



FINAL BUDGET OUTCOME

2019

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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FOREWORD

On behalf of the Marape-Steven Government, I am honoured to present the 2019 Final Budget Outcome (FBO).

2019 was a fascinating year in terms of PNG's budget accounts. The 2019 Budget started with unrealistic estimates of revenue and expenditure. A historic Due Diligence exercise was carried out in September which identified major shortcomings in the original Budget and 2019 MYEFO estimates. Errors of at least K2,263 million were confirmed by the IMF. A 2019 Supplementary Budget was introduced to begin a process of budget repair. This 2019 FBO report provides an initial assessment of the process of budget repair and the start of a five-year strategy for climbing out of the deep economic hole left by the years of mismanagement under the former Prime Minister.

Overall, the FBO report highlights good news, some of it unexpected, as well as how much more work is required.

The stand-out feature of the 2019 FBO is that expenditure increased from the 2019 Supplementary Budget estimate of K16,525.9 million up to K17,852.5 million – an increase of K1,326.6 million or 8 per cent. Extraordinarily, none of this was direct Government of PNG expenditure which in fact recorded a very small drop of K1 million. So our domestic expenditure controls worked very, very well. So what explains the expenditure increase?

There were two very large drivers of much higher levels of expenditure than expected. The first was that support from other countries through donor grant programs was nearly double the 2019 Budget and Supplementary Budget levels – an extra K832.5 million. From K943.1 million in the 2019 Budgets (original and Supplementary) to an estimated outcome of K1,775.6 million. This is a massive variation. The Due Diligence exercise only focused on GoPNG expenditure programs – in hindsight, it should also have re-examined the figures for donor grants and concessional loans. Budget estimates for donor grants have generally been subject to large variations, but never before this large. There was an expectation that donor grant funding would decline as the security and other support for the 2018 APEC extravaganza passed. Instead, the donor support is being maintained, well above the levels seen prior to APEC (so K1,061 million average from 2012 to 2017). This appears to be a very positive comment on the international support for the new Marape-Steven government.

The second very large expenditure increase was in concessional loan financing. This was budgeted for at K816.9 million but the actual level of expenditure was K494.8 million higher at K1,311.7 million. This is very, very positive news for the PNG economy. Part of the Marape-Steven government economic reform program was to move to good projects with cheap financing such as these concessional loans. Indeed, the 2020 Budget targeted an expected increase in concessional loan financing to K1,365 million in 2020 and then increasing further to K2,359 million by 2023. In contrast, the 2019 Budget under the former government expected new concessional loan financing in 2023 to total only K717.8 million.

What does this higher rate of concessional loan drawdown mean in practice? It is additional stimulus to the economy – more contracts and jobs and foreign exchange available. The major increase in funding was from the Asian Development Bank which increased funding under its major contracts from K287 million expected in the 2019 Budget to K591.8 million in the 2019 FBO. This is extra funding for its major projects in areas such as the Civil Aviation Investment Program, Highlands Region Roads Improvement Program and Sustainable Highlands Highway Investment Program.

Indeed, the combined impact of the 2019 actual concessional loan disbursements and the planned ones in 2020 – which now look very likely to be achieved, is a K1 billion capital

investment stimulus to the economy (about K500 million in 2019 and a demonstrated capacity to at least continue that higher level of funding in 2020). For perspective, this is much, much larger than any stimulus that could have been expected from new resource projects even if they were all signed back in early 2019. This is because agreement on fiscal terms simply starts the process of further studies in Front-End Engineering Design (FEED). This is a relatively minor part of any new resource project (so less than 10 per cent) and mainly occurs in overseas engineering design firms so there is little initial economic impact in PNG. The economic impact increases significantly after the Final Investment Decision (FID) which was never going to be before 2021 in any case. The fall in oil prices is pushing off these FID decisions around the world even in countries with agreed fiscal terms (such as Australia and Indonesia). Of course we want additional resource projects on the right terms. But this FBO indicates that the Marape-Steven government is already stimulating the economy through its shift to good cheap financing by much more than the policies of the former Prime Minister could have ever delivered over 2019 and 2020 with his singular resource focused lens.

This is good news for PNG's business sector. There is an estimated K6.2 billion in approved and undrawn loans for projects that have already gone through full approval and funding. There is no need to await a 'Final Investment Decision' – this has already been made. The Marape-Steven government will continue to provide the counter-part funding in the Public Investment Program to help bring these projects forward as a vital part of its broader economic stimulus package for good projects with cheap financing.

Outside of these two good news large increases in expenditure, both of which are entirely financed through additional donor grants or linked concessional loans, the remainder of the 2019 budget actually came out close to the 2019 Supplementary Budget estimates. There are inevitable ups and downs in particular areas of expenditure and revenues but the high level variations were small.

On Government of PNG domestic expenditure, the Final Budget Outcome was K14,765.1 million, just K0.8 million below the Supplementary Budget estimate. Within this total figure, there was some disappointing news that the Operational Budget was over-spent by K329.2 million, including a further over-run in Compensation of Employees expenditure of another K110.2 million on top of the extra K875 million already provided for in the Supplementary Budget. More work is required in getting wage costs under control. Figures in the FBO show total numbers of public servants (including health workers and teachers) declined slightly in 2019 to 108,939, but costs still increased by 4 per cent relative to 2018.

As happens all too often in PNG's history, the over-runs in the Operating Budget were matched by cuts in the domestic Capital Investment budget. Fortunately for PNG on this occasion, this domestic budget decrease was significantly outweighed by the increased donor and concessional loan funding. The overall impact was that capital investment spending was K997.4 million higher than expected in the Supplementary Budget. Compared to 2018, capital investment spending is estimated to have increased by K1,420 million. This is the start of the turn-around in the budget strategy to focus more on capital investment to invest in our children's future. This is good news for PNG businesses that has not been acknowledged. This is good news for the people of PNG.

Domestic revenues showed a slight fall relative to the 2019 Supplementary Budget. Tax revenues were up significantly by K470.4 million to K10,918.1 million, 4.5 per cent higher than estimated. However, non-tax revenues fell by K644.9 million. This fall is almost entirely explained by resource revenues being K537.1 million lower than estimated. The combined impact of higher tax collections and lower non-tax collections was a shortfall in domestic revenue collections of K174.5 million. This domestic revenue shortfall, combined with essentially no change in domestic expenditure, meant that there was a small increase in the domestic deficit of K173.7 million. A slightly higher payment from Kumul Petroleum Limited

could have entirely eliminated this increased domestic budget deficit. More work is being done on the government's dividend policies in 2020.

In terms of overall outcomes, the key measure used by economists was that the non-resource primary deficit increased by K86.3 million from K3,098.5 million to K3,184.8 million, a change of less than 3 per cent. In terms of cash balances, the 2019 budget deficit increased by K668.6 million from K3,503.4 million to K4,172.0 million. Three-quarters of this increase in the deficit flowed from the increased capital investment from the higher levels of concessional loan drawdowns.

