



FINAL BUDGET OUTCOME

2015

Acronyms

ABG	Autonomous Bougainville Government
ADB	Asian Development Bank
BPNG	Bank of Papua New Guinea
CSA	Commercial and Statutory Authority
DNPM	Department of National Planning and Monitoring
DSIP	District Support Improvement Program
FAA	Final Available Appropriation
FBO	Final Budget Outcome
GDP	Gross Domestic Product
GFS	Government Financial Statistics
GoPNG	Government of Papua New Guinea
GST	Goods & Services Tax
ICT	Information and Communications Technology
IMF	International Monetary Fund
IFMS	Integrated Financial Management System
IPBC	Independent Public Business Corporation
IRC	Internal Revenue Commission
LNG	Liquefied Natural Gas
MTDP	Medium Term Development Plan
MTFS	Medium Term Fiscal Strategy
NEC	National Executive Council
NPCP	National Petroleum Company of PNG
NSL	Nambawan Super Limited
PE	Personal Emoluments
PIP	Public Investment Program
PNGDSP	Papua New Guinea Development Strategic Plan
RMF	Results Monitoring Framework
SIGTAS	Standard Integrated Government Tax Administration System
SOE	State Owned Enterprise
UBSA	Umbrella Benefits Sharing Agreement
WPA	Waigani Public Account

INTRODUCTION

The Final Budget Outcome (FBO) Report is released in accordance with the requirements of Sections 13-16 of the *Papua New Guinea Fiscal Responsibility Act, 2006*.

The purpose of the FBO Report is to provide the final fiscal outcome for each financial year, no later than three months after the end of the financial year. This improves the accountability and transparency of Government financing, and it does so in a timely manner.

The 2015 FBO Report provides to Parliament and the public a summary of fiscal performance, together with a comparison and explanation of the major variations from the 2015 Budget estimates for total revenue and grants, total expenditure and net lending, and the budget balance. It also provides a summary of the National Government financing activities for the financial year and a summary of the National Government debt position, together with comparative figures for the previous financial year.

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.

The financial information presented in this report is based on the same reporting standards as the 2015 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).

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 and or controlled financial institutions are also classified separately from the Government sector as public financial institutions.

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. In addition, there are some areas where updated figures will modify the actual outcomes, such as when reports are received from all donors on projects grants, and more reporting is provided on the Infrastructure Tax Credit (ITC).

It should be noted that with the 2016 Budget, the Government has transited into the more modern and transparent 2014 Government Finance Statistics (GFS) reporting, meaning FBO reporting will also be done on this basis from 2017 onwards.

PART 1

FINAL BUDGET OUTCOME BY FISCAL OPERATIONS

1.1 CENTRAL GOVERNMENT FISCAL OPERATIONS

The Final Budget Outcome for 2015 is a deficit of K2,532.6 million which is 5.0 per cent of GDP. The decrease in nominal terms from the 2014 deficit outcome of K2,992.2 million or 6.9 per cent of GDP reflects a deliberate intervention by the Government to cut down on expenditures and to support continued economic growth with expenditures prioritised towards the Medium Term Development Plan (MTDP) enablers particularly infrastructure due to its more immediate impact on future economic growth.

The final budget deficit outcome for 2015 is also reflective of an intervention by the O'Neill-Dion Government to ensure the 2015 Budget remains at a prudent deficit level given the significant drop in the world commodity prices and subsequently the drop in revenue. Despite significant challenges to the Government, major projects in critical government development priorities were significantly progressed or completed. These projects include; sporting infrastructures for the 2015 Pacific Games, the District Health and Education Infrastructure Programs, the Land & Housing Program, as well as major priority roads and bridges across the country.

The Final Budget deficit for 2015 compared to the original Budget deficit estimate of K2,271.7 million or 4.5 per cent of GDP, is larger by K260.9 million. This is reflective of lower Total Revenue and Grants which turned out to be less by K2,963.9 million or 21.3 per cent as a result of lower Grants and lower Non -Tax Revenue in the form of dividends. Lower reported donor funded project grants have an equal and offsetting impact on Total Expenditure and Net Lending with no effect on the overall fiscal balance.

Lower Total Revenue and Grants for 2015 also reflects the significant drop in global commodity prices and the effects of El-Nino which greatly affected the local economy.

Total Expenditures and Net Lending is also lower by K2,703.0 million or 16.7 per cent, compared to the original budget estimate which reflects underspends across Goods and Services offsetting overspends in Personal Emoluments by both National Departments and Provinces. The fiscal outcome for 2015 is set out in the Table 1 below.

Table 1: Budget Balance 2014 – 2015 (Kina Millions)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Revenue and Grants	11,497.6	13,927.4	12,471.7	10,963.5
Expenditure and Net Lending	14,489.8	16,199.1	14,822.6	13,496.1
Budget Balance	- 2,992.2	- 2,271.7	- 2,350.8	-2,532.6
% of GDP	-6.9%	-4.5%	-4.6%	-5.0%

Source: Department of Treasury

2015 Supplementary Budget

Towards the end of 2015, the Total Revenue and Grants revised estimate of K12,471.7 million remained below the Original Budget estimate of K13,927.4 million. The Revised Budget for Total Revenue and Grants reflects inclusions of additional Revenue from Internal Revenue Commission (IRC), PNG Customs, and State Owned Entities (SOE) in the 2015 Supplementary Budget.

The revised estimate for Total Expenditure and Net Lending, on the other hand, at K14,822.6 million, was also lower than the Original Budget of K16,199.1 million. The revised Total Expenditure and Net Lending estimate reflected reductions in appropriations of K1,376.9 million for lower priority projects, and savings in operational expenses in the 2015 Supplementary Budget.

The 2015 final budget deficit outcome compared to the Revised Budget estimate is higher by K181.8 million and is reflective of lower Total Expenditure and Net Lending being offset by lower Total Revenue and Grants.

1.2 REVENUE

Total Revenue and Grants

Total Revenue and Grants outcome for 2015 was K10,963.5 million. This was lower by K1,508.2 million or 12.1 per cent than the 2015 revised Budget estimate. Compared to the Original Budget, Total Revenue and Grants were lower by K2,963.9 million or 21.3 per cent (Table 2).

The shortfall in Total Revenue and Grants reflects mainly lower than anticipated receipts from Tax Revenues, Donor Grants and Non - Tax Revenues. Compared to 2014 outcome, receipts from Total Revenue and Grants were lower by K534.1 million or 4.6 per cent.

Table 2: Total Revenue and Grants (Kina, Million)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Tax Revenue	9,596.0	11,257.9	9,577.4	8,797.6
Non-Tax Revenue	900.9	1,065.6	1,290.4	1,126.8
Grants	867.5	1,396.1	1,396.1	819.5
Infrastructure Tax Credit	133.2	207.8	207.8	219.5
Total Revenue and Grants*	11,497.6	13,927.4	12,471.7	10,963.5

Source: Department of Treasury

Tax Revenue

Total Tax Revenue outcome for 2015 was K8,797.6 million. This was lower by K779.8 million or 8.1 per cent than the revised 2015 Budget estimate. This reflects lower than anticipated receipts from Taxes on Income and Profits, Domestic Taxes on Goods and Services and Taxes on International Trade. These tax heads also came lower than anticipated by K2,460.3 million compared to the Original Budget estimate. Compared to 2014 outcome, Tax Revenue was lower by K798.4 million. Refer to Table 3 below.

Table 3: Tax Revenue (Kina, Million)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Tax on Income & Profits	7,107.3	8,352.4	6,839.8	6,216.0
Dom. Taxes on G&S	1,690.4	2,043.4	1,830.1	1,723.4
Taxes on International Trade	798.3	862.1	907.6	858.2
Tax Revenue	9,596.0	11,257.9	9,577.4	8,797.6

Source: Department of Treasury

Taxes on Income and Profits

Taxes on Income and Profits for 2015 were lower by K623.8 million or 9.1 per cent from the 2015 Revised Budget estimate (Table 4). This is reflective of weaker sales activity, lower profits and decline in employment for some of the businesses. Key businesses in the mining sector, for example the OK Tedi and Porgera Mines have shut down operations temporarily due to the effects of the El Niño. Businesses have also undertaken cost cutting measures to mitigate the impacts of the falling commodity prices while some have restructured their operations in line with developments in the domestic economy.

These developments have contributed to lower than anticipated receipts in Company Tax, Personal Income Tax and Mining and Petroleum Tax. Company Tax and Personal Income Tax were lower by K247.7 million and K241.3 million respectively while Mining and Petroleum Tax was lower by K104.6 million. Dividend Withholding Tax and Gaming Tax were also low by K47.1 million and K7.8 million, respectively.

Table 4: Taxes on Income and Profits (Kina, Million)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Personal Income Tax	3,195.1	3,303.1	3,278.4	3,037.1
Company Tax	2,522.6	2,746.1	2,622.5	2,374.8
Dividend Withholding Tax	186.1	238.7	216.0	168.9
Mining and Petroleum Tax	794.2	1,749.2	300.0	195.4
Interest Withholding Tax	42.9	38.9	52.7	66.0
Other Direct	208.5	128.3	200.3	211.7
Gaming Tax	158.1	148.1	169.9	162.1
Tax on Income & Profits	7,107.3	8,352.4	6,839.8	6,216.0

Source: Department of Treasury

Compared to the 2015 Original Budget, Taxes on Income and Profits were lower by K2,136.4 million or 25.6 per cent reflective mainly of lower than anticipated Mining and Petroleum Tax receipts. Compared to 2014 outcome, Taxes on Income and Profits were lower by K891.3 million or 12.5 per cent.

Domestic Taxes on Goods and Services

Domestic Taxes on Goods and Services were lower by K106.7 million or 5.8 per cent than the 2015 revised Budget estimate. Lower than anticipated receipts from Excise Duty also contributed to the low outcome. This is partly due to a temporary shut-down of a key refinery in 2015. Goods and Services Tax (GST) turned out to be higher than anticipated due mainly to lower than anticipated refunds.

Collections from the ports and provinces turned out to be lower than anticipated. Compared to the Original Budget, the shortfall in Domestic Taxes on Goods and Services was K320.0 million.

Table 5: Domestic Taxes on Goods and Services (Kina, Million)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Excise Duty	638.6	663.8	656.2	503.3
Goods & Services Tax	1,042.0	1,366.8	1,158.2	1,214.0
Other Indirect	9.8	12.8	15.7	6.1
Dom. Taxes on Goods & Services	1,690.4	2,043.4	1,830.1	1,723.4

Source: Department of Treasury

Compared to 2014 outcome, Domestic Taxes on Goods and Services were higher by K33.0 million driven mainly by GST receipts from the ports.

Taxes on International Trade

Taxes on International Trade were lower by K49.4 million or 5.4 per cent compared to the 2015 Revised Budget. This is reflective of lower than anticipated receipts from Import Duty and to a lesser extent Import Excise. These weak outcomes have offset strong receipts from Export Duty. Import Duty and Import Excise were lower by K59.6 million and K4.7 million respectively while Export Duty was higher by K15.0 million driven by higher export volumes and favorable log prices.

Compared to the Original Budget estimate, Taxes on International Trade were lower by K4.0 million, reflective mainly of lower than anticipated receipts from Import Duty. Compared to 2014 outcome, Taxes on International Trade were higher by K60.0 million driven mainly by higher receipts from Import Excise and Export Duty.

Table 6: Taxes on International Trade (Kina, Million)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Import Duty	273.2	296.4	303.0	243.4
Export Duty	274.5	268.4	301.2	316.2
Excise Duty on Imports	250.6	297.3	303.3	298.7
Taxes on International Trade	798.3	862.1	907.6	858.2

Source: Department of Treasury

Non -Tax Revenue

Total Non-Tax Revenue outcome for 2015 was K1,126.8 million, lower by K163.6 million or 12.7 per cent from the revised Budget estimate. This is reflective of low dividend receipts from SOE's by K133.6 million and low fees and charges, down by K26.0 million.

Of the dividends earmarked for the 2015 Budget and the Supplementary Budget, National Petroleum Company (NPCP) paid a total of K451.4 million, Independent Public Business Corporation (IPBC) K320.0 million, National Fishery Authority (NFA) K75.0 million, Motor Vehicle Insurance Limited (MVIL) K50.0 million and National Gaming Control Board (NGCB) K10.0 million. Petromin Holdings paid a share of interest of K5.0 million.

Bank of Papua New Guinea (BPNG) paid a total of K90.0 million in 2016 for 2015 dividend payments likewise National Gaming Board paid its second instalment of K10.0 million in 2016 for 2015 dividend payments.

Table 7: Non-Tax Revenue (Kina, Million)

	2014 Outcome	2015 Original Budget	2015 Revised Budget	2015 Outcome
Property Income	665.8	778.5	1,045.0	911.4
Dividends	152.0	80.0	590.0	455.0
Mining & Petroleum Dividends	513.8	698.5	455.0	456.4
Interest & Fees from Lending	0.00	4.00	4.00	0.1
Other Non-Tax Revenue	235.0	283.1	241.4	215.4
Injection from Trust	0.00	0.00	0.00	0.00
Asset Sales	0.00	0.00	0.00	0.00
Non-Tax Revenue	900.9	1,065.6	1,290.4	1,126.8

Source: Department of Treasury

Compared to the 2015 Original Budget and the 2014 outcome, Non-Tax Revenue were higher by K61.2 million and K226.0 million respectively.

Grants and the Infrastructure Tax Credit

Project Grants outcome for 2015 was K819.5 million, K576.6 million lower than the revised 2015 Budget and Original Budget estimates of K1,396.1 million. Compared against the estimates, Infrastructure Tax Credit was higher by K11.7 million.

Compared to the 2014 outcome, Donor Grants turned out be lower by K48.0 million while the ITC was higher by K86.3 million.

1.3 EXPENDITURE AND NET LENDING

Total Expenditure and Net Lending in 2015 was K13,496.1 million. Compared to the 2014 expenditure outcome of K14,489.8 million, Total Expenditure and Net Lending was K993.7 million or 6.9 per cent lower. This has resulted from a fall in commodity prices and revenue short fall which has resulted in expenditure reductions in the 2015 Supplementary Budget. In 2015 the Government has maintained supporting its priorities and key MTDP enablers including: expanding Tuition Fee Free Education, Free Primary Health care, improvements in the Law and Order and Infrastructure sectors, as well as the successful hosting of the 2015 Pacific Games.

However, this outcome was K2,703.0 million or 16.7 per cent lower than the Original 2015 Budget estimate, reflecting lower expenditure reported from Project Support Grants which were K576.6 million below estimates, lower Concessional Loan drawdowns, and lower domestic-funded expenditure offsetting higher than budgeted expenditure through the ITC scheme.

Total Expenditure and Net Lending was K1,326.5 million or 8.9 per cent lower than the 2015 Revised Budget estimate of K14,822.6 million. This shortfall primarily reflects lower than anticipated spending from National Departments, Statutory Authorities, Donor Grants and Concessional Loans, offsetting overspending by Provincial Governments and the Autonomous Bougainville Government.

Table 8: Expenditure by Funding Source 2014-15 (Kina Millions)

Source of Funding	2014 Actuals	2015 Original	2015 Revised	2015 Outcome
Domestic Funding	13,158.0	13,708.8	12,332.4	11,749.8
Project Support Grants	867.5	1,396.1	1,396.1	819.5
Infrastructure Tax Credit Scheme	133.2	207.8	207.8	219.5
Concessional Loans	610.1	886.3	886.3	707.3
Savings*	-279.0			
Grand Total	14,489.8	16,199.1	14,822.6	13,496.1

Source: Department of Treasury

*Savings in the 2014 Outcome refer to savings from Trust Accounts

Total Expenditure from Government of Papua New Guinea (GoPNG) Domestic funds in 2015 was K11,749.8 million. Compared to the 2014 outcome of K13,158.0 million this is a decrease of K1,408.2 million or 10.7 per cent. The significant reduction of expenditure is a reflection of the fall in revenues as a result of the decline in the global commodity prices. Despite falling revenue, the Government has maintained its commitment under the Alotau Accord by investing in the key MTDP enablers.

For Domestic Funds under the Operational component total expenditure was K8,406.1 million, a reduction of K807.6 million relative to the 2015 Original Budget of K9,213.7 million. Low expenditure reflects the low revenue whilst Government prioritised to meet salaries, Tuition Fee Free Education and debt repayment.

Total Capital Investment expenditure in 2015 was K5,090.1 million. This includes Government direct financing on capital investment projects, project support grants from donor agencies, spending on projects facilitated by the Tax Credit Scheme (ITC) - offset by reductions in Mining and Petroleum Taxes, as well as drawdowns on Concessional Loans. Compared to the 2014 Outcome of K5,838.0 million this is a decrease of K747.8 million. This was due to a K1,162.4 million decrease of expenditure under Domestic Funds from K4,506.2 million to K3,343.8 million, an increase in ITC from K133.2 million to K219.5 million, an increase of Concessional Loan drawdowns from K610.1 million to K707.3 million and a decrease of Project Support Grants from K867.5 million to K819.5 million. Note that an additional K70.2 million were reported by Development Partners as Actual Grant expenditure in 2015 but could not be included in this outcome, as those projects were not originally included in the 2015 Budget.

The reduction in Capital Investment expenditure from 2014 to 2015 reflects the supplementary budget cuts as a result of the sharp fall in commodity prices and consequent reduction in revenue. The Supplementary Budget adjustments led to an overall reduction of K771.6 million from the Original Budget of K4,495.2 million to the Revised Budget of K3,723.8 million. The reductions were located within areas that would minimise disruptions to well performing, ongoing projects in critical development priority areas.

Actual expenditure within Domestic Funds in the Capital Investment component was K3,343.8 million, a K1,151.4 million reduction against the Original Budget and a K389.0 million reduction against the Revised Budget. The reduction in actual expenditure relative to the Revised Budget stems from a significant float of 2015 expenditure into 2016 that was not captured at the time of writing this report.

Actual expenditure of K707.3 million through concessional loans was K179.0 million lower than the Original Budget of K886.3 million. As in previous years, delayed project implementation led to actual drawdowns below the original projections. However, relative to previous years, this was a high drawdown rate and indicates improvements in project implementation. Project Support Grant expenditure of K819.5 million was K576.6 million lower than the Original Budget estimate of K1,396.1 million. The lower reported figure is due to some outstanding reports from Development Partners, delayed project implementation due to strict requirements for monitoring and reporting before funds are disbursed, and the issues highlighted above on projects that were implemented but not originally included in the 2015 Budget. However, due to a newly introduced reporting process, the reporting of actual expenditure of grants is more accurate and detailed than in previous years.

Despite significant challenges to Government revenues, major projects were significantly progressed or completed including the infrastructure for the successful hosting of the 2015 Pacific Games, the District Health and Education Infrastructure Programmes, the Land & Housing Program and major priority roads across the country. For further information on the status of major investment projects please refer to Appendix 3 in this document and the National Government Critical Activity Matrix Report.

Against the 2014 Outcome, actual expenditure of Domestic funds in 2015 decreased significantly for National Departments by K927.1 million, Commercial & Statutory Authorities by K529.1 million and Provincial Governments by K75.1 million. Only ABG saw a slight increase of K1.5 million when compared against 2014 outcomes. Refer to Table 9 below.

Actual expenditure of domestic funds was significantly below the 2015 Original Budget for National Departments by K1,827.2 million and Commercial & Statutory Authorities by K134.8 million but largely above for Provincial Governments by K115.0 million. This was mainly attributed to the expenditure reductions by K1,376.9 million in the 2015 Supplementary Budget.

When compared to the 2015 Revised Budget estimate of K12,332.4 million, total domestic funding expenditure came in lower by K582.6 million or 4.7 per cent. The shortfall primarily reflects lower spending from National Departments, Statutory Authorities and Interest Payments from borrowing, offsetting over expenditures from Provincial Governments and the Autonomous Bougainville Government. The lower than anticipated expenditure under Domestic Funding also reflected prioritisation by the Government to meet salaries, Tuition Fee Free Education subsidies and debt repayments in the face of falling revenues.

The outcome for Expenditure by agency type is shown in Table 9 below.

Table 9: Expenditure by Agency Type 2014-15 (Kina Millions)

Source of Funding	2014 Actuals	2015 Original	2015 Revised	2015 outcome
National Departments	7,264.7	8,164.8	6,920.6	6,337.6
Provincial Governments	3,512.8	3,322.6	3,335.8	3,437.7
Autonomous Bougainville Government	230.8	289.0	215.6	232.3
Commercial & Statutory Authorities	1,196.6	803.3	730.3	667.5
Interest Payments	953.1	1,130.1	1,130.1	1,074.7
Infrastructure Tax Credit Scheme	133.2	207.8	207.8	219.5
Concessional Loans	610.1	886.3	886.3	707.3
Donor Grants	867.5	1,396.1	1,396.1	819.5
Savings*	-279.0	-	-	-
Grand Total	14,489.8	16,199.1	14,822.6	13,496.1

Source: Department of Treasury

*Savings in the 2014 Outcome refer to savings from Trust Accounts

Total Domestic Funding expenditure for National Departments in 2015 totalled K6,377.6 million. This was K927.1 million or 12.8 per cent below the 2014 Outcome, K1,827.2 million or 22.4 per cent below 2015 Original and K583.0 million or 8.4 per cent under the Revised Budget. The under expenditures against the Revised Budget were mainly attributed to underspending on Goods and Services by K768.8 million, offsetting overspends in Personnel Emoluments by K76.8 million.

In 2015, total expenditure for Provincial Governments was K3,437.7 million. This was K75.1 million or 2.1 per cent below the 2014 Outcome, but K101.9 million or 3.1 per cent and K115.0 million or 3.5 per cent above the 2015 Original and Revised Budgets, respectively. The overspending against the Original and Revised Budgets are mainly attributed to overspend in Personnel Emoluments by K101.8 million.

The large overspends by Provinces in Personnel Emoluments again reflects the ongoing trend among the Provincial Governments to overspend on salaries paid through the National Alesco payroll system.

Total expenditure of the Autonomous Bougainville Government (ABG) was K232.3 million. Compared to the 2014 Outcome, expense for ABG increased by K1.5 million or 0.6 per cent reflective of increased funding for Goods and Services. Against the 2015 Original Budget, ABG underspent by K56.7 million or 19.6 per cent, due to underspending on Goods and Services.

The 2015 Outcome for Commercial Statutory Authorities (CSA) was K667.5 million. This was K529.1 million or 44.2 per cent less than the 2014 Outcome and a K134.9 million or 16.8 per cent underspend against their 2015 Original Budget for Domestic Funds.

Against the Revised Budget, Commercial Statutory Authorities underspent by K62.8 million or 8.6 per cent, mainly reflecting underspends in PE by K22.8 million.

Total Interest Payments and Fees in 2015 was K1,074.7 million this is K121.6 million or 12.8 per cent higher than the 2014 Outcome, primarily as a result of the sharp increase in the level of domestic debt. Compared with both the Original and Revised Budget estimates, Total Interest Payments and Fees in 2015 were K55.4 million or 4.9 per cent lower due mainly to lower than expected issuance discount associated with a decrease in yields over the year.

