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DEPARTMENT OF TREASURY AND FINANCE  
OFFICE OF THE SECRETARY

FINANCE CIRCULAR 1/2024

Date: Monday 22<sup>nd</sup> of January 2024

**Notice to Suppliers of Goods and Services of the Autonomous Bougainville Government (ABG), ABG Departments and Agencies, and the General Public.**

**LAPSING OF WARRANT AUTHORITY FOR FISCAL YEAR 2023**

This notice serves to inform all the Suppliers of Goods and Services of the Autonomous Bougainville Government (ABG), ABG Departments and Agencies, and The General Public, that pursuant to section 30 "Lapsing of Warrant Authorities" and section 31 (4) "Warrant Authorities" of the Bougainville Public Finance Management and Administration Act 2014, the Warrant Authority, issued in the fiscal year 2023 have lapsed on the 31<sup>st</sup> of December 2023.

The lapse of warrant authority at the end of the fiscal year 2023, refers to the expiration of the legal authority to incur new obligations or make payments using funds appropriated in the budget for the fiscal year, 2023. This legally restricts ABG Departments and Agencies on their ability to spend money against the appropriation 2023.

It has come to my attention that certain officers within the Department of Treasury and Finance (DoTF) have colluded with officers from other agencies, and service providers to process payments for debt serving claims against warrant authority for fundings earmarked for ABG development projects in 2023. This generally is a violation of budgetary and financial regulations and the payments are unlawful and have attracted a full investigation and disciplinary actions to be taken against the individuals or agencies involved.

Public expenditures can only be made, provided that the Minister for Treasury and Finance has issued a Warrant Authority/ies as per the Budget Appropriation (*ABG Appropriation (2024) Act 2023*), following the endorsement of the 2024 Autonomous Bougainville Government (ABG) Budget by the Treasurer.

Authorized by

**JOSHUA TAUKO  
ACTING SECRETARY**

