



FINAL BUDGET OUTCOME

2008

31ST MARCH 2009

INTRODUCTION

The Final Budget Outcome (FBO) Report is released in accordance with the requirements of Section 15 of the *Papua New Guinea Fiscal Responsibility Act 2006*.

The purpose of the FBO Report is to provide a report on the fiscal outcome for 2008. It aims to provide to Parliament and the public a comparison and explanation of the major variations from the 2008 Budget estimates for total revenue and grants, total expenditure and net lending and the budget balance. It also provides a summary of National Government financing activities for the financial year and a summary of the National Government's debt position, together with comparative figures for the previous financial year.

In addition, detailed information on the status of spending of funds appropriated to trust accounts through Supplementary Budgets in 2006, 2007 and 2008 as well as additional priority expenditure appropriated in the 2008 Budget has been provided, in line with the Government's commitments on transparency and accountability for these funds.

The FBO covers central government fiscal operations in what is known as the Government sector. Consistent with the 1986 Government Finance Statistics (GFS) cash reporting framework, the Government sector is defined as covering all units performing government functions, that is, the implementation of public policy through the provision of primarily non-commercial services and the transfer of income, supported mainly by compulsory levies on other institutional sectors.

Government owned or controlled units, which sell industrial or commercial goods and services to the public on a large scale, are excluded from the government sector and are classified separately as non-financial public enterprises. Government owned or controlled financial institutions are also classified separately from the Government sector as public financial institutions.

The financial information presented in this report is based on the same reporting standards as the 2008 Budget. Generally, this follows the cash reporting standards originally laid down in the 1986 'Manual of Government Finance Statistics' published by the International Monetary Fund (IMF).

The information presented in this report may not reconcile fully with information published in the Public Accounts as some revenues and expenditures detailed in this report will be reported or classified differently in the Public Accounts. For example, transactions relating to debt are generally reported on a net basis and split into principal and interest components in this report, whereas they are reported on a gross basis in the Public Accounts and not split between principal and interest components.

The information presented in this report is based on the same data used in the preparation of the Public Accounts, however this report is compiled before that data has been subject to independent audit. This report will therefore not include the effects of any adjustments made to the underlying data arising from the audit process.

1.1 CENTRAL GOVERNMENT FISCAL OPERATIONS

The 2008 Final Budget Outcome (FBO) was a deficit of K478.5 million or 2.2 per cent of GDP. This is substantially higher than the deficit of K9.5 million expected for the 2008 fiscal year at the time of the 2009 Budget.

The fiscal outcome for 2008 compared to the original 2008 Budget estimates and the revised 2008 Budget estimates published with the 2009 Budget is set out in the following table.¹

Table 1: Budget Balance 2007–2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Total Revenue and Grants	7,028.6	7,201.6	7,780.4	7,073.3
Total Expenditure and Net Lending	6,552.4	6,999.2	7,789.9	7,551.8
Budget Balance	476.2	202.4	-9.5	-478.5
% of GDP	2.5%	1.0%	-0.0%	-2.2%

Source: Department of Treasury

The 2008 FBO compares with the original budget estimate of a surplus of K202.4 million and the revised estimate for 2008 published with the 2009 Budget of a deficit of K9.5 million. The deterioration in the budget balance for 2008 is mainly due to the lower than expected revenue from the fall in commodity prices from exceptionally high levels. Commodity prices were at an all time high in the first part of 2008 and then declined sharply to lower levels in late 2008 due to low world demand associated with the global financial crisis.

Total Revenue and Grants for 2008 was K7,073.3 million. This was lower than both the original and the revised budget estimates published in the 2009 Budget by K128.3 million (or 1.8 per cent) and K707.1 million (or 9.1 per cent) respectively. The lower than expected revenue receipts mainly result from lower receipts from the mining and petroleum sector (both taxes and dividends), lower dividend receipts from State owned assets, and lower project grants due to the appreciation of the exchange rate.

Total Expenditure and Net Lending was K7,551.8 million in 2008. This was higher than the original budget by K552.6 million (or 7.9 per cent) but lower than the revised budget estimates (which included the supplementary appropriation approved by Parliament in September 2008) published in the 2009 Budget by K238.1 million (or 3.1 per cent).

1.2 REVENUE

Total tax revenue collections for 2008 were K5,756.1 million. This was higher than the original budget estimate by K239.4 million (or 4.3 per cent) but K360.1 million (or 5.9 per cent) lower than the revised estimate. The major variance was due to taxes on income and profits, where the outcome was higher than the original estimate, but lower than the revised estimates.

Table 2: Tax Revenue 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Taxes on Income and Profits	4,491.3	4,142.0	4,659.2	4,352.6
Dom. Taxes on Goods and Services	958.5	987.3	1,031.6	992.6
Taxes on International Trade	404.2	387.4	425.4	410.8
Total Tax Revenue	5,854.0	5,516.7	6,116.2	5,756.1

Source: Department of Treasury.

¹ Numbers may not sum to total due to rounding.

Tax on Income and Profits exceeded the original budget estimate by K210.6 million (or 5.1 per cent) however, were below the revised budget estimate published in the 2009 Budget by K306.6 million (or 6.6 per cent).

The major factor underlying the lower outcome relative to the revised estimate was the lower than forecast Mining and Petroleum Revenue.

Table 3: Tax on Income and Profits 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Personal Income Tax	1,006.9	1,053.7	1,086.2	1,108.8
Company Tax	723.7	699.7	778.2	888.1
Dividend Withholding Tax	199.3	195.5	196.8	189.9
Interest Withholding Tax	19.3	21.4	21.1	22.7
Mining and Petroleum Taxes	2,333.9	2,011.8	2,392.2	1,961.8
Gaming Tax	97.0	86.5	91.6	82.3
Other: Direct	111.2	73.4	93.1	99.0
Tax on Income and Profits	4,491.3	4,142.0	4,659.1	4,352.6

Source: Department of Treasury.

Mining and Petroleum Taxes came in lower by K430.4 million (or 18 per cent) against the revised estimate. This reflects the sharp decline in commodity prices combined with the appreciation of the Kina in 2008. Dividend Withholding Tax receipts were K6.9 million (or 3.5 per cent) lower than the revised budget estimate, and gaming tax receipts were K9.3 million (or 10.2 per cent) lower than the revised estimate.

This was partially offset by higher than expected collections of company taxes and personal income taxes, which were K109.9 million (or 14.1 per cent) and K22.6 million (or 2.0 per cent) higher than their revised estimate. This reflects stronger than expected profits, and higher employment and wage growth in 2008.

Domestic Taxes on Goods and Services were broadly in line with the original budget estimate and were K39.0 million (or 3.8 per cent) lower than the revised estimate, due to lower than expected GST receipts.

Table 4: Domestic. Taxes on Goods and Services 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Excise	342.0	368.3	370.2	365.5
GST	557.5	600.8	646.1	610.9
Mining Levy	56.6	15.0	12.0	11.4
Other: Indirect	2.4	3.2	3.3	4.9
Dom. Taxes on Goods and Services	958.5	987.3	1,031.7	992.6

Source: Department of Treasury.

Taxes on International Trade exceeded the original budget estimate by K23.4 million (or 6.0 per cent) but were lower than the revised budget estimate by K14.6 million (or 3.4 per cent). The main tax head under this category that did not perform as expected was export duty, which was lower by K25.2 million (or 16.6 per cent) against the revised estimate due to lower grades of log exports and the appreciation of the Kina. This was partially offset by slightly better collections of import duties and excise on imports.

Table 5: Taxes on International Trade 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Import Duty	135.9	132.7	149.9	158.0
Export Duty	155.2	155.2	152.0	126.8
Excise duties on Imports	113.1	99.5	123.5	126.0
Taxes on International Trade	404.2	387.4	425.3	410.8

Source: Department of Treasury

Non-tax revenue collections were significantly lower than both the original and revised budget estimates by K204.9 million (or 42.1 per cent) and K196.7 million (or 41.1 per cent) respectively. This was due to lower than anticipated dividend payments from Ok Tedi Mining Limited and a number of statutory authorities and state owned enterprises.

Table 6: Non-tax Revenue 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Property Income	312.7	388.3	376.5	188.0
<i>Dividends</i>	87.0	128.5	140.0	25.5
<i>Mining and Petroleum Dividends</i>	225.7	259.8	236.5	162.5
Interest and Fees from Lending	0.5	5.0	9.0	1.2
Other Nontax Revenue	119.8	94.2	93.7	93.4
Non-tax Revenue	433.0	487.5	479.2	282.6

Source: Department of Treasury

Non-mining dividend receipts were only K25.5 million in 2008 compared to the K128.5 million and the K140.0 million expected in the original and the revised budget estimates respectively. The K25.5 million received from IPBC related to the 2006 financial year. The expected 2007 financial year dividend payment from IPBC of K25.0 million was not received.

The Bank of PNG did not pay any dividends, compared to an expected payment of K80.0 million (in line with the large operating profit made in 2007), and no dividends were received from the National Fisheries Authority, compared to the expected payment of K10.0 million.

Mining and Petroleum Dividends were K97.3 million (or 37.5 per cent) and K74.0 million lower (or 31.3 per cent) than anticipated in the original and the revised budget estimates respectively. The lower Mining and Petroleum dividends reflect the decline in commodity prices and the appreciation of the Kina.

A total of K157.5 million in Mining and Petroleum dividends was received from Ok Tedi Mining Ltd while Petromin paid K5.0 million of the K10.0 million expected. The lower dividend payment from Ok Tedi reflects the lower commodity prices as well as increased reinvested earnings into various projects.

Other non-tax revenues collections also came in slightly lower than expected.

The recorded use of Infrastructure Tax Credits was K32.6 million compared to the Budget estimate of K73.7 million. Project grant receipts were lower by K121.7 million and K109.2 million against the original and the revised budget estimates respectively, mainly reflecting the appreciation of the Kina, particularly against the Australian dollar.

1.3 EXPENDITURE AND NET LENDING

Total expenditure and net lending in 2008 was K7,551.9 million. This was K552.7 million higher than the original budget estimate (due to the introduction of the 2008 Supplementary Budget) and K238.2 million lower than the revised estimate published in the 2009 Budget. Total GoPNG sourced expenditure (i.e. excluding project grants and infrastructure tax credits) was K115.1 million higher than the original estimate and K111.8 million higher than the revised estimate.

Table 7: Total Expenditure and Net Lending 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Recurrent Budget	3,498.1	3,636.4	3,639.3	3,766.7
Development Budget	1,327.6	1,887.1	1,874.6	1,630.1
Additional Priority Expenditure	405.7	1,476.0	1,476.0	1,376.0
Supplementary Budget	1,321.1	0.0	800.0	779.0
Total Expenditure and Net Lending	6,552.4	6,999.2	7,789.9	7,551.9

Note: The Additional Priority Expenditure and Supplementary Budget reported in Table 7 includes amounts that were paid into trust and spent directly through the budget, but excludes K200 million from the Additional Priority Expenditure and K50.0 million from the Supplementary Budget that were used to repay debt.

Total Recurrent Expenditure in 2008 was higher than both the original and revised budget estimates by K130.3 million (or 3.6 per cent) and K127.3 million (or 3.5 per cent) respectively. This was driven by higher expenditure by Provinces and Statutory Authorities. This overspend was largely offset by savings identified in the amounts appropriated through the additional priority expenditure (part of the 2008 recurrent appropriation) and the 2008 Supplementary Budget.

Total Development Expenditure in 2008 was lower than both the original and revised budget estimates by K257.0 million (or 13.6 per cent) and K244.5 million (or 13.0 per cent) respectively. This is due mainly to the lower than expected utilization of infrastructure tax credits by K41.1 million, lower drawdown of concession loans by K78.7 million and lower project grants due to the appreciation of the Kina.

Total Expenditure and Net Lending for 2008 excludes K480.5 million which was spent from Trust Accounts.

Additional Priority Expenditure & Supplementary Budget

Additional Priority Expenditure (APE) was K100.0 million lower in 2008, compared to the original and revised estimates. This reflects a reallocation of K100.0 million set aside for the Commercialization of PNG's Gas resources which was not transferred to Trust but expended on other government priorities at the end of 2008. Similarly, K21.0 million of funding in the Supplementary Budget was redirected to offset recurrent budget commitments, including the reallocation of K6.0 million set aside for the National Television Service which was not transferred to Trust.

The APE and Supplementary Budget reported in Table 7 includes amounts that were paid into trust and spent directly through the budget, but excludes K200.0 million from the APE and K50.0 million from the Supplementary Budget that were used to repay debt.

Recurrent Budget

Total Recurrent Expenditure in 2008 was K3,766.7 million. This was higher than both the original and revised estimates by K130.7 million (or 3.6 per cent) and K127.6 million (or 3.5 per cent) respectively.

Table 8 sets out the components of the recurrent budget. The overspend reflects higher than appropriated spending by provincial governments, including personnel emoluments and larger than expected interest expenses.

Total expenditure on personnel emoluments in 2008 was K1,588.0 million, K59.6 million higher than the original Budget, and K41.1 million higher than the revised estimate.

The higher than expected personnel emoluments expenditure in Provincial Governments was largely due to the need to fund the 27th pay, the teachers pay increase in late 2008 and the Health Awards that were agreed in 2007 but not implemented in Provinces until mid 2008. This expenditure had not been included in the 2008 Budget Estimate for Provincial Governments. This higher than forecast expenditure was offset to some extent by the lower than expected personnel emoluments expenditure by National Departments.

Total expenditure on goods and services was K1,490.9 million, higher than the original and revised estimates by K34.0 million and K33.7 million respectively. The higher expenditure in goods and services is due to slight over expenditures in both the National Departments and Provincial Governments, funded from the reallocation of K100.0 million from the Gas Equity Trust Fund and K21.0 million from the Supplementary Budget.

The total expenditure by Provincial Governments in 2008 excluding salaries and wages was K134.4 million, K7.6 million (or 5.9 per cent) higher than the original and the revised Budget estimates. This is due to higher than expected expenditure under administration grants.

Table 8: Recurrent Expenditure 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Personnel Emoluments	1,456.2	1,528.9	1,546.9	1,588.0
<i>National Departments</i>	834.7	932.1	945.4	919.6
<i>Provincial Govts</i>	621.6	596.8	601.5	668.4
Goods and Services	1,360.0	1,456.9	1,457.2	1,490.9
<i>National Departments</i>	1,263.7	1,330.2	1,330.4	1,356.5
<i>Provincial Govts</i>	123.3	126.7	126.8	134.4
Autonomous Bougainville Govt	50.0	54.0	54.3	52.3
Transfers to CSAs	238.6	226.8	226.8	256.7
Interest Payments and Fees	370.2	373.5	358.2	381.1
Net Lending	-4.1	-4.0	-4.0	-2.2
Recurrent Expenditure	3,497.8	3,636.1	3,639.3	3,766.7

Source: Department of Treasury

Expenditure by the Autonomous Bougainville Government was K1.7 million (or 3.1 per cent) and K2.0 million (or 3.7 per cent) below the original and revised budget estimates respectively, due to a lower than expected drawdown in recurrent grants. Transfers to Statutory Institutions were K250.7 million in 2008 compared with the original and revised estimates of K226.8 million. This is K23.9 million (or 10.5 per cent) higher.

Total interest expense was K37.6 million and K22.9 million higher than the original and revised budget estimates respectively. The higher domestic interest payment was due to higher than anticipated Treasury Bill yields, and the net replacement of external debt with domestic debt in line with the Medium Term Debt Strategy.

Net Lending to Statutory Authorities was -K2.2 million in 2008, compared to the original and revised budget estimate of -K4.0 million, reflecting a lower repayment to Central Government by Statutory Authorities of loans on lent to them in previous years.

Development Budget

Development expenditure in 2008 was K1,630.1 million, K257.0 million (or 13.6 per cent) and K244.5 million (or 13.0 per cent) below the original and revised budget estimate respectively. Lower development expenditure is due mainly to lower than expected utilization of infrastructure tax credits by K41.1 million, lower drawdown of concession loans by K78.7 million and lower project grants due to the appreciation of the Kina against donor currencies. The Domestic Funds component also came in lower than expected. The Department of National Planning has not explained the lower expenditure.

Expenditure on the Development Budget does not take into account the transfers of funds from the 2008 APE and the 2008 Supplementary Budget which are recorded separately.

Table 9: Development Expenditure 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
Domestic Funds	483.2	526.7	526.7	511.2
Project Support Grants	721.0	1,123.7	1,111.2	1,002.0
Infrastructure Tax Credits	20.6	73.7	73.7	32.6
Loans	102.8	163.0	163.0	84.3
<i>Concessional</i>	101.8	163.0	163.0	84.3
<i>Commercial</i>	1.0	0.0	0.0	0.0
Total Development Budget	1,327.6	1,887.1	1,874.6	1,630.1

Source: Department of Treasury

Status of 2008 Additional Priority Expenditure

A total of K1,676.0 million from additional mineral revenue was allocated as APE in the 2008 Budget. Table 10 shows the allocation and status of the K1,676.0 million.

Table 10: 2008 Additional Priority Expenditure (Kina millions)

	Approp	Spent	Paid into Trust	Spent Other/ Lapsed	Yet to be Released
District Service Improvement Program	534.0	0.0	534.0	0.0	0.0
State Equity in Gas Commercialisation Project	100.0	0.0	0.0	100.0	0.0
Konebada Petroleum Park Infrastructure	50.0	0.0	50.0	0.0	0.0
National Infrastructure Development Program	195.9	0.0	195.9	0.0	0.0
Reduction of Superannuation Liability	150.0	150.0	0.0	0.0	0.0
Safety Margin/Debt Repayment	200.0	200.0	0.0	0.0	0.0
Additional Priority Expenditures	446.1	241.1	205.0	0.0	0.0
Total	1,676.0	591.1	984.9	100.0	0.0

Source: Department of Treasury and Department of Finance

Of the total APE in the original Budget of K1,676.0 million, K1,376.0 million was spent directly on priority expenditures and/or paid into trust and K200.0 million was used to repay debt. In addition, the K100.0 million set aside for the Commercialization of PNG's Gas resources was not transferred to Trust but expended on other government priorities at the end of 2008.