**Table 10: GoPNG Domestic Funding by Economic Item and Agency Type 2014-15
(Kina Millions) [Excluding Debt Service Costs, Donor Grants, ITC, and
Concessional Loans]**

Source of Funding	2014 Outcome	2015 Original	2015 Revised	2015 Outcome
Goods & Services	8,508.0	8,644.3	7,509.9	6,741.1
National Departments	5,239.2	5,953.6	4,863.7	4,203.8
Provincial Government	2,211.8	2,018.2	2,010.5	2,024.1
ABG	167.3	189.0	136.5	143.9
Statutory & Commercial Authority	889.7	483.6	409.2	369.3
Personal Emoluments	3,696.9	3,934.3	3,782.4	3,934.0
National Departments	2,025.5	2,211.2	2,056.9	2,133.8
Provincial Government	1,301.0	1,304.5	1,325.3	1,413.6
ABG	63.5	100.0	79.1	88.4
Statutory & Commercial Authority	306.9	318.7	321.1	298.2
Grand Total	12,204.9	12,578.7	11,202.3	10,675.1

Source: Department of Treasury

Table 10 above summarises the Domestic Funds by Economic Item type for the three different sector aggregates; National Government Departments, Commercial and Statutory Authorities, and Provincial Governments. Details by individual agency and entity are provided in Part 2.

Against the 2015 Original Budget estimates, Goods and Services were underspent by K1,903.2 million or 22.0 per cent. This also represents an underspend against revised appropriations of K768.8 million. As with previous years, there continues to be concerns with reduced expenditure against appropriations. In 2015 it was driven by reduced expenditure on goods and services by National Departments, and Provincial Government.

Against the Revised Budget of K3,782.4 million for PE, there was an over expenditure of K151.6 million or 4.0 per cent. This is due to overspends by both National Departments and Provincial Governments offsetting underspends by Commercial Statutory Authorities.

Further data on expenditure on Goods and Services and PE for all Agencies by sectors is in Part 2 of this document.

1.4 FINANCING

The Final Budget Outcome for the 2015 Budget deficit was K2,532.6 million, which is about 5.0 per cent of GDP. This was financed by a combination of both domestic and external sources of funding.

External Financing

In 2015, the total external drawdowns was only K707.3 million, which is K279.5 million lower than the 2015 Original Budget estimate of K986.8 million or 28.3 per cent of original budget. The lower than expected outcome is a result of slow drawdown of some project loans during the year. The external financing largely consisted of concessional loans.

Table 11: External Borrowing and Principal Repayments 2014 - 2015 (Kina, Millions)

	2014 Outcome	2015 Original	2015 Revised	2015 Outcome
New External Borrowing	610.1	986.8	886.3	707.3
Concessional Financing	610.1	986.8	886.3	707.3
Commercial Financing	0	0.0	0.0	0.0
Exceptional Financing	0	0.0	0.0	0.0
Repayment of Principal	188.3	175.8	185.0	186.3
Net External Borrowing	421.8	811.0	701.3	521.0

Source: Department of Treasury

Total actual external loan amortisation was K186.3 million, an increase of K10.5 million or about 6.0 per cent compared to the Original Budget figure of K175.8 million. The increase in amortisation is attributed to the depreciation of the Kina against major trading currencies, particularly against the US Dollar and Euro resulting in an overall net external financing of K521.0 million.

Domestic Financing

The domestic borrowing for 2015 totalled K10,970.2 million comprising of K9,473.8 million Treasury Bills and K1,496.4 million Inscribed Stocks issuances; an overall increase of K3,390.4 million from the Original Budget estimate of K7,579.8 million or 44.7 per cent increase.

The substantial increase in domestic debt was largely driven by two factors; (i) lower than projected revenues as a result of dramatic decline in major export commodity prices and; (ii) increased demand for shorter termed debt instruments.

Additional Treasury Bills were issued to cover the fall in projected revenue to finance the Government's priority expenditures, the non-sale of NPCP shares and to refinance/rollover the Treasury Bills issued earlier in the first half of 2015 as a result of increased demand for shorter-term debt instruments.

Table 12: Domestic Borrowing and Principal Repayments 2014 - 2015 (Kina, Millions)

	2014 Outcome	2015 Original	2015 Revised	2015 Outcome
New Domestic Borrowing	8,704.3	7,579.8	11,103.8	10,970.2
Treasury Bills Financing	6,784.3	6,379.8	9,674.4	9,473.8
Inscribed Stocks Financing	1,920.0	1,200.0	1,429.4	1,496.4
Repayment of Principal	5,721.1	8,618.6	9,119.0	8,889.3
Treasury Bills Maturities	5,364.4	8,127.5	8,627.9	8,398.3
Inscribed Stocks Maturities	356.7	491.1	491.1	491.1
Net Domestic Borrowing	2,983.2	-1,038.8	1,984.8	2,080.8

Source: Department of Treasury

Actual total domestic debt amortisation in 2015 was K8,889.3 million, which comprised of K8,398.3 million in Treasury Bills and K491.1 million in Inscribed Stock; an overall increase of 3.1 per cent from Original Budget estimate. The increase is attributed to the increased issuance of shorter term Treasury Bills in the first half of 2015 which consequently matured in the second half of the year. This resulted in a Net Domestic Financing of K2,080.8 million for 2015.

Table 13: Summary of Net Borrowings 2015 (Kina, Millions)

	2015 Outcome
FINANCING	
Net Domestic Borrowing	2,080.8
Net Foreign Borrowing	521.0
Total Net Borrowing	2,601.8
Deficit	-2,532.6
Change in Cash Balances (Cash on hand used)	-69.2

Source: Department of Treasury and Department of Finance

Debt Service

Total Debt Service comprises repayments of principals, interests and other fees and charges. In 2015, repayment of principal totalled K9,075.6 million, comprising of K186.3 million external amortisation and K8,889.3 million in domestic amortisation.

Total interest and fees paid in 2015 was K1,074.7 million; K121.6 million higher than the 2014 Outcome of K953.1 million. This represents an increase of 12.8 per cent in total financing costs in 2015.

Table 14: Interest and Fees (Kina, Millions)

	2014 Outcome	2015 Outcome
Domestic		
Interest and other fees paid	666.5	1,020.5
<i>Adjustments:</i>		
Interest accrued on issuance ¹	-37.9	-31.1
Net discount/premium on issuance ²	211.8	1.5
Total Domestic	840.4	991.0
External		
Interest	92.7	76.1
External Borrowing related charges	20.1	7.6
Total External	112.8	83.8
Total Interest and Charges	953.1	1,074.7

Source: Department of Treasury

1. Inscribed Stock is a bond instrument that pays semi-annual coupons. Investors who purchase Inscribed Stock are entitled to receive a full coupon on the next coupon date, despite not holding the bond for the full 6 month coupon period. In recognition of this, an element of the proceeds received on issuance is for the interest that has accrued on the bond up to the date of issuance. The proceeds for accrued interest are treated as an interest offset to reflect the true interest cost on the bond.
2. The difference between the proceeds received on issuance and the bond's face value plus accrued interest.

1.5 PUBLIC DEBT

The level of Total Public Debt at the end of 2015 stood at K17,966.9 million or 35.2 per cent of GDP. This is a K2,601.8 million or 16.9 per cent increase in debt level from 2014 to 2015.

The final outcome of the 2015 Total Public Debt was K3,706.3 million higher than 2015 Original Budget estimate of K14,260.6 million, and K251.3 million above the 2015 Revised estimate of K17,715.6 million.

In the domestic portfolio, total debt level was K13,908.7 million at the end of 2015; That is K2,080.8 million above the 2014 level of K11,827.9 million and K4,179.4 million higher than Original Budget estimate of K9,729.3 million. Compared to the revised estimates, it is K45.2 million higher.

This increase in domestic debt levels was mainly due to higher than anticipated Treasury Bills issuance to finance the 2015 budget deficit.

External Debt increased to K4,058.1 million from 2014 debt level of K3,537.2 million. This was due to an increase in net external borrowings for the year less some exchange rate gains.

Table 15: Public Debt 2014 - 2015 (Kina, Millions)

	2014 Actual	2015 Budget	2015 Revised	2015 Outcome
Domestic	11,827.9	9,729.3	13,863.5	13,908.7
Treasury Bills	5,620.6	2,816.5	6,667.2	6,696.1
Inscribed Stock	6,207.3	6,912.8	7,196.3	7,212.6
Other Domestic Debt	0.0		0.0	0.0
<i>Domestic Debt as a % of GDP</i>	<i>27.3%</i>	<i>19.0%</i>	<i>27.2%</i>	<i>27.3%</i>
External	3,537.2	4,531.3	3,852.1	4,058.1
International Agencies	3,537.2	4,531.3	3,852.1	4,058.1
Commercial Loans	0.0	0.0	0.0	0.0
Other Loans	0.0	0.0	0.0	0.0
<i>External Debt as a % of GDP</i>	<i>8.2%</i>	<i>8.8%</i>	<i>7.5%</i>	<i>8.0%</i>
Total Public Debt Outstanding	15,365.1	14,260.6	17,715.6	17,966.9
<i>As % of GDP</i>	<i>35.5%</i>	<i>27.8%</i>	<i>34.7%</i>	<i>35.2%</i>

Source: Department of Treasury

1.6 SUPERANNUATION

In accordance with Section 76 of the *Superannuation (General Provision) Act 2000*, the State is obliged to contribute 8.4 per cent of the base salary of each contributing employee as its employer superannuation contribution to Nambawan Super Limited (NSL). The Department of Treasury makes these payments to NSL for the employees of the public services on behalf of the State.

The State's superannuation contribution has been split into two components, the automation and the exit payments. The two appropriations have separate line items in the Budget under Miscellaneous Vote 207.

Automation Payments

Since April 2012, the Government has automated its employer superannuation contribution. The automation process transfers superannuation contributions electronically through the government payroll systems to NSL on a fortnightly basis. The Automation Process remits the State share superannuation contributions allocated in a fiscal year while its superannuation liabilities (mostly exit reimbursements) are paid manually.

In 2015, the Government remitted a total of K185.4 million through the automation process which was paid directly to NSL's nominated Account. The State has appropriated K182.0 million for the automation in 2016.

Comparatively, the automated process now ensures that the State's employer superannuation contribution is honoured fortnightly, which has significantly improved the financial certainty for both public servants and NSL, and reduced related financial and economic costs.

Exit Payments

Treasury also appropriates money annually to make exit payments to members who are owed payments under the previous (unfunded) benefit schemes. This year's budget for the exit payments is K18.0 million. The amount sought through the Budget for the exit payment was reduced and will be insufficient to pay the 2016 exit payments and 2015 arrears.

The original appropriation was significantly reduced during 2015 Supplementary Budget as the Government adjusted the budget in line with falling revenue projections. Hence, there was insufficient funds to reimburse exit payments of K135.6 million owed to NSL which covered periods from November 2014 to December 2015.

The Department of Treasury is considering the exit arrears as a priority payment and is taking proactive measures to address this issue in 2016.

1.7 TRUST ACCOUNTS

Since 2005, a total of K9,532.7 million has been appropriated and deposited into the Budget Funded Trust Accounts for the implementation of expenditure programs. The Trust Accounts have largely been funded from additional mineral revenue in supplementary budgets and from annual budgets. The purpose of holding funds in trusts is to give time to agencies to properly plan and implement projects.

Table 16 shows a summary of the movement of funds in and out of Budget Funded Trust Accounts from 2005 to 2015.

Table 16: Source of Funds for Budget Funded Trust Accounts: 2005 – 2015

Year	Deposits from Supplementary Budget & Additional Priority Expenditure	Deposits from Annual Budgets & Interest	Spending from Trust Accounts	Net Savings (Deposits less Spending)
2005	400.0	-	-	400.0
2006	568.4	-	-	568.4
2007	1,283.0	-	76.0	1,207.0
2008	1,501.4	36.5	480.5	1,057.4
2009	-	627.2	2,365.9	-1,738.7
2010	-	887.2	818.3	68.9
2011	628.5	598.2	1,426.3	-199.6
2012	398.0	428.0	1,095.0	-269.0
2013	247.6	450.0	537.1	160.5
2014	250.0	209.2	827.9	-368.7
2015	-	1,019.5	1,345.5	-326.0
Total (2005- 2015)	5,276.9	4,255.8	8,972.5	560.2

Source: Department of Treasury and Department of Finance

*Deposits reported against year appropriated, spending reported by calendar year.

The opening balance for Budget Trust Accounts at 1 January 2015 was K398.3 million. Total receipts for the period 1 January to 31 December 2015 were largely from deposits from the 2014 Supplementary and 2015 Budgets of K1,152.2 million, and K1,253.5 million in total. The closing balance of Budget Funded Trust Accounts as at 31 December 2015 was K306.5 million. Appendix 1 lists these Trust Accounts.

A total of K1,205.0 million was appropriated for Trust Accounts in the 2015 Budget. However, this was revised down to K977.1 million.

Table 17 shows the appropriations for these Trust Accounts and the amounts transferred.

Table 17: Appropriations for Trust Accounts 2014-2015 (Kina, Millions)

Expenditure Programs	Appropriation for Trust Account	Revised Appropriation for Trust Accounts	Payments into Trust Account
2014 Supplementary Budget			
2015 Pacific Games	250.0	250.0	250.0
2015 Budget			
2015 Pacific Games	360.0	270.0	300.0
Infrastructure Development Grant (UBSA)	120.0	85.0	84.5
Special Interventions Program (ABG)	70.0	40.0	40.0
High Impact Projects (UBSA)	50.0	0.0	0.0
Tuition Fee Free Education	605.0	582.1	595.0
2015 TOTAL	1,205.0	977.1	1,019.5

Source: Department of Finance

*Payments into Trust Account reported against year appropriated.

Following is a summary of expenditure for Budget Funded Trust Accounts for the period 1st January – 31st December 2015 where more than K5.0 million was expended. Appendix 1 shows the movements in these Budget Funded Trust Accounts for the period 1st January – 31st December 2015.

- **K9.0 million was spent from the Central Malalaua Highway Account** for funds remitted to WPA.
- **K12.4 million was spent from the Rehabilitation of Houses for Police Trust Account** for the police housing projects around the country.
- **K8.8 million was spent from the District Service Improvement Program Trust Account** for implementation of the District Services Improvement Program around the 89 districts of PNG during this period.
- **K5.2 million was spent from the Madang Marine Park Development Trust** during this period in relation to the Pacific Marine Industrial Zone project.
- **K93.9 million was spent from the PNG-LNG Infrastructure Development Grant** during this period in relation to PNG LNG Infrastructure development.
- **K539.4 million was spent from the Tuition Fee Free Education Trust Account** for the paying of the school subsidies nationwide.

- **K440.0 million was spent from the 2015 Pacific Games Trust Account** for the 2015 Pacific Games Infrastructure development in Port Moresby.
- **K104.8 million was spent from the ABG Restoration and Development Grant Trust** during this period in relation to impact projects associated with the ABG Restoration and Development program in the Autonomous Region of Bougainville.
- **K15.1 million was spent from the Trade Skills Scholarships Trust** during this period in relation to the Trade Skills Scholarship program.
- **K109.4 million was spent from the ABG Special Intervention Fund Trust Account** during this period.

District Service Improvement program (DSIP) Trust Accounts

Since 2013, all districts have been funded their DSIP directly through the Budget to their District Treasury Operating Accounts.

Prior to this, from 2008 until the 2012 Budget, a total of K1,789.0 million was appropriated for the DSIP. During that period DSIP appropriations were paid into 89 DSIP Trust Accounts.

As at 31st December 2015, the combined balance of the 89 District subsidiary bank accounts still held at BSP was K18.9 million. The total DSIP balance reported reflects the amounts held in the subsidiary trust accounts.

Appendix 2 shows the movements of funds for the period 1st January to 31st December 2015 for each of the 89 DSIP subsidiary Bank Accounts.

TABLE A : CENTRAL GOVERNMENT REVENUE**Kina, Millions**

	2014 Outcome	2015 Original	2015 Revised	2015 Outcome
TAX REVENUE	9,596.0	11,257.9	9,577.4	8,797.6
TAX ON INCOME AND PROFITS	7,107.3	8,352.4	6,839.8	6,216.0
Personal Income Tax	3,195.1	3,303.1	3,278.4	3,037.1
Company Tax	2,522.6	2,746.1	2,622.5	2,374.8
Dividend Withholding Tax	186.1	238.7	216.0	168.9
Mining and Petroleum Taxes	794.2	1,749.2	300.0	195.4
Interest Withholding Tax	42.9	38.9	52.7	66.0
Gaming Tax	158.1	148.1	169.9	162.1
Other: Direct	208.5	128.3	200.3	211.7
DOM. TAXES ON GOODS AND SERVICES	1,690.4	2,043.4	1,830.1	1,723.4
Excise	638.6	663.8	656.2	503.3
GST	1,042.0	1,366.8	1,158.2	1,214.0
Other: Indirect	9.8	12.8	15.7	6.1
TAXES ON INTERNATIONAL TRADE	798.3	862.1	907.6	858.2
Import Duty	273.2	296.4	303.0	243.4
Export Duty	274.5	268.4	301.2	316.2
Excise duties on Imports	250.6	297.3	303.3	298.7
NON-TAX REVENUE	900.9	1,065.6	1,290.4	1,126.8
PROPERTY INCOME	665.8	778.5	1,045.0	911.4
Dividends	152.0	80.0	590.0	455.0
Mining and Petroleum Dividends	513.8	698.5	455.0	456.4
INTEREST AND FEES FROM LENDING	0.0	4.0	4.0	0.1
OTHER NON TAX REVENUE	235.1	283.1	241.4	215.4
ASSETS SALES	0.0	0.0	0.0	0.0
INJECTIONS FROM TRUST ACCOUNTS	0.0	0.0	0.0	0.0
TOTAL REVENUE	10,496.9	12,323.5	10,867.8	9,924.5
As % of GDP	24.3%	24.2%	21.3%	19.5%
INFRASTRUCTURE TAX CREDITS	133.2	207.8	207.8	219.5
GRANTS	867.5	1,396.1	1,396.1	819.5
Budgetary Support	0.0	0.0	0.0	0.0
Project Grants	867.5	1,396.1	1,396.1	819.5
TOTAL REVENUE AND GRANTS	11,497.6	13,927.4	12,471.7	10,963.5
As % of GDP	26.6%	27.3%	24.4%	21.5%
PRINCIPAL RECEIPTS FROM LENDING	0.0	4.0	4.0	2.8
GROSS BORROWING	9,314.4	8,566.6	11,603.8	11,677.4
ASSET SALES	0.0	0.0	0.0	0.0
TOTAL RECEIPTS	20,812.0	22,498.0	24,079.5	22,643.7
As % of GDP	48.1%	44.1%	47.2%	44.4%

Source: Department of Treasury

TABLE B: CENTRAL GOVERNMENT EXPENDITURE
Kina, Millions

	2014 Outcome	2015 Original	2015 Revised	2015 Outcome
National Departments	7,264.7	8,164.8	6,920.6	6,337.6
Personnel Emoluments	2,025.5	2,211.2	2,056.9	2,133.8
Goods & Services	1,589.6	1,916.5	1,817.7	1,511.6
Utilities, Rentals and Property Costs	601.0	812.1	663.0	639.2
Grants Subsidies and Transfers	1,439.9	1,491.1	1,115.6	1,028.8
Acquisition of Existing Assets	48.3	18.4	12.2	11.2
Capital Formation	1,560.5	1,715.5	1,255.2	1,012.8
Other (write offs and depreciations)	0.0	0.0	0.0	0.2
Provincial Governments	3,512.8	3,322.6	3,335.8	3,437.7
Personnel Emoluments	1,301.0	1,304.5	1,325.3	1,413.6
Goods & Services	930.2	83.5	58.5	58.5
Grants Subsidies and Transfers	1,166.5	1,905.2	1,912.5	1,926.1
Utilities, Rentals and Property Costs	2.4	0.0	0.0	0.0
Capital Formation	112.7	29.5	39.5	39.5
Other	0.0	0.0	0.0	0.0
Autonomous Bougainville Government	230.8	289.0	215.6	232.3
Personnel Emoluments	63.5	100.0	79.1	88.4
Goods & Services	0.0	0.0	0.0	0.0
Grants Subsidies and Transfers	167.3	189.0	136.5	143.9
Capital Formation	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Commercial & Statutory Authorities	1,196.7	802.4	730.3	667.5
Personnel Emoluments	306.9	318.7	321.1	298.2
Goods & Services	248.1	171.1	134.8	114.5
Utilities, Rentals and Property Costs	39.2	47.4	46.4	40.7
Grants Subsidies and Transfers	143.0	40.4	36.3	34.2
Acquisition of Existing Assets	0.0	2.0	2.0	2.0
Capital Formation	459.4	222.6	189.7	177.8
Interest Payments	953.1	1,130.1	1,130.1	1,074.7
Domestic Interest Payments	840.4	1,044.1	1,044.1	991.0
Foreign Interest Payments	112.7	86.0	86.0	83.8
Infrastructure Tax Credits	133.2	207.8	207.8	219.5
Concessional Loans	610.1	886.3	886.3	707.3
Grants	867.5	1,396.1	1,396.1	819.5
Savings from Trust Accounts	-279.0			
Total Expenditure and Net Lending	14,489.8	16,199.1	14,822.6	13,496.1
As % of GDP	33.5%	31.7%	29.1%	26.4%
AMORTISATION	5,909.4	8,794.4	9,304.0	9,075.6
Domestic	5,721.1	8,618.6	9,119.0	8,889.3
External	188.3	175.8	185.0	186.3
Loan Repayments	0.0	4.0	4.0	2.8
Total Payments	20,399.2	24,997.5	24,130.6	22,574.5
As % of GDP	47.1%	49.0%	47.3%	44.2%

Source: Department of Treasury

TABLE C: CENTRAL GOVERNMENT FINANCING
Kina, Millions

	2014 Outcome	2015 Original	2015 Revised	2015 Outcome
TOTAL REVENUE AND GRANTS	11,497.6	13,927.4	12,471.7	10,963.5
TOTAL EXPENDITURE AND NET LENDING	14,489.8	16,199.1	14,822.6	13,496.1
DEFICIT (-) / SURPLUS (+)	-2,992.2	-2,271.7	-2,350.8	-2,532.6
As % of GDP	-6.9%	-4.5%	-4.6%	-5.0%
NET EXTERNAL FINANCING	421.8	811.0	701.3	521.0
CONCESSIONAL FINANCING	421.8	853.4	746.6	567.7
New Borrowing	610.1	986.8	886.3	707.3
Less Amortisation	-188.3	-133.4	-139.7	-139.6
COMMERCIAL FINANCING	0.0	0.0	0.0	0.0
New Borrowing	0.0	0.0	0.0	0.0
Less Amortisation	0.0	0.0	0.0	0.0
EXCEPTIONAL FINANCING	0.0	-42.4	-45.3	-46.7
New Borrowing	0.0	0.0	0.0	0.0
Less Amortisation	0.0	-42.4	-45.3	-46.7
NET DOMESTIC FINANCING	2,983.1	1,461.2	1,649.5	2,011.7
NET DOMESTIC MARKET BORROWING	2,983.1	-1,038.8	1,984.8	2,080.8
New Borrowing	8,704.3	7,579.8	11,103.8	10,970.1
Less Amortisation	-5,721.1	-8,618.6	-9,119.0	-8,889.3
OTHER DOMESTIC FINANCING	-173.6	0.0	-335.3	-69.2
Changes in Cash Balances	-173.6	0.0	-335.3	-69.2
ASSET SALES FINANCING	0.0	2,500.0	0.0	0.0
TOTAL FINANCING REQUIREMENT	2,992.2	2,272.2	2,350.8	2,528.2
As % of GDP	6.9%	4.5%	4.6%	5.0%
GROSS BORROWING	9,314.4	8,566.6	11,990.1	11,677.4
Concessional	610.1	986.8	886.3	707.3
Commercial	0.0	0.0	0.0	0.0
Exceptional	0.0	0.0	0.0	0.0
Domestic	8,704.3	7,579.8	11,103.8	10,970.1
GROSS AMORTISATION	5,909.4	8,794.4	9,304.0	9,075.6
Concessional	188.3	133.4	139.7	139.6
Commercial	0.0	0.0	0.0	0.0
Exceptional	0.0	42.4	45.3	46.7
Domestic	5,721.1	8,618.6	9,119.0	8,889.3

Source: Department of Treasury

PART 2

FINAL BUDGET OUTCOME BY AGENCY

2.1 INTRODUCTION

This section of the Final Budget Outcome summarises agencies' final expenditure for the 2015 financial year. As was the case in the 2014 Final Budget Outcome document, there is a focus on explaining budget expenditure from the viewpoint of an integrated budget. The budget documents of recent years have reported the Recurrent and Development Budgets as Operational and Capital Investment Expenditure components of an integrated/combined National Budget.

