

Paradigms of public financial administration in the evolution of Papua New Guinea

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SUMMARY

In the evolution of Papua New Guinea from dependent territory to independent entity, public financial administration has experienced a series of changes. Each historical group of changes may be represented by a characteristic paradigm which identifies the nature of the underlying concepts and their essential dynamics in the context of the political, economic and social environment. From the early days of Australian settlement, public financial administration was dominated by the colonial paradigm as the two constituent territories—initially separately and then jointly—relied almost exclusively on Canberra for the provision of funds, supply of expertise and formation of policies. More recently, since national independence, legislative and staffing changes have occurred in public financial administration but there have been no infrastructural innovations in response to current needs and priorities. Australian support of the recurrent budget and other foreign aid have not abated, while the forms and institutions involved in public financial administration continue to reflect strong metropolitan influences which militate against the formation of an indigenous paradigm consonant with national aspirations, development goals and cultural values.

INTRODUCTION

The predominantly Melanesian population of more than three million in Papua New Guinea (PNG) is divided into some 1000 different ethnic communities speaking 740 distinct languages. Today about four-fifths live in a multitude of scattered rural villages based on subsistence farming, hunting, fishing and gathering. Most of the remainder live and work in or near the main urban centres of Port Moresby (the capital, with a population of 150,000), Lae, Goroka, Mount Hagen, Madang, Rabaul and Kieta. Since national independence, Papua New Guineans have been employed in a wide variety of occupations in both private and public sectors—including a burgeoning public service based on the Australian model—as indigenous resources have been increasingly mobilized in the quest for economic growth and national prosperity (Downs, 1980, pp. 116-118, 480).

In the process a modern metamorphosis has occurred. From a disparate and Stone-Age clan culture, large areas with diverse customs and beliefs have become integral parts of a developing society with constitutional goals and aims—a

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transition epitomized in the first autobiography by a PNG national as 'ten thousand years in a lifetime' (Kiki, 1968). However many policy decisions in the new political and administrative environment must still take into account a host of pervading factors deeply rooted in a different type of society. Alien influences have been absorbed but with no perceptible diminution or erosion of indigenous culture emanating from the traditional nexus between the people, the land and the forces which maintain life.

During the evolution of PNG from a dependent territory to an independent entity, public financial administration exhibited neither constancy of function nor linearity of development. The present article identifies four separate but related paradigms: the colonial paradigm, independence paradigm, neo-colonial paradigm and indigenous paradigm.¹ The relevant features of each are outlined, and their appropriateness evaluated in terms of expressed or implied objectives. Characteristic problems are analysed and suggestions made for their solutions against a backdrop of development goals and national attainment criteria.

COLONIAL PARADIGM

The colonial paradigm of public financial administration in the evolution of PNG, although originating historically in antecedent German and British settlement, crystallized during the administrative union of the Territory of Papua and New Guinea (TPNG) under Australian direction and control through a local Administrator and Public Service of Papua New Guinea ('the Administration'). The relevant provisions of the empowering statute (COA, 1949) were:

- (1) The annual amount spent by Australia on the New Guinea part of the union could not be less than the total amount of public revenue derived from it for that year (s.11).
- (2) The public funds of the two former Administrations were to be vested in the TPNG (s.74).
- (3) The revenues of the TPNG were to be made available to defray its expenditure (s.75(1)).
- (4) The receipt, expenditure and control of revenues and moneys were to be regulated by Ordinance (s.75(2)).
- (5) Revenues or moneys could be spent only if authorized by legal appropriation and warrant of the Administrator (s.75(3)).
- (6) The accounts of the TPNG were subject to inspection and audit by the Commonwealth Auditor-General (s.76).

These empowering provisions of the Commonwealth for public financial administration of the TPNG were implemented by Ordinance (TPNG, 1951) of the Legislative Council and Regulations (TPNG, 1952) made by the Administrator-in-Council for carrying out the provisions of the Ordinance. The local legislation,

¹ The historical experience through the use of paradigms (i.e. conceptual patterns or models) not only affords useful insights into current problems, but also conveys the concept of a field's self-identity and the dynamics of that identity. See, for example, Glautier (1983, p. 51) and Henry (1975, p. 378).

which was administered by the Treasurer and Director of Finance (TDF) in Port Moresby, provided for annual estimates of revenue and expenditure, collection and payment of public moneys, trust and local funds, and miscellaneous matters. Although the local legislation had to be approved directly or indirectly by the Minister for Territories through his department in Canberra, the TDF had the power locally to delegate any of his functions (TPNG, 1958a) and make rules for the tendering of public contracts (TPNG, 1958b). In other matters the traditional concept of 'Treasury control' meant no more than the TDF implementing and supervising mechanisms and policies formulated in Canberra.