Details of the K446.1 million for priority expenditures and the K534.0 million for DSIP are included in Appendix 1. The National Infrastructure Development Program of K195.9 million was distributed for maintenance and rehabilitation of high priority roads in the following manner:

- Highlands Highway K82.6 million
- Sepik Highway K53.0 million
- Koroba-Kopiago-Mendi Road K20.0 million
- Buluminsky Highway K20.0 million
- New Britain Highway K20.0 million

Of the K195.9 million, K0.3 million was not allocated.

Status of 2008 Supplementary Budget

Another K850.0 million was appropriated under the 2008 Supplementary Budget in September as a result of additional mineral revenue. Of this amount, K50.0 million was allocated for the repayment of public debt, with the remainder allocated for priority expenditures and other liabilities. Table 11 shows the allocation and status of the K850.0 million.

Table 11: 2008 Supplementary Budget (Kina Millions)

	Approp	Spent	Paid into Trust	Spent Other/ Lapsed	Yet to be Released
Public Debt and Other Liabilities	285.0	105.0	180.0	0.0	0.0
Transport Infrastructure (roads, airports, wharves & jetties)	250.5	0.0	250.5	0.0	0.0
NEC Approved expenditures	127.4	106.4	10.0	11.0	0.0
Other Spending Priorities	187.1	101.1	76.0	10.0	0.0
Total	850.0	312.5	516.5	21.0	0.0

Source: Department of Treasury and Department of Finance

Further details including the movements of funds from the 2008 Supplementary Budget are included in Appendix 1.

1.4 FINANCING

A budget deficit of K478.5 million (or 2.2 per cent of GDP) was recorded for 2008, compared with the original budget estimate of a surplus of K202.3 million (1.0 per cent of GDP), and the projection of a deficit of K9.5 million (or 0.05 per cent of GDP) announced in the 2009 Budget.

The budget deficit and higher cash balances were financed through net borrowing of K540.0 million. This is comprised of net new domestic borrowing of K924.6 million, partly offset by a net repayment of external debt of K384.6 million. This is in line with the Medium Term Debt Strategy, which seeks to rebalance the debt portfolio towards domestic and longer maturity debt.

1.5 PUBLIC DEBT

The level of total public debt was K6,821.7 million at the end of 2008, K551.6 million above the 2008 budget estimate and K570.7 million above the revised estimate due to the higher than expected Budget deficit and higher cash balances.

Public debt at the end of 2008 was K504.7 million higher than at the end of 2007, reflecting net borrowing of K540.0 million (used to finance the Budget deficit and increased balances in the Waigani Public Account), partially offset by an unrealised net exchange rate gain of K35.3 million, due to the appreciation of the Kina during 2008.

Despite the increase in public debt, strong nominal GDP growth led to a decline in public debt expressed as a percentage of GDP, which fell from 33.9 per cent at the end of 2007 to 31.6 per cent at the end of 2008.

Domestic debt increased by K924.6 million over 2008. This was due to:

- increased domestic borrowing mainly through Treasury Bills to cover the revenue shortfall towards the end of 2008; and
- a net replacement of external debt with domestic debt in line with the Medium Term Debt Strategy objective of reducing foreign currency risk by increasing domestic issuance of long-term stock (Inscribed Stock) to retire foreign currency loans.

The level of external debt fell by K419.9 million over 2008, due to scheduled amortization repayment by all external lenders, the early retirement of debt held by international agencies and unrealised exchange rate gains of K35.3 million.

Table 12: Public Debt 2007 – 2008 (Kina Millions)

	2007 Actuals	2008 Budget	2008 Revised	2008 Outcome
DOMESTIC	3,171.3	3,211.9	3,474.0	4,095.9
Treasury Bills	980.1	815.5	1,052.3	1,742.8
Inscribed Stock	2,172.8	2,382.8	2,408.0	2,339.5
Other Domestic	18.3	13.6	13.7	13.7
<i>Domestic debt as a % of GDP</i>	<i>17.1%</i>	<i>16.0%</i>	<i>16.1%</i>	<i>19.0%</i>
EXTERNAL	3,145.7	3,058.2	2,777.0	2,725.8
International Agencies	3,038.1	2,969.6	2,694.0	2,635.1
Commercial Loans	107.6	88.6	83.0	90.7
Other Loans	0.0	0.0	0.0	0.0
<i>External debt as a % of GDP</i>	<i>16.8%</i>	<i>15.5%</i>	<i>12.9%</i>	<i>12.6%</i>
TOTAL PUBLIC DEBT OUTSTANDING	6,317.0	6,270.1	6,251.0	6,821.7
<i>As % of GDP</i>	<i>33.9%</i>	<i>31.8%</i>	<i>29.0%</i>	<i>31.6%</i>

Source: Department of Treasury

1.6 TRUST ACCOUNTS

Table 13 shows the status of Supplementary Budgets and APE from 2005 to 2008. Over the past four years, during which there have been large windfall revenues due to high commodity prices, a total of K6,345.5 million was appropriated through Supplementary Budgets and through APE. Of this K2,471.2 million has been spent directly through the Budget, and K3,752.8 million was placed into trust accounts.

The purpose of holding funds in these Trust Accounts is to spread the spending over time to control demand and inflationary pressures on the economy, as well as to give time to implementing agencies to properly design implementation strategies to execute projects.

Table 13: Supplementary Budgets & Additional Priority Expenditure Appropriations: 2005 - 2008 (Kina millions)

	Approp	Spent	Paid into Trust	Spent Other/ Lapsed	Yet to be Released
2005 Supplementary Budget (Nov 2005)	400.0	0.0	400.0	0.0	0.0
2006 Supplementary Budget (Aug 2006)	682.5	489.9	192.1	0.5	0.0
2006 Additional Priority Expenditure (Nov 2006)	650.0	273.7	376.3	0.0	0.0
2007 Supplementary Budget (Nov 2006)	450.0	100.0	350.0	0.0	0.0
2007 Additional Supplementary Budget (Oct 2007)	1,637.0	704.0	933.0	0.0	0.0
2008 Additional Priority Expenditure (Nov 2007)	1,676.0	591.1	984.9	100.0	0.0
2008 Supplementary Budget (Sept 2008)	850.0	312.5	516.5	21.0	0.0
Total	6,345.5	2,471.2	3,752.8	121.5	0.0

Source: Department of Treasury and Department of Finance

In addition, K28.0 million was paid into trust in 2008 for the National Agriculture Development Program from the Recurrent Budget. Including this with the 2008 APE increases the appropriation to K1,704.0 million (from K1,676.0 million) and the amount paid into trust to K1,012.9 million (from K984.9 million). This brings the total amount paid into trust to K3,780.8 million (from K3,752.8).

As of 31 December 2008, total spending from the trust accounts over the past four years was K551.8 million of which K480.5 million was spent in 2008. Table 14 shows the movements of these Trust Accounts for the period 1 January to 31 December 2008

Table 14: Movements of Funds in Trust Accounts in 2008 (Kina millions)

TNO	Description	Total Approp since 2005	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 31-Dec-08	Deposits Outstanding as at 31-Dec-08
485	Government's Gas Equity Financing ²	600.0	500.0	-	-	500.0	-
514	Agriculture Sector Development	108.0	30.4	40.2	- 52.3	18.3	28.0
515	Airport Repairs and Upgrade	50.0	23.7	20.0	- 31.0	12.7	-

² K100.0 million not transferred into Trust.

TNO	Description	Total Approp since 2005	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 31-Dec-08	Deposits Outstanding as at 31-Dec-08
516	Kubalia High School Rehabilitation	2.0	2.0	0.0	1.7	0.3	-
517	Outstanding PBSS (Teachers)	45.1	45.3	0.2	-	45.4	-
518	Education Sector Infrastructure Rehabilitation	250.0	150.1	80.6	0.9	229.9	20.0
519	Higher Education Sector Infrastructure Rehabilitation	80.0	44.5	0.1	38.4	6.1	30.0
520	Law and Justice Sector Infrastructure Rehabilitation	130.0	50.0	80.4	43.4	87.0	-
521	Strategic District Markets Infrastructure	20.0	20.0	0.1	4.6	15.5	-
522	National Parliament Infrastructure Rehabilitation	10.0	10.0	0.0	3.4	6.6	-
523	Outstanding PBSS (Police)	20.0	3.0	-	3.0	-	-
524	Transport Sector Infrastructure Rehabilitation	607.5	325.6	271.3	73.8	523.1	20.0
525	PNG Gas Development and Commitments	53.3	15.0	-	11.2	3.8	-
526	Resettlement of Volcano Victims	20.0	18.6	0.1	3.6	15.1	-
527	NBC Infrastructure Rehabilitation	27.0	16.7	0.0	12.8	3.9	-
528	Hospital and Healthcare Centre Rehabilitation	250.3	227.8	0.4	24.4	203.8	-
529	Rehabilitation of Housing for Nurses	15.0	15.0	0.0	-	15.1	-
530	Rehabilitation of Housing for Police	50.0	47.2	0.1	1.6	45.8	-
562	Highlands Highway Rehabilitation	35.0	35.0	0.0	33.1	1.9	-
563	District Services Improvement Program	890.0	-	890.0	130.4	759.6	-
564	Urbanization Pilots	15.0	-	15.0	-	15.0	-
565	Institutional Housing Pilot	47.0	-	37.0	2.3	34.7	10.0
566	Housing Development Pilot	15.0	-	15.0	-	15.0	-
581	Cooperative Societies Establishment	10.0	-	5.0	3.4	1.6	5.0

TNO	Description	Total Approp since 2005	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 31-Dec-08	Deposits Outstanding as at 31-Dec-08
582	Madang Marine Park Development	15.0	-	15.0	1.2	13.8	-
583	Rural Electrification	30.0	-	22.7	-	22.7	7.3
584	Konebada Petroleum Park	50.0	-	-	-	-	50.0
585	National Infrastructure Development Program	195.9	-	85.0	-	85.0	95.9
586	Land Reform Program	28.0	-	28.0	-	28.0	-
	National Border Authority	40.0	-	-	-	-	40.0
	Regional Provincial Treasury and District Admin Offices	26.0	-	-	-	-	26.0
	Commission of Inquiry into Finance Department	10.0	-	15.5	4.0	11.5	-
	Petroleum Outstanding MOA Commitments	180.0	-	180.0	-	180.0	-
TOTAL		3,925.1	1,580.0	1,801.7	480.5	2,901.1	332.2

Source: Department of Finance

Of the K3,925.1 million allocated to Trust Accounts, as at 31 December 2008 K3,780.8 million (balance represents K3,448.6 million in actual deposits and K332.2 million in outstanding deposits) has been released by the Department of Treasury into Trust Accounts. The remaining K144.3 million relates to amounts not transferred into Trust Accounts as appropriated including:

- K100.0 million for the Government's Gas Equity Financing (not transferred to Trust but used to offset other expenditure in the 2008 close of accounts process);
- K38.3 million for PNG Gas Developments and Commitments (spent directly from the Budget consistent with the original purpose); and
- K6.0 million for the National Television Service (not transferred to Trust but used to offset other expenditure in the 2008 close of accounts process).

The opening balance as at 1 January 2008 of Supplementary Budget Trust Accounts was K1,580.0 million. Total Receipts for the period 1 January to 31 December was K1,801.7 million and comprises Appropriations transferred from Department of Treasury for the year of K1,793.2 million, Interest earned on these Trust Fund deposits of K3.0 million and K5.5 million transferred from Department of Prime Minister & NEC to the Finance Commission of Inquiry Trust Account.

Total Expenditure incurred for the period 1 January to 31 December 2008 totaled K480.5 million. The closing balance of Supplementary Budget Trust Accounts at 31 December 2008 was K2,901.1 million. Expenditure information has been provided for K183.1 million, or 38.1 per cent, of the K480.5 million of expenditure that occurred in 2008. Agencies that have not reported trust expenditure information include:

- Department of National Planning and Monitoring (K66.9 million);

- Civil Aviation Authority of PNG (K31.0 million);
- Department of Agriculture (K52.3 million);
- Royal Papua New Guinea Constabulary (K4.6 million);
- Department of Commerce and Industry and East New Britain Province (K4.6 million); and
- East New Britain Province (K3.6 million).

In addition, no expenditure detail has been provided for the District Service Improvement Program which accounts for K130.4 million, or 27.1 per cent, of the K480.5 million of expenditure that occurred in 2008.

The Department of Finance has sourced, where possible, information by other means to enable detailed reporting of expenditure. Further detail of expenditure from Supplementary Budget Trust Accounts is provided in Appendices 1 and 2.

District Service Improvement Program (DSIP) Trust Accounts

A total of K890.0 million was appropriated through the 2007 Additional Supplementary Budget and the 2008 Recurrent Budget (under additional priority expenditure) for priority expenditures in the Districts.

For ease of management of these funds, an individual bank account has been established for each of the 89 Districts, and to date the first K4.0 million has been transferred to each of the 89 District bank accounts. As at 31 December 2008 the combined balance of the 89 District bank accounts was K225.6 million and the balance of the main bank account was K534.0 million, bringing the total balance to K759.6 million.

The Department of Finance, in consultation with the Departments of Treasury and Planning and the Office of Rural Development, have developed Finance Instruction 3C/2008 which provides guidance on the use and management of these funds. To date no reporting on the use of the DSIP funds has been provided to the Department of Finance to support the expenditure, however measures are being taken to ensure reporting in the future is improved.

Appendix 2 shows the movements of funds for the period 1 January to 31 December 2008 for each of the 89 DSIP Bank Accounts.

FISCAL OUTTURN TABLES

Treasury publishes fiscal outturn reports on a monthly basis. The last report was issued for November 2008. The following tables provide the full year outturn for 2008 consistent with the presentation in the monthly reports. This presentation is consistent with the 1986 GFS cash reporting classification for the Government sector. The variance is relative to the revised estimates as published in the 2009 Budget.

FISCAL OUTTURN 2008

TABLE 1: CENTRAL GOVERNMENT REVENUE & GRANTS (Kina million)

	2008 Budget	2008 Revised	2008 Outcome	Variance From Revised
A. TAX REVENUE	5,516.7	6,116.2	5,756.1	-360.1
A1. TAX ON INCOME AND PROFITS	4,142.0	4,659.1	4,352.6	-306.5
Personal Income Tax	1,053.7	1,086.2	1,108.8	22.6
Company Tax	699.7	778.2	888.1	109.9
Dividend Withholding Tax	195.5	196.8	189.9	-6.9
Interest Withholding Tax	21.4	21.1	22.7	1.6
Mining and Petroleum Taxes	2,011.8	2,392.2	1,961.8	-430.4
Gaming Tax	86.5	91.6	82.3	-9.3
Other: Direct	73.4	93.1	99.0	5.9
A2. DOM. TAXES ON GOODS AND SERVICES	987.3	1,031.7	992.6	-39.0
Excise	368.3	370.2	365.5	-4.7
GST	600.8	646.1	610.9	-35.2
Mining Levy	15.0	12.0	11.4	-0.6
Other: Indirect	3.2	3.3	4.9	1.6
A3. TAXES ON INTERNATIONAL TRADE	387.4	425.4	410.8	-14.6
Import Duty	132.7	149.9	158.0	8.1
Export Duty	155.2	152.0	126.8	-25.2
Excise duties on Imports	99.5	123.5	126.0	2.5
B. NON-TAX REVENUE	487.5	479.3	282.6	-197.1
B1. PROPERTY INCOME	388.3	376.5	188.0	-188.5
Dividends	128.5	140.0	25.5	-114.5
Mining and Petroleum Dividends	259.8	236.5	162.5	-74.0
B2. INTEREST AND FEES FROM LENDING	5.0	9.0	1.2	-7.8
B3. OTHER NON TAX REVENUE	94.2	93.7	93.4	-0.3
B4. ASSETS SALES	0.0	0.0	0.0	0.0
C. TOTAL REVENUE	6,004.2	6,595.5	6,038.7	-557.2
% of GDP	30.4%	30.6%	28.0%	
D. INFRASTRUCTURE TAX CREDIT	73.7	73.7	32.6	-41.1
E. GRANTS	1,123.7	1,111.2	1,002.0	-109.2
Budgetary Support	0.0	0.0	0.0	
Project Grants	1,123.7	1,111.2	1,002.0	-109.2
F. TOTAL REVENUE AND GRANTS	7,201.6	7,780.4	7,073.3	-707.0
As % of GDP	36.5%	36.1%	32.8%	
G. PRINCIPAL RECEIPTS FROM LENDING	4.0	4.0	4.9	0.9
H. GROSS BORROWING	1,793.9	2,299.7	1,834.0	-465.7
I. ASSET SALES	0.0	0.0	0.0	0.0
J. TOTAL RECEIPTS	8,999.5	10,084.0	8,912.2	-1,171.8
As % of GDP	45.6%	46.8%	41.3%	

Source: Department of Treasury

TABLE 2: CENTRAL GOVERNMENT EXPENDITURE (Kina millions)

