

CHAPTER 3. STATUS OF TRUST ACCOUNTS

3.1 OVERVIEW

This chapter provides a summary of the additional expenditure appropriated through the Additional Priority Expenditure (APE) and the Supplementary Budgets as at 30 September 2008. These expenditures are funded from the additional revenue from the commodity boom, as outlined in the 2008-2012 Medium Term Fiscal Strategy. The additional expenditures are one-off and will not add to the base of ongoing expenditure.

A majority of additional expenditures have been paid into trust accounts to pre-fund future public investments. The remaining amounts of additional expenditures were spent directly through the Budget. The purpose of holding funds in trust accounts is to:

- spread expenditure over a number of years in order to minimize the inflationary impact on the economy and to assist to avoid the boom and bust of previous commodity cycles;
- provide agencies with time to develop implementation strategies for the projects; and
- provide better value for money, as spreading expenditure through time allows companies bidding for contracts to increase their capacity in anticipation of continued public investment.

Since 2005, there have been seven different additional appropriations made over and above the ongoing annual budget which total K6,373.5 million. Of this, K1,702.2 million has been spent through the budget, K2,482.1 million has been paid into Trust Accounts, K2,188.7 million is to be released later in 2008, and K0.5 million lapsed in 2006. Further information is provided at Table 32 and Figure 13.

A description of the table headings in this chapter are as follows:

- Appropriated – the total Appropriation for each sector from the various APEs and Supplementary Budgets.
- Share of Total Appropriated – the share appropriated for each sector compared to the total appropriation.
- Spent – the amount spent directly through the Budget from the various APEs and Supplementary Budgets.
- Paid into Trust – the amount paid into Trust Accounts from the various APEs and Supplementary Budgets. This differs from the current balance in the Trust Accounts, which is discussed later in this chapter.
- Yet to be Released – the amount to be released for direct expenditure and payment into Trust Accounts when funds become available later in 2008.

Table 32: Additional Priority Expenditure and Supplementary Budget Appropriation 2005-2008

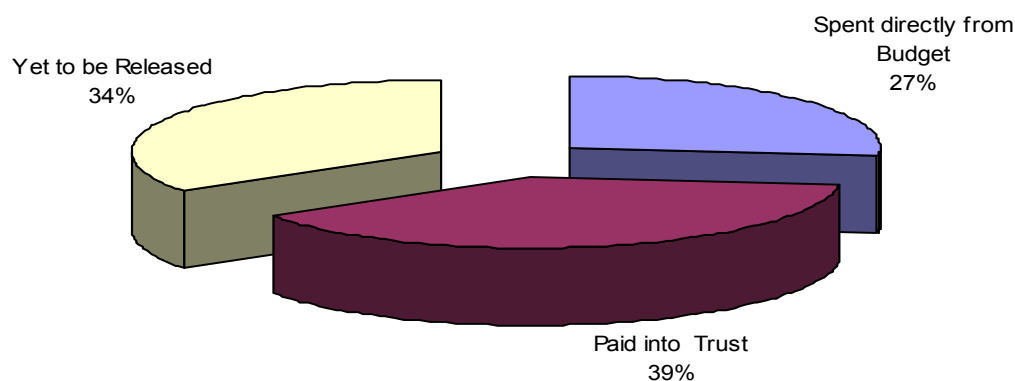
	Approp.	Spent through the Budget	Paid into Trust	Lapsed	Yet to be Released
2005 Supplementary Budget (November 2005)	400.0	0.0	400.0	0.0	0.0
2006 Supplementary Budget (August 2006)	682.5	489.9	192.1	0.5	0.0
2006 Additional Priority Expenditure (November 2006)	650.0	273.7	376.3	0.0	0.0
2007 Supplementary Budget (October 2007)	1637.0	704.0	933.0	0.0	0.0
2008 Budget - Additional Priority Expenditure (November 2007)	1704.0 ^{1/}	134.6	230.7	0.0	1338.7
2008 Supplementary Budget (September 2008)	850.0 ^{2/}	0.0	0.0	0.0	850.0
Grand Total	6373.5	1702.2	2482.1	0.5	2188.7

Source: Department of Finance

1/ This figure includes K200 million debt repayment/safety margin

2/ This figure includes K50 million debt repayment

These two amounts will not be transferred into trust accounts because they are treated as below the line items according to the Government Finance Statistics.

Figure 13: Breakdown of Total Appropriations as at 30th September 2008

Source: Department of Finance

The yet to be released amount of K2,188.7 million relates to the 2008 APE and Supplementary Budget. Of this, K964.0 will be spent through the budget and K1,224.7 million will be paid into Trust Accounts. This brings the total appropriation into Trust Accounts, inclusive of the amount to be paid later in 2008, to K3,706.8 million.

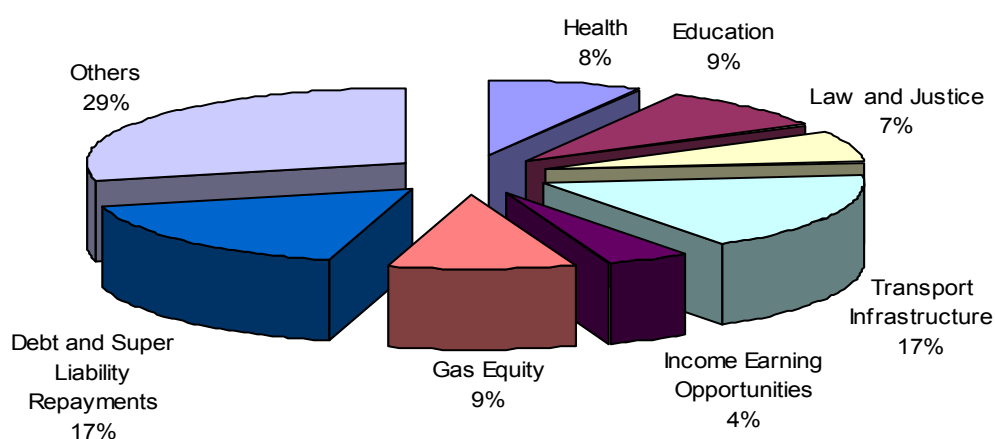
The vast majority of the funds under the APE and Supplementary Budgets have been allocated for investment purposes reflecting the Medium Term Development Strategy (MTDS) priorities. Table 35 shows the status of funds allocated to each MTDS sector.

