

which have limited reach and capacity. The main development partners involved in the sector are Australia and the UN, notably UNDP and UNODC.

## 3 DESCRIPTION OF THE ACTION

### 3.1 Objectives and Expected Outputs

The Overall Objective (Impact) of this action is to improve the use of public financial resources at PNG's central government and at pilot subnational levels (Bougainville).

The Specific(s) Objective(s) (Outcomes) of this action are to:

1. Improve PNG's PFM system and framework, with a focus on public sector audit and Parliamentary oversight (national level) and PFM in Bougainville (pilot subnational level)
2. Strengthen the integrity, transparency and accountability (ITA) systems and practices and make them more inclusive, with a focus on the demand side for accountability (national level) and to improve ITA systems at pilot subnational level (Bougainville).

The Outputs to be delivered by this action are:

#### Outputs Contributing to Specific Objective 1

(a) National level:

1.1 AGO institutional reforms implemented, audit backlog cleared and audits presented within mandated deadlines and in line with national rules and regulation

1.2 Public Accounts Committee (PAC) of PNG's Parliament submitted an increasing number of audits for debate to Parliament

(b) Pilot subnational level (Bougainville)

1.3 Bougainville's PFM system, capacities and institutional frameworks improved, based on a subnational (Bougainville) PEFA and the adoption of a PFM improvement roadmap

#### Outputs contributing to Specific Objective 2:

(a) National level:

2.1 CSO (including women and youth-led organization), media, think tanks and other stakeholders trained to promote ITA through research, publications, outreach to the population and the use of tools and mechanisms for social accountability, for instance citizen's budget

2.2 Quality investigative journalism products on ITA by journalists, bloggers, social media users and other stakeholders have increased

(b) Pilot subnational level (Bougainville)

2.3 ITA policies, regulations and action plans adopted and implemented by the ABG

2.4 ABG staff (Office of President; Department of Justice, other) mandated to address transparency and accountability issues trained and equipped with enabling equipment

2.5 An inclusive multi-stakeholder ITA consultation mechanism is established and operational

Issues related to governance in the environmental sector will be considered across this SO.

### 3.2 Indicative Activities

#### Indicative activities contributing to SO1:

- Conduct an institutional analysis of the AGO and provide recommendations and technical assistance for institutional reforms;
- Support improvements in the Supreme Audit Institutions (SAIs) performance measurement framework;
- Based on a training needs assessment, deliver training, mentoring, workshop and seminars on the functioning of a supreme audit institution and Parliamentary accounts committee, including notions of human rights based approach and gender responsiveness, and develop comprehensive budget analysis manuals for MPs and Parliamentary staff;
- Support the AGO's capacities and institutional mechanisms in clearing the public sector audit backlog