



FINAL BUDGET OUTCOME

2017

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 (2018-2022)
MTFS	Medium Term Fiscal Strategy (2018-2022)
MTRS	Medium Term Revenue Strategy (2018-2022)
MYEFO	Mid-Year Economic and Fiscal Outlook
NEC	National Executive Council
NPCP	National Petroleum Company of PNG
NSL	Nambawan Super Limited
OSPEAC	Organisational Staffing and Personnel Emoluments Audit Committee
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

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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 (amended 2017)*. The Act requires the Treasurer to release and table a final budget outcome report for each financial year no later than three months after end of the financial year.

The purpose of the FBO Report is to provide the final fiscal outcomes for the financial year.

The 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 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 financial information presented in this report is based on the same reporting standards as used in the 2017 Volume 1 and Volume 2 Budget documents. Part 1 of this report, *Final Budget Outcome by Fiscal Operations*, is reported using the new GFS 2014 reporting framework as introduced in the 2016 Budget Volume 1, Economic and Development Policies document. Part 2 of this report, *Final Budget Outcome by Agency*, is still reported using the GFS 1986 reporting framework as reported in the 2017 Budget Volume 2 document. This is transitional as the migration to the updated GFS 2014 reporting framework is completed.

Generally, the information presented in this report follows the traditional cash reporting standards originally laid down in the GFS 1986 Manual.

The general government sector under GFSM 2014 consists of all government units, representing budgetary central government, provincial government, local government and extra budgetary accounts within the country that are controlled and largely financed by the National Government. In contrast, the coverage of the GFSM 1986 system was defined on a narrower functional basis to include all units performing government functions.

The current GFS 2014 coverage includes Budgetary Fiscal Transactions of the Government. The ongoing roll-out, currently only covers the budgetary units but will eventually be extended to cover extra budgetary units such as statutory bodies and public corporations (SOEs). Work is underway to have Volume 2 of the Budget document reported in the GFS 2014 reporting framework. Once this is done, future FBO reports will fully reflect the GFS 2014 reporting framework.

Section 1.8 of this report provides a clear explanation to the changes between GFSM 1986 and GFSM 2014.

Furthermore, 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).

PART 1

FINAL BUDGET OUTCOME BY FISCAL OPERATIONS

1.1 General Government Fiscal Operations

The Final Budget Outcome for 2017 presents a Net Borrowing requirement of K1,794.7 million (2.4 per cent of GDP), 41.9 per cent lower than the 2016 deficit of K3,086.9 million (4.6 per cent of GDP). The 2017 Net Borrowing outcome is lower by K81.7 million (4.4 per cent) compared to the 2017 Supplementary Budget. This is a significant reduction, in line with the O’Neil – Abel Government’s objectives stated in the Alotau Accord 2 and operationalized in the 100 Day’s plan to ensure that PNG “*lives within its means*”. It is the result of the proactive steps taken by the Government in the 2017 Supplementary Budget to address the projected revenue shortfall and expenditure overruns.

Throughout 2017, the Government has continued to carefully manage fiscal conditions against the background of subdued economic conditions reflected in downward revisions to GDP growth rates. This largely reflects lower than anticipated growth in the mining and agricultural sectors, with the oil and gas sector projected to contract by 0.5 percentage points. The downward revision reflects a benign world economy where gold, oil, and PNG’s agricultural commodity prices only resumed clear upward trends late in the year. If this is coupled with improved, but continued tightness in the availability of foreign currency, it helps explain the stable performance of revenue in aggregate.

Within this improved but still challenging economic environment, the 2017 Budget outcome is in line with the plan presented in the 2017 Budget with major priorities, including Tuition Fee Free (TFF) Education, Free Primary Health Care and key development projects related to the hosting of APEC and key infrastructure projects being fully funded. The 2017 National General Elections have been delivered successfully and within the budget appropriation of K400.0 million.

To maintain the commitment to a sustainable fiscal deficit and, given the rigid nature of expenditures on Personnel Emoluments (PE) and interest and other costs, the main adjustments in the 2017 Supplementary Budget have come from capital expenditures (PIP) and other development projects. This includes the Services Improvement programmes (SIPs) which were reduced by 80.0 per cent and which contributed significantly to the reprioritisation. Other reductions in the PIP targeted projects that have not yet commenced. All adjustments in the PIP were targeted at non-labour intensive sectors that would otherwise detract from employment growth. The declining capital expenditure trends will be reversed, as presented in the 2018 Budget and Medium Term Fiscal Strategy 2018-22 (MTFS).

Table 1 Budget Balance 2016 – 2017 (Kina Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Revenue and Grants	10,485.5	11,473.1	10,979.2	11,525.1
Expenditure and Net Lending	13,572.4	13,349.5	12,855.6	13,319.7
Budget Balance	-3,086.9	-1,876.5	-1,876.5	-1,794.7
<i>% of GDP</i>	-4.6%	2.5%	-2.5%	-2.4%
<i>Debt to GDP (%)</i>	32.4%	31.9%*	32.1%	31.9%
<i>Non-resource primary balance (% of non- resource GDP)</i>	-4.4%	-1.2%	-1.2%	-1.5%

Source: Department of Treasury

* Corresponds to the debt to GDP ratio using 2016 debt stock outcomes (not available at the time of the 2017 Budget)

Total Revenue and Grants is higher by K545.9 million (5.0 per cent) and K1,039.5 million (or 9.9 per cent) compared to the 2017 Supplementary Budget and the 2016 actuals, respectively. This is due to improved tax collections in particular GST and higher than budgeted donor grants. This outcome is also substantially higher than the 2017 estimate (K10571.2 million) contained in the 2018 Budget which shows the improved performance of IRC and Customs over the final quarter of 2017.

Total Expenditures and Net Lending of K13,319.7 million is K464.2 million (3.6 per cent) higher than the 2017 Supplementary Budget estimate of K12,855.6 million. However, compared to the 2016 actuals, it is lower by K252.7 million (or 1.9 per cent). This generally reflects stricter warrant releases and more stringent prioritization across Goods and Services and net acquisition of non-financial assets. Part of those savings were offset by some further increases in personnel emoluments by both National Department and Provinces, although the pace of overspending in this category has been slowed substantially.

1.1.1 2017 Supplementary Budget

The fiscal outlook for 2017 weakened in the first half of the year, with the 2017 Mid-Year Economic and Fiscal Outlook (MYEFO) and subsequent reports indicating a projected K494.0 million shortfall in revenue and a K800.1 million projected overrun in expenditure comprising increases in compensation of employees (PE) (K430.1 million), office rentals (K50.0 million), public debt interest (K150.0 million), pharmaceutical drugs (K100.0 million), Department of Works expenditures (K51.2 million) and other minor adjustments (K18.8 million) by year end.

To proactively manage these pressures, the Government introduced the 2017 Supplementary Budget, which approved a reduction in Capital Expenditure of K1,268.3 million and Operational Expenditure of K25.8 million (totalling K1,294.1 million) to be allocated to cover the K800.1 million in over expenditures noted above and the revenue shortfall of K494.0 million.

These adjustments, which included a significant reduction to the SIPs, were necessary to ensure that the planned deficit remained at K1,876.4 million or 2.5 per cent of GDP and the Debt to GDP ratio remained at 32.2 per cent.

Furthermore, in recognition of the difficult economic and fiscal conditions, the Government introduced its 100 Day's Plan in an effort to mobilise greater revenue efforts, curtail certain expenditure categories and instigate a number of reviews, stimulate some urgent public investments, relieve the foreign exchange imbalance and improve governance. These measures have made a significant contribution to the fiscal consolidation efforts.

1.2 Revenue

1.1.2 Total Revenue and Grants

Total Revenue and Grants for 2017 totalled K11,525.1 million, K545.9 million or 5.0 per cent higher than the 2017 Supplementary Budget estimate. It is also K1,039.5 million or 9.9 per cent higher than the revenue collected in 2016. Excluding donor grants, domestic revenues have exceeded the 2017 Supplementary Budget projections, with a strong contribution from GST receipts and supported by higher than anticipated receipts from salaries and wages tax, dividend withholding tax, import taxes and excise duties. These measures more than compensated for the fall in corporate income tax¹.

Improved GST collections reflect the anticipated gradual recovery of the domestic economy from the recent drought, improvement in the foreign exchange imbalance and moderate improvements to commodity prices of PNG major export commodities. In addition to the improved economic climate, the revenue figures clearly illustrate improved compliance efforts by IRC which is a major focus of the Medium Term Revenue Strategy 2018-22 (MTRS).

Of the K11,525.1 million, the Internal Revenue Commission (IRC) collected K7,468.8 million (64.8 per cent of total revenue) inclusive of GST & Bookmakers Turnover Taxes to provinces, which was K90.9 million or 1.2 per cent higher than the 2017 Supplementary Budget estimate of K7,377.9 million. It is also higher by K470.6 million (or 6.7 per cent) compared to the 2016 actuals. Similarly, PNG Customs collected K1,665.5 million, higher by K105.0 million or 6.7 per cent against the 2017 Supplementary Budget estimate of K1,560.5 million. Customs collections were higher by K249.7 million or 17.6 per cent against the 2016 actuals.

Other Revenues (Non-Tax revenue) totalled K943.8 million, lower by K198.0 million or 17.3 per cent against the 2017 Supplementary Budget estimate. Dividends totalled K841.6 million, lower by K28.4 million or 3.3 per cent against the 2017 Supplementary Budget estimate of K870.0 million. Fees and Charges amounted to K82.9 million, lower by K133.8 million against the 2017 Supplementary Budget estimate of K216.7 million. Despite the lower outturns than projected in the Supplementary Budget, the 2017 outcome was still K310 million higher than the 2016 outturn.

Donor Grants totalled K1,439.9 million, higher by K471.8 million or 48.7 per cent against the 2017 Supplementary Budget estimate of K968.1 million.

Table 2 Total Revenue and Grants (Kina, Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Tax Revenue	8,421.6	9,158.2	8,869.3	9,141.4
Grants	1,430.0	968.1	968.1	1,439.9
Other Revenue	633.9	1,346.9	1,141.8	943.8
Total Revenue	10,485.5	11,473.2	10,979.2	11,525.1

Source: Department of Treasury

**The 2017 Total Revenue and Grants outcome is reported under the 2014 GFS reporting.*

¹ Company Tax collections is subject to a two to three years lag. Also, firms are allowed to use GST refunds as an offset to corporate tax payments. This results in lower corporate receipts and lower GST refund amounts, noting the weak economic activity in 2015 and 2016.

1.1.3 Tax Revenue

Taxes on Income, Profits and Capital Gains (TIPCG)

Given the subdued GDP growth rate, by mid- 2017 PNG was confronted with the prospects of a further decline in revenue collections. At the time of the 2017 Supplementary Budget, corporate tax collections were projected to be down by almost K500 million compared to 2016. This was in part due to income tax receipts being offset against GST refunds that had not been paid. The minimal growth in adjusted (for GST offsets) corporate income tax was indicative of the subdued nature of the economy. Lower corporate tax collections also reflected the fact that losses were being carried forward from 2015-16 following the drought and lower commodity price environment. Personal income tax collections, however, were expected to be up by 5.0 per cent in 2017, despite the projected decline in employment levels in 2017 reflecting the increase in the public service wage bill.

TIPCG amounted to K5,317.4 million, lower than the 2017 Supplementary Budget estimate by K217.4 million or 3.9 per cent. However, TIPCG collections were K31.2 million higher than the 2016 actuals, mainly reflecting compliance efforts led by the IRC.

The composition of this key revenue head indicates a shortfall in Corporate Income Tax (CIT) of K299.7 million from K2,093.8 million in 2016 to K1,794.1 million in 2017. Relative to the 2017 Supplementary Budget estimate of K2,143.6 million, CIT outcomes for 2017 were lower by K349.5 million. The lower CIT outcome was due to large companies carrying forward losses reflecting the various economic shocks of 2015-16, as well as companies undertaking offsets instead of receiving GST refunds. However, the shortfall was offset by a number of positive items:

- Personal income taxes which grew by K249.5 million or 8.8 per cent compared to 2016; reflecting an increase in the civil service wage bill and compliance efforts by the IRC;
- Mining and petroleum taxes which grew by K21.6 million or 23.5 per cent compared to 2016, reflecting increases in commodity prices towards the end of the year; and
- Withholding taxes which grew by K61.8 million or 28.9 per cent compared to 2016.

Most items, except CIT, Royalties and Sundry taxes exceeded the 2017 Supplementary Budget projections highlighting a number of factors including the increase in commodity prices towards the end of 2017 and IRC's strident compliance efforts that started at the beginning of the year. In addition part of the low CIT collections highlighted the fact that the foreign exchange imbalance combined with weak consumer demand have affected business profitability.

Table 3 Taxes on Income, Profit and Capital Gains (Kina, Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Taxes on Income, Profits and Capital Gains	5,286.2	5,818.9	5,534.8	5,317.4
Personal Income Tax	2,844.3	3,035.7	3,035.7	3,093.8
Company Income Tax	2,093.8	2,433.9	2,143.6	1,794.1
Mining and Petroleum Tax	92.0	77.1	77.1	113.6
Royalties & Management Tax	44.3	54.9	46.5	42.7
Dividend Withholding Tax (Non-Mining)	132.6	138.8	146.3	181.7
Interest Withholding Tax	78.7	77.8	85.0	91.4
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.5	0.5	0.5	0.2

Source: Department of Treasury

Taxes on Payroll and Workforce

Tax on Payroll and Workforce, mainly through the Training Levy, amounted to K11.2 million, a shortfall of K0.5 million or 4.3 per cent from the 2017 Supplementary Budget estimate. Compared to the 2016 actual level, tax on Payroll and Workforce was lower by K3.2 million or 22.2 per cent. The lower than budgeted outcome reflects the slowdown in private sector activity.

Table 4 Taxes on Payroll and Workforce (Kina, Million)

Tax on Payroll & Workforce	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Training Levy	14.4	17.6	11.7	11.2
Total	14.4	17.6	11.7	11.2

Source: Department of Treasury

Taxes on Goods and Services

At the time of the 2017 Supplementary Budget, compliance efforts with regards to GST collections at the ports were expected to offset the downward trend affected by the subdued economic growth environment. This expectation has materialized to a certain degree.

The 2017 outturns show that Taxes on Goods and Services amounted to K3,255.1 million, higher than the Supplementary Budget estimate of K2,754.6 million (see Table 5). Goods and Services Tax (GST) collections, contributed 57.4 per cent to this revenue head, totalling K1,868.8 million², 25.9 per cent above the Supplementary Budget estimate. Higher GST collections at the ports reflected an improvement in the foreign exchange imbalance and compliance efforts led by PNG Customs which compensated for lower receipts from the provinces. Compared to the 2016 actuals, Taxes on Goods and Services were higher by K671.0 million or 26.0 per cent

The composition of the taxes on Goods and Services showed some success with respect to the implementation of the tax policy recommendations contained in the 2017 Budget. These included:

- Excise Duty collections of K757.3 million, 25 per cent higher than in 2016;
- Bookmakers' turnover tax collections of K36.0 million, over 300 per cent higher than in 2016; and
- Departure tax of K14.2 million, more than 200 per cent higher than in 2016.

Relative to the 2017 Supplementary Budget, Excise Duty, Gaming Machine Tax and Departure Tax were higher by K66.2 million, K7.7 million, K2.9 million, respectively while Bookmakers Turnover Tax was close to the 2017 Supplementary Budget estimate.

This highlights that the proactive role of the Government in improving tax policies and administration which helped stabilise and halt the fall in revenue trends. As a result, the fall in revenue collection for tax heads such as Stamp Duty collections and Motor Vehicle tax which were down by 16.7 per cent and 11.1 per cent, respectively, was effectively mitigated.

² The Gross GST of K1,868.8 million includes GST to provinces of K450.1 million. Net GST to WPA was K1,418.7 million.

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

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Taxes on Goods and Services	2,584.1	2,762.2	2,754.6	3,255.1
GST	1,442.6	1,484.7	1,484.7	1,868.8
Stamp Duties	79.2	42.9	50.9	42.4
Excise Duty	603.7	691.4	691.1	757.3
Import Excise	272.2	300.3	300.3	347.8
Bookmakers' Turnover Tax	7.8	42.4	36.4	36.0
Gaming Machine Turnover Tax	163.5	180.5	171.0	178.7
Departure Tax	4.4	11.3	11.3	14.2
Motor Vehicle Tax	6.8	7.2	7.2	6.4
Other taxes on use of goods and on permission to use goods or perform activities	0.8	0.8	0.8	0.8
Other taxes on goods and services	3.1	0.9	0.9	2.7

Source: Department of Treasury

The Gross GST of K1,868.8 million (net of refunds and balance of K294.0m held in GST Trust) includes GST Transfers to Provinces of K450.1 million. Net GST Transferred into Waigani Public Account (WPA) amounted to K1,418.7 million.

Overall, compared with 2016, taxes on Goods and Services were higher by K671.0 million. This reflected stronger GST receipts and improved collections across all other domestic goods and services, except Stamp Duty and Motor Vehicle Registration.

Taxes on International Trade and Transactions

Customs collections were projected to remain flat at the time of the 2017 Supplementary Budget, except for excises which were expected to be higher due to the higher prescribed duties. The adverse impact of the foreign exchange imbalance was expected at the time to be the key underlying factor.

Taxes on International Trade and Transactions amounted to K557.7 million, lower than the 2017 Supplementary estimate by K10.5 million or 1.8 per cent (see Table 6). The shortfall reflected lower than anticipated receipts from Export Tax due to lower recorded volumes of log exports.

Compared to 2016 actuals, tax on International Trade and Transactions was slightly up by K20.9 million or 3.9 per cent mainly due to the gradual improvement in import duty receipts. In 2017, Export Duty totalled K297.3 million, a shortfall of K29.3 million against the Supplementary Budget estimate, more than offsetting the slight increase in Import Duty.

Import Duty receipts amounted to K246.4 million, slightly above the Supplementary Budget estimate, the 2016 actuals and the Original Budget estimate. The slight increase in import duty collections reflects higher import values.

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

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Taxes on Int'l Trade & Transactions	536.8	559.5	568.2	557.7
Import Duty	242.9	230.0	238.6	246.4
Other Import Taxes	0.0	2.9	2.9	14.0
Export Tax	294.0	326.6	326.6	297.3

Source: Department of Treasury

1.2.3. Grants

Donor Grants amounted to K1,439.9 million, a large part of it coming from Australian Aid (AusAID). This outcome is higher than the 2017 Supplementary Budget estimate of K968.1 million by K471.8 million or 48.7 per cent (Table 7). Compared to 2016 actuals, Donor Grants were higher by K9.9 million or 0.7 per cent.

Table 7: Grants (Kina, Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
GRANTS	1430.1	968.1	968.1	1,439.9
From Foreign Governments	1261.4	829.4	829.4	1,281.9
Current	1207.1	663.5	663.5	1,025.5
Cash	0.0	0.0	0.0	0.0
In-Kind	1207.1	663.5	663.5	1,025.5
Capital	54.3	165.9	165.9	256.4
Cash	0.0	0.0	0.0	0.0
In-Kind	54.3	165.9	165.9	256.4
From International Organizations	168.7	138.7	138.7	158.0
Current	147.0	111.0	111.0	126.4
Cash	0.0	0.0	0.0	0.0
In-Kind	147.0	111.0	111.0	126.4
Capital	21.7	27.7	27.7	31.6
Cash	0.0	0.0	0.0	0.0
In-Kind	21.7	27.7	27.7	31.6

Source: Department of Treasury and Department of National Planning and Monitoring

1.1.4 Other Revenue

Collections of Other Revenue (non-tax revenue) amounted to K943.8 million in 2017. This is lower than the 2017 Supplementary Budget estimate by K198.0 million or 17.3 per cent (see Table 8). The shortfall in Other Revenue primarily reflects lower than anticipated receipts from fees and charges and a small portion from dividends. The dividends paid in 2017 amounted to K841.6 million slightly down by K28.4 million or 3.3 per cent compared to the Supplementary Budget estimate of K870.0 million. However, against the 2016 actuals of K528.9 million, dividends are significantly higher by K312.7 million or 59.1 per cent.

Of the K841.6 million in dividends paid in 2017, Kumul Petroleum Holdings Ltd (KPHL) paid K300.0 million, the Bank of PNG (BPNG) paid K100.0 million, the Ok Tedi Mine paid K262.3 million and the National Fisheries Authority paid K179.1 million. Only KCH has not paid its projected dividend of K20.0 million in the 2017 Supplementary Budget. The improved dividend collections in 2017 are part of the 100 Day's Plan aimed at ensuring mining and petroleum projects and SOEs pay their full share of dividends to the State.

Fees and Charges amounted to K82.9 million, lower by K133.8 million against the 2017 Supplementary Budget estimate of K216.7 million. This is mainly attributed to weak collections from land lease rentals, administrative fees and work permits, and delays in balance transfers from State entities.

Table 8: Other Revenue (Kina, Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
OTHER REVENUE	633.9	1,346.9	1,141.8	943.8
Property Income	551.3	1,130.1	925.1	860.9
Interest	0.0	0.0	4.0	0.0
Dividends	528.9	1,075	870.0	841.6
<i>Mining Petroleum and Gas Dividends</i>	<i>300.5</i>	<i>500.0</i>	<i>600.0</i>	<i>562.3</i>
<i>Dividends from Statutory Authorities</i>	<i>225.0</i>	<i>375.0</i>	<i>200.0</i>	<i>279.3</i>
<i>Dividends from State Owned Enterprises</i>	<i>0.0</i>	<i>125.0</i>	<i>20.0</i>	<i>0.0</i>
<i>Other Dividends</i>	<i>3.4</i>	<i>75.0</i>	<i>0.0</i>	<i>0.0</i>
Rent	22.4	51.1	51.1	19.3
Sales of goods and services	63.5	115.2	115.2	62.8
<i>Administrative fees</i>	<i>28.7</i>	<i>62.8</i>	<i>62.8</i>	<i>22.9</i>
<i>Incidental sales by nonmarket establishments</i>	<i>34.9</i>	<i>52.4</i>	<i>24.0</i>	<i>39.9</i>
Fines, penalties, and forfeits	1.8	0.8	0.8	1.6
Transfers not elsewhere classified	17.2	0.8	100.7	18.5
<i>Current transfers not elsewhere classified</i>	<i>17.2</i>	<i>100.8</i>	<i>100.7</i>	<i>18.5</i>

Source: Department of Treasury

1.3 Expenditure and Net Lending

Total Expenditure and Net Lending in 2017 was K13,319.7 million.

Compared to the 2017 Supplementary Budget estimate of K12,855.6 million, the 2017 Budget outcome is K464.15 million (or 3.6 per cent) higher. This reflects expenditure overruns, especially in compensation of employees (PE) and debt service categories offsetting reductions to grant expenditures. It also reflects donor grant related expenditure being 48.7 per cent higher than budgeted in the 2017 Supplementary. Project expenditure funded by concessional loans was also higher by 27.2 per cent than budgeted in the Supplementary.

Compared to the 2017 Original Budget estimate of K13,349.5 million, the 2017 outcome is K29.8 million (or 0.2 per cent) lower. Similarly, it is lower by K252.7 million (or 1.9 per cent) compared to the 2016 outcome. This decrease was a result of the Government's strong commitment in cutting down on less productive expenditures and effectively reprioritising expenditures through the 2017 Supplementary Budget.

Table 9: Expenditure by Funding Source 2016-17 (Kina Million)

Sources of Funding	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Domestic Funding	11,148.6	11,928.6	11,434.7	11,303.7
Operational ¹	9,099.0	9,336.2	10,036.3	10,152.3
Capital Investment	2,059.6	2,592.4	1,398.3	1,151.4
Project Support Grants	1,430.1	968.1	968.1	1,439.9
Concessional Loans	993.8	452.8	452.8	576.1
Total Expenditure and Net Lending	13,572.4	13,349.5	12,855.6	13,319.7

Source: Department of Treasury

¹Inclusive of GST and Book makers Turn over tax to provinces in compliance with the 2014 GFS reporting requirement.

As at the end of 2017, domestically funded expenditure (i.e. GoPNG expenditure) was K11,303.7 million, K131.0 million or 1.1 per cent lower than the 2017 supplementary appropriation of K11,434.7 million.

In aggregate, the 2017 outcome was driven by tighter expenditure controls resulting in a slowing down of the year-on-year growth rates of a number of expenditure heads. Structural

issues, such as PE, that have grown significantly over the past few years and which have affected the Government's consolidation efforts have been better monitored and managed post the 2017 Supplementary Budget.

Compared to the 2017 Original Budget, the PE "blow out" increased by K501.7 million or 12.9 per cent. The original 2017 Budget reflected an overestimation of the pace at which this structural issue could be addressed. As a result, the Government in the 2018 Budget and its medium term fiscal strategy adopted more realistic projections of what could be achieved.

Nevertheless, there are some encouraging signs. The 2017 compensation of employees (PE) final outcome is K113.2 million or 2.6 per cent higher than the 2017 Supplementary Budget of K4,263.2 million. Although this still represents an overspending, it has been reduced considerably compared to the 2016 over-expenditure of K470.1 million. The lower PE overrun for 2017 is attributed to solving issues related to the interface between Alesco and IFMS which in the past resulted in an artificially inflated PE number. It also reflects the proactive rebasing of PE from K3,874.6 million to K4,263.2 million at the time of the Supplementary Budget by reallocating funds from SIPs and other capital projects. Compared to the 2016 actual, public wage bill has increased by K354.8 million or 8.8 per cent. The trend in PE expenditure is projected to slow further over the medium term through the continuing work of OSPEAC and the implementation of the MTFS. In line with the 100 Day's Plan, the Government is addressing this structural issue and the reform efforts by OSEPAC will be scaled up accordingly.

Specifically the over-expenditure from the teachers' salaries and wages continues to adversely affect the public wage bill. According to the Teachers' Services Commission (TSC), the growth in teacher numbers has increased substantially since 2013 averaging 1,500 annually, outpacing the growth in the appropriation. This issue will be addressed in the medium term as presented in the MTFS.

Detailed data on expenditure on Goods and Services and PE for all agencies is reflected in Part 2 of this document using the GFS 1986 classification.

Total capital investment expenditure, comprising domestically funded and funding through concessional loans and project support grants from donors was K3,167.4 million in 2017, K348.2 million or 12.4 per cent higher than the 2017 Supplementary Budget estimate of K2,819.3 million. The domestically funded investment underspending of K246.9 million was more than compensated by higher drawdowns from concessional loan funding investments by K123.3 million and donor grant investments by K471.8 million. This reflects the Government's strategy to stabilise its spending while partnering with donors to finance and implement a number of high impact projects.

Compared to the 2016 outcome, total capital investment declined by K1,316.1 million, taking into account the new GFS reporting framework (GFS 2014), which excludes Tax Credits under expenditure in the 2016 actuals. This highlights the fact that in recent years the burden of fiscal adjustment has fallen principally on capital expenditures, a trend that the Government will address in the 2018 Budget and over the medium term to support the economic recovery.

The domestically funded capital investment final outcome was K1,151.4 million, a K246.9 million reduction against the 2017 Supplementary Budget estimate of K1,398.3 million. This reduction reflects careful reprioritisation of key national infrastructure projects, refocusing capital investment on projects with high implementation and disbursement rates and limiting expenditure on non-productive capital expenditure.