Table 33: Supplementary Budget Appropriation and Additional Priority Expenditure by sector as at 30th September 2008 (Kina Millions)

	Appropriated	Share of Total Appropriated	Spent directly from Budget	Paid into Trust	Lapsed	Yet to be Released
	K'm	Per cent	K'm	K'm		K'm
Health	490.9	7.7	33.6	354.3		103.0
Education	596.6	9.4	39.8	416.1		140.7
Law and Justice	424.9	6.7	44.3	289.0		91.6
Transport Infrastructure	1080.1	16.9	273.1	417.0		390.0
Income Earning Opportunities	257.0	4.0	25.0	123.0		109.0
Gas Equity	600.0	9.4	0.0	500.0		100.0
Debt and Super Liability Repayments	1087.0	17.1	647.0	0.0		440.0
Others	1836.9	28.8	639.4	382.7	0.5	814.3
Total	6373.5	100.0	1702.2	2482.1	0.5	2188.7

Source: Department of Treasury and Department of Finance

Figure 14: Sectoral allocations of Supplementary Budgets and Additional Priority Expenditure Appropriations as at 30th September 2008



Source: Department of Treasury/Department of Finance

2008 Additional Priority Expenditure and Supplementary Budget

A total of K1,704.0 was appropriated for APE in the 2008 Budget. As at 30 September 2008, K230.7 million had been paid into Trust Accounts and K134.6 million had been spent

directly through the budget. The remaining balance of K1,338.7 million will be released over the remainder of 2008.

The 2008 Supplementary Budget allocated K850.0 million for additional expenditure. As at 30 September 2008, these appropriations were yet to be released. It is anticipated that the funds will be spent directly or transferred into Trust Accounts before the end of 2008.

3.2 HEALTH SECTOR

Of the K490.9 million appropriated to the Health Sector under the APE and Supplementary Budgets, K354.3 million has been paid into Trust Accounts, K28.6 million has been spent through the Budget as intended, K5.0 million has been reallocated for other expenditure, and K103.0 million is yet to be released. Details of additional expenditure for the Health Sector are shown in Table 34 below.

Table 34: Health Sector Supplementary Budget and APE Status

	Approp.	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2006 SUPPLEMENTARY BUDGET (AUGUST 2006)						
MTDS Priorities	95.9	8.9	2.0	85.0	0.0	0.0
Hospital Rehabilitation Plan	70.0	0.0	0.0	70.0	0.0	0.0
Nurse Housing	15.0	0.0	0.0	15.0	0.0	0.0
District Health Improvement	8.9	8.9	0.0	0.0	0.0	0.0
Bird Flu Preparation	2.0	0.0	2.0	0.0	0.0	0.0
Total	95.9	8.9	2.0	85.0	0.0	0.0
Health Sector	110.0	9.7	0.0	100.3	0.0	0.0
<i>Church health workers</i>	9.7	9.7	0.0	0.0	0.0	0.0
<i>Other health</i>	100.3	0.0	0.0	100.3	0.0	0.0
Total	110.0	9.7	0.0	100.3	0.0	0.0
2007 SUPPLEMENTARY BUDGET (OCTOBER 2007)						
Additions to Spending	13.0	10.0	3.0	0.0	0.0	0.0
<i>Doctor's Back-Pay</i>	10.0	10.0	0.0	0.0	0.0	0.0
<i>Avian Flu - NAQIA Funding</i>	3.0	0.0	3.0	0.0	0.0	0.0
District Infrastructure Funding	89.0	0.0	0.0	89.0	0.0	0.0
<i>District Health Improvement Program</i>	89.0	0.0	0.0	89.0	0.0	0.0
Public Infrastructure Maintenance Funds	80.0	0.0	0.0	80.0	0.0	0.0
<i>Health</i>	80.0	0.0	0.0	80.0	0.0	0.0
Total	182.0	10.0	3.0	169.0	0.0	0.0
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
District Services Improvement Program	89.0	0.0	0.0	0.0	0.0	89.0
2008 SUPPLEMENTARY BUDGET (SEPTEMBER 2008)						
Church Run Hospital Partnerships	14.0					14.0

	Approp.	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
Grand Total	490.9	28.6	5.0	354.3	0.0	103.0

Source: Department of Treasury and Department of Finance

3.3 EDUCATION

Of the K596.6 million appropriated to the Education Sector under the APE and Supplementary Budgets, K416.1 million has been paid into Trust Accounts, K36.8 million has been spent through the Budget as intended, K3.0 million has been reallocated for other expenditure, and K140.7 million is yet to be released. Details of the additional expenditure for the Education Sector are shown in Table 37 below.

Table 35: Education Sector Supplementary Budget and APE Status

	Appro p	Spent as Indicate d	Spent - Other	Paid Into Trust	Lapse d	Yet to be Releas ed
2006 SUPPLEMENTARY BUDGET (AUGUST 2006)						
MTDS Priorities	8.9	8.9	0.0	0.0	0.0	0.0
<i>District Education Improvement</i>	8.9	8.9	0.0	0.0	0.0	0.0
Meeting Obligations	40.0	14.9	0.0	25.1	0.0	0.0
<i>PBSS (teachers)</i>	40.0	14.9	0.0	25.1	0.0	0.0
Non-MTDS Priorities	12.0	10.0	0.0	2.0	0.0	0.0
<i>Emergency School Maintenance</i>	7.0	7.0	0.0	0.0	0.0	0.0
<i>Bana High School</i>	3.0	3.0	0.0	0.0	0.0	0.0
<i>Kubalia High School</i>	2.0	0.0	0.0	2.0	0.0	0.0
Total	60.9	33.8	0.0	27.1	0.0	0.0
2006 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
<i>PBSS payments (teachers)</i>	20.0	0.0	0.0	20.0	0.0	0.0
Total	20.0	0.0	0.0	20.0	0.0	0.0
2007 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
<i>Education Infrastructure</i>	200.0	0.0	0.0	200.0	0.0	0.0
<i>Higher education</i>	50.0	0.0	0.0	50.0	0.0	0.0
<i>Other education</i>	150.0	0.0	0.0	150.0	0.0	0.0
Total	200.0	0.0	0.0	200.0	0.0	0.0
2007 SUPPLEMENTARY BUDGET (OCTOBER 2007)						
Additions to Spending	3.0	3.0	0.0	0.0	0.0	0.0
<i>Marienberg Community College</i>	3.0	3.0	0.0	0.0	0.0	0.0
District Infrastructure Funding	89.0	0.0	0.0	89.0	0.0	0.0
<i>District Education Improvement Program</i>	89.0	0.0	0.0	89.0	0.0	0.0
Public Infrastructure Maintenance Funds	80.0	0.0	0.0	80.0	0.0	0.0
<i>Education</i>	80.0	0.0	0.0	80.0	0.0	0.0
Total	172.0	3.0	0.0	169.0	0.0	0.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
District Services Improvement Program	89.0	0.0	0.0	0.0	0.0	89.0
Tertiary Institutions Infrastructure	30.0	0.0	0.0	0.0	0.0	30.0
Technical Schools Maintenance	20.0	0.0	0.0	0.0	0.0	20.0
Lutheran University	3.0	0.0	3.0	0.0	0.0	0.0
Total	142.0	0.0	3.0	0.0	0.0	139.0
2008 SUPPLEMENTARY BUDGET (SEPTEMBER 2008)						
Land acquisitions for state schools	1.7					1.7
Grand Total	596.6	36.8	3.0	416.1	0.0	140.7