Expenditure is reported on a sectoral basis consistent with the 2015 Volume 1 Budget document. Data provided in this report is sourced from the Integrated Financial Management System (IFMS) which comes under the responsibility of the Department of Finance.

Part 2 of the 2015 FBO compares the 2015 expenditure outcome against the Revised Budget. The 'Variance' column in the tables below depict an agency's 'Revised Budget less its Expenditure/Outcome' at 31 December 2015. In addition, agency requests for additional funding or to transfer funds internally on a contingency basis are also shown in the tables provided. In some instances, one-off funding for agencies is allocated in Agency 207 (Treasury and Finance Miscellaneous) and is then transferred to the agency.

Section 3 (Secretary's Advance) and Section 4 of the Appropriation Act allows agencies to transfer funding when required for any critical unforeseen funding. These are also shown in the expenditure tables below. A summary of funding under the Secretary's Advance in 2015 is shown in Section 2.3 of this chapter. Section 3 and Section 4 Transfers can occur from one agency to another or from one budget item to another within an agency. These are also shown in the tables below.

Attachments A-C show Government expenditure incurred by the three types of Government funded agencies. These include (i) National Departments, (ii) Commercial Statutory Authorities and (iii) Provincial Governments. Attachment D provides Government expenditure data for Provinces according to the various types of Grants available.

The total revised 2015 Budget was K14,822.6 million. This is inclusive of K1,130.1 million for Interest Payments and does not factor in the allocation for Amortisation under Agency 299 (Debt Services).

2.2 Expenditure by Sectors

Table 18 shows Government of PNG (GoPNG) expenditures by sectors, excluding Donor Grants, Concessional Loans and ITC. The highest expenditure sector was Provincial Administrations with K3,669.95 million or 31.2 per cent followed by Administration Sector with K1,923.66 million or 16.4 per cent and Law and Justice Sector with K1,212.37 million or 10.3 per cent. Refer to Tables 19 to 29 for detailed expenditures.

Table 18 Expenditure by Sectors (Kina, Millions)

Budgeting Sectors	2015 Original	2015 Supp.	Sec 3	Sec 4	2015 FAA	2015 Outcome	Variance
Administration	2,157.08	-400.42	24.22	96.03	1,849.47	1,923.66	74.19
Community & Culture	77.46	-2.92	0.74	3.64	78.92	70.07	-8.85
Debt Services	1,130.10			0.0	1,130.10	1,074.70	-55.40
Economic and Agriculture	453.78	-92.06	0.80	18.07	379.42	359.05	-20.37
Education	1,402.78	-78.95	0.00	-287.66	1,025.67	977.36	-48.31
Health	1,104.57	-28.10	0.00	-23.11	1,053.37	694.80	-358.57
Law & Justice	1,348.78	-159.92	3.88	104.72	1,251.46	1,212.37	-39.09
Miscellaneous	1,196.01	-355.72	15.37	6.79	986.75	954.67	-32.08
Provinces	3,611.59	-31.40	0.10	9.15	3,551.43	3,669.95	118.52
Transport and Infrastructure	1,124.99	-225.63	1.50	-1.15	922.72	720.53	-202.18
Utilities	101.65	-1.76	3.21	0.00	103.09	92.99	-10.11
Grand Total	13,708.79	-1,376.88	49.81	-73.50	12,332.40	11,750.15	-582.25

Administration Sector

The Administration Sector had overall revised budget of K1,849.47 million or 15 per cent which was the second highest level of funding after Provincial Administrations. The 2015 outcome of K1,923.66 million was K74.19 million or 4.0 per cent above the revised allocation for this Sector. Refer to Table 19.

Miscellaneous

The Treasury and Finance (Miscellaneous) also known as Agency 207 holds funding for specific Government activities. The overall revised budget of K986.75 million is due to a reduction of K209.26 million from the Original appropriation of K1,196.01 million. The 2015 outcome of K954.67 million was K32.08 million or 3.3 per cent below the revised allocation for this Sector. Refer to Table 20.

Community and Culture Sector

The overall revised appropriation for the Community and Culture Sector from the GoPNG component in 2015 is K78.92 million or 0.6 per cent. The 2015 outcome of K70.07 million for this Sector was K8.85 million or 11.2 per cent under the revised allocation. Refer to Table 21.

Debt Services (Interest Payments)

Debt Services (Interest Payments) are held in Agency 299 for budgetary purposes. The 2015 outcome of K1,074.7 million for Interest Payments under the Operational component of the Budget was K55.4 million or 4.9 per cent below the revised allocation. Refer to Table 22.

Economic and Agriculture Sector

The 2015 outcome of K359.05 million for this Sector. This was K20.37 million or 5.4 per cent below the revised Budget of K379.42 million. Refer to Table 23.

Education Sector

The Education sector had an overall reduction of K377.11 million against its 2015 Original appropriation of K1,402.78 million under the GoPNG component. The 2015 outcome of

K977.36 million was K48.31 million or 4.7 per cent below the revised allocation of K1,025.67 million. Refer to Table 24.

Health Sector

The 2015 Outcome of K694.80 million in the Health sector in 2015 was K358.57 million or 34.0 per cent below the revised Budget of K1,053.37 million. This represents 3.1 per cent of GoPNG expenditure. Refer to Table 25.

Law and Order Sector

The Law and Order sector had an overall reduction of K97.31 million in comparison to its 2015 Original Budget of K1,348.78 million under the GoPNG component. The 2015 Outcome of K1,212.37 million was K39.09 million or 3.1 per cent below the revised allocation of K1,251.46 million. Refer to Table 26.

Provincial Administrations

As mentioned earlier, the Provincial sector had the highest funding level of K3,551.43 million in its 2015 Revised Budget. The 2015 Outcome of K3,669.95 million was K118.5 million or 3.3 per cent above the Revised Budget. Please refer to Table 27.

Transport Sector

The Transport sector had a Revised Budget of K922.72 million, This was a reduction of K202.28 million against its Original Budget of K1,124.99 million. The 2015 Outcome of K720.53 million was K202.18 million or 21.9 per cent below the revised. Please refer to Table 28.

Utilities Sector

The utilities sector had an Original Budget of K101.65 million. The 2015 Outcome of K92.99 million was K10.11 million or 9.8 per cent below the Revised Budget of K103.09 million. Please refer to Table 29.

2.3 SECRETARY'S ADVANCE

In 2015, K50.0 million was allocated for Section 3 movements under the Secretary's Advance. Overall, K26.94 million or 54.0 per cent of the Secretary's Advance was expended in the first quarter of 2015. By the end of the second quarter K48.90 million or 97.8 per cent was expended. The months of March and April saw the highest amount of transfers with K21.65 million or 43.3 per cent and K20.07 million or 40.1 per cent, respectively. Funding to support agencies operations was by far the largest item committed at K20.14 million or 40.3 per cent, followed by funding to By-Elections at K8.69 million or 17.4 per cent and funding to meet consultancy expenses of K6.34 million or 12.7 per cent.

Table 30 summarises the transactions that occurred in 2015 under the Secretary's Advance.

Table 19: Administration Sector Expenditure for 2015 Budget (GoPNG)

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
201 - National Parliament	165.70	10.00	2.00		157.70	155.21	2.48
Operational	165.70				157.70	155.21	2.48
Personnel Emoluments	118.93				116.80	116.80	0.00
Goods & Services	46.77				40.89	38.41	2.48
Section 3			2.00				
2015 Supplementary Budget		10.00					
202 - Office of Governor-General	7.24			0.76	8.00	7.64	0.36
Operational	7.24			0.00	8.00	7.64	0.36
Personnel Emoluments	3.20				3.20	3.10	0.10
Goods & Services	4.04				4.80	4.54	0.26
Section 4				0.76			
203 - Department of Prime Minister & NEC	503.90	96.41	0.96	43.70	451.66	533.94	(82.28)
Operational	95.90				134.16	126.84	7.32
Personnel Emoluments	56.58				54.62	50.67	3.95
Goods & Services	39.32				79.54	76.17	3.37
Capital Investment - GoPNG	408.00				317.50	407.10	(89.60)
Goods & Services	408.00				317.50	407.10	(89.60)
Section 3			0.96				
Section 4				43.70			
2015 Supplementary Budget		96.41					
204 - National Statistical Office	9.52				9.52	9.01	0.51
Operational	9.52				9.52	9.01	0.51
Personnel Emoluments	6.57				6.57	6.42	0.14
Goods & Services	2.96				2.96	2.59	0.37
205 - Office of Bougainville Affairs	5.00	1.15	0.11	0.02	3.98	4.27	(0.29)
Operational	5.00				3.98	4.27	(0.29)
Personnel Emoluments	2.16				1.83	2.27	(0.44)
Goods & Services	2.84				2.15	2.00	0.15
Section 3			0.11				

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Section 4				0.02			
2015 Supplementary Budget		1.15					
206 - Department of Finance	60.38	3.21	2.80		59.97	58.70	1.27
Operational	35.38				32.47	34.20	(1.74)
Personnel Emoluments	19.41				19.05	19.22	(0.17)
Goods & Services	15.97				13.41	14.98	(1.57)
Capital Investment - GoPNG	25.00				27.50	24.50	3.00
Personnel Emoluments	2.05				2.05	1.70	0.34
Goods & Services	22.96				25.46	22.80	2.66
Section 3	0.00		2.80				
2015 Supplementary Budget		3.21					
208 - Department of Treasury	236.62	45.57	5.91	14.12	162.63	162.23	0.40
Operational	30.22				47.63	48.35	(0.72)
Personnel Emoluments	19.82				8.68	11.06	(2.38)
Goods & Services	10.40				38.95	37.30	1.65
Capital Investment - GoPNG	206.40				115.00	113.88	1.12
Goods & Services	206.40				115.00	113.88	1.12
Section 3			5.91				
Section 4				14.12			
2015 Supplementary Budget		45.57					
209 - Registrar For Political Parties	9.15				9.15	8.92	0.23
Operational	9.15				9.15	8.92	0.23
Personnel Emoluments	4.88				4.56	4.44	0.12
Goods & Services	4.27				4.59	4.48	0.11
Section 4							
2015 Supplementary Budget							
211 - PNG Customs Service	52.17			(0.06)	52.62	19.30	33.32
Operational	50.17				50.12	19.30	30.82
Personnel Emoluments	26.80				26.80	14.46	12.34
Goods & Services	23.37				23.32	4.84	18.48
Capital Investment - GoPNG	2.00				2.50	0.00	2.50
Goods & Services	2.00				2.50	0.00	2.50

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Section 4				(0.06)			
212 - Information Technology Division	20.49			(4.56)	15.93	13.41	2.52
Operational	20.49			0.00	15.93	13.41	2.52
Personnel Emoluments	5.79				4.75	2.40	2.35
Goods & Services	14.70				11.18	11.01	0.17
Section 4				(4.56)			
213 - Fire Services	24.85	3.25		1.92	23.52	24.16	(0.64)
Operational	24.85				23.52	24.16	(0.64)
Personnel Emoluments	17.11				16.90	18.34	(1.44)
Goods & Services	7.74				6.62	5.82	0.80
Section 4				1.92			
2015 Supplementary Budget		3.25					
215 - PNG Immigration and Citizenship Services	12.91	3.00		5.50	15.41	16.99	(1.58)
Operational	12.91				15.41	16.99	(1.58)
Personnel Emoluments	12.91				15.41	16.99	(1.58)
Section 4				5.50			
2015 Supplementary Budget		3.00					
216 - Internal Revenue Commission	76.55			2.52	81.07	139.29	(58.22)
Operational	60.55				63.07	110.82	(47.75)
Personnel Emoluments	32.45				34.97	76.63	(41.66)
Goods & Services	28.10				28.10	34.19	(6.09)
Capital Investment - GoPNG	16.00				18.00	28.47	(10.47)
Goods & Services	16.00				18.00	28.47	(10.47)
Section 4				2.52			
217 - Department of Foreign Affairs and Trade	75.82			7.00	82.82	67.58	15.24
Operational	75.82				82.82	67.58	15.24
Personnel Emoluments	38.23				36.65	30.29	6.36
Goods & Services	37.59				46.17	37.29	8.88
Section 4				7.00			

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
219 - PNG Institute of Public Administration	8.85	2.00			6.85	7.41	(0.56)
Operational	8.85				6.85	7.41	(0.56)
Personnel Emoluments	6.57				4.57	5.12	(0.55)
Goods & Services	2.29				2.29	2.29	(0.00)
Section 4							
2015 Supplementary Budget		2.00					
220 - Department of Personnel Management	28.33	3.62			24.71	23.10	1.61
Operational	25.33				24.71	23.10	1.61
Personnel Emoluments	15.91				12.81	11.47	1.34
Goods & Services	9.42				11.90	11.63	0.27
Capital Investment - GoPNG	3.00				0.00	0.00	0.00
Goods & Services	3.00				0.00	0.00	0.00
2015 Supplementary Budget		3.62					
221 - Public Service Commission	8.42	1.87	0.14		6.68	6.73	(0.05)
Operational	8.42				6.68	6.73	(0.05)
Personnel Emoluments	5.86				4.68	5.07	(0.39)
Goods & Services	2.55				2.00	1.66	0.34
Section 3	0.00		0.14				
2015 Supplementary Budget		1.87					
227 - Provincial Treasuries	48.28				48.28	79.22	(30.94)
Operational	48.28				48.28	79.22	(30.94)
Personnel Emoluments	35.63				35.63	33.73	1.90
Goods & Services	12.65				12.65	45.49	(32.84)
229 - Department of National Planning and Monitoring	605.50	223.50			398.50	394.41	4.09
Operational	22.00				21.00	19.91	1.09
Personnel Emoluments	12.25				12.00	10.92	1.08
Goods & Services	9.75				9.00	8.99	0.01
Capital Investment - GoPNG	583.50				377.50	374.50	3.00
Goods & Services	583.50				377.50	374.50	3.00

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
2015 Supplementary Budget		223.50					
230 - Electoral Commission	26.85		8.69	(0.09)	35.46	45.10	(9.64)
Operational	26.85				35.46	45.10	(9.64)
Personnel Emoluments	7.55				7.55	5.60	1.95
Goods & Services	19.30				27.90	39.50	(11.59)
Section 3	0.00		8.69				
Section 4				(0.09)			
232 - Provincial and Local Government Affairs	17.31	1.01	2.50	27.50	46.31	44.83	1.48
Operational	17.31				46.31	44.83	1.48
Personnel Emoluments	9.28				31.67	30.81	0.86
Goods & Services	8.04				14.63	14.02	0.62
Section 3	0.00		2.50				
Section 4				27.50			
2015 Supplementary Budget		1.01					
262 - Department of Industrial Relations	33.92	1.33			32.59	29.96	2.63
Operational	28.92				27.59	26.88	0.71
Personnel Emoluments	15.16				15.15	14.79	0.36
Goods & Services	13.76				12.44	12.08	0.35
Capital Investment - GoPNG	5.00				5.00	3.08	1.92
Goods & Services	5.00				5.00	3.08	1.92
2015 Supplementary Budget		1.33					
263 - National Tripartite Consultative Council	1.00				1.00	0.72	0.27
Operational	1.00				1.00	0.72	0.27
Personnel Emoluments	0.49				0.49	0.34	0.15
Goods & Services	0.50				0.50	0.38	0.12
Section 4							
267 - Department of Implementation and Rural Development	67.97	1.00	0.25		69.72	36.52	33.20
Operational	12.47				11.47	7.77	3.70
Personnel Emoluments	7.44				6.44	4.59	1.85

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Goods & Services	5.03				5.03	3.18	1.85
Capital Investment - GoPNG	55.50				58.25	28.75	29.50
Goods & Services	55.50				58.25	28.75	29.50
Section 3	0.00		0.25				
2015 Supplementary Budget		1.00					
268 - Central Supply & Tenders Board	2.83			(0.21)	2.62	2.44	0.19
Operational	2.83				2.62	2.44	0.19
Personnel Emoluments	1.47				1.47	1.84	(0.37)
Goods & Services	1.36				1.15	0.59	0.56
Section 4				(0.21)			
502 - Office of the Auditor-General	28.99			(2.56)	26.43	19.69	6.74
Operational	28.99			0.00	26.43	19.69	6.74
Personnel Emoluments	15.58				13.02	10.99	2.03
Goods & Services	13.41				13.41	8.70	4.71
Section 4				(2.56)			
506 - National Training Council	3.11			0.64	3.75	3.32	0.43
Operational	3.11				3.75	3.32	0.43
Personnel Emoluments	1.12				1.77	1.78	(0.00)
Goods & Services	1.99				1.98	1.54	0.43
Section 4				0.64			
507 - National Economic & Fiscal Commission	4.17	0.08		(0.17)	3.92	3.37	0.55
Operational	4.17			0.00	3.92	3.37	0.55
Personnel Emoluments	1.87				1.65	1.16	0.49
Goods & Services	2.30				2.27	2.21	0.06
Section 4				(0.17)			
2015 Supplementary Budget		0.08					
509 - Border Development Authority (BDA)	11.23	3.40	0.85		8.68	6.19	2.50
Operational	5.23				6.08	4.94	1.15
Personnel Emoluments	2.58				2.58	2.07	0.52

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Goods & Services	2.65				3.50	2.87	0.63
Capital Investment - GoPNG	6.00				2.60	1.25	1.35
Goods & Services	6.00				2.60	1.25	1.35
Section 3			0.85				
2015 Supplementary Budget		3.40					
Grand Total	2,157.08	400.42	24.22	96.03	1,849.47	1,923.66	(74.19)

Table 20: Miscellaneous Expenditure for 2015 Budget (GoPNG)

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
207 - Treasury and Finance - Miscellaneous	1,196.01	355.72	15.37	6.79	986.75	954.67	32.08
Operational	1,196.01				981.99	949.91	32.08
Personnel Emoluments	336.41				155.89	198.76	-42.86
Goods & Services	859.60				826.09	751.15	74.94
Capital Investment - GoPNG	0.00				4.77	4.77	0.00
Goods & Services	0.00				4.77	4.77	0.00
Section 3			15.37				
Section 4				6.79			
2015 Supplementary Budget		355.72					
Grand Total	1,196.01	355.72	15.37	6.79	986.75	954.67	32.08

Table 21: Community and Culture Sector

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	2015 Expenditure	Variance
233 - Office of Censorship	3.68	0.76		(1.15)	1.77	1.26	0.51
Operational	3.68				1.77	1.26	0.51
Personnel	2.68				0.99	0.65	0.34
Emoluments							
Goods & Services	1.00				0.78	0.61	0.17
Section 4				(1.15)			
2015 Supplementary Budget		0.76					
237 - PNG National Commission for UNESCO	4.36				4.36	1.92	2.44
Operational	4.36				4.36	1.92	2.44
Personnel	2.39				2.39	1.72	0.68
Emoluments							
Goods & Services	1.96				1.96	0.20	1.76
242 - Department of Community Development	21.22		0.60	1.24	23.05	21.86	1.19
Operational	16.07				17.90	16.77	1.13
Personnel	10.09				11.45	10.95	0.50
Emoluments							
Goods & Services	5.97				6.45	5.82	0.63
Capital Investment - GoPNG	5.15				5.15	5.10	0.05
Goods & Services	5.15				5.15	5.10	0.05
Section 3			0.60				
Section 4				1.24			
243 - National Volunteer Services	2.85			(0.09)	2.76	2.62	0.14
Operational	2.85				2.76	2.62	0.14
Personnel	1.64				1.64	1.69	(0.06)
Emoluments							

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	2015 Expenditure	Variance
Goods & Services	1.21				1.13	0.93	0.20
Section 4				(0.09)			
2015 Supplementary Budget							
246 - Office of Urbanization	2.03			(0.08)	1.95	1.33	0.62
Operational	2.03				1.95	1.33	0.62
Personnel Emoluments	1.44				1.36	1.33	0.03
Goods & Services	0.59				0.59	0.00	0.59
Section 4				(0.08)			
516 - Papua New Guinea Sports Foundation	22.59	2.17		(0.03)	20.39	20.00	0.39
Operational	17.59				17.55	14.34	3.22
Personnel Emoluments	7.27				7.24	6.10	1.14
Goods & Services	10.32				10.32	8.24	2.08
Capital Investment - GoPNG	5.00				2.83	5.66	(2.83)
Personnel Emoluments	0.00				0.00	2.83	(2.83)
Goods & Services	5.00				2.83	2.83	0.00
Section 4				(0.03)			
2015 Supplementary Budget		2.17					
521 - National Youth Commission	5.00			0.90	5.90	4.78	1.12
Operational	5.00				5.90	4.78	1.12
Personnel Emoluments	1.64				2.54	2.33	0.22
Goods & Services	3.36				3.36	2.46	0.90

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	2015 Expenditure	Variance
Section 4				0.90			
539 - National Museum and Art Gallery	10.66			1.48	12.14	10.30	1.84
Operational	8.66			0.00	10.14	8.30	1.84
Personnel Emoluments	4.02				5.50	4.79	0.71
Goods & Services	4.64				4.64	3.51	1.13
Capital Investment - GoPNG	2.00				2.00	2.00	0.00
Goods & Services	2.00				2.00	2.00	0.00
Section 4				1.48			
542 - National Cultural Commission	5.09		0.14	1.38	6.61	5.99	0.61
Operational	5.09		0.00	0.00	6.61	5.99	0.61
Personnel Emoluments	3.47				4.85	4.61	0.23
Goods & Services	1.62				1.76	1.38	0.38
Section 3			0.14				
Section 4				1.38			
Grand Total	77.46	2.92	0.74	3.64	78.92	70.07	8.85

Table 22: Debt Services (Interest Payments)

Agency	2015 Original	Section 3	Section 4	2015 Revised	2015 Expenditure	Variance
299 - Treasury and Finance - Public Debt Charges	1,130.10			1,130.10	1,074.70	55.40
Operational	1,130.10			1,130.10	1,074.70	55.40
Section 4						
Grand Total	1,130.10			1,130.10	1,074.70	55.40