The net concessional loan funding capital investment was K576.1 million in 2017, K123.3 million higher than the 2017 Supplementary Budget estimate of K452.8 million. As in the 2016 fiscal year, improved project implementation led to actual drawdowns being higher than the original projections for 2017. Compared to 2016, drawdown rates were lower reflecting constraints on counterpart funding requirements.

Project Support Grant expenditure was K1,439.9 million in 2017, which is K471.8 million higher than the 2017 Supplementary Budget estimate of K968.1 million. The higher reported figure is partly due to exchange rate movements against the respective currencies of Development Partners and partly due to the strategy of leveraging donor funding for a number of projects.

Table 10: Expenditure by Agency Type 2016-17 [Excluding Donor Grants, and Concessional Loans] (Kina Million)

Agency Type	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
National Departments	5,390.3	5,909.8	6,279.0	5,728.3
Provincial Government ¹	3,658.4	3,721.6	2,772.2	3,178.5
Autonomous Bougainville Govt.	211.0	248.5	218.6	165.2
Commercial & Statutory Authority	624.6	665.8	632.0	597.9
Interest Payment	1,264.3	1,382.9	1,532.8	1,633.9
Grand Total	11,148.6	11,928.6	11,434.1	11,303.7

Source: Department of Treasury

¹Inclusive of GST and Book makers Turn over tax to provinces in compliance with the 2014 GFS reporting requirement.

The GoPNG funded expenditure outcome for National Departments, against the Supplementary Budget, was lower by K550.7 million and for Commercial and Statutory Authorities (CSA) was lower by K34.1 million. Similarly, the total expenditure outcome for the Autonomous Bougainville Government (ABG) was K165.2 million, which was K53.4 million or 24.4 per cent lower than the 2017 Supplementary Budget. These savings reflect substantial reductions to goods and services outlays to these areas. In contrast Provincial Government expenditure was higher by K406.3 million, mainly driven by an overspending on PE. Efforts such as the roll out of the IFMS are ongoing at the provincial level to better control PE and overall expenditure.

Compared to the 2016 outcomes, GoPNG funded expenditure decreased to Provincial Governments (lower by K479.9 million), ABG (lower by K45.8 million) and CSAs (lower by K26.6 million). In contrast National Departmental expenditure increased by K337.9 million but this predominately reflected an increase needed to clear some of the arrears accumulated in the recent past.

Total Interest Payments and Fees in 2017 was K1,524.9 million³ (see table 11). This is K276.8 million or 9.3 per cent higher than the 2016 actual. This reflected primarily the sharp increase in the cost of domestic borrowing attributed to an increase in roll-over costs of Treasury Bills given the limits on further domestic market borrowing. Compared to the 2016 outcome, total interest payments and fees were K276.8 million (22.1 per cent) higher.

³ AS per GFS 2014 Classification, actually payment of Interest is stated as K1,524.9 million and fees and charges of K109.0 million are captured under use of goods and services amounting to K1,633.9 million

Table 11: GoPNG Domestic Funding by 2014 GFS Functional Classification of Expense by Economic Item Type 2016-17 [Excluding Donor Grants, and Concessional Loans]⁴ (Kina Million)

Economic Item	2016 Actual	2017 Budget	2017 Suppl. Budget	2017 Outcome
Compensation of Employees	4,463.4	3,874.6	4,263.2	4,376.4
Wages and salaries	4,021.6	3,516.2	3,858.9	4,201.2
Wages and salaries in cash	3,901.7	3,418.3	3,748.6	4,093.7
Wages and salaries in kind	119.9	97.9	110.3	107.4
Employers' social contributions	441.8	358.4	404.2	175.2
Actual employers' social contributions	441.8	358.4	404.2	175.2
Use of goods and services	2,776.9	3,533.5	3,448.9	3,365.0
Use of goods and services	2,776.9	3,533.5	3,448.9	3,365.0
Grants	1,885.2	2,263.7	1,394.6	1,342.9
Grants to other general government units	1,885.2	2,263.7	1,394.6	1,342.9
Interest*	1,248.1	1,365.7	1,515.6	1,524.9
To non-residents	77.0	167.9	167.9	168.9
To residents other than general government	1,171.1	1,197.8	1,347.8	1,356.0
Net Acquisition Nonfinancial assets	677.9	812.7	717.1	601.2
Acquisition of Fixed assets (Buildings and Structures)	677.9	812.7	717.1	601.2
Other expenses	92.1	78.3	95.3	93.4
Transfers not elsewhere classified	92.1	78.3	95.3	93.3
Grand Total	11,148.3	11,928.5	11,434.7	11,303.7

Source: Department of Treasury

¹Captures pure interest payments. Other debt service related costs are captured under Uses of Goods and Services.

*Bookmakers Turnover Tax and GST Transfers are excluded in this table as there are insufficient data on how these funds are being spent at the provincial level.

The final outcome on the Use of Goods and Services expenditure was K3,365.0 million, K83.9 million lower than the Supplementary Budget estimate. However this is K588.1 million higher than the 2016 outcome. This increase reflects the cost of the election, TFF and Government's approach to gradually reduce arrears accumulated over the past few years which have offset tighter controls through the warranting process (see Table 12).

Table 12: Selected Key Expenditure Items – 2017 (Kina Million)

	2017 Suppl. Budget	2017 Outcome	(+) Overspent (-) Underspent
TFF	602.0	542.0	-60.0
2017 National Elections	400.0	335.9	-64.1
SIPs	222.0	226.1	4.1
Rentals	238.3	231.7	-6.6
Utilities	220.9	218.6	-2.3

Source: Department of Treasury

Actual GoPNG expenditure on Grants⁵ in 2017 was K1,342.9 million. This is K542.3 million or 28.8 per cent lower than the 2016 outcome. Compared to the Supplementary Budget estimate, total Grants expenditure was K51.7 million or 3.7 per cent lower due to the necessity to lower expenditure.

⁴ Table 11 summarises Domestic Funds by GFS 2014 Functional Classification of Expense for the six (6) main different Economic Items; Compensation of Employees, Use of Goods and Services, Grants, Interests, Net Acquisition of Non-financial Assets and Other Transfers (Expense). Details by individual agency and entity are provided in Part 2.

⁵ Given the incorrect classification of Economic item codes to its description in IFMS, significant amount of Grants is classified under the Use of Goods and Services.

GoPNG's Net Acquisition of Nonfinancial Assets⁶ expenditure in 2017 was K601.2 million. This is K76.7 million or 11.3 per cent lower than the 2016 outcome. Compared with the 2017 Supplementary Budget estimate, Net Acquisition of Nonfinancial Assets was K115.8 million or 16.2 per cent lower.

Overall, the improved revenue performance (higher by K474.4 million) offset part of the overspending (higher by K324.2 million) thus allowing the Government to meet its obligations to lower the deficit, keep borrowing under control and reduce its arrears.

1.4 Financing

The Net Borrowing (deficit) outcome for 2017 was K1,794.7 million (or 2.4 per cent of GDP). Actual net incurrence of liabilities (i.e. borrowing) for 2017 was at K1,614.3 million; with the remainder of K180.4 million being financed by a drawdown in cash balances by revenue generating agencies⁷.

The fiscal balance presents a significant improvement compared to the K3,086.9 million (or 4.6 per cent of GDP) recorded at the end of 2016 and the 3.8 per cent of GDP projected at the time of the MYEFO. It is below the projected K1,876.4 million (or 2.5 per cent of GDP) projected in the 2017 Supplementary Budget. This improved performance highlights Government's commitment to fiscal discipline as stated in the Alotau Accord 2 and operationalised in the 100 Day's Plan.

The reduction in the budget deficit in 2017 and the debt to GDP ratio are consistent with the new Medium Term Debt Strategy and well within the limits imposed by the Fiscal Responsibility Act. These improved trends will also assist in providing a robust framework that will underpin the Development Policy Operations (budget support) scheduled for 2018 by the World Bank (WB) and Asian Development Bank (ADB). It will also contribute in providing a lower risk environment for external loan applications.

1.4.1 Net Financing

The composition of the net incurrence of liabilities indicates that K878 million (54.3 per cent) originated from external sources and 736.2 million (45.6 per cent) from the domestic market. This provides a solid foundation on which the MTDS 2018 -22 will be implemented, with a clear shift in Government strategy compared to 2016, where domestic borrowing represented over 63.3 per cent of net financing; against 36.7 per cent of external source. This shift will help relieve pressure on the domestic system and contribute to the easing in the foreign exchange imbalance.

Table 13: Financing Sources 2016 – 2017 - (Kina Million)

	2016 Outcome	2017 Budget	2017 Supp. Budget	2017 Outcome
Net Domestic Borrowing	2,494.9	155.7	912.5	736.2
Net External Borrowing	1,448.9	1,683.0	963.9	878.0
Total Net Borrowing	3,943.9	1,838.7	1,876.4	1,614.2

Source: Department of Treasury

⁶ Asset with physical value

⁷ A number of agencies generate revenue or have access to trust funds, these monies are spent in 2017 from these sources. The expenditure is recorded in IFMS, while the corresponding revenue is not.

1.4.2 External Financing

As at the end of 2017, the total (new) external drawdowns stood at K1,149.3 million, which is K531.3 million and K87.2 million lower than the 2016 actuals and the 2017 Supplementary Budget projections, respectively.

Concessional loan drawdowns represented 70.0 per cent of new external borrowing compared with 59 per cent in 2016. This is attributed to increased disbursement from bilateral and multilateral loans which were 52.4 per cent higher than projected in the 2017 Supplementary Budget. This includes projects such as: construction of the New Enga Provincial Hospital and Lae Tidal Basin Industrial Development Project, funded by EXIM Bank of China; Port Moresby Sewerage Project funded by the Japanese Government (JICA); and Highlands Region Road Improvement Investment Program (HRRIP) funded by the Asian Development Bank (ADB). Nevertheless compared to 2016 actuals, concessional loan drawdowns were 19.3 per cent lower. This can be explained in some instance by the slow implementation rate and by a careful reprioritisation of projects to limit counterpart funding requirements.

The remaining 31.8 per cent (or K346.9 million) of new external borrowing originated from commercial borrowing with the disbursement of the remaining first tranche of the Credit Suisse (Syndicated) Loan.

The total external principal repayments were K271.3 million in 2017, an increase of K39.6 million compared to the 2016 outcome and on par with the 2017 Supplementary Budget projections.

Table 14: External Borrowing and Principal Repayments 2016 - 2017 (Kina, Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
New External Borrowing	1,680.7	452.8	1,236.5	1,149.3
Concessional Financing	993.8	398.4	526.5	802.4
Commercial Financing	686.8	54.4	703.0	346.9
Exceptional Financing	0.0	0.0	7.0	0.0
Repayment of Principal	-231.7	-269.8	-272.6	-271.3
Net External Borrowing	1,448.9	183.0	963.9	878.0

Source: Department of Treasury

1.4.3 Domestic Financing

New domestic borrowing for 2017 totalled K12,535.8 million, K1,581.9 million (or 11.2 per cent) lower than in 2016. This reflected the reduced budget deficit and, therefore, lower financing requirements, as well as limits on the domestic market. Treasury Bills represented 92.9 per cent of new domestic borrowing and Treasury Bonds only 8.1 per cent of total domestic issuance.

Actual total domestic debt retirement (repayment) in 2017 was K11,799.5 million, which comprised of K11,117.2 million in Treasury Bills and K682.3 million in Treasury Bonds, an overall decrease of 1.5 per cent from 2016 actuals. This is lower by 26.3 per cent compared to the 2017 Supplementary Budget estimate. This reflects the Government approach to shift the composition of its portfolio to external debt to reduce the borrowing cost and roll over risks.

As part of this strategy, a proportion of the Credit Suisse loan was used to retire part of the domestic debt stock. This resulted in a Net Domestic Financing of K736.2 million, 19.3 per cent lower than 2017 Supplementary Budget estimates.

Table 15: Domestic Borrowing and Principal Repayments 2016 - 2017 (Kina, Million)

	2016 Outcome	2017 Original	2017 Revised	2017 Outcome
New Domestic Borrowing	14,117.7	8,323.5	10,258.3	12,535.8
Treasury Bills Financing	13,092.9	7,423.5	9,358.3	11,648.1
Treasury Bonds Financing	1,024.8	900.0	900.0	887.7
Repayment of Principal	-11,622.8	-8,167.8	-9,345.8	-11,799.5
Treasury Bills Maturities	-11,158.8	-7,485.5	-8,663.5	-11,117.2
Treasury Bonds Maturities	-464.0	-682.3	-682.3	-682.3
Net Domestic Borrowing	2,494.9	155.7	912.5	736.2

Source: Department of Treasury

1.4.4 Debt Service

Total Debt Service comprises repayments of principal, interest and other fees and charges related to public debt. At the end of 2017, the repayment of principal totalled K12,070.8 million (2.0 per cent higher compared to 2016), which comprised K271.0 million in external repayments and K11,799.6 million in domestic repayment.

Total interest and fees paid in 2017 was K1,524.9 million (excluding K109.4 million captured under the Goods and Services head as per GFS (2014) requirements) which is K276.8 million higher than the 2016 actual of K1,248.1 million. This represents an increase of 22.2 per cent in total financing costs in 2017. The increase in interest and related costs resulted mainly from a slight increase in domestic interest rates and yields as well as an increase in the frequency of refinancing or roll-over of Treasury Bills.

In addition, 21.4 per cent of the total increase in debt service costs compared to the 2016 level is related to external borrowing related charges. These are management and penalty fees charged to PNG for not drawing down on existing loans. The total amount of undisbursed loans to date is K6.7 billion. The Department of Treasury, as part of its MTDS, will review these agreements and develop a strategy to minimise these costs.

Table 16: Interest and Fees – 2017 (Kina, Million)

	2017 Outcome	2018 Outcome
Domestic		
Interest and other fees paid	1,195.9	1,377.3
<i>Adjustments:</i>		
Interest accrued on issuance ¹	-17.6	-18.2
Net discount/premium on issuance ²	5.0	13.0
Total Domestic	1,183.3	1,372.1
External		
Interest	72.2	152.8
External Borrowing related charges	8.8	0.0
Total External	81.0	152.8
Total Interest and Charges³	1,264.3	1,524.9

Source: Department of Treasury

1. Treasury Bond is a bond instrument that pays semi-annual coupons. Investors who purchase Treasury Bond 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.
3. Excludes K109.3 million captured as interest payment presented above has been captured under good and services as per the GFS (2014) requirements

1.5 Public Debt

The level of Total Central Government Debt at the end of 2017 totalled K23,558.2 million or 31.9 per cent of GDP, an increase of K1,614.2 million (or 7.4 per cent) over 2016 actuals. This is K262.2 million lower than the 2017 Supplementary Budget projection.

The total domestic debt portfolio was K17,173.1 million at the end of 2017, K736.2 million higher than the 2016 level of K16,436.9 million. This moderate increase compared to recent years highlights the reduction in the budget deficit and the Government strategy to rebalance its portfolio towards external debt.

External Debt increased to K6,385.1 million from the 2016 level of K5,507.1 million, an increase of K878.0 million. This is due to an increase in net external borrowings through drawdowns from multilateral and bilateral sources as well as commercial source such as from Credit Suisse.

Table 17: Central Government Debt 2016 – 2017 (Kina, Million)

	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Domestic	16,436.9	13,525.0	17,349.4	17,173.1
Securities				
Treasury Bills	8,663.5	5,658.7	9,358.3	9,194.4
Treasury Bonds	7,773.4	7,866.3	7,991.1	7,978.7
Loans	0.0	0.0	0.0	0.0
<i>Domestic Debt as a % of GDP</i>	<i>24.4%</i>	<i>18.1%</i>	<i>23.4%</i>	<i>23.3%</i>
External	5,507.1	8,098.3	6,471.0	6,385.1
Securities	0.0	1,500.0	0.0	0.0
Bonds	0.0	1,500.0	0.0	0.0
Loans	5,507.1	6,598.3	6,471.0	6,385.1
International Agencies	4,820.1	4,735.0	5,118.6	5,396.4
Commercial Loans	686.8	1,710	1,389.8	1,033.7
Others	0.0	0.0	-37.4	-45.0
<i>External Debt as a % of GDP</i>	<i>8.2%</i>	<i>10.9%</i>	<i>8.7%</i>	<i>8.6%</i>
Total Public Debt Outstanding	21,944.0	21,623.3 *	23,820.4	23,558.3
<i>As % of GDP</i>	<i>32.6%</i>	<i>29.0%</i>	<i>32.1%</i>	<i>31.9%</i>

Source: Department of Treasury

1 Taking into account the 2016 FBO Debt Stock, the 2017 Debt stock as budgeted would have been estimated at K23,782.7 (31.9 per cent of GDP)

1.6 Superannuation

As employer of public servants, the Government has the legal responsibility to make payments to Nambawan Super Limited (NSL) for its employer superannuation obligations. As stipulated under the *Superannuation (General Provision) Act 2000*, the State is obliged to contribute 8.4 per cent of the base salary of each contributing employee to NSL.

1.6.1 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 Process remits the State's share of its superannuation contributions allocated in a fiscal year automatically while its superannuation liabilities from the past (mostly exit reimbursements) are paid manually according to the invoices provided by NSL.

In 2017, the Government remitted the full appropriation of K182.0 million through the automation process which was paid directly to the NSL's nominated account. In this year's budget, the Government has appropriated K170.47 million for the automation in 2018. This process has significantly improved the financial certainty for both public servants and NSL, and reduced related financial and economic costs.

1.6.2 Exit Payments

The Government also appropriates money annually to make exit payments to members who are owed payments prior to 2009 where the State did not fully meet its superannuation obligations as provided under the Act. Due to the fall in revenues as a result of low commodity prices, the Government has underfunded these superannuation obligations over past years.

In 2017, the Government budgeted K90.0 million for exit payments owed to NSL. This enabled the Government to complete the reimbursements it owed to NSL for payments it made on behalf of the State to exiting members. It was also used to make payments directly to exiting members through NSL.

In 2018, the Government increased the funding for this to K151.5 million. This allocation will be used to pay entitlements for exiting members.

Despite the current economic challenge, the Government remains committed to addressing the remaining outstanding liabilities.

1.7 Trust Accounts

Since 2005, a total of K11,756.7 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 18 shows a summary of the movement of funds in and out of Budget Funded Trust Accounts from 2005 to 2017.

Table 18: Source of Funds for Budget Funded Trust Accounts: 2005 – 2017

Year	Deposits from Supplementary Budget & Additional Priority Expenditure (a)	Deposits from Annual Budgets & Interest (b)	Spending from Trust Accounts (c)	Net Savings (Deposits less Spending) (a) + (b) – (c)
2005	400.0	0.0	0.0	400.0
2006	568.4	0.0	0.0	568.4
2007	1,283.0	0.0	76.0	1,207.0
2008	1,501.4	36.5	480.5	1,057.4
2009	0.0	627.2	2,365.9	-1,738.7
2010	0.0	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	0.0	1,019.5	1,345.5	-326.0
2016	0.0	90.0	769.8	-679.8
2017	420.0	802.0	826.3	395.7
Total (2005-2017)	5,696.9	5,147.8	10,568.6	276.1

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 1st January 2017 was K168.7 million. Total receipts for the period (1st January to 31st December 2017) were largely from deposits from the 2017 Budget of K501.0 million in total. The closing balance of Budget Funded Trust Accounts as at 31st December 2017 was K113.30 million. Appendix 1 lists these Trust Accounts.

A total of K1,002.0 million was appropriated for Trust Accounts in the 2017 Budget. Table 19 below shows the appropriations for these Trust Accounts and the amounts transferred.

Table 19: Appropriation for Trust Accounts – 2017 (Kina, Million)

Expenditure Programs	Appropriation for Trust Account	Revised Appropriation for Trust Accounts	Payments into Trust Account
2017 Budget			
PNG Electoral Commission	400.0	400.0	329.5
Tuition Fee Free Education (TFF)	602.0	602.0	504.7
TOTAL	1,002.0	1,002.0	834.2

Source: Department of Treasury and Department of Finance

*Payments into Trust Account reported against year appropriated.

The following is a summary of expenditure for Budget Funded Trust Accounts for the period 1st January – 31st December 2017 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 2017:

- **K13.8 million was spent from the Higher Education Sector Infrastructure Rehabilitation Trust Account** trust for various expenditures;
- **K7.2 million was spent from the Central City Trust Account** for surveying, payments of titles, consultation and legal fees in relation to the Central City project;
- **K504.7 million was spent from the Tuition Fee Free Education** for the Free Education Policy around the country;

- **K11.0 million was spent from the 2015 Pacific Games** for funding the Sports Infrastructure Trust Account. The trust name was also amended to the Sports Infrastructures Trust Account;
- **K5.8 Million was spent from the PNG Customs Technology Trust Account** for various expenditure; and.
- **K6.1 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.

District Services Improvement Program (DSIP) Trust Accounts

Prior to 2012, a total of K1,789.0 million was appropriated for the DSIP and paid into 89 DSIP Trust Accounts. Since 2013, all districts were been funded their DSIP directly through the Budget to their respective trust accounts.

The DSIP trust account was revoked on the 20th of May 2016 and all the bank accounts were closed in 2016. The total remaining balance of K18.2 million was transferred to all the respective DSIP Operating Accounts in August 2016.

Appendix 2 shows the movements of funds for the period 1st January to 31st December 2017 for each of the 89 DSIP subsidiary bank accounts.

1.8 Government Finance Statistics

Information contained herein is derived from the International Monetary Fund's Government Finance Statistics Manual 2014 (GFSM 2014). This is to inform the public that the Government has already adopted the updated Government Finance Statistics (GFS 2014) reporting framework, starting with the 2016 National Budget.

The GFS 2014 framework is a macroeconomic statistical system designed to support fiscal analysis. The GFS 2014 framework incorporates economic and accounting principles that can be used when compiling government budgets and presenting fiscal statistics.

Since the 2016 Budget, the Government undertook a major reform to improve the reporting of its finances by moving to the updated international standard of reporting in GFS 2014. This has resulted in some re-categorisation of revenues and expenditures.

1.8.1 Changes between the GFSM 1986 and GFSM 2014

In the 2013 Budget the Government announced that it would be moving from an International Monetary Fund (IMF) GFSM 1986 framework of Budget reporting to an updated GFSM 2001 framework. The IMF in 2015 released an updated version of the GFSM 2001, the GFSM 2014.

The updated framework allows for harmonisation with other macroeconomic frameworks, such as the System of National Accounts, Monetary Statistics and Trade Statistics, and also allows for cross-country comparisons. The GFSM 2014 was used for the first time in Papua New Guinea in Volume 1 of the 2016 Budget. It represented a significant modernisation and expansion of the coverage of the previously used GFSM 1986.

The GFSM 2014 better defines the public sector and in particular the general government sector, as it is based on the concept of institutional unit coverage. The general government sector consists of all government units, representing budgetary central government, provincial government, local government and extra-budgetary accounts within the country that are controlled and largely financed by the government. In contrast, the coverage of the GFSM 1986 system was defined on a narrower functional basis to include all units carrying out a function of government.

Due to its broader and more extensive coverage of economic units, the GFSM 2014 allows for greater understanding of where and how the government is spending its money, and therefore supports better decision making, economically as well as functionally.

Three new tables were introduced to Volume 1 of the 2016 Budget: The **Statement of Sources and Uses of Cash**, the **Statement of Operations**, and the **Classification of Functions of Government (COFOG)**. It also includes a new reporting approach to the pre-existing **Revenue** and **Expense** (previously Expenditure) Tables, the **Transactions in Financial Asset and Liabilities** Table (replacing the Central Government Financing Table), and a revised **General Government Debt** table.

1.8.2 Balancing items

Two important balances are derived from GFSM 2014 and used in the Volume 1 Tables. Revenue minus expenses (*other than the consumption of fixed capital*) equals the **Gross Operating Balance** and is set out in the Statement of Operations. The Gross Operating

Balance is therefore, a reflection of the total change in net worth of the general government sector due to transactions and is a measure of the sustainability of government operations.

The Gross Operating Balance minus the Net Acquisition of Non-Financial Assets gives **Net Lending/Net Borrowing**. Net Lending/Borrowing is also equal to Net Acquisition of Financial Assets minus Net Incurrence of Liabilities. In essence, Net Lending/Borrowing measures the extent to which the government is either putting financial resources at the disposal of other sectors in the economy and non-residents (Net Lending) or utilising the financial resources generated by other sectors and non-residents (Net Borrowing). This balance can therefore be seen as an indicator of the financial impact of government activity on the rest of the economy and non-residents. It is the equivalent of the overall deficit/surplus in the GFSM 1986, but determined using the accrual basis of recording.

Net Lending/Borrowing is similar to a surplus/deficit under GFSM 1986; however, there are two major differences:

- (1) Net Lending/Borrowing does not include any financing transactions, whereas the overall deficit/surplus included lending for policy purposes; and
- (2) Net Lending/Borrowing is an accrual concept, while the overall deficit/surplus is a cash concept.

The **Statement of Sources and Uses of Cash** may assist in assessing the liquidity of the general government. The statement reflects the total amount of cash generated or absorbed by current operating activities, transactions in non-financial assets (*fixed assets, property, plant and equipment*), and transactions involving financial assets and liabilities other than the financial asset currency (cash) itself. The net change in the stock of cash is the sum of the net cash received/used from these operating activities, transactions in non-financial assets and transactions involving financial assets (other than cash) and liabilities. As a 'cash' statement it excludes in-kind related flows/transactions.

The **Statement of Operations** presents details of transactions in revenue and expense, as well as the net investment in non-financial assets, the net acquisition of financial assets, and the net incurrence of liabilities. The Statement of Operations is intended to be compiled using the accrual basis of recording transactions. With the exception of consumption of fixed capital, in-kind and imputed transactions, and other accounts receivable/payable, all of the line items in the Statement of Operations can be applied to both cash and accrual data. In the case the Government of PNG a modified cash-basis approach is taken where some accrual-like information is available.

Under the GFSM 2014 methodology, **Revenue** transactions are recorded on a gross basis and in the Government of PNG context, non-payable Infrastructure Tax Credits (ITC), revenue from asset sales and recoveries of previous years will be excluded. Goods and Services Tax (GST) collections and bookmakers' licence fees collected and to be transferred to provinces will not be offset in revenue but the corresponding amounts will be reflected as items in expense per economic and functional classification in the Expense Table. Under the GFSM 2014 methodology, sales of assets are deducted from the total non-financial assets to reflect the net investment in non-financial assets. New borrowing acquired and received by the Government is regarded as an incurrence of a liability and is therefore registered as a transaction in assets and liabilities. The GFSM 2014 now includes all in-kind related receipts where data is available.

The classification of **Expense** by economic type under GFSM 2014 is broadly similar to the corresponding classification in the GFSM 1986. The primary exception is that acquisitions of non-financial assets are not considered an expense and repayment of borrowing is regarded as transactions in assets in liabilities under GFSM 2014. Other differences include:

Consumption of fixed capital which is an expense under GFSM 2014 was not included under the GFSM 1986 as it is a non-cash expense. Transfer payments are classified by type of payment under GFSM 2014. Under the GFSM 1986 they were classified by the sector receiving the payment. The major types of transfer payments are subsidies, grants, and social benefits. The GFSM 2014 now includes all in-kind related payments where data is available.

Table B (i) details the General Government Expense Economic Classification. This table provides for a summary of expense per economic classification and Table B (ii) provides final output expenditure for the National Government, Provincial Governments, Autonomous Bougainville Government and Commercial and Statutory Authorities.