Source: Department of Treasury and Department of Finance

3.4 LAW AND JUSTICE SECTOR

Of the K424.9 million appropriated to the Law and Justice Sector under the APE and Supplementary Budgets, K289.0 million has been paid into Trust Accounts, K44.3 million has been spent through the Budget, and K91.6 million is yet to be released. Details of the additional expenditure for the Law and Justice Sector are shown in Table 36 below.

Table 36: Law & Justice Sector Supplementary Budget and APE Status

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2006 SUPPLEMENTARY BUDGET (AUGUST 2006)						
MTDS Priorities	58.5	33.5	0.0	25.0	0.0	0.0
Police Housing	25.0	0.0	0.0	25.0	0.0	0.0
Judiciary - Court House Upgrade	9.0	9.0	0.0	0.0	0.0	0.0
Police Pay	8.0	8.0	0.0	0.0	0.0	0.0
Southern Highlands Security Situation	8.0	8.0	0.0	0.0	0.0	0.0
Improved conditions for State lawyers	3.0	3.0	0.0	0.0	0.0	0.0
Land mediation for resource projects	2.5	2.5	0.0	0.0	0.0	0.0
Juvenile Detention Facilities	2.0	2.0	0.0	0.0	0.0	0.0
Border Facilities Upgrade	1.0	1.0	0.0	0.0	0.0	0.0
Meeting Obligations	20.0	0.0	0.0	20.0	0.0	0.0
PBSS (police)	20.0	0.0	0.0	20.0	0.0	0.0
Non-MTDS	2.8	2.8	0.0	0.0	0.0	0.0
Leadership Tribunals	2.8	2.8	0.0	0.0	0.0	0.0
Total	81.3	36.3	0.0	45.0	0.0	0.0
2006 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
Law and Justice Sector	25.0	0.0	0.0	25.0	0.0	0.0
Police Housing	25.0	0.0	0.0	25.0	0.0	0.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
Total	25.0	0.0	0.0	25.0	0.0	0.0
2007 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
Law and Justice infrastructure	50.0	0.0	0.0	50.0	0.0	0.0
Total	50.0	0.0	0.0	50.0	0.0	0.0
2007 SECOND SUPPLEMENTARY BUDGET (OCTOBER 2007)						
Additions to Spending	8.00	8.0	0.0	0.0	0.0	0.00
<i>Outstanding Legal Fees</i>	<i>8.0</i>	<i>8.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
District Infrastructure Funding	89.0	0.0	0.0	89.0	0.0	0.0
<i>District Law and Justice Program</i>	<i>89.0</i>	<i>0.0</i>	<i>0.0</i>	<i>89.0</i>	<i>0.0</i>	<i>0.0</i>
Public Infrastructure Maintenance Funds	80.0	0.0	0.0	80.0	0.0	0.0
<i>Law and Justice</i>	<i>80.0</i>	<i>0.0</i>	<i>0.0</i>	<i>80.0</i>	<i>0.0</i>	<i>0.0</i>
Total	177.0	8.0	0.0	169.0	0.0	0.0
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
District Services Improvement Program	89.0	0.0	0.0	0.0	0.0	89.0
2008 SUPPLEMENTARY BUDGET (SEPTEMBER 2008)						
Attorney General's - Housing Allowance	2.6					2.6
Grand Total	424.9	44.3	0.0	289.0	0.0	91.6

Source: Department of Treasury and Department of Finance

3.5 TRANSPORT SECTOR

Of the K1,080.1 million appropriated to the Transport Sector under the APE and Supplementary Budgets, K417.0 million has been paid into Trust Accounts, K273.1 million has been spent through the Budget, and K390.0 million is yet to be released. Details of the additional expenditure for the Transport Sector are shown in Table 37 below.

Table 37: Transport Sector Supplementary Budget & APE Status

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2006 SUPPLEMENTARY BUDGET (AUGUST 2006)						
MTDS Priorities	235.5	215.5	0.0	20.0	0.0	0.0
Highlands Highway	70.0	70.0	0.0	0.0	0.0	0.0
District Transport Inf. Project	44.5	44.5	0.0	0.0	0.0	0.0
Airport Rehabilitation	30.0	10.0	0.0	20.0	0.0	0.0
Gurney Airport	2.0	2.0	0.0	0.0	0.0	0.0
Road & Bridge Maintenance	22.0	22.0	0.0	0.0	0.0	0.0
Commodity Roads Improvement	20.0	20.0	0.0	0.0	0.0	0.0
ADB Navigational Aids	7.4	7.4	0.0	0.0	0.0	0.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
Gazelle Restoration	9.6	9.6	0.0	0.0	0.0	0.0
Gobe-Semberigi	10.0	10.0	0.0	0.0	0.0	0.0
Buka Ring Road	10.0	10.0	0.0	0.0	0.0	0.0
Napa Napa Road Link	5.0	5.0	0.0	0.0	0.0	0.0
District Vessels	5.0	5.0	0.0	0.0	0.0	0.0
Total	235.5	215.5	0.0	20.0	0.0	0.0
2006 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
Transport Sector	76.0	0.0	0.0	76.0	0.0	0.0
Highlands Highway	35.0	0.0	0.0	35.0	0.0	0.0
National Roads	21.0	0.0	0.0	21.0	0.0	0.0
Provincial Roads	20.0	0.0	0.0	20.0	0.0	0.0
Total	76.0	0.0	0.0	76.0	0.0	0.0
2007 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
Transport Sector Infrastructure	44.0	0.0	0.0	44.0	0.0	0.0
District Roads	20.0	0.0	0.0	20.0	0.0	0.0
Ports and jetties	14.0	0.0	0.0	14.0	0.0	0.0
Wewak airport	10.0	0.0	0.0	10.0	0.0	0.0
Total	44.0	0.0	0.0	44.0	0.0	0.0
2007 SUPPLEMENTARY BUDGET (OCTOBER 2007)						
Approved Programs	21.00	21.0	0.0	0.0	0.0	0.00
CAA	21.0	21.0	0.0	0.0	0.0	0.0
Major Improvements in Infrastructure	257.0	0.0	0.0	257.0	0.0	0.0
Lae Roads	25.0	0.0	0.0	25.0	0.0	0.0
Lae Port	145.0	0.0	0.0	145.0	0.0	0.0
Wewak Wharf	37.0	0.0	0.0	37.0	0.0	0.0
Central City	30.0	0.0	0.0	30.0	0.0	0.0
Wewak Town Roads	10.0	0.0	0.0	10.0	0.0	0.0
Port Moresby Wharf	10.0	0.0	0.0	10.0	0.0	0.0
Total	278.0	21.0	0.0	257.0	0.0	0.0
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
District Services Improvement Programs	89.0	0.0	0.0	0.0	0.0	89.0
National Road Maintenance	50.0	31.0	0.0	0.0	0.0	19.0
Lae Roads	25.0	0.0	0.0	0.0	0.0	25.0
Central City	20.0	0.0	0.0	20.0	0.0	0.0
South Bougainville Feeder Roads	4.1	4.1	0.0	0.0	0.0	0.0
Buka/Arawa Road - pre- funding	3.0	1.5	0.0	0.0	0.0	1.5
Total	191.1	36.6	0.0	20.0	0.0	134.5

