

Economic Classification of Revenue, Grants and Loans

	Title	Actual	Estimate	
		2008	2009	2010
100000	TOTAL REVENUE	6,109,945.0	5,655,970.2	6,139,800.0
110000	TAX REVENUE	5,885,802.1	9,228,750.0	5,735,420.0
111000	TAXES ON INCOME, PROFIT & CAPITAL GAINS	4,248,640.1	5,686,200.0	3,797,200.0
111100	PERSONAL INCOME TAX	1,108,836.5	2,390,200.0	1,420,200.0
216	Internal Revenue Commission	1,108,836.5	2,390,200.0	1,420,200.0
111101	Tax Payments by Individuals	1,108,836.5	2,390,200.0	1,420,200.0
111200	COMPANY TAX	3,139,803.6	3,296,000.0	2,377,000.0
216	Internal Revenue Commission	3,139,803.6	3,296,000.0	2,377,000.0
111201	Company Tax	888,058.0	1,754,600.0	1,107,700.0
111202	Dividend Withholding Tax	289,898.9	288,400.0	180,500.0
111206	Others	1,961,846.7	1,253,000.0	1,088,800.0
112000	DOMESTIC TAXES ON GOODS AND SERVICES	569,488.2	1,216,750.0	649,720.0
112100	EXCISE DUTIES	365,291.1	815,000.0	417,100.0
216	Internal Revenue Commission	365,291.1	815,000.0	417,100.0
112101	Excise Duties	365,291.1	815,000.0	417,100.0
112200	OTHER TAXES ON GOODS AND SERVICES	204,197.1	401,750.0	232,620.0
206	Department of Finance	105.0	100.0	100.0
112202	Insurers' and Brokers' licences	105.0	100.0	100.0
216	Internal Revenue Commission	204,062.2	401,600.0	232,500.0
112201	Bookmakers' Licences	321.2		
112208	Other Taxes	92,331.8	191,800.0	115,270.0
112207	Training Levy	1,575.9		1,800.0
112204	Stamp Duty & Interest Withholding Tax	74,247.8		76,310.0
112206	Departure Tax	3,108.2		3,870.0
112209	Mining Tax Credits	32,477.4	209,800.0	35,250.0
261	Department of Commerce and Industry	29.9	50.0	20.0
112201	Import and export trade licences	29.9	50.0	20.0
113000	TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS	1,067,673.8	2,325,800.0	1,288,500.0
113100	IMPORT DUTY AND FEES	939,748.9	2,020,000.0	1,166,200.0
216	Internal Revenue Commission	939,748.9	2,020,000.0	1,166,200.0
113101	Import Duties	939,748.9	2,020,000.0	1,166,200.0
113200	EXPORT TAX	127,924.9	305,800.0	122,300.0
216	Internal Revenue Commission	127,924.9	305,800.0	122,300.0
113205	Other Exports	127,924.9	305,800.0	122,300.0

Economic Classification of Revenue, Grants and Loans

	Title	Actual	Estimate	
		2008	2009	2010
121100	DIVIDENDS	70,705.5	1,889,212.6	292,200.0
206	Department of Finance	70,705.5	1,889,212.6	292,200.0
121101	Various C.S.A.	70,705.5	1,889,212.6	292,200.0
121300	OTHER PROPERTY INCOME	22,054.3	54,178.8	23,954.2
206	Department of Finance	18.3	48.0	22.0
121304	Rent of reserved housing		2.0	1.0
121305	Receipts from Forum Fisheries Agency		2.0	1.0
121302	35% Share of pool housing rental	18.3	20.0	15.0
121301	Sublease of office accommodation		24.0	5.0
226	Department of Corrective Institutional Serv	307.6	560.0	354.5
121302	Rental from institutional housing	307.6	560.0	354.5
228	Department of Police	1,005.9	1,260.0	750.0
121301	Rental from institutional housing	1,005.9	1,260.0	750.0
234	Department of Defence	417.0	620.0	310.0
121301	Rental from institutional housing	417.0	620.0	310.0
235	Department of Education		31.0	
121301	Rental from institutional housing		31.0	
240	Department of Health	21.5	460.0	290.0
121302	Sale of Medicine	21.5	460.0	290.0
247	Department of Agriculture and Livestock	46.0	100.0	60.0
121301	Rental from institutional housing	42.8	90.0	55.0
121306	Sale of planting materials	3.2	10.0	5.0
252	Department of Lands & Physical Planning	19,867.7	51,089.8	22,165.7
121304	Licence fees and royalty payments	88.0	40.0	40.0
121301	Land lease rental	19,651.4	50,749.8	22,065.7
121303	Sale of maps	128.4	300.0	60.0
261	Department of Commerce and Industry	10.6	10.0	2.0
121301	Rental from institutional housing	10.6	10.0	2.0
264	Department of Works and Implementation	359.7		
121301	Receipts from plant and transport trust ad	359.7		
122000	DEPARTMENTAL ADMINISTRATIVE FEES AND SERVICE	-211,838.4	83,078.0	48,197.8
122100	ADMINISTRATIVE FEES AND CHARGES	-211,838.4	83,078.0	48,197.8
206	Department of Finance	-257,697.0	12,006.0	3,503.0
122104	Sundry Receipts	-259,859.5	7,000.0	1,500.0
122102	Statistical services		2.0	1.0
122105	Recovery from Public Utilities		2.0	1.0