Table 23: Economic and Agriculture Sector

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
245 - Conservation and Environment Protection Authority	29.61	2.47		(2.80)	24.34	22.94	1.40
Operational	22.61				17.59	16.19	1.40
Personnel Emoluments	9.00				7.36	6.18	1.18
Goods & Services	13.61				10.23	10.01	0.22
Capital Investment - GoPNG	7.00				6.75	6.75	0.00
Goods & Services	7.00				6.75	6.75	0.00
Section 4				(2.80)			
2015 Supplementary Budget		2.47					
247 - Department of Agriculture and Livestock	20.53	1.54	0.80		19.80	23.57	(3.77)
Operational	15.73				15.00	18.82	(3.83)
Personnel Emoluments	11.68				10.56	13.96	(3.40)
Goods & Services	4.06				4.44	4.86	(0.42)
Capital Investment - GoPNG	4.80				4.80	4.74	0.06
Personnel Emoluments	0.38				0.38	0.34	0.04
Goods & Services	4.42				4.42	4.41	0.01
Section 3			0.80				
2015 Supplementary Budget		1.54					
252 - Department of Lands and Physical Planning	58.87	3.23		(2.30)	48.57	46.72	1.86
Operational	38.87				36.57	34.72	1.86
Personnel Emoluments	16.28				16.28	15.40	0.89
Goods & Services	22.59				20.29	19.32	0.97
Capital Investment - GoPNG	20.00				12.00	12.00	0.00
Goods & Services	20.00				12.00	12.00	0.00
Section 4				(2.30)			
2015 Supplementary Budget		3.23					

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
254 - Department of Mineral Policy and Geohazards Management	9.68	0.09			13.19	14.30	(1.11)
Operational	9.68				9.59	10.68	(1.09)
Personnel Emoluments	5.69				5.63	5.61	0.02
Goods & Services	4.00				3.96	5.07	(1.11)
Capital Investment - GoPNG	0.00				3.60	3.62	(0.02)
Goods & Services	0.00				3.60	3.62	(0.02)
2015 Supplementary Budget		0.09					
255 – Department of Petroleum and Energy	21.91	2.66		2.70	21.96	21.35	0.61
Operational	21.91				21.96	21.35	0.61
Personnel Emoluments	11.03				9.61	8.78	0.83
Goods & Services	10.88				12.35	12.56	(0.21)
Section 4				2.70			
2015 Supplementary Budget		2.66					
261 - Department of Commerce and Industry	19.36	1.59			17.77	15.96	1.81
Operational	15.76				14.17	12.96	1.21
Personnel Emoluments	7.36				6.64	6.08	0.56
Goods & Services	8.40				7.53	6.88	0.65
Capital Investment - GoPNG	3.60				3.60	3.00	0.60
Goods & Services	3.60				3.60	3.00	0.60
2015 Supplementary Budget		1.59					
269 - Office of Tourism Arts and Culture	2.07			0.55	2.62	2.45	0.16
Operational	2.07				2.62	2.45	0.16
Personnel Emoluments	1.03				1.58	1.69	(0.11)
Goods & Services	1.04				1.04	0.77	0.27
Section 4				0.55			
501 - Konebada Petroleum Park Authority	5.45	0.37			5.08	5.08	0.00

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Operational	5.45				5.08	5.08	0.00
Personnel Emoluments	3.80				3.43	3.43	0.00
Goods & Services	1.65				1.65	1.65	0.00
2015 Supplementary Budget		0.37					
511 - Papua New Guinea Climate Change Authority	9.20	0.95		2.78	11.03	9.77	1.26
Operational	9.20				11.03	9.77	1.26
Personnel Emoluments	3.13				5.59	5.48	0.11
Goods & Services	6.07				5.44	4.29	1.15
Section 4				2.78			
2015 Supplementary Budget		0.95					
530 - Investment Promotion Authority	4.00	0.41		0.13	3.72	3.41	0.31
Operational	4.00				3.72	3.41	0.31
Personnel Emoluments	1.53				1.51	1.38	0.13
Goods & Services	2.47				2.21	2.03	0.18
Section 4				0.13			
2015 Supplementary Budget		0.41					
531 - Small Business Development Corporation	3.41	0.34			3.07	2.85	0.22
Operational	3.41				3.07	2.85	0.22
Personnel Emoluments	3.05				2.75	2.53	0.22
Goods & Services	0.36				0.32	0.32	0.00
2015 Supplementary Budget		0.34					
532 - National Institute of Standards & Industrial Technology	4.15	0.48		1.30	4.96	4.96	0.00
Operational	4.15				4.96	4.96	0.00
Personnel Emoluments	2.11				3.17	3.32	(0.15)
Goods & Services	2.03				1.79	1.63	0.15
Section 4				1.30			
2015 Supplementary Budget		0.48					

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
533 - Industrial Centers Development Corporation	3.41	0.35			3.06	3.01	0.06
Operational	3.41				3.06	3.01	0.06
Personnel Emoluments	2.60				2.34	2.44	(0.10)
Goods & Services	0.81				0.72	0.57	0.16
2015 Supplementary Budget		0.35					
535 - Mineral Resources Authority	68.30	15.32			52.98	47.33	5.65
Capital Investment - GoPNG	68.30				52.98	47.33	5.65
Goods & Services	68.30				52.98	47.33	5.65
2015 Supplementary Budget		15.32					
536 - Kokonas Industry Koperesen	1.21	0.13			1.08	0.98	0.10
Operational	1.21				1.08	0.98	0.10
Personnel Emoluments	0.08				0.07	(0.03)	0.10
Goods & Services	1.13				1.01	1.01	0.00
2015 Supplementary Budget		0.13					
541 - National Housing Corporation	0.25				0.25	(1.37)	1.62
Operational	0.25				0.25	(1.37)	1.62
Personnel Emoluments	0.00				0.00	(1.50)	1.50
Goods & Services	0.25				0.25	0.13	0.12
543 - National Development Bank	50.00	30.00			20.00	20.00	0.00
Capital Investment - GoPNG	50.00				20.00	20.00	0.00
Goods & Services	50.00				20.00	20.00	0.00
Section 4							
2015 Supplementary Budget		30.00					
549 - Office of Coastal Fisheries Development Agency	27.93	7.80		0.04	20.16	19.88	0.29
Operational	2.93				2.66	2.38	0.29
Personnel Emoluments	1.81				1.63	1.39	0.25
Goods & Services	1.12				1.03	0.99	0.04
Capital Investment - GoPNG	25.00				17.50	17.50	0.00

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Goods & Services	25.00				17.50	17.50	0.00
Section 4				0.04			
2015 Supplementary Budget		7.80					
550 - Cocoa Coconut Institute Ltd	8.33	0.80		(0.02)	7.52	6.84	0.68
Operational	8.33			0.00	7.52	6.84	0.68
Personnel Emoluments	7.05			0.00	6.34	5.82	0.53
Goods & Services	1.29			0.00	1.18	1.03	0.15
Section 4				(0.02)			
2015 Supplementary Budget		0.80					
551 - National Fisheries Authority	20.00	15.00			5.00	2.80	2.20
Operational	0.00				0.00	(0.00)	0.00
Personnel Emoluments	0.00				0.00	(0.00)	0.00
Capital Investment - GoPNG	20.00				5.00	2.80	2.20
Goods & Services	20.00				5.00	2.80	2.20
2015 Supplementary Budget		15.00					
553 - Fresh Produce Development Company	6.56	0.67			5.89	5.42	0.47
Operational	6.56				5.89	5.42	0.47
Personnel Emoluments	3.40				3.06	2.59	0.47
Goods & Services	3.16				2.83	2.83	0.00
2015 Supplementary Budget		0.67					
554 - PNG Coffee Industry Corporation	3.37	0.34			3.03	2.75	0.28
Operational	3.37				3.03	2.75	0.28
Personnel Emoluments	1.91				1.72	1.44	0.28
Goods & Services	1.46				1.31	1.31	0.00
2015 Supplementary Budget		0.34					
557 - PNG National Forest Authority	31.65	3.20		7.47	35.92	33.27	2.65
Operational	31.65				35.92	33.27	2.65
Personnel Emoluments	23.49				19.91	18.75	1.16

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Goods & Services	8.16				16.01	14.52	1.49
Section 4				7.47			
2015 Supplementary Budget		3.20					
558 - Tourism Promotion Authority	11.62	1.21		(0.06)	10.35	8.07	2.29
Operational	11.62				10.35	8.07	2.29
Personnel Emoluments	2.06				1.85	1.85	0.00
Goods & Services	9.56				8.50	6.21	2.29
Section 4				(0.06)			
2015 Supplementary Budget		1.21					
562 - National Agriculture Research Institute	11.32	1.14			10.18	9.18	1.00
Operational	11.32				10.18	9.18	1.00
Personnel Emoluments	10.05				9.04	8.29	0.76
Goods & Services	1.27				1.14	0.89	0.24
2015 Supplementary Budget		1.14					
563 - National Agriculture Quarantine & Inspection Authority	5.10	0.51		8.41	13.00	14.17	(1.17)
Operational	5.10			0.00	13.00	14.17	(1.17)
Personnel Emoluments	5.10			0.00	13.00	14.17	(1.17)
Section 4				8.41			
2015 Supplementary Budget		0.51					
566 - Cocoa Board	4.70	0.26			4.44	4.44	0.00
Operational	4.70				4.44	4.44	0.00
Personnel Emoluments	3.70				3.45	3.45	0.00
Goods & Services	1.00				0.99	0.99	0.00
Section 4							
2015 Supplementary Budget		0.26					
568 - Livestock Development Corporation	0.00	0.00			0.00	0.20	(0.20)
Capital Investment - GoPNG	0.00				0.00	0.20	(0.20)

Agency	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Goods & Services	0.00				0.00	0.20	(0.20)
Section 4							
2015 Supplementary Budget		0.00					
569 - Independent Consumer and Competition Commission	11.78	1.20		(0.13)	10.44	8.74	1.70
Operational	11.78				10.44	8.74	1.70
Personnel Emoluments	6.16				5.54	5.54	0.00
Goods & Services	5.62				4.89	3.19	1.70
Section 4				(0.13)			
2015 Supplementary Budget		1.20					
Grand Total	453.78	92.06	0.80	18.07	379.42	359.05	20.37

Table 24: Education Sector

Agency	2015 Original	2015 Supplementary	Sect.4	2015 Revised	Expenditure	Variance
235 - Department of Education	956.08	45.25	(286.77)	624.05	600.00	24.05
Operational	924.48			605.05	583.10	21.95
Personnel Emoluments	146.50			146.02	135.65	10.37
Goods & Services	777.98			459.03	447.45	11.58
Capital Investment - GoPNG	31.60			19.00	16.90	2.10
Goods & Services	31.60			19.00	16.90	2.10
Section 4			(286.77)			
2015 Supplementary Budget		45.25				
236 - Department of Higher Education Research Science & Technology	282.54	32.50		239.54	227.22	12.32
Operational	85.04			85.04	81.03	4.02
Personnel Emoluments	6.17			6.17	4.01	2.16
Goods & Services	78.88			78.88	77.02	1.86
Capital Investment - GoPNG	197.50			154.50	146.20	8.30
Goods & Services	197.50			154.50	146.20	8.30
2015 Supplementary Budget		32.50				
251 - PNG Science & Technology Secretariat	4.22	0.99		3.23	2.85	0.37
Operational	4.22			3.23	2.85	0.37
Personnel Emoluments	2.46			1.72	1.68	0.04
Goods & Services	1.76			1.51	1.17	0.34
2015 Supplementary Budget		0.99				
505 - National Research Institute	5.38	0.20	(0.81)	4.37	3.58	0.79
Operational	5.38			4.37	3.58	0.79
Personnel Emoluments	3.96			3.05	2.59	0.46
Goods & Services	1.42			1.32	0.99	0.33
Section 4			(0.81)			

Agency	2015 Original	2015 Supplementary	Sect.4	2015 Revised	Expenditure	Variance
2015 Supplementary Budget		0.20				
512 - University of Papua New Guinea	52.89			52.89	49.00	3.89
Operational	52.89			52.89	49.00	3.89
Personnel Emoluments	47.89			47.89	44.00	3.89
Goods & Services	5.00			5.00	5.00	0.00
513 - University of Technology	47.03			47.03	43.55	3.48
Operational	47.03			47.03	43.55	3.48
Personnel Emoluments	36.59			36.59	33.11	3.48
Goods & Services	10.44			10.44	10.44	0.00
514 - University of Goroka	21.25			21.25	19.87	1.38
Operational	21.25			21.25	19.87	1.38
Personnel Emoluments	18.39			18.39	17.02	1.38
Goods & Services	2.85			2.85	2.85	0.00
515 - University of Environment & Natural Resources	28.90		(0.08)	28.82	27.63	1.19
Operational	18.90			18.82	17.63	1.19
Personnel Emoluments	17.20			17.13	15.94	1.19
Goods & Services	1.69			1.69	1.69	0.00
Capital Investment - GoPNG	10.00			10.00	10.00	0.00
Goods & Services	10.00			10.00	10.00	0.00
Section 4			(0.08)			
518 - PNG Maritime College	4.49			4.49	3.66	0.83
Operational	4.49			4.49	3.66	0.83
Personnel Emoluments	4.13			4.13	3.40	0.73
Goods & Services	0.36			0.36	0.27	0.10
Grand Total	1,402.78	78.95	(287.66)	1,025.67	977.36	48.31

Table 25: Health Sector

Agency	2015 Original	2015 Supplementary	Sect.4	2015 Revised	Expenditure	Variance
238 - Milne Bay Provincial Health Authority	28.46		(4.41)	24.05	5.87	18.18
Operational	28.46			24.05	5.87	18.18
Personnel Emoluments	23.11			18.70	1.08	17.62
Goods & Services	5.35			5.35	4.79	0.57
Section 4			(4.41)			
239 - Western Highlands Provincial Health Authority	33.82		(4.82)	29.00	14.92	14.08
Operational	33.82			29.00	14.92	14.08
Personnel Emoluments	26.39			21.57	8.21	13.36
Goods & Services	7.43			7.43	6.71	0.72
Section 4			(4.82)			
240 - Department of Health	361.76	2.60	(4.11)	372.05	196.47	175.58
Operational	355.36			365.65	192.97	172.68
Personnel Emoluments	77.53			77.16	72.35	4.81
Goods & Services	277.83			288.49	120.61	167.88
Capital Investment - GoPNG	6.40			6.40	3.50	2.90
Goods & Services	6.40			6.40	3.50	2.90
Section 4			(4.11)			
2015 Supplementary Budget		2.60				
241 - Hospital Management Services	630.09	25.50	(66.91)	520.68	420.80	99.88
Operational	497.39			430.48	410.80	19.68
Personnel Emoluments	343.40			291.57	367.18	(75.61)
Goods & Services	153.99			138.91	43.62	95.29
Capital Investment - GoPNG	132.70			90.20	10.00	80.20
Goods & Services	132.70			90.20	10.00	80.20
Section 4			(66.91)			
2015 Supplementary Budget		25.50				

Agency	2015 Original	2015 Supplementary	Sect.4	2015 Revised	Expenditure	Variance
244 - Eastern Highlands Provincial Health Authority	31.58		(3.41)	28.17	10.77	17.40
Operational	31.58			28.17	10.77	17.40
Personnel Emoluments	25.33			21.92	5.19	16.73
Goods & Services	6.25			6.25	5.59	0.66
Section 4			(3.41)			
253 - West New Britain Provincial Health Authority	0.00		20.61	20.61	7.33	13.29
Operational	0.00			20.61	7.33	13.29
Personnel Emoluments	0.00			15.14	2.53	12.61
Goods & Services	0.00			5.47	4.80	0.68
Section 4			20.61			
256 - Manus Provincial Health Authority	0.00		8.76	8.76	5.35	3.41
Operational	0.00		0.00	8.76	5.35	3.41
Personnel Emoluments	0.00			5.61	2.73	2.88
Goods & Services	0.00			3.15	2.62	0.53
Section 4			8.76			
260 - Enga Provincial Health Authority	0.00		15.93	15.93	10.23	5.70
Operational	0.00			15.93	10.23	5.70
Personnel Emoluments	0.00			11.67	6.54	5.13
Goods & Services	0.00			4.26	3.69	0.57
Section 4			15.93			
266 - Sandaun Provincial Health Authority	0.00		15.32	15.32	6.29	9.03
Operational	0.00			15.32	6.29	9.03
Personnel Emoluments	0.00			10.06	1.75	8.31
Goods & Services	0.00			5.26	4.54	0.72
Section 4			15.32			

Agency	2015 Original	2015 Supplementary	Sect.4	2015 Revised	Expenditure	Variance
519 - National Aids Council Secretariat	8.79		(0.02)	8.77	7.73	1.04
Operational	8.79			8.77	7.73	1.04
Personnel Emoluments	7.09			7.09	6.43	0.66
Goods & Services	1.70			1.68	1.30	0.38
Section 4			(0.02)			
520 - Institute of Medical Research	10.07		(0.04)	10.03	9.05	0.98
Operational	10.07			10.03	9.05	0.98
Personnel Emoluments	8.28			8.28	7.67	0.60
Goods & Services	1.79			1.75	1.37	0.38
Section 4			(0.04)			
Grand Total	1,104.57	28.10	(23.11)	1,053.37	694.80	358.57

Table 26: Law and Order Sector

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
218 - Office of the Public Prosecutor	8.59	1.50		0.04	7.13	8.55	(1.42)
Operational	8.59			0.00	7.13	8.55	(1.42)
Personnel Emoluments	5.13				3.59	5.20	(1.61)
Goods & Services	3.47				3.54	3.35	0.20
Section 4				0.04			
2015 Supplementary Budget		1.50					
222 - Office of the Public Solicitor	19.21	2.59			16.62	12.58	4.04
Operational	14.21				14.21	12.58	1.63
Personnel Emoluments	8.78				8.78	8.36	0.41
Goods & Services	5.44				5.44	4.22	1.22
Capital Investment - GoPNG	5.00				2.41	0.00	2.41
Goods & Services	5.00				2.41	0.00	2.41
2015 Supplementary Budget		2.59					
223 - Judiciary Services	339.99	80.00		51.53	265.52	258.77	6.75
Operational	149.99				201.52	194.77	6.75
Personnel Emoluments	64.67				117.61	123.67	(6.07)
Goods & Services	85.32				83.92	71.10	12.82
Capital Investment - GoPNG	190.00				64.00	64.00	0.00
Goods & Services	190.00				64.00	64.00	0.00
Section 4				51.53			
2015 Supplementary Budget		80.00					
224 - Magisterial Services	40.33	1.91		20.01	58.44	57.27	1.17
Operational	40.33				58.44	57.27	1.17
Personnel Emoluments	30.73				49.75	50.44	(0.69)
Goods & Services	9.60				8.70	6.84	1.86
Capital Investment - GoPNG	0.00				0.00	0.00	0.00
Goods & Services	0.00				0.00	0.00	0.00

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Section 4				20.01			
2015 Supplementary Budget		1.91					
225 - Department of Attorney-General	118.10	9.47	0.48	6.00	115.11	106.56	8.56
Operational	111.10				110.21	101.73	8.48
Personnel Emoluments	86.83				83.29	77.15	6.14
Goods & Services	24.26				26.92	24.57	2.35
Capital Investment - GoPNG	7.00				4.90	4.83	0.07
Goods & Services	7.00				4.90	4.83	0.07
Section 3	0.00		0.48				
Section 4				6.00			
2015 Supplementary Budget		9.47					
226 - Department of Corrective Institutional Services	139.17	6.23		2.42	135.36	126.50	8.86
Operational	129.17				125.36	118.96	6.40
Personnel Emoluments	79.58				74.85	70.61	4.24
Goods & Services	49.59				50.51	48.35	2.16
Capital Investment - GoPNG	10.00				10.00	7.54	2.46
Goods & Services	10.00				10.00	7.54	2.46
Section 4				2.42			
2015 Supplementary Budget		6.23					
228 - Department of Police	367.18	36.90	3.40	22.76	356.44	335.98	20.46
Operational	367.18				356.44	335.98	20.46
Personnel Emoluments	188.39				187.82	205.48	(17.66)
Goods & Services	178.79				168.62	130.50	38.11
Section 3	0.00		3.40				
Section 4				22.76			
2015 Supplementary Budget		36.90					
231 - National Intelligence Organisation	5.91	1.22		0.20	4.89	5.03	(0.14)

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Operational	5.91				4.89	5.03	(0.14)
Personnel Emoluments	3.06				2.98	3.27	(0.29)
Goods & Services	2.85				1.91	1.76	0.15
Section 4				0.20			
2015 Supplementary Budget		1.22					
234 - Department of Defence	266.20	15.09		1.76	252.87	265.88	(13.00)
Operational	261.20				247.87	261.14	(13.27)
Personnel Emoluments	112.22				111.66	132.14	(20.48)
Goods & Services	148.99				136.22	129.00	7.22
Capital Investment - GoPNG	5.00				5.00	4.74	0.26
Goods & Services	5.00				5.00	4.74	0.26
Section 4				1.76			
2015 Supplementary Budget		15.09					
503 - Ombudsman Commission	22.18	1.29		(0.43)	20.46	19.24	1.22
Operational	22.18				20.46	19.24	1.22
Personnel Emoluments	12.53				12.53	12.53	0.00
Goods & Services	9.65				7.93	6.71	1.22
Section 4				(0.43)			
2015 Supplementary Budget		1.29					
510 - Legal Training Institute	13.60	2.38		(0.02)	11.19	10.15	1.04
Operational	3.60				3.57	3.15	0.42
Personnel Emoluments	1.72				1.72	1.72	0.00
Goods & Services	1.87				1.85	1.43	0.42
Capital Investment - GoPNG	10.00				7.62	7.00	0.62
Goods & Services	10.00				7.62	7.00	0.62
Section 4				(0.02)			
2015 Supplementary Budget		2.38					
517 - National Narcotics Bureau	4.63	1.34		0.53	3.82	2.49	1.33
Operational	4.63				3.82	2.49	1.33
Personnel Emoluments	2.39				2.92	2.49	0.43

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Goods & Services	2.24				0.90	0.00	0.90
Section 4				0.53			
2015 Supplementary Budget		1.34					
522 - Constitutional and Law Reform Commission	3.68			(0.08)	3.60	3.36	0.24
Operational	3.68				3.60	3.36	0.24
Personnel Emoluments	2.61				2.61	2.55	0.07
Goods & Services	1.07				0.98	0.81	0.17
Section 4				(0.08)			
Grand Total	1,348.78	159.92	3.88	104.72	1,251.46	1,212.37	39.09

Table 28 Provincial Administration Sector

Provinces	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
571 - Fly River Provincial Administration	119.05			5.47	124.51	125.80	(1.29)
Operational	58.51				63.97	65.26	(1.29)
Personnel Emoluments	48.52				53.98	56.31	(2.33)
Goods & Services	9.99				9.99	8.95	1.04
Capital Investment - GoPNG	60.54				60.54	60.54	0.00
Goods & Services	60.54				60.54	60.54	0.00
Section 4				5.47			
572 - Gulf Provincial Administration	91.76			(3.89)	87.87	87.27	0.60
Operational	55.96				52.07	54.77	(2.70)
Personnel Emoluments	31.60				27.71	29.41	(1.71)
Goods & Services	24.36				24.36	25.36	(0.99)
Capital Investment - GoPNG	35.80				35.80	32.50	3.30
Goods & Services	35.80				35.80	32.50	3.30
Section 4				(3.89)			
573 - Central Provincial Administration	176.65	0.50		1.36	152.52	163.91	(11.39)
Operational	89.65				91.02	103.46	(12.44)
Personnel Emoluments	56.67				57.04	70.25	(13.21)
Goods & Services	32.98				33.98	33.21	0.78
Capital Investment - GoPNG	87.00				61.50	60.45	1.05
Goods & Services	87.00				61.50	60.45	1.05
Section 4				1.36			
2015 Supplementary Budget		0.50					
574 - National Capital District	48.89				48.89	48.87	0.02
Operational	3.79				3.79	3.77	0.02
Personnel Emoluments	0.04				0.04	0.03	0.01
Goods & Services	3.75				3.75	3.74	0.01