When going through the detail of the 2019 Final Budget Outcome, there is confirmation that budget repair is going to take years. The starting point, or the O'Neill legacy point, prior to the 2019 Supplementary Budget was a budget deficit heading towards K4,985.8 million in 2019 - a deficit that would have fed into the same increase in PNG's debt levels. This looming deficit under old policies has been wound back by K813.8 million to K4,172 million. This figure includes an additional K494.8 million in good capital investment projects funded on concessional terms - not expensive commercial borrowing. The Australian assistance of \$US300 million on very concessional terms is a further example of how the government is delivering on its promises of budget repair, including a shift towards good, cheap financing.

PNG's debt burden is better measured by the annual costs of having to make debt payments (including interest) and who is benefitting from those payments rather than just the total size of the debt. One of the extraordinary figures in this document is that foreign interest payments more than doubled from K210.5 million in 2018 to K479.0 million in 2019. This is part of the legacy of the former Prime Minister of relying on expensive overseas borrowings. Another part of that legacy is that there was an extraordinary K81.4 million in "External Borrowing related charges" in 2018. By not going back to a Sovereign Bond and commercial bank loans, these costs under the new government have been reduced by nearly 90 per cent back to just K8.7 million in 2019. Clearly, the old strategy was benefitting somebody or somebodies.

A second element of budget repair relates to building the capacities within our nation's public service. PNG needs better budget reporting systems. Within this report, there are inconsistencies. The expenditure figures in Part 2 do not exactly match those in Part 1. Information on how funds are spent by different sectors needs to be improved. For example, there is a major cut shown in education spending, but this is simply a transfer to the "Miscellaneous" category. There is a need for better tracking of donor grants and concessional loans so that the "surprise" expenditure increases are known. There is a need for wider institutional coverage as part of the shift to international standards of budget reporting. Some may argue that I should have further delayed the release of this FBO until all the technical issues were resolved. On balance, for the sake of transparency, I have decided not to hold up the release of this document any further. We will continue working on getting better and more timely budget documents out to the people of PNG.

The 2019 Final Budget Outcome continues with the honest and transparent approach of the Marape-Steven's Government in the 2019 Supplementary Budget. It represents another step on the right way forward on how we can take back PNG.

I commend the 2019 Final Budget Outcome to the Honorable Members and to the people of Papua New Guinea.

.....
HON. N LING-STUCKEY, CMG. MP
MINISTER FOR TREASURY



INTRODUCTION

The Final Budget Outcome (FBO) Report sets out the annual fiscal outcome and provides details of revenue and grants, expenditure and net lending and the financing activities for each financial year. The FBO Report is released no later than three months after end of financial year, in accordance with the requirements of sections 13 – 16 of the Papua New Guinea *Fiscal Responsibility Act (FRA) 2006 (amended 2019)*.

The purpose of the 2019 FBO Report is to;

- provide the final fiscal outcomes against the 2019 Budget and subsequent 2019 Supplementary Budget;
- provide a comparison and explanation of the major variations from the supplementary budget estimates and 2019 outcomes for Total Revenue and Grants, Total Expenditure and Net Lending, Financing and the Budget Balance;
- highlight and provide explanations of significant variances in outcomes compared to budget estimates as well as previous years' actuals; and
- track outcome performance against the Due Diligence Exercise and the Revised Medium Term Budget Framework under the Marape-Steven Government.

The 2019 FBO uses the updated and latest international and domestic statistics. This includes statistics collected from Internal Revenue Commission (IRC), PNG Customs, and the Department of Finance on Other Revenues (Non-Tax) and Grants from the Department of National Planning and Monitoring as at 31st December, 2019.

The financial information presented in this report is based on the same reporting standards as used in the 2019 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 2018 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 few 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

Total Revenue and Grants' receipts in 2019 were higher by K658.1 million or 5 per cent compared to the 2019 Supplementary Budget estimate of K13,022.4 million. Although, domestic revenue was lower by K174.4 million, the higher donor grants outcome more than offset the shortfall. The continuing decline in domestic revenue was due to weak collections mainly from company tax and non-tax revenues in particular fees & charges and dividends. Compared to the 2018 actuals, total revenue and grants is lower by K220.0 million or 1.6 per cent.

Total Expenditures and Net Lending in 2019 amounted to K17,852.5 million which was K1,326.6 million or 8.0 per cent higher than the 2019 Supplementary Budget estimate of K16,525.9 million. The overall increase above the supplementary budget estimate was mainly attributed to the higher than budgeted outcome for spending sourced from donor grants and concessional loan funded programs which totaled K1,327.3 million.

The overall GoPNG funded expenses were maintained almost at Supplementary estimates though there were variances in specific items. The 2019 Compensation of Employees (CoE) outcome is K5,423.8 million, which is K100.2 million or 1.9 per cent higher than the 2019 Supplementary Budget of K5,323.5 million. Compared to the 2018 outcome, CoE expenditures have increased by K225.5 million.

Total capital investment expenditure comprised of domestic funding and funding through concessional loans and project support grants from development partners. Compared to the 2019 Supplementary Budget of K5,090.6 million, the outcome was K6,088.0 million which is K997.4 million higher (or 19.6 per cent).

Concessional loan funding was over 60.0 per cent higher at K1,311.7 million compared to the supplementary budgeted amount of K816.9 million, which resulted in the increase in capital expense. This is higher by K494.8 million mainly attributed to increased disbursements from bilateral and multilateral loan programs which were higher than projected in the 2019 Supplementary Budget. This was offset in part by a 9.9 per cent reduction in the GoPNG funded capital budget in the Supplementary Budget.

Table 1: Budget Balance 2018 – 2019 (Kina Million)

	2018 Actuals	2019 Budget	2019 Pre- cuts	2019 Supp. Budget	2019 Outcome
Revenue and Grants	14,085.8	14,266.8	13,022.4	13,022.4	13,680.5
Expenditure and Net Lending	16,134.2	16,133.8	18,008.2	16,525.9	17,852.5
Budget Balance	-2,048.4	-1,867.0	-4,985.8	-3,503.4	-4,172.0
<i>% of GDP</i>	-2.5%	-2.3%	-5.9%	-4.1%	-4.9%
<i>Debt to GDP (%)</i>	31.1%*	37.6%**	40.2%**	38.5%**	39.8%**
<i>Non-resource primary balance (% of non- resource GDP)</i>	-2.6%	-2.9%		-5.1%	-5.2%

Source: Department of Treasury

*As reported in the 2018 FBO

**Using revised GDP as per 2020 Budget

The increased concessional loan disbursements were for various impact infrastructure projects around the country. This included the ADB funded projects (Civil Aviation Investment Program, Highlands Region Roads Improvement Program and Sustainable Highlands

Highway Investment Program), Exim Bank of China funded projects (PNG National Power Grid - Mt. Hagen, Mendi, Tari), Keltiga Junction to Kagamuga Airport 4 Lane Highway Reconstruction and Upgrade and the Lae Tidal Basin), JICA funded project (Ramu Transmission System Reinforcements Project) and New Boram General Hospital Development Project funded by Ceska. These higher disbursements reflected the fast tracking of those projects in 2019.