1.8.3 General Government Debt

Table C details the General Government's **Transactions in Financial Assets and Liabilities**.

Table F summarises the **General Government's Stock of Debt** at the end of the reporting period.

The new **Classification of Functions of Government (COFOG)** shows the cross-economic functional classification of expenditure for the general government, detailing where government expenditure is directed by function. COFOG provides meaningful information that may be used to study the effectiveness of government programs in areas like health, education, economic affairs, social protection and general public services. There are ten major functions. It is an internationally standardised table that allows cross-country comparisons of government priorities.

FISCAL TABLES

Table A: Statement of Operations for the General Government of Papua New Guinea

(Kina, Million)	2016 Actual	2017 Budget	2017 Sup. Budget	2017 Outcome
TRANSACTIONS AFFECTING NET WORTH:				
Revenue	10,485.5	11,473.1	10,979.2	11,525.1
Taxes	8,421.6	9,158.2	8,869.3	9,141.4
<i>Taxes on Income, profits, and capital gain</i>	5,286.2	5,818.9	5,534.8	5,317.4
<i>Taxes on payroll and workforce</i>	14.4	17.6	11.7	11.2
<i>Taxes on goods and services</i>	2,584.1	2,762.2	2,754.6	3,255.1
<i>Taxes on international trade and transactions</i>	536.8	559.5	568.1	557.7
Grants	1,430.1	968.1	968.1	1,439.9
Other Revenue	633.9	1,346.9	1,141.8	943.8
Resource Revenue	392.5	654.3	754.2	675.9
<i>Mining and Petroleum Taxes</i>	92.0	77.1	77.1	113.6
<i>Mining, Petroleum and Gas Dividends</i>	300.5	500.0	600.0	562.3
<i>SWF Stabilization Fund</i>	0.0	77.2	77.1	0.0
<i>Revenue as percentage of GDP</i>	15.5%	15.4%	14.8%	15.6%
Expenditure	13,572.4	13,349.5	12,855.6	13,319.7
Expense²	11,130.2	12,107.6	11,634.7	11,936.6
Compensation of employees	4,021.6	3,874.6	4,263.2	4,376.4
Use of goods and services	3,517.5	4,154.9	3,994.2	4,138.1
Interest	1,248.1	1,365.7	1,515.6	1,524.9
Grants	1,897.0	2,290.8	1,421.7	1,383.2
Other expense	446.1	421.6	433.6	582.0
Net Acquisition of Non-Financial Assets*	2,442.2	1,241.9	1,220.9	1,315.0
Fixed Assets	2,442.2	1,241.9	1,220.9	1,315.0
<i>Expense as percentage of GDP</i>	16.4%	16.2%	15.7%	16.3%
Gross Operating Balance	-644.7	-634.5	-655.5	-479.7
Net Lending (+) / Net Borrowing (-)	-3,086.9	-1,876.4	-1,876.4	-1,794.7
<i>Net lending/borrowing as percentage of GDP</i>	-4.6%	-2.5%	-2.5%	-2.4%
Primary Balance	-1,838.8	-510.7	-360.7	-269.9
Non-resource net lending (+)/borrowing (-)	-3,479.4	-2,530.7	-2,630.6	-2,470.6
Non-resource primary balance	-2,231.3	-1,165.0	-1,115.0	-945.7
Net Financial Transactions	3,086.9	1,876.4	1,876.4	1,794.7
Net Acquisition of Financial Assets	857.0	-37.7	0.0	-180.4
Domestic	857.0	-37.7	0.0	-180.4
External	0.0	0.0	0.0	0.0
Net Incurrence of Liabilities	3,943.9	1,838.7	1,876.4	1,614.3
Domestic	2,495.0	155.7	912.5	736.2
<i>Treasury Bills</i>	1,934.2	-62.0	694.8	530.9
<i>Treasury Bonds</i>	560.8	217.7	217.7	205.3
External	1,448.9	1,683.0	963.9	878.0
<i>Debt securities</i>	0.0	1,500.0	0.0	0.0
<i>Loans</i>	1,448.9	183.0	963.9	878.0
Government Deposits				
Gross Government debt	21,944.0	21,623.3	23,820.4	23,558.2
Domestic	16,436.9	13,525.0	17,349.4	17,173.1
<i>Treasury bills</i>	8,663.5	5,658.7	9,358.3	9,194.4
<i>Treasury bonds</i>	7,773.4	7,866.3	7,991.1	7,978.7
External	5,507.1	8,098.3	6,471.0	6,385.1
<i>Debt securities</i>	0.0	1,500.0	0.0	0.0
<i>Loans</i>	5,507.1	6,598.3	6,471.0	6,385.1
Net Change in Stock of Debt	3,943.9	-320.7	1,876.4	1,614.2
As a % of GDP	32.4%	29.0%	32.1%	31.9%
Gross Domestic Product³	67,762.2	74,625.3	74,225.0	73,860.7

Source: Department of Treasury

(1). General government representing National, Provincial and Local Level Governments, Autonomous Bougainville Government and Commercial and Statutory Authorities. The statement is produced to reflect transactions on a modified cash basis of accounting and includes in-kind related transactions (2). Include items that may require reclassification due to interfaces from the legacy systems, (The Provincial Government Accounting System, ALESCO payroll and the Department of Public Works and Implementation, Oracle system) 3). Total nominal GDP by economic activity, Actual: National Statistics Office and Projections: Treasury Department.. *Net Acquisition of Non-Financial Assets as per GFS classification excludes operational component of capital projects. These are captured under Use of Goods & Services & Grants

Table B: Statement of Sources and Uses of Cash for the General Government of Papua New Guinea

(Kina, Million)	2016 Actuals	2017 Budget	2017 Supp Budget	2017 Outcome
CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue cash flows	9,055.4	10,505.0	10,011.1	10,085.2
Taxes	8,421.6	9,158.2	8,879.1	9,141.4
Social contributions	0.0	0.0	0.0	0.0
Grants	0.0	0.0	0.0	0.0
Other receipts	633.9	1,346.9	1,132.0	943.8
<i>Revenue as percentage of GDP</i>	<i>13.4%</i>	<i>14.1%</i>	<i>13.5%</i>	<i>13.7%</i>
Expense cash flows²	9,700.1	11,041.6	11,496.0	10,514.1
Compensation of employees	4,021.6	3,776.7	4,278.0	4,268.9
Uses of goods and services	3,517.5	4,154.9	3,994.2	4,138.1
Interest	1,248.1	1,365.7	1,515.6	1,524.9
Subsidies	0.0	0.0	0.0	0.0
Grants	466.9	1,322.7	1,289.5	0.0
Social benefits	0.0	0.0	0.0	0.0
Other payments	446.1	421.6	418.6	582.2
<i>Expense as percentage of GDP</i>	<i>14.3%</i>	<i>14.8%</i>	<i>15.5%</i>	<i>14.2%</i>
Net cash inflow from operating activities	-644.7	-536.5	-1,485.5	-428.9
CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSETS:				
Net cash outflow from investment in nonfinancial assets	2,442.2	1,241.9	1,220.9	1,315.0
Fixed assets	2,442.2	1,241.9	1,220.9	1,315.0
Expenditure cash flows	12,142.3	12,283.5	12,717.5	11,879.8
Cash surplus (+) / Cash deficit (-)	-3,086.9	-1,778.5	-2,706.4	-1,743.9
<i>Surplus/Deficit as percentage of GDP</i>	<i>-4.6%</i>	<i>-2.4%</i>	<i>-3.6%</i>	<i>-2.4%</i>
CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING)				
Net acquisition of financial assets other than cash	857.0	-37.7	0.0	-180.4
Domestic	857.0	-37.7	0.0	-180.4
External	0.0	0.0	0.0	0.0
Net incurrence of liabilities	3,943.9	1,838.7	1,876.4	1,614.3
Domestic	2,495.0	155.7	912.5	736.2
External	1,448.9	1,683.0	963.9	878.0
Net cash inflow from financing activities	3,086.9	1,876.4	1,876.4	1,794.7
Gross Domestic Product³	67,762.2	74,625.3	74,225.0	73,860.7

Source: Department of Treasury.

1. Central government representing National, Provincial and Local Level Governments, Autonomous Bougainville Government and Commercial and Statutory Authorities. The statement is produced to reflect transactions on a modified cash basis of accounting where information is available.

2. Include items that may require reclassification due to interfaces from the legacy systems, (The Provincial Government Accounting System, ALESCO payroll and the Department of Public Works and Implementation, Oracle system).

3. Total nominal GDP by economic activity, Actual: *National Statistics Office* and Projections: *Treasury Department*.

Table C: General Government Revenue by Economic Classification

(Kina, Million)	2016 Actual	2017 Budget	2017 Suppl. Budget	2017 Outcome
REVENUE¹	10,485.5	11,473.1	10,979.2	11,525.1
TAXES	8,421.6	9,158.2	8,879.1	9,141.4
Taxes on Income, Profits and Capital Gains	5,286.2	5,818.9	5,534.7	5,317.4
Payable by individuals	2,844.3	3,035.7	3,035.7	3,093.8
Personal Income Tax	2,844.3	3,035.7	3,035.7	3,093.8
Payable by corporations and other enterprises	2,230.1	2,565.9	2,267.2	1,950.4
Company Tax	2,093.8	2,433.9	2,143.6	1,794.1
Mining and Petroleum Taxes	92.0	77.1	77.1	113.6
Royalties Tax	26.6	44.0	27.3	25.6
Management Tax	17.7	10.9	19.2	17.1
Other taxes on income, profits and capital gains	211.8	217.2	231.8	273.1
Dividend Withholding Tax Mining	0.0		0.0	0.0
Dividend Withholding Tax Non Mining	132.6	138.8	146.3	181.7
Interest Withholding Tax	78.7	77.8	85.0	91.4
Tax Related Court Fines	0.0		0.0	0.0
Sundry IRC Taxes & Income	0.5	0.5	0.5	0.0
Taxes on Payroll and Workforce	14.4	17.6	11.7	11.2
Training Levy	14.4	17.6	11.7	11.2
Taxes on Property	0.0		0.0	0.0
Taxes on Goods and Services	2,584.1	2,762.2	2,764.6	3,255.1
General taxes on goods and services	1,521.8	1,527.7	1,545.6	1,911.3
Value Added Tax	1,442.6	1,484.7	1,545.6	1,868.8
GST ²	1,442.6	1,484.7	1,484.7	1868.8
Sales taxes	0.0		0.0	0.0
Turnover & other general taxes on goods and services	0.0		0.0	0.0
Taxes on financial and capital transactions	79.2	42.9	60.9	42.4
Stamp Duties	79.2	42.9	60.9	42.4
Excise	875.9	991.4	991.4	1,105.0
Excise Duty	603.7	691.1	691.1	757.3
Import Excise	272.2	300.3	300.3	347.8
Taxes on specific services	175.7	234.2	218.7	228.9
Bookmakers' Turnover Tax	7.8	42.4	36.4	22.9
Gaming Machine Turnover Tax	163.5	180.5	171.0	178.7
Departure Tax	4.4	11.3	11.3	14.2
Taxes on use of goods and on permission to use goods or perform activities	7.5	8.0	8.0	7.1
Motor vehicles taxes	6.8	7.2	7.2	6.4
Motor Vehicle Registration	6.2	6.2	6.2	5.8
Commercial Vehicle Licenses	0.5	1.0	1.0	0.6
Other taxes on use of goods and on permission to use goods or perform activities	0.8	0.8	0.8	0.8
Other taxes on goods and services	3.1	0.9	0.9	2.7
Sundry Taxes (Customs)	3.1	0.9	0.9	2.7
Taxes on International Trade and Transactions	536.8	559.5	568.1	557.7
Customs and other import duties	242.9	232.9	241.5	260.3
Import Duty	242.9	230.0	238.6	246.4
Other Import Taxes	0.0	2.9	2.9	14.0
Taxes on exports	294.0	326.6	326.6	297.3
Export Tax	294.0	326.6	326.6	297.3
Other taxes on international trade and transactions	0.0	0.0	0.0	0.0
GRANTS	1,430.1	968.1	968.1	1,439.9
From Foreign Governments	1,261.4	829.4	829.4	1,281.9
Current	1,207.1	663.5	663.5	1,025.5
Cash				
In-Kind	1,207.1	663.5	663.5	1,025.5
Capital	54.3	165.9	165.9	256.4
Cash				
In-Kind	54.3	165.9	165.9	256.4
From International Organizations	168.7	138.7	138.7	158.0
Current	147.0	111.0	111.0	126.4
Cash				
In-Kind	147.0	111.0	111.0	126.4
Capital	21.7	27.7	27.7	31.6
Cash				
In-Kind	21.7	27.7	27.7	31.6
OTHER REVENUE	633.9	1,346.9	1,132.0	943.8
Property Income	551.3	1,130.1	921.1	860.9
Interest	0.0	4.0	0.0	0.0
Dividends	528.9	1,130.1	870.0	841.6
Mining Petroleum and Gas Dividends	300.5	500.0	600.0	562.3
Dividends from Statutory Authorities	228.4	375.0	250.0	279.3

Shares in Private Enterprise	0.0	0.0	0.0	0.0
Dividends from State Owned Enterprises	0.0	125.0	20.0	0.0
Other Dividends	0.0	75.0	0.0	0.0
Rent	22.4	51.1	51.1	19.3
Sales of goods and services	63.5	115.2	115.2	62.8
Administrative fees	28.7	62.8	62.8	22.9
Incidental sales by nonmarket establishments	34.9	52.4	52.4	39.9
Fines, penalties, and forfeits	1.8	0.8	0.7	1.6
Transfers not elsewhere classified	17.2	100.8	95.0	18.5
Current transfers not elsewhere classified	17.2	100.8	95.0	18.5
Subsidies	0.0	0.0	0.0	0.0
Other current transfers	17.2	100.8	95.0	18.5
Capital transfers not elsewhere classified	0.0	0.0	0.0	0.0
Premiums, fees and claims related to nonlife insurance and standardised guarantee schemes	0.0	0.0	0.0	0.0

Source: Department of Treasury.

1. Under the GFS 2014 methodology, non-payable infrastructure tax credits, revenue on asset sales, recoveries and Trust Accounts are not classified as revenue

2. GST represents the total of collections by Provinces, PNG Ports and less Refunds.

Table D (i): General Budgetary Expenditure by Economic Classification

Economic Items (Kina, Million)	2016 Actual	2017 Budget	2017 Suppl. Budget	2017 Outcome
Compensation of Employees	4,463.3	3,874.6	4,263.2	4,376.4
Wages and salaries [GFS]	4,021.6	3,516.2	3,858.9	4,201.2
Wages and salaries in cash	3,901.70	3,418.3	3,748.6	4,093.7
Wages and salaries in kind	119.90	97.9	110.3	107.4
Employers' social contributions	441.7	358.4	404.2	175.2
Actual employers' social contributions	441.70	358.4	404.2	175.2
Use of goods and services	3,658.4	4,154.9	3,994.2	4,138.1
Use of goods and services	3,658.40	4,154.9	3,994.2	4,138.1
Grants	1,925.2	2,290.8	1,421.7	1,383.2
Grants to other general government units	1,925.23	2,290.8	1,421.7	1,383.2
Interest	1,248.1	1,365.7	1,515.7	1,524.9
To non-residents	77.00	167.9	167.9	168.9
To residents other than general government	1,171.10	1,197.8	1,347.8	1,356.0
Net Acquisition Nonfinancial assets	1,671.8	1,241.9	1,225.5	1,315.0
Acquisition of Fixed assets (Buildings and Structures)	1,671.8	1,241.9	1,225.5	1,315.0
Acquisition of Fixed assets (Buildings and Structures)	1,597.22	1,206.6	1,109.6	1,275.2
Information, computer, and telecommunications (ICT) equipment	33.15	14.7	19.5	22.3
Machinery and equipment other than transport equipment	24.20	16.3	15.5	12.6
Other structures	0.0	0.0	79.2	3.4
Transport equipment	17.20	4.3	1.6	1.6
Other expenses	605.6	421.6	433.6	582.2
Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	5.00	0.0	0.0	0.1
Transfers not elsewhere classified	600.61	421.6	423.1	582.2
Grand Total	13,572.4	13,349.5	12,855.6	13,319.9

Source: Department of Treasury.

Table D (ii): General Budgetary Government Expenditure by Economic Classification

Agency Type (kina, Million)	2016 Actual	2017 Budget	2017 Suppl. Budget	2017 Outcome
NATIONAL DEPARTMENTS	5,390.4	5,909.8	6,279.0	5,728.3
Compensation of Employees	2,394.5	2,076.0	2,448.2	2,286.2
Wages and salaries	1,980.1	1,732.8	2,060.1	2,128.8
Wages and salaries in cash	1,913.3	1,681.5	1,996.6	2,067.7
Wages and salaries in kind	66.8	51.4	63.5	61.0
Employers' social contributions	414.4	343.1	388.1	157.5
Actual employers' social contributions	414.4	343.1	388.1	157.5
Use of goods and services	1,746.2	2,482.9	2,533.6	2,306.6
Use of goods and services	1,746.2	2,482.9	2,533.6	2,306.6
Grants	610.7	692.8	681.1	613.2
Grants to other general government units	610.7	692.8	681.1	613.2
Net Acquisition Nonfinancial assets	554.8	595.6	534.8	442.5
Acquisition of Fixed assets (Buildings and Structures)	554.8	595.6	534.8	442.5
Acquisition of Fixed assets (Buildings and Structures)	506.2	573.5	511.1	418.4
Information, computer, and telecommunications (ICT) equipment	10.1	4.2	9.0	8.9
Machinery and equipment other than transport equipment	22.0	14.1	13.3	10.4
Other structures				3.4
Transport equipment	16.5	3.8	1.4	1.4
Other expenses	84.2	62.5	81.4	79.8
Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	5.0			0.1
Transfers not elsewhere classified	79.2	62.5	81.4	79.7
PROVINCIAL GOVERNMENTS	3,658.4	3,721.6	2,772.2	3,178.5
Compensation of Employees	1,641.7	1,411.3	1,411.3	1,686.4
Wages and salaries	1,641.7	1,411.3	1,411.3	1,685.5
Wages and salaries in cash	1,599.9	1,370.8	1,370.8	1,645.1
Wages and salaries in kind	41.8	40.4	40.4	40.4
Employers' social contributions				0.9
Actual employers' social contributions				0.9
Use of goods and services	809.7	818.9	652.8	631.7
Use of goods and services	809.7	818.9	652.8	631.7
Grants	1,184.0	1,336.4	529.9	659.3
Grants to other general government units	1,184.0	1,336.4	529.9	659.3
Current Grants to other general government units	468.9	570.3	377.1	504.9
Capital Grants to other general government units	715.1	766.1	152.8	154.4
Net Acquisition Nonfinancial assets	23.0	155.0	178.2	201.0
Acquisition of Fixed assets (Buildings and Structures)	23.0	155.0	178.2	201.0
AUTONOMOUS BOUGAINVILLE ADMINISTRATION	211.0	248.5	218.6	165.2
Compensation of Employees	113.9	106.0	106.0	111.3
Wages and salaries	113.9	106.0	106.0	111.2
Wages and salaries in cash]	112.1	103.6	103.6	108.8
Wages and salaries in kind	1.8	2.4	2.4	2.4
Employers' social contributions				0.1
Actual employers' social contributions				0.1
Use of goods and services	24.8	24.8	22.7	22.4
Use of goods and services	24.8	24.8	22.7	22.4
Grants	72.3	117.7	89.9	31.5
Grants to other general government units	72.3	117.7	89.9	31.5
Current Grants to other general government units	8.3	10.7	12.5	9.5
Capital Grants to other general government units	64.0	107.0	77.4	22.0
COMMERCIAL & STATUTORY AUTHORITIES	624.5	665.8	632.0	597.9
Compensation of Employees	313.2	281.4	297.7	292.4
Wages and salaries	285.9	266.1	281.6	275.7
Wages and salaries in cash	276.4	262.4	277.6	272.1
Wages and salaries in kind	9.5	3.7	4.0	3.6

Employers' social contributions	27.3	15.3	16.2	16.6
Actual employers' social contributions	27.3	15.3	16.2	16.6
Use of goods and services	185.0	173.6	147.2	137.3
Use of goods and services	185.0	173.6	147.2	137.3
Grants	18.2	32.8	38.9	38.9
Grants to other general government units	18.2	32.8	38.9	38.9
Net Acquisition Nonfinancial assets	100.1	162.1	134.2	115.8
Acquisition of Fixed assets (Buildings and Structures)	100.1	162.1	134.2	115.8
Acquisition of Fixed assets (Buildings and Structures)	97.2	159.4	131.8	113.4
Machinery and equipment other than transport equipment	2.2	2.2	2.2	2.2
Transport equipment	0.7	0.5	0.2	0.2
Other expenses	8.0	15.8	14.0	13.6
Transfers not elsewhere classified	8.0	15.8	14.0	13.6
INTEREST PAYMENT	1,264.3	1,382.9	1,532.8	1,633.9
Use of goods and services	16.2	17.2	17.2	109.0
Use of goods and services	16.2	17.2	17.2	109.0
Interest	1,248.1	1,365.7	1,515.6	1,524.9
To non-residents	77.0	167.9	167.9	168.9
To residents other than general government	1,171.1	1,197.8	1,347.8	1,356.0
DONOR GRANTS	1,430.0	968.1	968.1	1,439.9
Use of goods and services	876.5	593.4	593.4	882.6
Use of goods and services	876.5	593.4	593.4	882.6
Grants	40.0	27.1	27.1	40.3
Grants to other general government units	40.0	27.1	27.1	40.3
Net Acquisition Nonfinancial assets	65.9	44.6	44.6	66.4
Acquisition of Fixed assets (Buildings and Structures)	65.9	44.6	44.6	66.4
Other expenses	447.6	303.0	303.0	450.7
Transfers not elsewhere classified	447.6	303.0	303.0	450.7
CONCESSIONAL LOAN	993.8	452.8	452.8	576.1
Use of goods and services	83.8	38.2	38.2	48.6
Use of goods and services	83.8	38.2	38.2	48.6
Net Acquisition Nonfinancial assets	844.1	384.6	384.6	489.3
Acquisition of Fixed assets (Buildings and Structures)	844.1	384.6	384.6	489.3
Acquisition of Fixed assets (Buildings and Structures)	821.1	374.1	374.1	476.0
Information, computer, and telecommunications (ICT) equipment	23.0	10.5	10.5	13.4
Other expenses	65.8	30.0	30.0	38.2
Transfers not elsewhere classified	65.8	30.0	30.0	38.2
Total Expenditure & Net Lending	13,572.4	13,349.5	12,855.6	13,319.9

Source: Department of Treasury.

Table E: Transaction in Assets and Liabilities for the General Government

(Kina, Million)	2016 Actual	2017 Budget	2017 Supp.	2017 Outcome
Net Acquisition of Financial Assets	857.0	-37.7	0.0	-180.4
Domestic	857.0	-37.7	0.0	-180.4
Currency and deposits	857.0	0.0	0.0	-180.4
Other accounts receivable	0.0	-37.7	0.0	0.0
External	0.0	0.0	0.0	0.0
Net Incurrence of Liabilities	3,943.8	1,838.6	1,876.4	1,614.3
Domestic	2,494.9	155.6	912.5	736.2
Debt securities	2,494.9	155.6	912.5	736.2
<i>New instruments</i>	14,117.7	8,323.5	10,258.3	12,535.8
<i>Amortisation</i>	11,622.8	8,167.9	9,345.8	11,799.6
<i>Treasury Bills</i>	1,934.1	-62.1	694.8	530.9
<i>New instruments</i>	13,092.9	7,423.5	9,358.3	11,648.1
<i>Amortisation</i>	11,158.8	7,485.5	8,663.5	11,117.2
<i>Treasury Bonds</i>	560.8	217.7	217.7	205.3
<i>New instruments</i>	1,024.8	900.0	900.0	887.7
<i>Amortisation</i>	464.0	682.3	682.3	682.3
Loans	0.0	0.0	0.0	0.0
New borrowing	0.0	0.0	0.0	0.0
Amortisation	0.0	0.0	0.0	0.0
Insurance, pension, and standardized guarantee schemes	0.0	0.0	0.0	0.0
Financial derivatives and employee stock options	0.0	0.0	0.0	0.0
Other accounts payable	0.0	38.0	0.0	0.0
External	1,448.9	1,683.0	963.9	878.0
Monetary gold and special drawing rights (SDR's)	0.0	0.0	0.0	0.0
Currency and deposits	0.0	0.0	0.0	0.0
Debt securities	0.0	1,500.0	0.0	0.0
New instruments	0.0	1,500.0	0.0	0.0
Amortisation	0.0	0.0	0.0	0.0
Holdings gains and losses*	0.0	0.0	0.0	0.0
Loans	1,448.9	183.0	963.9	878.0
New borrowing	1,680.6	452.8	1,075.9	1,149.3
Amortisation	231.7	269.8	272.6	271.3
Holdings gains and losses*	0.0	0.0	160.6	0.0
<i>Concessional financing</i>	803.6	128.6	170.2	576.1
<i>New borrowing</i>	993.8	398.4	398.4	802.4
<i>Amortisation</i>	190.2	269.8	228.2	226.3
<i>Holdings gains and losses*</i>	0.0	0.0	128.1	0.0
<i>Commercial financing</i>	686.8	54.4	677.5	346.9
<i>New borrowing</i>	686.8	54.4	677.5	346.9
<i>Amortisation</i>	0.0	0.0	0.0	0.0
<i>Holdings gains and losses*</i>	0.0	0.0	25.5	0.0
<i>Extraordinary financing</i>	41.5	0.0	-44.4	-45.0
<i>New borrowing</i>	0.0	0.0	0.0	0.0
<i>Amortisation</i>	41.5	0.0	44.4	45.0
<i>Holdings gains and losses*</i>	0.0	0.0	7.0	0.0
Insurance, pension, and standardized guarantee schemes	0.0	0.0	0.0	0.0
Financial derivatives and employee stock options	0.0	0.0	0.0	0.0
Other accounts payable	0.0	0.0	0.0	0.0

Source: Department of Treasury.

1. General government representing National, Provincial and Local Level Governments, Autonomous Bougainville Government and Commercial and Statutory Authorities

* *Holdings gains and losses (or revaluation) is a change in the monetary value of an asset of liability resulting from changes in the level and structure of prices (for example, from changes in interest rates) and/or exchange rates, assuming that the assets or liabilities has not changed qualitatively or quantitatively.*

Table F: Stocks in General Government Debt

(Kina, Million)	2016 Actuals	2017 Budget	2017 Supp. Budget	2017 Outcome
Domestic	16,436.9	13,525.0	17,349.4	17,173.1
Debt securities	16,436.9	13,525.0	17,349.4	17,173.1
<i>Treasury Bills</i>	8,663.5	5,658.7	9,358.3	9,194.4
<i>Treasury Bonds</i>	7,773.4	7,866.3	7,991.1	7,978.7
Loans	0.0	0.0	0.0	0.0
<i>Domestic Debt as % of GDP</i>	24.4%	18.1%	23.4%	23.3%
External	5,507.1		6,471.0	6,385.1
Debt securities	0.0	1,500.0	0.0	0.0
<i>Concessional financing</i>	0.0	0.0	0.0	0.0
<i>Commercial financing</i>	0.0	0.0	0.0	0.0
<i>Extraordinary financing</i>	0.0	1,500.0	0.0	0.0
Loans	5,507.1	6,598.3	6,471.0	6,385.1
<i>Concessional financing</i>	4,593.0	4,735.0	4,891.3	5,169.1
<i>Commercial financing</i>	686.8	1,710.2	1,389.8	1,033.7
<i>Others</i>	227.3	153.1	189.9	182.3
<i>External Debt as % of GDP</i>	8.2%	10.9%	8.7%	8.6%
Total Central Government Debt	21,944.0	21,623.3	23,820.4	23,558.2
<i>Total debt as percentage of GDP</i>	32.4%	29.0%	32.1%	31.9%
Gross Domestic Product²	67,762.2	74,625.3	74,225.0	73,860.7

Source: Department of Treasury.