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2008 SUPPLEMENTARY BUDGET (SEPTEMBER 2008)						
Priority Roads	90.0					90.0
Rural Town Roads	64.0					64.0
Lae Ports	21.5					21.5
Ports, Wharves & Jetties	20.0					20.0
Airport Upgrades	20.0					20.0
National/Rural Bridges	35.0					35.0
Road Feasibility Studies	5.0					5.0
Total	255.5	0.0	0.0	0.0	0.0	255.5
Grand Total	1,080.1	273.1	0.0	417.0	0.0	390.0

Source: Department of Treasury and Department of Finance

3.6 INCOME EARNING OPPORTUNITY SECTOR

Of the K257.0 million appropriated to the Income Earning Opportunity Sector under the APE and Supplementary Budgets, K123.0 million has been paid into Trust Accounts, K24.0 million has been spent through the Budget as indicated, K1.0 million has been reallocated to other expenditure, and K109.0 million is yet to be released. Details of the additional expenditure for the Income Earning Sector are shown in Table 38 below.

Table 38: Income Earning Opportunity Sector Supplementary Budget and APE Status

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Release d
2006 SUPPLEMENTARY BUDGET (AUGUST 2006)						
MTDS Priorities	25.0	10.0	0.0	15.0	0.0	0.0
Gas Project Business Development	15.0	0.0	0.0	15.0	0.0	0.0
Cocoa Pod Outbreak	10.0	10.0	0.0	0.0	0.0	0.0
2006 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
Agriculture Projects	35.0	0.0	0.0	35.0	0.0	0.0
Total	35.0	0.0	0.0	35.0	0.0	0.0
2007 ADDITIONAL PRIORITY EXPENDITURE (November 2006)						
District markets	20.0	0.0	0.0	20.0	0.0	0.0
Agriculture Projects	5.0	0.0	0.0	5.0	0.0	0.0
Total	25.0	0.0	0.0	25.0	0.0	0.0
2007 SUPPLEMENTARY BUDGET (OCTOBER 2007)						
Approved Programs	40.0	0.0	0.0	40.0	0.0	0.0
NADP	40.0	0.0	0.0	40.0	0.0	0.0
Additions to Spending	15.0	14.0	1.0	0.0	0.0	0.0
Cocoa Pod Borer	12.0	11.0	1.0	0.0	0.0	0.0
National Forest Authority - Impact Projects	3.0	3.0	0.0	0.0	0.0	0.0
Total	55.0	14.0	1.0	40.0	0.0	0.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
District Services Improvement Program	89.0	0.0	0.0	0.0	0.0	89.0
NADP	28.0	0.0	0.0	8.0	0.0	20.0
Total	117.0	0.0	0.0	8.0	0.0	109.0
Grand Total	257.0	24.0	1.0	123.0	0.0	109.0

Source: Department of Treasury and Department of Finance

3.7 GAS EQUITY

The total appropriation to Gas Equity from the APE and Supplementary Budgets is K600.0 million. Of this, K500.0 million has been transferred into trust accounts and K100.0 million is yet to be transferred.

If Government revenue is sufficiently stronger than forecast in 2009 to enable the funding of K423 million of additional spending in 2009, the funds in this trust will be retained. However, if revenue is in line with forecasts or weaker, the balance of this Trust Account will be returned to Consolidated Revenue in 2009. Of this, K177 million will be transferred to a new trust to meet Government costs associated with the commercialization of the gas reserves. The remaining K423 million will be used to fund additional spending in the recurrent and development budgets in 2009.

Table 39: Gas Equity Funding

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
2005 SUPPLEMENTARY BUDGET (NOVEMBER 2005)						
<i>Gas Pipeline Equity</i>	400.0	0.0	0.0	400.0	0.0	0.0
2006 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
<i>Gas Project Equity</i>	100.0	0.0	0.0	100.0	0.0	0.0
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
<i>State Equity in Gas Project/s</i>	100.0	0.0	0.0	0.0	0.0	100.0
Grand Total	600.0	0.0	0.0	500.0	0.0	100.0

Source: Department of Treasury and Department of Finance

3.8 DEBT REPAYMENT

A total of K1,087.0 million has been appropriated for Debt and Superannuation Liability Repayments under the APE and Supplementary Budgets. Of this, K397.0 million has been used to repay debt, K250 million has been used to repay superannuation liabilities, and K440.0 million is yet to be paid.

Table 40: Debt Repayment Status

	Approp	Spent as Indicate d	Spent - Other	Paid Into Trust	Lapse d	Yet to be Release d
2006 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2006)						
<i>Debt repayment</i>	100.0	100.0	0.0	0.0	0.0	0.0
2007 SUPPLEMENTARY BUDGET (OCTOBER 2007)						
<i>Nambawan Superannuation - Liability Reduction</i>	250.0	250.0	0.0	0.0	0.0	0.0
<i>Debt repayment</i>	297.0	297.0	0.0	0.0	0.0	0.0
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
<i>Nambawan Superannuation - Liability Reduction</i>	150.0	0.0	0.0	0.0	0.0	150.0
<i>Debt Repayment / Safety Margin</i>	200.0	0.0	0.0	0.0	0.0	200.0
2008 SUPPLEMENTARY BUDGET (SEPTEMBER 2008)						
<i>Public Debt Repayment</i>	50.0					50.0
<i>Nambawan Super - Liability Reduction</i>	40.0					40.0
Grand Total	1,087.0	647.0	0.0	0.0	0.0	440.0

Source: Department of Treasury and Department of Finance

3.9 OTHER EXPENDITURE

A total of K1,836.9 million has been appropriated for various one-off expenditure obligations, economic impact recurrent expenditure, maintenance, and other expenditure that supports the MTDS Priorities. Details of these transactions are shown in Table 41.