The TDF was also responsible for the preparation of the annual estimates and their submission to the Administrator for transmission to the Minister for Territories. Here local responsibility ended: neither the TDF nor Administrator had an effective voice in determining the actual levels of revenue and expenditure, and could only recommend estimates based on local perceptions of financial requirements. Approval of the annual budget of the TPNG was solely a matter for Canberra where levels were determined by Commonwealth Treasury officials after consultation with the Department of Territories. The final figures were submitted for Cabinet approval and eventually became a single-line item in the Commonwealth budget papers (Hardman, 1959, p. 22).

This extra-territorial budgetary process, with concomitant reductions to the original local estimates, was of critical importance to the TPNG which was substantially dependent on annual grants-in-aid from Australia. In contrast to the early days of settlement when the European private sector was the main generator of economic development (Gunther, 1965, p. 252), Australian grants-in-aid constituted the major source of revenue during the TPNG era although local revenue was derived from export levies on primary produce, import tariffs, licences, vehicle registration fees, stamp duties and minor imposts. The Australian grant-in-aid comprised 75 per cent of total public sector receipts in 1949-1950, declined to 28 per cent in 1975-1976 with the advent of national independence, but averaged about 60 per cent annually over the whole TPNG period (Hardman, 1984d, p. 86).

During the TPNG period, public financial administration was focused on the maintenance of appropriation and related accounts mandated by the accountability requirements of the metropolitan funding authority. In this narrow legal setting the accounting infrastructure of the public sector did not contribute effectively to the functional and economic assessment of the Administration's operations. In particular the legislative requirements for revenue and expenditure militated against the formation of accounting procedures and standards consonant with the development needs of a dependent territory. Not only did excessive rigidity, inappropriate principles and voluminous paperwork result in accounting bottlenecks and wasted time, but the fundamental dearth of properly qualified and suitably motivated staff diminished the accuracy and timeliness of financial accounting and reporting both in district outstations and at Treasury headquarters.

INDEPENDENCE PARADIGM

On the establishment of the new State in 1975, the independence paradigm was meant to be a sharp contrast to the antecedent colonial paradigm. At the time it was

a legal expectation that the high degree of metropolitan control and expatriate direction characterizing public financial administration be replaced by an indigenous model which reflected development priorities, national aspirations and cultural values. The need for infrastructural change as a reaction to the colonial past was outlined by the Constitutional Planning Committee (CPC):

The process of colonization has been like a huge tidal wave. It has covered our land, submerging the natural life of our people. It leaves much dirt and some useful soil, as it subsides. The time of independence is our time of freedom and liberation. We must rebuild our society, not on the scattered good soil the tidal wave of colonization has deposited, but on the solid foundations of our ancestral land. We must take the opportunity of digging up that which has been buried. We must not be afraid to rediscover our art, our culture and our political and social organizations. Wherever possible, we must make full use of our ways to achieve our national goals. We insist on this, despite the popular belief that the only viable means of dealing with the challenges of lack of economic development is through the efficiency of Western techniques and institutions (CPC, 1974, Part 2/13).

The critical event in the introduction of what was thought to be the desired model of public financial administration was the adoption of the PNG Constitution (PNG, 1975) which provided *inter alia* for the:

- (a) authorization and control by the legislature through a National Budget for the raising and expenditure of finance by the executive (s.209);
- (b) initiation by the executive of all taxation, loan and expenditure proposals (s.210);
- (c) legal accountability of the executive for all public moneys (s.211);
- (d) expenditure by the executive of an amount not exceeding one-third of the National Budget for the preceding year without prior approval of the legislature (s.212);
- (e) establishment of the office of Auditor-General for independent inspection and audit of, and reporting at least annually to the legislature on, the public accounts, moneys and property (ss.213–214); and
- (f) establishment of a Public Accounts Committee as a permanent parliamentary committee for the examination of, and reporting to the legislature on, the public accounts, moneys and property (ss.215–216).