	2008 Budget	2008 Revised	2008 Outcome	Variance From revised
1 RECURRENT BUDGET				
A. NATIONAL DEPARTMENTS	2,262.3	2,275.7	2,276.1	0.3
Personnel Emoluments	932.1	945.4	919.6	-25.8
Total Goods & Services	1,330.2	1,330.4	1,356.5	26.1
General Goods & Services	1,079.3	1,084.1	1,133.6	49.5
Education Subsidies	143.0	143.0	142.9	-0.1
Arrears Payments	0.0	1.2	0.0	-1.2
SAP Payments	55.9	51.3	8.8	-42.5
Court Orders	52.0	52.0	71.2	19.2
B. PROVINCIAL GOVERNMENTS	723.5	728.4	802.8	74.4
Personnel Emoluments	596.8	601.5	668.4	66.9
Staffing Grants	166.3	171.0	204.8	33.8
Teachers Salaries	430.5	430.5	463.6	33.1
Goods & Other Services	65.8	65.9	71.4	5.6
Administration Grants	15.5	15.5	42.7	27.2
Health Function Grant	14.5	14.5	14.5	0.0
Education Subsidies	21.7	21.7	21.7	0.0
Derivation Grants	14.1	14.1	14.0	-0.1
Conditional Grants	60.9	60.9	62.9	1.9
Trans/Infra/Maint. Grants	16.7	16.7	16.7	0.0
Local & Village Services Grants	30.9	30.9	40.9	10.0
Town & Urban Services Grants	11.1	11.1	3.0	-8.1
Village Courts	2.2	2.2	2.2	0.0
C. AUTONOMOUS BOUGAINVILLE GOVT	54.0	54.2	52.3	-2.0
Police Grant	2.2	2.2	2.2	0.0
Recurrent Grant	51.5	51.8	50.1	-1.7
Conditional Grant	0.3	0.3	0.0	-0.3
D. TRANSFERS & LOANS TO C.S.A	226.8	226.8	256.7	29.9
E. INTEREST PAYMENT & FEES	373.5	358.2	381.1	22.9
Domestic	275.3	275.3	292.1	16.8
External	98.2	82.9	89.0	6.1
F. NET LENDING TO C.S.A	-4.0	-4.0	-2.2	1.8
Gross Lending	0.0	0.0	0.0	0.0
Less : Loan Repayments	4.0	4.0	-2.2	-6.2
G. RECURRENT EXPENDITURE & NET LENDING	3,636.1	3,639.4	3,766.7	127.3
As % of GDP	18.4%	18.5%	17.4%	
2 DEVELOPMENT BUDGET				
Domestic Funds	526.7	526.7	511.2	-15.5
Project Grants	1,123.7	1,111.2	1,002.0	-109.2
Infrastructure Tax Credits	73.7	73.7	32.6	-41.1
Concessional loans	163.0	163.0	84.3	-78.7
Commercial loans	0.0	0.0	0.0	0.0
H. TOTAL DEVELOPMENT BUDGET (PIP)	1,887.1	1,874.6	1,630.1	-244.5
As % of GDP	9.6%	8.7%	7.6%	
ADDITIONAL PRIORITY EXPENDITURE	1476.0	1476.0	1,376.0	-100.0
SUPPLEMENTARY BUDGET		800.0	779.0	-21.0

	2008 Budget	2008 Revised	2008 Outcome	Variance From revised
I. TOTAL EXPENDITURE & NET LENDING	6,999.2	7,789.9	7,551.8	-238.2
As % of GDP	35.5%	36.1%	35.0%	
J. AMORTISATION	1,996.3	2,290.2	1,352.4	-937.8
Domestic	1,553.0	1,834.0	887.6	-946.4
External	443.3	456.2	464.8	8.6
K. LOAN REPAYMENTS	4.0	4.0	4.9	0.9
L. TOTAL PAYMENTS	8,999.5	10,084.1	8,909.1	-1,175.1
As % of GDP	45.6%	46.8%	41.3%	

Source: Department of Treasury

TABLE 3: CENTRAL GOVERNMENT FINANCING (Kina millions)

	2008 Budget	2008 Revised	2008 Outcome	Variance From revised
A. TOTAL REVENUE AND GRANTS	7,201.6	7,780.3	7073.3	-707.0
B. TOTAL EXPENDITURE AND NET LENDING	6,999.2	7,789.98	7551.8	-238.2
C. DEFICIT (-) / SURPLUS (+)	202.4	-9.5	-478.5	-469.0
% of GDP	1.0%	-0.04%	-2.2%	0.0
D. EXTERNAL FINANCING	-279.3	-293.2	-384.7	-91.5
D1. CONCESSIONAL FINANCING	-210.3	-244.5	-324.9	-80.4
New Borrowing	163.0	163.0	84.3	-78.7
Less Amortisation	-373.3	-407.5	-409.2	-1.7
D2. COMMERCIAL FINANCING	-15.0	-16.0	-18.1	-2.1
New Borrowing	1.0	0.0	0.0	0.0
Less Amortisation	-16.0	-16.0	-18.1	-2.1
D3. EXCEPTIONAL FINANCING	-54.0	-32.7	-41.7	-9.0
New Borrowing	0.0	0.0	0.0	0.0
Less Amortisation	-54.0	-32.7	-41.7	-9.0
E. DOMESTIC FINANCING	76.9	302.7	863.2	560.5
E1. DOMESTIC MARKET BORROWING (NET)	77.0	302.7	924.6	621.9
New Domestic Borrowing	1630.0	2136.7	2878.1	741.4
Less Amortisation	-1553.0	-1834.0	-1953.5	-119.5
E2. OTHER DOMESTIC FINANCING (b)	-0.1	0.0	-61.4	-61.4
E3. ASSETS SALES FINANCING	0.0	0.0	0.0	0.0
E4. NET FINANCING	0.0	0.0	0.0	0.0
F. TOTAL FINANCING	-202.4	9.5	478.5	469.0
G. GROSS BORROWING	1793.9	2300.0	1816.7	-483.3
Concessional	163.0	163.0	84.3	-78.7
Commercial	1.0	0.0	0.0	0.0
Exceptional	0.0	0.0	0.0	0.0
Domestic	1629.9	2137.0	1732.4	-404.6
Financing Gap	0.0	0.0	0.0	0.0

Source: Department of Treasury

PART 2

FINAL BUDGET OUTCOME BY AGENCY

REALLOCATIONS OF APPROPRIATED FUNDS

Section 3 and Section 4 of the annual appropriation Acts provide that, in certain circumstances, there may be a reallocation of funds appropriated to agencies at the discretion of the Secretary of Treasury.

This discretion allows unexpended appropriation to be reallocated through the Secretary's Advance to meet the cost of new or insufficiently funded services up to the limit of the Secretary's Advance (Section 3 transfers), or reallocated between services up to the limit specified in the appropriation Act (Section 4 transfers).

The tables on the following pages reflect the reallocations made through Sections 3 and 4 transfers and account for the expenditure variances between the 2008 budget allocation and the 2008 outcome. Details of the payments made from the Secretary's Advance during 2008 are on pages 28 – 31..

In 2008, K1,688.4 million was reallocated through Section 3 and Section 4 transfers. Of this amount, K1,655.3 million was reallocated through Section 4 transfers and K33.1 million was reallocated through Section 3 transfers (the Secretary's Advance).

Most of the reallocation between agencies occurred either as a result of amounts, which had been appropriated to Division 207 for specific purposes, being transferred to the implementing agencies, or as a result of the Close of Accounts process in late December 2008.

The Close of Accounts process identified K295.6 million in under expenditure, and K235.8 million in over expenditure. The K295.6 million in under expenditure represented savings from National Departments and Provinces of K270.5 million and K25.1 million respectively. The K235.8 million in over expenditure was due to National Departments overspending on Goods & Services by K38.7 million, and National Departments and Provinces overspending on Personnel Emoluments by a combined total of K197.0 million.

During the Close of Accounts process, the over expenditure was offset by the under expenditure, with the remaining K60.0 million being used to settle the items below.

Item	Amount (Kina, millions)
Outstanding utilities and rental bills	21.3
Outstanding salary payments – Department of Defence	14.9
National Disaster Trust Account	16.4
Ex gratia payments	2.7
Building Lease – Datec	2.1
Pacific Island Forum special meeting	1.0
Reissuing of dishonored and stale cheques	0.8
Workers compensation payments	0.4
Other	0.3
TOTAL	60.0

NATIONAL DEPARTMENTS RECURRENT EXPENDITURE OUTCOME 2008

Division	Agency	2007 Actuals	2008 Budget	2008 Revised*	2008 Outcome*	Variance
201	Parliament	92,611,200	72,304,200	86,700,200	86,700,200	0
202	Governor-General	3,296,372	3,486,000	6,434,000	6,456,271	-22,271
203	Prime Minister & NEC	60,720,870	48,830,100	89,188,400	89,258,524	-70,124
204	Statistics Office	4,223,963	3,969,800	5,129,400	5,133,782	-4,382
205	Bougainville Affairs	1,302,754	1,416,100	3,725,400	3,714,440	10,960
206	Finance	21,840,440	18,384,700	29,559,400	30,646,088	-1,086,688
207	Treasury & Finance Misc.	2,481,396,403	2,189,454,500	2,287,845,200	706,342,018	1,581,503,182
208	Treasury	8,807,565	9,506,700	12,417,000	12,331,881	85,119
209	ORPP	4,132,367	4,961,300	5,172,500	5,145,447	27,053
212	I.C.T.D	12,803,382	14,602,800	12,863,400	13,021,849	-158,449
213	Fire Services	11,941,905	14,953,400	14,365,000	14,440,675	-75,675
216	Internal Revenue	41,097,593	43,598,400	41,723,200	42,633,428	-910,228
217	Foreign Affairs & Trade	57,328,471	71,825,900	110,621,800	103,884,486	6,737,314
219	PNG Inst. of Public Admin.	4,729,194	5,553,700	6,064,700	5,649,525	415,175
220	Personnel Management	11,852,378	11,110,300	13,474,600	15,458,506	-1,983,906
221	Public Service Commission	2,863,208	3,402,900	3,427,500	3,359,667	67,833
222	Pub.Sol	0	2,000,000	2,001,200	2,000,835	365
223	Judiciary Services	38,812,000	44,000,000	44,647,200	44,647,200	0
224	Magisterial Services	21,413,300	23,867,300	24,334,900	24,334,900	0
225	Attorney-General	37,866,928	32,225,200	38,985,400	38,828,811	156,589
226	Correctional Instit	55,135,168	55,227,000	65,819,700	65,649,082	170,618
227	Provincial Treasuries	61,889,614	24,325,800	24,471,400	30,353,693	-5,882,293
228	Police	235,748,308	182,030,400	201,550,300	208,129,515	-6,579,215
229	National Planning & Monitoring	7,871,753	8,662,000	10,517,900	10,570,771	-52,871
230	Electoral Commission	118,628,536	53,840,400	57,199,200	71,531,727	-14,332,527
231	N.I.O	3,189,578	3,000,000	3,661,600	3,652,797	8,803
232	Prov. & Local Gov't Affairs	38,051,336	9,139,000	46,781,200	47,133,679	-352,479
234	Defence	113,786,080	95,037,400	100,786,300	100,163,962	622,338
235	Education	243,175,575	129,207,500	230,192,000	231,142,466	-950,466
236	OHE	34,477,304	33,804,700	38,084,000	38,083,243	757
237	UNESCO	0	750,000	701,000	671,015	29,985
240	Health	135,525,770	157,338,100	156,826,000	154,776,178	2,049,822
241	H.M.S	195,679,376	213,638,300	250,949,800	249,536,948	1,412,852
242	Community Development	9,235,400	8,535,100	11,508,500	11,460,566	47,934
243	NVS	0	1,100,000	1,948,800	1,102,100	846,700
245	Environment & Conservation	10,281,852	9,621,900	10,408,400	10,427,817	-19,417
247	Agriculture & Livestock	16,018,048	12,005,900	13,649,000	14,194,738	-545,738
252	Lands	16,945,883	12,702,400	22,590,400	22,441,867	148,533
254	(DMPGM)	6,554,769	5,911,500	4,836,400	5,090,095	-253,695
255	Petroleum and Energy	9,395,216	10,322,300	12,633,300	12,630,778	2,522
258	Inform. & Comm.	2,794,632	2,200,000	13,565,000	8,270,427	5,294,573
259	Transport	16,908,317	16,859,500	18,913,500	18,792,135	121,365
261	Commerce & Industry	8,244,261	7,430,000	9,079,400	9,168,506	-89,106
262	Industrial Relations	6,867,423	8,162,300	9,355,100	9,197,114	157,986
263	Tripartite	351,467	938,800	951,300	700,915	250,385
264	Works & Implementation	44,014,787	50,120,300	50,603,900	49,861,405	742,495
267	Rural Development	4,857,537	5,086,300	7,491,200	7,488,241	2,959
268	CS & TB	1,106,570	1,854,200	1,705,000	1,686,176	18,824
		4,315,774,853	3,738,304,400	4,215,460,000	2,647,896,489	1,567,563,511

* Figures are inclusive of Additional Priority Expenditure and/or Supplementary Budget appropriations and any Section 3 or Section 4 transfers.

STATUTORY AUTHORITIES RECURRENT EXPENDITURE OUTCOME 2008

Division	Agency	2007 Actuals	2008 Budget	2008 Revised*	2008 Outcome*	Variance
502	Auditor-General	11,000,000	11,226,600	15,764,900	15,764,900	0
503	Ombudsman	11,000,000	11,500,000	11,892,900	11,892,900	0
505	N.R.I.	2,488,900	2,913,000	3,055,000	3,055,000	0
506	N.T.C.	1,913,700	2,249,500	2,265,200	2,265,200	0
507	Economic & Fiscal Commission	880,501	1,207,100	1,226,400	1,092,024	134,376
508	N.G.C.B	3,699,200	0	2,563,000	2,563,000	0
510	L.T.I.	975,200	1,317,400	1,351,600	1,351,600	0
512	U.P.N.G.	30,423,429	32,131,500	34,751,600	34,751,600	0
513	UNITECH	29,000,000	29,933,800	31,858,300	31,858,300	0
514	University of Goroka	11,090,316	11,600,000	12,053,600	11,850,000	203,600
515	University of Vudal	5,791,100	6,849,000	7,180,600	7,180,600	0
516	PNG Sports Commission	4,375,500	2,759,900	3,309,900	3,309,900	0
517	Narcotics Bureau	1,625,380	1,641,700	2,024,000	1,978,700	45,300
518	PNG Maritime	2,521,000	2,680,100	2,841,400	2,841,400	0
519	AIDS COUNCIL	5,436,300	5,490,700	5,587,400	5,587,400	0
520	I.M.R.	3,036,600	3,300,000	3,413,100	3,413,100	0
521	N.Y.C	1,347,800	1,500,000	4,199,800	4,199,800	0
522	C.L.R.C	2,030,337	1,738,400	1,759,400	1,449,131	310,269
525	N.B.C.	13,133,500	13,800,000	20,128,500	20,128,500	0
526	N.M.S.A	1,313,000	1,500,000	1,683,300	1,683,300	0
530	I.P.A.	1,414,200	1,700,000	2,151,000	2,151,000	0
531	S.B.D.C	2,135,900	2,200,000	2,284,900	2,284,900	0
532	N.I.S.I.T	1,382,300	1,993,000	2,065,600	2,065,600	0
533	I.C.D.C	1,411,400	1,425,500	1,506,100	1,506,100	0
539	National Museum	2,460,400	3,500,000	5,498,700	5,498,700	0
541	N.H.C.	208,100	210,200	210,200	210,200	0
542	N.C.C.	3,008,100	3,538,200	4,533,500	4,533,500	0
550	C.C.I Ltd	8,775,900	5,073,700	5,325,900	5,325,900	0
553	F.P.D.C	2,846,200	3,124,700	3,248,500	3,248,500	0
557	Forest Authority	35,207,900	24,450,000	32,302,200	32,302,200	0
558	T.P.A	8,149,600	8,950,000	9,095,400	9,095,400	0
562	N.A.R.I.	6,281,700	7,044,500	7,802,100	7,802,100	0
563	Agr. Quarantine & Inspection	6,492,000	3,387,300	3,588,900	3,588,900	0
565	C.A.A	29,746,000	12,200,000	17,966,000	17,966,000	0
567	N.R.A	2,874,808	837,700	1,022,500	923,401	99,099
569	I.C.C.C	1,359,297	1,800,000	1,916,900	1,916,900	0
		256,835,568	226,773,500	269,428,300	268,635,656	792,644

* Figures are inclusive of Additional Priority Expenditure and/or Supplementary Budget appropriations and any Section 3 or Section 4 transfers.

PROVINCIAL GOVERNMENTS RECURRENT EXPENDITURE OUTCOME 2008

Division	Agency	2007 Actuals	2008 Budget	2008 Revised*	2008 Outcome*	Variance
571	Western P.G.	34,288,431	36,843,200	33,626,100	33,615,474	10,626
572	Gulf P.G.	18,980,995	22,256,100	19,595,700	19,603,433	-7,733
573	Central P.G.	42,462,341	40,406,600	48,115,700	47,979,866	135,834
574	NCDC	2,955,300	2,957,900	2,860,500	2,860,500	0
575	Milne Bay P.G.	39,039,798	39,316,400	62,520,800	62,465,210	55,590
576	Oro P.G.	23,730,081	23,275,800	26,297,700	26,207,921	89,779
577	S.H.P.	64,165,105	59,124,500	73,093,700	72,959,139	134,561
578	Enga P.G.	42,363,234	40,686,600	49,640,500	49,743,432	-102,932
579	W.H. P.G.	58,594,078	50,812,900	63,564,400	63,099,079	465,321
580	Simbu P.G.	40,562,053	39,471,400	49,177,700	49,314,371	-136,671
581	E.H. P.G.	57,605,574	49,234,500	62,478,400	62,049,898	428,502
582	Morobe P.G.	68,286,153	73,365,100	71,780,900	71,609,183	171,717
583	Madang P.G.	47,188,799	40,615,600	48,509,400	47,773,701	735,699
584	East Sepik P.G.	50,181,019	43,193,100	55,231,200	55,978,359	-747,159
585	Sandaun P.G.	30,606,234	33,368,000	33,473,200	33,390,224	82,976
586	Manus P.G.	15,464,106	15,082,900	15,073,200	15,215,047	-141,847
587	New Ireland P.G.	25,580,014	26,639,500	28,520,200	28,410,578	109,622
588	E.N.B. P.G.	45,378,042	49,668,300	46,160,100	46,127,578	32,522
589	W.N.B. P.G.	38,363,897	37,357,200	40,601,900	40,004,045	597,855
590	A.B.G.	52,297,294	54,000,000	51,241,900	52,421,838	-1,179,938
		798,092,548	777,675,600	881,563,200	880,828,876	734,324
	Total Recurrent Expenditure2008	5,370,702,969	4,742,753,500	5,366,451,500	3,797,361,021	1,569,090,479

* Figures are inclusive of Additional Priority Expenditure and/or Supplementary Budget appropriations and any Section 3 or Section 4 transfers.