The Net Borrowing (Deficit) of K4,172.0 million or 4.9 per cent of GDP is lower than the estimated K4,985.8 million or 5.9 per cent of GDP deficit identified by the Due Diligence exercise and confirmed by the IMF in September 2019. Compared to the 2019 Budgeted deficit of K1,867.0 million (2.3 per cent of the revised GDP) it is higher. Compared to the 2019 Supplementary Budget estimate (K3,503.4 million or 4.1 per cent of GDP), it is higher by K668.6 million or 0.8 per cent. Actual net incurrence of liabilities for 2019 was K3,388.1 million with K783.9 million sourced from 2018 borrowings retained in the trust accounts (Sovereign Bond and the ADB budget support) drawn to support expenditures in 2019. These drawdowns resulted in a debt to GDP ratio of 39.8 per cent, higher than the 2019 Supplementary Budget estimated ratio of 38.5 per cent.

In this regard, the Government remains below the amended FRA statutory debt limit of 45.0 per cent of GDP and its medium term target of 40.0 per cent of GDP by 2024. Domestic debt as share of total public debt stands at 57.3 per cent of the total debt (22.8 per cent of GDP). Correspondingly, external debt is 42.7 per cent of total public debt (17.0 per cent of GDP) in 2019. The compositional shift towards more low cost concessionary financing and longer duration domestic debt is targeted over the medium term in line with the revised medium term debt strategy, although the COVID-19 impact may delay the targeted shift.

The external financing in 2019 included disbursements from the second tranche of the ADB Budget Support loan of US\$100.0 million (K340.4 million) and financing of US\$300.0 million (K1,022.1 million) in budget support from Export Finance Australia at the end of 2019. Excluding concessionary project financing, the total contribution of the new external borrowing in 2019 amounted to K1,359.9 million, with the remaining K54.8 million being for the new Boram Hospital building.

The external financing amount also provided liquidity and foreign exchange that has allowed the Government to reduce some of the burgeoning foreign exchange imbalance that has been so adverse to business conditions in recent years. This continued from the second half of 2018 where most of the external borrowings were realised.

1.1.1 2019 Supplementary Budget

The fiscal outlook for 2019 deteriorated in the first half of the year, with the 2019 Mid-Year Economic and Fiscal Outlook (MYEFO) report and subsequent reports indicating low cash availability and a higher than expected spending level in the first half of the year. The MYEFO report, which at the time included a number of corrective policy actions, projected an increase in expenditure of K249.3 million with a decrease in revenue of K257.1 million from the 2019 Budget projection.

Following the release of the 2019 MYEFO, a due diligence exercise was initiated by the incoming Treasurer to reassess the MYEFO projections and fiscal position. The due diligence exercise estimated a budget deficit (without policy responses and full payment of accumulated arrears) at K4,985.8 million with a year-end debt to GDP ratio of 40.2 per cent (inclusive of a wider debt coverage, inclusion of exchange rate valuation effects and revised lower nominal GDP estimates).

To proactively manage the fiscal pressures, the new Marape-Steven Government introduced

the 2019 Supplementary Budget which approved a reduction in the 2019 Budget expenditure envelope of K1,482.1 million comprising K1,082.1 million from Capital Expenditure and K400.0 million from Operational Expenditure which was re-appropriated to cover the expenditure overrun of K1,874.7 million in CoE and other items. An additional expenditure amount of K392.6 million was also appropriated in the Supplementary Budget.

Despite the expenditure re-appropriations, there was the need to program financing in the Supplementary Budget of a much larger deficit amounting to K3,503.4 million. Using the revised GDP levels (based on extensive consultations with the National Statistical Office (NSO), the Bank of PNG (BPNG) and the International Monetary Fund (IMF)), PNG's debt to GDP ratio was estimated in the Supplementary Budget at 38.5 per cent for end of 2019. Since this would have breached the upper limit of the prescribed Debt to GDP ratio set out in the *Fiscal Responsibility Act 2006 (amended 2019)*, the Supplementary Budget also accompanied an amendment to the FRA which moved the upper limit of Debt to GDP ratio to 45.0 per cent. This change provided flexibility to also cover certain state guarantees taken onto the Government's book as well as provide extra space to allow additional financing to cater for development projects.

Table 2: 2019 Supplementary Budget (Kina, million)

Details	2019 Budget	2019 Pre-cuts	2019 Supp.Budget
Total Revenue and Grants	14,266.8	13,022.4	13,022.4
Total Expenditure and Net Lending	16,133.6	18,008.2	16,525.9
Net Lending (+)/Net Borrowing (-)	-1,866.8	-4,985.8	-3,503.4
% of GDP	-2.2%	-5.9%	-4.1%

Source: Department of Treasury

The re-appropriation and addition of K1,874.7 million in Expenditure was due to:

- An additional K856.5 million increase to compensation of employees, which highlighted the Government's struggle in containing this expenditure category over many years;
- An additional K521.0 million to cover Government arrears including utilities and rental costs to provide relief to the private sector and the economy;
- An additional K300.0 million comprising: K100.0 million for economic projects to the Department of Commerce; K100.0 million for disaster funding; K50.0 million to the Department of Works for Missing Links road upgrades and K50.0 million funding for Bougainville infrastructure;
- An additional K122.4 million to cover the expected increase in interest cost payments; and
- An additional K74.8 million for expected higher goods and services expenditures.

The Supplementary Budget also cut expenditures by K1,482.1 million, including a K286.5 million cut to the Service Improvement Program (SIP) and a K795.0 million cut to the Public Investment Program (PIP) totalling a K1,081.5 million cut in capital investment. The NEC quarantined the Health and Education sector as much as possible. An additional K400.0 million was cut from the operational budget - most of which came from administration and other sectors of the budget to avoid larger cuts to the Health and Education sectors.

1.2 Revenue

1.2.1 Total Revenue and Grants

Total Revenue and Grants for 2019 totalled K13,680.5 million, K658.1 million or 5.0 per cent higher than the 2019 Supplementary Budget estimate of K13,022.4 million. However, the outcome is K405.5 million or 2.8 per cent lower than the total revenue and grants collected in 2018.

Excluding donor grants, domestic revenue was K11,904.8 million, lower by K174.4 million or 1.4 per cent than the comparable supplementary estimate. This is despite strong collection of personal income tax (PIT) and improved receipts from consumption based (including GST) and trade taxes, inland excise and import duty. Driving the lower domestic revenue outcome were lower than expected collections in other major tax heads such as company income tax (CIT) and much lower than expected collections of non-tax revenue mainly from fees and dividends.

Within the total tax revenue envelope, total collections were K10,918.0 million, K470.4 million or 4.5 per cent higher than the Supplementary Budget estimate of K10,447.7 million. Against 2018 actuals, the 2019 tax revenue outcome was K442.2 million or 4.2 per cent higher. Taxes that contributed to a higher revenue outcome in 2019 over the previous year were PIT, GST, Interest Withholding Tax, Gaming Machine Tax, Excise and Import Duty. The taxes that ended lower in 2019 than the previous year were mainly CIT and other import taxes and stamp duty was also lower than the previous year but its overall share of the contribution to revenue was limited. Lower corporate taxes, excluding mining and petroleum taxes which remained relatively stable, reflected the subdued business conditions locally due in part to economic structural issues such as the foreign exchange imbalance.