The foregoing provisions for public financial administration reflected the autochthonous² nature of the Constitution which set out at the beginning of national independence to adapt, change and innovate in accordance with emerged and

² Literally 'homegrown', the Constitution came from the people themselves both directly and through their elected representatives (Goldring, 1978, pp. 27–30; Sack, 1982, pp. 1–12). The general expectation was that, on national independence, the Constitution would be in the form of an Act of the Australian Parliament passed after some form of consultation with the PNG House of Assembly. It was also widely assumed that the system of government was to be similar to that of Australia and the Constitution would be in the tradition of the common law. The final product however was a Constitution '... whose source of origin, power and legitimacy was the will of the people of PNG' (Narokobi, 1982, p. 16).

perceived needs and aspirations of the new State. These were formally expressed in the: (1) National Goals and Directive Principles (PNG, 1975, preamble), (2) Eight Aims (CPO, 1975, p. vii) and (3) National Development Strategy (CPO, 1976). Throughout there is recurring emphasis on indigenous responsibility, local standards and grassroots development. For example, the main thrust of the National Development Strategy is to direct resources to rural, mainly agricultural, development rather than to urban industrialization (Allan and Hinchliffe, 1982, p. 103). Financially, too, it was assumed on independence that all aspects of organization and control be vested in nationals as part of their newly acquired right to make decisions about themselves and their own environment. Thus the Melanesian founding fathers of the Constitution and early political leaders of the embryonic State endeavoured, in conjunction with a miscellany of advisers from Australia and elsewhere, to formalize *inter alia* a new order of public financial administration as an integral part of the quest for national identity, unity and development.

NEOCOLONIAL PARADIGM

Although the independence paradigm set the stage for new forms and institutions in public financial administration, the subsequent scenario was largely a continuation of the practices and standards of the preceding colonial paradigm. The envisaged institutional reforms (such as parliamentary control of finance, establishment of the office of Auditor-General and formation of a Public Accounts Committee) eventuated and are still in force. However sedulous adherence to conventional Westminster forms and mechanisms in financial legislation on and after self-government (PNG, 1973b,c; 1974a,b; 1976b) precluded the emergence of innovatory measures specifically addressing indigenous development and cultural preservation.

In replacing the former Treasury Ordinance and associated legislation of the TPNG era, this new financial legislation—which is administered by the present Department of Finance in place of the Department of the Treasury—was ostensibly an attempt to break with the financial administration of the colonial past. Thus in the Second Reading of the Public Finances (Control and Audit) Bill in the House of Assembly, Mr (now Sir) Julius Chan stated—as the then Minister for Finance: ‘The Treasury Ordinance has been largely taken from the Commonwealth of Australia Audit Act. This Act did not always apply to our own needs and changes have been necessary from time to time to overcome a particular need or difficulty’ (PNG, 1973a, p. 2171). Although constitutional provisions for an indigenous office of Auditor-General and Public Accounts Committee were foreshadowed (PNG, 1973b, parts vi–vii), other features of the new financial legislation on self-government were confined mainly to:

- (1) relegation of procedural matters to subsidiary regulations made by the Minister for Finance or instructions within the authority of the Secretary for Finance; and
- (2) reorganization of accounting functions and practices.

Despite the rhetoric and euphoria which signalled nationhood of the fledgling State two years later, subsequent changes in the area of public financial administration

have been more illusory than real. The type of legislation involved has remained much the same as in the TPNG era, while dependence on metropolitan funding continues as a regular feature of the annual budget. Since national independence financial aid from Australia has flowed, for the most part, in increasing amounts and now comprises—as mentioned previously—about 28 per cent of total PNG receipts (Hardman, 1984d, p. 86). The persistence of effective structures of financial dependency and external influence tend to support the thesis that autonomy, in underdeveloped countries of the Third World, is restricted to political form '... with the neo-colony being, basically, subordinated to the metropolitan economies' (Fitzpatrick, 1980, p. 13). Thus *de jure* financial and accounting independence was formally achieved by indigenous enactment, but the *de facto* position is somewhat different. By virtue of its high profile role in support of the recurrent budget (in common with similar aid to several other microstates of the 'new Pacific' which has emerged since the 1960s), Australia continues to exercise considerable indirect but persuasive influence.

INDIGENOUS PARADIGM

In view of this legacy from the colonial past, the practice of public financial administration in PNG today is not underpinned by uniquely local factors and considerations. An indigenous paradigm exists merely as a theoretical construct adumbrating features designed to promote and foster the attainment of development goals, national aspirations and cultural values. The need for such a paradigm has arisen from the failure of the public sector to produce an administrative trilogy—forms, institutions and practices—suitable for the financial needs and priorities of the new independent State. In common with other Third World countries where the transcendentalism of a 'homegrown' constitution tends at times to obscure more practical considerations, public financial administration in PNG would appear to be vulnerable at least on three major counts: the irrelevance of the control model; the inadequacy of the financial legislation; and the inefficiency of local government financial management.