1. General Government Representing National I, Provincial and Local Level, Government and Commercial & Statutory Authority
2. Total nominal GDP by economic activity, Actual: national Statistics office and Projection: Department of Treasury

PART 2

FINAL BUDGET OUTCOME BY AGENCY

2.1 2017 Expenditure Outcome

This section of the Final Budget Outcome (FBO) summarises agencies' final expenditure for the 2017 financial year. The 2017 FBO reports expenditure as an integrated Budget, combining the Operational and Capital expenditures. Data reported in this part, Part 2, is sourced from the Integrated Financial Management System (IFMS) using the GFS 1986 standard, to be consistent with the 2017 Appropriation Bills.

The total 2017 Original Budget was K12,970.2 million⁸ (including donor support grants and concessional loan funding), which was then reduced by K494.0 million to K12,476.3 million through the 2017 Supplementary Budget. Both the Original and Revised 2017 Budgets are inclusive of Interest Payments which do not factor in the allocation for Amortisation under Debt Services. All discussions in this section are based on the revised budget, particularly the GoPNG funded component.

The total revised GoPNG funded appropriation in 2017 was K11,055.3 million. The total actual expenditure outcome in 2017 was K10,840.6 million (including the savings on PE from double counting) which translates to a total underspending of K214.7 million against the total revised appropriation.

2.2 2017 Expenditure Outcome

The 2017 Budget funded a total of 141 government agencies which are subsumed into nine (9) sectors. However, for budgeting and accounting purposes, Debt Interest and Miscellaneous items are included to show total expenditure as depicted in Table 20 below.

Table 20: GoPNG Funded Expenditure by Sectors (Kina, Millions)

Sectors	2017 Budget	Supp/Transfers	2017 Suppl.	Total Expense	Variance
Administration	898.5	237.9	1,136.4	1,214.5	78.1
Community & Culture	67.6	11.3	78.9	79.6	0.7
Debt Services ⁹	1,382.9	149.9	1,532.8	1,633.9	101.0
Economic	340.4	-0.8	339.6	322.1	-17.5
Education	1,092.5	-522.6	569.9	557.6	-12.3
Health	967.9	191.2	1,159.1	1,157.7	-1.4
Law & Justice	1,067.0	44.4	1,111.4	1,124.3	12.9
Miscellaneous	1,491.4	297.3	1,788.7	1,551.2	-237.5
Provinces	3,590.8	-909.7	2,681.1	2,880.5	199.4
Transport	600.6	14.2	614.8	562.0	-52.8
Utilities	49.6	-7.0	42.6	41.5	-1.1
Grand Total	11,549.3	494.0	11,055.3¹⁰	11,125.0¹¹	69.5

Source: Department of Treasury, IFMS 2161 Report

Of the nine sectors, the Provinces sector was the highest spender with K2, 880.5 million or 25.9 per cent of total expenditure. Debt services was the second highest with K1, 633.9 million or 14.7 per cent (inclusive of fees of charges captured under goods and services, which is

⁸ Excludes GST and Bookmaker's Turnover Tax (BTT) to Provinces.

⁹ Information sourced from IFMS and Treasury. It includes interest payments as well as other fees and debt related charges.

¹⁰ This does not take into account the GST and BTT transfers to the Provinces

¹¹ The variance from figure stated in section 3.2 (K10,840.6m) is due to K284.4m identified as double counting in the IFMS on PE/superannuation. The figure in the variance column would decrease by this much. Also, the figure does not include the GST and BTT transfers to the Provinces.

consistent the GFS 2014 reporting framework), followed by the Miscellaneous Sector with K1, 551.2 million or 14.0 per cent of total expenditure. The two least spending sectors were, Community and Culture, and Utilities sectors. Tables 23 to 33 provide details of each sectors' expenditure.

The Variance' column in table 20 compares a sector's 'Expenditure/Outcome' as at the 31st of December 2017, against its revised Appropriation and total Transfers. It highlights the magnitude of over or underspending against each sector revised appropriation. Section 2.3 below provides further elaboration on Section 3 and Section 4 Transfers.

2.3 Section 3 and Section 4 Transfers

Section 3 (Secretary's Advance) and Section 4 of the 2017 Appropriation Act allows agencies to transfer funding as and when required for critical unforeseen expenditures. Section 3 and Section 4 Transfers may occur from one agency to another or from one budget item to another within an agency. Detailed transfers are presented in Attachment F and G

2.3.1 Section 3 Secretary's Advance

In 2017 a total of K62.0 million was allocated for Section 3 movements under the Secretary's Advance. Overall, K49.8 million or 80.0 per cent of the Secretary's Advance was expended in the first quarter of 2017. By the end of the final quarter expenditure under the section 3 movements went over its revised budget by 1.0 percent or K0.55 million. The highest transfer recorded was K10.0 million transferred to provide counterpart funding for Huawei/TBEA.

2.3.2 Section 4

A total of K2,041.2 million was transferred between and within sectors last year. In particular, total transfers between agencies were K1,729.5 million and transfers within agencies were K311.7 million. The highest transfers were recorded under Miscellaneous, followed by the Administration sector. Miscellaneous transfers covered important government initiatives such as Tuition Fee Free (TFF) Education, outstanding utilities bills, funding for Electoral Commission to cater for preparations of the 2017 General Election, Law and Order matters, Superannuation obligations, transfer between Goods and Services and Personnel Emoluments (PE), and others. Table 21 provides a summary of the Section 4 transfers.

Table 21: Section 4 Transfer by Sectors (Kina, Millions)

Sector	Transfers Within	Transfer Out	Transfer Out	Sector	Transfer In
Administration	59.5	Administration	-370.4	Administration	188.2
		Community & Culture	.0	Community & Culture	41.1
Economic	5.3	Economic	-4.4	Economic	52.4
Education	19.0	Education	-5.0	Education	614.8
Health	2.0	Health	.0	Health	161.7
Law & Justice	87.1	Law & Justice		Law & Justice	127.7
Miscellaneous	138.2	Miscellaneous	-1,345.8	Miscellaneous	259.8
		Provinces	-2.0	Provinces	208.9
Transport	.3	Transport	-2.0	Transport	71.9
Utilities	.5	Utilities	.0	Utilities	3.0
Grand Total	311.7	Grand Total	-1,729.5	Grand Total	1,729.5

Source: IFMS 2161 Report

2.4 Detailed Expenditure

In total there are 17 expenditure tables. To appreciate each of them, a brief summary is provided below for clarity.

- Table 22 to 32 shows the details of the expenditure incurred by the eleven (11) government funded Sectors. It underscores individual agencies Operational expenditure (PE and G&S) by Sector as well as the Section 3 and 4 Transfers resulting, from the 2017 Supplementary Budget reductions.
- Attachment A-C shows detailed Operational Expenditure (PE and G&S) for individual agencies that are classified under the three different types of government agencies.
- Attachment D shows the Provincial Health Authorities' Operational expenditure (PE and G&S)
- Attachment E shows individual Provinces Operational expenditure (PE and G&S) using their Grants.
- Attachment F and G shows the detailed transactions that occurred in 2017 under the Secretary's Advance (Section 3) and Section 4 Transfers

Table 22: Administration Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
201-National Parliament	106.9	29.2	136.1	134.5	-1.5
Goods & Services	27.0	12.5	39.5	38.0	-1.5
Personnel Emoluments	79.9	16.7	96.6	96.6	0.0
202-Office of Governor-General	5.6	2.9	8.6	8.5	-0.1
Goods & Services	3.7	1.9	5.6	5.6	0.0
Personnel Emoluments	1.9	1.1	2.9	2.8	-0.1
203-Department of Prime Minister & NEC	60.6	208.7	269.3	255.8	-13.5
Goods & Services	17.5	190.5	207.9	192.2	-15.7
Personnel Emoluments	43.1	18.2	61.3	63.6	2.2
204-National Statistical Office	9.6	1.1	10.7	9.0	-1.6
Goods & Services	4.8	0.0	4.8	2.7	-2.1
Personnel Emoluments	4.8	1.1	5.9	6.4	0.5
205-Office of Bougainville Affairs	2.5	0.6	3.2	3.9	0.7
Goods & Services	0.9	0.6	1.5	1.5	0.0
Personnel Emoluments	1.6	0.1	1.7	2.4	0.7
206-Department of Finance	33.4	20.6	54.0	54.6	0.6
Goods & Services	18.8	19.2	38.0	37.0	-1.0
Personnel Emoluments	14.6	1.4	16.0	17.5	1.5
208-Department of Treasury	149.9	-10.8	139.1	137.6	-1.5
Goods & Services	136.1	-11.0	125.1	122.2	-2.9
Personnel Emoluments	13.9	0.2	14.0	15.3	1.3
209-Registrar For Political Parties	5.7	0.3	6.0	6.8	0.8
Goods & Services	2.0	0.3	2.2	1.8	-0.4
Personnel Emoluments	3.7	0.0	3.7	4.9	1.2
211-PNG Customs Service	51.8	1.8	53.6	210.6	157.0
Debt Services	0.0	0.0	0.0	172.5	172.5
Goods & Services	21.8	-1.2	20.6	5.0	-15.6
Personnel Emoluments	30.0	3.0	33.0	33.2	0.1
212-Information Technology Division	10.1	-0.3	9.8	8.6	-1.2
Goods & Services	7.0	-0.3	6.7	6.4	-0.2
Personnel Emoluments	3.1	0.0	3.1	2.2	-1.0
213-Fire Services	18.1	3.0	21.1	21.7	0.6
Goods & Services	5.9	-1.7	4.2	3.8	-0.4
Personnel Emoluments	12.2	4.7	17.0	18.0	1.0
215-PNG Immigration and Citizenship Services	8.2	1.5	9.8	10.5	0.7
Personnel Emoluments	8.2	1.5	9.8	10.5	0.7
216-Internal Revenue Commission	75.1	0.0	75.1	45.3	-29.9
Goods & Services	30.0	-2.2	27.8	4.0	-23.8
Personnel Emoluments	45.1	2.2	47.3	41.3	-6.0
217-Department of Foreign Affairs and Trade	43.1	-29.2	13.9	15.4	1.5
Goods & Services	17.2	-14.4	2.8	3.1	0.3
Personnel Emoluments	25.9	-14.8	11.1	12.3	1.2
219-PNG Institute of Public Administration	5.6	-0.3	5.3	5.8	0.5
Goods & Services	1.5	-1.2	0.3	0.2	-0.1
Personnel Emoluments	4.1	0.9	5.0	5.6	0.6
220-Department of Personnel Management	15.1	12.2	27.3	27.4	0.1
Goods & Services	3.4	3.2	6.7	6.5	-0.2
Personnel Emoluments	11.6	9.0	20.6	20.9	0.3
221-Public Service Commission	5.5	-0.2	5.3	5.6	0.3
Goods & Services	1.3	-0.3	0.9	0.8	-0.1
Personnel Emoluments	4.2	0.1	4.4	4.8	0.4

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
227-Provincial Treasuries	33.2	5.1	38.3	39.7	1.4
Goods & Services	5.2	-0.4	4.8	4.6	-0.3
Personnel Emoluments	28.0	5.4	33.4	35.1	1.7
229-Department of National Planning and Monitoring	121.9	-45.2	76.7	70.2	-6.5
Goods & Services	87.2	-21.8	65.4	57.9	-7.5
Personnel Emoluments	34.8	-23.4	11.3	12.3	1.0
230-Electoral Commission	13.3	-1.0	12.3	23.2	10.9
Goods & Services	8.2	-1.4	6.8	18.7	11.9
Personnel Emoluments	5.2	0.3	5.5	4.6	-1.0
232-Provincial and Local Government Affairs	14.6	36.1	50.8	37.9	-12.9
Goods & Services	6.9	35.0	41.9	28.7	-13.2
Personnel Emoluments	7.8	1.1	8.9	9.2	0.3
262-Department of Industrial Relations	21.2	-1.0	20.2	21.3	1.1
Goods & Services	9.9	-2.7	7.1	7.2	0.1
Personnel Emoluments	11.3	1.8	13.1	14.1	1.0
263-National Tripartite Consultative Council	0.6	0.0	0.5	0.6	0.0
Goods & Services	0.2	0.0	0.2	0.1	0.0
Personnel Emoluments	0.4	0.0	0.4	0.4	0.1
267-Department of Implementation and Rural Development	59.9	2.2	62.2	34.1	-28.1
Goods & Services	54.5	2.2	56.8	28.6	-28.2
Personnel Emoluments	5.4	0.0	5.4	5.5	0.1
268-Central Supply & Tenders Board	2.2	-0.1	2.1	2.0	-0.1
Goods & Services	0.8	-0.1	0.7	0.4	-0.3
Personnel Emoluments	1.4	0.0	1.4	1.6	0.2
502-Office of the Auditor-General	17.2	0.0	17.2	17.2	0.0
Goods & Services	5.7	0.0	5.7	5.7	0.0
Personnel Emoluments	11.5	0.0	11.5	11.5	0.0
506-National Training Council	1.6	-0.1	1.6	1.4	-0.1
Goods & Services	0.8	-0.1	0.7	0.6	-0.1
Personnel Emoluments	0.9	0.0	0.9	0.9	0.0
507-National Economic & Fiscal Commission	2.8	-0.1	2.7	1.5	-1.2
Goods & Services	1.0	0.2	1.2	1.2	-0.1
Personnel Emoluments	1.8	-0.3	1.5	0.3	-1.2
509-Border Development Authority (BDA)	3.1	0.8	3.9	3.9	0.0
Goods & Services	1.1	0.8	1.9	1.9	0.0
Personnel Emoluments	1.9	0.0	1.9	1.9	0.0
Grand Total	898.5	237.9	1,136.4	1,214.5	78.1

Source: Department of Treasury

Table 23: Community and Culture

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
233-Office of Censorship	2.3	0.8	3.1	2.8	-0.3
Goods & Services	0.4	0.8	1.2	1.2	-0.1
Personnel Emoluments	1.9	0.0	1.9	1.7	-0.2
237-PNG National Commission for UNESCO	0.0	1.2	1.2	1.4	0.2
Personnel Emoluments	0.0	1.2	1.2	1.4	0.2
242-Department of Community Development	9.8	14.0	23.8	24.3	0.5
Goods & Services	2.8	10.8	13.6	13.6	0.0
Personnel Emoluments	7.0	3.2	10.2	10.7	0.5
243-National Volunteer Services	2.9	0.0	2.8	2.4	-0.4
Goods & Services	0.7	0.0	0.6	0.6	-0.1
Personnel Emoluments	2.2	0.0	2.2	1.8	-0.4
246-Office of Urbanization	1.2	0.1	1.3	2.1	0.8
Goods & Services	0.1	0.0	0.1	0.1	0.0
Personnel Emoluments	1.1	0.1	1.1	2.0	0.9
516-Papua New Guinea Sports Foundation	33.7	-2.9	30.7	30.2	-0.5
Goods & Services	28.1	-2.9	25.2	25.2	0.0
Personnel Emoluments	5.5	0.0	5.5	5.0	-0.5
521-National Youth Commission	2.8	-0.1	2.7	4.0	1.3
Goods & Services	1.2	-0.1	1.1	1.1	0.0
Personnel Emoluments	1.6	0.0	1.6	2.9	1.3
539-National Museum and Art Gallery	11.6	-1.9	9.7	8.9	-0.7
Goods & Services	7.9	-1.9	6.0	6.0	0.0
Personnel Emoluments	3.7	0.0	3.7	2.9	-0.7
542-National Cultural Commission	3.5	0.1	3.6	3.5	-0.1
Goods & Services	0.8	-0.1	0.7	0.7	0.0
Personnel Emoluments	2.7	0.2	2.9	2.8	-0.1
Grand Total	67.6	11.2	78.9	79.6	0.7

Source: Department of Treasury

Table 24 Debt Interest

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
299-Treasury and Finance - Public Debt Charges	1,382.9	150.0	1,532.9	1,633.9	-101.0
Debt Services	1,382.9	150.0	1,532.9	1,633.9	-101.0
Grand Total	1,382.9	150.0	1,532.9	1,633.9	-101.0

Source: Department of Treasury

Table 25 Economic Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
245-Conservation and Environment Protection Authority	11.4	-2.2	9.2	6.4	-2.8
Goods & Services	5.8	-2.2	3.6	0.0	-3.6
Personnel Emoluments	5.6	0.0	5.6	6.4	0.8
247-Department of Agriculture and Livestock	11.4	1.6	13.0	13.7	0.7
Goods & Services	3.9	-0.7	3.2	3.2	0.0
Personnel Emoluments	7.5	2.3	9.7	10.5	0.8
252-Department of Lands and Physical Planning	29.6	7.2	36.8	33.2	-3.6
Goods & Services	17.6	0.2	17.9	17.0	-0.8
Personnel Emoluments	12.0	7.0	19.0	16.2	-2.8
254-Department of Mineral Policy and Geohazards Management	12.0	1.0	13.0	13.4	0.3
Goods & Services	8.1	0.2	8.3	8.2	-0.1
Personnel Emoluments	3.9	0.8	4.7	5.1	0.4
255-Department of Petroleum and Energy	21.6	-1.3	20.3	23.3	2.9
Goods & Services	14.6	-1.5	13.0	15.0	2.0
Personnel Emoluments	7.0	0.3	7.3	8.3	0.9
261-Department of Commerce and Industry	20.0	-0.8	19.2	14.1	-5.1
Goods & Services	13.6	-0.8	12.8	6.9	-5.8
Personnel Emoluments	6.4	0.0	6.4	7.2	0.7
269-Office of Tourism Arts and Culture	0.0	0.0	0.0	0.6	0.6
Personnel Emoluments	0.0	0.0	0.0	0.6	0.6
501-Konebada Petroleum Park Authority	0.0	2.0	2.0	2.0	0.0
Personnel Emoluments	0.0	2.0	2.0	2.0	0.0
511-Papua New Guinea Climate Change Authority	7.7	-0.7	7.0	7.5	0.5
Goods & Services	4.3	-0.7	3.6	3.6	0.0
Personnel Emoluments	3.4	0.0	3.4	3.8	0.5
530-Investment Promotion Authority	2.2	0.0	2.2	2.2	0.0
Goods & Services	2.2	0.0	2.2	2.2	0.0
531-Small Business Development Corporation	4.6	-0.1	4.6	4.6	0.0
Goods & Services	2.1	-0.1	2.0	2.0	0.0
Personnel Emoluments	2.5	0.0	2.5	2.5	0.0
532-National Institute of Standards & Industrial Technology	4.9	-0.2	4.7	4.1	-0.6
Goods & Services	2.9	-0.2	2.6	1.9	-0.7
Personnel Emoluments	2.0	0.0	2.0	2.2	0.1
533-Industrial Centres Development Corporation	2.2	0.0	2.2	2.2	0.0
Goods & Services	0.1	0.0	0.1	0.1	0.0
Personnel Emoluments	2.1	0.0	2.1	2.1	0.0
535-Mineral Resources Authority	7.0	0.0	7.0	4.2	-2.8
Goods & Services	7.0	0.0	7.0	4.2	-2.8
536-Kokonasa Industry Kopration	15.1	-0.1	15.0	14.9	-0.2
Goods & Services	14.9	-0.1	14.8	14.7	-0.2
Personnel Emoluments	0.2	0.0	0.2	0.2	0.0
541-National Housing Corporation	7.1	-1.9	5.2	3.8	-1.4
Goods & Services	7.1	-2.9	4.2	4.2	0.0
Personnel Emoluments	0.0	1.0	1.0	-0.4	-1.4
543-National Development Bank	35.0	0.0	35.0	35.0	0.0
Goods & Services	35.0	0.0	35.0	35.0	0.0

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
549-Office of Coastal Fisheries Development Agency	2.1	-0.1	2.0	0.4	-1.6
Goods & Services	0.3	-0.1	0.2	0.1	0.0
Personnel Emoluments	1.8	0.0	1.8	0.2	-1.6
550-Cocoa Coconut Institute Ltd	4.3	0.0	4.3	4.3	0.0
Personnel Emoluments	4.3	0.0	4.3	4.3	0.0
551-National Fisheries Authority	15.0	-10.0	5.0	4.0	-1.0
Goods & Services	15.0	-10.0	5.0	4.0	-1.0
Personnel Emoluments	0.0	0.0	0.0	0.0	0.0
553-Fresh Produce Development Company	9.9	0.7	10.6	10.6	0.0
Goods & Services	6.6	0.7	7.4	7.3	0.0
Personnel Emoluments	3.2	0.0	3.2	3.2	0.0
554-PNG Coffee Industry Corporation	17.3	4.9	22.1	22.1	0.0
Goods & Services	15.5	4.9	20.3	20.3	0.0
Personnel Emoluments	1.8	0.0	1.8	1.8	0.0
557-PNG National Forest Authority	25.1	4.6	29.7	29.7	0.0
Goods & Services	5.1	4.6	9.7	9.7	0.0
Personnel Emoluments	20.0	0.0	20.0	20.0	0.0
558-Tourism Promotion Authority	23.9	-4.2	19.7	18.5	-1.2
Goods & Services	21.9	-4.2	17.7	16.7	-1.0
Personnel Emoluments	2.0	0.0	2.0	1.8	-0.2
562-National Agriculture Research Institute	13.3	-3.1	10.2	9.7	-0.5
Goods & Services	6.1	-3.1	3.0	2.5	-0.5
Personnel Emoluments	7.2	0.0	7.2	7.2	0.0
563-National Agriculture Quarantine & Inspection Authority	13.2	1.4	14.7	13.1	-1.6
Goods & Services	5.0	0.0	5.0	3.0	-2.0
Personnel Emoluments	8.2	1.4	9.7	10.1	0.4
566-Cocoa Board	16.9	-0.3	16.6	16.6	-0.1
Goods & Services	13.6	-0.3	13.3	13.3	-0.1
Personnel Emoluments	3.3	0.0	3.3	3.3	0.0
569-Independent Consumer and Competition Commission	7.6	0.6	8.2	8.2	0.0
Goods & Services	2.0	0.6	2.6	2.6	0.0
Personnel Emoluments	5.6	0.0	5.6	5.6	0.0
Grand Total	340.4	-0.9	339.6	322.1	-17.5

Source: Department of Treasury

Table 26: Education Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
235-Department of Education	800.5	-524.6	275.9	272.4	-3.5
Goods & Services	691.9	-569.9	121.9	118.6	-3.3
Personnel Emoluments	108.6	45.4	154.0	153.7	-0.3
236-Department of Higher Education Research Science & Technology	113.6	13.8	127.4	125.3	-2.1
Goods & Services	109.3	13.8	123.1	120.8	-2.3
Personnel Emoluments	4.3	0.0	4.3	4.5	0.2
251-PNG Science & Technology Secretariat	3.2	0.0	3.1	3.4	0.2
Goods & Services	1.4	0.0	1.4	1.4	0.0
Personnel Emoluments	1.8	0.0	1.8	2.0	0.2
505-National Research Institute	5.1	-0.6	4.5	4.0	-0.5
Goods & Services	2.1	-0.6	1.5	1.3	-0.3
Personnel Emoluments	3.0	0.0	3.0	2.7	-0.2
512-University of Papua New Guinea	69.3	3.0	72.2	67.7	-4.5
Goods & Services	23.2	-5.7	17.5	13.0	-4.5
Personnel Emoluments	46.0	8.7	54.7	54.7	0.0
513-University of Technology	50.3	-6.1	44.2	43.2	-1.0
Goods & Services	17.8	-8.2	9.6	9.6	0.0
Personnel Emoluments	32.6	2.1	34.6	33.6	-1.0
514-University of Goroka	19.6	0.1	19.7	19.1	-0.6
Goods & Services	2.4	0.1	2.5	1.9	-0.6
Personnel Emoluments	17.2	0.0	17.2	17.2	0.0
515-University of Environment & Natural Resources	23.0	-4.2	18.9	18.9	0.0
Goods & Services	6.4	-4.2	2.3	2.3	0.0
Personnel Emoluments	16.6	0.0	16.6	16.6	0.0
518-PNG Maritime College	7.9	-4.0	3.9	3.6	-0.3
Goods & Services	4.2	-4.0	0.2	0.1	-0.1
Personnel Emoluments	3.7	0.0	3.7	3.5	-0.3
Grand Total	1,092.5	-522.6	569.9	557.6	-12.3

Source: Department of Treasury

Table 27: Health Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
238-Milne Bay Provincial Health Authority	26.4	15.7	42.1	44.4	2.3
Goods & Services	5.3	0.0	5.2	4.7	-0.5
Personnel Emoluments	21.1	15.7	36.9	39.7	2.9
239-Western Highlands Provincial Health Authority	31.4	10.1	41.5	42.5	1.1
Goods & Services	6.0	-1.4	4.6	3.4	-1.2
Personnel Emoluments	25.4	11.5	36.9	39.1	2.3
240-Department of Health	281.9	103.4	385.3	371.0	-14.3
Goods & Services	224.7	75.3	300.0	280.8	-19.2
Personnel Emoluments	57.2	28.1	85.3	90.2	4.9
241-Hospital Management Services	468.5	18.2	486.7	490.4	3.6
Goods & Services	165.8	-19.3	146.5	126.3	-20.2
Personnel Emoluments	302.7	37.5	340.2	364.1	23.9
244-Eastern Highlands Provincial Health Authority	34.3	15.1	49.3	50.1	0.7
Goods & Services	5.5	-0.6	4.9	4.0	-0.9
Personnel Emoluments	28.8	15.7	44.4	46.0	1.6
248-Southern Highlands Provincial Health Authority	1.0	22.3	23.3	24.5	1.2
Personnel Emoluments	1.0	22.3	23.3	24.5	1.2
249-New Ireland Provincial Health Authority	1.0	0.0	1.0	0.0	-1.0
Goods & Services	0.0	0.1	0.1	0.0	-0.1
Personnel Emoluments	1.0	-0.1	0.9	0.0	-0.9
253-West New Britain Provincial Health Authority	34.6	-0.4	34.2	41.9	7.7
Goods & Services	6.5	-0.4	6.1	5.7	-0.4
Personnel Emoluments	28.1	0.0	28.1	36.2	8.1
256-Manus Provincial Health Authority	16.8	-0.2	16.7	14.5	-2.2
Goods & Services	5.0	-0.2	4.8	4.7	-0.1
Personnel Emoluments	11.9	0.0	11.9	9.8	-2.1
260-Enga Provincial Health Authority	27.2	7.1	34.3	34.2	-0.1
Goods & Services	5.1	0.2	5.2	4.1	-1.2
Personnel Emoluments	22.1	7.0	29.1	30.1	1.0
265-Hela provincial Health Authority	1.0	0.0	1.0	0.1	-0.9
Goods & Services	0.0	0.3	0.3	0.0	-0.3
Personnel Emoluments	1.0	-0.3	0.7	0.1	-0.6
266-Sandaun Provincial Health Authority	25.6	1.0	26.6	27.3	0.6
Goods & Services	5.8	-0.5	5.3	5.3	0.0
Personnel Emoluments	19.8	1.5	21.3	21.9	0.6
519-National Aids Council Secretariat	8.1	-0.6	7.5	7.4	-0.1
Goods & Services	1.1	-0.6	0.5	0.4	-0.1
Personnel Emoluments	7.1	0.0	7.1	7.1	0.0
520-Institute of Medical Research	10.0	-0.5	9.5	9.3	-0.2
Goods & Services	1.6	-0.5	1.1	0.9	-0.2
Personnel Emoluments	8.4	0.0	8.4	8.4	0.0
Grand Total	967.9	191.2	1,159.1	1,157.7	-1.4

