



**MEMORANDUM OF UNDERSTANDING  
(MoU)**

*BETWEEN*

**THE DEPARTMENT OF INFORMATION AND  
COMMUNICATIONS TECHNOLOGY (DICT)**

*AND*

**CERTIFIED PRACTISING ACCOUNTANTS PAPUA NEW  
GUINEA (CPAPNG)**

*ON*

**FOSTERING PARTNERSHIP AND COLLABORATION FOR  
THE EFFECTIVE IMPLEMENTATION OF ICT SOLUTIONS  
AND ENHANCEMENT OF PROFESSIONAL CAPACITY  
BUILDING INITIATIVES**

The Memorandum of Understanding (MoU) is made on the \_\_\_\_\_ day of \_\_\_\_\_ 2026

BETWEEN:

The Department of Information and Communications Technology of P.O. Box 784, Vision City 121, Level 2, Tisa Ruma, Section 427, Allotment 3, Hohola, (Islander Drive), National Capital District, Papua New Guinea (hereinafter referred to as "**DICT**")

AND:

Certified Practising Accountants Papua New Guinea, of P.O. Box 1937, Port Moresby, National Capital District, having its Head Office located at CPA Haus, Level 2, Armit Street, Paga Hill, Port Moresby, National Capital District, Papua New Guinea (herein referred to as "**CPAPNG**").

(hereinafter referred to individually as a "**Participant**" and collectively as "**Participants**")

#### RECITALS

- A. **WHEREAS** DICT is established and mandated under the *Digital Government Act 2022* to provide leadership, policy direction, coordination, governance, and standards for digital transformation across the Government of Papua New Guinea, including digital services, digital infrastructure, digital platforms, and whole-of-government digital systems;
- B. **WHEREAS** CPAPNG is a professional accounting body registered in Papua New Guinea, mandated to regulate and support the accounting profession, including the administration of membership services, governance processes, continuing professional development, and institutional integrity;
- C. **RECOGNISING** the Government of Papua New Guinea's commitment to advancing digital government and modernising service delivery through secure, integrated, interoperable, and citizen-centric digital solutions across both public institutions and professional organisations;
- D. **ACKNOWLEDGING** the shared intention of DICT and CPAPNG to adopt innovative and technology-enabled approaches to enhance governance systems, operational efficiency, service accessibility, transparency, and accountability within CPAPNG's institutional processes;
- E. **SHARING** a common understanding of the strategic importance of implementing advanced ICT solutions within CPAPNG, including biometric electronic voting systems, automated membership management, digital CPD



registration platforms, and localised electronic learning and registration systems, as key enablers of institutional modernisation;

F. **CONSIDERING** the critical role of information and communications technology, secure digital platforms, trusted data systems, and cybersecurity as foundational enablers for professional sector reform, national digital capacity building, and socio-economic development;

G. **DESIRING** to establish, through this MoU, a non-binding framework for cooperation between DICT and CPAPNG to support the planning, coordination, and implementation of ICT initiatives that strengthen CPAPNG's operations.

**PURSUANT** to prevailing laws, as well as the procedures and policies concerning cooperation in force in Papua New Guinea, and

**HAVE REACHED** the following understanding:

**PARAGRAPH 1.  
PURPOSE**

- 1.1. The purpose of this MoU is to establish a framework for collaboration between the DICT and CPAPNG.
- 1.2. This collaboration aims to leverage DICT's technical expertise to implement advanced ICT solutions that enhance CPAPNG's operations, governance, member services, and professional development initiatives, thereby supporting digital transformation in the professional accounting sector.

**PARAGRAPH 2.  
AREAS OF COOPERATION**

- 2.1. Subject to national and international legal and governance framework, and without creating legally binding obligations, the Participants may cooperate in the following areas:

**2.1.1. Biometric Electronic Voting Platform.**

DICT should support CPAPNG in implementing a secure biometric electronic voting system to facilitate transparent and accurate elections. The system will use biometric authentication to prevent duplicate voting, provide audit trails, and generate real-time reports, with pilot testing and staff training conducted prior to full deployment.

**2.1.2. Membership Management Automation.**

DICT should assist CPAPNG in automating membership registration, renewal, and management, ensuring efficiency, accuracy, and improved member experience. The system will centralise member records, allow

online registration and payments, and provide management with real-time reporting and analytics.

**2.1.3. Integration and Localisation of Membership Registration & Management and Electronic Learning System and ELS.**

DICT should facilitate the integration and localisation of CPAPNG's Membership Registration & Management (MRM) database and Electronic Learning System (ELS), ensuring compliance with PNG regulations and accessibility for members. This will provide seamless access to Continuing Professional Development (CPD) programs, certifications, and learning progress tracking across devices.

**2.1.4. ICT Support for Events and CPD.**

DICT should provide technical support for conferences, CPD registration, and related activities, including online registration, attendee tracking, certificate issuance, and hybrid event management, while ensuring all data is secure and integrated with CPAPNG systems.

**2.1.5. ICT Infrastructure Upgrades and Maintenance.**

DICT should assist CPAPNG in strengthening and maintaining ICT infrastructure to ensure security, reliability, and scalability. This includes upgrading servers and networks, implementing cybersecurity measures, monitoring system performance, and planning for future growth.

**PARAGRAPH 3.  
ROLES & RESPONSIBILITIES**

**3.1. Responsibilities of DICT.**

DICT should, within its statutory mandate and subject to available resources:

- (a) Provide technical expertise, project management, and ICT infrastructure support.
- (b) Facilitate capacity building and training for CPAPNG staff.
- (c) Ensure all systems comply with national ICT standards and regulations, while overseeing data security, system integrity, and reliable operation.