NATIONAL DEPARTMENTS DEVELOPMENT EXPENDITURE OUTCOME 2008

Div	Department	2007 OUTCOME		2008 BUDGET		2008 REVISED		2008 OUTCOME		VARIANCE	
		NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH
201	Parliament	0		1,895,600		1,895,600	0	0		1,895,600	0
202	Governor-General		150,000							0	0
203	Prime Minister & NEC	1,456,712		317,800	4,600,000	317,800	3,023,700	0	2,423,515	317,800	600,185
204	Statistics Office	0	2,950,000		2,000,000		5,099,900		4,464,935	0	634,965
206	Finance	10,128,805	6,929,653	19,501,500	10,000,000	19,501,500	15,884,600	1,392,819	15,037,983	18,108,681	846,617
207	Treasury & Finance Misc.		2,800,000		5,000,000		5,000,000			5,000,000	0
208	Treasury			2,461,800	400,000	2,461,800	400,000	0	306,031	2,461,800	93,969
217	Foreign Affairs & Trade			5,000,000		5,000,000		0		5,000,000	0
220	Personel Management		1,532,734		5,000,000		4,247,700		3,704,755	0	542,945
229	National Planning & Monitoring	33,919,226	52,794,676	422,365,000	40,300,000	422,365,000	53,694,000	25,028,086	53,202,223	397,336,914	491,777
230	Electoral Commission	1,493,083		12,383,100		12,383,100		0		12,383,100	0
232	Prov. & Local Gov't Affairs	102,023		55,003,400	1,500,000	55,003,400	1,500,000	0	1,499,946	55,003,400	54
234	Defence		3,000,000		6,000,000		6,000,000		6,000,000	0	0
235	Education	7,626,468	6,687,962	163,051,200	13,800,000	163,051,200	13,800,000	23,746,216	13,790,158	139,304,984	9,842
236	OHE		50,447		0		350,000		350,000	0	0
240	Health	8,587,483	14,800,000	137,160,200	22,000,000	137,160,200	22,000,000	9,845,907	22,000,000	127,314,293	0
242	Community Development	3,025,287	5,965,083	17,158,500	3,000,000	17,158,500	3,150,000	3,992,129	3,150,000	13,166,371	0
245	Environment & Conservation		1,920,000		2,200,000		1,250,000		1,200,000	0	50,000
247	Agriculture & Livestock	1,251,049	3,749,996	25,281,700		25,281,700		231,816		25,049,884	0
252	Lands		2,299,831	984,700	2,500,000	984,700	2,350,000	0	2,350,000	984,700	0
254	(DMPGM)	0	10,493,616	1,193,500		1,193,500		0		1,193,500	0
255	Petroleum and Energy		42,073,513		40,500,000		123,664,100		123,678,134	0	-14,034
258	Inform. & Comm.				800,000		800,000		800,000	0	0
259	Transport	20,234,451	6,200,000	9,739,400	12,800,000	9,739,400	12,800,000	312,086	12,800,000	9,427,314	0
261	Commerce & Industry		2,799,000	760,200	1,500,000	760,200	1,500,000	0	1,500,000	760,200	0
264	Works & Implementation	56,007,605	95,529,400	250,277,400	125,700,000	250,277,400	178,971,800	49,880,002	170,375,408	200,397,398	8,596,392
267	Rural Development		108,450,000		28,250,000		28,421,400		27,769,747	0	651,653
		143,832,192	371,175,911	1,129,535,000	322,850,000	1,129,535,000	478,907,200	114,429,061	466,402,835	1,015,105,939	12,504,365

STATUTORY AUTHORITIES DEVELOPMENT EXPENDITURE OUTCOME 2008

Div	Agency	2007 OUTCOME		2008 BUDGET		2008 REVISED		2008 OUTCOME		VARIANCE	
		NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH
505	N.R.I.	1,012,309								0	0
506	N.T.C.	6,038,385	718,500	44,813,400	300,000	44,813,400	300,000	0	300,000	44,813,400	0
512	U.P.N.G.	575,767		1,230,900	2,500,000	1,230,900	2,500,000	0	2,500,000	1,230,900	0
514	University of Goroka		5,000,000		2,000,000		2,000,000		2,000,000	0	0
515	University of Vudal	0	2,700,000		5,000,000		5,000,000		5,000,000	0	0
519	AIDS COUNCIL	4,583,434	12,544,000		3,700,000		3,700,000		3,700,000	0	0
520	I.M.R.	0	1,948,000		700,000		700,000		700,000	0	0
529	Media Council	463,800		59,946,200	17,000,000	59,946,200	17,000,000	13,329,172	17,000,000	46,617,028	0
530	I.P.A.		450,000	4,923,700	1,000,000	4,923,700	1,000,000	0	1,000,000	4,923,700	0
531	S.B.D.C	0	500,000	9,035,000		9,035,000		0		9,035,000	0
532	N.I.S.I.T		800,000		1,000,000		1,000,000		1,000,000	0	0
533	I.C.D.C		500,000		800,000		800,000		690,000	0	110,000
540	Nat. Water Board	9,776,422	7,000,000		2,000,000		2,000,000		1,800,000	0	200,000
541	N.H.C.		1,000,000	37,100,000	11,700,000	37,100,000	11,700,000	0	11,500,000	37,100,000	200,000
543	R.D.B		6,000,000	9,276,200	8,600,000	9,276,200	8,600,000	3,276,321	6,600,000	5,999,879	2,000,000
546	PNG Power		300,000		2,000,000		2,000,000		2,000,000	0	0
548	PNG H.B		3,300,000		2,000,000		1,000,000		1,000,000	0	0
550	C.C.I Ltd	0	1,600,000		4,000,000		4,000,000		4,000,000	0	0
551	Fisheries	1,075,277			1,300,000		1,300,000		1,300,000	0	0
552	PNG O.P.R.A	0		4,258,700	2,000,000	4,258,700	8,000,000	614,541	8,000,000	3,644,159	0
553	F.P.D.C	0	750,000	3,267,300	1,820,000	3,267,300	1,820,000	0	1,820,000	3,267,300	0
554	PNG C.I.C	0	930,000	2,600,000	1,100,000	2,600,000	1,100,000	0	1,100,000	2,600,000	0
557	Forest Authority		1,500,000		1,000,000		1,000,000		1,000,000	0	0
558	T.P.A		4,175,000		2,400,000		2,400,000		2,350,000	0	50,000
562	N.A.R.I.	708,432	900,000	5,507,700	500,000	5,507,700	0	0	0	5,507,700	0
563	Agr. Quarantine & Inspection		500,000	18,709,900	1,200,000	18,709,900	1,200,000	1,539,112	1,200,000	17,170,788	0
565	C.A.A		0		500,000		0		0	0	0
566	PNG C.B	0			0		20,000,000		20,000,000	0	0
568	L.D.C		2,500,000		1,000,000		1,000,000		1,200,000	0	-200,000
		24,233,826	55,615,500	200,669,000	77,120,000	200,669,000	101,120,000	18,759,146	98,760,000	181,909,854	2,360,000

PROVINCIAL GOVERNMENTS DEVELOPMENT EXPENDITURE OUTCOME 2008

Div	Province	2007 OUTCOME		2008 BUDGET		2008 REVISED		2008 OUTCOME		VARIANCE	
		NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH	NON-CASH	CASH
571	Western P.G.		19,620,000		22,298,000		22,298,000		22,298,000	0	0
572	Gulf P.G.		6,050,000		5,170,000		5,170,000		4,170,000	0	1,000,000
573	Central P.G.		1,950,000		2,850,000		2,850,000		2,850,000	0	0
574	NCDC		1,000,000		2,000,000		2,000,000		2,000,000	0	0
575	Milne Bay P.G.		1,250,000		3,250,000		3,250,000		3,250,000	0	0
576	Oro P.G.		750,000		1,750,000		1,750,000		1,750,000	0	0
577	S.H.P.		15,150,000		15,832,000		15,832,000		15,832,000	0	0
578	Enga P.G.	0	6,550,000	500,000	9,000,000	500,000	9,000,000	0	9,000,000	500,000	0
579	W.H. P.G.	0	2,000,000	666,700	3,000,000	666,700	3,000,000	0	3,000,000	666,700	0
580	Simbu P.G.		1,750,000		2,750,000		2,750,000		2,750,000	0	0
581	E.H. P.G.		3,250,000		5,250,000		5,250,000		5,250,000	0	0
582	Morobe P.G.	0	3,000,000	2,400,000	4,500,000	2,400,000	4,500,000	0	4,500,000	2,400,000	0
583	Madang P.G.		1,750,000		3,750,000		2,750,000		2,750,000	0	0
584	East Sepik P.G.	0	4,250,000	9,666,700	5,250,000	9,666,700	5,250,000	0	5,250,000	9,666,700	0
585	Sandaun P.G.		2,750,000		3,450,000		3,450,000		3,450,000	0	0
586	Manus P.G.		500,000		1,500,000		1,500,000		1,500,000	0	0
587	New Ireland P.G.		8,950,000		12,630,000		12,630,000		12,630,000	0	0
588	E.N.B. P.G.	10,385,092	6,250,000	7,500,000	3,750,000	7,500,000	3,750,000	0	3,750,000	7,500,000	0
589	W.N.B. P.G.		750,000		1,750,000		1,750,000		1,750,000	0	0
590	A.B.G.	1,812,845	34,000,000	14,481,100	17,000,000	14,481,100	17,000,000	50,620	17,000,000	14,430,480	0
		12,197,937	121,520,000	35,214,500	126,730,000	35,214,500	125,730,000	50,620	124,730,000	35,163,880	1,000,000
Total Development Budget 2008		180,263,955	548,311,411	1,365,418,500	526,700,000	1,365,418,500	705,757,200	133,238,827	689,892,835	1,232,179,673	15,864,365

DETAILS OF EXPENDITURE FROM AND REALLOCATIONS THROUGH SECRETARY'S ADVANCE (DIVISION 207)

The funds available in the Secretary's Advance for 2008 totalled K33.2 million. This included:

- K20.0 million from the original appropriation;
- K12.6 million appropriated under the Supplementary Budget; and
- K 0.5 million from the Department of Lands and Physical Planning for a settlement payment funded from the Secretary's Advance.

Out of the K33.2 million appropriated to the Secretary's Advance in 2008, a total of K33.1 million was expended.

Description	2008 Budget/Other	2008 Outcome
Original Appropriation	20,000,000	
Supplementary Budget	12,630,000	
Other - Reimbursement from the Department of Lands and Physical Planning for a settlement payment funded from the Secretary's Advance in early 2008	534,000	
Total Funds Available From Secretary's Advance	33,164,000	
<u>As published in 2008 MYEFO</u>		
<u>For the period 1 January 2008 to 31 May 2008</u>		
DPM - funding for Reform Task Group for rolling out of government and administrative reforms		1,000,000
Australian PM Official visit to PNG		3,200,000
Settlement of lease/rental payment to a citizen in Central Province		534,000
Commission of Inquiry - 2006 riots in Honiara and Solomon Islands		1,000,000
Foreign Affairs and Trade Foreign Policy Review consultation at Alotau		91,700
Funding to replace the Department of Treasury's stolen 15 seater support vehicle		79,000
IPA - PNG-China symposium in Port Moresby in June 08		155,000
Purchase of Governor-General's support vehicle		330,000
Funding for three additional annual NEC meetings		831,000
January 2008 consultancy fee for the joint review on the Enhanced Cooperation Program		200,000

Description	2008 Budget/Other	2008 Outcome
Implementation of the 2008 Work plan by the National Planning Committee Technical Advisory Team		1,470,000
Purchase of new vehicle for Secretary, Department of Provincial and Local Government Affairs		144,000
For the roll-out of District Service Improvement Program funding by the office of Rural Development		1,656,200
Total Funds spent from Secretary's Advance for the period 1 January 2008 to 31 May 2008		10,690,900
<u>Post 2008 MYEFO</u>		
Additional funding to the Department of Environment and Conservation for Kokoda Track Landowner Consultations		200,000
The ADB's Vice President and the IMF's Executive Director's visit to PNG during the period 15-18 June 2008		76,000
Funding for six regional workshops to assist the rollout of the District Services Improvement Program		192,200
Funeral expenses for the late President of the Autonomous Bougainville Government, Hon. Joseph Kabui		700,000
Funding for the PNG Chancellery Building in Tokyo, Japan		2,900,000
Funding to Mineral Oil Resource Limited for the payment of statutory fees and assistance in securing development partners		200,000
To fund the shortfall in Air Charter fees for the 10th Pacific Arts Forum in Samoa		768,000
Governor General's traveling expenses to Solomon Islands to participate in 30 th Independence Day celebrations on 7 July 2008		175,000
To monitor the situation in Bougainville		100,000
Establishment of the Ministerial Sectoral Committee		150,000
Institute of Medical Research's 40th Anniversary celebrations		65,000
IPA - PNG-China symposium in Port Moresby in June 08		145,000
PNG one-off pledge towards the establishment of the MSG Secretariat in Port Vila, Vanuatu		1,000,000
Funding provided to the Department of Personnel Management for Government and Administrative Reforms and		500,000
Additional funding to purchase vehicles for the re-activation of the Tactical Response Unit		1,000,000
MMI insurance for Department of Treasury Division Heads		34,400
Funding for the Governor General's travel to Tonga		342,100

Description	2008 Budget/Other	2008 Outcome
Funding for Eastern Highlands Province Cultural Centre		160,000
Funding provided to the Department of Treasury for outstanding expenses and increased operational expenses		397,000
Sponsorship for the Port Moresby Public Servants Netball Association to compete in the Asia Pacific Masters Tournament in Australia in November 2008		10,000
Funding for the Minister for Commerce and Industry and his delegation to attend the SME meeting in Peru over the period 25 – 28 August 2008		80,000
Additional funding for printing the 2009 Budget Documentation		110,000
Funding for the Minister for Commerce and Industry and his delegation to attend the China Pacific Islands Ministerial Conference and the International Trade Fair in China over the period 6 – 12 September 2008		200,000
Funding for the Minister for Commerce and Industry and his delegation to attend an Expo in China over the period 12 - 16 September 2008		100,000
Outstanding expenses incurred from the refurbishment of the Regional Member for Bougainville's electorate boat, the <i>MV Buka Princess</i>		71,500
Funding for the Minister for Commerce and Industry and his delegation to attend a business presentation in Australia over the period 24 – 25 October 2008		150,000
National Museum and Art Gallery's outstanding power expenses		568,900
Funding provided to the Department of Provincial and Local Government Affairs for disaster flood mitigation projects on the Markham and Bumbu rivers in Morobe Province		800,000
Implementation of National Youth Policy		2,670,000
Reimbursement of village court allowances to the Enga Provincial Government		2,000,000
Additional funding to Milne Bay Provincial Government		2,000,000
Funding provided to the Office of the Auditor-General to undertake an audit of the National Housing Corporation as directed by the Public Accounts Committee in September 2008		70,000

Description	2008 Budget/Other	2008 Outcome
Vice Minister for Agriculture and Livestock's travel expenses to participate in the Indonesian Cocoa Symposium in Bali over the period 28 – 30 October 2008		45,500
Additional funding to the National Intelligence Organisation		325,000
Additional funding to the National Narcotics Bureau		332,500
Vice Minister for Mineral Policy and Geohazards Management's rental and consultancy expenses		140,300
Panguna Mine Reconciliation and Restoration Program		118,000
Police Operations in the Highlands Region		2,300,000
Purchase of passport booklets		521,900
Pipes and drums for the Department of Corrective Institutional Services		100,000
Funding provided to the Department of Provincial and Local Government Affairs for outstanding utility bills		360,000
Prime Minister's commitment to Olympic medal winners		250,000
Total Funds spent from Secretary's Advance for the period 1 June 2008 to 31 December 2008		22,428,300
Total Funds spent from Secretary's Advance for the period 1 January 2008 to 31 December 2008		33,119,200

PART 3

APPENDICE 1

Table A: 2008 Additional Priority Expenditure (Kina, Millions)

