youth Dev. Authority Account	350,369	533,802
Youth Ministers Meeting Trust Account	1,012	1,012
Youth Friendly Centre	2,905,025	313,337
UNESCO	-	39,893
Total Fund January 1	<u>3,256,406</u>	<u>888,044</u>
Note 17 Cash & Bank Account Closing balance comprised:		
Commonwealth Youth Minist Meet Fund	1,012	1,012
National Youth Development Authority	93,242	3,255,394
	<u>94,254</u>	<u>3,256,406</u>





GENERAL'S OFFICE

NEW GUINEA