Of the K10,918.0 million, the Internal Revenue Commission (IRC) collected K8,644.4 million¹, K283.0 million or 3.4 per cent higher than the Supplementary Budget estimate. Compared to the 2018 Actuals, it was higher by K101.1 million or 1.2 per cent. Similarly, PNG Customs collected K2,169.3 million, higher by K184.8 million or 8.9 per cent against the supplementary budget estimate. Customs collections were higher by K341.4 million or 17.7 per cent against the 2018 actuals.

Table 3: Total Revenue and Grants (Kina, Million)

	2018 Actuals	2019 Supp. Budget	2019 Outcome
Tax Revenue	10,475.9	10,447.7	10,918.0
Other Revenue	1,773.6	1,631.6	986.8
Donor Grants	1,835.7	943.1	1,775.6
Total Revenue	14,085.8	13,022.4	13,680.5

Source: Department of Treasury

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

Other Revenues (Non-Tax revenue) totalled K986.8 million, lower by K644.8 million or 39.5 per cent against the Supplementary Budget estimate of K1,631.6 million. This was mainly attributed to lower than expected Dividends and PMMR receipts. Dividend receipts totalled K501.2 million, lower by K623.8 million or 55.4 per cent against the 2019 Supplementary Budget estimate of K1,125.0 million. The decline in the expected dividend from Kumul Petroleum Holding Limited (KPHL) reflected its specific balance sheet issues. Collections from Statutory Authorities or PMMR receipts totalled K405.0 million, lower by K34.6 million or 7.9 per cent compared to the Supplementary Budget estimate. Fees and

¹ Inclusive of GST & Bookmakers Turnover Taxes transfers to Provinces

Charges totalled K83.1 million, higher by K16.1 million compared to the Supplementary Budget estimate of K67.0 million.

Donor Grants totalled K1,775.6 million, significantly higher by K832.5 million or 88.3 per cent against the Supplementary Budget estimate of K943.1 million. This reflected increases in aid support from Australia, Japan, New Zealand and the United Nations.

1.2.2 Tax Revenue

Taxes on Income, Profits and Capital Gains (TIPCG)

Taxes on Income, Profit and Capital Gains amounted to K6,070.4 million, higher than the 2019 Supplementary Budget estimate by K87.0 million or 1.5 per cent. However, it is slightly lower by K48.8 million or 0.8 per cent compared to the 2018 actuals.

The higher outcome in the TIPCG tax category mainly reflected the higher than expected increase in PIT receipts. The PIT outcome of K3,211.6 million represents an increase of K262.0 million or 8.9 per cent above the Supplementary Budget estimate, and is also above 2018 actuals by K109.7 million or 3.5 per cent. PIT transfers into the CRF picked up strongly in the December quarter as the Internal Revenue Commission (IRC) passed a decision in October to disallow GST or CIT tax credit offsets against PIT liabilities. The decision was important in ensuring full realisation of an expected net increase in PIT receipts for 2019, supported by observed employment growth in the formal sector and the annual CPI salary increments to public servants and private sector employees which more than offset the loss in revenue under this head from policy relief to low-income earners.

Tax receipts from corporate income in 2019 fell to a seven-year low, reversing the turnaround recorded in 2018. In 2019, CIT receipts amounted to only K1,696.9 million which is lower by K190.7 million or 10.1 per cent compared to the Supplementary Budget estimate, while lower by K236.1 million or 12.2 per cent than the 2018 actuals. The IRC has advised that CIT filing for 2019 was low and is being addressed through administrative actions in improving monitoring and reducing allowance for extensions on filing (COVID concessions are likely to delay implementation of IRC reforms). Additionally, subdued economic conditions in the non-resource sector is likely to have translated into lower CIT filings and therefore, lower CIT receipts. According to the IRC, credit offsets from other taxes of about K36.8 million were used to offset CIT liability thus reducing cash payments from CIT.

Mining and Petroleum tax receipts in 2019 amounted to K760.7 million, broadly in line with the Supplementary Budget estimate of K759.0 million and modestly (K14.3 million) lower than the 2018 actual. Given that MPT receipts are based in part on the previous year's activity, the 2018 earthquake impact on petroleum and mineral production offset the higher commodity prices' effect on resource income, hence, MPT receipts.

Dividend Withholding Tax (DWT) increased by K41.4 million or 47.2 per cent to K128.0 million over the Supplementary Budget estimate. Additionally, DWT recorded a 39.1 per cent increase in 2019 over 2018 as foreign exchange limitations were eased early in the year allowing companies to repatriate dividends. Interest Withholding Tax increased 15.6 per cent from previous year indicating strong growth in interest income earned predominately reflecting the increase in treasury bills issued in 2019.

Table 4: Taxes on Income, Profit and Capital Gains (Kina, Million)

	2018 Actuals	2019 Supp. Budget	2019 Outcome
Taxes on Income, Profits and capital Gains	6,119.2	5,983.4	6,070.4
Personal Income Tax	3,101.9	2,949.6	3,211.6
Company Income Tax	1,933.0	1,887.6	1,696.9
Mining and Petroleum Tax	775.0	759.0	760.7
Royalties and Management Tax	43.9	44.7	43.0
Dividend Withholding Tax (Non-Mining)	154.6	219.8	215.0
Interest Withholding Tax	110.8	86.9	128.0
Non-Resident Insurers Withholding Tax	0.0	35.8	14.6
Tax Related Court Fines	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.0	0.0	0.6

Source: Department of Treasury

Taxes on Payroll and Workforce

Payroll and Workforce tax collections, mainly through the Training Levy, amounted to K1.9 million. It is above the Supplementary Budget estimate by K0.3 million. Compared to the 2018 actual level, Payroll and Workforce tax was lower by K6.8 million. This tax head was abolished in 2018, however, collections in 2019 reflect delayed collections.

Table 5: Taxes on Payroll and Workforce (Kina, Million)

Tax on Payroll & Workforce	2018 Actuals	2019 Supp. Budget	2019 Outcome
Training Levy	8.6	1.6	1.9
Total	8.6	1.6	1.9

Source: Department of Treasury

Taxes on Goods and Services

Taxes on Goods and Services amounted to K3,936.5 million in 2019, higher by K243.5 million than the Supplementary Budget estimate of K3,693.1 million (see Table 5).

GST collections contributed 57.2 per cent to this revenue category, totalling K2,252.5 million or 9.2 per cent higher than the supplementary budget estimate of K2,062.0 million. The higher outcome is due to an increase in Net GST driven by improved collections from both provinces and ports, supported by a fall in GST refunds to taxpayers. Additionally, a K35.0 million transfer from the IRC GST Trust and around K20.0 million transfers from ABG added to the positive outcome. These outcomes supported GST transfers to WPA in 2019.