	Appropriated	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released	Total
Additional Investment Expenditure	1,229.9	350.0	100.0	779.9	0.0	0.0	1,229.9
District Services Improvement Programs	534.0			534.0		0.0	534.0
State Equity in Gas Project/s	100.0		100.0			0.0	100.0
Konebada Petroleum Park Infrastructure	50.0			50.0		0.0	50.0
National Infrastructure Development Program (Note 2)	195.9			195.9		0.0	195.9
Nambawan Superannuation - Liability Reduction	150.0	150.0				0.0	150.0
Debt Repayment / Safety Margin	200.0	200.0				0.0	200.0
Additional Priority Expenditure	446.1	241.1		205.0	0.0	0.0	446.1
Outstanding MOAs	55.0	55.0				0.0	55.0
National Road Maintenance	50.0	50.0				0.0	50.0
Government Aircraft	40.0	40.0				0.0	40.0
Rural Electrification	30.0			30.0		0.0	30.0
Tertiary Institutions Infrastructure	30.0			30.0		0.0	30.0
Land Reform Program	28.0			28.0		0.0	28.0
Public Servant Housing	27.0			27.0		0.0	27.0
Lae Roads	25.0			25.0		0.0	25.0
Maritime Boundaries	25.0	25.0				0.0	25.0
ICT Policy	20.0	20.0				0.0	20.0
Central City	20.0			20.0		0.0	20.0
Technical Schools Maintenance	20.0			20.0		0.0	20.0
Misima Mine Closure	20.0	20.0				0.0	20.0
Border Development	20.0	20.0				0.0	20.0
Madang Marine Park	15.0			15.0		0.0	15.0
Cooperative Societies	10.0			10.0		0.0	10.0

	Appropriated	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released	Total
South Bougainville Feeder Roads	4.1	4.1				0.0	4.1
Lutheran University (Note 3)	3.0	3.0				0.0	3.0
Buka/Arawa Road - pre-funding	3.0	3.0				0.0	3.0
Bougainville Regional Office	1.0	1.0				0.0	1.0
Recurrent Budget Funding	28.0	0.0	0.0	28.0	0.0	0.0	28.0
NADP	28.0			28.0		0.0	28.0
Total	1,704.0	591.1	100.0	1,012.9	0.0	0.0	1,704.0

Table B: 2008 Supplementary Budget (Kina, Millions)

	Appropriated	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released	Total
Transport Infrastructure	250.5	0.0	0.0	250.5	0.0	0.0	250.5
Priority Roads	90.0			90.0		0.0	90.0
Rural Town Roads	64.0			64.0		0.0	64.0
Lae Ports	21.5			21.5		0.0	21.5
Ports, Wharves & Jetties	20.0			20.0		0.0	20.0
Airport Upgrades	20.0			20.0		0.0	20.0
National/Rural Bridges	35.0			35.0		0.0	35.0
NEC Approved Expenditures	127.4	106.4	11.0	10.0	0.0	0.0	127.4
Air Niugini - purchase of aircraft	70.0	70.0				0.0	70.0
NBC - National TV Service	12.0	6.0	6.0	0.0		0.0	12.0
Outstanding Land Settlements	12.0	12.0				0.0	12.0
Office of Climate Change	3.8	3.8				0.0	3.8
Attorney General's - Housing Allowance	2.6	2.6				0.0	2.6
Finance - Commission of Inquiry	10.0			10.0		0.0	10.0
National Disaster Office - O/s payments for Oro	6.5	6.5				0.0	6.5
Road Feasibility Studies	5.0		5.0			0.0	5.0
National Planning Tech Advisory Team	5.0	5.0				0.0	5.0
Bougainville Office	0.5	0.5				0.0	0.5
Other Spending Priorities	187.1	101.1	10.0	76.0	0.0	0.0	187.1
National Border Authority	40.0			40.0		0.0	40.0
Regional Provincial Treasury & District Admin Offices	26.0			26.0		0.0	26.0
Defence liabilities	1.4	1.4				0.0	1.4
Museum - Airconditioner & Generator	1.4	1.4				0.0	1.4
Electoral Commission - O/s payments for 2007 Elections	12.9	12.9				0.0	12.9
Land acquisitions for state schools	1.7	1.7				0.0	1.7
IFMS	5.9	5.9				0.0	5.9

	Appropriated	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released	Total
Secretary's Advance	12.6	12.6				0.0	12.6
PNG National Games	2.3	2.3				0.0	2.3
Church Run Hospital Partnerships	14.0	14.0				0.0	14.0
Government House - Additional Funding	1.6	1.6				0.0	1.6
National Parliament - Additional Funding	6.0	6.0				0.0	6.0
Public Accounts Committee	1.3	1.3				0.0	1.3
Mirigini House Renovation	3.0	3.0				0.0	3.0
PM's Overseas & Domestic Commitments	5.0	5.0				0.0	5.0
Court Orders	20.0	20.0				0.0	20.0
PNG Canberra Office - Purchase of Residence	12.0	12.0				0.0	12.0
Public Service Housing	10.0			10.0		0.0	10.0
Waigani Office Redevelopment	10.0		10.0			0.0	10.0
Public Debt & Other Liabilities	285.0	105.0	0.0	180.0	0.0	0.0	285.0
Public Debt Repayment	50.0	50.0				0.0	50.0
Nambawan Super Liabilities	40.0	40.0				0.0	40.0
MOAs						0.0	0.0
<i>Southern Highlands Province</i>	100.0			100.0		0.0	100.0
<i>Gulf Province</i>	60.0			60.0		0.0	60.0
<i>Gobe Samberigi Road</i>	10.0	10.0				0.0	10.0
<i>Hela</i>	2.5	2.5				0.0	2.5
<i>Jiwaka</i>	2.5	2.5				0.0	2.5
<i>Expenditure Implementation Committee</i>	20.0			20.0		0.0	20.0
Total	850.0	312.5	21.0	516.5	0.0	0.0	850.0

APPENDICE 2

Trust accounts

Province	Supplier	Description	Expenditure *
GOVERNMENT'S GAS PIPELINE PROJECT EQUITY TRUST ACCOUNT			
NO EXPENDITURE SINCE THE INCEPTION OF THIS TRUST ACCOUNT			
AGRICULTURE SECTOR DEVELOPMENT TRUST ACCOUNT			51,974,361
	Marking Farming Co Limited		9,945,000
	Bogia Cocoa Coconut Extension Project		5,000,000
	Kainkain Kaikai T/A Dylup Estates	Logistics Movements and Management Fee	3,409,500
	CIC WHP	CIC Extension Project	3,000,000
	Lagaip District Treasury Office	Pyrethrum Project	2,000,000
	NDB		1,500,000
	CCI PNG Angoram Project		1,500,000
	Cape Rodney Rubber Development		1,500,000
	Maip Limited	Coffee Rehabilitation	1,500,000
	Auete Coffee Producers Limited		1,500,000
	Meddent	100% payment support lab equip for NARI	1,209,861
	Payment details not known	Govt of PNG Certification	1,200,000
	LDC		1,000,000
	NARI	Purch Rubber and Spice Labv Equip	1,000,000
	Koo Management Limited		1,000,000
	CIC WHP	Coffee Nursery Project	910,000
	Sawa Building		750,000
	Tigi Coffee Estate	50% Mobilisation Costs	750,000
	Anogo Company Limited	Coffee Plantation	750,000

Province	Supplier	Description	Expenditure *
	Nuku DT Operations		700,000
	Zuguru Cattle Ranch	Replace Cheque 1023	700,000
	Oil Palm Research Agency		500,000
	Pangia Investments Limited	Mt Hagen Seed Capital	500,000
	Wambin Coffee Limited	Seed Capital	500,000
	FPDA	Food Processing	400,000
	Project SS Limited		300,000
	Norsam Trading (PNG) Limited		254,732
	Mama Graun Cooperative Society		250,000
	Norsam Trading (PNG) Limited		122,201
	Norsam Trading (PNG) Limited		123,067
	Abau District Treasury	District Extension	200,000
	Rigo District Treasury	District Extension	200,000
	Gazelle District Treasury	District Extension	200,000
	Nuku	District Extension	200,000
	Wosera-Gawi District	District Extension	200,000
	Daulo	District Extension	200,000
	Gordon District	District Extension	200,000
	Lufa	District Extension	200,000
	Obura-Wanenara	District Extension	200,000
	Okapa District	District Extension	200,000
	Unggai-Bena District	District Extension	200,000
	Kompian-Ambun District	District Extension	200,000
	Porgera District	District Extension	200,000
	Kerema District	District Extension	200,000
	Sumkar District	District Extension	200,000
	Alotau / Rabaraba District	District Extension	200,000

Province	Supplier	Description	Expenditure *
	Kirwina Good Enough	District Extension	200,000
	Finschaffen District	District Extension	200,000
	Huon Gulf District	District Extension	200,000
	Kabwum District	District Extension	200,000
	Markham District	District Extension	200,000
	Nawaeb District	District Extension	200,000
	Tewa-Siasi District	District Extension	200,000
	Kavieng District	District Extension	200,000
	Namatanai District	District Extension	200,000
	North Bougainville District	District Extension	200,000
	Aitape-Lumi District	District Extension	200,000
	Telefomin District	District Extension	200,000
	Kagua-Erave District	District Extension	200,000
	Komo-Magarima District	District Extension	200,000
	Koroba-L/Kopiago District	District Extension	200,000
	Nipa-Kutubu District	District Extension	200,000
	Tari-Pori District	District Extension	200,000
	Jimi District	District Extension	200,000
	Mul/Bayer District	District Extension	200,000
	South Waghi District	District Extension	200,000
	Tambul-Nebiler District	District Extension	200,000
	South Fly	District Extension	200,000
	Moresby North East	District Extension	200,000
	Kandrian District	District Extension	200,000
	Moresby North West	District Extension	200,000

AIRPORT REPAIRS AND UPGRADES TRUST ACCOUNT

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

Province	Supplier	Description	Expenditure *
KUBALIA HIGH SCHOOL REHABILITATION TRUST ACCOUNT			1,681,861
East Sepik	SBA Construction Limited	Yangoru-Sausia District - Rehabilitation of Kubalia High School - 1st Installment	1,681,861
OUTSTANDING PBSS (TEACHERS) TRUST ACCOUNT			
NO EXPENDITURE SINCE THE INCEPTION OF THIS TRUST ACCOUNT			
EDUCATION SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT			933,300
Southern Highlands	Nipa Kutubu Development Foundation	Nipa Kutubu District School Maintenance	933,300
HIGHER EDUCATION SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT			38,126,855
University of Technology	Able Computing (PNG) LTD	Student learning equipmemnt	11,405
University of Technology	Able Computing (PNG) LTD	MaxtorWD 2.5160Gb Ext USB	429
University of Technology	AFC Group Australia	Internet cabling (fibre Optic)	149,653
University of Technology	Smart Solution Australia	200 computers Unitech Stdt Lab	350,561
University of Technology	Archie's Business Equipment	Student learning equipment	78,303
University of Technology	Australia Cal Services- Australia	Student equipment	176,146
University of Technology	Barnsie Enterprise	Maintenance recreational facilities	54,150
University of Technology	Bishop Brothers Ltd	Student learning equipmemnt	36,508
University of Technology	Bishop Brothers Ltd	Tools and equipment bldgs & grounds	16,732
University of Technology	BNBM PNG LTD	Materials Bulolo estry College	8,510
University of Technology	BOC Gases	Tools and equipment bldgs & grounds	8,152
University of Technology	Boinamo Enterprises Ltd	Maintenance of Lae School of Nursing	475,000
University of Technology	Bookland PNG Ltd	Student lab equipments (ERMC)	33,171
University of Technology	Boroko Motors	1x3 tone truck Bulolo university	127,490
University of Technology	Boroko Motors	Unitech grounds & building vehicle	135,498

Province	Supplier	Description	Expenditure *
University of Technology	Bowmans	Student learning equipmemnt	9,714
University of Technology	Bowmans	Purchase of maintenance materials	315,856
University of Technology	Brian Bell & Co. Ltd	Plastic chairs	64,884
University of Technology	Brian Bell & Co. Ltd	Student learning equipmemnt	42,773
University of Technology	Brian Bell & Co. Ltd	White goods staff houses	358,410
University of Technology	Brian Bell & Co. Ltd	Audio Visual Unit equipment	28,534
University of Technology	Brian Bell & Co. Ltd	Student lab equipments ERMC	6,368
University of Technology	Brian Bell & Co. Ltd	Tools and equipment bldgs & grounds	5,802
University of Technology	Chemica	Student learning equipment	660
University of Technology	Cummins Ltd	Replace Sandover Bldg Genset	255,288
University of Technology	Daikin	UOT Sandover aircon replacement	163,915
University of Technology	Daikin	Replace aircon at UOT Duncanson Hall	106,578
University of Technology	Daikin	Student learning equipment	5,824
University of Technology	Daikin	Maintenance materials to TFTC	37,043
University of Technology	Daltron Electronic Ltd	Haus Europa server equipment	156,974
University of Technology	Daltron Electronic Ltd	Student learning equipmemnt	419,042
University of Technology	Daltron Electronic Ltd	Student computer accessories	24,824
University of Technology	Datec	Student learning equipmemnt	339,325
University of Technology	Datec Limited	Student computers & accessories	165,808
University of Technology	Ebos (PNG) Ltd	Student learning equipment	277,656
University of Technology	Ela Motors	3 x Buses	380,400
University of Technology	Ela Motors	Student learning equipment	107,800
University of Technology	Ela Motors	Bulolo University students vehicle	89,658
University of Technology	ESCO Ltd	Maintenance materials to TFTC	40,627
University of Technology	Farmset Ltd	Student learning equipment	41,506
University of Technology	Gie 2000 Ltd	Maintenance staff houses/flats	345,286
University of Technology	Global Technologies	Student learning equipment	130,966
University of Technology	Hube Building Contractors	Maintenance staff houses	245,171

Province	Supplier	Description	Expenditure *
University of Technology	Hube Building Contractors	Maintenance to brown, gold lodges	74,898
University of Technology	Hube Building Contractors	Maintenance of UOT infrastructure	88,750
University of Technology	Hube Building Contractors	Refurbishment to female laundry	49,951
University of Technology	Hube Building Contractors	Maintenance of Unitech Security office	37,545
University of Technology	Huon Electrical	Electrical repairs	79,703
University of Technology	Jamb Building Maint. Construction	Maintenance of Arch & Bldg Workshop	2,269
University of Technology	Jamb Building Maint. Construction	Maintenance of estry building	10,867
University of Technology	Kelford Engineering - New Zealand	Student equipment	154,828
University of Technology	Key-Line Distributors - Australia	Student equipment	94,268
University of Technology	KK Kingston	Tools and equipment bldgs & grounds	42,012
University of Technology	Lambda - Australia	Student learning equipment	45,415
University of Technology	Meddent	Student learning equipment	168,653
University of Technology	Meddent	Student lab equipments (ERMC)	16,262
University of Technology	Morobe Scrap Metal Recycling	Maintenance of estry bldg	38,034
University of Technology	Morobe Scrap Metal Recycling	Maintenance of Arch Bldg	7,431
University of Technology	Niugini Builders	Maintenance to Agr Dept	143,273
University of Technology	Niugini Builders	Maintenance to Agriculture Bldg	143,397
University of Technology	Niugini Builders	Maintenance to Applied Physics Dept	186,483
University of Technology	Niugini Builders	Maintenance to Arch Bldg & Bus Dept	207,798
University of Technology	Niugini Builders (Variations)	Maintenance to Civil Eng. Dept	109,117
University of Technology	Niugini Builders	Maintenance to Civil Eng.bldg	319,678
University of Technology	Niugini Builders	Maintenance to Duncanson Hall	175,072
University of Technology	Niugini Builders	Maintenance to Unitech Clinic	161,661
University of Technology	Niugini Building Supplies	Maintenance materials staff houses	95,983
University of Technology	Niugini Building Supplies	Maintenance materials male international quter	19,229
University of Technology	Niugini Building Supplies	Maintenance materials students village doms	97,985
University of Technology	Niugini Communications Services	Repair damage telephone cables - UOT	93,494

Province	Supplier	Description	Expenditure *
University of Technology	Noka Builders	Maintenance to mech. Engineerin	165,935
University of Technology	Noka Builders	General maintenace of Union Hall	285,205
University of Technology	Noka Builders	Maintenance of Administration Building	232,740
University of Technology	Noka Builders	Maintenance of repair to student mess	23,023
University of Technology	Noka Builders	Maintenance of Sandover Bldg	210,461
University of Technology	Noka Builders	Roof replacement - Poroman	90,714
University of Technology	Noka Builders	Maintenance of UOT infrastructure	148,502
University of Technology	Noka Builders	Maintenance to staff houses	97,683
University of Technology	Noka Builders	Replace roof - Poroman house	44,194
University of Technology	Nuigini Link - Australia	Student equipment	74,123
University of Technology	OZITRONICS - Australia	Student equipment	9,791
University of Technology	Plumtrade Ltd	Maintenance materials	123,950
University of Technology	Plumtrade Ltd	Tools and equipment bldgs & grounds	26,373
University of Technology	ProSciTech - Australia	Student equipment	14,040
University of Technology	R.S Components - Australia	Student equipment	76,551
University of Technology	Regional Engineering & Construction Ltd	Maintenance of Rose Kekedo Bldg	49,877
University of Technology	Regional Engineering & Construction Ltd	Maintennce Library	706,857
University of Technology	Regional Engineering & Construction Ltd	Maintennce Applied Science Bldg	335,629
University of Technology	Regional Engineering & Construction Ltd	Maintenance of Agri. Farm building	166,798
University of Technology	Regional Engineering & Construction Ltd	Roof repairs	252,320
University of Technology	Remington Technologies Ltd	Student lab equipments (ERMC)	3,758
University of Technology	Rhema Ltd	Maintenance to Mining Engineering Bldgs	47,398
University of Technology	Rhema Ltd	Maintenance to ATCDI & Civil Engin Bldgs	17,166
University of Technology	Rhema Ltd	Maintenance to Building & Grounds Bldgs	24,072
University of Technology	Rhema Ltd	Rehabilitation of Bulolo water supply	148,875
University of Technology	Sawinbori Communication & Cabling	Ffixing damage telephone/internet	31,270
University of Technology	Scientific Equipment - USA	Student learning equipment	125,529