Irrelevance of the control model

Public financial administration in PNG is based on a control model which is imitative rather than relevant. Basically little of importance is different in the new financial legislation for the public sector which emerged from self-government and constitutional autonomy. Despite the shift in the locus of financial management and control from Canberra to Port Moresby, the financial umbilical cord to Australia has never been severed. Systemically, too, much the same types of legislation, documentation and authorization as before characterize the extant order of public financial administration.

In the evolution of PNG there has been virtually no infrastructural variation of the control model employed in the financial regulation of the public sector. The model continues to be essentially imported in the first instance from Australia, which followed broad principles adopted by the British Colonial Office in the financial administration of colonies. It reflected primarily the legal requirements of

the administering power rather than the development needs of the dependent territory, emphasizing the mechanistic aspects of accounting at the expense of its potential role as a catalyst in economic change and development.³ This narrow interpretation of the accounting function was consonant with deeply engrained attitudes towards the financial management of the public sector both in Whitehall and Canberra (Briston, 1978, p. 115). Overall the incongruous adoption of Western accounting traditions, practices and standards—which have matured over some centuries in the context of industrial society, institutional commerce and metropolitan government—has largely ignored the problems of a relatively young country with different economic needs, development priorities and cultural values.

Problems of scale also impinge on the imported model of financial management and control currently employed in the PNG public sector. The assumptions underlying this model have been formulated in a much larger society at a different stage of growth and development. In adapting the model to the PNG environment, there has been no constructive attempt to improvise, experiment and innovate in the context of a relatively small society with diametrically different problems.⁴ The establishment of the Papua New Guinea Association of Accountants Inc. in 1974 may be interpreted as a step in this direction, provided that its pronouncements and mandates *inter alia* recognize and accommodate the financial needs of the PNG public sector, and are not merely an automatic endorsement of the practices and standards of metropolitan accounting bodies; i.e. professional policies should be formulated with due regard to local requirements, national priorities and cultural considerations.

Inadequacy of the financial legislation

Existing financial legislation in PNG is inadequate for the management and control of the substantial amounts of foreign aid from overseas. Australia, the antecedent administering authority, is by far the major annual donor. Most of this aid is in the form of budgetary support grants which can be spent without restriction by the National Government. The untied nature of the financial aid, however, invites fundamental problems of accountability and control.⁵

It was not envisaged in the framing of the PNG Constitution—nor in the constitution of any of the South Pacific microstates which have attained independence over the past three decades—that foreign aid would be a major factor in future development. Although specific constitutional provision is made for authorization, control and regulation by the National Parliament of the raising and expenditure of finance, the area of foreign aid is outside the Constitution and not subject to parliamentary examination and debate. Its management is encompassed

³ The view that an efficient accounting system and effective accounting profession are of major significance in economic development has been examined in some detail, notably by Enthoven (see, for example, Enthoven, 1980, p. 5 and elsewhere in the relevant literature).

⁴ The implications of these problems for the microstates of the South Pacific in a wider regional setting are discussed in Murray (1981) and Hardman (1982, 1983, 1984a,b,c).

⁵ It has been recommended by the Jackson Committee that future Australian aid to PNG (\$A263 million in 1983–1984) lean heavily towards project aid and technical assistance rather than untied budgetary aid (COA, 1984).

by prerogative powers, coming within the authority of the National Government in its conduct of foreign affairs. Substantial amounts of foreign aid are thus spent annually by the executive without prior authorization and appropriation by the legislature. In its complete discretion over untied aid funds, the National Government in fact has the legal right to spend them in any way it likes. It is not suggested that expenditures from this source are entirely unregulated and unsupervised, but more effective accountability and control in the long-term public interest may be achieved by bringing foreign aid funds within the ambit of the National Parliament rather than the National Government through the enactment of appropriate legislation.

Inefficiency of local government financial management

In general terms financial management at the local government level in PNG tends to be inefficient. The basic problem lies in the relatively large number and marked autonomy of administrative units in the form of provincial governments, compounded by difficulties of physical access and communication. Although PNG has a unitary rather than federal system, there are nineteen provincial governments (each with its own provincial premier) which have replaced the thirteen administrative districts of the TPNG era.

The various provincial governments have the power through their respective Legislative Assemblies to make laws and impose taxes on designated functions within their provinces. Each province is given an unconditional grant based on the expenditure of the National Government in the financial year 1976–1977 for those functions handed over to it. To the extent permitted by the National Budget of PNG, this grant is maintained in real terms every year and increases as additional functions are assumed. Conditional grants are also given for particular sectors, such as education. Provinces have the sole power to levy retail sales, land, head and entertainment taxes, as well as fees for the licensing of mobile traders, liquor sales and gambling establishments. In addition they receive all royalties from minerals, oil, gas, timber, fish and hydroelectric power after the National Government's collection costs have been deducted, and 1.25 per cent of the value of their exports less the value of the royalties. Provinces can borrow on a short-term basis (up to 6 months), but medium-term or long-term loans must be approved by the Minister for Finance, and borrowing is unlikely to succeed without a guarantee by the National Government.