GST collections from provinces increased beyond the supplementary budget estimate by K71.9 million or 5.5 per cent to K1,368.2 million. Against the 2018 actuals, it was K247.8 million or 22.1 per cent higher which indicates robust domestic trading. Industrial inland GST data provided by IRC suggests strong growth in manufacturing, retail and wholesale trade but reduced activity in Agriculture, Forestry and Fishing (AFF). These trends are contrary to the declining CIT trends which warrants further investigation by IRC.

GST collections at ports totalled K1,106.4 million, K31.9 million or 3.0 per cent higher than the supplementary budget estimate of K1,074.5 million. Against the 2018 actual, it was K17.4 million or 1.6 per cent higher driven by improved import activity as indicated by trade taxes such as import duty. The increase could also be attributed to the new modernised payment system at PNG Customs.

GST refunds allocated to taxpayers in 2019 amounted to K276.5 million, lower by K32.3 million or 10.5 per cent compared to the supplementary budget estimate. Against 2018 actuals, it was K11.8 million or 4.1 per cent less. The lower outcome suggests that taxpayers were participating more in the credit offsets option in claiming GST returns against other tax liabilities – mostly CIT liabilities, rather than GST refund claims and/or there may also be a build up in IRC GST credit liabilities.

Table 6: Taxes on Goods and Services (Kina, Million)

	2018 Actuals	2019 Supp. Budget	2019 Outcome
Taxes on Goods and Services	3,537.3	3,693.1	3,936.5
GST	2,067.1	2,062.0	2,252.5
Sales taxes	0.0	0.0	0.0
Bank Account Debit Fees	0.0	0.0	0.0
Stamp Duties	100.3	48.6	46.6
Excise Duty	774.0	999.8	1,061.0
Import Excise	300.8	313.9	299.7
Bookmakers' Turnover Tax	20.4	16.4	17.2
Gaming Machine Turnover Tax	205.1	227.3	227.2
Departure Tax	22.6	22.0	28.6
Motor Vehicle Tax	2.2	0.0	2.0
Other taxes on use of goods and on permission to use goods or perform activities	0.6	0.0	0.5
Other taxes on goods and services	44.3	3.0	1.2

Source: Department of Treasury

*The Gross GST of K2,252.5 million includes GST Transfers to Provinces of K604.7 million. Net GST Transferred into Waigani Public Account (WPA) amounted to K1,604.8 million.

Overall compared with 2018 actuals, Taxes on Goods and Services were higher by K399.2 million in 2019. This reflected improvements in GST receipts and improved collections across all other domestic consumption based taxes, except stamp duties.

Taxes on International Trade and Transactions

Most tax heads under this category have performed strongly against the 2019 Supplementary Budget estimates. Taxes on International Trade and Transactions amounted to K909.3 million, higher than the 2019 Supplementary Budget estimate by K139.7 million or 18.1 per cent (see Table 6).

Collections from import duty increased by K10.0 million or 2.5 per cent to K409.4 million compared to the supplementary estimate, driven by a pick up in international trade during the brief pick up in foreign exchange inflows. Similarly, export tax increased by K27.9 million or 7.5 million against supplementary budget estimates reflecting an increase in log volumes.

Table 7: Taxes on International Trade and Transactions (Kina, Million)

	2018 Actuals	2019 Supp. Budget	2019 Outcome
Taxes on International Trade & Transactions	810.7	769.6	807.4
Import Duty	325.3	399.4	409.4
Other Import Taxes	93.0	0.0	0.0
Export Tax	392.4	370.2	398.1

Source: Department of Treasury

The 2019 outcome is higher by 12.2 per cent compared to 2018 actuals. The annual increase reflects an improvement in foreign exchange supply that enabled a pick up in trading beyond PNG borders as well as the new payment system at PNG Customs.

1.2.3 Grants

Donor Grants amounted to K1,775.6 million in 2019, with a large part of this emanating from the Australian Department of Foreign Affairs and Trade (DFAT). This outcome is higher than the 2019 Budget and Supplementary Budget estimate of K943.1 million by K832.6 million (see Table 7).

Table 8: Donor Grants (Kina, Million)

	2018 Actuals	2019 Supp. Budget	2019 Outcome
GRANTS	1835.7	943.1	1,775.6
From Foreign Governments	1562.4	775.5	1,408.5
Current	1249.9	620.4	1,126.8
Cash	0.0	0.0	-
In-Kind	1249.9	620.4	1,126.8
Capital	312.5	155.1	281.7
Cash	0.0	0.0	-
In-Kind	312.5	155.1	281.7
From International Organizations	273.3	167.6	367.1
Current	218.6	134.1	293.7
Cash	0.0	0.0	-
In-Kind	218.6	134.1	293.7
Capital	54.7	33.5	73.4
Cash	0.0	0.0	-
In-Kind	54.7	33.5	73.4

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

1.2.4 Other Revenue

Collections of Other Revenue (non-tax revenue) amounted to K986.8 million in 2019. This is significantly lower than the 2019 Supplementary Budget estimate by K644.8 million or 39.5 per cent (see Table 8). The substantial shortfall primarily reflects lower than anticipated receipts from dividends payments and PMMR collections.

Dividend payments collected in 2019 amounted to K501.2 million, K623.8 million lower than the supplementary budget estimate of K1,125.0 million. Against the 2018 actuals of K1,033.5 million, it is lower by K532.3 million or 51.5 per cent.

Of the K501.2 million in dividends collected in 2019, Kumul Petroleum Holdings Ltd (KPHL) paid K250.0 million, Ok Tedi Mine Limited paid K131.2 million and the Bank of PNG (BPNG) paid K120.0 million. The shortfall in expected payments by KPHL reflected the retention of dividends from the LNG project by KPHL rather than a shortfall of dividends from the project. No dividends were received from Kumul Consolidated Holdings Limited (KCHL) and the Motor Vehicle Insurance Limited (MVIL) in 2019.

Fees and Charges amounted to K83.1 million, higher by K16.1 million against the 2019 Supplementary Budget estimate of K67.0 million. This is mainly attributed to strong collections from land lease rentals, administrative fees and work permits, and responses in balance transfers from State entities.