Province	Supplier	Description	Expenditure *
University of Technology	Seeto Kui Holdings Ltd	Student learning equipment	4,373
University of Technology	Sika Fire Protection Ltd	Repair & replacement fire fighting equip	75,708
University of Technology	Soft Tech Engineers	Student equipment	2,984
University of Technology	South Pacific Air Conditioning	Replace Aircon Library	436,728
University of Technology	St. Old Boys Organisation	Supply of tables & computer workstations	494,582
University of Technology	Superservice Hardware	Materials Bulolo estry College	85,910
University of Technology	Tandy - Australia	Student equipment	4,353
University of Technology	TE PNG Limited	Computers - building & grounds	28,619
University of Technology	TE PNG Limited	Lecture theatre seating stools	214,553
University of Technology	TE PNG Limited	Supply of chairs, lab stools & white boards	71,518
University of Technology	TE PNG Limited	Student learning equipment	139,843
University of Technology	Theodist Ltd	Student learning equipment	266,925
University of Technology	Theodist Ltd	Tools and equipment bldgs & grounds	1,870
University of Technology	Tolec Electronics	Multimedia equipment Adio Visual Unit	18,368
University of Technology	Unitech Dev.& Consultancy Ltd	Maintenance of computer science dept	710,687
University of Technology	Unitech Dev.& Consultancy Ltd	Maintenance of electrical engineering dept	325,977
University of Technology	Unitech Dev.& Consultancy Ltd	Maintenance to lodges 7,8,& 9	200,000
University of Technology	Unitech Dev.& Consultancy Ltd	Maintenance female sub-warden rooms	36,912
University of Technology	Unitech Dev.& Consultancy Ltd	Maintenace of Unitech Chapel	29,035
University of Technology	Unitech Dev.& Consultancy Ltd	General Maintenance Staff Houses	207,674
University of Technology	University of Technology	Purchase of tractor by Unitech	147,500
University of Technology	University of Technology	Purchase of SON Lae bus	123,293
University of Technology	Vugar Limited	Maintenance/replace UoT boundary fencing	23,946
University of Technology	Vugar Limited	Maintenance of lodges 1, 2, & 3	186,508
University of Technology	Vugar Limited	Maintenance of lodge 4,5, & 6	180,395
University of Technology	Vugar Limited	Maintenance to male laundry	26,125
University of Technology	Vugar Limited	Maintenance Uintech Boundry Fencing	102,543

Province	Supplier	Description	Expenditure *
University of Technology	Waiyum Building Contractors	Maintenance student lodges	333,018
University of Goroka	Boroko Motors Ltd	1xdump truck garbage picking	92,290
University of Goroka	Brian Bell Co. LTD	Student mess equipment	238,161
University of Goroka	Gold Bell Construction	Maintenance student mess	279,343
University of Goroka	Gold Bell Construction	Maintenance of sewerage	289,703
University of Goroka	Laikos Architects Ltd	Architectural design music bldg	24,853
University of Goroka	New Guine Water Drillers Ltd	UOG Bore Water Works mobilisation fee	32,252
University of Goroka	Shorndlife (PNG) Ltd	Road maintenance	355,538
University of Goroka	UMW Niugini Ltd	Installation of generator	432,517
University of Vudal	AP Engineering Limited	General maintenance	2,155,000
University of Vudal	JBJ EnterprisesLtd	Maintenance at ORO campus	367,000
University of PNG	2 Vees General Contractors	Replace ceiling lining	16,993
University of PNG	2-Vees General Contractors	Roof leaking staff houses	48,204
University of PNG	2-Vees General Contractors	Maintenance of yaram hall G bl	51,011
University of PNG	2-Vees General Contractors	Maintenance of staff houses	92,527
University of PNG	2-Vees General Contractors	Maintenance of KD201 & 202 clsroom	23,433
University of PNG	2-Vees General Contractors	Maintenance of Talaigu dorm	61,482
University of PNG	3K Construction	Maintenance staff houses	189,124
University of PNG	Bena Construction	to roof rplacement to house	56,390
University of PNG	Bena Construction	replacement of roof leaking to staff hse F-17&18	55,710
University of PNG	Bena Construction	staff house # H-13	60,210
University of PNG	Bena Construction	replacement of rppfleaking to staff hse I-24/25	40,320
University of PNG	Bena Construction	Maintenance of house sect.40 lot 41	55,000
University of PNG	Bena Construction	Maintenance to new purchasing office	43,357
University of PNG	Bena Construction	painting Union house	45,000
University of PNG	Bena Construction	repainting spike fencing	35,000

Province	Supplier	Description	Expenditure *
University of PNG	Benson Plumbing and Construct	Maintenance of student hall	81,900
University of PNG	Benson Plumbing and Construct	Maintenance poroman hall	77,032
University of PNG	Benson Plumbing and Construct	Maintenance of P&D & HR offices	42,595
University of PNG	Benson Plumbing and Construct	Maintenance of staff houses/flats	420,250
University of PNG	Brian Bell Co.Ltd	Student mess equipments	480,728
University of PNG	Coastal Maint. Const. Ltd	Maintenance of yaram hall	56,992
University of PNG	Coastal Maint. Const. Ltd	Maintenace to Toa 1 Dormitory	38,989
University of PNG	Coastal Maint. Const. Ltd	Metal fencing mess hall	64,125
University of PNG	Coastal Maint. Const. Ltd	Maintenance staff houses	367,681
University of PNG	Datec PNG Ltd	Computer systems Unice UPNG	13,810
University of PNG	Ela Motors	3 x buses students - UPNG	378,000
University of PNG	Eltech Engineering Services Ltd	Installation of split air cinditions to S.Library	43,965
University of PNG	Eltech Engineering Services Ltd	Replace Tauram genset	373,409
University of PNG	Eltech Engineering Services Ltd	Electrical repairs - UPNG	59,963
University of PNG	Eltech Engineering Services Ltd	Upgrading of electrical cables Taurama	38,818
University of PNG	Eltech Engineering Services Ltd	Upgrading Taurama air cond	257,554
University of PNG	Eltech Engineering Services Ltd	Replacement of electrical fittings -Tuloan hall	44,665
University of PNG	Eltech Engineering Services Ltd	Replace new spike fence to genset/fuel install	16,286
University of PNG	Eltech Engineering Services Ltd	Replacing air condition at Tauram campus	290,554
University of PNG	Eltech Engineering Services Ltd	Replace chillers at Somare Library	648,102
University of PNG	Eltech Engineering Services Ltd	Supply & installation air con 5# 60,000 BTU	91,519
University of PNG	Eltech Engineering Services Ltd	Upgrading electrical cables to dentistry bldg	40,258
University of PNG	Eltech Engineering Services Ltd	2x gensets Bldg Estate & Waterpump	206,453
University of PNG	Eltech Engineering Services Ltd	Upgrading air con Somare Library	615,102
University of PNG	Gabsy Plumbing & Const. Ltd	Maintenance of yaram Hall	34,117
University of PNG	Gabsy Plumbing & Const. Ltd	General Maintenance to staff house	299,543
University of PNG	G-Man Building Contrtractor Ltd	Maintenance staff houses	319,731

Province	Supplier	Description	Expenditure *
University of PNG	G-Man Building Contractor Ltd	Repainting of boundry spikes fence	27,104
University of PNG	G-Man Building Contractor Ltd	Repair of basket ball & const stage	15,708
University of PNG	Goldie Tech Investment Limited	Installation of split air conditions to S.Library	57,527
University of PNG	Goldie Tech Investment Limited	Replace genset to Gunter/Somare library	166,725
University of PNG	Goldie Tech Investment Limited	Refurbish UPNG executive hse	208,530
University of PNG	Goldie Tech Investment Limited	Maintenance to executive HRH-6 house	225,462
University of PNG	Goldie Tech Investment Limited	Upgrading electrical cables to genset - mess/science	56,286
University of PNG	Goldie Tech Investment Limited	Electrical repairs to Tuag dorm	21,450
University of PNG	Goldie Tech Investment Limited	General electrical maintenance to gunther bldg	37,532
University of PNG	Goldie Tech Investment Limited	Install air cond to P&D office	24,781
University of PNG	Goldie Tech Investment Limited	Installation of under ground cables to clinic	41,405
University of PNG	Goldie Tech Investment Limited	Maintenance Lasitewa dormitory	64,172
University of PNG	Goldie Tech Investment Limited	Maintenance of air cond Taurama	28,203
University of PNG	Goldie Tech Investment Limited	Maintenance of HRH executive hse	74,564
University of PNG	Goldie Tech Investment Limited	Maintenance of MLT air condition	89,815
University of PNG	Goldie Tech Investment Limited	Maintenance of Toa 1,2,&3 dorm	69,873
University of PNG	Goldie Tech Investment Limited	Replace of stage compressor	35,909
University of PNG	Goldie Tech Investment Limited	Supply air con to medical Taurama	57,909
University of PNG	Goldie Tech Investment Limited	Upgrading electrical cables to gunther/M,S bldg	72,344
University of PNG	Goldie Tech Investment Limited	Replace generator	333,449
University of PNG	Goldie Tech Investment Limited	Replacement of 3 x gensets at UPNG	1,167,072
University of PNG	Gopa Construction	Maintenance staff housing	114,404
University of PNG	Gopa Construction	Renovations of Hetura dormitory	73,981
University of PNG	Gopa Construction	Repairing of boundary fencing metal spike	17,248
University of PNG	Gopa Construction	Replacing of spike metal fencing to clinic areas	24,668
University of PNG	Gopa Construction	Maintenance of DMK dormitory	24,668
University of PNG	Gula Construction Ltd	Ggeneral Maintenance to DMK - old wing	60,577

Province	Supplier	Description	Expenditure *
University of PNG	Gula Construction Ltd	Maintenance of L4,L5&L6 classroom	42,360
University of PNG	Gula Construction Ltd	Maintenance to stdt resident temu bldg	50,964
University of PNG	Gula Construction Ltd	Replacement of columns, ceiling & picket fence	14,400
University of PNG	Gula Construction Ltd	Maintenance staff houses	491,517
University of PNG	Hela Convenient Builders Ltd	Supply & installation air con 7x24000 top	35,856
University of PNG	Hela Convenient Builders Ltd	Maintenance of Arts 2 bldg - level	72,460
University of PNG	Hela Convenient Builders Ltd	Maintenance of building estate office	138,303
University of PNG	Hela Convenient Builders Ltd	Maintenance to yaram hall	57,319
University of PNG	Hela Convenient Builders Ltd	Maintenance to DMK new wing - stdt dorm	40,000
University of PNG	Hela Convenient Builders Ltd	Maintenance of staff houses/flats	513,382
University of PNG	Hela Convenient Builders Ltd	Maintenance of L2 classroom	44,787
University of PNG	Hela Convenient Builders Ltd	Electrical repairs - UPNG	110,558
University of PNG	Hela Convenient Builders Ltd	General Maintenance to sport building	66,330
University of PNG	Hela Convenient Builders Ltd	Installation of flood loghts to student mess	20,050
University of PNG	Hela Convenient Builders Ltd	Maintenance of Kapandu Dormitory	82,905
University of PNG	Hela Convenient Builders Ltd	Repair & installation of boundry security lights	25,500
University of PNG	Hela Convenient Builders Ltd	Replacement of security lights Atrs 2 building	12,500
University of PNG	Hela Convenient Builders Ltd	Replacing old & rust water mains/sewer lines	35,700
University of PNG	Hiritano Electrical	Upgrade electrical cables - Basketball	20,499
University of PNG	Hiritano Electrical	Electrical repairs to staff houses/flats	53,384
University of PNG	Kaina Enterprises	Maintenance staff houses	238,175
University of PNG	Kaina Enterprises	Maintenance of yaram hall	43,705
University of PNG	Kaina Enterprises	Maintenance to lasitewa hall	27,148
University of PNG	Kaina Enterprises	Maintenance to Tuloan hall	32,731
University of PNG	Kaina Enterprises	Fabrication & installation of student benches	35,016
University of PNG	Kaina Enterprises	Maintennce of Toa 5&6 dorms	44,486
University of PNG	Kaina Enterprises	Replacing facia boards & roofing iron	41,310

Province	Supplier	Description	Expenditure *
University of PNG	Kalaovaona Const. Ltd	Maintenance staff houses	349,335
University of PNG	Kalaovaona Const. Ltd	Maintenance to Toa 2 dormitories	38,000
University of PNG	Kapokomia Construction	Maintenance staff houses	523,825
University of PNG	Kitek Investment Ltd	Roof Repairs	27,900
University of PNG	Know How Construction	General Maintenance to Hetura haus	70,000
University of PNG	Know How Construction	Maintenance of staff house	47,999
University of PNG	Know How Construction	Conversion of common rooms into stdt bed space	69,264
University of PNG	Magi-Tech Electrical	Electrical repairs to B,C,D,E, flats	39,313
University of PNG	Magi-Tech Electrical	Roof replacement to hse No. B-9 & B-10	48,421
University of PNG	Magi-Tech Electrical	Maintenance of staff houses	112,472
University of PNG	Magi-Tech Electrical	Construction office partition wall	17,206
University of PNG	Micro Cleaning & Pest Control	Pest Control	310,600
University of PNG	Navumauli Building Maint.	Maintenance staff houses/flats	326,779
University of PNG	Navumauli Building Maint.	Maintenance of Yaram Hall J bl	52,596
University of PNG	Navumauli Building Maint.	Maintenance to Tumbuna Vill Dorm	15,000
University of PNG	Navumauli Building Maint.	Painting	44,500
University of PNG	Navumauli Building Maint.	Maintenance of Bldg & estate compoun	52,067
University of PNG	Otheniel Construction Ltd	Maintenance of UPNG staff houses	228,053
University of PNG	Otheniel Construction Ltd	Maintenance to Veari village dorm	15,000
University of PNG	Pang Coe Limited	Maintenance Niomuro dormitory	77,254
University of PNG	Pang Coe Limited	Maintenance DMK dorms	45,483
University of PNG	Pang Coe Limited	Maintenance to Yaram B block	52,790
University of PNG	Pang Coe Limited	General Maintenance Staff House/Flats	191,936
University of PNG	Pang Coe Limited	Maintenance of L1&L3 classroom	34,775
University of PNG	Premier Biomedical Services	Replacement of student learning equipment	318,340
University of PNG	Promark Construction Ltd	Maintenance of UPNG staff houses	209,860
University of PNG	Promark Construction Ltd	Maintenance of Yaram Hall	57,047

Province	Supplier	Description	Expenditure *
University of PNG	Promark Construction Ltd	Maintenance to Luavi Hall	40,368
University of PNG	Promark Construction Ltd	Removal of rubbish staff houses	8,500
University of PNG	Quality Reno.Maint.Cotr	Maintenance of UPNG Staff House/Flats	363,730
University of PNG	Quality Reno.Maint.Cotr	Maintenance of inter. Village Dorm	38,603
University of PNG	Quality Reno.Maint.Cotr	Maintenance of inter. A,B,C, Dorm	19,272
University of PNG	Quality Reno.Maint.Cotr	Maintenance of Yaram Hall	43,555
University of PNG	Quality Reno.Maint.Cotr	Maintenance to Toa 6 Dormitories	20,000
University of PNG	R&I Plumbing Construction Ltd	Roof Maintenance	141,235
University of PNG	Rad - Tel PNG Ltd	UPNG Unifrc radio systems	42,968
University of PNG	Terro Cleaning & Pest Control	Pest treatments UPNG dormitories	16,558
University of PNG	Terro Cleaning & Pest Control	Release of retention	1,840
University of PNG	Terro Cleaning & Pest Control	Pest treatment main thetre/arts	35,850
University of PNG	Terro Cleaning & Pest Control	Pest control and termite treatment of 44 houses	44,000
University of PNG	Terro Cleaning & Pest Control	Pest control and termite treatment of 12 flats	29,748
University of PNG	Terro Cleaning & Pest Control	Termite treatment to 9H houses	18,000
University of PNG	Trade Link International Ltd	Sheet vinyl replacement to planning off.	22,128
University of PNG	Vams Building Maint. Constr.	Maintenance of UPNG staff houses	187,490
University of PNG	Vams Building Maint. Constr.	Roof Replacement House A-1	19,355
University of PNG	Vams Building Maint. Constr.	Toa 3 Dormitories - General Maintenance	20,000
University of PNG	Vias Construction Ltd	Staff Housing - Maintenance	578,875
University of PNG	Vias Construction Ltd	Yaram A block - Maintenance	34,629
University of PNG	Vias Construction Ltd	Staff Housing - Replace/Repair Roofs	85,590
University of PNG	Vias Construction Ltd	Niomuro/kapandu House - General Maintenance	70,000
University of PNG	Vias Construction Ltd	General Maintenance - Rubbish Removal	15,180
University of PNG	W&R Investment Ltd	Staff Housing - Replace Roofs	99,903
University of PNG	W&R Investment Ltd	Staff Flats # I-4-2 and E-4-3 and E-4-4	123,167

Province	Supplier	Description	Expenditure *
LAW AND JUSTICE SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT			43,450,000
Southern Highlands	Southern Highlands Provincial Government	Project Details Not Available	28,450,000
Southern Highlands	Southern Highlands Provincial Government	Project Details Not Available	15,000,000
STRATEGIC DISTRICT MARKETS INFRASTRUCTURE TRUST ACCOUNT			4,587,521
Manus	Department of Works	Strategic District Market Payments	500,000
Tari	Selpriz Limited	Strategic District Market Payments	2,500,000
Hagen	K -Islands Builders	Strategic District Market Payments (Contract Value K450,000, Outstanding	270,000
Huon	Jark Limited	Strategic District Market Payments (Contract Value K593,868, Outstanding	356,321
Kerema	Mamtora	Strategic District Market Payments (Contract Value K1,404,000, Outstanding	421,200
Pomio	Pantreid	Strategic District Market Payments (Contract Value K1,800,000, Outstanding	540,000
NATIONAL PARLIAMENT INFRASTRUCTURE REHABILITATION TRUST ACCOUNT			3,399,000
NCD	T.M. Electrical and Refrigeration Limited	Generator	3,399,000
OUTSTANDING PBSS (POLICE) TRUST ACCOUNT			3,031,244
N/A	Police	Transfer to New Trust Account - Royal PNG Constabulary Communication and	3,031,244
TRANSPORT SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT			73,783,775
<u>LAE PORT EXPANSION</u>			
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>PORTS AND JETTIES</u>			
East Sepik	PNG Quality Services Limited	4 x Boats as per Prime Minister request	2,640,000
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>WEWAK WHARF UPGRADING</u>			
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560