Source: Department of Treasury

Table 28: Law and Justice Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
218-Office of the Public Prosecutor	6.9	1.0	7.9	8.9	1.0
Goods & Services	1.6	1.0	2.6	2.6	0.0
Personnel Emoluments	5.3	0.0	5.3	6.4	1.0
222-Office of the Public Solicitor	11.2	-0.2	11.1	11.9	0.8
Goods & Services	3.0	-0.2	2.8	2.8	0.0
Personnel Emoluments	8.2	0.0	8.2	9.1	0.9
223-Judiciary Services	207.6	17.4	225.0	212.4	-12.7
Goods & Services	140.2	-10.3	129.9	112.7	-17.2
Personnel Emoluments	67.4	27.8	95.1	99.7	4.5
224-Magisterial Services	39.7	6.0	45.7	46.8	1.0
Goods & Services	7.6	-2.3	5.3	5.3	0.0
Personnel Emoluments	32.1	8.3	40.4	41.5	1.1
225-Department of Attorney-General	102.7	5.9	108.6	108.8	0.2
Goods & Services	31.2	-8.2	22.9	20.7	-2.2
Personnel Emoluments	71.5	14.2	85.7	88.1	2.5
226-Department of Corrective Institutional Services	129.7	-4.0	125.7	129.8	4.1
Goods & Services	42.5	-3.4	39.1	38.7	-0.4
Personnel Emoluments	87.2	-0.5	86.7	91.1	4.5
228-Department of Police	308.9	-5.4	303.5	314.7	11.2
Goods & Services	112.4	-49.2	63.1	63.2	0.1
Personnel Emoluments	196.5	43.8	240.4	251.5	11.2
231-National Intelligence Organisation	3.8	-0.2	3.6	3.7	0.1
Goods & Services	1.5	-0.2	1.3	1.2	-0.1
Personnel Emoluments	2.3	0.0	2.3	2.5	0.2
234-Department of Defence	229.0	20.0	249.0	258.2	9.3
Goods & Services	113.9	-42.3	71.5	70.9	-0.7
Personnel Emoluments	115.1	62.3	177.4	187.4	9.9
503-Ombudsman Commission	18.7	2.0	20.7	20.7	0.0
Goods & Services	6.6	0.8	7.4	7.4	0.0
Personnel Emoluments	12.1	1.2	13.3	13.3	0.0
510-Legal Training Institute	2.5	-0.1	2.3	2.3	0.0
Goods & Services	0.8	-0.1	0.7	0.7	0.0
Personnel Emoluments	1.6	0.0	1.6	1.6	0.0
517-National Narcotics Bureau	2.5	-0.1	2.4	2.0	-0.4
Goods & Services	0.4	-0.1	0.4	0.0	-0.4
Personnel Emoluments	2.1	0.0	2.1	2.0	-0.1
522-Constitutional and Law Reform Commission	3.9	1.9	5.8	3.9	-1.9
Goods & Services	1.6	1.9	3.4	3.0	-0.4
Personnel Emoluments	2.4	0.0	2.4	0.9	-1.5
Grand Total	1,067.0	44.4	1,111.4	1,124.3	12.9

Source: Department of Treasury

Table 29: Miscellaneous Expense

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
207-Treasury and Finance - Miscellaneous	1,491.4	297.3	1,788.7	1,551.2	-237.5
Goods & Services	1,154.5	230.1	1,384.7	1,250.5	-134.2
Personnel Emoluments	336.9	67.1	404.0	300.7	-103.3
Grand Total	1,491.4	297.3	1,788.7	1,551.2	-237.5

Source: Department of Treasury

Table 30: Provinces Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
571-Fly River Provincial Administration	137.4	-38.1	99.4	109.0	9.6
Goods & Services	85.8	-38.1	47.8	46.7	-1.0
Personnel Emoluments	51.6	0.0	51.6	62.3	10.7
572-Gulf Provincial Administration	86.0	-25.3	60.8	61.5	0.7
Goods & Services	56.2	-25.3	31.0	29.3	-1.7
Personnel Emoluments	29.8	0.0	29.8	32.2	2.4
573-Central Provincial Administration	145.5	-41.7	103.8	123.3	19.5
Goods & Services	83.8	-41.7	42.2	41.4	-0.8
Personnel Emoluments	61.6	0.0	61.6	81.9	20.3
574-National Capital District	166.4	19.1	185.6	191.3	5.8
Debt Services	100.0	50.0	150.0	158.0	8.0
Goods & Services	66.4	-30.9	35.6	33.3	-2.3
Personnel Emoluments	0.0	0.0	0.0	0.0	0.0
575-Milne Bay Provincial Administration	157.5	-44.0	113.5	115.8	2.2
Goods & Services	87.9	-44.0	44.0	43.3	-0.7
Personnel Emoluments	69.6	0.0	69.6	72.5	3.0
576-Oro Provincial Administration	89.9	-25.4	64.5	66.4	1.9
Goods & Services	51.9	-25.4	26.5	26.0	-0.5
Personnel Emoluments	38.0	0.0	38.0	40.4	2.4
577-Southern Highlands Provincial Administration	188.7	-50.5	138.2	162.6	24.4
Goods & Services	96.6	-50.5	46.1	44.6	-1.5
Personnel Emoluments	92.1	0.0	92.1	118.0	25.9
578-Enga Provincial Administration	160.8	-46.2	114.7	139.9	25.2
Goods & Services	95.4	-46.2	49.2	50.2	1.0
Personnel Emoluments	65.5	0.0	65.5	89.6	24.1
579-Western Highlands Provincial Administration	170.8	-41.0	129.8	142.8	13.1
Goods & Services	80.4	-41.0	39.4	36.7	-2.7
Personnel Emoluments	90.4	0.0	90.4	106.2	15.7
580-Simbu Provincial Administration	188.6	-58.8	129.7	140.9	11.2
Goods & Services	107.7	-58.8	48.8	48.0	-0.8
Personnel Emoluments	80.9	0.0	80.9	92.9	12.0
581-Eastern Highlands Provincial Administration	238.4	-69.6	168.8	181.5	12.8
Goods & Services	143.4	-69.6	73.8	67.6	-6.2
Personnel Emoluments	95.0	0.0	95.0	114.0	19.0
582-Morobe Provincial Administration	274.0	-85.1	188.9	218.2	29.3
Goods & Services	113.5	-85.1	28.4	27.2	-1.2
Personnel Emoluments	160.5	0.0	160.5	191.0	30.5
583-Madang Provincial Administration	245.7	-68.1	177.6	194.0	16.4
Goods & Services	132.4	-68.1	64.4	63.6	-0.8

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Personnel Emoluments	113.2	0.0	113.2	130.4	17.2
584-East Sepik Provincial Administration	222.4	-65.1	157.4	190.2	32.8
Goods & Services	138.1	-65.1	73.0	76.6	3.6
Personnel Emoluments	84.3	0.0	84.3	113.6	29.3
585-Sandaun Provincial Administration	152.1	-43.2	108.9	111.5	2.6
Goods & Services	96.9	-43.2	53.8	50.5	-3.2
Personnel Emoluments	55.1	0.0	55.1	61.0	5.9
586-Manus Provincial Administration	58.1	-17.3	40.8	45.0	4.2
Goods & Services	29.3	-17.3	12.0	12.0	0.0
Personnel Emoluments	28.8	0.0	28.8	33.0	4.2
587-New Ireland Provincial Administration	98.9	-25.1	73.8	78.0	4.1
Goods & Services	40.1	-25.1	15.0	13.8	-1.3
Personnel Emoluments	58.8	0.0	58.8	64.2	5.4
588-East New Britain Provincial Administration	183.9	-43.4	140.5	157.4	16.9
Goods & Services	92.3	-43.4	48.8	49.8	1.0
Personnel Emoluments	91.6	0.0	91.6	107.6	15.9
589-West New Britain Provincial Administration	112.9	-24.1	88.8	86.2	-2.6
Goods & Services	45.2	-24.1	21.1	19.8	-1.3
Personnel Emoluments	67.7	0.0	67.7	66.4	-1.3
590-Autonomous Bougainville Administration	248.5	-29.9	218.6	165.2	-53.4
Goods & Services	142.5	-29.9	112.6	53.9	-58.7
Personnel Emoluments	106.0	0.0	106.0	111.3	5.3
591-Hela Provincial Administration	154.9	-58.3	96.6	100.9	4.3
Goods & Services	120.1	-58.3	61.8	51.9	-9.9
Personnel Emoluments	34.8	0.0	34.8	48.9	14.1
592-Jiwaka Provincial Administration	109.3	-28.7	80.6	98.9	18.4
Goods & Services	67.5	-28.7	38.8	38.5	-0.3
Personnel Emoluments	41.8	0.0	41.8	60.4	18.6
Grand Total	3,590.8	-909.6	2,681.1	2,880.5	199.4

Source: Department of Treasury

Table 31: Transport Sector

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
259-Department of Transport	15.8	1.7	17.5	19.1	1.6
Goods & Services	6.5	0.8	7.3	7.2	-0.1
Personnel Emoluments	9.3	0.9	10.2	11.9	1.7
264-Department of Works and Implementation	490.7	20.0	510.7	467.7	-43.0
Goods & Services	441.4	2.7	444.1	397.8	-46.3
Personnel Emoluments	49.3	17.3	66.6	69.9	3.3
523-Papua New Guinea Accidents Investigation Commission	5.1	-0.5	4.6	4.6	0.0
Goods & Services	0.7	-0.5	0.2	0.1	0.0
Personnel Emoluments	4.4	0.0	4.4	4.4	0.0
526-National Maritime Safety Authority	3.4	-0.1	3.3	2.4	-0.9
Goods & Services	2.0	-0.1	1.9	1.1	-0.8
Personnel Emoluments	1.4	0.0	1.4	1.4	-0.1
537-National Airports Corporation	47.5	0.0	47.5	40.0	-7.5
Goods & Services	47.5	0.0	47.5	40.0	-7.5
538-Papua New Guinea Air Services Limited	5.0	0.0	5.0	3.0	-2.0
Goods & Services	5.0	0.0	5.0	3.0	-2.0
545-Rural Airstrip Authority	2.7	0.0	2.7	2.7	0.0
Goods & Services	2.7	0.0	2.7	2.7	0.0
565-Civil Aviation Safety Authority	10.4	0.1	10.5	10.5	0.0
Goods & Services	0.5	0.1	0.6	0.6	0.0
Personnel Emoluments	9.9	0.0	9.9	9.9	0.0
567-National Road Authority	20.0	-7.0	13.0	12.0	-1.0
Goods & Services	20.0	-7.0	13.0	12.0	-1.0
Grand Total	600.6	14.2	614.8	562.0	-52.8

Source: Department of Treasury

Table 32: Utilities

Expenditure Type by Sector	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
257-Department of Public Enterprises	5.2	-0.5	4.8	4.5	-0.3
Goods & Services	3.4	-0.5	2.9	2.4	-0.5
Personnel Emoluments	1.9	0.0	1.9	2.1	0.2
258-Department of Information and Communication	4.3	-0.1	4.2	4.6	0.5
Goods & Services	3.0	-0.1	2.9	2.8	-0.1
Personnel Emoluments	1.3	0.0	1.3	1.8	0.5
524-Independent Public Business Corporation	2.5	0.0	2.5	2.5	0.0
Goods & Services	2.5	0.0	2.5	2.5	0.0
525-National Broadcasting Commission	22.5	-4.9	17.6	18.9	1.3
Goods & Services	6.9	-4.9	2.0	2.0	0.1
Personnel Emoluments	15.7	0.0	15.7	16.9	1.2
546-PNG Power Limited	13.0	-1.5	11.5	9.0	-2.5
Goods & Services	13.0	-1.5	11.5	9.0	-2.5
547-Telikom (PNG) Limited	2.0	0.0	2.0	2.0	0.0
Goods & Services	2.0	0.0	2.0	2.0	0.0
Grand Total	49.6	-7.0	42.6	41.5	-1.0

Source: Department of Treasury

3.0 Attachments and Appendices (overleaf)

Attachment A:

Commercial & Statutory Authority - 2017 Personnel Emoluments and Goods and Services Expenditure

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
201-National Parliament	106.9	29.2	136.1	134.5	1.5
Goods & Services	27.0	12.5	39.5	38.0	1.5
Personnel Emoluments	79.9	16.7	96.6	96.6	0.0
215-PNG Immigration and Citizenship Services	8.2	1.5	9.8	10.5	-0.7
Personnel Emoluments	8.2	1.5	9.8	10.5	-0.7
216-Internal Revenue Commission	75.1	0.0	75.1	45.3	29.9
Goods & Services	30.0	-2.2	27.8	4.0	23.8
Personnel Emoluments	45.1	2.2	47.3	41.3	6.0
223-Judiciary Services	207.6	17.4	225.0	212.4	12.7
Goods & Services	140.2	-10.3	129.9	112.7	17.2
Personnel Emoluments	67.4	27.8	95.1	99.7	-4.5
224-Magisterial Services	39.7	6.0	45.7	46.8	-1.0
Goods & Services	7.6	-2.3	5.3	5.3	0.0
Personnel Emoluments	32.1	8.3	40.4	41.5	-1.1
243-National Volunteer Services	2.9	0.0	2.8	2.4	0.4
Goods & Services	0.7	0.0	0.6	0.6	0.1
Personnel Emoluments	2.2	0.0	2.2	1.8	0.4
251-PNG Science & Technology Secretariat	3.2	0.0	3.1	3.4	-0.2
Goods & Services	1.4	0.0	1.4	1.4	0.0
Personnel Emoluments	1.8	0.0	1.8	2.0	-0.2
501-Konebada Petroleum Park Authority	0.0	2.0	2.0	2.0	0.0
Personnel Emoluments	0.0	2.0	2.0	2.0	0.0
502-Office of the Auditor-General	17.2	0.0	17.2	17.2	0.0
Goods & Services	5.7	0.0	5.7	5.7	0.0
Personnel Emoluments	11.5	0.0	11.5	11.5	0.0
503-Ombudsman Commission	18.7	2.0	20.7	20.7	0.0
Goods & Services	6.6	0.8	7.4	7.4	0.0
Personnel Emoluments	12.1	1.2	13.3	13.3	0.0
505-National Research Institute	5.1	-0.6	4.5	4.0	0.5
Goods & Services	2.1	-0.6	1.5	1.3	0.3
Personnel Emoluments	3.0	0.0	3.0	2.7	0.2
506-National Training Council	1.6	-0.1	1.6	1.4	0.1
Goods & Services	0.8	-0.1	0.7	0.6	0.1
Personnel Emoluments	0.9	0.0	0.9	0.9	0.0
507-National Economic & Fiscal Commission	2.8	-0.1	2.7	1.5	1.2
Goods & Services	1.0	0.2	1.2	1.2	0.1
Personnel Emoluments	1.8	-0.3	1.5	0.3	1.2
509-Border Development Authority (BDA)	3.1	0.8	3.9	3.9	0.0
Goods & Services	1.1	0.8	1.9	1.9	0.0
Personnel Emoluments	1.9	0.0	1.9	1.9	0.0
510-Legal Training Institute	2.5	-0.1	2.3	2.3	0.0
Goods & Services	0.8	-0.1	0.7	0.7	0.0
Personnel Emoluments	1.6	0.0	1.6	1.6	0.0
511-Papua New Guinea Climate Change Authority	7.7	-0.7	7.0	7.5	-0.5
Goods & Services	4.3	-0.7	3.6	3.6	0.0
Personnel Emoluments	3.4	0.0	3.4	3.8	-0.5
512-University of Papua New Guinea	69.3	3.0	72.2	67.7	4.5
Goods & Services	23.2	-5.7	17.5	13.0	4.5
Personnel Emoluments	46.0	8.7	54.7	54.7	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
513-University of Technology	50.3	-6.1	44.2	43.2	1.0
Goods & Services	17.8	-8.2	9.6	9.6	0.0
Personnel Emoluments	32.6	2.1	34.6	33.6	1.0
514-University of Goroka	19.6	0.1	19.7	19.1	0.6
Goods & Services	2.4	0.1	2.5	1.9	0.6
Personnel Emoluments	17.2	0.0	17.2	17.2	0.0
515-University of Environment & Natural Resources	23.0	-4.2	18.9	18.9	0.0
Goods & Services	6.4	-4.2	2.3	2.3	0.0
Personnel Emoluments	16.6	0.0	16.6	16.6	0.0
516-Papua New Guinea Sports Foundation	33.7	-2.9	30.7	30.2	0.5
Goods & Services	28.1	-2.9	25.2	25.2	0.0
Personnel Emoluments	5.5	0.0	5.5	5.0	0.5
517-National Narcotics Bureau	2.5	-0.1	2.4	2.0	0.4
Goods & Services	0.4	-0.1	0.4	0.0	0.4
Personnel Emoluments	2.1	0.0	2.1	2.0	0.1
518-PNG Maritime College	7.9	-4.0	3.9	3.6	0.3
Goods & Services	4.2	-4.0	0.2	0.1	0.1
Personnel Emoluments	3.7	0.0	3.7	3.5	0.3
519-National Aids Council Secretariat	8.1	-0.6	7.5	7.4	0.1
Goods & Services	1.1	-0.6	0.5	0.4	0.1
Personnel Emoluments	7.1	0.0	7.1	7.1	0.0
520-Institute of Medical Research	10.0	-0.5	9.5	9.3	0.2
Goods & Services	1.6	-0.5	1.1	0.9	0.2
Personnel Emoluments	8.4	0.0	8.4	8.4	0.0
521-National Youth Commission	2.8	-0.1	2.7	4.0	-1.3
Goods & Services	1.2	-0.1	1.1	1.1	0.0
Personnel Emoluments	1.6	0.0	1.6	2.9	-1.3
522-Constitutional and Law Reform Commission	3.9	1.9	5.8	3.9	1.9
Goods & Services	1.6	1.9	3.4	3.0	0.4
Personnel Emoluments	2.4	0.0	2.4	0.9	1.5
523-Papua New Guinea Accidents Investigation Commission	5.1	-0.5	4.6	4.6	0.0
Goods & Services	0.7	-0.5	0.2	0.1	0.0
Personnel Emoluments	4.4	0.0	4.4	4.4	0.0
524-Independent Public Business Corporation	2.5	0.0	2.5	2.5	0.0
Goods & Services	2.5	0.0	2.5	2.5	0.0
525-National Broadcasting Commission	22.5	-4.9	17.6	18.9	-1.3
Goods & Services	6.9	-4.9	2.0	2.0	-0.1
Personnel Emoluments	15.7	0.0	15.7	16.9	-1.2
526-National Maritime Safety Authority	3.4	-0.1	3.3	2.4	0.9
Goods & Services	2.0	-0.1	1.9	1.1	0.8
Personnel Emoluments	1.4	0.0	1.4	1.4	0.1
530-Investment Promotion Authority	2.2	0.0	2.2	2.2	0.0
Goods & Services	2.2	0.0	2.2	2.2	0.0
531-Small Business Development Corporation	4.6	-0.1	4.6	4.6	0.0
Goods & Services	2.1	-0.1	2.0	2.0	0.0
Personnel Emoluments	2.5	0.0	2.5	2.5	0.0
532-National Institute of Standards & Industrial Technology	4.9	-0.2	4.7	4.1	0.6
Goods & Services	2.9	-0.2	2.6	1.9	0.7
Personnel Emoluments	2.0	0.0	2.0	2.2	-0.1
533-Industrial Centers Development Corporation	2.2	0.0	2.2	2.2	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Goods & Services	0.1	0.0	0.1	0.1	0.0
Personnel Emoluments	2.1	0.0	2.1	2.1	0.0
535-Mineral Resources Authority	7.0	0.0	7.0	4.2	2.8
Goods & Services	7.0	0.0	7.0	4.2	2.8
536-Kokonas Industry Kopration	15.1	-0.1	15.0	14.9	0.2
Goods & Services	14.9	-0.1	14.8	14.7	0.2
Personnel Emoluments	0.2	0.0	0.2	0.2	0.0
537-National Airports Corporation	47.5	0.0	47.5	40.0	7.5
Goods & Services	47.5	0.0	47.5	40.0	7.5
538-Papua New Guinea Air Services Limited	5.0	0.0	5.0	3.0	2.0
Goods & Services	5.0	0.0	5.0	3.0	2.0
539-National Museum and Art Gallery	11.6	-1.9	9.7	8.9	0.7
Goods & Services	7.9	-1.9	6.0	6.0	0.0
Personnel Emoluments	3.7	0.0	3.7	2.9	0.7
541-National Housing Corporation	7.1	-1.9	5.2	3.8	1.4
Goods & Services	7.1	-2.9	4.2	4.2	0.0
Personnel Emoluments	0.0	1.0	1.0	-0.4	1.4
542-National Cultural Commission	3.5	0.1	3.6	3.5	0.1
Goods & Services	0.8	-0.1	0.7	0.7	0.0
Personnel Emoluments	2.7	0.2	2.9	2.8	0.1
543-National Development Bank	35.0	0.0	35.0	35.0	0.0
Goods & Services	35.0	0.0	35.0	35.0	0.0
545-Rural Airstrip Authority	2.7	0.0	2.7	2.7	0.0
Goods & Services	2.7	0.0	2.7	2.7	0.0
546-PNG Power Limited	13.0	-1.5	11.5	9.0	2.5
Goods & Services	13.0	-1.5	11.5	9.0	2.5
547-Telikom (PNG) Limited	2.0	0.0	2.0	2.0	0.0
Goods & Services	2.0	0.0	2.0	2.0	0.0
549-Office of Coastal Fisheries Development Agency	2.1	-0.1	2.0	0.4	1.6
Goods & Services	0.3	-0.1	0.2	0.1	0.0
Personnel Emoluments	1.8	0.0	1.8	0.2	1.6
550-Cocoa Coconut Institute Ltd	4.3	0.0	4.3	4.3	0.0
Personnel Emoluments	4.3	0.0	4.3	4.3	0.0
551-National Fisheries Authority	15.0	-10.0	5.0	4.0	1.0
Goods & Services	15.0	-10.0	5.0	4.0	1.0
Personnel Emoluments	0.0	0.0	0.0	0.0	0.0
553-Fresh Produce Development Company	9.9	0.7	10.6	10.6	0.0
Goods & Services	6.6	0.7	7.4	7.3	0.0
Personnel Emoluments	3.2	0.0	3.2	3.2	0.0
554-PNG Coffee Industry Corporation	17.3	4.9	22.1	22.1	0.0
Goods & Services	15.5	4.9	20.3	20.3	0.0
Personnel Emoluments	1.8	0.0	1.8	1.8	0.0
557-PNG National Forest Authority	25.1	4.6	29.7	29.7	0.0
Goods & Services	5.1	4.6	9.7	9.7	0.0
Personnel Emoluments	20.0	0.0	20.0	20.0	0.0
558-Tourism Promotion Authority	23.9	-4.2	19.7	18.5	1.2
Goods & Services	21.9	-4.2	17.7	16.7	1.0
Personnel Emoluments	2.0	0.0	2.0	1.8	0.2
562-National Agriculture Research Institute	13.3	-3.1	10.2	9.7	0.5
Goods & Services	6.1	-3.1	3.0	2.5	0.5
Personnel Emoluments	7.2	0.0	7.2	7.2	0.0
563-National Agriculture Quarantine & Inspection Authority	13.2	1.4	14.7	13.1	1.6
Goods & Services	5.0	0.0	5.0	3.0	2.0
Personnel Emoluments	8.2	1.4	9.7	10.1	-0.4

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
565-Civil Aviation Safety Authority	10.4	0.1	10.5	10.5	0.0
Goods & Services	0.5	0.1	0.6	0.6	0.0
Personnel Emoluments	9.9	0.0	9.9	9.9	0.0
566-Cocoa Board	16.9	-0.3	16.6	16.6	0.1
Goods & Services	13.6	-0.3	13.3	13.3	0.1
Personnel Emoluments	3.3	0.0	3.3	3.3	0.0
567-National Road Authority	20.0	-7.0	13.0	12.0	1.0
Goods & Services	20.0	-7.0	13.0	12.0	1.0
569-Independent Consumer and Competition Commission	7.6	0.6	8.2	8.2	0.0
Goods & Services	2.0	0.6	2.6	2.6	0.0
Personnel Emoluments	5.6	0.0	5.6	5.6	0.0
Grand Total	1,109.3	20.4	1,129.7	1,053.1	76.6

Attachment B:

National Departments - 2017 Personnel Emoluments and Goods and Services Expenditure

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
202-Office of Governor-General	5.6	2.9	8.6	8.5	0.1
Goods & Services	3.7	1.9	5.6	5.6	0.0
Personnel Emoluments	1.9	1.1	2.9	2.8	0.1
203-Department of Prime Minister & NEC	60.6	208.7	269.3	255.8	13.5
Goods & Services	17.5	190.5	207.9	192.2	15.7
Personnel Emoluments	43.1	18.2	61.3	63.6	-2.2
204-National Statistical Office	9.6	1.1	10.7	9.0	1.6
Goods & Services	4.8	0.0	4.8	2.7	2.1
Personnel Emoluments	4.8	1.1	5.9	6.4	-0.5
205-Office of Bougainville Affairs	2.5	0.6	3.2	3.9	-0.7
Goods & Services	0.9	0.6	1.5	1.5	0.0
Personnel Emoluments	1.6	0.1	1.7	2.4	-0.7
206-Department of Finance	33.4	20.6	54.0	54.6	-0.6
Goods & Services	18.8	19.2	38.0	37.0	1.0
Personnel Emoluments	14.6	1.4	16.0	17.5	-1.5
207-Treasury and Finance - Miscellaneous	1,491.4	347.2	1,838.7	1,716.2	122.4
Goods & Services	1,154.5	378.9	1,533.4	1,383.5	149.9
Personnel Emoluments	336.9	-31.6	305.3	332.7	-27.5
208-Department of Treasury	149.9	-10.8	139.1	137.6	1.5
Goods & Services	136.1	-11.0	125.1	122.2	2.9
Personnel Emoluments	13.9	0.2	14.0	15.3	-1.3
209-Registrar For Political Parties	5.7	0.3	6.0	6.8	-0.8
Goods & Services	2.0	0.3	2.2	1.8	0.4
Personnel Emoluments	3.7	0.0	3.7	4.9	-1.2
211-PNG Customs Service	51.8	1.8	53.6	210.6	-157.0
Debt Services	0.0	0.0	0.0	172.5	-172.5
Goods & Services	21.8	-1.2	20.6	5.0	15.6
Personnel Emoluments	30.0	3.0	33.0	33.2	-0.1
212-Information Technology Division	10.1	-0.3	9.8	8.6	1.2
Goods & Services	7.0	-0.3	6.7	6.4	0.2
Personnel Emoluments	3.1	0.0	3.1	2.2	1.0
213-Fire Services	18.1	3.0	21.1	21.7	-0.6
Goods & Services	5.9	-1.7	4.2	3.8	0.4
Personnel Emoluments	12.2	4.7	17.0	18.0	-1.0
217-Department of Foreign Affairs and Trade	43.1	-29.2	13.9	15.4	-1.5
Goods & Services	17.2	-14.4	2.8	3.1	-0.3
Personnel Emoluments	25.9	-14.8	11.1	12.3	-1.2
218-Office of the Public Prosecutor	6.9	1.0	7.9	8.9	-1.0
Goods & Services	1.6	1.0	2.6	2.6	0.0
Personnel Emoluments	5.3	0.0	5.3	6.4	-1.0
219-PNG Institute of Public Administration	5.6	-0.3	5.3	5.8	-0.5
Goods & Services	1.5	-1.2	0.3	0.2	0.1
Personnel Emoluments	4.1	0.9	5.0	5.6	-0.6
220-Department of Personnel Management	15.1	12.2	27.3	27.4	-0.1
Goods & Services	3.4	3.2	6.7	6.5	0.2
Personnel Emoluments	11.6	9.0	20.6	20.9	-0.3
221-Public Service Commission	5.5	-0.2	5.3	5.6	-0.3
Goods & Services	1.3	-0.3	0.9	0.8	0.1
Personnel Emoluments	4.2	0.1	4.4	4.8	-0.4
222-Office of the Public Solicitor	11.2	-0.2	11.1	11.9	-0.8
Goods & Services	3.0	-0.2	2.8	2.8	0.0
Personnel Emoluments	8.2	0.0	8.2	9.1	-0.9
225-Department of Attorney-General	102.7	5.9	108.6	108.8	-0.2
Goods & Services	31.2	-8.2	22.9	20.7	2.2