Table 9: Other Revenue (Kina, Million)

	2018 Actuals	2019 Supp. Budget	2019 Outcome
OTHER REVENUE	1773.6	1631.6	986.8
Property Income	1063.6	1154.2	529.5
Interest	0.0	0.0	0.0
Dividends	1033.5	1125.0	501.2
<i>Mining Petroleum and Gas Dividends</i>	653.5	920.0	381.2
<i>Dividends from Statutory Authorities</i>	380.0	100.0	120.0
<i>Shares in Private Enterprise</i>			
<i>Dividends from State Owned Enterprises</i>	0.0	105.0	0.0
<i>Other Dividends</i>	0.0	0.0	0.0
Withdrawals from income of quasi-corporations			
Property income from investment income disbursements			
Rent	30.1	29.2	28.2
Sales of goods and services	32.2	54.5	37.3
<i>Sales by market establishments</i>			
<i>Administrative fees</i>	8.2	30.3	14.2
<i>Incidental sales by nonmarket establishments</i>	24.0	24.2	23.0
<i>Imputed sales of goods and services</i>			
Fines, penalties, and forfeits	1.9	0.8	1.8
Transfers not elsewhere classified	675.9	451.9	418.2
<i>Current transfers not elsewhere classified</i>	675.9	451.9	418.2

Source: Department of Treasury

Box 1: 2019 Dividend Outcome (Kina, Million)

	2018 Actual	2019 Supp. Budget	2019 Outcome	Variations
Property Income				
Total Dividends	841.6	1125.0	501.2	-623.8
Mining and Petroleum Dividends	562.3	920.0	381.2	-538.8
Ok Tedi Mining Limited	262.3	200.0	131.2	-68.8
Kumul Petroleum Holdings Limited	300.0	720.0	250.0	-470.0
Dividends from Statutory Authorities	279.3	100.0	120.0	20.0
Bank of Papua New Guinea	100.0	100.0	120.0	20.0
National Fisheries Authority	179.3	0.0	0.0	0.0
Dividends from State Owned Enterprises	0.0	105.0	0.0	-105.0
Kumul Consolidated Limited	0.0	80.0	0.0	-80.0
Motor Vehicle Insurance Limited	0.0	25.0	0.0	-25.0
Other Dividends	0.0	0.0	0.0	0.0

Total Dividend payment to the State for the 2019 financial year (FY) amounted to K501.2 million. This represented a shortfall of K623.8 million from the 2019 Supplementary Budget estimate of K1,125.0 million. The shortfall is due largely to a lower than expected dividend payment from Kumul Petroleum Holdings Limited (KPHL) and Kumul Consolidated Holdings Limited (KCHL).

The KPHL projected dividend for the 2019 Supplementary Budget was K720.0 million against the original projection of K800.0 million. The outcome of K250.0 million is K470.0 million less than estimated in the supplementary budget process and the shortfall reflects the retention of dividends from the LNG project by KPHL rather than a shortfall of dividends from the project.

The National Fisheries Authority (NFA) is now reported as transfers to the State other than dividends.

The non-payment of the KCHL dividend in 2019 reflects the challenging financial performance of major SOEs including Air Niugini and PNG Power and KCHL debt service obligations which more than offset the net profits made by contributing SOEs such as MVIL and the BSP shareholding.

Box 2: 2019 PMMR Transfers to Waigani Public Account (Kina, Million)

PMMR Transfers	2018 Actual	2019 Sup Budget	2019 Outcome	Variation
National Fishery Authority	458.9	400.7	272.9	-127.8
National Gaming & Control Board	0.0	0.0	0.0	0.0
National Maritime & Safety Authority	135.1	27.1	20.0	-7.1
Mineral Resource Authority	1.4	8.4	12.7	4.2
Conservation & Environment Protection Authority	0.0	0.0	0.0	0.0
NAQIA	7.1	3.4	7.2	3.9
Immigration & Citizenship Service Authority	5.6	0.0	32.4	32.4
Department of Labour	0.0	0.0	31.6	31.6
Others	46.9	0.0	27.8	27.8
2018 balance B/F			5.1	5.1
Total Transfer to PMMR Holding Account	660.1		409.7	-250.4
Total Transfer to WPA	655.0	439.6	405.0	-250.0
Balance in PMMR Holding Account	5.1		4.7	0.4

Revenue collected as PMMR transfers into the Waigani Public Account (WPA) amounted to K405.0 million in 2019, lower by K34.6 million compared to the 2019 Supplementary Budget estimate of K439.6 million. Against the 2018 actuals, it is K250.0 million lower reflecting a normal collection year compared to 2018 recouping plus normal collection revenues. Refer to above table on details per Statutory Authority.

The outcome of K405.0 million represents more than 100 per cent of the PMMR revenue transfers into the PMMR Holding Account from January to December 2019.

1.3 Expenditure and Net Lending

Total Expenditure and Net Lending in 2019 was K17,852.5 million, which compared to the 2019 Supplementary Budget estimate of K16,525.9 million, which was K1,326.6 million or 8.0 per cent higher. A large portion of the overall increase came from expenditure tied to donor grants and concessional loan funded projects with a variance (increase) that totalled K1,327.3 million. The GoPNG funded expenditures were almost maintained at projected levels.

Compared to the 2018 actuals of K16,134.1 million, the 2019 outcome is higher by K1,718.2 million or 10.6 per cent. It is higher by almost the same magnitude from the 2018 actuals depicting the increase in the expenditure towards the end of 2018 that was paid in 2019 which was reversed and debited against 2019 appropriations. These are the priority expenditures that covered SIPs payments, Rentals, Utilities and APEC arrears making execution of the 2019 budget quite challenging.

It also reflects the new Marape-Steven Government's strong commitment in growing the economy by increasing productive expenditures and clearing arrears in Utilities, Rentals and Exit Payments aided by increased financing and increased concessional loan drawdowns.

Table 10: Expenditure by Funding Source 2018-19 (Kina, Million)

Source of Funding	2018 Actuals	2019 Budget.	2019 Supp. Budget	2019 Outcome	Variance Against 2019 Supp. Budget
Domestic Funding	13,506.8	14,373.5	14,765.9	14,765.1	-0.8
Operational ¹	11,466.0	10,636.4	11,435.3	11,764.3	329.2
Capital Investment	2,040.7	3,737.1	3,330.6	3,000.7	-329.9
Donor Grants	1,835.7	943.1	943.1	1,775.6	832.5
Concessional Loans	791.6	816.9	816.9	1,311.7	494.8
Total Expenditure and Net Lending	16,134.1	16,133.5	16,525.9	17,852.5	1,326.6
% of GDP	19.1%	19.1%	19.5%	20.9%	1.4%

Source: Department of Treasury

¹Inclusive of GST and Book makers Turn over tax to provinces in compliance with the 2014 GFS reporting requirement. Plus the debt servicing of interest payment component.

Domestically funded expenditure (i.e. GoPNG expenditure) was almost maintained at supplementary budget levels with an outcome of K14,765.1 million, a slight variance of K0.8 million. Comparatively, there was overspending in certain expenditure items such as Compensation of Employees (CoE) and Goods and Services with a total increase of K351.2 million, offset by lower spending on GoPNG funded capital investment. Despite tighter control measures on CoE and a more plausible Supplementary Budget projection, CoE still increased by K100.2 million.

Compared to the 2019 Original Budget, CoE expenditure increased by K975.3 million or 19.9 per cent. The original 2019 Budget did not program the expected increase in employment of staff in the disciplined forces and revenue collection agency areas. The Initial Budget estimates for CoE also did not take into account the 3.0 per cent pay rise backdated to 1st January 2018 and the court determined Nambawan Super Limited (NSL) exit payment debt. These policy decisions were taken into account in the 2019 Supplementary Budget.