Province	Supplier	Description	Expenditure *
<u>PORT MORESBY WHARF REDEVELOPMENT</u>			
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>NATIONAL ROADS</u>			
Madang	Shomcliffe	National Roads - Madang (Contract Value K2,978,774, Actual Expenditure	2,978,774
Madang	Madang Provincial Government	Madang Town Roads (Contract Value K4,000,000, Actual Expenditure K4,000,000,	4,000,000
Morobe	Dee Earth Movers	Huon Gulf (Contract Value K2,000,000, Actual Expenditure K600,000, Outstanding	600,000
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>PROVINCIAL ROADS</u>			
East New Britain	Dalmine Enterprises Limited	Kokopo (Contract Value K1,500,000, Actual Expenditure K450,000, Outstanding	450,000
Manus	Department of Works	Urgent Roads Works in Manus (Contract Value K1,000,000, Actual Expenditure	1,000,000
Sandaun	Ela Motors PNG Limited	Aitape / Lumi Road (Contract Value K447,641, Actual Expenditure K447,641, No	447,641
Enga	Enga Provincial Works Unit	Kompiam Ambum (Contract Value K15,000,000, Actual Expenditure K15,000,000,	15,000,000
Sandaun	Hari PNG Limited	Aitape / Lumi Road (Contract Value K280,000, Actual Expenditure K280,000, No	280,000
Sandaun	Pan Pacific Machine and Parts	Aitape / Lumi (Contract Value K2,194,960, Actual Expenditure K2,194,960, No	2,194,960
Madang	Shomcliffe	Provincial Roads- Madang (Contract Value K2,021,119, Actual Expenditure	2,021,119
Enga	Slaby Construction Limited	Provincial Roads - Wapenamanda (Contract Value K2,000,000, Actual Expenditure	1,398,600
Sandaun	UMW Niugini Limited	Aitape / Lumi Road (Contract Value K772,086, Actual Expenditure K772,086, No	772,086
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>DISTRICT ROADS</u>			
Southern Highlands	Kagerasn Sawmilling and Construction	District Feeder Roads - Kagua (Contract Value K2,000,000, Actual Expenditure	1,400,000
Enga	Kaystar Construction Limited	Kandep (Contract Value K4,200,000, Actual Expenditure K3,780,000, Outstanding	2,520,000
Simbu	Kurah Construction	District Feeder Roads - Simbu/Karamui (Contract Value K5,500,000, Actual	4,900,000
Central	Maku Plant and Construction	Aravure-Delena-Hisu Road, Central Province (Contract Value K6,931,696, Actual	4,852,187
Western Highlands	Pena Civil and Building Construction	District Feeder Roads - Dei (Contract Value K1,711,278, Actual Expenditure	1,050,818
Central	Seseka Consultants Limited	District Feeder Roads - Rigo - Final (Contract Value K6,272,320, Actual Expenditure	1,880,086
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>WEWAK ROADS RESEALING</u>			
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560

Province	Supplier	Description	Expenditure *
<u>LAE CITY ROADS</u>			
Morobe	Robert Pohory	Administration / Supervisory Costs	480
Morobe	Julius Aijau	Administration / Supervisory Costs	1,320
Morobe	Bank Cheque Number 609782	Administration / Supervisory Costs	1,936
Morobe	Bank Cheque	Administration / Supervisory Costs	40
Morobe	Bank Cheque Number 609782	Administration / Supervisory Costs	20
Morobe	Bank Cheque Number 609787	Administration / Supervisory Costs	3,500
Morobe	Bank Cheque Number 609788	Administration / Supervisory Costs	1,056
Morobe	Dekenai Construction		15,454,743
Morobe	FTM Construction Limited		1,025,905
Morobe	JLW Construction		1,611,396
Morobe	Lae Engineering Contractors	30% Mobilisation Payment	900,000
Morobe	Morobe Provincial Treasury		250,000
Morobe	NME Construction (PNG) Limited		845,616
Morobe	Shomcliffe (PNG) Limited		3,285,888
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
<u>CENTRAL CITY</u>			
N/A	Moore Printing Limited	Printing - Cheque Leaves	1,560
PNG GAS DEVELOPMENT AND COMMITMENT TRUST ACCOUNT			
NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD			
RESETTLEMENT OF VOLCANO VICTIMS TRUST ACCOUNT			
NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD			
NBC INFRASTRUCTURE REHABILITATION TRUST ACCOUNT			14,527,380

Province	Supplier	Description	Expenditure *
<u>NATIONAL TELEVISION PROJECT</u>			
	Brian Bell & Co Ltd	Furniture and Office Equipment	63,598
	Daltron Electronics	Furniture and Office Equipment	43,488
	Data Nets Limited	Furniture and Office Equipment	80,969
	Nichtosh (PNG) Ltd	Furniture and Office Equipment	49,657
	PowerCom PNG Ltd	Furniture and Office Equipment	124,740
	T.E (PNG) Pty Ltd	Furniture and Office Equipment	32,003
	V-Soft Communications	Furniture and Office Equipment	37,542
	Theodist	Materials and Supplies	41,846
	Ela Motors Pty Ltd	Motor Vehicles	30,000
	ALWED TECHNICAL SERVICES	Operational Expense	12,900
	Avant-garde Limited	Operational Expense	229
	Blue 7 Team	Operational Expense	3,289
	Blue Sky Electrical	Operational Expense	4,605
	Boroko Foodworld Limited	Operational Expense	5,622
	Colorpak Limited	Operational Expense	1,316
	Cool Grafix	Operational Expense	138,950
	Deugro (PNG) Limited	Operational Expense	34,487
	Dhl InterNational	Operational Expense	1,265
	Directorate of Air Operations	Operational Expense	75,000
	Esco Pty Ltd	Operational Expense	2,351
	Express Freight Management	Operational Expense	138,234
	FREELANCE PRODUCTION	Operational Expense	15,000
	Gala Enterprises	Operational Expense	400
	Hitron Pty Ltd	Operational Expense	476
	Joe Sabbath	Operational Expense	620
	John Matagarakika	Operational Expense	5,000

Province	Supplier	Description	Expenditure *
	K.K.Kingston Pty Ltd	Operational Expense	1,306
	Kengpo Construction	Operational Expense	9,350
	Lae Everclean	Operational Expense	5,198
	Lou Gou	Operational Expense	5,000
	Makalai Bel	Operational Expense	320
	Malia Daniel	Operational Expense	9,960
	Maraks Electrical	Operational Expense	231
	Multi Electrical Services Ltd	Operational Expense	4,466
	Pacific Gardens Hotel	Operational Expense	1,125
	Pacific Star Pty Ltd	Operational Expense	12,121
	Pacific View Media Production	Operational Expense	891,819
	Datec PNG Ltd	Operational Expense	27,639
	Palanga & Associates P/L	Operational Expense	15,838
	Pame Ltd	Operational Expense	40,000
	Peluwa Limited	Operational Expense	5,000
	Daltron Electronics	Operational Expense	2,737
	T.E PNG	Operational Expense	146
	PNG Kick Boxing Association In	Operational Expense	70,000
	PNG Tailoring Ltd	Operational Expense	204,507
	PNG Toner & Ink Supplies	Operational Expense	52,019
	Powa Industries Pty Ltd	Operational Expense	1,207
	Reel Production	Operational Expense	38,000
	Sun System Engineering Ltd	Operational Expense	18,337
	Suntech Electrical Services	Operational Expense	16,600
	Payment Details Unknown (T/T Pmt 0009410)	Operational Expense	137,796
	Telikom (PNG)	Operational Expense	200
	Umw Niugini Pty Ltd	Operational Expense	224,783

Province	Supplier	Description	Expenditure *
	Vulcan Electrical P/L	Operational Expense	8,933
	Wasan Scenic Tours	Operational Expense	560
	Zucos Media & Promotions	Operational Expense	6,080
	N-Com Pty Ltd	Plant, Equipment and Machinery	2,659,993
	PowerCom PNG Ltd	Plant, Equipment and Machinery	124,740
	Sirius Corporation	Plant, Equipment and Machinery	290,682
	ViaSat Australia Pty Ltd	Plant, Equipment and Machinery	747,613
	Videopro Business Centre	Plant, Equipment and Machinery	169,978
	Able Computing (PNG) Pty Ltd	Routine Maintenance	5,967
	Ben Tavatuna	Routine Maintenance	560
	Bnbm Hardware Pty Ltd	Routine Maintenance	2,273
	Communication Rigging Ltd	Routine Maintenance	41,700
	Daikin Airconditioning	Routine Maintenance	10,884
	Dima Building & Maintenance	Routine Maintenance	11,840
	DNS Contractors Limited	Routine Maintenance	12,800
	G K Building Contractors Limit	Routine Maintenance	3,685
	HG Construction Ltd	Routine Maintenance	403,763
	Island Mobile Hire Cars Ltd	Routine Maintenance	3,180
	Joalos Office Services & Print	Routine Maintenance	2,843
	Kimininga Hotel	Routine Maintenance	960
	Leading Electrical Service	Routine Maintenance	24,348
	Leading Electrical Services	Routine Maintenance	42,512
	Noah Robin	Routine Maintenance	240
	Paradise Interiors	Routine Maintenance	6,776
	Plumbers & Builders Supplies	Routine Maintenance	1,776
	R & P Limited	Routine Maintenance	1,480
	Richard Saini	Routine Maintenance	45,200

Province	Supplier	Description	Expenditure *
	Steel Industries Pty Ltd	Routine Maintenance	4,953
	Swilly Limited (Richard Saini)	Routine Maintenance	15,490
	Taklam Guest House	Routine Maintenance	8,100
	TK Building & Maintenance	Routine Maintenance	4,200
	Air Niugini	Travel and Subsistance	169,607
	Airlines PNG	Travel and Subsistance	112,731
	Akogere Estate	Travel and Subsistance	1,980
	Avis Rent A Car	Travel and Subsistance	40,700
	Bird of Paradise Hotel	Travel and Subsistance	1,672
	Gateway Hotel	Travel and Subsistance	659
	Windjammer International Hotel	Travel and Subsistance	21,910
	Granville Motel	Travel and Subsistance	47,720
	Harbourside Hotel	Travel and Subsistance	1,540
	Hertz Rent A Car	Travel and Subsistance	6,188
	Highlander Hotel	Travel and Subsistance	5,036
	Huon Gulf Motel	Travel and Subsistance	2,024
	In WEWAK Boutique Hotel	Travel and Subsistance	10,890
	Interoil Products Ltd	Travel and Subsistance	87,087
	John Wuri Hire Car	Travel and Subsistance	3,250
	JAM HIRE CAR	Travel and Subsistance	13,781
	Liamo Reef Resort	Travel and Subsistance	941
	NBC - Radio WEWAK	Travel and Subsistance	56,000
	NBC Manus Imprest A/c	Travel and Subsistance	6,796
	No. 1 Hire Car	Travel and Subsistance	32,723
	Madang Resort Hotel	Travel and Subsistance	14,490
	Mediwae Lodge	Travel and Subsistance	480
	Melanesian Hotel	Travel and Subsistance	5,036

Province	Supplier	Description	Expenditure *
	Masurina Lodge	Travel and Subsistance	16,160
	Matali Technologies	Travel and Subsistance	20,845
	Ravalian Lodge	Travel and Subsistance	8,700
	Pmt to Mendikwae Lodge	Travel and Subsistance	240
	Tnt Air Cargo	Travel and Subsistance	39,704
	TRAVEL CAR	Travel and Subsistance	19,852
	Vanimo Beach Hotel	Travel and Subsistance	13,545
	Sea View Hotel	Travel and Subsistance	4,500
	Shell (PNG) Pty Ltd	Travel and Subsistance	61,624
	South Pacific Post Pty Ltd	Travel and Subsistance	2,877
	Travel Allowances and Subsistance paid to	Travel and Subsistance	535,866
<u>SUBTOTAL NATIONAL TELEVISION PROJECT</u>			8,770,554
<u>REHABILITATION PROJECT</u>			
	AMTEX ELECTRONICS PTY LTD	Furniture and Office Equipment	11,977
	Data Nets Limited	Furniture and Office Equipment	17,548
	Datec (PNG) Pty Ltd	Furniture and Office Equipment	20,120
	Daltron Electronics	Furniture and Office Equipment	25,563
	LXO Enterprises	Furniture and Office Equipment	52,391
	T.E (PNG) Pty Ltd	Furniture and Office Equipment	19,752
	Ela Motors Pty Ltd	Motor Vehicles	84,200
	Freeway Motors	Motor Vehicles	1,522,600
	Sai Nou	Operational Expense	560
	Demas Lolo	Operational Expense	930
	Demas Totil	Operational Expense	1,400
	PNG Ports Corporation Limited	Operational Expense	1,026
	Rapidfones	Operational Expense	1,590

Province	Supplier	Description	Expenditure *
	Oro Guest House	Operational Expense	1,696
	Department of Works	Operational Expense	2,100
	Pacific Star	Operational Expense	2,174
	MIKEYOUNGSTUDIOS	Operational Expense	2,497
	Airfare Allan	Operational Expense	2,750
	Magi Seafood Restaurant	Operational Expense	4,000
	Malia Daniel (Allow)	Operational Expense	4,200
	Motor Rewind	Operational Expense	4,862
	Club Shooters	Operational Expense	5,000
	Ravalian Lodge	Operational Expense	5,000
	Attache Software Australia	Operational Expense	7,638
	Avis Rent A Car	Operational Expense	28,500
	Wotae Security	Operational Expense	8,200
	South Pacific Post Pty Ltd	Operational Expense	28,680
	The Golden Crop Multimedia Lim	Operational Expense	36,000
	Lamana Motel	Operational Expense	43,085
	Lamana	Operational Expense	43,085
	Steven Taptehi	Operational Expense	2,320
	Express Freight Management	Operational Expense	58,892
	Wotae Ltd	Operational Expense	56,884
	Fordray Electronics	Plant, Equipment and Machinery	5,307
	Amtex Electronics	Plant, Equipment and Machinery	14,559
	Richardson Electronics P/L	Plant, Equipment and Machinery	24,563
	LXO Enterprise	Plant, Equipment and Machinery	52,279
	Continental Elect.Corp	Plant, Equipment and Machinery	264,373
	NBC-Karai Commercial A/C air condition	Plant, Equipment and Machinery	298,832

Province	Supplier	Description	Expenditure *
	R.V.R. Elettronica	Plant, Equipment and Machinery	400,941
	Eltech Engineering Services Limited	Plant, Equipment and Machinery	506,413
	Brian Bell & Co Ltd	Plant, Equipment and Machinery	25,921
	Edwin Wawu	Routine Maintenance	240
	Bnbm Hardware Pty Ltd	Routine Maintenance	1,282
	Avant-garde Limited	Routine Maintenance	2,673
	Esco Pty Ltd	Routine Maintenance	2,929
	Margaret S. Aihi	Routine Maintenance	3,600
	RICHARD SAINI	Routine Maintenance	14,000
	Leading Electrical Services	Routine Maintenance	20,520
	IAGU PTY LTD	Routine Maintenance	44,354
	Suntech Electrical Services	Routine Maintenance	69,000
	Tnt Air Cargo	Routine Maintenance	103,745
	Continental Elect.Corp	Routine Maintenance	446,380
	WANEM YA LTD	Routine Maintenance	475,299
	Air Niugini	Travel and Subsistance	14,328
	Australian Broadcasting Corp	Travel and Subsistance	10,968
	Comfort Inn Limited	Travel and Subsistance	4,312
	EVITO INVESTMENT	Travel and Subsistance	4,220
	Gateway Hotel	Travel and Subsistance	2,240
	Kimbe Bay Hotel	Travel and Subsistance	3,300
	Lamington Lodge P/L	Travel and Subsistance	4,736
	NBC Radio E.H. Imprest Account	Travel and Subsistance	260
	NBC-Buka Imprest Account	Travel and Subsistance	11,840
	Paula Haus Win Ltd	Travel and Subsistance	2,090
	Radio Enga Imprest Account	Travel and Subsistance	120

Province	Supplier	Description	Expenditure *
	Radio Simbu Trust Account	Travel and Subsistance	120
	Radio Western H/lands Imprest	Travel and Subsistance	1,280
	Sea View Hotel	Travel and Subsistance	957
	Sofitel Hotel Sydney	Travel and Subsistance	8,921
	Suva Holiday Inn	Travel and Subsistance	8,371
	Taki Matu	Travel and Subsistance	400
	Telikom (PNG)	Travel and Subsistance	200
	Tery Longbut	Travel and Subsistance	15,448
	The Business Time	Travel and Subsistance	2,000
	Tony Maben	Travel and Subsistance	800
	Winjammer InterNational Hotel	Travel and Subsistance	9,636
	YUMI YET CAR RENTAL	Travel and Subsistance	6,567
	David Siraba	Travel and Subsistance	25,450
	Jose Mendoza	Travel and Subsistance	2,860
	Marinjembu Isaac	Travel and Subsistance	65,929
	Rex Toudarousi	Travel and Subsistance	6,320
	Veari Mape	Travel and Subsistance	200
	Edward Kenas	Travel and Subsistance	1,120
	Francesca Maradei	Travel and Subsistance	2,240
	Masurina Lodge	Travel and Subsistance	4,383
	Travel Allowances and Subsistance paid to	Travel and Subsistance	252,209
	PNG Power Limited	Utilities	398,572
	<u>SUBTOTAL REHABILITATION PROJECT</u>		5,756,826
	HOSPITAL AND HEALTHCARE CENTRE REHABILITATION TRUST ACCOUNT		16,731,077