Table 41: Other expenditure

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Release d
2006 SUPPLEMENTARY BUDGET (AUGUST 2006)						
MTDS Priorities	22.0	22.0	0.0	0.0	0.0	0.0
Economic Projects Power Upgrade	8.0	8.0	0.0	0.0	0.0	0.0
Provincial Economic Impact	7.0	7.0	0.0	0.0	0.0	0.0
Rural Electrification	4.0	4.0	0.0	0.0	0.0	0.0
Economic Projects Water Upgrade	3.0	3.0	0.0	0.0	0.0	0.0
Meeting Obligations	112.8	112.8	0.0	0.0	0.0	0.0
Outstanding MOA projects	36.0	36.0	0.0	0.0	0.0	0.0
Sec Advance	20.0	20.0	0.0	0.0	0.0	0.0
Additional SSGs	19.0	19.0	0.0	0.0	0.0	0.0
Outstanding DDP	13.9	13.9	0.0	0.0	0.0	0.0
Outstanding BRF	10.0	10.0	0.0	0.0	0.0	0.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
Outstanding Court Orders	5.0	5.0	0.0	0.0	0.0	0.0
O/S SDDG	4.9	4.9	0.0	0.0	0.0	0.0
O/S DSG	4.0	4.0	0.0	0.0	0.0	0.0
Non-MTDS	49.1	48.6	0.0	0.0	0.5	0.0
District Treasury Rollout	22.0	22.0	0.0	0.0	0.0	0.0
Politicians Allowances	6.0	6.0	0.0	0.0	0.0	0.0
Manam Resettlement Requirements	4.0	4.0	0.0	0.0	0.0	0.0
Members Retirement Benefits	3.7	3.7	0.0	0.0	0.0	0.0
Col into Finance	3.7	3.7	0.0	0.0	0.0	0.0
Pacific Balanced Fund investigation	2.5	2.0	0.0	0.0	0.5	0.0
National Urbanisation Policy	2.5	2.5	0.0	0.0	0.0	0.0
Intra Govt Info system	1.5	1.5	0.0	0.0	0.0	0.0
Disabled Rehab Support	1.1	1.1	0.0	0.0	0.0	0.0
Events Council Overrun	0.7	0.7	0.0	0.0	0.0	0.0
Moruata House - Lift Modernisation	0.6	0.6	0.0	0.0	0.0	0.0
Moitaka Wildlife Feasibility Study	0.5	0.5	0.0	0.0	0.0	0.0
PAC Additional Funding	0.3	0.3	0.0	0.0	0.0	0.0
Total	183.9	183.4	0.0	0.0	0.5	0.0
2006 SUPPLEMENTARY BUDGET (NOVEMBER 2006)						
Water scoping studies	9.0	9.0	0.0	0.0	0.0	0.0
Equity into SOEs	130.0	130.0	0.0	0.0	0.0	0.0
Public service sign on	25.0	0.0	25.0	0.0	0.0	0.0
Volcano victims	20.0	0.0	0.0	20.0	0.0	0.0
Total	184.0	139.0	25.0	20.0	0.0	0.0
2007 SUPPLEMENTARY BUDGET (NOVEMBER 2006)						
District Finance Rollout	30.0	30.0	0.0	0.0	0.0	0.0
NBC infrastructure	21.0	0.0	0.0	21.0	0.0	0.0
Bougainville infrastructure	20.0	20.0	0.0	0.0	0.0	0.0
Maintenance of Parliament	10.0	0.0	0.0	10.0	0.0	0.0
Phasing of election	30.0	0.0	30.0	0.0	0.0	0.0
Parliament one offs	20.0	20.0	0.0	0.0	0.0	0.0
Total	131.0	70.0	30.0	31.0	0.0	0.0
2007 SUPPLEMENTARY BUDGET (OCTOBER 2007)						
Approved Programs	17.4	17.4	0.0	0.0	0.0	0.0
Provincial Disaster Fund	7.0	7.0	0.0	0.0	0.0	0.0
Maritime Boundary Project	5.0	5.0	0.0	0.0	0.0	0.0
Technical Rapid Response	3.0	3.0	0.0	0.0	0.0	0.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Release d
Greenhouse Office	1.0	1.0	0.0	0.0	0.0	0.0
Office of Rural Development	0.8	0.8	0.0	0.0	0.0	0.0
Community Development	0.6	0.6	0.0	0.0	0.0	0.0
Additions to Spending	79.6	75.1	4.6	0.0	0.0	0.0
2007 National Election - cost overruns	15.0	15.0	0.0	0.0	0.0	0.0
Secretary's Advance	20.0	19.2	0.8	0.0	0.0	0.0
SSGs	15.0	11.2	3.8	0.0	0.0	0.0
Defence Force - New Uniforms	8.0	8.0	0.0	0.0	0.0	0.0
Court Orders	8.5	8.5	0.0	0.0	0.0	0.0
Murik Lakes Resettlement Project	2.1	2.1	0.0	0.0	0.0	0.0
Carteret Island Resettlement	2.0	2.0	0.0	0.0	0.0	0.0
Mirigini and Morata Haus Refurbishment	4.0	4.0	0.0	0.0	0.0	0.0
FMIP Funding Gap	2.0	2.0	0.0	0.0	0.0	0.0
Land Development Committee	3.0	3.0	0.0	0.0	0.0	0.0
District Infrastructure Funding	89.0	0.0	0.0	89.0	0.0	0.0
District Water Supply Program	89.0	0.0	0.0	89.0	0.0	0.0
Major Improvements in Infrastructure	40.0	0.0	0.0	40.0	0.0	0.0
Institutional Housing - pilot projects	10.0	0.0	0.0	10.0	0.0	0.0
Urbanisation - pilot projects	15.0	0.0	0.0	15.0	0.0	0.0
Housing Development - pilot projects	15.0	0.0	0.0	15.0	0.0	0.0
Total	226.0	92.4	4.6	129.0	0.0	0.0
2008 ADDITIONAL PRIORITY EXPENDITURE (NOVEMBER 2007)						
Additional Investment Expenditure	334.9	0.0	0.0	100.0	0.0	234.9
District Services Improvement Programs	89.0	0.0	0.0	0.0	0.0	89.0
National Infrastructure Development Program	195.9	0	0	100	0	95.9
Konebada Petroleum Park Infrastructure	50.0	0.0	0.0	0.0	0.0	50.0
Additional Priority Expenditure	291.0	95.0	0.0	102.7	0.0	93.3
Outstanding MOAs	55.0	55.0	0.0	0.0	0.0	0.0
Government Aircraft	40.0	0.0	0.0	0.0	0.0	40.0
Rural Electrification	30.0	0.0	0.0	22.7	0.0	7.3
Land Reform Program	28.0	0.0	0.0	28.0	0.0	0.0
Public Servant Housing	27.0	0.0	0.0	27.0	0.0	0.0
Maritime Boundaries	25.0	25.0	0.0	0.0	0.0	0.0
ICT Policy	20.0	5.0	0.0	0.0	0.0	15.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
Misima Mine Closure	20.0	0.0	0.0	0.0	0.0	20.0
Border Development	20.0	10.0	0.0	0.0	0.0	10.0
Madang Marine Park	15.0	0.0	0.0	15.0	0.0	0.0
Cooperative Societies	10.0	0.0	0.0	10.0	0.0	0.0
Bougainville Regional Office	1.0	0.0	0.0	0.0	0.0	1.0
Total	625.9	95.0	0.0	202.7	0.0	328.2
2008 SUPPLEMENTARY BUDGET (SEPTEMBER 2008)						
NBC - National TV Service	12.0					12.0
Outstanding Land Settlements	12.0					12.0
Office of Climate Change	3.8					3.8
Finance - Commission of Inquiry	10.0					10.0
National Disaster Office - O/s payments for Oro	6.5					6.5
National Planning Tech Advisory Team	5.0					5.0
Bougainville Office	0.5					0.5
Regional Provincial Treasury & District Admin Offices	26.0					26.0
Defence liabilities	1.4					1.4
Museum - Airconditioner & Generator	1.4					1.4
Electoral Commission - O/s payments for 2007 Elections	12.9					12.9
IFMS	5.9					5.9
Secretary's Advance	12.6					12.6
PNG National Games	2.3					2.3
Government House - Additional Funding	1.6					1.6
National Parliament - Additional Funding	6.0					6.0
Public Accounts Committee	1.3					1.3
Mirigini House Renovation	3.0					3.0
PM's Overseas & Domestic Commitments	5.0					5.0
Court Orders	20.0					20.0
PNG Canberra Office - Purchase of Residence	12.0					12.0
Public Service Housing	10.0					10.0
Waigani Office Redevelopment	10.0					10.0
MOAs						0.0
<i>Southern Highlands Province</i>	100.0					100.0