**3.2. Responsibilities of CPAPNG.**

CPAPNG should, within its statutory mandate and subject to available resources:



- (a) Define organisational requirements and business processes and provide access to relevant data and personnel.
- (b) Actively participate in project planning, implementation, and testing.
- (c) Ensure compliance with data protection protocols and allocate necessary internal resources to support the initiatives.

**PARAGRAPH 4.  
TECHNICAL WORKING GROUP**

- 4.1. To ensure implementation of this MoU, in particular the areas of cooperation set out under Paragraph 2, the Participants should establish a Technical Working Group (the **TWG**), composed of designated representatives from both Participants, to identify and develop plans and facilitate activities and programs for:
- (a) **Planning and Coordination** – coordinating cooperation activities under this MoU, including alignment of technical, operational, and policy considerations relevant to CPAPNG's ICT systems, digital membership management, biometric voting, and professional development platforms.
  - (b) **Technical Guidance and Standards Alignment** – providing advice and recommendations on system design, integration, interoperability, cybersecurity, and adoption of standards consistent with national ICT frameworks and best practices.
  - (c) **Pilot Initiatives and Use-Case Assessment** – identifying and assessing potential pilot programs, demonstration projects, or phased rollouts of digital solutions, subject to applicable approvals and any separate agreements.
  - (d) **Knowledge Sharing and Capacity Building** – facilitating the exchange of technical knowledge, information, and best practices between DICT and CPAPNG to support effective adoption, operation, and sustainability of digital systems.
  - (e) **Monitoring and Reporting** – reviewing progress of initiatives under this MoU, documenting outcomes, and providing non-binding recommendations to the Participants regarding improvements, opportunities, and follow-up actions.
- 4.2. The Composition of the TWG and identification of key deliverables for the TWG should be identified and approved by the Participants before each meeting of the TWG.
- 4.3. The Participants through the TWG should be responsible for implementing the areas of cooperation as set out in Paragraph 2 of this MoU. The TWG may hold



consultations to identify and define activities under Paragraph 2, review activities in progress or discuss matters related to such activities.

- 4.4. Designated representatives of each Participant should be responsible for seeking any required approval for the conduct of specific cooperative activities from each Participant.
- 4.5. Where necessary, and by mutual consent of the Participants in writing, the TWG may hold working meetings in a location and at a mutually approved time.

#### **PARAGRAPH 5. FUNDING AND RESOURCES**

- 5.1. All activities for the areas of cooperation under Paragraph 2 of this MoU are subject to the availability of funds and other resources of the Participants.
- 5.2. The cost of cooperative activities is to be shared by the Participants in a manner to be mutually approved and agreed to in writing by both Participants.

#### **PARAGRAPH 6. INTELLECTUAL PROPERTY RIGHTS**

Should intellectual property rights arise out of, or in relation to any Paragraph or activity under this MoU, the percentage and allocation of ownership of these rights are to be determined on a case-by-case basis by the Participants, consistent with the applicable laws of Papua New Guinea.

#### **PARAGRAPH 7. CONFIDENTIALITY**

Both Participants intend to maintain the confidentiality of any sensitive information exchanged under this MoU and ensure that such information is used strictly for the intended purposes outlined herein.

#### **PARAGRAPH 8. DISPUTE SETTLEMENT**

Any disputes arising under this MoU are to be resolved amicably through consultation and negotiation between the Participants. If unresolved, the matter may be referred to a relevant government authority for mediation.

#### **PARAGRAPH 9. NON-BINDING NATURE**

This MoU serves only as a record of the Participants' intentions and is not intended to create any legally binding or enforceable obligations, express or implied. It constitutes an expression of mutual good faith by the Participants who intend to carry out their respective responsibilities to the best of their abilities.

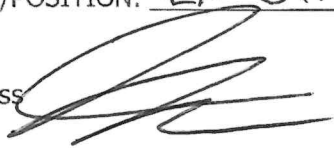
**PARAGRAPH 10.  
AMENDMENT, EXPIRY, AND TERMINATION**

- 10.1. This MoU may be amended in writing by mutual agreement of both Participants.
- 10.2. This MoU is intended to remain in effect for a period of five (5) years from the date of signing, unless terminated earlier by mutual agreement.
- 10.3. Either Participant may terminate this MoU by providing six (6) months written notice to the other Participant.

**PARAGRAPH 11.  
AUTHORIZATION AND EXECUTION**

**IN WITNESS WHEREOF**, the Participants hereto have caused this MoU to be to come into operation by their duly authorised representatives respectively as the date first mentioned above.

Signed for and on behalf of the **Independent State of Papua New Guinea**

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| <p>For the<br/>Department of Information and<br/>Communications Technology</p> <p>by </p> <p><b>STEVEN MATAINAHO</b><br/>SECRETARY<br/>DEPARTMENT OF INFORMATION AND<br/>COMMUNICATIONS TECHNOLOGY</p> <p>In the presence of:</p> <p><b>FLIERL SHONGOL</b><br/>DEPUTY SECRETARY – POLICY &amp;<br/>EMERGING TECHNOLOGY</p> <p>Witness </p> | <p>For the<br/>Certified Practising Accountants Papua<br/>New Guinea</p> <p>by </p> <p><b>MR. JAMES GORE</b><br/>PRESIDENT<br/>CERTIFIED PRACTISING ACCOUNTANTS<br/>PAPUA NEW GUINEA</p> <p>In the presence of:</p> <p>NAME: <u>YUWAK TAU</u></p> <p>TITLE/POSITION: <u>Ex. Director</u></p> <p>Witness </p> |
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