Provinces	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Capital Investment - GoPNG	45.10				45.10	45.10	0.00
Goods & Services	45.10				45.10	45.10	0.00
575 - Milne Bay Provincial Administration	157.55			(17.17)	140.37	155.70	(15.32)
Operational	95.95				78.77	95.10	(16.32)
Personnel Emoluments	61.33				44.16	61.27	(17.11)
Goods & Services	34.61				34.61	33.83	0.78
Capital Investment - GoPNG	61.60				61.60	60.60	1.00
Goods & Services	61.60				61.60	60.60	1.00
Section 4				(17.17)			
576 - Oro Provincial Administration	83.91			4.66	88.57	83.85	4.71
Operational	53.01				57.67	52.95	4.71
Personnel Emoluments	31.78				36.44	37.83	(1.39)
Goods & Services	21.23				21.23	15.12	6.10
Capital Investment - GoPNG	30.90				30.90	30.90	0.00
Goods & Services	30.90				30.90	30.90	0.00
Section 4				4.66			
577 - Southern Highlands Provincial Administration	222.41			25.40	237.80	239.58	(1.77)
Operational	101.25				126.64	130.37	(3.72)
Personnel Emoluments	82.16				107.56	112.21	(4.65)
Goods & Services	19.08				19.08	18.15	0.93
Capital Investment - GoPNG	121.16				111.16	109.21	1.95
Goods & Services	121.16				111.16	109.21	1.95
Section 4				25.40			
578 - Enga Provincial Administration	169.52			34.36	203.87	205.38	(1.51)
Operational	81.22				115.57	118.08	(2.51)
Personnel Emoluments	51.84				86.19	89.39	(3.19)
Goods & Services	29.38				29.38	28.70	0.68

Provinces	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Capital Investment - GoPNG	88.30				88.30	87.30	1.00
Goods & Services	88.30				88.30	87.30	1.00
Section 4				34.36			
579 - Western Highlands Provincial Administration	186.66			11.95	218.62	221.65	(3.03)
Operational	95.76				107.72	110.75	(3.03)
Personnel Emoluments	75.87				86.76	90.43	(3.67)
Goods & Services	19.90				20.95	20.31	0.64
Capital Investment - GoPNG	90.90				110.90	110.90	0.00
Goods & Services	90.90				110.90	110.90	0.00
Section 4				11.95			
580 - Simbu Provincial Administration	197.00			15.69	212.69	214.44	(1.74)
Operational	105.00				120.69	123.44	(2.74)
Personnel Emoluments	67.19				82.88	86.07	(3.19)
Goods & Services	37.81				37.81	37.36	0.45
Capital Investment - GoPNG	92.00				92.00	91.00	1.00
Goods & Services	92.00				92.00	91.00	1.00
Section 4				15.69			
581 - Eastern Highlands Provincial Administration	256.04			4.82	260.87	264.72	(3.85)
Operational	127.14				131.97	135.82	(3.85)
Personnel Emoluments	84.50				89.32	93.99	(4.67)
Goods & Services	42.65				42.65	41.83	0.81
Capital Investment - GoPNG	128.90				128.90	128.90	0.00
Goods & Services	128.90				128.90	128.90	0.00
Section 4				4.82			
2015 Supplementary Budget							
582 - Morobe Provincial Administration	327.22			(39.34)	287.88	317.03	(29.15)
Operational	184.92				145.58	176.73	(31.15)

Provinces	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Personnel Emoluments	170.20				128.86	161.79	(32.92)
Goods & Services	14.71				16.71	14.94	1.77
Capital Investment - GoPNG	142.30				142.30	140.30	2.00
Goods & Services	142.30				142.30	140.30	2.00
Section 4				(39.34)			
583 - Madang Provincial Administration	239.25			9.70	248.95	247.94	1.01
Operational	147.35				157.05	159.04	(1.99)
Personnel Emoluments	101.03				109.43	113.69	(4.26)
Goods & Services	46.33				47.63	45.35	2.27
Capital Investment - GoPNG	91.90				91.90	88.90	3.00
Goods & Services	91.90				91.90	88.90	3.00
Section 4				9.70			
584 - East Sepik Provincial Administration	222.08			15.11	237.20	236.65	0.54
Operational	129.48				144.60	146.05	(1.46)
Personnel Emoluments	68.55				83.66	88.38	(4.72)
Goods & Services	60.94				60.94	57.67	3.27
Capital Investment - GoPNG	92.60				92.60	90.60	2.00
Goods & Services	92.60				92.60	90.60	2.00
Section 4				15.11			
585 - Sandaun Provincial Administration	169.03			(15.09)	153.94	162.83	(8.88)
Operational	107.33				92.24	102.13	(9.88)
Personnel Emoluments	63.95				48.86	60.87	(12.01)
Goods & Services	43.38				43.38	41.26	2.12
Capital Investment - GoPNG	61.70				61.70	60.70	1.00
Goods & Services	61.70				61.70	60.70	1.00
Section 4				(15.09)			
586 - Manus Provincial Administration	67.70		0.10	(8.44)	59.36	61.92	(2.57)

Provinces	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Operational	51.50				43.16	45.72	(2.57)
Personnel Emoluments	34.42				25.97	28.77	(2.79)
Goods & Services	17.08				17.18	16.96	0.23
Capital Investment - GoPNG	16.20				16.20	16.20	0.00
Goods & Services	16.20				16.20	16.20	0.00
Section 3	0.00		0.10				
Section 4				(8.44)			
587 - New Ireland Provincial Administration	126.11	0.90		(17.21)	107.99	110.51	(2.51)
Operational	73.01				55.79	58.01	(2.21)
Personnel Emoluments	69.44				52.23	54.78	(2.55)
Goods & Services	3.57				3.57	3.23	0.34
Capital Investment - GoPNG	53.10				52.20	52.50	(0.30)
Goods & Services	53.10				52.20	52.50	(0.30)
Section 4				(17.21)			
2015 Supplementary Budget		0.90					
588 - East New Britain Provincial Administration	166.98			7.27	174.25	176.85	(2.59)
Operational	105.18				112.45	115.05	(2.59)
Personnel Emoluments	82.31				87.59	92.04	(4.46)
Goods & Services	22.87				24.87	23.01	1.86
Capital Investment - GoPNG	61.80				61.80	61.80	0.00
Goods & Services	61.80				61.80	61.80	0.00
Section 4				7.27			
589 - West New Britain Provincial Administration	107.38			3.51	110.89	113.23	(2.34)
Operational	76.28				79.79	83.13	(3.34)
Personnel Emoluments	62.42				64.93	69.03	(4.10)
Goods & Services	13.86				14.86	14.10	0.76
Capital Investment - GoPNG	31.10				31.10	30.10	1.00

Provinces	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Goods & Services	31.10				31.10	30.10	1.00
Section 4				3.51			
590 - Autonomous Bougainville Administration	288.98	30.00		(20.34)	215.64	232.30	(16.66)
Operational	127.98				107.64	130.30	(22.66)
Personnel Emoluments	99.98				79.14	103.46	(24.32)
Goods & Services	28.00				28.50	26.84	1.66
Capital Investment - GoPNG	161.00				108.00	102.00	6.00
Goods & Services	161.00				108.00	102.00	6.00
Section 4				(20.34)			
2015 Supplementary Budget		30.00					
591 - Hela Provincial Administration	94.65			(6.33)	88.32	100.65	(12.33)
Operational	42.05				35.72	35.00	0.72
Personnel Emoluments	29.44				23.11	22.89	0.22
Goods & Services	12.61				12.61	12.12	0.50
Capital Investment - GoPNG	52.60				52.60	65.65	(13.05)
Goods & Services	52.60				52.60	65.65	(13.05)
Section 4				(6.33)			
2015 Supplementary Budget							
592 - Jiwaka Provincial Administration	92.76			(2.35)	90.41	98.86	(8.45)
Operational	46.56				44.21	45.31	(1.10)
Personnel Emoluments	31.22				28.57	30.41	(1.84)
Goods & Services	15.35				15.64	14.90	0.74
Capital Investment - GoPNG	46.20				46.20	53.55	(7.35)
Personnel Emoluments	0.00				0.00	7.95	(7.95)
Goods & Services	46.20				46.20	45.60	0.60
Section 4				(2.35)			
Grand Total	3,611.59	31.40	0.10	9.15	3,551.43	3,669.95	(118.52)

Table 28: Transport Sector

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
259 - Department of Transport	26.65	3.34	1.50		24.81	23.06	1.76
Operational	25.65				22.31	20.56	1.76
Personnel Emoluments	12.48				12.12	11.81	0.31
Goods & Services	13.17				10.19	8.75	1.44
Capital Investment - GoPNG	1.00				2.50	2.50	0.00
Goods & Services	1.00				2.50	2.50	0.00
Section 3			1.50				
2015 Supplementary Budget		3.34					
264 - Department of Works and Implementation	985.85	221.14			787.71	590.52	197.19
Operational	392.85				300.41	336.12	(35.71)
Personnel Emoluments	62.35				55.65	61.15	(5.50)
Goods & Services	330.50				244.76	274.97	(30.21)
Capital Investment - GoPNG	593.00				487.30	254.40	232.90
Goods & Services	593.00				487.30	254.40	232.90
2015 Supplementary Budget		221.14					
523 - Papua New Guinea Accidents Investigation Commission	7.40			(0.35)	7.05	6.74	0.31
Operational	7.40				7.05	6.74	0.31
Personnel Emoluments	5.51				5.17	5.08	0.09
Goods & Services	1.88				1.88	1.67	0.22
Section 4				(0.35)			
526 - National Maritime Safety Authority	13.90			(0.04)	13.86	12.05	1.80
Operational	7.90				7.86	6.05	1.80
Personnel Emoluments	1.70				1.66	1.66	0.00
Goods & Services	6.20				6.20	4.40	1.80
Capital Investment - GoPNG	6.00				6.00	6.00	0.00
Goods & Services	6.00				6.00	6.00	0.00

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
Section 4				(0.04)			
537 - National Airports Corporation	56.00				56.00	56.00	0.00
Capital Investment - GoPNG	56.00				56.00	56.00	0.00
Goods & Services	56.00				56.00	56.00	0.00
2015 Supplementary Budget							
Supplementary Budget							
545 - Rural Airstrip Authority	5.90				5.90	5.90	0.00
Operational	5.90				5.90	5.90	0.00
Goods & Services	5.90				5.90	5.90	0.00
Section 4							
565 - Civil Aviation Safety Authority	14.29	1.15		(0.76)	12.38	11.26	1.12
Operational	14.29				12.38	11.26	1.12
Personnel Emoluments	13.23				11.48	10.51	0.97
Goods & Services	1.06				0.90	0.76	0.15
Section 4				(0.76)			
2015 Supplementary Budget		1.15					
Supplementary Budget		1.15					
567 - National Road Authority	15.00				15.00	15.00	0.00
Capital Investment - GoPNG	15.00				15.00	15.00	0.00
Goods & Services	15.00				15.00	15.00	0.00
Grand Total	1,124.99	225.63	1.50	(1.15)	922.72	720.53	202.18

Table 29: Utilities

Agency	2015 Original	2015 Supplementary	Section 3	Section 4	2015 Revised	Expenditure	Variance
258 - Department of Information and Communication	7.98	0.76	0.21	0.00	7.42	6.71	0.71
Operational	4.98				4.88	4.21	0.67
Personnel Emoluments	2.09				2.09	1.78	0.31
Goods & Services	2.89				2.79	2.43	0.36
Capital Investment - GoPNG	3.00				2.54	2.50	0.04
Goods & Services	3.00				2.54	2.50	0.04
Section 3			0.21				
2015 Supplementary Budget		0.76					
524 - Independent Public Business Corporation	13.00				13.00	12.49	0.51
Capital Investment - GoPNG	13.00				13.00	12.49	0.51
Goods & Services	13.00				13.00	12.49	0.51
525 - National Broadcasting Commission	43.40	1.00			42.40	39.99	2.41
Operational	43.40				42.40	39.99	2.41
Personnel Emoluments	16.90				16.90	14.59	2.31
Goods & Services	26.50				25.50	25.40	0.10
2015 Supplementary Budget		1.00					
546 - PNG Power Limited	29.00				29.00	23.50	5.50
Capital Investment - GoPNG	29.00				29.00	23.50	5.50
Goods & Services	29.00				29.00	23.50	5.50
257 - Department of Public Enterprises	8.27		3.00	0.00	11.27	10.29	0.98
Operational	8.27				11.27	10.29	0.98
Personnel Emoluments	2.40				2.40	1.60	0.80
Goods & Services	5.87				8.87	8.70	0.18
Section 3			3.00				
Grand Total	101.65	1.76	3.21	0.00	103.09	92.99	10.11

Table 30: Secretary's Advance

Date	Div .	Department	Particulars /Description	Section 3		Secretary' Advance Balance
				Plus (+)	Minus (-)	
						50,000,000
21/01/2015	207	Treasury and Finance - Miscellaneous	Transfer to cater for Chuave District SME		1,000,000	49,000,000
20/02/2015	225	Department of Attorney-General	Funding for Land Mediation Unit (DJAG)		483,800	48,516,200
23/02/2015	258	Department of Information and Communication	Purchase of Secretary Department of Information & Communication Vehicle		206,000	48,310,200
25/02/2015	242	Department of Community Development	Additional fund to support Operations of Civil Registry Office		600,000	47,710,200
26/02/2015	207	Treasury and Finance - Miscellaneous	To cater for land mediation bills to cater for Kudjip Township as ordered by the National Court		1,000,000	46,710,200
27/02/2015	207	Treasury and Finance - Miscellaneous	For Office Fit-out at New Treasury Building.		2,000,000	44,710,200
3/03/2015	259	Department of Transport	Major projects co-ordination unit.		1,500,000	43,210,200
9/03/2015	230	Electoral Commission	Additional funds for POMIO By-Election		3,692,000	39,518,200
10/03/2015	207	Treasury and Finance - Miscellaneous	To settle Sir Somare's claim for loss of salary & other Entitlements arising from his illegal removal from office as Prime Minister & member for East Sepik		2,049,800	37,468,400
11/03/2015	205	Office of Bougainville Affairs	To cater for Charter of Q400 to Arawa		108,300	37,360,100
11/03/2015	207	Treasury and Finance - Miscellaneous	fund M&SE Consultants & Koki Market Development		3,200,000	34,160,100
16/03/2015	208	Department of Treasury	To pay Good Morning PNG for publishing & Printing 'State of the Economy'		496,000	33,664,100
16/03/2015	208	Department of Treasury	Transfer to cover Dr. Polume's Funeral arrangements		50,000	33,614,100
16/03/2015	208	Department of Treasury	Outstanding payment for POM & Lae Gas Turbines as a result of exchange rate movement		2,000,000	31,614,100

Date	Div .	Department	Particulars /Description	Section 3		Secretary' Advance Balance
				Plus (+)	Minus (-)	
19/03/2015	542	National Cultural Commission	Additional funds to settle outstanding claims for PNG Cultural advisor, Mr.Tony Crawford		140,000	31,474,100
26/03/2015	208	Department of Treasury	Funeral costs for late Petrus Tiki.		25,000	31,449,100
27/03/2015	509	Border Development Authority (BDA)	To purchase replacement vehicles for aging fleet		853,000	30,596,100
30/03/2015	221	Public Service Commission	To purchase official vehicle new Public Service commissioner		136,600	30,459,500
31/03/2015	228	Department of Police	To fund Feasibility Study for TAMES.		3,400,000	27,059,500
31/03/2015	207	Treasury and Finance - Miscellaneous			4,000,000	23,059,500
2/04/2015	232	Provincial and Local Government Affairs	Review on the Organic Law Prov. & LLG		2,500,000	20,559,500
2/04/2015	207	Treasury and Finance - Miscellaneous	Twivey Lawyers outstanding legal Bills		515,953	20,043,547
8/04/2015	201	National Parliament	To cater for Parliamentary. Committee (Public Sector Review & Service Delivery) operation		2,000,000	18,043,547
9/04/2015	257	Department of Public Enterprises	To cater for Outstanding bills for consultancy.		3,000,000	15,043,547
9/04/2015	206	Department of Finance	Additional Funds to cater for IFMS Roll Out Program		2,500,000	12,543,547
10/04/2015	207	Treasury and Finance - Miscellaneous	Outstanding Bills for Pacific Legal Group & Norton Rose Fubright for providing counsel in financing and restructure of Petromin Holdings Ltd		1,600,000	10,943,547
10/04/2015	208	Department of Treasury	Additional funding for Ministers IMF/World Bank travel to Washington DC & field trip to Laos		500,000	10,443,547
16/04/2015	267	Office of Rural Development	2013 DSIP Cheque Replacement for discretionary DSG funds for Mendi District, SHP		250,000	10,193,547
17/04/2015	203	Department of Prime Minister & NEC	To cater for Papua New Guinea Trade Commission.		500,000	9,693,547

Date	Div .	Department	Particulars /Description	Section 3		Secretary' Advance Balance
				Plus (+)	Minus (-)	
23/04/2015	247	Department of Agriculture and Livestock	To fund the South East Asia Pacific CODEX State Agricultural Minister's Conference in May.		800,000	8,893,547
23/04/2015	208	Department of Treasury	To facilitate Treasurer and his Papua New Guinea delegation to the Asian Development Bank in Baku Azerbaijan		600,000	8,293,547
24/04/2015	206	Department of Finance	Transfer to facilitate NEC approved funding towards the implementation of the Public Expenditure and Financial Accountability (PEFA) program. For the finalization of the Self-Assessment Report amongst other things		300,000	7,993,547
27/04/2015	230	Electoral Commission	To cater for Central & Sandaun By-Election		5,000,000	2,993,547
6/05/2015	208	Department of Treasury	To cater for outstanding Legal Bills for Norton Rose Fulbright		453,000	2,540,547
7/05/2015	208	Department of Treasury	To cater for legal bills for Twivey Lawyers		1,240,000	1,300,547
16/06/2015	208	Department of Treasury	To cater for Minister's commitment to Radio Maria PNG		200,000	1,100,547
2/09/2015	208	Department of Treasury	To cater for Urgent LNG Landowners issue		200,000	900,547
11/09/2015	586	Manus Provincial Administration	To cater for Outstanding Legal Bills.		100,000	800,547
2/10/2015	203	Department of Prime Minister & NEC	Security Operations along the PNG/Indonesia Border		464,600	335,947
29/10/2015	208	Department of Treasury	To cater for Treasurer's commitment.		150,000	185,947
		Total			49,814,053	

3.0 Attachments and Appendices (overleaf)

Note that the tables in Attachments A-D below include Government of Papua New Guinea (GoPNG) funded expenditure only.

ATTACHMENT A

National Departments – Personnel Emoluments and Goods & Services (GoPNG component)

Agency Full	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
201 - National Parliament	165.70	10.00	2.00	0.00	157.70	155.21	2.48
202 - Office of Governor-General	7.24	-	0.00	0.76	8.00	7.64	0.36
203 - Department of Prime Minister & NEC	503.90	96.41	0.96	43.70	451.66	533.94	(82.28)
204 - National Statistical Office	9.52	-	0.00	0.00	9.52	9.01	0.51
205 - Office of Bougainville Affairs	5.00	1.15	0.11	0.02	3.98	4.27	(0.29)
206 - Department of Finance	60.38	3.21	2.80	0.00	59.97	58.70	1.27
207 - Treasury and Finance - Miscellaneous	1,196.01	355.72	15.37	6.79	986.75	954.67	32.08
208 - Department of Treasury	236.62	45.57	5.91	14.12	162.63	162.23	0.40
209 - Registrar For Political Parties	9.15	-	0.00	0.00	9.15	8.92	0.23
211 - PNG Customs Service	52.17	-	0.00	(0.06)	52.62	19.30	33.32
212 - Information Technology Division	20.49	-	0.00	(4.56)	15.93	13.41	2.52
213 - Fire Services	24.85	3.25	0.00	1.92	23.52	24.16	(0.64)
215 - PNG Immigration and Citizenship Services	12.91	3.00	0.00	5.50	15.41	16.99	(1.58)
216 - Internal Revenue Commission	76.55	-	0.00	2.52	81.07	139.29	(58.22)
217 - Department of Foreign Affairs and Trade	75.82	-	0.00	7.00	82.82	68.12	14.70
218 - Office of the Public Prosecutor	8.59	1.50	0.00	0.04	7.13	8.55	(1.42)
219 - PNG Institute of Public Administration	8.85	2.00	0.00	0.00	6.85	7.41	(0.56)
220 - Department of Personnel Management	28.33	3.62	0.00	0.00	24.71	23.10	1.61
221 - Public Service Commission	8.42	1.87	0.14	0.00	6.68	6.73	(0.05)
222 - Office of the Public Solicitor	19.21	2.59	0.00	0.00	16.62	12.58	4.04
223 - Judiciary Services	339.99	80.00	0.00	51.53	265.52	258.77	6.75
224 - Magisterial Services	40.33	1.91	0.00	20.01	58.44	57.27	1.17
225 - Department of Attorney-General	118.10	9.47	0.48	6.00	115.11	106.56	8.56
226 - Department of Corrective Institutional Services	139.17	6.23	0.00	2.42	135.36	126.50	8.86
227 - Provincial Treasuries	48.28	-	0.00	0.00	48.28	79.22	(30.94)
228 - Department of Police	367.18	36.90	3.40	22.76	356.44	335.98	20.46
229 - Department of National Planning and Monitoring	605.50	223.50	0.00	0.00	398.50	394.41	4.09
230 - Electoral Commission	26.85	-	8.69	(0.09)	35.46	45.10	(9.64)
231 - National Intelligence Organisation	5.91	1.22	0.00	0.20	4.89	5.03	(0.14)
232 - Provincial and Local Government Affairs	17.31	1.01	2.50	27.50	46.31	44.83	1.48
233 - Office of Censorship	3.68	0.76	0.00	(1.15)	1.77	1.26	0.51