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Personnel Emoluments	71.5	14.2	85.7	88.1	-2.5
226-Department of Corrective Institutional Services	129.7	-4.0	125.7	129.8	-4.1
Goods & Services	42.5	-3.4	39.1	38.7	0.4
Personnel Emoluments	87.2	-0.5	86.7	91.1	-4.5
227-Provincial Treasuries	33.2	5.1	38.3	39.7	-1.4
Goods & Services	5.2	-0.4	4.8	4.6	0.3
Personnel Emoluments	28.0	5.4	33.4	35.1	-1.7
228-Department of Police	308.9	-5.4	303.5	314.7	-11.2
Goods & Services	112.4	-49.2	63.1	63.2	-0.1
Personnel Emoluments	196.5	43.8	240.4	251.5	-11.2
229-Department of National Planning and Monitoring	121.9	-45.2	76.7	70.2	6.5
Goods & Services	87.2	-21.8	65.4	57.9	7.5
Personnel Emoluments	34.8	-23.4	11.3	12.3	-1.0
230-Electoral Commission	13.3	-1.0	12.3	23.2	-10.9
Goods & Services	8.2	-1.4	6.8	18.7	-11.9
Personnel Emoluments	5.2	0.3	5.5	4.6	1.0
231-National Intelligence Organisation	3.8	-0.2	3.6	3.7	-0.1
Goods & Services	1.5	-0.2	1.3	1.2	0.1
Personnel Emoluments	2.3	0.0	2.3	2.5	-0.2
232-Provincial and Local Government Affairs	14.6	36.1	50.8	37.9	12.9
Goods & Services	6.9	35.0	41.9	28.7	13.2
Personnel Emoluments	7.8	1.1	8.9	9.2	-0.3
233-Office of Censorship	2.3	0.8	3.1	2.8	0.3
Goods & Services	0.4	0.8	1.2	1.2	0.1
Personnel Emoluments	1.9	0.0	1.9	1.7	0.2
234-Department of Defence	229.0	20.0	249.0	258.2	-9.3
Goods & Services	113.9	-42.3	71.5	70.9	0.7
Personnel Emoluments	115.1	62.3	177.4	187.4	-9.9
235-Department of Education	800.5	-524.6	275.9	272.4	3.5
Goods & Services	691.9	-569.9	121.9	118.6	3.3
Personnel Emoluments	108.6	45.4	154.0	153.7	0.3
236-Department of Higher Education Research Science & Technology	113.6	13.8	127.4	125.3	2.1
Goods & Services	109.3	13.8	123.1	120.8	2.3
Personnel Emoluments	4.3	0.0	4.3	4.5	-0.2
237-PNG National Commission for UNESCO	0.0	1.2	1.2	1.4	-0.2
Personnel Emoluments	0.0	1.2	1.2	1.4	-0.2
240-Department of Health	281.9	103.4	385.3	371.0	14.3
Goods & Services	224.7	75.3	300.0	280.8	19.2
Personnel Emoluments	57.2	28.1	85.3	90.2	-4.9
241-Hospital Management Services	468.5	18.2	486.7	490.4	-3.6
Goods & Services	165.8	-19.3	146.5	126.3	20.2
Personnel Emoluments	302.7	37.5	340.2	364.1	-23.9
242-Department of Community Development	9.8	14.0	23.8	24.3	-0.5
Goods & Services	2.8	10.8	13.6	13.6	0.0
Personnel Emoluments	7.0	3.2	10.2	10.7	-0.5
245-Conservation and Environment Protection Authority	11.4	-2.2	9.2	6.4	2.8
Goods & Services	5.8	-2.2	3.6	0.0	3.6
Personnel Emoluments	5.6	0.0	5.6	6.4	-0.8
246-Office of Urbanization	1.2	0.1	1.3	2.1	-0.8
Goods & Services	0.1	0.0	0.1	0.1	0.0
Personnel Emoluments	1.1	0.1	1.1	2.0	-0.9
247-Department of Agriculture and Livestock	11.4	1.6	13.0	13.7	-0.7
Goods & Services	3.9	-0.7	3.2	3.2	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Personnel Emoluments	7.5	2.3	9.7	10.5	-0.8
252-Department of Lands and Physical Planning	29.6	7.2	36.8	33.2	3.6
Goods & Services	17.6	0.2	17.9	17.0	0.8
Personnel Emoluments	12.0	7.0	19.0	16.2	2.8
254-Department of Mineral Policy and Geohazards Management	12.0	1.0	13.0	13.4	-0.3
Goods & Services	8.1	0.2	8.3	8.2	0.1
Personnel Emoluments	3.9	0.8	4.7	5.1	-0.4
255-Department of Petroleum and Energy	21.6	-1.3	20.3	23.3	-2.9
Goods & Services	14.6	-1.5	13.0	15.0	-2.0
Personnel Emoluments	7.0	0.3	7.3	8.3	-0.9
257-Department of Public Enterprises	5.2	-0.5	4.8	4.5	0.3
Goods & Services	3.4	-0.5	2.9	2.4	0.5
Personnel Emoluments	1.9	0.0	1.9	2.1	-0.2
258-Department of Information and Communication	4.3	-0.1	4.2	4.6	-0.5
Goods & Services	3.0	-0.1	2.9	2.8	0.1
Personnel Emoluments	1.3	0.0	1.3	1.8	-0.5
259-Department of Transport	15.8	1.7	17.5	19.1	-1.6
Goods & Services	6.5	0.8	7.3	7.2	0.1
Personnel Emoluments	9.3	0.9	10.2	11.9	-1.7
261-Department of Commerce and Industry	20.0	-0.8	19.2	14.1	5.1
Goods & Services	13.6	-0.8	12.8	6.9	5.8
Personnel Emoluments	6.4	0.0	6.4	7.2	-0.7
262-Department of Industrial Relations	21.2	-1.0	20.2	21.3	-1.1
Goods & Services	9.9	-2.7	7.1	7.2	-0.1
Personnel Emoluments	11.3	1.8	13.1	14.1	-1.0
263-National Tripartite Consultative Council	0.6	0.0	0.5	0.6	0.0
Goods & Services	0.2	0.0	0.2	0.1	0.0
Personnel Emoluments	0.4	0.0	0.4	0.4	-0.1
264-Department of Works and Implementation	490.7	20.0	510.7	467.7	43.0
Goods & Services	441.4	2.7	444.1	397.8	46.3
Personnel Emoluments	49.3	17.3	66.6	69.9	-3.3
267-Department of Implementation and Rural Development	59.9	2.2	62.2	34.1	28.1
Goods & Services	54.5	2.2	56.8	28.6	28.2
Personnel Emoluments	5.4	0.0	5.4	5.5	-0.1
268-Central Supply & Tenders Board	2.2	-0.1	2.1	2.0	0.1
Goods & Services	0.8	-0.1	0.7	0.4	0.3
Personnel Emoluments	1.4	0.0	1.4	1.6	-0.2
269-Office of Tourism Arts and Culture	0.0	0.0	0.0	0.6	-0.6
Personnel Emoluments	0.0	0.0	0.0	0.6	-0.6
Grand Total	5,267.0	224.5	5,491.5	5,442.9	48.6

Attachment C:
Provincial Administration 2017 Personnel Emoluments and Goods and Services Expenditure

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
571-Fly River Provincial Administration	137.4	-38.1	99.4	109.0	-9.6
Goods & Services	85.8	-38.1	47.8	46.7	1.0
Personnel Emoluments	51.6	0.0	51.6	62.3	-10.7
572-Gulf Provincial Administration	86.0	-25.3	60.8	61.5	-0.7
Goods & Services	56.2	-25.3	31.0	29.3	1.7
Personnel Emoluments	29.8	0.0	29.8	32.2	-2.4
573-Central Provincial Administration	145.5	-41.7	103.8	123.3	-19.5
Goods & Services	83.8	-41.7	42.2	41.4	0.8
Personnel Emoluments	61.6	0.0	61.6	81.9	-20.3
574-National Capital District	166.4	19.1	185.6	191.3	-5.8
Debt Services	100.0	50.0	150.0	158.0	-8.0
Goods & Services	66.4	-30.9	35.6	33.3	2.3
Personnel Emoluments	0.0	0.0	0.0	0.0	0.0
575-Milne Bay Provincial Administration	157.5	-44.0	113.5	115.8	-2.2
Goods & Services	87.9	-44.0	44.0	43.3	0.7
Personnel Emoluments	69.6	0.0	69.6	72.5	-3.0
576-Oro Provincial Administration	89.9	-25.4	64.5	66.4	-1.9
Goods & Services	51.9	-25.4	26.5	26.0	0.5
Personnel Emoluments	38.0	0.0	38.0	40.4	-2.4
577-Southern Highlands Provincial Administration	188.7	-50.5	138.2	162.6	-24.4
Goods & Services	96.6	-50.5	46.1	44.6	1.5
Personnel Emoluments	92.1	0.0	92.1	118.0	-25.9
578-Enga Provincial Administration	160.8	-46.2	114.7	139.9	-25.2
Goods & Services	95.4	-46.2	49.2	50.2	-1.0
Personnel Emoluments	65.5	0.0	65.5	89.6	-24.1
579-Western Highlands Provincial Administration	170.8	-41.0	129.8	142.8	-13.1
Goods & Services	80.4	-41.0	39.4	36.7	2.7
Personnel Emoluments	90.4	0.0	90.4	106.2	-15.7
580-Simbu Provincial Administration	188.6	-58.8	129.7	140.9	-11.2
Goods & Services	107.7	-58.8	48.8	48.0	0.8
Personnel Emoluments	80.9	0.0	80.9	92.9	-12.0
581-Eastern Highlands Provincial Administration	238.4	-69.6	168.8	181.5	-12.8
Goods & Services	143.4	-69.6	73.8	67.6	6.2
Personnel Emoluments	95.0	0.0	95.0	114.0	-19.0
582-Morobe Provincial Administration	274.0	-85.1	188.9	218.2	-29.3
Goods & Services	113.5	-85.1	28.4	27.2	1.2
Personnel Emoluments	160.5	0.0	160.5	191.0	-30.5
583-Madang Provincial Administration	245.7	-68.1	177.6	194.0	-16.4
Goods & Services	132.4	-68.1	64.4	63.6	0.8
Personnel Emoluments	113.2	0.0	113.2	130.4	-17.2
584-East Sepik Provincial Administration	222.4	-65.1	157.4	190.2	-32.8
Goods & Services	138.1	-65.1	73.0	76.6	-3.6
Personnel Emoluments	84.3	0.0	84.3	113.6	-29.3
585-Sandaun Provincial Administration	152.1	-43.2	108.9	111.5	-2.6
Goods & Services	96.9	-43.2	53.8	50.5	3.2
Personnel Emoluments	55.1	0.0	55.1	61.0	-5.9
586-Manus Provincial Administration	58.1	-17.3	40.8	45.0	-4.2
Goods & Services	29.3	-17.3	12.0	12.0	0.0
Personnel Emoluments	28.8	0.0	28.8	33.0	-4.2
587-New Ireland Provincial Administration	98.9	-25.1	73.8	78.0	-4.1
Goods & Services	40.1	-25.1	15.0	13.8	1.3

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Personnel Emoluments	58.8	0.0	58.8	64.2	-5.4
588-East New Britain Provincial Administration	183.9	-43.4	140.5	157.4	-16.9
Goods & Services	92.3	-43.4	48.8	49.8	-1.0
Personnel Emoluments	91.6	0.0	91.6	107.6	-15.9
589-West New Britain Provincial Administration	112.9	-24.1	88.8	86.2	2.6
Goods & Services	45.2	-24.1	21.1	19.8	1.3
Personnel Emoluments	67.7	0.0	67.7	66.4	1.3
590-Autonomous Bougainville Administration	248.5	-29.9	218.6	165.2	53.4
Goods & Services	142.5	-29.9	112.6	53.9	58.7
Personnel Emoluments	106.0	0.0	106.0	111.3	-5.3
591-Hela Provincial Administration	154.9	-58.3	96.6	100.9	-4.3
Goods & Services	120.1	-58.3	61.8	51.9	9.9
Personnel Emoluments	34.8	0.0	34.8	48.9	-14.1
592-Jiwaka Provincial Administration	109.3	-28.7	80.6	98.9	-18.4
Goods & Services	67.5	-28.7	38.8	38.5	0.3
Personnel Emoluments	41.8	0.0	41.8	60.4	-18.6
Grand Total	3,590.8	-909.6	2,681.1	2,880.5	-199.4

Attachment D:**2017 Personnel Emoluments and Goods and Services Expenditure under Provincial Government Grants & Subsidies Transfers**

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
238-Milne Bay Provincial Health Authority	26.4	15.7	42.1	44.4	-2.3
Goods & Services	5.3	0.0	5.2	4.7	0.5
Personnel Emoluments	21.1	15.7	36.9	39.7	-2.9
239-Western Highlands Provincial Health Authority	31.4	10.1	41.5	42.5	-1.1
Goods & Services	6.0	-1.4	4.6	3.4	1.2
Personnel Emoluments	25.4	11.5	36.9	39.1	-2.3
244-Eastern Highlands Provincial Health Authority	34.3	15.1	49.3	50.1	-0.7
Goods & Services	5.5	-0.6	4.9	4.0	0.9
Personnel Emoluments	28.8	15.7	44.4	46.0	-1.6
248-Southern Highlands Provincial Health Authority	1.0	22.3	23.3	24.5	-1.2
Personnel Emoluments	1.0	22.3	23.3	24.5	-1.2
249-New Ireland Provincial Health Authority	1.0	0.0	1.0	0.0	1.0
Goods & Services	0.0	0.1	0.1	0.0	0.1
Personnel Emoluments	1.0	-0.1	0.9	0.0	0.9
253-West New Britain Provincial Health Authority	34.6	-0.4	34.2	41.9	-7.7
Goods & Services	6.5	-0.4	6.1	5.7	0.4
Personnel Emoluments	28.1	0.0	28.1	36.2	-8.1
256-Manus Provincial Health Authority	16.8	-0.2	16.7	14.5	2.2
Goods & Services	5.0	-0.2	4.8	4.7	0.1
Personnel Emoluments	11.9	0.0	11.9	9.8	2.1
260-Enga Provincial Health Authority	27.2	7.1	34.3	34.2	0.1
Goods & Services	5.1	0.2	5.2	4.1	1.2
Personnel Emoluments	22.1	7.0	29.1	30.1	-1.0
265-Hela provincial Health Authority	1.0	0.0	1.0	0.1	0.9
Goods & Services	0.0	0.3	0.3	0.0	0.3
Personnel Emoluments	1.0	-0.3	0.7	0.1	0.6
266-Sandaun Provincial Health Authority	25.6	1.0	26.6	27.3	-0.6
Goods & Services	5.8	-0.5	5.3	5.3	0.0
Personnel Emoluments	19.8	1.5	21.3	21.9	-0.6
Grand Total	199.3	70.8	270.1	279.6	-9.5

Attachment E:

2017 Personnel Emoluments and Goods and Services Expenditure under provincial Government grants & Subsidies

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
571-Fly River Provincial Administration	137.4	-38.1	99.4	109.0	-9.6
Goods & Services	85.8	-38.1	47.8	46.7	1.0
Admin Grant	0.4	0.0	0.4	0.4	0.0
C/Gr-SA & PA	36.4	-30.4	6.0	6.0	0.0
Ed Function Gr	7.9	0.0	7.9	7.9	0.0
Health Funct Gr	10.7	0.3	11.1	11.1	0.0
Infrast. Grant	11.4	0.0	11.4	11.4	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	3.7	0.0	3.7	2.7	1.0
Op Exp (NP)	10.0	-8.0	2.0	2.0	0.0
Prim Prod Gr	3.2	0.0	3.2	3.2	0.0
Serv Del Gr	1.6	0.0	1.6	1.6	0.0
Vill Courts Gr	0.4	0.0	0.4	0.4	0.0
Personnel Emoluments	51.6	0.0	51.6	62.3	-10.7
PS Leave Fare	2.1	0.0	2.1	2.1	0.0
Retirement	0.0	0.0	0.0	0.1	-0.1
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	15.0	0.0	15.0	13.2	1.7
Teach Leave	2.5	0.0	2.5	2.5	0.0
Teacher Sal Gr	32.0	0.0	32.0	44.4	-12.4
572-Gulf Provincial Administration	86.0	-25.3	60.8	61.5	-0.7
Goods & Services	56.2	-25.3	31.0	29.3	1.7
Admin Grant	1.6	0.0	1.6	1.6	0.0
C/Gr-SA & PA	2.5	-1.5	1.0	0.0	1.0
Ed Function Gr	4.0	0.0	4.0	4.0	0.0
Health Funct Gr	5.3	0.2	5.5	5.5	0.0
Infrast. Grant	5.8	0.0	5.8	5.8	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	3.1	0.0	3.1	2.4	0.7
Op Exp (NP)	21.0	-16.8	4.2	4.2	0.0
Prim Prod Gr	1.9	0.0	1.9	1.9	0.0
Serv Del Gr	1.6	0.0	1.6	1.6	0.0
Trf to Govt	9.0	-7.2	1.8	1.8	0.0
Vill Courts Gr	0.4	0.0	0.4	0.4	0.0
Personnel Emoluments	29.8	0.0	29.8	32.2	-2.4
PS Leave Fare	0.3	0.0	0.3	0.3	0.0
Retirement	0.0	0.0	0.0	-0.1	0.1
Sal & Allow	0.0	0.0	0.0	-4.7	4.7
Staffing Grants	11.8	0.0	11.8	14.1	-2.3
Teach Leave	0.6	0.0	0.6	0.6	0.0
Teacher Sal Gr	17.1	0.0	17.1	21.9	-4.8
573-Central Provincial Administration	145.5	-41.7	103.8	123.3	-19.5
Goods & Services	83.8	-41.7	42.2	41.4	0.8
Admin Grant	1.9	0.0	1.9	1.9	0.0
C/Gr-SA & PA	2.4	-2.0	0.4	0.0	0.4
Ed Function Gr	6.1	0.0	6.1	6.1	0.0
Fee/Ent.	0.0	0.0	0.0	2.0	-2.0
Health Funct Gr	5.9	0.4	6.3	6.3	0.0
Infrast. Grant	10.2	0.0	10.2	10.2	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.0	0.0	2.0	1.6	0.4
Op Exp (NP)	50.0	-40.0	10.0	8.0	2.0
Prim Prod Gr	1.8	0.0	1.8	1.8	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Serv Del Gr	3.1	0.0	3.1	3.1	0.0
Vill Courts Gr	0.3	0.0	0.3	0.3	0.0
Personnel Emoluments	61.6	0.0	61.6	81.9	-20.3
Overtime	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.3	0.0	0.3	0.3	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	15.6	0.0	15.6	17.0	-1.4
Teach Leave	2.3	0.0	2.3	2.3	0.0
Teacher Sal Gr	43.4	0.0	43.4	62.3	-18.8
574-National Capital District	166.4	19.1	185.6	191.3	-5.8
Debt Services	100.0	50.0	150.0	158.0	-8.0
Dom. Int	100.0	50.0	150.0	158.0	-8.0
Goods & Services	66.4	-30.9	35.6	33.3	2.3
C/Gr-SA & PA	40.1	-32.1	8.0	8.0	0.0
CRI	20.0	-4.0	16.0	16.0	0.0
Health Funct Gr	0.0	0.2	0.2	0.0	0.2
Op Exp (NP)	0.0	5.0	5.0	5.0	0.0
Town/Urban Serv	3.3	0.0	3.3	1.3	2.1
Training	3.0	0.0	3.0	3.0	0.0
Personnel Emoluments	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
575-Milne Bay Provincial Administration	157.5	-44.0	113.5	115.8	-2.2
Goods & Services	87.9	-44.0	44.0	43.3	0.7
Admin Grant	1.8	0.0	1.8	1.8	0.0
C/Gr-SA & PA	14.0	-12.0	2.0	1.9	0.1
Ed Function Gr	7.7	0.0	7.7	7.7	0.0
Health Funct Gr	7.5	0.0	7.5	7.5	0.0
Infrast. Grant	7.3	0.0	7.3	7.3	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.7	0.0	2.7	2.0	0.7
Prim Prod Gr	2.3	0.0	2.3	2.3	0.0
Serv Del Gr	4.4	0.0	4.4	4.4	0.0
Trf to Govt	40.0	-32.0	8.0	8.1	-0.1
Vill Courts Gr	0.4	0.0	0.4	0.4	0.0
Personnel Emoluments	69.6	0.0	69.6	72.5	-3.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.3	0.0	0.3	0.3	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	8.3	0.0	8.3	8.5	-0.2
Teach Leave	1.0	0.0	1.0	1.0	0.0
Teacher Sal Gr	60.0	0.0	60.0	62.7	-2.7
576-Oro Provincial Administration	89.9	-25.4	64.5	66.4	-1.9
Goods & Services	51.9	-25.4	26.5	26.0	0.5
ABG Chief Tax C	0.0	0.0	0.0	2.0	-2.0
Admin Grant	1.0	0.0	1.0	1.0	0.0
C/Gr-SA & PA	6.6	-5.6	1.0	0.0	1.0
Ed Function Gr	4.0	0.0	4.0	4.0	0.0
Health Funct Gr	4.5	0.2	4.8	4.8	0.0
Infrast. Grant	4.1	0.0	4.1	4.1	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.3	0.0	2.3	1.8	0.5
Prim Prod Gr	2.0	0.0	2.0	2.0	0.0
Serv Del Gr	2.0	0.0	2.0	2.0	0.0
Trf to Govt	25.0	-20.0	5.0	4.0	1.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Vill Courts Gr	0.3	0.0	0.3	0.3	0.0
Personnel Emoluments	38.0	0.0	38.0	40.4	-2.4
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.5	0.0	0.5	0.5	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	11.5	0.0	11.5	10.7	0.8
Teach Leave	1.1	0.0	1.1	1.1	0.0
Teacher Sal Gr	24.9	0.0	24.9	28.1	-3.2
577-Southern Highlands Provincial Administration	188.7	-50.5	138.2	162.6	-24.4
Goods & Services	96.6	-50.5	46.1	44.6	1.5
Admin Grant	0.8	3.0	3.8	3.8	0.0
C/Gr-SA & PA	15.8	-7.3	8.5	8.0	0.5
Ed Function Gr	4.8	0.0	4.8	4.8	0.0
Health Funct Gr	4.2	0.3	4.5	4.5	0.0
Infrast. Grant	4.4	0.0	4.4	4.4	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	3.1	0.0	3.1	2.2	0.9
Op Exp (NP)	50.0	-38.5	11.5	11.5	0.0
Prim Prod Gr	1.2	0.0	1.2	1.2	0.0
Serv Del Gr	1.8	0.0	1.8	1.8	0.0
Trf to Govt	10.0	-8.0	2.0	1.9	0.1
Vill Courts Gr	0.4	0.0	0.4	0.4	0.0
Personnel Emoluments	92.1	0.0	92.1	118.0	-25.9
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.4	0.0	0.4	0.4	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	26.2	0.0	26.2	18.1	8.1
Teach Leave	0.8	0.0	0.8	0.8	0.0
Teacher Sal Gr	64.8	0.0	64.8	98.8	-34.0
578-Enga Provincial Administration	160.8	-46.2	114.7	139.9	-25.2
Goods & Services	95.4	-46.2	49.2	50.2	-1.0
Admin Grant	1.7	2.0	3.7	6.7	-3.0
C/Gr-SA & PA	7.7	-5.7	2.0	2.0	0.0
Ed Function Gr	4.8	0.0	4.8	4.4	0.5
Health Funct Gr	4.6	0.0	4.6	4.1	0.5
Infrast. Grant	10.2	0.0	10.2	10.2	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.3	0.0	2.3	1.3	1.0
Op Exp (NP)	7.5	-0.5	7.0	7.0	0.0
Prim Prod Gr	0.8	0.0	0.8	0.8	0.0
Serv Del Gr	2.9	0.0	2.9	2.9	0.0
Trf to Govt	52.5	-42.0	10.5	10.5	0.0
Vill Courts Gr	0.4	0.0	0.4	0.4	0.0
Personnel Emoluments	65.5	0.0	65.5	89.6	-24.1
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.2	0.0	0.2	0.2	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	19.6	0.0	19.6	11.6	8.0
Teach Leave	1.0	0.0	1.0	1.0	0.0
Teacher Sal Gr	44.7	0.0	44.7	76.9	-32.2