Economic Classification of Revenue, Grants and Loans

	Title	Actual	Estimate	
		2008	2009	2010
122100	ADMINISTRATIVE FEES AND CHARGES	-211,838.4	83,078.0	48,197.8
206	Department of Finance	-257,697.0	12,006.0	3,503.0
122101	Computer services	2,162.5	5,002.0	2,001.0
217	Department of Foreign Affairs and Trade	20,249.6	29,000.0	11,000.0
122102	Passports	20,249.6	29,000.0	11,000.0
223	Judiciary Services	90.6	460.0	145.0
122104	Sheriff's fees/poundage admiralty marshal's	.5	20.0	5.0
122101	Filing and search fees - Bills of sale	24.9	80.0	40.0
122103	Sale of documentation	6.0	200.0	10.0
122102	Filing and search fees - Others	59.2	160.0	90.0
224	Magisterial Services	298.1	559.0	372.0
122101	District Court Registration Fees	197.7	317.2	200.0
122102	Sales of Forfeiture Goods to State	59.3	209.8	62.0
122103	Execution Fees	7.9	5.6	10.0
122104	Sundry Receipts	33.2	26.4	100.0
225	Department of Attorney-General	10.3	40.0	82.0
122103	Sale of Publications			5.0
122101	Registration fees	4.8		26.5
122104	Fees - Deceased Persons and Insolvency E	5.6	40.0	50.0
122105	Sundry receipts			.5
226	Department of Corrective Institutional Serv	.1		.5
122101	Sundry receipts	.1		.5
228	Department of Police	1,615.2	3,294.0	2,250.0
122106	Sundry receipts	423.2	800.0	300.0
122103	Crime reports	10.5	30.0	15.0
122107	Arms Permit	798.9	1,900.0	500.0
122105	Recovery from utility charges	.2	14.0	1.0
122102	Character checks	199.3	230.0	114.0
122101	Accident reports	53.7	130.0	1,200.0
122104	Driving tests	129.5	190.0	120.0
234	Department of Defence	1.9	20.0	5.0
122105	Sundry receipts	1.9	20.0	5.0
235	Department of Education	1,548.9	1,055.0	2.0
122103	Sundry receipts	1,548.9	4.0	2.0
122101	Payroll fees		1,051.0	
240	Department of Health	255.0	116.0	60.0
122105	Sundry Receipts	252.0	108.0	54.0
122102	Hospital Fees - Angau Memorial Hospital	3.0	8.0	6.0
242	Department of Community Development.	446.6	1,040.1	520.0
122101	Censorship Fees	207.3	320.0	150.0

Economic Classification of Revenue, Grants and Loans

	Title	Actual	Estimate	
		2008	2009	2010
122100	ADMINISTRATIVE FEES AND CHARGES	-211,838.4	83,078.0	48,197.8
242	Department of Community Development.	446.6	1,040.1	520.0
122102	Civil Registration Fees	235.4	720.0	370.0
122104	Sundry receipts	3.9	.1	
245	Department of Environment and Conserv.	786.1	2,046.0	1,400.0
122106	Wildlife levy	58.4	70.0	36.0
122104	Water permit fees	669.3	1,743.0	1,337.0
122103	Sale of data books	46.7	200.0	10.0
122102	Pesticide permit fees	3.1	6.0	3.0
122109	Wildlife Licences	6.7	22.0	11.0
122101	Parks lodging and gate fees	.6	3.0	1.5
122105	Hydro survey fees	1.0	1.0	1.0
122107	Sundry receipts	.3	1.0	.5
252	Department of Lands & Physical Planning	1,617.5	1,870.2	814.3
122105	Surveyors' registration	2.8	8.0	.3
122108	Physical Planning Regulation Fees	61.6	10.0	30.0
122109	Sundry receipts	1,364.6	1,700.0	695.0
122103	Objection fees	.5	.2	1.0
122106	Valuation fees	47.0	42.0	23.0
122101	Lodgement fees	61.4	80.0	40.0
122102	Recovery of material and service charges	.5		
122104	Survey fees	79.2	30.0	25.0
255	Department of Petroleum and Energy	4,330.4	7,268.0	3,000.0
122105	Sundry receipts	15.4	522.0	20.0
122106	Petroleum Prospecting Licences	4,315.1	6,746.0	2,980.0
259	Department of Transport	4,196.4	9,720.0	4,500.0
122103	Recovery from registration material sales	75.1	100.0	50.0
122112	Motor registration	3,639.1	9,000.0	4,100.0
122114	Coastal Trading Licences			50.0
122109	Vehicle inspection fees	100.5	320.0	160.0
122110	Sundry receipts	-7.3	60.0	20.0
122113	Commercial Vehicle Licencing	389.1	240.0	120.0
261	Department of Commerce and Industry	5.1	13.6	4.0
122103	Application Fees	.3	2.0	.5
122104	Weights and Measures Fees	4.3	9.6	3.0
122107	Sundry Receipts	.5	2.0	.5
262	Department of Industrial Relations	9,802.6	13,150.0	20,000.0
122101	Industrial safety	1,099.9	4,087.0	2,755.0
122105	Agent Employment Licences	701.3	666.0	193.5
122103	Sundry receipts	5.2	3.0	1.5
122104	Trade licences	77.1	314.0	200.0
122102	Work permits	7,919.1	8,080.0	16,850.0
264	Department of Works and Implementation	604.1	1,420.1	540.0