Agency Full	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
234 - Department of Defence	266.20	15.09	0.00	1.76	252.87	265.88	(13.00)
235 - Department of Education	956.08	45.25	0.00	(286.77)	624.05	600.00	24.05
236 - Department of Higher Education Research Science & Technology	282.54	32.50	0.00	0.00	239.54	227.22	12.32
237 - PNG National Commission for UNESCO	4.36	-	0.00	0.00	4.36	1.92	2.44
238 - Milne Bay Provincial Health Authority	28.46	-	0.00	(4.41)	24.05	5.87	18.18
239 - Western Highlands Provincial Health Authority	33.82	-	0.00	(4.82)	29.00	14.92	14.08
240 - Department of Health	361.76	2.60	0.00	(4.11)	372.05	196.47	175.58
241 - Hospital Management Services	630.09	25.50	0.00	(66.91)	520.68	420.80	99.88
242 - Department of Community Development	21.22	-	0.60	1.24	23.05	21.86	1.19
243 - National Volunteer Services	2.85	-	0.00	(0.09)	2.76	2.62	0.14
244 - Eastern Highlands Provincial Health Authority	31.58	-	0.00	(3.41)	28.17	10.77	17.40
245 - Conservation and Environment Protection Authority	29.61	2.47	0.00	(2.80)	24.34	22.94	1.40
246 - Office of Urbanization	2.03	-	0.00	(0.08)	1.95	1.33	0.62
247 - Department of Agriculture and Livestock	20.53	1.54	0.80	0.00	19.80	23.57	(3.77)
251 - PNG Science & Technology Secretariat	4.22	0.99	0.00	0.00	3.23	2.85	0.37
252 - Department of Lands and Physical Planning	58.87	3.23	0.00	(2.30)	48.57	46.72	1.86
253 - West New Britain Provincial Health Authority	0.00	-	0.00	20.61	20.61	7.33	13.29
254 - Department of Mineral Policy and Geohazards Management	9.68	0.09	0.00	0.00	13.19	14.30	(1.11)
255 - Department of Petroleum and Energy	21.91	2.66	0.00	2.70	21.96	21.35	0.61
256 - Manus Provincial Health Authority	0.00	-	0.00	8.76	8.76	5.35	3.41
257 - Department of Public Enterprises	8.27	-	3.00	0.00	11.27	10.29	0.98
258 - Department of Information and Communication	7.98	0.76	0.21	0.00	7.42	6.71	0.71
259 - Department of Transport	26.65	3.34	1.50	0.00	24.81	23.06	1.76
260 - Enga Provincial Health Authority	0.00	-	0.00	15.93	15.93	10.23	5.70
261 - Department of Commerce and Industry	19.36	1.59	0.00	0.00	17.77	15.96	1.81
262 - Department of Industrial Relations	33.92	1.33	0.00	0.00	32.59	29.96	2.63
263 - National Tripartite Consultative Council	1.00	-	0.00	0.00	1.00	0.72	0.27
264 - Department of Works and Implementation	985.85	221.14	0.00	0.00	787.71	590.52	197.19
266 - Sandaun Provincial Health Authority	0.00	-	0.00	15.32	15.32	6.29	9.03
267 - Department of Implementation and Rural Development	67.97	1.00	0.25	0.00	69.72	36.52	33.20
268 - Central Supply & Tenders Board	2.83	-	0.00	(0.21)	2.62	2.44	0.19
269 - Office of Tourism Arts and Culture	2.07	-	0.00	0.55	2.62	2.45	0.16
Grand Total	8,163.77	1,251.98	48.72	(102.10)	6,920.60	6,338.39	582.20

ATTACHMENT B
Commercial Statutory Authorities – Personnel Emoluments and Goods & Services (GoPNG component)

Agency Full	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
501 - Konebada Petroleum Park Authority	5.45	0.37	0.00	0.00	5.08	5.08	0.00
502 - Office of the Auditor-General	28.99	0.00	0.00	(2.56)	26.43	19.69	6.74
503 - Ombudsman Commission	22.18	1.29	0.00	(0.43)	20.46	19.24	1.22
505 - National Research Institute	5.38	0.20	0.00	(0.81)	4.37	3.58	0.79
506 - National Training Council	3.11	0.00	0.00	0.64	3.75	3.32	0.43
507 - National Economic & Fiscal Commission	4.17	0.08	0.00	(0.17)	3.92	3.37	0.55
509 - Border Development Authority (BDA)	11.23	3.40	0.85	0.00	8.68	6.19	2.50
510 - Legal Training Institute	13.60	2.38	0.00	(0.02)	11.19	10.15	1.04
511 - Papua New Guinea Climate Change Authority	9.20	0.95	0.00	2.78	11.03	9.77	1.26
512 - University of Papua New Guinea	52.89	0.00	0.00	0.00	52.89	49.00	3.89
513 - University of Technology	47.03	0.00	0.00	0.00	47.03	43.55	3.48
514 - University of Goroka	21.25	0.00	0.00	0.00	21.25	19.87	1.38
515 - University of Environment & Natural Resources	28.90	0.00	0.00	(0.08)	28.82	27.63	1.19
516 - Papua New Guinea Sports Foundation	22.59	2.17	0.00	(0.03)	20.39	20.00	0.39
517 - National Narcotics Bureau	4.63	1.34	0.00	0.53	3.82	2.49	1.33
518 - PNG Maritime College	4.49	0.00	0.00	0.00	4.49	3.66	0.83
519 - National Aids Council Secretariat	8.79	0.00	0.00	(0.02)	8.77	7.73	1.04
520 - Institute of Medical Research	10.07	0.00	0.00	(0.04)	10.03	9.05	0.98
521 - National Youth Commission	5.00	0.00	0.00	0.90	5.90	4.78	1.12
522 - Constitutional and Law Reform Commission	3.68	0.00	0.00	(0.08)	3.60	3.36	0.24
523 - Papua New Guinea Accidents Investigation Commission	7.40	0.00	0.00	(0.35)	7.05	6.74	0.31
524 - Independent Public Business Corporation	13.00	0.00	0.00	0.00	13.00	12.49	0.51
525 - National Broadcasting Commission	43.40	1.00	0.00	0.00	42.40	39.99	2.41
526 - National Maritime Safety Authority	13.90	0.00	0.00	(0.04)	13.86	12.05	1.80
530 - Investment Promotion Authority	4.00	0.41	0.00	0.13	3.72	3.41	0.31
531 - Small Business Development Corporation	3.41	0.34	0.00	0.00	3.07	2.85	0.22
532 - National Institute of Standards & Industrial Technology	4.15	0.48	0.00	1.30	4.96	4.96	0.00
533 - Industrial Centres Development Corporation	3.41	0.35	0.00	0.00	3.06	3.01	0.06
535 - Mineral Resources Authority	68.30	15.32	0.00	0.00	52.98	47.33	5.65

Agency Full	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
536 - Kokonas Indastry Koperesen	1.21	0.13	0.00	0.00	1.08	0.98	0.10
537 - National Airports Corporation	56.00	0.00	0.00	0.00	56.00	56.00	0.00
539 - National Museum and Art Gallery	10.66	0.00	0.00	1.48	12.14	10.30	1.84
541 - National Housing Corporation	0.25	0.00	0.00	0.00	0.25	(1.37)	1.62
542 - National Cultural Commission	5.09	0.00	0.14	1.38	6.61	5.99	0.61
543 - National Development Bank	50.00	30.00	0.00	0.00	20.00	20.00	0.00
545 - Rural Airstrip Authority	5.90	0.00	0.00	0.00	5.90	5.90	0.00
546 - PNG Power Limited	29.00	0.00	0.00	0.00	29.00	23.50	5.50
549 - Office of Coastal Fisheries Development Agency	27.93	7.80	0.00	0.04	20.16	19.88	0.29
550 - Cocoa Coconut Institute Ltd	8.33	0.80	0.00	(0.02)	7.52	6.84	0.68
551 - National Fisheries Authority	20.00	15.00	0.00	0.00	5.00	2.80	2.20
553 - Fresh Produce Development Company	6.56	0.67	0.00	0.00	5.89	5.42	0.47
554 - PNG Coffee Industry Corporation	3.37	0.34	0.00	0.00	3.03	2.75	0.28
557 - PNG National Forest Authority	31.65	3.20	0.00	7.47	35.92	33.27	2.65
558 - Tourism Promotion Authority	11.62	1.21	0.00	(0.06)	10.35	8.07	2.29
562 - National Agriculture Research Institute	11.32	1.14	0.00	0.00	10.18	9.18	1.00
563 - National Agriculture Quarantine & Inspection Authority	5.10	0.51	0.00	8.41	13.00	14.17	(1.17)
565 - Civil Aviation Safety Authority	14.29	1.15	0.00	(0.76)	12.38	11.26	1.12
566 - Cocoa Board	4.70	0.26	0.00	0.00	4.44	4.44	0.00
567 - National Road Authority	15.00	0.00	0.00	0.00	15.00	15.00	0.00
568 - Livestock Development Corporation	0.00	0.00	0.00	0.00	0.00	0.20	(0.20)
569 - Independent Consumer and Competition Commission	11.78	1.20	0.00	(0.13)	10.44	8.74	1.70
Grand Total	803.33	93.50	0.99	19.46	730.27	667.65	62.62

ATTACHMENT C
Provinces – Personnel Emoluments and Goods & Services (GoPNG component)

Agency Full	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
571 - Fly River Provincial Administration	119.05	0.00	0.00	5.47	124.51	125.80	(1.29)
572 - Gulf Provincial Administration	91.76	0.00	0.00	(3.89)	87.87	87.27	0.60
573 - Central Provincial Administration	176.65	0.50	0.00	1.36	152.52	163.91	(11.39)
574 - National Capital District	48.89	0.00	0.00	0.00	48.89	48.87	0.02
575 - Milne Bay Provincial Administration	157.55	0.00	0.00	(17.17)	140.37	155.70	(15.32)
576 - Oro Provincial Administration	83.91	0.00	0.00	4.66	88.57	83.85	4.71
577 - Southern Highlands Provincial Administration	222.41	0.00	0.00	25.40	237.80	239.58	(1.77)
578 - Enga Provincial Administration	169.52	0.00	0.00	34.36	203.87	205.38	(1.51)
579 - Western Highlands Provincial Administration	186.66	0.00	0.00	11.95	218.62	221.65	(3.03)
580 - Simbu Provincial Administration	197.00	0.00	0.00	15.69	212.69	214.44	(1.74)
581 - Eastern Highlands Provincial Administration	256.04	0.00	0.00	4.82	260.87	264.72	(3.85)
582 - Morobe Provincial Administration	327.22	0.00	0.00	(39.34)	287.88	317.03	(29.15)
583 - Madang Provincial Administration	239.25	0.00	0.00	9.70	248.95	247.94	1.01
584 - East Sepik Provincial Administration	222.08	0.00	0.00	15.11	237.20	236.65	0.54
585 - Sandaun Provincial Administration	169.03	0.00	0.00	(15.09)	153.94	162.83	(8.88)
586 - Manus Provincial Administration	67.70	0.00	0.10	(8.44)	59.36	61.92	(2.57)
587 - New Ireland Provincial Administration	126.11	0.90	0.00	(17.21)	107.99	110.51	(2.51)
588 - East New Britain Provincial Administration	166.98	0.00	0.00	7.27	174.25	176.85	(2.59)
589 - West New Britain Provincial Administration	107.38	0.00	0.00	3.51	110.89	113.23	(2.34)
590 - Autonomous Bougainville Administration	288.98	30.00	0.00	(20.34)	215.64	232.30	(16.66)
591 - Hela Provincial Administration	94.65	0.00	0.00	(6.33)	88.32	100.65	(12.33)
592 - Jiwaka Provincial Administration	92.76	0.00	0.00	(2.35)	90.41	98.86	(8.45)
Grand Total	3,611.59	31.40	0.10	9.15	3,551.43	3,669.95	(118.52)

ATTACHMENT D

Provinces – Grants, Personnel Emoluments, and Goods & Services (GoPNG component)

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
571 - Fly River Provincial Administration	119.05	0.00	0.00	5.47	124.51	125.80	(1.29)
Administration Grant	0.09		0.00	0.00	0.09	0.09	0.00
Construction, Renovation and Improvements	10.00		0.00	0.00	10.00	10.00	0.00
Education Function Grant	1.39		0.00	0.00	1.39	1.39	0.00
Grants/Transfers to Public Authorities	14.14		0.00	0.00	14.14	14.14	0.00
Health Function Grant	1.58		0.00	0.00	1.58	1.58	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.18		0.00	0.00	0.18	0.12	0.06
LLG and Village Services (Organic Law)	3.78		0.00	0.00	3.78	2.74	1.04
Other Operational Expenses	36.40		0.00	0.00	36.40	36.40	0.00
Other Service Delivery Function Grant	0.21		0.00	0.00	0.21	0.21	0.00
Primary Production Function Grant	0.57		0.00	0.00	0.57	0.57	0.00
Public Servants Leave Fares	0.25		0.00	0.00	0.25	0.17	0.08
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.12	(0.12)
Salaries and Allowances	0.00		0.00	0.00	5.47	54.88	(49.41)
Staffing Grant	20.78		0.00	0.00	20.78	0.00	20.78
Teachers Leave Fares	1.59		0.00	0.00	1.59	1.02	0.57
Teachers Salaries (TSC)	25.71		0.00	0.00	25.71	0.00	25.71
Transport/Infrastructure Maintenance Grant	2.20		0.00	0.00	2.20	2.20	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.10		0.00	0.00	0.10	0.10	0.00
Supplementary Budget		0.00					
Section 4 Transfers				5.47			
572 - Gulf Provincial Administration	91.76	0.00	0.00	(3.89)	87.87	87.27	0.60
Administration Grant	1.99		0.00	0.00	1.99	3.79	(1.80)
Capital Transfer to Government Agencies	10.30		0.00	0.00	10.30	10.30	0.00
Education Function Grant	3.91		0.00	0.00	3.91	3.91	0.00
Grants/Transfers to Public Authorities	4.80		0.00	0.00	4.80	1.50	3.30
Health Function Grant	5.01		0.00	0.00	5.01	5.01	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Land Mediators Allowances	0.13		0.00	0.00	0.13	0.09	0.04
LLG and Village Services (Organic Law)	2.86		0.00	0.00	2.86	2.05	0.80
Other Operational Expenses	20.70		0.00	0.00	20.70	20.70	0.00
Other Service Delivery Function Grant	2.57		0.00	0.00	2.57	2.57	0.00
Primary Production Function Grant	1.62		0.00	0.00	1.62	1.62	0.00
Public Servants Leave Fares	0.57		0.00	0.00	0.57	0.26	0.31
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.03	(0.03)
Salaries and Allowances	0.00		0.00	0.00	0.00	28.47	(28.47)
Staffing Grant	13.86		0.00	0.00	9.97	0.00	9.97
Teachers Leave Fares	0.94		0.00	0.00	0.94	0.56	0.38
Teachers Salaries (TSC)	16.11		0.00	0.00	16.11	0.00	16.11
Transport/Infrastructure Maintenance Grant	6.02		0.00	0.00	6.02	6.02	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.33		0.00	0.00	0.33	0.33	0.00
Supplementary Budget		0.00					
Section 4 Transfers				(3.89)			
573 - Central Provincial Administration	176.65	0.50	0.00	1.36	152.52	163.91	(11.39)
Administration Grant	2.04		0.00	0.00	3.04	3.04	0.00
Education Function Grant	6.33		0.00	0.00	6.33	6.33	0.00
Grants/Transfers to Public Authorities	60.70		0.00	0.00	60.20	59.15	1.05
Health Function Grant	6.11		0.00	0.00	6.11	6.11	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.17		0.00	0.00	0.17	0.11	0.06
LLG and Village Services (Organic Law)	1.98		0.00	0.00	1.98	1.20	0.78
Other Operational Expenses	26.30		0.00	0.00	1.30	1.30	0.00
Other Service Delivery Function Grant	3.27		0.00	0.00	3.27	3.27	0.00
Overtime	0.00		0.00	0.00	0.00	0.85	(0.85)
Primary Production Function Grant	2.03		0.00	0.00	2.03	2.03	0.00
Public Servants Leave Fares	0.42		0.00	0.00	0.42	0.28	0.14
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.23	(0.23)
Salaries and Allowances	0.00		0.00	0.00	10.04	67.24	(57.21)
Staffing Grant	15.80		0.00	0.00	15.80	0.00	15.80

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Teachers Leave Fares	2.55		0.00	0.00	2.55	1.53	1.02
Teachers Salaries (TSC)	37.73		0.00	0.00	28.06	0.00	28.06
Transport/Infrastructure Maintenance Grant	10.73		0.00	0.00	10.73	10.73	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.42		0.00	0.00	0.42	0.42	0.00
Supplementary Budget		0.50					
Section 4 Transfers				1.36			
574 - National Capital District	48.89	0.00	0.00	0.00	48.89	48.87	0.02
Administration Grant	0.00		0.00	0.00	0.00	0.00	0.00
Education Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Grants/Transfers to Public Authorities	45.00		0.00	0.00	45.00	45.00	0.00
Health Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Land Mediation Function Grant	0.04		0.00	0.00	0.04	0.02	0.01
Land Mediators Allowances	0.04		0.00	0.00	0.04	0.04	0.00
Other Operational Expenses	0.10		0.00	0.00	0.10	0.10	0.00
Other Service Delivery Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Primary Production Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Public Servants Leave Fares	0.00		0.00	0.00	0.00	0.00	0.00
Staffing Grant	0.00		0.00	0.00	0.00	0.00	0.00
Teachers Leave Fares	0.00		0.00	0.00	0.00	0.00	0.00
Teachers Salaries (TSC)	0.00		0.00	0.00	0.00	0.00	0.00
Town & Urban Services (Organic Law)	3.72		0.00	0.00	3.72	3.72	0.00
Transport/Infrastructure Maintenance Grant	0.00		0.00	0.00	0.00	0.00	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.01)	0.01
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Supplementary Budget		0.00					
Section 4 Transfers				0.00			
575 - Milne Bay Provincial Administration	157.55	0.00	0.00	(17.17)	140.37	155.70	(15.32)
Administration Grant	1.87		0.00	0.00	1.87	1.87	0.00
Capital Transfer to Government Agencies	61.60		0.00	0.00	61.60	60.60	1.00
Education Function Grant	7.72		0.00	0.00	7.72	7.72	0.00
Health Function Grant	7.49		0.00	0.00	7.49	7.49	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.04		0.00	0.00	0.04	0.03	0.01
LLG and Village Services (Organic Law)	2.75		0.00	0.00	2.75	1.97	0.78
Other Service Delivery Function Grant	4.53		0.00	0.00	4.53	4.53	0.00
Primary Production Function Grant	2.34		0.00	0.00	2.34	2.34	0.00
Public Servants Leave Fares	0.46		0.00	0.00	0.46	0.30	0.17
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.18	(0.18)
Salaries and Allowances	0.00		0.00	0.00	0.00	60.08	(60.08)
Staffing Grant	9.86		0.00	0.00	7.06	0.00	7.06
Teachers Leave Fares	1.16		0.00	0.00	1.16	0.78	0.38
Teachers Salaries (TSC)	49.81		0.00	0.00	35.44	0.00	35.44
Transport/Infrastructure Maintenance Grant	7.35		0.00	0.00	7.35	7.35	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.10)	0.10
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.50		0.00	0.00	0.50	0.50	0.00
Supplementary Budget		0.00					
Section 4 Transfers				(17.17)			
576 - Oro Provincial Administration	83.91	0.00	0.00	4.66	88.57	83.85	4.71
Administration Grant	1.11		0.00	0.00	1.11	0.78	0.33
Capital Transfer to Government Agencies	30.90		0.00	0.00	30.90	30.90	0.00
Education Function Grant	4.15		0.00	0.00	4.15	2.97	1.17
Health Function Grant	4.80		0.00	0.00	4.80	3.41	1.39
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.05	0.02
Land Mediators Allowances	0.12		0.00	0.00	0.12	0.08	0.04
LLG and Village Services (Organic Law)	2.22		0.00	0.00	2.22	1.62	0.61
Other Service Delivery Function Grant	2.24		0.00	0.00	2.24	1.58	0.66
Overtime	0.00		0.00	0.00	0.00	0.11	(0.11)
Primary Production Function Grant	2.01		0.00	0.00	2.01	1.41	0.60
Public Servants Leave Fares	0.93		0.00	0.00	0.93	0.40	0.52
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.31	(0.31)
Salaries and Allowances	0.00		0.00	0.00	4.66	36.01	(31.35)
Staffing Grant	12.27		0.00	0.00	12.27	0.00	12.27

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Teachers Leave Fares	1.48		0.00	0.00	1.48	0.92	0.56
Teachers Salaries (TSC)	16.99		0.00	0.00	16.99	0.00	16.99
Transport/Infrastructure Maintenance Grant	4.30		0.00	0.00	4.30	3.06	1.23
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.00)	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.34		0.00	0.00	0.34	0.25	0.10
Supplementary Budget		0.00					
Section 4 Transfers				4.66			
577 - Southern Highlands Provincial Administration	222.41	0.00	0.00	25.40	237.80	239.58	(1.77)
Administration Grant	0.62		0.00	0.00	0.62	0.62	0.00
Capital Transfer to Government Agencies	77.00		0.00	0.00	77.00	75.05	1.95
Construction, Renovation and Improvements	10.00		0.00	0.00	0.00	0.00	0.00
Education Function Grant	4.38		0.00	0.00	4.38	4.38	0.00
Grants/Transfers to Public Authorities	34.16		0.00	0.00	34.16	34.16	0.00
Health Function Grant	4.10		0.00	0.00	4.10	4.10	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.26		0.00	0.00	0.26	0.20	0.06
LLG and Village Services (Organic Law)	3.13		0.00	0.00	3.13	2.20	0.93
Other Service Delivery Function Grant	1.47		0.00	0.00	1.47	1.47	0.00
Overtime	0.00		0.00	0.00	0.00	0.48	(0.48)
Primary Production Function Grant	0.99		0.00	0.00	0.99	0.99	0.00
Public Servants Leave Fares	0.46		0.00	0.00	0.46	0.36	0.10
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.31	(0.31)
Salaries and Allowances	0.00		0.00	0.00	25.40	110.17	(84.77)
Staffing Grant	30.60		0.00	0.00	30.60	0.00	30.60
Teachers Leave Fares	0.89		0.00	0.00	0.89	0.70	0.19
Teachers Salaries (TSC)	49.95		0.00	0.00	49.95	0.00	49.95
Transport/Infrastructure Maintenance Grant	3.94		0.00	0.00	3.94	3.94	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.00)	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Village Courts Function Grant	0.38		0.00	0.00	0.38	0.38	0.00
Supplementary Budget		0.00					
Section 4 Transfers				25.40			
578 - Enga Provincial Administration	169.52	0.00	0.00	34.36	203.87	205.38	(1.51)
Administration Grant	1.85		0.00	0.00	1.85	1.85	0.00
Capital Transfer to Government Agencies	76.50		0.00	0.00	76.50	75.50	1.00
Construction, Renovation and Improvements	3.00		0.00	0.00	3.00	3.00	0.00
Development Unconditional Grants to Provinces	0.00		0.00	0.00	0.00	4.40	(4.40)
Education Function Grant	5.19		0.00	0.00	5.19	5.19	0.00
Grants/Transfers to Public Authorities	8.80		0.00	0.00	8.80	4.40	4.40
Health Function Grant	4.95		0.00	0.00	4.95	4.95	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.19		0.00	0.00	0.19	0.15	0.05
LLG and Village Services (Organic Law)	2.25		0.00	0.00	2.25	1.57	0.68
Other Service Delivery Function Grant	3.02		0.00	0.00	3.02	3.02	0.00
Overtime	0.00		0.00	0.00	0.00	0.01	(0.01)
Primary Production Function Grant	1.14		0.00	0.00	1.14	1.14	0.00
Public Servants Leave Fares	0.26		0.00	0.00	0.26	0.20	0.06
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.32	(0.32)
Salaries and Allowances	0.00		0.00	0.00	34.36	87.95	(53.59)
Staffing Grant	18.23		0.00	0.00	18.23	0.00	18.23
Teachers Leave Fares	1.07		0.00	0.00	1.07	0.84	0.23
Teachers Salaries (TSC)	32.09		0.00	0.00	32.09	0.00	32.09
Transport/Infrastructure Maintenance Grant	10.53		0.00	0.00	10.53	10.53	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.08)	0.08
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.39		0.00	0.00	0.39	0.39	0.00
Supplementary Budget		0.00					
Section 4 Transfers				34.36			
579 - Western Highlands Provincial Administration	186.66	0.00	0.00	11.95	218.62	221.65	(3.03)