Province	Supplier	Description	Expenditure *
EXPENDITURE DETAIL FOR PERIOD 1 OCTOBER TO 31 DECEMBER NOT PROVIDED			
Central	Ela Motors	Kupiano - Ambulance	100,134
Central	Terence Karo Architects	Bereina - Renovate - Health Centre	9,790
Central	Terence Karo Architects	Kupiano - Renovate - Health Centre	9,790
Central	Terence Karo Architects	Kwikila - General Maintenance	9,790
Central	Terence Karo Architects	Tapini - General Maintenance	9,790
East New Britain	GRA	Rabaul Urban Clinic - GOPNG contribution to Donor funded project	100,000
East New Britain	GRA	Butuwin - New STI Clinic	600,000
East New Britain	GRA	Butuwin - New STI Clinic	400,000
East New Britain	Premier Biomedical	Nonga Hospital - Pulse Oximeter	3,529
East New Britain	Premier Biomedical	Nonga Hospital - Film Processor, Bench top	7,582
East New Britain	Premier Biomedical	Vunapope Hospital - Ultrasound Scanner Medium	30,954
East Sepik	Ela Motors	Provincial Health - Purchase Vehicle for Outreach Activities	96,306
East Sepik	Wallie Building & Construction Ltd	Boram Hospital - Accommodation - Staff house maintenance	9,652
East Sepik	Wallie Building & Construction Ltd	Boram Hospital - Accommodation - Staff house maintenance	11,798
Eastern Highlands	Dan Lee Hardware Ltd	Kainantu - General Maintenance	12,193
Eastern Highlands	Dan Lee Hardware Ltd	Kainantu Hospital - Renovate - Wards & Buildings	20,572
Eastern Highlands	Ela Motors	Goroka Hospital - Purchase - Troop Carrier	96,306
Eastern Highlands	Robin Minu Ltd	Asaro Hospital - Renovate - Wards & Buildings	20,250
Eastern Highlands	Simiga Builders & Contractors	Asaro Marawaka - General Maintenance	78,227
Enga	Boroko Motors	Kandep Health Centre - Purchase - Troop Carrier	96,306
Enga	Ela Motors	Provincial Health - Purchase Vehicle for Outreach Activities	96,306
Enga	Enga Baptist Mission Hospital	Kompam - General Maintenance	175,000
Enga	Premier Biomedical	Wabag Hospital - Centrifuge General	6,219
Enga	Premier Biomedical	Wabag Hospital - Monitor Defibrillator	16,073
Enga	Premier Biomedical	Wabag Hospital - Dental Chair Complete	31,471
Gulf	Ela Motors	Kerema Health Division - Purchase - Vehicle	96,306

Province	Supplier	Description	Expenditure *
Gulf	Lucky Manoka Architects	Kerema Hospital - Redevelopment	303,660
Madang	Brian Bell & Company	Modilon Hospital - Renovate - Laundry incl Equipment	173,115
Madang	Ela Motors	Modilon - Purchase of new ambulance	100,134
Madang	G - Man Building Construction	Modilon Hospital - Replacement Picket Fence	575,824
Madang	Melanesian Foundation	District Health, Madang - Construction of 1st Stage Health Centre Mamus (Hagahai)	200,000
Madang	Melanesian Foundation	Basamuk VCT and HC - Construction of 1st Stage Health Centre Mamusi	250,000
Madang	Premier Biomedical	Gaubin Health Centre - Ultra Sound Scanner, Basic	18,488
Madang	Premier Biomedical	Modilon Hospital - Ultrasound Scanner Medium	30,954
Manus	CEO Lorengau Hospital	Lorengau Hospital - Renovate - Wards & Buildings	43,624
Milne Bay	Ela Motors	Alotau Hospital - Purchase of Ambulance	100,134
Morobe	ABCO Transport Ltd	Angau Hospital - Radiotherapy Simulator with x-ray system	7,478
Morobe	Belltek Laboratory	Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and	554,210
Morobe	Belltek Laboratory	Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and	554,210
Morobe	Belltek Laboratory	Angau Hospital - Radiotherapy Simulator with x-ray system	277,105
Morobe	Braun Memorial Hospital	Braun Hospital - Hospital Redevelopment	166,106
Morobe	CMS Alphatech	Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and	306,967
Morobe	Daikin PNG Ltd	Angau Hospital - Replace Radiotherapy Unit Air Con System	129,013
Morobe	Ela Motors	Wau Health Centre - Purchase of Ambulance	100,134
Morobe	Homibrook NGI Ltd	Angau Hospital - 4 New Wards & Ablution Blocks	3,780,785
Morobe	Lae Builders and Contractors	Angau Hospital - Cobalt Machine (includes installation)	94,413
Morobe	Oxford First Aid Supply	Angau Hospital - New Wards x 4 & Ablution Blocks	129,982
Morobe	Premier Biomedical	Angau Hospital - Film Processor Automatic Large x 2	34,684
Morobe	Premier Biomedical	Angau Hospital - Film Processor Automatic Large x 2	57,806
Morobe	Regional Engineering & Construction Ltd	Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and	502,064
Morobe		Angau Hospital - Cobalt Machine (includes installation)	930,925
NCD	CEO Laloki Hospital	Laloki Psychiatric Hospital - General Maintenance of Wards / Renovations &	27,500
NCD	JJW Construction Ltd	Morata Clinic - General Maintenance	38,673

Province	Supplier	Description	Expenditure *
NCD	JJW Construction Ltd	Tokarara - General Maintenance	38,673
NCD	JJW Construction Ltd	Morata Clinic - General Maintenance	112,151
NCD	JJW Construction Ltd	Tokarara - General Maintenance	112,152
NCD	Premier Biomedical	Port Moresby General Hospital - Monitor Defibrillator	16,073
NCD	Premier Biomedical	Port Moresby General Hospital - Film Processor Automatic Large x 2	34,684
NCD	Premier Biomedical	Port Moresby General Hospital - Operating Microscope - ENT	57,572
NCD	Terance Karo Architects	Port Moresby General Hospital - Renovate - Antenatal Clinic and Labour Ward	43,890
NCD	Terence Karo Architects	Morata, Tokarara, Badili, Gordons, Kilakila & Lawes Road Urban Clinics - General	38,115
NDoH	Boroko Motors	Medical Supplies - Purchase of 3.5 Ton Truck for Area Medical Stores	77,230
New Ireland	Ela Motors	Kavieng Hospital - Purchase of Ambulance	100,134
New Ireland	Maiah Builder and Wood Products	Kavieng Hospital - Replacement of 50kg/Cycle Medical Waste Incinerator - Shed	22,275
New Ireland	Maiah Builders	Kavieng Hospital - Replacement of 50kg/Cycle Medical Waste Incinerator - Shed	23,963
New Ireland	Meddent	Kavieng Hospital - Replacement of 50kg/Cycle Medical Waste Incinerator	279,267
Non Government	Boroko Motors	St. John Ambulance - Ambulance x 2	299,219
North Solomons	Ela Motors	Buka Hospital - Purchase of Ambulances x 2	200,268
North Solomons	Wakopitz Construction Ltd	Hantoa - Renovate - Health Centre	36,887
Oro	Ela Motors	Provincial Health - Vehicle for Outreach Activities	100,134
Other	PNG Construction Ltd	Project Management - CWIT + Contract Admin Costs	33,540
Other	Qld Consultancy Project Partners	Consulting - Pop/ANGAU Master Plan	29,407
Other	SMEC	Project Management - CWIT + Contract Admin Costs	2,216,207
Other	ZD Systems	Others - Number plates for all vehicles purchased under Supp Budget.	3,190
Sandaun	CEO Vanimo Hospital	Vanimo Hospital - General Maintenance of wards	200,000
Sandaun	Premier Biomedical	Vanimo Hospital - Ultra Sound Scanner, Basic	18,488
Simbu	Ela Motors	Provincial Health - Purchase - Troop Carrier	96,306
Simbu	Premier Biomedical	Kundiawa Hospital - Film Processor, Bench top	7,582
Southern Highlands	Arman Larmer Surveys	Mendi Hospital - Hospital Redevelopment	20,339

Province	Supplier	Description	Expenditure *
Southern Highlands	Ela Motors	Tari District Health - Purchase of Ambulance	100,134
Southern Highlands	Ella Motors	Mendi Hospital - Purchase Vehicle for Outreach Activities	96,306
Southern Highlands	PNG Construction Ltd	Tari Hospital & staff houses, District Health - General Redevelopment	3,000
Southern Highlands	PNG Construction Ltd	Mendi Hospital - Hospital Redevelopment	31,914
Southern Highlands	PNG Construction Ltd	Mendi Hospital - Hospital Redevelopment	3,750
Southern Highlands	PNG Construction Ltd	Tari Hospital & staff houses, District Health - General Redevelopment	19,170
Southern Highlands	Premier Biomedical Engineering	Mendi Hospital - Equipment	255,353
West New Britain	Ela Motors	Kimbe Hospital - Purchase of Ambulance	100,134
Western	Laurabada Shipping	Mambudawan - Purchase of dingy	2,332
Western	Premier Biomedical	Daru Hospital - Ultra Sound Scanner, Basic	18,488
Western Highlands	Ela Motors	Mt. Hagen Hospital - Purchase - Troop Carrier - Kudjip	96,306
Western Highlands	Ela Motors	Mt. Hagen Hospital - Purchase - Troop Carrier	96,306
Western Highlands	Premier Biomedical	Mt. Hagen Hospital - Film Processor X Ray	57,806

REHABILITATION OF HOUSING FOR POLICE TRUST ACCOUNT

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

HIGHLANDS HIGHWAY REHABILITATION TRUST ACCOUNT

			33,103,558
	Shorndcliffe (PNG) Limited		1,020,519
	Covec (PNG) Limited		341,334
	Lorma Construction		713,690
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.08a	293,784
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.09	160,245
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.10	1,032,868
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.11	1,332,828
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.12	1,082,815

Province	Supplier	Description	Expenditure *
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.13	1,843,938
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.14	2,291,575
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.15	1,799,677
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.16	2,026,403
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.17	2,187,174
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18	152,119
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18	394,968
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18	1,947,206
Simbu	Covec PNG Ltd	Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18	518,053
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.09	1,290,796
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.10	909,078
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.02	1,427,388
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.12	2,455,968
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.13	1,485,001
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.14	997,570
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.14	1,699,251
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.16	2,212,009
Simbu	Shorndcliffe PNG Ltd	Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.19	1,487,303

DISTRICT SERVICE IMPROVEMENT PROGRAM TRUST ACCOUNT

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

INSTITUTIONAL HOUSING PILOT TRUST ACCOUNT

2,336,784

NCD	Nambawan Super Limited	NCD Purchase of Devon Lodge	2,246,784
NCD	Amanana Enterprises Limited	NCD Maintenance of June Valley Primary School	90,000

* The Expenditure Summaries contained in this report have not been reconciled back the Bank Balances as at 31 December

2008. Variances are the result of timing differences on the presentation of cheques.

There were no expenditures recorded for the period 1 January to 31 December 2008 for the following Trust accounts:

- Rehabilitation Of Housing For Nurses Trust Account
- Urbanisation Pilots Trust Account
- Housing Development Trust Account
- Cooperative Societies Establishment Trust Account
- Madang Marine Park Development Trust Account
- Rural Electrification Trust Account
- Konebada Petroleum Park Trust Account
- National Infrastructure Development Trust Account
- Land Reform Program Trust Account
- National Border Authority Trust Account
- Regional Provincial Treasury And District Administration Offices Trust Account
- Petroleum Outstanding Moa Commitments Trust Account

Movement of District Service Improvement Program Bank Accounts during 2008 Financial Year (Kina millions)

District	Total Approp	Opening Balance			Closing Balance
		as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	as at 31-Dec-08
Abau	10.0	-	4.0	4.0	-
Goilala	10.0	-	4.0	4.0	-
Kairuku Hiri	10.0	-	4.0	3.8	0.2
Rigo	10.0	-	4.0	2.9	1.1
Gazelle	10.0	-	4.0	0.6	3.4
Kokopo	10.0	-	4.0	2.1	1.9
Pomio	10.0	-	4.0	-	4.0
Rabaul	10.0	-	4.0	-	4.0
Ambunti-Drekikir t	10.0	-	4.0	2.5	1.5
Angoram	10.0	-	4.0	0.1	3.9
Maprik	10.0	-	4.0	0.3	3.7
Wewak	10.0	-	4.0	2.5	1.5
Wosera-Gawi	10.0	-	4.0	-0.1	4.1
Yangogoru-Saussia	10.0	-	4.0	3.0	1.0
Daulo	10.0	-	4.0	0.2	3.8
Goroka	10.0	-	4.0	2.3	1.7
Henganofi	10.0	-	4.0	0.9	3.1
Kainantu	10.0	-	4.0	2.4	1.6
Lufa	10.0	-	4.0	0.2	3.8
Obura-Wanenara	10.0	-	4.0	3.3	0.7
Okapa	10.0	-	4.0	1.3	2.7
Unggai-Bena	10.0	-	4.0	0.5	3.5
Kandep	10.0	-	4.0	1.3	2.7
Kompiani-Ambun	10.0	-	4.0	1.1	2.9
Lagaip-Porgera	10.0	-	4.0	2.2	1.8
Wabag	10.0	-	4.0	0.8	3.2
Wapenamanda	10.0	-	4.0	0.8	3.2
Kerema	10.0	-	4.0	2.6	1.4
Kikori	10.0	-	4.0	2.6	1.4
Bogia	10.0	-	4.0	-	4.0
Madang	10.0	-	4.0	1.1	2.9
Middle Ramu	10.0	-	4.0	-	4.0
Raikos	10.0	-	4.0	-	4.0
Sumkar	10.0	-	4.0	1.5	2.5
Usino-Bundi	10.0	-	4.0	0.7	3.3
Manus	10.0	-	4.0	1.7	2.3
Alotau / Rabaraba	10.0	-	4.0	1.6	2.4
Esa'ala	10.0	-	4.0	0.5	3.5
Kiriwina Good Enough	10.0	-	4.0	-0.1	4.1
Samarai Murua	10.0	-	4.0	3.3	0.7
Bulolo	10.0	-	4.0	3.9	0.1

District	Total Approp	Opening Balance		Closing Balance	
		as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	as at 31-Dec-08
Finschaffien	10.0	-	4.0	1.6	2.4
Huon Gulf	10.0	-	4.0	2.8	1.2
Kabwum	10.0	-	4.0	3.1	0.9
Lae	10.0	-	4.0	-	4.0
Markham	10.0	-	4.0	1.3	2.7
Menyamya	10.0	-	4.0	0.2	3.8
Nawaeb	10.0	-	4.0	3.9	0.1
Tewa-Siasi	10.0	-	4.0	1.6	2.4
Moresby North East	10.0	-	4.0	1.3	2.7
Moresby North West	10.0	-	4.0	0.1	3.9
Moresby South	10.0	-	4.0	1.3	2.7
Kavieng	10.0	-	4.0	0.1	3.9
Namatanai	10.0	-	4.0	1.5	2.5
Central Bougainville	10.0	-	4.0	-	4.0
North Bougainville	10.0	-	4.0	3.3	0.7
South Bougainville	10.0	-	4.0	-	4.0
Ijivitari	10.0	-	4.0	-	4.0
Sohe	10.0	-	4.0	3.5	0.5
Aitape-Lumi	10.0	-	4.0	0.9	3.1
Nuku	10.0	-	4.0	4.0	-
Telefomin	10.0	-	4.0	0.8	3.2
Vanimo-Green	10.0	-	4.0	1.3	2.7
Chuave	10.0	-	4.0	2.7	1.3
Gumine	10.0	-	4.0	3.5	0.5
Karamui-Nomane	10.0	-	4.0	0.1	3.9
Kerowagi	10.0	-	4.0	1.3	2.7
Kundiawa-Gembogl	10.0	-	4.0	1.6	2.4
Sinasina-Yongumugl	10.0	-	4.0	0.1	3.9
Ialibu-Pangia	10.0	-	4.0	0.4	3.6
Imbongu	10.0	-	4.0	3.7	0.3
Kagua-Erave	10.0	-	4.0	3.9	0.1
Komo-Magarima	10.0	-	4.0	2.0	2.0
Koroba-L/Kopiago	10.0	-	4.0	3.7	0.3
Mendi	10.0	-	4.0	3.2	0.8
Nipa-Kutubu	10.0	-	4.0	0.6	3.4
Tari-Pori	10.0	-	4.0	1.5	2.5
Kandrian	10.0	-	4.0	0.4	3.6
Talasea	10.0	-	4.0	0.2	3.8
Middle Fly	10.0	-	4.0	-0.2	4.2
North Fly	10.0	-	4.0	-0.2	4.2
South Fly	10.0	-	4.0	-	4.0
Dei	10.0	-	4.0	0.3	3.7
Hagen	10.0	-	4.0	0.1	3.9
Jimi	10.0	-	4.0	3.1	0.9

District	Total Approp	Opening Balance		Closing Balance	
		as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	as at 31-Dec-08
Mul/Bayer	10.0	-	4.0	1.3	2.7
North Wahgi	10.0	-	4.0	0.7	3.3
South Wahgi	10.0	-	4.0	1.5	2.5
Tambul-Nebiler	10.0	-	4.0	0.4	3.6
Total	890.0	-	356.0	130.4	225.6

Source: Department of Finance