The increase was despite firmer controls introduced in the system late in the fiscal year. The Organisational Staffing & Personnel Emolument Audit Committee (OSPEAC) undertook a payroll cleansing exercise following the passing of the 2019 Supplementary Budget in October. This resulted in a freeze to new recruitment by all government departments and agencies except for law enforcement and key agencies providing essential services.

Table 11: Staff on Strength – Main Alesco Payroll Groupings*

Year	Disciplinary Services	National Departments	Hospitals	Provincial Admin.	Teachers	Total	Total Without Teachers
2015	10,729	13,856	7,820	10,445	57,660	100,510	42,850
2016	11,807	12,791	8,631	9,951	58,412	101,592	43,180
2017	11,837	13,848	9,542	9,239	59,706	104,172	44,466
2018	13,908	12,571	12,374	8,679	62,410	109,942	47,532
2019	14,096	12,198	12,304	8,675	61,666	108,939	47,273

* As at Pay 26, 2019. Data supplied by Department of Personnel Management

The 2019 CoE outcome is K5,423.8 million, which is K100.2 million or 1.9 per cent higher than the 2019 Supplementary Budget of K5,323.5 million. Compared to the 2018 outcome, CoE expenditures have increased by K225.5 million. The increase on the 2018 actuals is comprised of:

- i. Additional manpower to staff on strength in the disciplinary services, despite a decline in the workforce in health, education (teachers), provincial administration and national departments by 1,001;
- ii. The CPI increase to public servants' salary of 3.0 per cent with a backdated payment for 2018 paid in the second half of 2019. This is estimated to have amounted to K122.0 million appropriated in the Supplementary Budget; and
- iii. A proportional increase in the State's contribution to NSL because of the net increase in the government wage bill due to points i and ii above. The State's superannuation component is estimated to have amounted to K73.7 million.

Both the OSPEAC and the Public Sector Organisational Reform Taskforce (PSORT) have been tasked with the audit of the payroll and to provide recommendations to reduce waste and introduce improved system controls and to address the structural issues related to public service payroll and the timing of pay increases. The implementation of the revised MTFs, a

component of which relates to the control of PE expenditures, remains a key government priority.

Consequently, the reform efforts through the OSPEAC will be scaled up accordingly, including overhauling the payroll process with the aim to control salaries and wages by warrants and hard ceilings and strengthening of recruitment policies relating to essential services such as teachers, health workers and law enforcement agencies. The impact of the COVID-19 Virus may delay the reform efforts over the first half of 2020.

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

Total capital investment expenditure comprised of domestic funding and funding through concessional loans and project support grants from development partners. Compared to the 2019 Supplementary Budget of K5,090.6 million, the outcome was K6,088.0 million which is K997.4 million higher (or 19.6 per cent). Although domestically funded expenses trailed below expectations by K329.9 million, the higher donor funded and concessional loan funded expenses outcome more than offset this deficit, resulting in an overall increase above revised budget estimates.

This reflects the Government's strategy to stabilise its spending while partnering with donors to finance and implement a number of priority projects.

Compared to the 2018 outcome, total capital investment increased by K1,420. million in 2019, reflecting higher drawdowns from development partners.

The higher loan drawdowns continues to fund critical infrastructure projects while grant expenditure remains a major support for other development priorities. This highlights the Government's commitment to reduce the stock of undisbursed concessional loans, effective cooperation with development partners and the clear intention to support economic development over the medium term.

Table 12: Capital Expenditure by Sector [Excluding Donor Grants and Concessional Loans] (Kina, Million)

Sector	2019 Budget	2019 Supp. Budget	2019 Outcome	Over (+) Low (-)
				Against Suppl.
Administration*	1,789.6	2,104.8	1,793.2	-288.3
Community & Culture	84.9	43.4	43.6	0.2
Economic	391.9	130.2	125.1	-5.1
Education	232.8	129.3	129.7	0.4
Health	279.5	127.7	127.3	-0.4
Law & Justice	226.0	98.6	100.5	1.9
Provinces	186.9	56.7	43.8	-12.9
Transport	472.5	605.7	601.3	-4.4
Utilities	73.0	34.2	36.2	2.0
Total	3,737.1	3,330.6	3,000.7	-306.6

Source: Department of Planning

*The Administration Sector outcome also captures K1,282.0 million for the SIPs.

The domestically funded capital investment final outcome was K3,000.7 million, K329.9 million or 9.9 per cent lower than the 2019 Supplementary Budget estimate of K3,330.6 million. Almost all of this reduction, or K288.3 million, was from reduced Administrative Sector spending. The lower outcome reflected reprioritisation of key national infrastructure projects, a refocusing of capital investment on projects with higher implementation and disbursement rates and limiting expenditure on less productive capital expenditure. Domestic capital expenditure in 2019 was spread across the sectors as shown in Table 12.

Total concessional loan funded capital investment was estimated at K816.9 million for 2019 of which the outcome was K1,311.7 million. This is K494.8 million (60.1 per cent) higher. It already indicates that drawdown rates were higher, reflecting successful efforts to meet counterpart-funding requirements. Projects fully funded via concessional loans and not requiring counterpart funding also contributed to better loan drawdowns. The higher outcome is a positive trend, indicating higher implementation rates for projects, thus allowing the Government to drawdown undisbursed loan balances.

The outcome of the reported project support grant expenditure was K1,775.6 million in 2019, K832.5 million or 88.3 per cent higher than projected in the 2019 Budget. This indicates increased partnership with the international community to achieve PNG's medium term development plans through support for quality service delivery, good governance, and sustainable economic growth.

Table 13: Project Support Grants by Donor (Kina, Million)

Development Partner	2019 Budget	2019 Outcome	Over (+) Low (-) 2019 Budget
USAID		18.5	18.5
Japan/JICA	38.7	66.6	27.9
NZAID	25.0	173.3	148.3
PRC	0.5	6.0	5.5
DFAT-Australia	711.4	1,143.9	432.5
India			
International Organization			
UNS	74.7		-74.7
World Bank		206.6	206.6
ADB	14.0		-14
EU	79.0	160.5	81.5
EIB			
Ceska			
IFAD			
Total	943.1	1,775.6	832.5

Source: Development partners' estimates as of 23rd March, 2020

The National Departments', Autonomous Bougainville Government (ABG) and the Commercial and Statutory Authorities' (CSA) expenditure outcomes against the 2019 Supplementary Budget were lower by K56.0 million, K34.4 million and K105.2 million respectively. However, the total expenditure outcome for the Provincial Government was higher by K204.5 million or 7.0 per cent reflecting in part high spending in teachers' salaries due to the 3.0 per cent CPI payment. In total, the GoPNG expenditure outcome was lower by K0.7 million.

Compared to the 2018 outcomes, GoPNG funded expenditure has increased for National Departments (higher by K1,374.2 million) and CSAs (higher by K175.3 million). However,

Provincial Governments were lower by K437.0 million, and ABG was lower by K66.5 million. The high spending in National Departments and apparently low spending in Provinces was due to a reallocation of the SIPs appropriation to the Department of Implementation and Rural Development.