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Administration Grant	2.41		0.00	0.00	3.46	3.46	0.00
Capital Transfer to Government Agencies	60.90		0.00	0.00	60.90	60.90	0.00
Construction, Renovation and Improvements	0.00		0.00	0.00	20.00	20.00	0.00
Education Function Grant	4.38		0.00	0.00	4.38	4.38	0.00
Grants/Transfers to Public Authorities	30.00		0.00	0.00	30.00	30.00	0.00
Health Function Grant	4.10		0.00	0.00	4.10	4.10	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.12		0.00	0.00	0.12	0.09	0.03
LLG and Village Services (Organic Law)	2.15		0.00	0.00	2.15	1.51	0.64
Other Service Delivery Function Grant	1.47		0.00	0.00	1.47	1.47	0.00
Overtime	0.00		0.00	0.00	0.00	0.20	(0.20)
Primary Production Function Grant	0.99		0.00	0.00	0.99	0.99	0.00
Public Servants Leave Fares	0.48		0.00	0.00	0.48	0.37	0.12
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.15	(0.15)
Salaries and Allowances	0.00		0.00	0.00	10.90	88.64	(77.74)
Staffing Grant	9.89		0.00	0.00	9.89	0.00	9.89
Teachers Leave Fares	1.31		0.00	0.00	1.31	1.00	0.31
Teachers Salaries (TSC)	64.07		0.00	0.00	64.07	0.00	64.07
Transport/Infrastructure Maintenance Grant	3.94		0.00	0.00	3.94	3.94	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.00)	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.38		0.00	0.00	0.38	0.38	0.00
Supplementary Budget		0.00					
Section 4 Transfers				11.95			
580 - Simbu Provincial Administration	197.00	0.00	0.00	15.69	212.69	214.44	(1.74)
Administration Grant	2.79		0.00	0.00	2.79	2.79	0.00
Capital Transfer to Government Agencies	92.00		0.00	0.00	92.00	91.00	1.00
Education Function Grant	9.29		0.00	0.00	9.29	9.29	0.00
Health Function Grant	7.53		0.00	0.00	7.53	7.53	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.26		0.00	0.00	0.26	0.20	0.06
LLG and Village Services (Organic Law)	1.79		0.00	0.00	1.79	1.34	0.45

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Other Service Delivery Function Grant	3.38		0.00	0.00	3.38	3.38	0.00
Overtime	0.00		0.00	0.00	0.00	0.00	(0.00)
Primary Production Function Grant	1.86		0.00	0.00	1.86	1.86	0.00
Public Servants Leave Fares	0.24		0.00	0.00	0.24	0.19	0.05
Salaries and Allowances	0.00		0.00	0.00	15.69	84.92	(69.22)
Staffing Grant	15.29		0.00	0.00	15.29	0.00	15.29
Teachers Leave Fares	0.98		0.00	0.00	0.98	0.77	0.21
Teachers Salaries (TSC)	50.42		0.00	0.00	50.42	0.00	50.42
Transport/Infrastructure Maintenance Grant	10.43		0.00	0.00	10.43	10.43	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.00)	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.67		0.00	0.00	0.67	0.67	0.00
Supplementary Budget		0.00					
Section 4 Transfers				15.69			
581 - Eastern Highlands Provincial Administration	256.04	0.00	0.00	4.82	260.87	264.72	(3.85)
Administration Grant	2.49		0.00	0.00	2.49	2.48	0.00
Capital Transfer to Government Agencies	122.40		0.00	0.00	122.40	122.40	0.00
Construction, Renovation and Improvements	6.50		0.00	0.00	6.50	6.50	0.00
Education Function Grant	9.58		0.00	0.00	9.58	9.57	0.01
Health Function Grant	6.23		0.00	0.00	6.23	6.23	0.01
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.06	0.00
Land Mediators Allowances	0.31		0.00	0.00	0.31	0.24	0.07
LLG and Village Services (Organic Law)	2.64		0.00	0.00	2.64	1.86	0.78
Other Service Delivery Function Grant	3.72		0.00	0.00	3.72	3.71	0.00
Primary Production Function Grant	2.13		0.00	0.00	2.13	2.13	0.00
Public Servants Leave Fares	0.75		0.00	0.00	0.75	0.59	0.16
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.17	(0.17)
Salaries and Allowances	0.00		0.00	0.00	4.82	92.12	(87.30)
Staffing Grant	15.43		0.00	0.00	15.43	0.00	15.43
Teachers Leave Fares	1.16		0.00	0.00	1.16	0.90	0.25
Teachers Salaries (TSC)	66.85		0.00	0.00	66.85	0.00	66.85

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Transport/Infrastructure Maintenance Grant	15.21		0.00	0.00	15.21	15.20	0.01
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.04)	0.04
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.59		0.00	0.00	0.59	0.58	0.00
Supplementary Budget		0.00					
Section 4 Transfers				4.82			
582 - Morobe Provincial Administration	327.22	0.00	0.00	(39.34)	287.88	317.03	(29.15)
Administration Grant	0.59		0.00	0.00	2.59	2.59	0.00
Capital Transfer to Government Agencies	138.30		0.00	0.00	138.30	136.30	2.00
Education Function Grant	2.00		0.00	0.00	2.00	2.00	0.00
Grants/Transfers to Public Authorities	4.00		0.00	0.00	4.00	4.00	0.00
Health Function Grant	1.28		0.00	0.00	1.28	1.28	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.43		0.00	0.00	0.43	0.29	0.14
LLG and Village Services (Organic Law)	6.93		0.00	0.00	6.93	5.16	1.77
Other Service Delivery Function Grant	0.97		0.00	0.00	0.97	0.97	0.00
Overtime	0.00		0.00	0.00	0.00	0.61	(0.61)
Primary Production Function Grant	0.47		0.00	0.00	0.47	0.47	0.00
Public Servants Leave Fares	1.41		0.00	0.00	1.41	0.80	0.62
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	1.33	(1.33)
Salaries and Allowances	0.00		0.00	0.00	0.00	154.45	(154.45)
Staffing Grant	40.86		0.00	0.00	30.09	0.00	30.09
Teachers Leave Fares	7.01		0.00	0.00	7.01	4.71	2.29
Teachers Salaries (TSC)	120.50		0.00	0.00	89.92	0.00	89.92
Transport/Infrastructure Maintenance Grant	2.27		0.00	0.00	2.27	2.27	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.40)	0.40
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.16		0.00	0.00	0.16	0.16	0.00
Supplementary Budget		0.00					
Section 4 Transfers				(39.34)			
583 - Madang Provincial Administration	239.25	0.00	0.00	9.70	248.95	247.94	1.01
Administration Grant	3.44		0.00	0.00	4.44	4.44	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Agriculture Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Capital Transfer to Government Agencies	91.90		0.00	0.00	91.90	88.90	3.00
Education Function Grant	9.02		0.00	0.00	9.02	9.02	0.00
Health Function Grant	9.15		0.00	0.00	9.15	9.15	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.25		0.00	0.00	0.25	0.19	0.05
LLG and Village Services (Organic Law)	4.38		0.00	0.00	4.38	3.01	1.37
Other Service Delivery Function Grant	3.72		0.00	0.00	4.02	4.02	0.00
Primary Production Function Grant	3.46		0.00	0.00	3.46	3.46	0.00
Public Servants Leave Fares	0.96		0.00	0.00	0.96	0.79	0.17
Recurrent Unconditional Grants to Provinces & LLGs	0.00		0.00	0.00	0.00	(0.90)	0.90
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.32	(0.32)
Salaries and Allowances	0.00		0.00	0.00	8.40	110.19	(101.79)
Staffing Grant	30.91		0.00	0.00	30.91	0.00	30.91
Teachers Leave Fares	2.71		0.00	0.00	2.71	1.99	0.72
Teachers Salaries (TSC)	65.75		0.00	0.00	65.75	0.00	65.75
Transport/Infrastructure Maintenance Grant	12.52		0.00	0.00	12.52	12.52	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.01)	0.01
Village Courts Allowance	0.45		0.00	0.00	0.45	0.23	0.23
Village Courts Function Grant	0.57		0.00	0.00	0.57	0.57	0.00
Supplementary Budget		0.00					
Section 4 Transfers				9.70			
584 - East Sepik Provincial Administration	222.08	0.00	0.00	15.11	237.20	236.65	0.54
Administration Grant	3.37		0.00	0.00	3.37	3.37	0.00
Capital Transfer to Government Agencies	92.60		0.00	0.00	92.60	90.60	2.00
Education Function Grant	12.46		0.00	0.00	12.46	12.46	0.00
Health Function Grant	11.53		0.00	0.00	11.53	11.53	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.34		0.00	0.00	0.34	0.26	0.08
LLG and Village Services (Organic Law)	4.78		0.00	0.00	4.78	3.52	1.27
Other Service Delivery Function Grant	3.72		0.00	0.00	3.72	3.72	0.00
Primary Production Function Grant	3.68		0.00	0.00	3.68	3.68	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Public Servants Leave Fares	1.25		0.00	0.00	1.25	0.98	0.27
Recurrent Unconditional Grants to Provinces & LLGs	0.00		0.00	0.00	0.00	(2.00)	2.00
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.04	(0.04)
Salaries and Allowances	0.00		0.00	0.00	15.11	86.26	(71.14)
Staffing Grant	21.57		0.00	0.00	21.57	0.00	21.57
Teachers Leave Fares	1.16		0.00	0.00	1.16	0.85	0.31
Teachers Salaries (TSC)	44.22		0.00	0.00	44.22	0.00	44.22
Transport/Infrastructure Maintenance Grant	20.49		0.00	0.00	20.49	20.49	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.01)	0.01
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.84		0.00	0.00	0.84	0.84	0.00
Supplementary Budget		0.00					
Section 4 Transfers				15.11			
585 - Sandaun Provincial Administration	169.03	0.00	0.00	(15.09)	153.94	162.83	(8.88)
Administration Grant	3.74		0.00	0.00	3.74	3.74	0.00
Capital Transfer to Government Agencies	61.70		0.00	0.00	61.70	60.70	1.00
Education Function Grant	9.68		0.00	0.00	9.68	9.68	0.00
Health Function Grant	10.35		0.00	0.00	10.35	10.35	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.22		0.00	0.00	0.22	0.17	0.05
LLG and Village Services (Organic Law)	4.38		0.00	0.00	4.38	3.26	1.12
Other Service Delivery Function Grant	2.88		0.00	0.00	2.88	2.88	0.00
Overtime	0.00		0.00	0.00	0.00	0.01	(0.01)
Primary Production Function Grant	3.84		0.00	0.00	3.84	3.84	0.00
Public Servants Leave Fares	0.85		0.00	0.00	0.85	0.67	0.19
Recurrent Unconditional Grants to Provinces & LLGs	0.00		0.00	0.00	0.00	(1.00)	1.00
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.11	(0.11)
Salaries and Allowances	0.00		0.00	0.00	0.00	53.32	(53.32)
Staffing Grant	17.25		0.00	0.00	12.84	1.57	11.27
Teachers Leave Fares	1.30		0.00	0.00	1.30	1.01	0.28

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Teachers Salaries (TSC)	44.32		0.00	0.00	33.65	4.03	29.62
Transport/Infrastructure Maintenance Grant	8.05		0.00	0.00	8.05	8.05	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.02)	0.02
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.40		0.00	0.00	0.40	0.40	0.00
Supplementary Budget		0.00					
Section 4 Transfers				(15.09)			
586 - Manus Provincial Administration	67.70	0.00	0.10	(8.44)	59.36	61.92	(2.57)
Administration Grant	2.06		0.00	0.00	2.06	2.06	0.00
Capital Transfer to Government Agencies	16.20		0.00	0.00	16.20	16.20	0.00
Education Function Grant	3.09		0.00	0.00	3.09	3.09	0.00
Grants/Transfers to Public Authorities	0.00		0.00	0.00	0.10	0.05	0.05
Health Function Grant	2.64		0.00	0.00	2.64	2.64	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.12		0.00	0.00	0.12	0.09	0.03
LLG and Village Services (Organic Law)	0.72		0.00	0.00	0.72	0.55	0.18
Other Service Delivery Function Grant	2.16		0.00	0.00	2.16	2.16	0.00
Primary Production Function Grant	1.15		0.00	0.00	1.15	1.15	0.00
Public Servants Leave Fares	0.51		0.00	0.00	0.51	0.40	0.11
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.06	(0.06)
Salaries and Allowances	0.00		0.00	0.00	0.00	27.73	(27.73)
Staffing Grant	13.32		0.00	0.00	9.90	0.00	9.90
Teachers Leave Fares	0.61		0.00	0.00	0.61	0.48	0.13
Teachers Salaries (TSC)	19.85		0.00	0.00	14.83	0.00	14.83
Transport/Infrastructure Maintenance Grant	4.76		0.00	0.00	4.76	4.76	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.43		0.00	0.00	0.43	0.43	0.00
Supplementary Budget		0.00					
Section 3	0.00		0.10	0.00	0.00	0.00	
Section 4 Transfers				(8.44)			
587 - New Ireland Provincial Administration	126.11	0.90	0.00	(17.21)	107.99	110.51	(2.51)
Administration Grant	0.03		0.00	0.00	0.03	0.03	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Capital Transfer to Government Agencies	41.26		0.00	0.00	41.26	41.56	(0.30)
Education Function Grant	0.56		0.00	0.00	0.56	0.56	0.00
Grants/Transfers to Public Authorities	11.84		0.00	0.00	10.94	10.94	0.00
Health Function Grant	0.78		0.00	0.00	0.78	0.78	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.16		0.00	0.00	0.16	0.12	0.03
LLG and Village Services (Organic Law)	1.33		0.00	0.00	1.33	1.00	0.34
Other Service Delivery Function Grant	0.05		0.00	0.00	0.05	0.05	0.00
Primary Production Function Grant	0.23		0.00	0.00	0.23	0.23	0.00
Public Servants Leave Fares	0.37		0.00	0.00	0.37	0.29	0.08
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.24	(0.24)
Salaries and Allowances	0.00		0.00	0.00	0.00	53.48	(53.48)
Staffing Grant	23.42		0.00	0.00	17.41	0.00	17.41
Teachers Leave Fares	0.89		0.00	0.00	0.89	0.70	0.19
Teachers Salaries (TSC)	44.60		0.00	0.00	33.40	0.00	33.40
Transport/Infrastructure Maintenance Grant	0.50		0.00	0.00	0.50	0.50	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.04)	0.04
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.03		0.00	0.00	0.03	0.03	0.00
Supplementary Budget		0.90					
Section 4 Transfers				(17.21)			
588 - East New Britain Provincial Administration	166.98	0.00	0.00	7.27	174.25	176.85	(2.59)
Administration Grant	0.15		0.00	0.00	2.15	2.15	0.00
Capital Transfer to Government Agencies	61.80		0.00	0.00	61.80	61.80	0.00
Education Function Grant	6.13		0.00	0.00	6.13	6.13	0.00
Health Function Grant	3.75		0.00	0.00	3.75	3.75	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.23		0.00	0.00	0.23	0.18	0.06
LLG and Village Services (Organic Law)	3.38		0.00	0.00	3.38	2.51	0.86
Other Service Delivery Function Grant	3.29		0.00	0.00	3.29	3.29	0.00
Overtime	0.00		0.00	0.00	0.00	0.06	(0.06)
Primary Production Function Grant	1.55		0.00	0.00	1.55	1.55	0.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Public Servants Leave Fares	0.50		0.00	0.00	0.50	0.39	0.11
Recurrent Unconditional Grants to Provinces & LLGs	0.00		0.00	0.00	0.00	(1.00)	1.00
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.22	(0.22)
Salaries and Allowances	0.00		0.00	0.00	5.27	89.79	(84.52)
Staffing Grant	22.74		0.00	0.00	22.74	0.27	22.46
Teachers Leave Fares	1.49		0.00	0.00	1.49	1.17	0.33
Teachers Salaries (TSC)	57.35		0.00	0.00	57.35	0.00	57.35
Transport/Infrastructure Maintenance Grant	4.36		0.00	0.00	4.36	4.36	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.04)	0.04
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.20		0.00	0.00	0.20	0.20	0.00
Supplementary Budget		0.00					
Section 4 Transfers				7.27			
589 - West New Britain Provincial Administration	107.38	0.00	0.00	3.51	110.89	113.23	(2.34)
Administration Grant	0.10		0.00	0.00	1.10	1.10	0.00
Capital Transfer to Government Agencies	31.10		0.00	0.00	31.10	30.10	1.00
Education Function Grant	3.71		0.00	0.00	3.71	3.71	0.00
Health Function Grant	2.54		0.00	0.00	2.54	2.54	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.14		0.00	0.00	0.14	0.11	0.03
LLG and Village Services (Organic Law)	1.91		0.00	0.00	1.91	1.28	0.63
Other Service Delivery Function Grant	1.39		0.00	0.00	1.39	1.27	0.13
Overtime	0.00		0.00	0.00	0.00	0.14	(0.14)
Primary Production Function Grant	1.99		0.00	0.00	1.99	1.99	0.00
Public Servants Leave Fares	1.50		0.00	0.00	1.50	1.17	0.33
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.49	(0.49)
Salaries and Allowances	0.00		0.00	0.00	2.51	64.23	(61.71)
Staffing Grant	16.57		0.00	0.00	16.57	0.13	16.44
Teachers Leave Fares	3.57		0.00	0.00	3.57	2.79	0.78
Teachers Salaries (TSC)	40.64		0.00	0.00	40.64	0.00	40.64

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Transport/Infrastructure Maintenance Grant	1.95		0.00	0.00	1.95	1.95	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	(0.02)	0.02
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.18		0.00	0.00	0.18	0.18	0.00
Supplementary Budget		0.00					
Section 4 Transfers				3.51			
590 - Autonomous Bougainville Administration	288.98	30.00	0.00	(20.34)	215.64	232.30	(16.66)
ABG Chief Tax Collection	2.50		0.00	0.00	2.50	1.86	0.64
ABG Community Auxiliary Police Allowance	1.50		0.00	0.00	1.50	1.50	0.00
ABG Electoral Commission Allowance	1.70		0.00	0.00	1.70	1.70	0.00
ABG Parliamentary Services Allowances	9.00		0.00	0.00	9.00	9.00	0.00
Administration Grant	0.00		0.00	0.00	0.00	0.00	0.00
Capital Transfer to Government Agencies	115.00		0.00	0.00	85.00	82.00	3.00
Construction, Renovation and Improvements	0.00		0.00	0.00	0.00	0.00	0.00
Development Unconditional Grants to Provinces	0.00		0.00	0.00	0.00	0.00	0.00
District Support Grant	0.00		0.00	0.00	0.00	0.00	0.00
Education Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Grants/Transfers to Public Authorities	46.00		0.00	0.00	23.00	20.00	3.00
Health Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.05	0.02
Land Mediators Allowances	0.44		0.00	0.00	0.44	0.34	0.10
National Functions and Powers Grant - ABG	0.80		0.00	0.00	0.80	0.80	0.00
Other Service Delivery Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Overtime	0.00		0.00	0.00	0.00	0.18	(0.18)
Police and Services Grant - ABG	3.80		0.00	0.00	3.80	3.80	0.00
Primary Production Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Public Servants Leave Fares	0.53		0.00	0.00	0.53	0.42	0.12
Recurrent Goods & Services Grant ABG	20.83		0.00	0.00	21.33	21.33	0.00
Recurrent Unconditional Grants to Provinces & LLGs	0.00		0.00	0.00	0.00	(1.00)	1.00

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Retirement Benefits, Pensions, Gratuities & Retrenchments	0.00		0.00	0.00	0.00	0.33	(0.33)
Salaries and Allowances	0.00		0.00	0.00	0.00	87.89	(87.89)
Staffing Grant	37.46		0.00	0.00	28.21	0.00	28.21
Teachers Leave Fares	2.10		0.00	0.00	2.10	2.10	0.00
Teachers Salaries (TSC)	47.25		0.00	0.00	35.65	0.00	35.65
Transport/Infrastructure Maintenance Grant	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.00		0.00	0.00	0.00	0.00	0.00
Supplementary Budget		30.00					
Section 4 Transfers				(20.34)			
591 - Hela Provincial Administration	94.65	0.00	0.00	(6.33)	88.32	100.65	(12.33)
Administration Grant	1.24		0.00	0.00	1.24	1.24	0.00
Capital Transfer to Government Agencies	45.60		0.00	0.00	45.60	43.60	2.00
Education Function Grant	2.01		0.00	0.00	2.01	2.01	0.00
Grants/Transfers to Public Authorities	7.00		0.00	0.00	7.00	22.05	(15.05)
Health Function Grant	3.38		0.00	0.00	3.38	3.38	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.16		0.00	0.00	0.16	0.11	0.04
LLG and Village Services (Organic Law)	1.68		0.00	0.00	1.68	1.18	0.50
Other Service Delivery Function Grant	1.12		0.00	0.00	1.12	1.12	0.00
Primary Production Function Grant	0.76		0.00	0.00	0.76	0.76	0.00
Public Servants Leave Fares	0.17		0.00	0.00	0.17	0.13	0.04
Staffing Grant	11.09		0.00	0.00	8.60	1.24	7.36
Teachers Leave Fares	0.33		0.00	0.00	0.33	0.25	0.08
Teachers Salaries (TSC)	17.69		0.00	0.00	13.85	1.81	12.04
Transport/Infrastructure Maintenance Grant	2.22		0.00	0.00	2.22	2.22	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	19.34	(19.34)
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.15		0.00	0.00	0.15	0.15	0.00
Supplementary Budget		0.00					
Section 4 Transfers				(6.33)			
592 - Jiwaka Provincial Administration	92.76	0.00	0.00	(2.35)	90.41	98.86	(8.45)

Provinces	2015 Original	2015 Supplementary	Sect.3	Sect.4	2015 Revised	Expenditure	Variance
Administration Grant	0.42		0.00	0.00	0.71	0.71	0.00
Capital Transfer to Government Agencies	46.20		0.00	0.00	46.20	45.60	0.60
Education Function Grant	3.66		0.00	0.00	3.66	3.17	0.49
Health Function Grant	2.50		0.00	0.00	2.50	2.50	0.00
Land Mediation Function Grant	0.07		0.00	0.00	0.07	0.07	0.00
Land Mediators Allowances	0.08		0.00	0.00	0.08	0.06	0.02
LLG and Village Services (Organic Law)	0.84		0.00	0.00	0.84	0.59	0.25
Other Service Delivery Function Grant	1.30		0.00	0.00	1.30	1.30	0.00
Primary Production Function Grant	0.83		0.00	0.00	0.83	0.83	0.00
Public Servants Leave Fares	0.19		0.00	0.00	0.19	0.12	0.07
Salaries and Allowances	0.00		0.00	0.00	0.00	7.95	(7.95)
Staffing Grant	6.24		0.00	0.00	6.24	0.00	6.24
Teachers Leave Fares	0.52		0.00	0.00	0.52	0.40	0.13
Teachers Salaries (TSC)	24.18		0.00	0.00	21.53	0.00	21.53
Transport/Infrastructure Maintenance Grant	5.48		0.00	0.00	5.48	5.48	0.00
Unidentified Alesco Payroll Expenditure	0.00		0.00	0.00	0.00	29.83	(29.83)
Village Courts Allowance	0.00		0.00	0.00	0.00	0.00	0.00
Village Courts Function Grant	0.26		0.00	0.00	0.26	0.26	0.00
Supplementary Budget		0.00					
Section 4 Transfers				(2.35)			
Grand Total	3,611.59	31.40	0.10	9.15	3,551.43	3,669.95	(118.52)

Note that data for Staffing Grants and Teachers' Salaries Grants are included under Salaries and Allowances.