	Approp	Spent as Indicated	Spent - Other	Paid Into Trust	Lapsed	Yet to be Released
<i>Gulf Province</i>	60.0					60.0
<i>Gobe Samberigi Road</i>	10.0					10.0
<i>Hela</i>	2.5					2.5
<i>Jiwaka</i>	2.5					2.5
<i>Expenditure Implementation Committee</i>	20.0					20.0
Air Niugini - purchase of aircraft	70.0					70.0
National Border Authority	40.0					40.0
Total	486.2	0.0	0.0	0.0	0.0	486.2
Grand Total	1,836.9	579.8	59.6	382.7	0.5	814.3

Source: Department of Treasury and Department of Finance

3.10 TRUST ACCOUNTS TRANSACTIONS

A total of K3,706.8 million, up to and including the 2008 Supplementary Budget, has been appropriated to Trust Accounts for implementation of priority expenditure projects.

The table below shows the movements of these Trust Accounts for the period 1 January to 30 September 2008.

Table 42: Trust Accounts Transaction to 30 September 2008

Description	Paid into Trust	Opening Balance as at 1-Jan-08	Debit (Receipt)	Credit (Payment)	Closing Balance as at 30-Sep-08	Deposits Outstanding as at 30-Sep-08
Gas Commercialisation	500.0	500.0	-	-	500.0	-
Equity Financing						
Agriculture Sector Development	88.0	30.4	40.1	26.9	43.7	8.0
Airport Repairs and Upgrades	30.0	23.7	-	22.7	1.0	-
Kubalia High School Rehabilitation	2.0	2.0	-	1.7	0.3	-
Outstanding PBSS (Teachers)	45.1	45.3	0.1	-	45.4	-
Education Sector Infrastructure Rehabilitation	230.0	150.1	80.5	0.9	229.7	-
Higher Education Sector Infrastructure Rehabilitation	50.0	44.5	0.1	26.1	18.4	-
Law & Justice Sector Infrastructure Rehabilitation	130.0	50.0	80.3	-	130.4	-
Strategic District	20.0	20.0	-	3.0	17.1	-

Description	Paid into Trust	Opening Balance as at 1-Jan-08	Debit (Receipt)	Credit (Payment)	Closing Balance as at 30-Sep-08	Deposits Outstanding as at 30-Sep-08
Markets Infrastructure						
National Parliament Infrastructure Rehabilitation	10.0	10.0	-	3.4	6.6	-
Outstanding PBSS (Police)	20.0	3.0	-	3.0	-	-
Transport Sector Infrastructure Rehabilitation	352.0	325.6	0.4	32.7	293.4	20.0
PNG Gas Development and Commitments	15.0	15.0	-	4.2	10.8	-
Resettlement of Volcano Victims	20.0	18.6	-	2.7	16.0	-
NBC Infrastructure Rehabilitation	21.0	16.7	-	9.5	7.2	-
Hospital and Healthcare Centre Rehabilitation	250.3	227.8	0.3	16.8	211.2	-
Rehabilitation of Housing for Nurses	15.0	15.0	-	-	15.1	-
Rehabilitation of Housing for Police	50.0	47.2	0.1	0.5	46.8	-
Highlands Highway Rehabilitation	35.0	35.0	-	33.1	1.9	-
District Services Improvement	356.0	-	356.0	43.9	312.1	-
Urbanization Pilots	15.0	-	15.0	-	15.0	-
Institutional Housing Pilot	37.0	-	37.0	2.3	34.7	-
Housing Development Pilot	15.0	-	15.0	-	15.0	-
Cooperative Societies Establishment	10.0	-	5.0	-	5.0	5.0
Madang Marine Park Development	15.0	-	15.0	-	15.0	-
Rural Electrification	22.7	-	-	-	-	22.7
Konebada Petroleum Park	-	-	-	-	-	-
National Infrastructure Development	100.0	-	100.0	-	100.0	-
Land Reform Program	28.0	-	14.0	-	14.0	14.0
	2,482.1	1,580.0	759.1	233.5	2,105.7	69.7

Source: Department of Finance

Of the K3,706.8 million appropriated to Trust Accounts, as at 30 September 2008 K2,482.1 million had been released by the Department of Treasury into Trust Accounts (including outstanding deposits). The remaining K1,224.7 million relates to the 2008 Recurrent Budget and the 2008 Supplementary Budget and will be released by the Department of Treasury as funds become available prior to the end of 2008.