The National Government requires provincial governments to keep proper books and records of account and make these available to, and subject to audit by, the Auditor-General who examines the accounts and records annually and reports thereon to the Minister for Finance and to the provincial government concerned (PNG, 1976a, ss.72–74). Apart from the physical difficulty of controlling financial administration in scattered locations over a wide and varied geographic area, problems tend to arise from the divided loyalties of some provincial accounting staff who give familial and clan ties preference over their responsibilities to the National Government. In addition to members of the provincial secretariat, provincial government staff includes assigned members of the National Public Service—mainly those who have requested assignment to their home provinces (PNG, 1973d, ss.48–49).

There are now seven provinces (Central, Bougainville, Eastern Highlands, New Ireland, East Sepik, Morobe and West New Britain) which have assumed responsibility—with the approval of the Minister for Finance and Minister for Decentralization—for their own financial affairs. This latter-day autonomy poses a considerable challenge to financial management and accounting control. Historically some provincial governments have been noted for their financial extravagance and cavalier attitude to financial accountability. The financial excesses of these free-spending provinces have resulted in the evolution of a peculiarly Melanesian style of porkbarrelling in which the first priority of provincial parliamentarians, in return for the electoral support of their constituents, tends to be the maximization of the number and value of development projects and improvements for their own provinces, regardless of national needs and priorities.

In view of these adverse trends there is a strong case for stronger statutory provisions and revised financial procedures, supplemented by more thorough training and regular rotation of locally assigned financial staff. Although perhaps electorally unpopular, such measures would increase the efficiency of financial administration and enhance the accountability of provincial government.

REVIEW AND ASSESSMENT

The quintessence of the paradigms of public financial administration during the evolutionary stages of PNG is their infrastructural constancy. Changes have occurred in form but not in substance. In colonial times a succession of conservative, nationalistic Australian governments administered the area with the primary aim of keeping it a permanent dependency. Although the strictures of overt colonialism have been formally relaxed since national independence, PNG remains a sphere of Australian—and Western—influence through the continuing provision of substantial aid funds. Historical, political, trade, commercial, defence and other links reinforce this picture.

During the TPNG era public financial administration reflected the legal mandates of the administering power rather than the development imperatives of the dependent territory. Cultural and technical considerations received far less attention than merited in the planning of the cognate system. Following the familiar experience of developing countries of the Third World, this imbalance of planning factors at the outset tended to suppress and conceal indigenous needs and priorities. In the process the financial requirements of the public sector were poorly served by a control model which placed more emphasis on the formalities of legislation, documentation and authorization than on principles, practices and standards designed to promote the welfare and development of the native peoples.

Since the demise of the TPNG era and advent of national independence, PNG has ostensibly adopted a control model for public financial administration based on 'homegrown' provisions of the Constitution and new financial legislation. It would appear, however, that these measures—in common with the general administrative pattern characteristic of developing countries—are imitative rather than indigenous. In basic design and operation the measures rely too heavily on the legal and administrative requirements of the former TPNG era. In practice the independence paradigm is scarcely discernible: instead of looming large in public financial

administration, it is a faint silhouette on a distant horizon. This overdependence on the preceding expatriate model has tended to obscure the importance of development priorities, national aspirations and cultural values.

In a wider context, undue reliance on the imported 'Australian model' was blamed at one stage by the Prime Minister, the Rt Hon. Michael Somare, for PNG's economic problems:

'Since Independence we have tried the path mapped out by the colonial administration. It is now time for us to admit that our policies were wrong. The Australian model—the large Public Service, restrictive bureaucracy and heavy regulation—is not appropriate for PNG. It has led us to the situation we are in now—critical unemployment, declining real incomes and stagnating industry' (*SMH*, 1983a, p. 1; 1983b, p. 6).

In view of the inevitable connotations of neocolonialism implicit in adherence to the imported Australian model, there would appear to be a sound case for the revision and reorientation of existing principles and practices of public financial administration to make them more appropriate and effective for the distinctive features of the local environment. In particular the present control model would benefit from a realistic assessment of indigenous factors in administering and accounting for both foreign aid and provincial government. Innovative measures—which specifically recognize the significance and relevance of 'Papua New Guinea ways' and 'self-reliance' highlighted in the Constitution—are necessary prerequisites to enhanced financial accountability and management in the public sector of Papua New Guinea.

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