Appendix 1 – Movements of Funds in Trust Accounts 2015

**Table A1 Movement of funds in Trust Accounts 1st January to 31st December 2015
(Kina, millions)**

Trust Account Description	Balance as at 1-Jan-15	Debit (Receipt)	Credit (Payment)	Balance as at 31 Dec-15
Outstanding Special Support Grant	0.1	0.0	0.0	0.1
Education Sector Infrastructure Rehabilitation	0.8	0.0	0.5	0.3
Higher Education Sector Infrastructure Rehabilitation	5.7	14.4	0.0	20.1
Transport Sector Infrastructure Rehabilitation	43.3	0.9	0.0	44.2
Highlands Highway Rehabilitation (Subsidiary)	0.0	0.0	0.0	0.0
Lae City Roads Rehabilitation Subsidiary	2.1	0.0	2.1	0.0
Kokopau to Arawa Road Upgrading and Sealing	0.0	0.0	0.0	0.0
Trans Sepik Highway	0.0	0.0	0.0	0.0
Trans East - West New Britain Highway	0.1	0.0	0.0	0.1
Central Malalaua Highway	9.0	0.0	9.0	0.0
Resettlement of Rabaul Volcano Victims	0.2	0.0	0.0	0.2
Hospital and Healthcare Centre Rehabilitation	0.3	0.0	0.0	0.3
Rehabilitation of Housing for Nurses	0.2	0.0	0.0	0.2
Rehabilitation of Housing for Police	20.3	0.0	12.4	7.9
District Services Improvement Program	27.7	0.0	8.8	18.9
Institutional Housing Pilot	0.0	0.0	0.0	0.0
Urbanisation Pilot	1.0	0.0	0.9	0.1
Housing Development Pilot	0.0	0.0	0.0	0.0
National Aids Council Secretariat	2.2	1.6	2.2	1.6
Madang Marine Park Development	8.4	0.0	5.2	3.2
Rural Electrification	0.0	0.0	0.0	0.0
Petroleum O/Standing Commitment (2008)	0.0	0.0	0.0	0.0
LNG Project Development Cost	0.0	0.0	0.0	0.0
Public Service Audit Program	2.4	1.1	2.3	1.1
Regional, Provincial Treasury & District Admin	0.2	0.0	0.0	0.2
Infrastructure Development Grants	59.9	84.5	93.9	50.5
Coastal Vessels	0.1	0.0	0.0	0.1
Outstanding MOA Liabilities	0.0	0.0	0.0	0.0
Highlands Highway Rehabilitation	0.0	0.0	0.0	0.0
Lae City Roads Rehabilitation	2.1	0.0	2.1	0.0
Cooperative Societies Establishment	0.0	0.0	0.0	0.0
Rural District Roads Support	2.1	0.0	0.0	2.1
PNG LNG High Impact Infrastructure	1.1	0.0	0.4	0.7
Varirata National Park Rehabilitation	0.0	0.0	0.0	0.0
District Offices Rehabilitation	0.4	0.0	0.0	0.4
Mining Legal Costs	0.1	0.0	0.0	0.1
2010 National Census	0.0	0.0	0.0	0.0
Provincial Government Members entitlement	0.0	0.0	0.0	0.0
Port Moresby Roads	0.3	0.0	0.3	0.0
Tuition Fee Free Education	33.8	577.7	539.4	72.1
South Pacific Games	1.1	450.0	440.0	11.1
Port Moresby Hospital Infrastructure and Improvement	0.0	0.0	0.0	0.0
Defence Barracks Maintenance and Improvement	0.0	0.0	0.0	0.0
PNG LNG Additional State Equity	0.7	0.0	0.0	0.7
PNG Fire Service Infrastructure Rehabilitation	5.8	0.0	4.1	1.7
ABG Mining	1.0	0.4	1.0	0.4
PNG Customs Technology Infrastructure	23.7	0.0	15.2	8.5
Restoration and Development Grant (ABG)	108.3	0.0	77.6	30.7
Trade Skills Scholarships	8.9	0.0	6.2	2.7
Rural Airstrip Rehabilitation & Maintenance	1.3	0.0	0.0	1.3
TOTAL	374.6	1,130.6	1,223.7	281.5

Appendix 2 – Movements of Funds for DSIP Trust Accounts

Table A2 below shows the movements of funds for each of the 89 DSIP subsidiary Trust Accounts.

Table A2: Movement of funds in DSIP Trust Accounts 1st January to 31st December 2015 (Kina)

District	Total Fund Paid into Trust	Balance as at 1-Jan-15	Non DSIP (Deposits)	Credits (Payments)	Balance as at 31-Dec-15
Abau	20,000,000	0	0	0	0
Goilala	20,000,000	2,731	0	120	2,611
Kairuku Hiri	20,000,000	34,723	0	120	34,603
Rigo	20,000,000	1,382	0	120	1,262
Gazelle	20,000,000	26,126	0	120	26,006
Kokopo	20,000,000	14,060	0	120	13,940
Pomio	20,000,000	7,814	0	120	7,694
Rabaul	20,000,000	470,187	0	470,079	108
Ambunti-Drekikir	20,000,000	26,960	0	120	26,840
Angoram	20,000,000	2,274,368	1,206	0	2,275,574
Maprik	20,000,000	408,944	131	0	409,075
Wewak	20,000,000	1,905,786	1,050	0	1,906,836
Wosera-Gawi	20,000,000	69,944	0	200	69,744
Yangogoru-Saussia	20,000,000	0	0	0	0
Daulo	20,000,000	35,383	0	120	35,263
Goroka	20,000,000	57,386	0	120	57,266
Henganofi	20,000,000	4,915	0	120	4,795
Kainantu	20,000,000	1,064	0	120	944
Lufa	20,000,000	14,187	0	120	14,067
Obura-Wanenara	20,000,000	0	0	0	0
Okapa	20,000,000	4,988	0	120	4,868
Unggai-Bena	20,000,000	0	0	0	0
Kandep	22,000,000	13,228	0	120	13,108
Kompam-Ambun	20,000,000	6,621	0	120	6,501
Lagaip-Porgera	20,000,000	1,644	0	120	1,524
Wabag	20,000,000	26,825	0	120	26,705
Wapenamanda	20,000,000	0	0	0	0
Kerema	20,000,000	12,669	0	120	12,549
Kikori	20,000,000	3,968	0	156	3,812
Bogia	20,000,000	292,184	60	0	292,244
Madang	20,000,000	233,412	0	120	233,292
Middle Ramu	20,000,000	2,080	0	120	1,960
Raikos	20,000,000	1,850	0	120	1,730
Sumkar	20,000,000	0	0	0	0
Usino-Bundi	20,000,000	73,103	0	120	72,983
Manus	21,000,000	5,003,248	2,482	0	5,005,730
Alotau / Rabaraba	20,000,000	16,621	0	120	16,501
Esa'ala	20,000,000	351,073	97	0	351,170
Kiriwina	20,000,000	210,041	0	130	209,911
Samarai Murua	20,000,000	3,726	0	120	3,606
Bulolo	20,000,000	21,584	0	240	21,344
Finschhafen	20,000,000	2,332,375	0	2,331,400	975
Huon Gulf	20,000,000	151,514	0	100,166	51,348

District	Total Fund Paid into Trust	Balance as at 1-Jan-15	Non DSIP (Deposits)	Credits (Payments)	Balance as at 31-Dec-15
Kabwum	20,000,000	0	0	0	0
Lae	20,000,000	399	0	120	279
Markham	20,000,000	534,353	209	0	534,562
Menyamya	20,000,000	112,535	0	100,230	12,305
Nawaeb	20,000,000	136,535	0	156	136,379
Tewa-Siasi	20,000,000	1,912,885	0	1,033,626	879,259
Moresby North	20,000,000	121,062	0	120	120,942
Moresby North West	20,000,000	42	0	42	0
Moresby South	20,000,000	32,487	0	120	32,367
Kavieng	20,000,000	295,464	0	163	295,301
Namatanai	20,000,000	853,420	316	0	853,736
Central Bougainville	20,000,000	5,949	4,183	0	10,132
North Bougainville	20,000,000	8,140	0	150	7,990
South Bougainville	20,000,000	96,691	0	160	96,531
Ijivitari	20,000,000	17,586	0	14,246	3,340
Sohe	20,000,000	24,322	0	120	24,202
Aitape-Lumi	20,000,000	28,979	0	156	28,823
Nuku	20,000,000	63	0	63	0
Telefomin	22,000,000	0	0	0	0
Vanimo-Green	20,000,000	3,829,633	0	3,390	3,826,243
Chuave	20,000,000	13,060	0	185	12,875
Gumine	20,000,000	0	0	0	0
Karamui-Nomane	20,000,000	25,685	6,177	0	31,862
Kerowagi	20,000,000	1,211	0	202	1,009
Kundiawa-Gembogl	20,000,000	22,085	0	214	21,871
Sinasina-Yongumugl	20,000,000	725	0	725	0
Ialibu-Pangia	20,000,000	1,641	0	92	1,549
Imbongu	22,000,000	19,949	0	19,960	-11
Kagua-Erave	20,000,000	74,395	0	140	74,255
Komo-Magarima	20,000,000	0	0	0	0
Koroba-L/Kopiago	20,000,000	28,531	0	160	28,371
Mendi	21,000,000	0	0	0	0
Nipa-Kutubu	20,000,000	8,441	0	120	8,321
Tari-Pori	20,000,000	1,000,270	0	970,923	29,347
Kandrian	20,000,000	142,988	0	142,988	0
Talasea	21,000,000	2,486	0	120	2,366
Middle Fly	20,000,000	168,134	0	120	168,014
North Fly	20,000,000	19,682	0	120	19,562
South Fly	20,000,000	859	276	0	1,135
Dei	20,000,000	251,449	36	0	251,485
Hagen	20,000,000	3,644,455	0	3,632,916	11,539
Jimi	20,000,000	0	0	0	0
Mul/Bayer	20,000,000	124,635	0	120	124,515
North Waghi	20,000,000	671	0	120	551
South Waghi	20,000,000	0	0	0	0
Tambul-Nebiler	20,000,000	1,467	0	90	1,377
Total	1,789,000,000	27,682,082	16,222	8,827,431	18,870,873

Appendix 3

Table A3 below presents a status update on the major Public Investment Program projects of 2015. Many projects have seen significant progress in 2015 and thus contributed to establishing the enablers of growth and development. For more detailed and comprehensive information on the progress of all major commitments of the government, the reader is kindly referred to the National Government Critical Activity Matrix Report, and the 2015 Annual PIP report, published by the Department of National Planning.

Table A3: Actual Expenditure and Project Status of major Public Investment Program Projects (Kina Millions)

Project	2015 Original	2015 Revised	2015 Warrants	2015 Outcome	% complete	Project Status
South Pacific Games 2015	360.0	360.0	360.0	360.0	100	Funds disbursed to implementing agency.
POM City Roads	50.0	125.0	125.0	0.0	80	Six contracts awarded in 2013, 2014 and continuing work progress in 2016: <ul style="list-style-type: none"> - Gerehu-Hanuabada design of 4-lane road (14.4km) has already been sealed from Baruni back road; 100% completed. - Hubert Murray Highway design of -4-lane 2.2km incl. 8-mile, near completion with part of the road from 2-mile to Badili already sealed; 90 % progress. - Kookaburra Flyover 100% completed. - Gordons Industrial Roads design 2-lane (3.4km), 80% progress works. - 9-mile - Gerehu 89% complete and sealed. Outstanding works due to relocation process for Tasion Barracks homes on road path.
District Education Infrastructure	267.0	100.0	100.0	100.0	50.0	The original allocation of K3 million per district was revised to K1.5 million per district or a total of K133.5 million. K100 million of the total have been disbursed to 66 out of the 89 districts. DNPM will conduct a monitoring exercise in the 4 th quarter of 2016 to verify actual implementation status.
District Health Infrastructure	178.0	89.0	89.0	89.0	50.0	The original allocation of K2 million per district was revised to K1 million per district or a total of K89 million. K71 million of the total have been disbursed to 71 out of the 89 districts. DNPM will conduct a monitoring exercise in the 4 th quarter of 2016 to verify actual implementation status.

Project	2015 Original	2015 Revised	2015 Warrants	2015 Outcome	% complete	Project Status
Infrastructure Development Grant	120.0	85.0	85.0	85.0	70.0	Funds have been released to projects, however recipient provinces need to provide acquittals for the use of these funds
Housing and Land Development Program	70.0	70.0	70.0	70.0	20.0	PSC and PMU have been established. A detailed report on the status of the program is required.
Court House Design and Maintenance	180.0	60.0	60.0	60.0	20.0	The program has 2 components – Mt. Hagen and Waigani Courthouse projects, and the program is calling for tender. Slow disbursement and reduction in funding, especially in the Waigani Court House Complex is affecting implementation. Only K1.0 million has been released to the Mount Hagen Court House. The slow release of funds is greatly affecting implementation.
Lae-Nadzab Road (4 lane)	70.0	46.0	44.0	44.0	25.0	Mobilisation was very slow. Work is on road clearing and gravelling, side-walk pavement, and upgrading in certain sections, and roads works are underway from 4 Mile to 9 Mile. Construction of the Yalu Bridge is 35 % complete.
Highlands Highway - Tari - Mendi - Hagen Road	40.0	40.0	40.0	40.0	60.0	From the North-West: Mendi-Kandep-Wabag-Porgera Highway is sealed. From the North-East: Mendi-Tambul-Mt. Hagen Highway is being sealed. From the South-West: Mendi-Tari & Kutubu Highway is being sealed. From the South-East: Mendi-Ialibu-Mt. Hagen Highway (Highlands Highway) is starting.
Special Interventions Program-Bougainville	70.0	40.0	40.0	40.0	20.0	Tenders awarded and payments are now being organised. 2016 is the final year for the completion of this program
Infrastructure & Rehabilitation & Recapitalisation	62.5	37.0	37.0	37.0	60.0	All funds disbursed to the universities, where most programs are nearing completion
Technical and Business College Infra. Rehabilitation	40.0	34.9	32.0	31.2	20.0	Program is at the tender and procurement stage
Teacher's College Infra Rehabilitation	40.0	34.7	30.9	29.7	20.0	Program is at the tender and procurement stage
Nursing College Infra. Rehabilitation	40.0	32.9	33.0	32.9	20.0	Program is at the tender and procurement stage
Jackson's Airport Upgrade and Rehabilitation	30.0	30.0	30.0	30.0	100.0	1. Extension to International terminal building 30 meters to SE ends, including associated works,

Project	2015 Original	2015 Revised	2015 Warrants	2015 Outcome	% complete	Project Status
						2. Internal renovation and relocation of International departures Immigration & Customs Processing 7 Concession areas and associated works, IT and Network systems, 3. Extension of International Departure Hall and Check in are by 20m to NW including Aircon chiller Plant, Power supply and other associated works,
Kapal Haus (Administration Building)	30.0	30.0	30.0	30.0	0.0	Funds disbursed to implementing agency
Civil Aviation Sector Development Investment	26.0	26.0	26.0	26.0	99.0	Tranche I: complete. Includes Hoskins Airport Upgrade, and New Mt Hagen Terminal. 9 new fire trucks purchased from USA to replace the old Rescue & Fire Fighting Trucks. Training and Capacity building ongoing. Tranche 2 ongoing.
PNG Church State Partnership Program	25.0	25.0	22.0	22.0	50.0	All activities in the 2015 work plan have been completed successfully with the completion of the PNGCSPP Implementation guideline and the 2014-2015 progressive implementation report. However, K12 million funding for Church Education services has not reached the participating churches. Cheques have not been presented and deposited due to the cash management issue.
Southern Highlands Provincial Government SSG	20.16	20.16	20.16	20.16	0.0	Funds disbursed to implementing agency
Lae City Roads	20.0	20.0	20.0	20.0	70.0	Total of 45.45 km urban roads in the city is undergoing rehabilitation (upgrading Lae City roads to concrete pavement for preventing recurrent deterioration due to heavy rainfalls) of which 20.8km has been completed in 2014 and another 26.74 km are near completion.
Highlands Highway Komo - Tari	20.0	20.0	20.0	0	0.0	Funds disbursed to implementing agency
Mt Hagen City Roads	0	20.0	20.0	20.0	0.0	Funds disbursed to implementing agency
District and Provincial Treasury Roll-out Program	15.0	15.0	12.5	12.3	0.0	Funds disbursed to implementing agency
Highlands Region Roads Improvement Investment Program -II	15.0	15.0	15.0	0		This second phase program involves upgrading and sealing of 500km of road and long term performance based maintenance for 5 years. The program has been executed including a stretch of

Project	2015 Original	2015 Revised	2015 Warrants	2015 Outcome	% complete	Project Status
						road between Kotna- Lampram, Ialibu-Kagua, and Mendi-Tambul. The Technical Evaluation Committee has recommended for award and the decision is pending from ADB and GoPNG. Construction begins in 2016.
Highlands Region Roads Improvement Investment Program-1	15.0	15.0	15.0	0	100.0	A total of 127km roads was maintained and improved from Laiagam- Porgera (60km) and Mendi-Kandep (50km).
PNG Towns' Electricity Investment Project	15.0	15.0	10.0	10.0	20.0	Town Electrification Investment Program funded by ADB/GoPNG are in - Oro, Kimbe, Buka. 1. 66kV, 145km Bialla – Kimbe Transmission Line Angelique/contractor mobilized on 23 April 2015. Project duration - 18 months 2. 3MW Divune Hydro Power Plant (HPP) & 60km 33kV Distribution Line EPC HPP contract on hold. Supply contractor/Intetrade Limited and procurement in progress. Project duration – 24 months 3. Ramazon Hydro Power Plant & 45km Supply contract signed with Intetrade Limited in 2014. Procurement in progress. Agreements for HPP contract in progress with ADB. Project duration - 24 months
Highlands Core Roads Network Improvement/Maintenance	15.0	15.0	15.0	15.0		Ialibu Station-Pangia Station 100% complete routine maintenance Tomba Junction – Tambul Station ongoing 37% progress in routine maintenance.
School Of Excellence	25.0	12.4	8.1	11.7	50.0	The project has not delivered its intended outcome. The SA was approved to transfer funds from the selected National High Schools to fund the New Education Building, Science Equipment for secondary schools and remaining funds used on teachers' training.
Financial Management Project	8.0	10.5	10.5	10.1	60.0	IFMS has achieved most of its desired outcomes at a rather slow pace. IFMS is being rolled out to agencies.
Rasii Project: Replacement of Ageing Tax Collection System	10.0	10.0	10.0	17.0		The Adam Smith International Consultants have installed a new tax system, SIGTAS, which requires more modules to be able to capture more tax collection areas for the IRC

Project	2015 Original	2015 Revised	2015 Warrants	2015 Outcome	% complete	Project Status
CS Infrastructure	10.0	10.0	7.6	7.6	0.0	Funds disbursed to implementing agency. Lack of reporting from agency. Detailed status report is required. PSC has not been established despite directive from DNPM to establish one.
Identity Card (with Biometrics)	10.0	10.0	10.0	10.0		Although a PSC and PMU have been established, the detail report on the status of the program is required
Sustainable Development Programme	10.0	10.0	10.0	10.0		Although a PSC and PMU have been established, the detail report on the status of the program is required
TIPA Administration Relocation	10.0	10.0	10.0	10.0		Funds released to Tari District
Tourism Development Program	0.0	10.0	10.0	10.0		Funding of K5.0 million was committed to the Mt Hagen International Airport development program
Trade Skills Scholarship	10.0	10.0	10.0	10.0	100.0	Since 2012, 746 Papua New Guinean school leavers, non-school leavers and instructors for PNG Technical Colleges have upgraded skills to acquire trade certificates II and III fields of civil works, mechanical, electrical, air conditioning, hospitality and tourism. In 2015, an additional 64 have graduated with Certificate III all their respective specialised fields.
New Enga Provincial Hospital	20.2	10.0	10.0	10.0	20.0	Land secured and earth works completed. Contract is yet to be awarded for the actual construction of hospital infrastructure.
World Bank Road Maintenance Project (Six Provinces)	10.0	10.0	10.0	0.0	50.0	Improvement of 73 km road network and maintenance of 140 km sections of Hiritano Highway in progress.
Mendi Airport Redevelopment	0.0	10.0	10.0	0.0	20.0	Preliminary design for the relocation of the Mendi Airport is complete. The current phase is for the assessment of design, survey, social mapping, land acquisition and site planning. An expression of interest is called from players in the industry to undertake consultancy work to complete elements in the next phase.
ADB Bridge Replacement & Improve Rural Access Project	10.0	10.0	10.0	0.0	30.0	18 of the 27 bridges along priority corridors have been awarded and progressing. Mostly for Magi and Hiritano and others on survey and investigation.
East-New Britain Highway	10.0	10.0	10.0	10.0	20.0	New construction of 54.8 km of road network. All contracts in ENB completed; contract at West side is still ongoing.

Project	2015 Original	2015 Revised	2015 Warrants	2015 Outcome	% complete	Project Status
Hiri Lai Road	10.0	10.0	10.0	10.0	22.0	Construction (clearing/grubbing, earthworks, pavement, Drainage. Sealing, road furniture, embankment protection) of Hiri-Lai road (36km) in progress
Rouna - Sirinumu Road	10.0	10.0	8.0	8.0	10.0	3 x contract tendered; 2 awarded, 1 pending award.
Highlands Highway Mt.Hagen Entry & Exit	20.0	10.0	0.0	0.0	0.0	Nil progress
RMRP- Phase 2 Additional Funding	10.0	10.0	10.0	0.0	63.0	Upgrade to seal Hiritano Highway between Malalaua and Epo in Gulf province (56km) in progress.
Togoba-Kisenapoi (Highlands Highway)	25.0	10.0	10.0	10.0	10.0	Design stage
Highlands Highway - Kerowagi - Kundiawa Road	20.0	10.0	10.0	10.0	40.0	Construction Stage
National Highway - Buluminsky - Namatanai	10.0	10.0	10.0	10.0	55.0	Rehabilitation of two sections: Kanapit-Bire (13 km) and Pir-Bipore (4.5 km).
National Highway - Hiritano (Upgrading & Sealing)	10.0	10.0	10.0	10.0	100.0	In-situ pavement recycling, stabilization and bituminous resurfacing of the road from 9 mile market to Laloki Bridge (3km) is completed
University of Natural Resources and Environment Library	10.0	10.0	10.0	10.0	40.0	Contract signed and the project has progressed to 1 st floor. However, the University Council issued a stop work notice on the project given the management issues and student unrests in which the former administration is currently under investigation by the University Council sub-committee. The project is now on hold for indefinite period pending the investigation outcome.
Port Moresby Grid Development	10.0	10.0	10.0	10.0	0.0	Funds disbursed to implementing agency
Restoration and Development Grant (Outstanding)	30.0	10.0	10.0	10.0	0.0	Funds disbursed to implementing agency

Source: Department of National Planning and Monitoring