Economic Classification of Revenue, Grants and Loans

	Title	Actual	Estimate	
		2008	2009	2010
122100	ADMINISTRATIVE FEES AND CHARGES	-211,838.4	83,078.0	48,197.8
264	Department of Works and Implementation	604.1	1,420.1	540.0
122101	Board and lodging fees	16.0	.1	
122102	Recovery from Design services	14.1		3.0
122107	Sundry receipts	330.3	1,000.0	300.0
122103	Recovery from land acquisitions	9.4	40.0	30.0
122104	Recovery from roads and bridges designs	4.2	20.0	3.0
122105	Recovery from road maintenance	43.6	200.0	100.0
122110	Building Permits	186.5	160.0	104.0
123000	FINES AND FORFEITS	1,097.9	2,559.0	1,133.0
123100	FINES AND FORFEITS	1,097.9	2,559.0	1,133.0
223	Judiciary Services	191.4	340.0	105.0
123102	Judicial fines	111.4	40.0	5.0
123101	Criminal fines	80.0	300.0	100.0
224	Magisterial Services	906.5	2,219.0	1,028.0
123101	Judicial fines	873.3	2,192.0	1,000.0
123102	Forfeiture of Court Bails	33.2	27.0	28.0
124000	CAPITAL REVENUE	2,154.1	4,072.0	1,625.0
124100	SALE OF FIXED CAPITAL ASSETS	2,100.1	4,032.0	1,605.0
206	Department of Finance	76.3	32.0	105.0
124101	Disposal of Assets	76.3	30.0	100.0
124102	Sale of houses under sale/mortgage		2.0	5.0
217	Department of Foreign Affairs and Trade	2,023.7	4,000.0	1,500.0
124101	Disposal of overseas assets	2,023.7	4,000.0	1,500.0
124300	SALE OF LAND AND INTANGIBLE ASSETS	54.0	40.0	20.0
252	Department of Lands & Physical Planning	54.0	40.0	20.0
124301	Sale of allotments	54.0	40.0	20.0
125000	DEBT SERVICE RECEIPTS FROM LENDING ARRANGEMENTS	5,215.5	15,704.0	6,000.0
125100	INTEREST AND COMMITMENT FEES	329.1	7,704.0	2,000.0
206	Department of Finance	329.1	7,704.0	2,000.0
125102	Papua New Guinea Harbours Board		3,084.0	1,500.0
125106	Other	135.5	4,357.8	383.0
125107	Post and Telecommunications Corporation	193.6	262.2	117.0
125200	PRINCIPAL	4,886.4	8,000.0	4,000.0
206	Department of Finance	4,886.4	8,000.0	4,000.0
125204	Postal and Telecommunication Corporation	1,286.4	1,482.6	741.3