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
579-Western Highlands Provincial Administration	170.8	-41.0	129.8	142.8	-13.1
Goods & Services	80.4	-41.0	39.4	36.7	2.7
Admin Grant	1.1	0.0	1.1	1.1	0.0
C/Gr-SA & PA	3.0	-1.0	2.0	0.0	2.0
Ed Function Gr	6.3	0.0	6.3	6.3	0.0
Health Funct Gr	4.7	0.0	4.7	4.7	0.0
Infrast. Grant	9.1	0.0	9.1	9.1	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.2	0.0	2.2	1.6	0.6
Op Exp (NP)	6.0	-4.8	1.2	1.2	0.0
Prim Prod Gr	1.4	0.0	1.4	1.4	0.0
Serv Del Gr	2.0	0.0	2.0	2.0	0.0
Trf to Govt	44.0	-35.2	8.8	8.7	0.1
Vill Courts Gr	0.4	0.0	0.4	0.4	0.0
Personnel Emoluments	90.4	0.0	90.4	106.2	-15.7
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.4	0.0	0.4	0.4	0.0
Retirement	0.0	0.0	0.0	0.1	-0.1
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	11.4	0.0	11.4	14.0	-2.6
Teach Leave	1.1	0.0	1.1	1.1	0.0
Teacher Sal Gr	77.6	0.0	77.6	90.6	-13.0
580-Simbu Provincial Administration	188.6	-58.8	129.7	140.9	-11.2
Goods & Services	107.7	-58.8	48.8	48.0	0.8
Admin Grant	2.3	0.0	2.3	2.3	0.0
C/Gr-SA & PA	3.2	-3.2	0.0	0.0	0.0
Ed Function Gr	8.5	0.0	8.5	8.5	0.0
Health Funct Gr	6.3	0.3	6.6	6.6	0.0
Infrast. Grant	9.3	0.0	9.3	9.3	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	1.7	0.0	1.7	1.4	0.3
Op Exp (NP)	9.0	-7.2	1.8	1.8	0.0
Prim Prod Gr	2.7	0.0	2.7	2.2	0.5
Serv Del Gr	3.1	0.0	3.1	3.1	0.0
Trf to Govt	61.0	-48.8	12.2	12.2	0.0
Vill Courts Gr	0.5	0.0	0.5	0.5	0.0
Personnel Emoluments	80.9	0.0	80.9	92.9	-12.0
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.2	0.0	0.2	0.2	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	19.5	0.0	19.5	22.0	-2.5
Teach Leave	0.8	0.0	0.8	0.8	0.0
Teacher Sal Gr	60.4	0.0	60.4	69.9	-9.5
581-Eastern Highlands Provincial Administration	238.4	-69.6	168.8	181.5	-12.8
Goods & Services	143.4	-69.6	73.8	67.6	6.2
Admin Grant	2.9	5.0	7.9	2.9	5.0
C/Gr-SA & PA	2.6	-2.6	0.0	0.0	0.0
CRI	3.0	0.0	3.0	3.0	0.0
Ed Function Gr	10.6	0.0	10.6	10.6	0.0
Fee/Ent.	0.0	0.0	0.0	0.0	0.0
Health Funct Gr	7.3	0.0	7.3	7.3	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Infrast. Grant	17.2	0.0	17.2	17.2	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.7	0.0	2.7	2.0	0.7
Op Exp (NP)	12.0	-9.6	2.4	1.9	0.5
Prim Prod Gr	2.7	0.0	2.7	2.7	0.0
Serv Del Gr	3.6	0.0	3.6	3.6	0.0
Trf to Govt	78.0	-62.4	15.6	15.6	0.0
Vill Courts Gr	0.6	0.0	0.6	0.6	0.0
Personnel Emoluments	95.0	0.0	95.0	114.0	-19.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.7	0.0	0.7	0.7	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	10.1	0.0	10.1	10.3	-0.2
Teach Leave	1.0	0.0	1.0	1.0	0.0
Teacher Sal Gr	83.2	0.0	83.2	102.0	-18.8
582-Morobe Provincial Administration	274.0	-85.1	188.9	218.2	-29.3
Goods & Services	113.5	-85.1	28.4	27.2	1.2
Admin Grant	0.0	0.0	0.0	0.0	0.0
C/Gr-SA & PA	6.7	-5.7	1.0	1.0	0.0
Ed Function Gr	0.0	0.0	0.0	0.0	0.0
Health Funct Gr	0.0	0.5	0.5	0.5	0.0
Infrast. Grant	0.0	0.0	0.0	0.0	0.0
Land Mediation	0.0	0.0	0.0	0.0	0.0
LLG Vill Ser Gr	6.9	0.0	6.9	5.7	1.2
Op Exp (NP)	14.0	-11.2	2.8	2.8	0.0
Prim Prod Gr	0.0	0.0	0.0	0.0	0.0
Serv Del Gr	0.0	0.0	0.0	0.0	0.0
Trf to Govt	86.0	-68.8	17.2	17.2	0.0
Vill Courts Gr	0.0	0.0	0.0	0.0	0.0
Personnel Emoluments	160.5	0.0	160.5	191.0	-30.5
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	-0.1	0.1
PS Leave Fare	1.2	0.0	1.2	1.2	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	31.4	0.0	31.4	33.9	-2.5
Teach Leave	5.0	0.0	5.0	5.0	0.0
Teacher Sal Gr	122.9	0.0	122.9	150.9	-28.0
583-Madang Provincial Administration	245.7	-68.1	177.6	194.0	-16.4
Goods & Services	132.4	-68.1	64.4	63.6	0.8
Admin Grant	4.7	0.0	4.7	4.7	0.0
C/Gr-SA & PA	4.5	-4.5	0.0	0.0	0.0
Ed Function Gr	8.5	0.0	8.5	8.5	0.0
Health Funct Gr	8.5	0.4	9.0	9.0	0.0
Infrast. Grant	14.1	0.0	14.1	14.1	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	4.4	0.0	4.4	3.6	0.8
Op Exp (NP)	26.0	-20.8	5.2	5.2	0.0
Prim Prod Gr	3.4	0.0	3.4	3.4	0.0
Serv Del Gr	3.7	0.0	3.7	3.7	0.0
Trf to Govt	54.0	-43.2	10.8	10.8	0.0
Vill Courts Gr	0.6	0.0	0.6	0.6	0.0
Personnel Emoluments	113.2	0.0	113.2	130.4	-17.2
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.7	0.0	0.7	0.7	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	25.3	0.0	25.3	25.9	-0.6
Teach Leave	2.0	0.0	2.0	2.0	0.0
Teacher Sal Gr	85.2	0.0	85.2	101.8	-16.6
584-East Sepik Provincial Administration	222.4	-65.1	157.4	190.2	-32.8
Goods & Services	138.1	-65.1	73.0	76.6	-3.6
Admin Grant	3.3	0.0	3.3	3.3	0.0
C/Gr-SA & PA	6.5	-6.5	0.0	0.0	0.0
CRI	3.0	-3.0	0.0	0.0	0.0
Ed Function Gr	12.2	0.0	12.2	12.2	0.0
Health Funct Gr	11.2	0.4	11.6	11.6	0.0
Infrast. Grant	19.8	0.0	19.8	19.8	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	4.9	0.0	4.9	3.9	0.9
Op Exp (NP)	3.0	-2.4	0.6	0.6	0.0
Prim Prod Gr	3.4	0.0	3.4	3.4	0.0
Serv Del Gr	3.1	0.0	3.1	3.1	0.0
Trf to Govt	67.0	-53.6	13.4	17.9	-4.5
Vill Courts Gr	0.8	0.0	0.8	0.8	0.0
Personnel Emoluments	84.3	0.0	84.3	113.6	-29.3
Land Mediators	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	1.0	0.0	1.0	1.0	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	18.6	0.0	18.6	20.7	-2.0
Teach Leave	1.0	0.0	1.0	1.0	0.0
Teacher Sal Gr	63.7	0.0	63.7	90.8	-27.2
585-Sandaun Provincial Administration	152.1	-43.2	108.9	111.5	-2.6
Goods & Services	96.9	-43.2	53.8	50.5	3.2
Admin Grant	3.0	0.0	3.0	3.0	0.0
C/Gr-SA & PA	9.2	-8.0	1.2	1.2	0.0
CRI	4.0	0.0	4.0	3.0	1.0
Ed Function Gr	9.0	0.0	9.0	9.0	0.0
Health Funct Gr	9.7	0.0	9.7	9.7	0.0
Infrast. Grant	7.2	0.0	7.2	7.2	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	4.3	0.0	4.3	3.5	0.8
Op Exp (NP)	1.0	0.0	1.0	0.0	1.0
Prim Prod Gr	3.2	0.0	3.2	3.2	0.0
Serv Del Gr	2.0	0.0	2.0	2.0	0.0
Trf to Govt	44.0	-35.2	8.8	8.4	0.4
Vill Courts Gr	0.3	0.0	0.3	0.3	0.0
Personnel Emoluments	55.1	0.0	55.1	61.0	-5.9
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.7	0.0	0.7	0.7	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	12.0	0.0	12.0	9.4	2.6
Teach Leave	1.0	0.0	1.0	1.0	0.0
Teacher Sal Gr	41.5	0.0	41.5	49.9	-8.4
586-Manus Provincial Administration	58.1	-17.3	40.8	45.0	-4.2
Goods & Services	29.3	-17.3	12.0	12.0	0.0
Admin Grant	0.2	0.0	0.2	0.2	0.0
C/Gr-SA & PA	1.3	-1.3	0.0	0.0	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Ed Function Gr	1.7	0.0	1.7	1.7	0.0
Health Funct Gr	1.9	0.0	1.9	1.9	0.0
Infrast. Grant	2.2	0.0	2.2	2.2	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	0.7	0.0	0.7	0.7	0.0
Op Exp (NP)	0.5	-0.4	0.1	0.1	0.0
Prim Prod Gr	0.6	0.0	0.6	0.6	0.0
Serv Del Gr	0.5	0.0	0.5	0.5	0.0
Trf to Govt	19.5	-15.6	3.9	3.9	0.0
Vill Courts Gr	0.2	0.0	0.2	0.2	0.0
Personnel Emoluments	28.8	0.0	28.8	33.0	-4.2
PS Leave Fare	0.5	0.0	0.5	0.5	0.0
Retirement	0.0	0.0	0.0	0.1	-0.1
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	8.4	0.0	8.4	8.3	0.2
Teach Leave	0.5	0.0	0.5	0.5	0.0
Teacher Sal Gr	19.4	0.0	19.4	23.6	-4.2
587-New Ireland Provincial Administration	98.9	-25.1	73.8	78.0	-4.1
Goods & Services	40.1	-25.1	15.0	13.8	1.3
Admin Grant	0.1	0.0	0.1	0.1	0.0
C/Gr-SA & PA	3.4	-1.4	2.0	1.0	1.0
Ed Function Gr	0.7	0.0	0.7	0.7	0.0
Health Funct Gr	0.9	0.3	1.1	1.1	0.0
Infrast. Grant	0.8	0.0	0.8	0.8	0.0
Land Mediation	0.0	0.0	0.0	0.0	0.0
LLG Vill Ser Gr	1.4	0.0	1.4	1.1	0.3
Op Exp (NP)	4.4	-3.5	0.9	0.9	0.0
Prim Prod Gr	0.3	0.0	0.3	0.3	0.0
Serv Del Gr	0.1	0.0	0.1	0.1	0.0
Trf to Govt	28.1	-20.5	7.6	7.6	0.0
Vill Courts Gr	0.0	0.0	0.0	0.0	0.0
Personnel Emoluments	58.8	0.0	58.8	64.2	-5.4
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	2.4	0.0	2.4	2.4	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	15.5	0.0	15.5	14.6	0.9
Teach Leave	0.8	0.0	0.8	0.8	0.0
Teacher Sal Gr	40.2	0.0	40.2	46.5	-6.3
588-East New Britain Provincial Administration	183.9	-43.4	140.5	157.4	-16.9
Goods & Services	92.3	-43.4	48.8	49.8	-1.0
Admin Grant	1.2	0.0	1.2	1.2	0.0
C/Gr-SA & PA	3.9	-3.9	0.0	0.0	0.0
Ed Function Gr	7.6	0.0	7.6	7.6	0.0
Health Funct Gr	5.3	0.4	5.8	5.8	0.0
Infrast. Grant	9.0	0.0	9.0	9.0	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	3.4	0.0	3.4	2.8	0.6
Op Exp (NP)	11.0	-4.8	6.2	9.0	-2.8
Prim Prod Gr	3.2	0.0	3.2	3.2	0.0
Serv Del Gr	3.3	0.0	3.3	3.3	0.0
Trf to Govt	44.0	-35.2	8.8	7.6	1.2
Vill Courts Gr	0.3	0.0	0.3	0.3	0.0
Personnel Emoluments	91.6	0.0	91.6	107.6	-15.9

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	0.3	0.0	0.3	0.3	0.0
Retirement	0.0	0.0	0.0	0.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	20.5	0.0	20.5	24.8	-4.3
Teach Leave	1.2	0.0	1.2	1.2	0.0
Teacher Sal Gr	69.6	0.0	69.6	81.2	-11.6
589-West New Britain Provincial Administration	112.9	-24.1	88.8	86.2	2.6
Goods & Services	45.2	-24.1	21.1	19.8	1.3
Admin Grant	0.2	1.0	1.2	0.2	1.0
C/Gr-SA & PA	1.1	-1.1	0.0	0.0	0.0
Ed Function Gr	4.3	0.0	4.3	4.3	0.0
Health Funct Gr	3.2	0.0	3.2	3.2	0.0
Infrast. Grant	2.1	0.0	2.1	2.1	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.0	0.0	2.0	1.7	0.3
Prim Prod Gr	1.2	0.0	1.2	1.2	0.0
Serv Del Gr	0.9	0.0	0.9	0.9	0.0
Trf to Govt	30.0	-24.0	6.0	6.0	0.0
Vill Courts Gr	0.2	0.0	0.2	0.2	0.0
Personnel Emoluments	67.7	0.0	67.7	66.4	1.3
Payroll Cost	0.0	0.0	0.0	0.0	0.0
PS Leave Fare	1.0	0.0	1.0	1.0	0.0
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	16.6	0.0	16.6	9.9	6.7
Teach Leave	2.8	0.0	2.8	2.8	0.0
Teacher Sal Gr	47.3	0.0	47.3	52.7	-5.4
590-Autonomous Bougainville Administration	248.5	-29.9	218.6	165.2	53.4
Goods & Services	142.5	-29.9	112.6	53.9	58.7
ABG Chief Tax C	2.5	0.0	2.5	2.5	0.0
C/Gr-SA & PA	10.7	1.8	12.5	9.5	3.0
Ed Function Gr	0.0	0.0	0.0	0.0	0.0
Funct/Pwrs	0.4	0.0	0.4	0.4	0.0
G&S Gr-ABG	15.0	0.0	15.0	15.0	0.0
Health Funct Gr	0.0	0.3	0.3	0.3	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
Op Exp (NP)	3.0	-2.4	0.6	0.3	0.3
P&S Gr-ABG	3.8	0.0	3.8	3.8	0.0
Trf to Govt	107.0	-29.6	77.4	22.0	55.4
Personnel Emoluments	106.0	0.0	106.0	111.3	-5.3
ABG Community A	1.5	0.0	1.5	1.5	0.0
ABG Electoral C	1.7	0.0	1.7	1.7	0.0
Overtime	0.0	0.0	0.0	0.0	0.0
Parliamentary Se	9.0	0.0	9.0	9.0	0.0
PS Leave Fare	0.3	0.0	0.3	0.3	0.0
Retirement	0.0	0.0	0.0	0.1	-0.1
Sal & Allow	0.0	0.0	0.0	0.0	0.0
Staffing Grants	29.8	0.0	29.8	30.2	-0.5
Teach Leave	2.1	0.0	2.1	2.1	0.0
Teacher Sal Gr	61.6	0.0	61.6	66.3	-4.7
591-Hela Provincial Administration	154.9	-58.3	96.6	100.9	-4.3
Goods & Services	120.1	-58.3	61.8	51.9	9.9
Admin Grant	2.1	0.0	2.1	2.1	0.0

Expenditure Type by Agency Category	2017 Budget	Suppl/ Transfers	Revised Budget	Total Expense	Variance
C/Gr-SA & PA	15.5	-8.5	7.0	7.0	0.0
CRI	25.0	0.0	25.0	21.0	4.0
Ed Function Gr	3.7	0.0	3.7	2.7	1.0
Health Funct Gr	6.0	0.2	6.2	4.5	1.7
Infrast. Grant	4.0	0.0	4.0	2.3	1.7
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	2.1	0.0	2.1	1.8	0.3
Op Exp (NP)	21.0	-18.0	3.0	3.0	0.0
Prim Prod Gr	1.7	0.0	1.7	1.2	0.5
Serv Del Gr	1.6	0.0	1.6	1.2	0.5
Trf to Govt	37.0	-32.0	5.0	4.9	0.1
Vill Courts Gr	0.3	0.0	0.3	0.2	0.1
Personnel Emoluments	34.8	0.0	34.8	48.9	-14.1
Payroll Cost	0.0	0.0	0.0	1.9	-1.9
PS Leave Fare	0.2	0.0	0.2	0.2	0.0
Retirement	0.0	0.0	0.0	0.6	-0.6
Sal & Allow	0.0	0.0	0.0	33.9	-33.9
Staffing Grants	15.0	0.0	15.0	4.1	10.9
Teach Leave	0.3	0.0	0.3	0.3	0.0
Teacher Sal Gr	19.3	0.0	19.3	8.0	11.3
592-Jiwaka Provincial Administration	109.3	-28.7	80.6	98.9	-18.4
Goods & Services	67.5	-28.7	38.8	38.5	0.3
Admin Grant	1.9	0.0	1.9	1.9	0.0
C/Gr-SA & PA	4.8	0.8	5.6	5.6	0.0
Ed Function Gr	5.6	0.0	5.6	5.6	0.0
Health Funct Gr	4.6	0.1	4.7	4.7	0.0
Infrast. Grant	9.3	0.0	9.3	9.3	0.0
Land Mediation	0.1	0.0	0.1	0.1	0.0
LLG Vill Ser Gr	0.9	0.0	0.9	0.7	0.2
Prim Prod Gr	1.1	0.0	1.1	1.1	0.0
Serv Del Gr	1.9	0.0	1.9	1.9	0.0
Trf to Govt	37.0	-29.6	7.4	7.3	0.1
Vill Courts Gr	0.3	0.0	0.3	0.3	0.0
Personnel Emoluments	41.8	0.0	41.8	60.4	-18.6
Overtime	0.0	0.0	0.0	0.0	0.0
Payroll Cost	0.0	0.0	0.0	2.5	-2.5
PS Leave Fare	0.1	0.0	0.1	0.1	0.0
Retirement	0.0	0.0	0.0	0.1	-0.1
Sal & Allow	0.0	0.0	0.0	40.3	-40.3
Staffing Grants	11.5	0.0	11.5	4.0	7.4
Teach Leave	0.4	0.0	0.4	0.4	0.0
Teacher Sal Gr	29.8	0.0	29.8	13.1	16.8
Grand Total	3,590.8	-909.6	2,681.1	2,880.5	-199.4

Attachment F: Section 3 – Secretary's Advance

Date	Budget Agency	Particulars /Description	Section 3	
			Amount	Balance
3/02/2017	208-Department of Treasury	To cater for OS Service Bills	0.00	3.84
6/02/2017	257-Department of Public Enterprises	for CSTB and Public Enterprise	0.00	3.00
7/02/2017	208-Department of Treasury	To settle Kara Hire Cars auth. by Sec.	0.00	1.57
14/02/2017	208-Department of Treasury	For Police & Defence O/S hire car bills.	0.00	5.00
20/02/2017	509-Border Development Authority (BDA)	to cater for outstanding bills for 2016	0.00	1.00
21/02/2017	208-Department of Treasury	To settle o/s bill as directed by Sec	0.00	2.00
24/02/2017	203-Department of Prime Minister & NEC	To cater for GG's Funeral & Repat. Costs	0.00	1.40
6/03/2017	503-Ombudsman Commission	For OC's Election Awareness Program	0.00	1.40
10/03/2017	206-Department of Finance	For hosting of Prov. & Dist. T/Conference	0.00	5.00
22/03/2017	208-Department of Treasury	to settle legal bills for Twivey lawyers	0.00	1.10
22/03/2017	203-Department of Prime Minister & NEC	Hela call operation - NEC Dec. 218/336.	0.00	4.00
22/03/2017	203-Department of Prime Minister & NEC	K1.0m Sal. for PNG Office of Trade Comm	0.00	1.00
24/03/2017	585-Sandaun Provincial Administration	Chuave Dist. Feeder Rd - Treasurer's Dir	0.00	3.50
27/03/2017	208-Department of Treasury	For MEPD to cater for TBLP	0.00	0.08
28/03/2017	208-Department of Treasury	Petroleum Incentive bonus	0.00	1.50
28/03/2017	254-Department of Mineral Policy and Geo-hazards Management	Mining Incentive Bonus	0.00	1.00
29/03/2017	208-Department of Treasury	Transfer to cater for Marko Ltd - Defence	0.00	3.42
31/03/2017	208-Department of Treasury	Huawei/TBEA - Counterpart Funding.	0.00	10.00
6/04/2017	208-Department of Treasury	Outstanding Bills settlement - Mr. Kuman	0.00	0.18
13/04/2017	208-Department of Treasury	To cater for IMF/World Bank Meeting	0.00	0.40
27/04/2017	208-Department of Treasury	To settle The Treasury o/s bills/claims	0.00	3.86
12/05/2017	208-Department of Treasury	o/s to pay Stretton Reality for services	0.00	0.17
16/05/2017	208-Department of Treasury	To cater for Mobile Works Ltd o/s bills	0.00	2.31
17/05/2017	208-Department of Treasury	State Grant payment for Kumul Mineral	0.00	3.50
17/05/2017	208-Department of Treasury	To support st John's operations	0.00	0.70
5/06/2017	208-Department of Treasury	To settle Mr. Kambori's consultancy fee	0.00	0.10
20/06/2017	203-Department of Prime Minister & NEC	Reversal of Section 3 Movement to PM&NEC	1.00	-1.00
21/06/2017	228-Department of Police	For Police Dept. (IAD) office setup.	0.00	1.50
21/06/2017	207-Treasury and Finance - Miscellaneous	To cater for PNG Trade Comm Staff pay.	0.00	1.00
21/06/2017	233-Office of Censorship	To cater Censorship Priority Programs	0.00	0.80
26/06/2017	208-Department of Treasury	Reversal of Section 3 Movnt # 2710	3.50	-3.50
5/07/2017	208-Department of Treasury	Cater for Kumul Mineral & Mineral Guard	0.00	2.00

Date	Budget Agency	Particulars /Description	Section 3	
			Amount	Balance
20/07/2017	585-Sandaun Provincial Administration	Section 3 - Transfer To Sec Advance	3.50	-3.50
20/07/2017	207-Treasury and Finance - Miscellaneous	to settle hire car bills lama & Kara	0.00	3.50
21/08/2017	202-Office of Governor-General	Overtime for Police Bodyguard Governor G	0.00	0.09
1/09/2017	202-Office of Governor-General	To cater for former GG's medical bills.	0.00	0.51
17/10/2017	229-Department of National Planning and Monitoring	Section 3 - Transfer To Sec Advance	2.00	-2.00
18/10/2017	207-Treasury and Finance - Miscellaneous	To cater for partpymnt for Telikom NBN	0.00	2.00
28/11/2017	208-Department of Treasury	DoT staff OT for 2018 budget preparatio	0.00	0.10
30/11/2017	207-Treasury and Finance - Miscellaneous	Recreational leave payment to OTAC Offi	0.00	0.02
			10.00	62.55

Source: IFMS BR45 Report

Attachment G: Section 4 Transfers

Date	Particulars /Description	Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
		18/01/2017	To rectify budget errors.	225	2.1		0.0
20/01/2017	Transfer to correct 2017 Budget errors	226	12.8		0.0		0.0
20/01/2017	Transfer to cater for TFF		0.0	207	-75.0	235	75.0
24/01/2017	To rectify 2017 budget errors.	223	4.7		0.0		0.0
24/01/2017	To rectify 2017 budget error.	224	2.2		0.0		0.0
25/01/2017	Transfer to cater for PE Awards		0.0	207	-5.5	512	5.5
26/01/2017	Rectify contra - entry.		0.0	207	-11.0	512	11.0
26/01/2017	transfer to Finance as per BMC		0.0	207	-6.7	217	6.7
1/02/2017	6 months wages- short-term contracts/GDPs	208	0.9		0.0		0.0
1/02/2017	purchase Secretary's vehicle	232	0.2		0.0		0.0
2/02/2017	Transfer to correct 2017 Budget errors	234	28.5		0.0		0.0
6/02/2017	TFF		0.0	207	-37.5	235	37.5
6/02/2017	CSTB & Public Enterprise		0.0	208	-3.0	257	3.0
9/02/2017	To Cater for NES staff unbudgeted PE		0.0	203	-1.0	207	1.0
10/02/2017	purchase support vehicle for Secretary	232	0.0		0.0		0.0
13/02/2017	Transfer to settle OS Security Bills.	252	1.0		0.0		0.0
13/02/2017	Freda Mine LO Meeting - Hon. Mirisim req		0.0	207	-0.4	208	0.4
13/02/2017	Rectify budget error	228	12.7		0.0		0.0
14/02/2017	To pay o/s overtime for Sec Per & Staff		0.0	202	-1.0	207	1.0
20/02/2017	Transfer from TESAS vote to Overseas Sch	236	1.0		0.0		0.0
23/02/2017	To cater for travel expense	228	0.1		0.0		0.0
23/02/2017	To cater for Rec leave fares	205	0.1		0.0		0.0
24/02/2017	To offset SA funds as direct by Secretary		0.0		0.0		0.0
2/03/2017	Trfer to NCOBA - Minister's Support Fund		0.0	205	-0.3	207	0.3
2/03/2017	from Dofa to Foreign vote in 207		0.0	207	-27.1	217	27.1
10/03/2017	Apec Preparations		0.0	203	-50.0	207	50.0
13/03/2017	Transfer funds to go directly to POMGEN		0.0	207	-24.8	241	24.8
14/03/2017	To cover for wages for casuals/contr off	255	0.1		0.0		0.0
16/03/2017	SA Doc file name 00283129 refer to 10049	206	5.0		0.0		0.0
16/03/2017	Contra Entry to Doc 00284351	206	5.0		0.0		0.0
16/03/2017	Transfer TFF funds to Division 207 Finan		0.0	207	-187.5	235	187.5
16/03/2017	To cater for COI Land purchase by Defenc		0.0	203	-1.5	207	1.5
27/03/2017	Correction to Section 3 mvnt SA #2649		0.0	584	-2.0	585	2.0
30/03/2017	to support the work of internal APECTeam		0.0	207	-0.5	208	0.5
4/04/2017	Disaster Office -DPLLG		0.0	207	-1.2	232	1.2
4/04/2017	Retrenchment - DPM 2017		0.0	207	-5.0	220	5.0

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
4/04/2017	Centralise Utility Payment arrangement		0.0	207	-96.9	522	96.9
4/04/2017	To cater for MV NUKUMANU's maintenance		0.0	207	-2.5	590	2.5
5/04/2017	Transfer of K160,000 to be centralized		0.0	207	-0.2	209	0.2
7/04/2017			0.0	207	-25.9	569	25.9
11/04/2017	for Sir Somare's farewell		0.0	201	-1.0	207	1.0
11/04/2017	Transfer from 207 to cater 7.5% increment		0.0	207	-3.2	512	3.2
19/04/2017	Transfer utilities item to 207 Finance &		0.0	207	-19.6	241	19.6
20/04/2017	Correction to SA 2640	255	0.0		0.0		0.0
20/04/2017	Transfer of utilities 231 to 207 Finance		0.0	207	-12.3	244	12.3
20/04/2017	Transfer utilities item to Finance		0.0	207	-15.9	542	15.9
21/04/2017	utilities centralised		0.0	201	-21.8	509	21.8
24/04/2017	Transfer of utilities to 207 Finance		0.0	207	-0.8	241	0.8
27/04/2017	To cater for Treasury o/s & PM's l/bills		0.0	207	-6.4	208	6.4
27/04/2017	Contra entry (appro. fully released)	208	0.2		0.0		0.0
28/04/2017	Transfer to Transport Fuel & Rental item	213	0.4		0.0		0.0
28/04/2017	To cater for shortfall.	208	0.2		0.0		0.0
28/04/2017	Cover Australian PM's visit to PNG.		0.0	203	-3.0	207	3.0
1/05/2017	PM's commitment for Pacific Islands		0.0	203	-8.8	207	8.8
2/05/2017	To cater for UPNG Dormitories		0.0	207	-5.0	574	5.0
8/05/2017	Settle utilities with landlords.		0.0	207	-1.4	225	1.4
8/05/2017	Leave fares and operational activities	234	0.5		0.0		0.0
9/05/2017	Operational purposes directed by Chief S		0.0	203	-5.0	207	5.0
9/05/2017	To settle o/s transition expenditures		0.0	202	-0.9	207	0.9
16/05/2017	Transfer of TFF to 207 Finance & Treasury		0.0	207	-112.5	235	112.5
16/05/2017	Transfer for overtime	236	0.0		0.0		0.0
17/05/2017	Cater for red Sea Housing o/s invoices.		0.0	208	-10.0	228	10.0
18/05/2017	to purchase heavy duty printer	259	0.0		0.0		0.0
23/05/2017	Transfer to cater for Secretary official	235	0.4		0.0		0.0
24/05/2017	To cater for PM's commitment to Wabag		0.0	207	-2.0	578	2.0
24/05/2017	O/S Allowances & related costs for Hela		0.0	203	-5.2	207	5.2
26/05/2017	Payment for Koo Management-Contractual		0.0	207	-1.0	247	1.0
29/05/2017	Transfer to Treasury as agreed by Police		0.0	208	-5.0	228	5.0
5/06/2017	Trf within to cater for Copier bill Secu		0.0	220	-0.1	264	0.1
6/06/2017	Transfer for Deputy Prime Minister comit		0.0	207	-2.8	232	2.8