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 30 September equals K759.1 million and comprises Appropriations transferred from Department of Treasury for the year to date of K757.0 million and Interest earned on these Trust Fund deposits of K2.1 million. A further K69.7 million (Appropriations) has been released by Department of Treasury but is yet to be deposited into the relevant Trust Account as at 30 September 2008. Total Expenditure incurred for the period 1 January to 30 September 2008 totaled K233.5 million. The closing balance of Supplementary Budget Trust Accounts at 30 September 2008 is K2,105.7 million.

Following is a summary of expenditure from Supplementary Budget Trust Accounts for the period 1 January to 30 September 2008:

- **K26.9 million was spent from the Agriculture Sector Development Trust Account.** No financial or project reporting has been provided by the Implementing Agency, the Department of Agriculture, to the Department of Finance to support the expenditure from this Trust Account.
- **K22.7 million was spent from the Airport Repairs and Upgrade Trust Account.** No financial or project reporting has been provided by the Implementing Agency, the Civil Aviation Authority of PNG, to the Department of Finance since the inception of this Trust Account.
- **K1.7 million was spent from the Kubalia High School Rehabilitation Trust Account** for infrastructure rehabilitation at Kubalia High School.
- **K0.9 million was spent from the Education Sector Infrastructure Rehabilitation Trust Account** for infrastructure rehabilitation of District Schools. Management and responsibility for the Education Sectors Infrastructure Rehabilitation Trust Account was transferred from the Department of Education to the Department of National Planning and Monitoring on 11 August 2008.
- **K26.1 million was spent from the Higher Education Sector Infrastructure Rehabilitation Trust Account.** The break up of this expenditure across Higher Education Institutions is as follows:

University of PNG K11.7 million

General Maintenance K6.7 million, Generator Repairs and Upgrades K2.2 million, Air Conditioning Repairs and Upgrades K1.1 million, Equipment K0.5 million, Electrical Repairs K0.5 million, Buses K0.4 million and Other 0.3 million.

University of Technology K10.5 million

General Maintenance K6.6 million, Equipment – Learning K1.7 million, Equipment K0.8 million, Air Conditioning Repairs and Upgrades K0.6 million, Electrical Repairs including Generator Upgrades K0.4 million and Buses K0.4 million.

University of Vudal K2.3 million

General Maintenance K2.3 million.

University of Goroka K1.6 million

General Maintenance K1.3 million, Equipment K0.2 million and a Truck K0.1 million.

- **K3.0 million was spent from the Strategic District Markets Infrastructure Trust Account** for District Market Development within Manus K0.5 million and Tari K2.5 million.
- **K3.4 million was spent from the National Parliament Infrastructure Rehabilitation Trust Account** for the purchase of a new Generator for Parliament House.
- **K3.0 million was transferred from the Outstanding PBSS (Police) Trust Account** to the Royal PNG Constabulary Communication and Infrastructure Trust Account following the settlement of all outstanding PBSS payments in 2007.
- **K32.7 million was spent from the Transport Sector Infrastructure Rehabilitation Trust Account.** The break-up of this expenditure is District Feeder Roads K16.0 million, Lae City Roads K8.1 million, Town Roads K5.0 million, Ports and Jetties K2.6 million and Provincial Roads K1.0 million.
- **K4.2 million was spent from the PNG Gas Development and Commitments Trust Account** for business development grants to incorporated companies of landowners.
- **K2.7 million was spent from the Resettlement of Volcano Victims Trust Account.** No financial or project reporting has been provided by the Implementing Agency, the East New Britain Provincial Government, to the Department of Finance since the inception of this Trust Account.
- **K9.5 million was spent from the NBC Infrastructure Rehabilitation Trust Account.** No financial or project reporting has been provided by the Implementing Agency, the National Broadcasting Commission, to the Department of Finance for the period.
- **K16.8 million was spent from the Hospital and Healthcare Centre Rehabilitation Trust Account.** The break-up of this expenditure is New Construction K5.4 million, Medical Equipment K4.0 million, General Maintenance K2.5 million, Vehicles (including Ambulances) K2.2 million, Project Management Fees K2.2 million and Other Expenditure K0.5 million. Management and responsibility for the Hospital and Healthcare Centre Rehabilitation Trust Account was transferred from the Department of Health to the Department of National Planning and Monitoring on 11 August 2008.
- **K0.5 million was spent from the Rehabilitation of Housing for Police Trust Account.** No financial or project reporting has been provided by the Implementing Agencies, the Royal Papua New Guinea Constabulary, to the Department of Finance for this period.
- **K33.1 million was spent from the Highlands Highway Rehabilitation Trust Account** on rehabilitation of the Kundiawa – Miunde Bridge and Mangiro Bridge – portions of the Highlands Highway.
- **K43.9 million was spent from the District Service Improvement Program Trust Account.** No financial or project reporting has been provided by the Implementing Agencies, the relevant Districts, to the Department of Finance for the period. Refer Table 43 for a full listing of District Service Improvement Program Accounts.
- **K2.3 million was spent from the Institutional Housing Pilot Trust Account.** The break-up of this expenditure is New Public Servant Accommodation K2.2 million and General Maintenance K0.1 million.

- There was no expenditure for the period 1 January to 30 September 2008 for the following Trust Accounts:
 - Gas Commercialisation Equity Financing Trust Account
 - Outstanding PBSS (Teachers) Trust Account
 - Law and Justice Sector Infrastructure Trust Account
 - Rehabilitation of Housing for Nurses Trust Account
 - Urbanisation Pilots Trust Account
 - Housing Development Pilot 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 Program Trust Account
 - Land Reform Program Trust Account

3.11 DISTRICT SERVICE IMPROVEMENT PROGRAM TRUST ACCOUNTS

A total K890.0 million was appropriated through the 2007 Additional Supplementary Budget and the 2008 Recurrent Budget for priority expenditures within the 89 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 K4million has been transferred to each of the 89 District bank accounts.

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 have been provided to the Department of Finance to support the expenditure, however measures are being taken to ensure reporting in the future is improved.

The table below shows the movements of funds for the period 1 January – 30 September 2008 for each of the 89 District Service Improvement Program Bank Accounts.