Economic Classification of Revenue, Grants and Loans

	Title	Actual	Estimate	
		2008	2009	2010
125200	PRINCIPAL	4,886.4	8,000.0	4,000.0
206	Department of Finance	4,886.4	8,000.0	4,000.0
125202	Papua New Guinea Harbours Board	2,759.3	2,800.0	1,400.0
125207	Other	840.7	3,717.4	1,858.7
126000	OTHER NON TAX REVENUE	334,754.0	37,806.2	31,270.0
126100	OTHER NON TAX REVENUE	334,754.0	37,806.2	31,270.0
206	Department of Finance	334,754.0	37,806.2	31,270.0
126101	Recoveries from credit guarantee scheme		2.0	1.0
126104	Recoveries from national development project		4,000.0	1.0
126102	Recoveries from former years' appropriation	334,741.9	33,800.0	31,258.0
126103	Receipts from SS and SA Superannuation Fund	12.2	4.2	10.0
200000	TOTAL GRANTS	620,282.1	2,030,067.8	1,353,898.0
220000	PROJECT GRANTS	620,282.1	2,030,067.8	1,353,898.0
221000	PROJECT GRANTS	620,282.1	2,030,067.8	1,353,898.0
206	Department of Finance	620,282.1	2,030,067.8	1,353,898.0
221002	European Economic Community	109,796.8	573,014.4	338,831.0
221004	Other	3,785.8	22,813.0	12,024.0
221001	Australia	506,602.2	1,427,113.4	998,399.0
221003	New Zealand	97.3	7,127.0	4,644.0
300000	TOTAL BORROWING	3,799,660.8	3,384,530.6	2,146,985.0
310000	EXTERNAL	70,520.8	390,930.6	268,935.0
311000	CONCESSIONAL	70,520.8	390,930.6	268,935.0
206	Department of Finance	70,520.8	390,930.6	268,935.0
311001	Asian Development Bank	60,722.6	234,692.0	129,020.0
311002	European Economic Community	353.8		
311003	IBRD	9,444.4	98,859.8	116,733.0
311009	Other		57,378.8	23,182.0
320000	DOMESTIC	3,729,140.0	2,993,600.0	1,878,050.0
321000	DOMESTIC	3,729,140.0	2,993,600.0	1,878,050.0
206	Department of Finance	3,729,140.0	2,993,600.0	1,878,050.0
321001	Inscribed stock	1,508,600.0	1,137,800.0	252,800.0
321002	Treasury bills	2,220,540.0	1,855,800.0	1,625,250.0
	TOTAL RECEIPTS	10,529,887.9	10,646,228.2	9,640,683.0

Table 1. Economic Classification of Revenue, Grants and Loans
(in Millions of Kina)

	Title	Actual	Estimate	
		2008	2009	2010
100000	TOTAL REVENUE	6,109.9	11,315.4	6,139.8
110000	TAX REVENUE	5,885.8	9,228.8	5,735.4
111000	TAXES ON INCOME, PROFIT & CAPITAL GAINS	4,248.6	5,686.2	3,797.2
111100	Personal Income Tax	1,108.8	2,390.2	1,420.2
111200	Company Tax	3,139.8	3,296.0	2,377.0
112000	DOMESTIC TAXES ON GOODS AND SERVICES	569.5	1,216.8	649.7
112100	Excise Duties	365.3	815.0	417.1
112200	Other Taxes On Goods And Services	204.2	401.8	232.6
113000	TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS	1,067.7	2,325.8	1,288.5
113100	Import Duty And Fees	939.7	2,020.0	1,166.2
113200	Export Tax	127.9	305.8	122.3
120000	NON-TAX REVENUE	224.1	2,086.6	404.4
121000	ENTREPRENEURIAL AND PROPERTY INCOME	92.8	1,943.4	316.2
121100	Dividends	70.7	1,889.2	292.2
121300	Other Property Income	22.1	54.2	24.0
122000	DEPARTMENTAL ADMINISTRATIVE FEES AND SERVICE CHARGES	-211.8	83.1	48.2
122100	Administrative Fees And Charges	-211.8	83.1	48.2
123000	FINES AND FORFEITS	1.1	2.6	1.1
123100	Fines And Forfiets	1.1	2.6	1.1
124000	CAPITAL REVENUE	2.2	4.1	1.6
124100	Sale Of Fixed Capital Assets	2.1	4.0	1.6
124300	Sale Of Land And Intangible Assets	.1		
125000	DEBT SERVICE RECEIPTS FROM LENDING ARRANGEMENTS	5.2	15.7	6.0
125100	Interest And Commitment Fees	.3	7.7	2.0
125200	Principal	4.9	8.0	4.0
126000	OTHER NON TAX REVENUE	334.8	37.8	31.3
126100	Other Non Tax Revenue	334.8	37.8	31.3
200000	TOTAL GRANTS	620.3	2,030.1	1,353.9

Table 1. Economic Classification of Revenue, Grants and Loans
(in Millions of Kina)

	Title	Actual	Estimate	
		2008	2009	2010
220000	PROJECT GRANTS	620.3	2,030.1	1,353.9
221000	Project Grants	620.3	2,030.1	1,353.9
300000	TOTAL BORROWING	3,799.7	3,384.5	2,147.0
310000	EXTERNAL	70.5	390.9	268.9
311000	Concessional	70.5	390.9	268.9
320000	DOMESTIC	3,729.1	2,993.6	1,878.1
321000	Domestic	3,729.1	2,993.6	1,878.1
	TOTAL RECEIPTS	10529.9	16730	9640.7