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
15/06/2017	to facilitate GG's trip to London		0.0	202	-1.1	207	1.1
16/06/2017	To replenish PMs commitment	207	0.3		0.0		0.0
16/06/2017	To cater for Mendi Quarry Development		0.0	207	-1.5	577	1.5
19/06/2017	transfer to Comm Dev for rollouts		0.0	229	-20.0	242	20.0
19/06/2017	settle Multi Dept Office Accomo's rental	207	20.0		0.0		0.0
19/06/2017	To fund APC Secretariat	206	0.1		0.0		0.0
21/06/2017	To cater for OS Contractual Pyments		0.0	208	-20.0	264	20.0
21/06/2017	To cater for outstanding OT payments.	228	0.2		0.0		0.0
21/06/2017	Transfer of KPPA funds to KPPA		0.0	207	-2.0	501	2.0
22/06/2017	To Parliament for Transitional arrangement		0.0	201	-6.0	207	6.0
26/06/2017	To cater for LLG allowances		0.0	207	-4.0	232	4.0
4/07/2017	Purchase of office equipment	235	0.1		0.0		0.0
4/07/2017	transfer for workshop & file movements	235	0.0		0.0		0.0
6/07/2017	to cater fot 7.5% for UNITECH		0.0	207	-2.1	513	2.1
7/07/2017	to assist review to PEFA		0.0	206	-0.1	207	0.1
7/07/2017	Ministers 2nd Quarter Commitments		0.0	205	-0.3	207	0.3
7/07/2017	Transfer of SGS Funding to PNGNFA		0.0	207	-6.1	557	6.1
7/07/2017	Transfer to correct item	235	0.3		0.0		0.0
8/07/2017	To cater for OS due to CPL from DOH		0.0	207	-4.0	240	4.0
14/07/2017	Final payment for Mobile Works Ltd		0.0	208	-4.0	574	4.0
18/07/2017	for transitional phase for new pha	249	1.0		0.0		0.0
18/07/2017	for transitional phase for new pha	265	1.0		0.0		0.0
21/07/2017	Transfer to cater for Remembrance Day ce		0.0	203	-1.7	207	1.7
28/07/2017	For OPP Court Circuits' Expenditures		0.0	207	-0.5	218	0.5
4/08/2017	to cater for leave fares	208	0.2		0.0		0.0
8/08/2017	reimbursement for consultancy work		0.0	207	-0.1	208	0.1
8/08/2017	Settling in allowance		0.0	201	-4.2	207	4.2
9/08/2017	Transfer to pay casual Civil Registry		0.0	207	-0.6	242	0.6
14/08/2017	to cater for leave fares & Consultancy	221	0.2		0.0		0.0
14/08/2017	To cater for Rental Areas	207	20.0		0.0		0.0
14/08/2017	To cater for Admin Inquery - Land Transa		0.0	203	-0.5	207	0.5
15/08/2017	To cater for Settlement of o/s Twivey La	207	1.6		0.0		0.0
15/08/2017	To cater for PNGCS add. Staff salaries		0.0	207	-3.0	211	3.0
15/08/2017	to cater for free health care policy		0.0	207	-20.0	592	20.0
15/08/2017	To cater for consultancy bill	228	0.4		0.0		0.0

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
22/08/2017	Donation for Hanuabada fire appeal		0.0	207	-0.1	208	0.1
24/08/2017	Transfer to 207 Treasury & Fin for TFF		0.0	207	-152.0	235	152.0
24/08/2017	TRF TO DPM FOR RETRENCHMENT PROGRAM		0.0	207	-4.0	220	4.0
24/08/2017	Leave fares for staffs	206	0.1		0.0		0.0
24/08/2017	To cater for shortfall in appropriation.	507	0.5		0.0		0.0
25/08/2017	To cater for funeral expenses	228	0.1		0.0		0.0
25/08/2017	To cater for outstanding liabilities	226	3.6		0.0		0.0
28/08/2017	Transfer to Leave Fares within for short	213	0.2		0.0		0.0
29/08/2017	To cater for NHC Operational costs		0.0	207	-0.5	541	0.5
29/08/2017	To cater for OT & TA	208	0.0		0.0		0.0
30/08/2017	To settle consultancy fees for Mr Kchand		0.0	207	-0.1	208	0.1
30/08/2017	Contra entry	226	0.5		0.0		0.0
1/09/2017	To cater for outstanding claims	225	0.0		0.0		0.0
4/09/2017	Transfer to NCC to cater for festival		0.0	207	-0.1	542	0.1
4/09/2017	Transfer to Urbanisation for leave fares		0.0	207	-0.1	246	0.1
4/09/2017	To support Defence core activities	234	5.4		0.0		0.0
4/09/2017	To cater for shortfall in ops cost.		0.0	206	-0.2	207	0.2
4/09/2017	To cater for s/fall in salaries. Nat Par		0.0	201	-7.5	207	7.5
4/09/2017	To cater for s/fall in wages & other ops	255	1.2		0.0		0.0
4/09/2017	To cater for wages for staff wages.	257	0.5		0.0		0.0
5/09/2017		259	0.1		0.0		0.0
5/09/2017	to cater for coffee berry borer		0.0	207	-2.0	229	2.0
5/09/2017	Transfer to UOG to cater for text books		0.0	207	-1.0	514	1.0
8/09/2017	Police Minister's office refurbishment.	228	0.1		0.0		0.0
11/09/2017	Contra-entry to reverse SA Doc. 2773,	206	0.1		0.0		0.0
14/09/2017			0.0	203	-2.0	207	2.0
14/09/2017	To cater for Multi-office rental.	207	20.0		0.0		0.0
14/09/2017	For Asender Cosnult'y service agreement.		0.0	207	-0.2	220	0.2
15/09/2017	To cover DoF Sec. Delegation o-seas tri		0.0	207	-0.4	217	0.4
15/09/2017	To cater for overseas and overtime.	208	1.8		0.0		0.0
19/09/2017	To cater for shortfall in critical items	245	0.5		0.0		0.0
22/09/2017	To cater for Leave fares for FRCD.	206	0.1		0.0		0.0
22/09/2017	To cater for ICT Contract agreement.		0.0	207	-3.0	208	3.0
25/09/2017	To cater for exhausted economic item		0.0	207	-0.3	267	0.3

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
25/09/2017	Rescue package - NHC		0.0	207	-0.5	541	0.5
25/09/2017	ICCC Structural Reviews		0.0	207	-1.0	569	1.0
27/09/2017	to cater for o/s calims landboards.		0.0	245	-2.0	252	2.0
27/09/2017	To cater for other under funded items	203	0.5		0.0		0.0
27/09/2017	Con-tra entry to correct activity	208	0.1		0.0		0.0
27/09/2017	o/s wages and leave fares	254	0.2		0.0		0.0
28/09/2017	correction to # 2812		0.0	245	-1.4	252	1.4
29/09/2017	IMF travel for Sec & Min's Office		0.0	207	-0.7	208	0.7
4/10/2017	To cover for new cheques forms for distr		0.0	206	-0.4	207	0.4
4/10/2017	To cater for exams	235	3.7		0.0		0.0
5/10/2017	To pay service providers		0.0	203	-0.5	207	0.5
5/10/2017		232	0.1		0.0		0.0
5/10/2017	Court Circuits - Oct-Dec		0.0	207	-0.5	218	0.5
5/10/2017	To cater for circuits & other expenses	225	0.0		0.0		0.0
9/10/2017	Transfer to from Supplementary to Act. vo	207	50.0		0.0		0.0
10/10/2017	Transfer for Legal Fees Young & Will		0.0	207	-2.0	208	2.0
10/10/2017	to settle legal bills		0.0	207	-3.4	208	3.4
10/10/2017	Contra entry to the correct item	208	2.9		0.0		0.0
11/10/2017	PNGIPA REC LEAVE FARES		0.0	207	-0.2	219	0.2
11/10/2017			0.0	207	-0.1	208	0.1
11/10/2017	To cater for Personnel Emoluments APEC		0.0	203	-10.0	207	10.0
11/10/2017	Transfer of CVP Funds as per 2017 Sup Bu		0.0	207	-3.0	255	3.0
11/10/2017	Transfer of CBB Funds as per 2017 Sup Bu		0.0	207	-5.0	554	5.0
11/10/2017	To cater for shortfall in priority expen	252	2.2		0.0		0.0
11/10/2017	Cater for UNESCO Conference in Paris	235	0.3		0.0		0.0
12/10/2017	Transfer to Community Development		0.0	207	-0.5	242	0.5
12/10/2017	Transfer within pressing commitments	213	0.3		0.0		0.0
13/10/2017	To cater for St. Johns Staff Salaries	207	0.3		0.0		0.0
13/10/2017	To settle legal bills owed to Amet Lawye	207	1.5		0.0		0.0
13/10/2017	To cater for losing members payments		0.0	201	-10.5	207	10.5
13/10/2017	To cater for Outstanding Hire car bills		0.0	207	-1.6	232	1.6
13/10/2017	Trf to DPM Outstanding liabilities		0.0	207	-1.8	220	1.8
16/10/2017	To pay for leave fares	206	0.0		0.0		0.0
17/10/2017	Transfer of Election Security Funds		0.0	207	-0.5	228	0.5
18/10/2017	To cater for partpymnt of K3.0m	207	1.0		0.0		0.0
18/10/2017	To cater for NHS travel, debt servicing	235	1.2		0.0		0.0
19/10/2017	To pay for retirrees payout,		0.0	206	-1.7	207	1.7

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
19/10/2017	For Refurbishment of office (Vulupindi)		0.0	206	-3.0	207	3.0
19/10/2017	For leave fares	206	0.4		0.0		0.0
20/10/2017		235	0.4		0.0		0.0
20/10/2017		235	4.0		0.0		0.0
23/10/2017	To cater for NHS travel, debt servicing	235	1.3		0.0		0.0
23/10/2017	To cater for NHS travel, debt servicing	235	1.0		0.0		0.0
24/10/2017		235	0.3		0.0		0.0
24/10/2017	to assist ministrial support		0.0	207	-0.1	236	0.1
31/10/2017	To replenish item utilized by CSD	208	0.0		0.0		0.0
31/10/2017	To cater for shortfalls		0.0	207	-0.3	209	0.3
31/10/2017	contra entry	235	4.0		0.0		0.0
1/11/2017	to cater for purchase of new ambulance		0.0	207	-0.2	253	0.2
1/11/2017	to cater for 7th PNG Games		0.0	207	-3.0	516	3.0
1/11/2017	To cater for new Ministers operations		0.0	207	-0.6	565	0.6
1/11/2017	To offset adjustemnt done for Sup Budget		0.0	207	-41.0	208	41.0
2/11/2017	To cover APEC operations.		0.0	203	-35.0	207	35.0
2/11/2017	to cater for medical supplies		0.0	207	-100.0	241	100.0
8/11/2017	To cater for leave fares	236	0.1		0.0		0.0
8/11/2017	Transfer of Maintenance Funds Sup Budget		0.0	207	-51.2	264	51.2
8/11/2017	Transfer of LAGIS funds to Lands Sup Bud		0.0	207	-1.8	252	1.8
8/11/2017	Transfer to cater for Bud BK Printing		0.0	207	-0.2	208	0.2
8/11/2017	To settle Lama Rent A Car Mendi Callout		0.0	207	-2.0	208	2.0
9/11/2017	To purchase Secretary's Official Vehicle		0.0	207	-0.2	254	0.2
9/11/2017	additional to SA#2877	207	0.1		0.0		0.0
10/11/2017	Correction to SA#2878		0.0	207	-0.1	208	0.1
13/11/2017	Part pymny for Red Sea Housing		0.0	207	-2.0	208	2.0
13/11/2017	To cater for rental for resident		0.0	207	-0.1	254	0.1
13/11/2017	to cater for other operations	259	0.2		0.0		0.0
15/11/2017	Transfer to WNB admin account for PNG Ga		0.0	207	-0.8	589	0.8
16/11/2017	Transfer to WNB Admin Acct for PNG games		0.0	207	-0.2	589	0.2
16/11/2017	To cater for Police O/S hire car bills	207	5.0		0.0		0.0
16/11/2017	contra		0.0	207	-0.2	589	0.2
16/11/2017	To cater for PNG games in West New Brita		0.0	207	-0.2	589	0.2
17/11/2017	Trf within for 50 silver jubilee/Awarene	213	0.1		0.0		0.0
20/11/2017	To pay for VH Office fit out	206	3.0		0.0		0.0
21/11/2017	Contra entry, move funds to correct item	206	3.0		0.0		0.0
21/11/2017	Facilitate urgent progrms for Agency 209		0.0	207	-0.2	209	0.2

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
21/11/2017	To cater for Unesco outstanding		0.0	207	-0.5	235	0.5
21/11/2017	Outstanding leave fares for DPLGA		0.0	207	-0.2	232	0.2
22/11/2017	To cater for CIS prisoners rations		0.0	207	-2.6	226	2.6
22/11/2017	Mendi call out operation allowance		0.0	207	-3.0	228	3.0
22/11/2017	PM's commitment to Lutheran Shipping		0.0	203	-5.0	207	5.0
22/11/2017	Funding earmarked for Debt Services		0.0	207	-150.0	574	150.0
23/11/2017	Outstanding LLG Allowances		0.0	229	-25.9	232	25.9
23/11/2017	To cater for outstanding commitments.	228	6.5		0.0		0.0
24/11/2017	To cater for outstanding commitments.	228	2.3		0.0		0.0
24/11/2017			0.0	203	-31.0	207	31.0
24/11/2017	For PIC's rentals accomodation	218	0.0		0.0		0.0
24/11/2017	To settle Mr. Chand's consultancy fees	207	0.0		0.0		0.0
24/11/2017	To offset over expenditures incurred.	208	1.9		0.0		0.0
25/11/2017	Outstanding Consutlancy fees within	220	0.2		0.0		0.0
27/11/2017	Replenish funds taken during Supplementa		0.0	207	-2.5	267	2.5
27/11/2017	To cater for outstanding bills	235	0.9		0.0		0.0
27/11/2017	To cater for outstanding commitments.	228	4.5		0.0		0.0
30/11/2017	To cater for Comm Dev outstanding		0.0	207	-0.8	242	0.8
1/12/2017	Rescue package for NHC salary cost		0.0	207	-0.5	541	0.5
1/12/2017	Ministers Support funds Bougainville Aff		0.0	205	-0.3	207	0.3
1/12/2017	Trucking relief supplies		0.0	207	-1.1	232	1.1
1/12/2017	TRF TO CONTRIBUTIONS TO INTL ORG	207	2.2		0.0		0.0
1/12/2017	To settle outstanding ABG disaster bills	207	2.7		0.0		0.0
1/12/2017	To reimburse Enga prov govt counterpart		0.0	207	-3.5	578	3.5
4/12/2017	ContraEntry for transfer to correct vote	203	31.0		0.0		0.0
4/12/2017	APEC Misc. transferred to APEC Authority		0.0	203	-30.0	207	30.0
5/12/2017	Outstanding leave fares	229	0.1		0.0		0.0
5/12/2017	To cater for Kapal Haus Variation		0.0	207	-2.0	579	2.0
5/12/2017	to cater for NCC Officers leave fares		0.0	207	-0.2	542	0.2
5/12/2017	Fresh Produce Roll out project		0.0	247	-1.0	553	1.0
5/12/2017	Transport Dept rollout project		0.0	259	-2.0	518	2.0
5/12/2017	to facilitate to island mobile		0.0	207	-5.0	208	5.0
6/12/2017	To cover O/S claims for Service Provider		0.0	203	-2.0	207	2.0
6/12/2017	To Cater for PM & NEC close protection		0.0	203	-1.5	207	1.5

Date	Particulars /Description						
		Transfer Within		Transfer Out		Transfer In	
		Dept.	Amount	Dept.	Amount	Dept.	Amount
6/12/2017	To cover all outstanding claims & priori		0.0	207	-2.0	229	2.0
6/12/2017	To cater for o/s hire car bills (attach)	207	2.0		0.0		0.0
6/12/2017	To cater for exp for security personnel		0.0	207	-5.0	578	5.0
6/12/2017	needed for relocation to Paragon buildin		0.0	207	-2.0	522	2.0
6/12/2017	to offset o/s commitments	232	0.3		0.0		0.0
7/12/2017	Outstanding bill Lama Hire cars	207	2.0		0.0		0.0
7/12/2017	Trf to DPM O/standing Liabilities		0.0	207	-1.7	220	1.7
7/12/2017	To cater for shortfall in various exp it	230	0.6		0.0		0.0
7/12/2017	To cover O/S commitmnet owed to S/Provid		0.0	203	-0.9	207	0.9
8/12/2017	To cater for prisoners rations		0.0	207	-2.0	226	2.0
9/12/2017	To settle o/s bills & leaves fares		0.0	207	-5.3	208	5.3
10/12/2017	IAD project launching		0.0	207	-0.8	228	0.8
11/12/2017	To cater for Comm Dev replenishment Chur		0.0	236	-5.0	512	5.0
11/12/2017	to cater for critical activities for DCI		0.0	207	-0.5	261	0.5
11/12/2017	o/s bills for Essar Ltd - Jiwaka Provinc		0.0	207	-5.0	592	5.0
11/12/2017	To cater for Secretary Finance's request		0.0	206	-5.5	207	5.5
11/12/2017	To cater secretay's approve payments	207	9.4		0.0		0.0
12/12/2017	Cater for CCTV cameras for Apec EH Adm		0.0	207	-5.0	581	5.0
12/12/2017	Internal Affairs Project Launching- Trsy		0.0	208	-0.8	228	0.8
14/12/2017	To cater for shortfall in TESAS Funding		0.0	207	-20.0	236	20.0
14/12/2017	To top up Secretary for Finance's reques		0.0	206	-7.5	207	7.5
19/12/2017	to cater for Parliament PE shortfalls.		0.0	201	-8.0	207	8.0
21/12/2017	To cater for shortfall in OC's Salaries		0.0	207	-1.7	503	1.7
21/12/2017	To settle o/s commitments for APEC in 20		0.0	203	-3.0	207	3.0
21/12/2017	contra entry		0.0	203	-3.0	207	3.0
			311.7		-1,729.5		1,729.5

Source: IFMS BR45 Report

Appendix 1 – Movements of Funds in Trust Accounts 2017

**Table A1: Movement of funds in Trust Accounts 1st January to 31st December 2017
(Kina, millions)**

Description	Balance as at 1-Jan-17	Debit (Receipt)	Credit (Payment)	Balance as at 31-Dec-17
Outstanding Special Support Grants	0.1	0.0	0.0	0.1
Education Sector Infrastructure Rehabilitation	0.0	0.0	0.0	0.0
Higher Education Sector Infrastructure Rehabilitation	24.2	0.0	13.8	10.4
Transport Sector Infrastructure Rehabilitation	0.0	0.0	0.0	0.0
Resettlement of Rabaul Volcano Victims	0.2	0.0	-0.0	0.2
Hospital and Healthcare Centre Rehabilitation	0.3	0.0	0.3	0.0
Rehabilitation of Housing for Nurses	0.2	0.0	0.0	0.2
Rehabilitation of Housing for Police	0.0	0.0	0.0	0.0
Highlands Highway Rehabilitation	0.0	0.0	0.0	0.0
District Services Improvement Program	0.0	0.0	0.0	0.0
Urbanisation Pilot	0.1	0.0	0.1	0.0
Housing Development Pilot	0.0	0.0	0.0	0.0
National Aids Council Secretariat	0.3	0.0	0.3	0.0
Lae City Roads Rehabilitation	0.0	0.0	0.0	0.0
Madang Marine Park Development	3.1	0.0	0.7	2.4
Konebada Petroleum Park	0.0	0.0	0.0	0.0
Central City	34.0	0.0	7.2	26.8
Petroleum Outstanding Commitments	0.0	0.0	0.0	0.0
Infrastructure Development Grants	50.5	0.0	1.4	49.1
Coastal Vessels	0.1	0.0	0.0	0.1
PNG LNG High Impact Infrastructure	0.7	0.0	0.0	0.7
Port Moresby Roads	0.0	0.0	0.0	0.0
District Offices Rehabilitation	0.0	0.0	0.0	0.0
Rural District Roads Support	0.0	0.0	0.0	0.0
Mining Legal Costs	0.1	0.0	0.0	0.1
Variarata National Park Rehabilitation	0.0	0.0	0.0	0.0
REDD Program	0.0	0.0	0.0	0.0
Provincial Government Members entitlement	0.0	0.0	0.0	0.0
Outstanding MOA Liabilities	0.0	0.0	0.0	0.0
Kokopau to Arawa Road Upgrading	0.0	0.0	0.0	0.0
Coastal Fisheries Development Program	0.0	0.0	0.0	0.0
National High School Renovation and Upgrading	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	0.0	0.0	0.0	0.0
Tuition Fee Free Education	18.7	498.5	504.7	12.5
2015 Pacific Games	11.1	0.0	11.0	0.1
Port Moresby General 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
LNG Project Development Cost	0.8	0.0	0.5	0.3
2010 National Census	0.0	0.0	0.0	0.0
PNG LNG Additional Equity	0.7	0.0	0.0	0.7
Public Service Audit Program	0.8	0.0	0.3	0.5
Regional, Provincial Treasury and District Admin Office	0.0	0.0	0.0	0.0
PNG Fire Service Infrastructure Rehab	0.3	0.0	0.0	0.3
ABG Mining	0.4	0.0	0.3	0.1
PNG Customs Technology	8.5	0.0	5.8	2.7
Restoration and Development Grant (ABG)	10.1	0.0	6.1	4.0
Trade Skills Scholarships	2.0	0.2	2.0	0.2
Rural Airstrip Rehabilitation & Maintenance Prog	1.3	0.0	1.3	0.0
Special Intervention Fund	0.0	2.3	0.7	1.6
TOTAL	168.7	501.0	556.4	113.3

Source: Department of Finance

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, 2017 (Kina, millions)

District	Balance as at 1-Jan-17	DSIP Debits (Receipts)	Non DSIP Deposits	Credits (Payments)	Balance as at 31-Dec -2017
Abau	0	0	0	0	0
Goilala	0	0	0	0	0
Kairuku Hiri	0	0	0	0	0
Rigo	0	0	0	0	0
Gazelle	0	0	0	0	0
Kokopo	0	0	0	0	0
Pomio	0	0	0	0	0
Rabaul	0	0	0	0	0
Ambunti-Drekikir	0	0	0	0	0
Angoram	0	0	0	0	0
Maprik	0	0	0	0	0
Wewak	0	0	0	0	0
Wosera-Gawi	0	0	0	0	0
Yangogoru-Saussia	0	0	0	0	0
Daulo	0	0	0	0	0
Goroka	0	0	0	0	0
Henganofi	0	0	0	0	0
Kainantu	0	0	0	0	0
Lufa	0	0	0	0	0
Obura-Wanenara	0	0	0	0	0
Okapa	0	0	0	0	0
Unggai-Bena	0	0	0	0	0
Kandep	0	0	0	0	0
Kompiani-Ambun	0	0	0	0	0
Lagaip-Porgera	0	0	0	0	0
Wabag	0	0	0	0	0
Wapenamanda	0	0	0	0	0
Kerema	0	0	0	0	0
Kikori	0	0	0	0	0
Bogia	0	0	0	0	0
Madang	0	0	0	0	0
Middle Ramu	0	0	0	0	0
Raikos	0	0	0	0	0
Sumkar	0	0	0	0	0
Usino-Bundi	0	0	0	0	0
Manus	0	0	0	0	0
Alotau / Rabaraba	0	0	0	0	0
Esa'ala	0	0	0	0	0
Kiriwina	0	0	0	0	0
Samarai Murua	0	0	0	0	0
Bulolo	0	0	0	0	0
Finschaffan	0	0	0	0	0
Huon Gulf	0	0	0	0	0
Kabwum	0	0	0	0	0
Lae	0	0	0	0	0

District	Balance as at 1-Jan-17	DSIP Debits (Receipts)	Non DSIP Deposits	Credits (Payments)	Balance as at 31-Dec -2017
Markham	0	0	0	0	0
Menyamya	0	0	0	0	0
Nawaeb	0	0	0	0	0
Tewa-Siasi	0	0	0	0	0
Moresby North	0	0	0	0	0
Moresby North West	0	0	0	0	0
Moresby South	0	0	0	0	0
Kavieng	0	0	0	0	0
Namatanai	0	0	0	0	0
Central Bougainville	0	0	0	0	0
North Bougainville	0	0	0	0	0
South Bougainville	0	0	0	0	0
Ijivitari	0	0	0	0	0
Sohe	0	0	0	0	0
Aitape-Lumi	0	0	0	0	0
Nuku	0	0	0	0	0
Telefomin	0	0	0	0	0
Vanimo-Green	0	0	0	0	0
Chuave	0	0	0	0	0
Gumine	0	0	0	0	0
Karamui-Nomane	0	0	0	0	0
Kerowagi	0	0	0	0	0
Kundiawa-Gembogl	0	0	0	0	0
Sinasina-Yongumugl	0	0	0	0	0
Ialibu-Pangia	0	0	0	0	0
Imbongu	0	0	0	0	0
Kagua-Erave	0	0	0	0	0
Komo-Magarima	0	0	0	0	0
Koroba-L/Kopiago	0	0	0	0	0
Mendi	0	0	0	0	0
Nipa-Kutubu	0	0	0	0	0
Tari-Pori	0	0	0	0	0
Kandrian	0	0	0	0	0
Talasea	0	0	0	0	0
Middle Fly	0	0	0	0	0
North Fly	0	0	0	0	0
South Fly	0	0	0	0	0
Dei	0	0	0	0	0
Hagen	0	0	0	0	0
Jimi	0	0	0	0	0
Mul/Bayer	0	0	0	0	0
North Waghi	0	0	0	0	0
South Waghi	0	0	0	0	0
Tambul-Nebiler	0	0	0	0	0
TOTAL	0	0	0	0	0