Table 43: Movement of District Service Improvement Program Bank Accounts Year to Date 2008 (Kina millions)

District	Total Approp	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 30-Sep-08
Central Province					
Abau District	10.0	-	4.0	1.9	2.1
Goiwila District	10.0	-	4.0	2.9	1.1
Kairuku Hiri District	10.0	-	4.0	1.7	2.3
Rigo District	10.0	-	4.0	1.4	2.6
East New Britain					
Gazelle District	10.0	-	4.0	0.8	3.2
Kokopo District	10.0	-	4.0	-	4.0
Pomio District	10.0	-	4.0	-	4.0
Rabaul District	10.0	-	4.0	0.2	3.8
East Sepik					
Ambunti-Drekikir District	10.0	-	4.0	0.2	3.8
Angoram District	10.0	-	4.0	-	4.0

District	Total Approp	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 30-Sep-08
Maprik District	10.0	-	4.0	0.2	3.8
Wewak District	10.0	-	4.0	0.3	3.7
Wosera-Gawi District	10.0	-	4.0	0.1	3.9
Yangogoru-Saussia District	10.0	-	4.0	3.0	1.0
<u>Eastern Highlands</u>					
Daulo District	10.0	-	4.0	0.1	3.9
Goroka District	10.0	-	4.0	0.8	3.2
Henganofi District	10.0	-	4.0	0.2	3.8
Kainantu District	10.0	-	4.0	0.1	3.9
Lufa District	10.0	-	4.0	-	4.0
Obura-Wanenara District	10.0	-	4.0	-	4.0
Okapa District	10.0	-	4.0	-	4.0
Unggai-Bena District	10.0	-	4.0	-	4.0
<u>Enga</u>					
Kandep District	10.0	-	4.0	0.1	3.9
Kompam-Ambun District	10.0	-	4.0	-	4.0
Lagaip-Porgera District	10.0	-	4.0	0.9	3.1
Wabag District	10.0	-	4.0	0.1	3.9
Wapenamanda District	10.0	-	4.0	1.4	2.6
<u>Gulf</u>					
Kerema District	10.0	-	4.0	1.4	2.6
Kikori District	10.0	-	4.0	2.0	2.0
<u>Madang</u>					
Bogia District	10.0	-	4.0	-	4.0
Madang District	10.0	-	4.0	-	4.0
Middle Ramu District	10.0	-	4.0	-	4.0
Raikos District	10.0	-	4.0	-	4.0
Sumkar District	10.0	-	4.0	0.4	3.6
Usino-Bundi District	10.0	-	4.0	-	4.0
<u>Manus</u>					
Manus District	10.0	-	4.0	-	4.0
<u>Milne Bay</u>					
Alotau / Rabaraba District	10.0	-	4.0	-	4.0
Esa'ala District	10.0	-	4.0	0.1	3.9
Kiriwina Good Enough	10.0	-	4.0	-	4.0
Samarai Murua District	10.0	-	4.0	0.1	3.9
<u>Morobe</u>					
Bulolo District	10.0	-	4.0	3.4	0.6
Finschhafen District	10.0	-	4.0	1.0	3.0
Huon Gulf District	10.0	-	4.0	0.1	3.9
Kabwum District	10.0	-	4.0	-	4.0
Lae District	10.0	-	4.0	-	4.0
Markham District	10.0	-	4.0	-	4.0

District	Total Approp	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 30-Sep-08
Menyamya District	10.0	-	4.0	0.1	3.9
Nawaeb District	10.0	-	4.0	1.4	2.6
Tewa-Siasi District	10.0	-	4.0	0.3	3.7
<u>NCD</u>					
Moresby North East District	10.0	-	4.0	-	4.0
Moresby North West District	10.0	-	4.0	-	4.0
Moresby South District	10.0	-	4.0	-	4.0
<u>New Ireland</u>					
Kavieng District	10.0	-	4.0	-	4.0
Namatanai District	10.0	-	4.0	-	4.0
<u>North Solomon</u>					
Central Bougainville District	10.0	-	4.0	-	4.0
North Bougainville District	10.0	-	4.0	-	4.0
South Bougainville District	10.0	-	4.0	-	4.0
<u>Oro</u>					
Ijivitari District	10.0	-	4.0	-	4.0
Sohe District	10.0	-	4.0	1.2	2.8
<u>Sandaun</u>					
Aitape-Lumi District	10.0	-	4.0	0.2	3.8
Nuku District	10.0	-	4.0	3.2	0.8
Telefomin District	10.0	-	4.0	-	4.0
Vanimo-Green District	10.0	-	4.0	-	4.0
<u>Simbu</u>					
Chuave District	10.0	-	4.0	0.3	3.7
Gumine District	10.0	-	4.0	0.6	3.4
Karamui-Nomane District	10.0	-	4.0	0.2	3.8
Kerowagi District	10.0	-	4.0	0.8	3.2
Kundiawa-Gembogl District	10.0	-	4.0	0.1	3.9
Sinasina-Yongumugl District	10.0	-	4.0	0.3	3.7
<u>Southern Highlands</u>					
Ialibu-Pangia District	10.0	-	4.0	-	4.0
Imbongu District	10.0	-	4.0	1.3	2.7
Kagua-Erave District	10.0	-	4.0	-	4.0
Komo-Magarima District	10.0	-	4.0	1.7	2.3
Koroba-L/Kopiago District	10.0	-	4.0	2.1	1.9
Mendi District	10.0	-	4.0	-	4.0
Nipa-Kutubu District	10.0	-	4.0	-	4.0
Tari-Pori District	10.0	-	4.0	0.8	3.2
<u>West New Britain</u>					
Kandrian District	10.0	-	4.0	-	4.0
Talasea District	10.0	-	4.0	-	4.0
<u>Western</u>					
Middle Fly District	10.0	-	4.0	-	4.0

District	Total Approp	Opening Balance as at 1-Jan-08	Debits (Receipts)	Credits (Payments)	Closing Balance as at 30-Sep-08
North Fly District	10.0	-	4.0	-	4.0
South Fly District	10.0	-	4.0	-	4.0
<u>Western Highlands</u>					
Dei District	10.0	-	4.0	-	4.0
Hagen District	10.0	-	4.0	0.1	3.9
Jimi District	10.0	-	4.0	2.9	1.1
Mul/Bayer District	10.0	-	4.0	0.7	3.3
North Wahgi	10.0	-	4.0	-	4.0
South Waghi District	10.0	-	4.0	0.2	3.8
Tambul-Nebiler District	10.0	-	4.0	0.4	3.6
	890.0	-	356.0	43.8	312.1

Source: Department of Finance

Further detail of expenditure from Supplementary Budget Trust Accounts can be obtained from the 2008 Mid Year Economic and Fiscal Outlook Report (MYEFO).