Table 14: GoPNG Expenditure by Agency Type 2018-19 (Kina, Million)

Agency Type	2018 Actuals	2019 Supp. Budget	2019 Outcome
National Departments	6,746.2	8,176.4	8,120.4
Provincial Government ¹	3,560.9	2,919.3	3,123.9
Autonomous Bougainville Govt.	225.9	193.8	159.4
Commercial & Statutory Authority	1,039.0	1,319.6	1,214.3
Interest Payment*	1,934.7	2,156.8	2,147.2
Grand Total	13,506.8	14,765.9	14,765.1

Source: Department of Treasury

*Includes debt-related fees and charges

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

Total debt service expenditure (interest and fees & charges) in 2019 was K2,147.2 million, with an increase of K212.5 million compared to the 2018 outcome. This represents 14.5 per cent of total GoPNG funded expenditures. Of the K2,147.2 million², total domestic interest cost accounted for K1,676.8 million and external interest costs accounted for the remaining K470.4 million.

The increase in domestic interest expense reflects large coupon payments for Treasury Bonds and interest payments and other fees and charges on late payments on the three domestic loans (BSP Loans). The higher yields in Treasury Bills at weekly auctions plus rollover frequency on the shorter tenors saw an increase in Treasury Bill interest costs as well.

Table 15: GoPNG Expenses by Economic Item 2018-19 (Kina, Million)

Economic Item	2018 Actual	2019 Supp. Budget	2019 Outcome
Compensation of Employees	5,198.3	5,323.6	5,423.8
<i>% of GDP</i>	6.3	5.9	6.4
Wages and salaries	4,485.5	4,830.0	4,827.5
Wages and salaries in cash	4,362.7	4,683.5	4,685.3
Wages and salaries in kind	122.8	5,013.5	142.2
Employers' social contributions	712.8	493.6	596.3
Actual employers' social contributions	712.8	493.6	596.3
Use of goods and services	3,888.9	5,001.0	5,013.5
<i>% of GDP</i>	4.7	5.9	5.9
Use of goods and services	3,888.9	5,001.0	5,014.9
Grants	1,394.7	856.9	755.0
Grants to other general government units	1,394.7	856.9	755.0
Interest*	1,853.3	2,125.7	2,130.4
To non-residents	210.5	495.2	470.4
To residents other than general government	1,642.8	1,630.5	1,660.0
Net Acquisition Nonfinancial assets	564.3	758.3	742.6
Acquisition of Fixed assets (Buildings and Structures)	564.3	758.3	742.6
Other expenses	90.7	86.5	86.1
Transfers not elsewhere classified	90.7	86.5	86.1
Grand Total**	12,994.9	14,152.0	14,151.4

Source: Department of Treasury

*Captures 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.

² Of Which fees & charges is K18.1m (which is classified under Goods and Services in GFS)

The increase in external interest cost was driven by the Sovereign Bond where coupon payments started in 2019. The other large amount came from large disbursements mostly from project concessional loans. Other related borrowing charges made up K8.7 million a dramatic reduction from the K81.4 million incurred in 2018. The committed undisbursed loans as at end of 2019 amounted to about K6.2 billion. The Department of Treasury, as part of its MTdS, is developing a strategy to minimise these costs.

The GoPNG expenditure outcome for Goods and Services was K5,013.5 million, K13.9 million or 0.3 per cent higher than the 2019 Supplementary Budget estimate of K5,001.0 million. The relatively steady outcome reflects the Government's commitment to keeping spending levels lower by way of strict control over warrants and other discretionary expenditures. This allowed the Government to deliver on its priority commitments in 2019, especially Medical Drugs and SIPs and create savings to offset some of the increase in CoE in 2019.

Compared to the 2018 actuals, it is K1,126.0 million or 28.9 per cent higher reflecting the cost of meeting the new Government's commitments especially addressing arrears in utilities and rentals that have accumulated over the years and also taking into account outstanding capital and operational arrears³ arising from supplementary budget, TFF and the continuous Government's approach in supporting Bougainville Infrastructure and unforeseen expenditures such as disasters.

Box 3: 2019 supplementary budget arrears payment:

In 2019, the parliament allocated K521 million in funding towards payment of GoPNG arrears. These arrears were for services that were rendered by service providers to the government for whom payments remained outstanding beyond the due date. The funds for 2019 were raised from the overall reduction in appropriations for operational arrears worth K400m and from capital works worth K1,082m.

In the overall execution of the appropriations granted by the parliament:

. K295.2 million was expensed by the Department of Works towards payment of capital projects which were in arrears. Arrears cleared by the Department of Works were on the following projects: Lae Nadzab 4 Lane road, Bougainville Roads, Emergency Roads and Bridges, National Road Maintenance, Sub-national roads and GoPNG counterpart Funding to ADB.

. K71.1 million was expensed by the Department of Finance for rentals that were in arrears at the time of the Supplementary Budget, which included facilities rented by Department of Labour, Department of Health, National Agriculture and Quarantine Inspection Authority and the Customs facility in Lae. .

. K90.2 million was expensed by the Department of Finance towards payment of utility arrears to PNG Power, Telikom, Eda Ranu and other minor items such as PNG maritime fuel supply.

In the execution of the 2019 Supplementary Budget arrear payment, a number of challenges emerged with regards to the monitoring of expenses towards arrears in the absence of a coordinating mechanism. In 2020, an Arrears Verification Committee has been constituted that is responsible for instituting guidelines to departments to improve expensing and monitoring of arrears appropriated by parliament. The 2020 MYEFO and publications will include a reports by the committee with further details on arrears payments.

³ Outstanding 2018 Hosting of APEC (K17.2m), Capital Investment Arrears – 2019 Supplementary Budget (K283.6m), Highlands Highway Road maintenance (K71.7m) and Preparation and conduct of 2011 National census (K43.7m).

Table 16: Selected Key Expenditure Items – 2019 (Kina, Million)

2019 Key Expenditures	2018 Outcome	2019 Supp. Budget	2019 Outcome	Overspent (+) Underspent (-)
SIPs	*764.9	1,174.4	1,284.0	109.60
TFF	620.7	617.9	618.0	0.1
Functional Grants (Prov.)	503.8	552.6	541.6	-11.0
APEC	**302.8	19.7	17.2	-2.5
Rentals	***208.0	258.9	258.6	-0.3
Medical Drugs	257.9	234.6	234.3	-0.3
Utilities	****199.2	247.7	248.4	0.7
Arrears	64.8	43.8	43.8	0.0

Source: Department of Treasury

*Of which, K393.0 million for 2018 Outstanding was paid in early 2019 which more than offset the cut in SIP funding of K282.4 million in the 2019 Supplementary Budget.

**Of which K6.7 million for 2018 Outstanding was paid in early 2019

***Of which K74.0 million for 2018 Outstanding was paid in early 2019

**** Of which K27.1 million for 2018 Outstanding was paid in early 2019

***** Arrears reported here includes minor goods and services arrears and does not include the 2019 Supplementary Budget arrear payment program referred to in the box above.

The 2019 outcome for GoPNG Grants⁴ (transfers to other Government units) was K1,368.7 million, lower by K102.1 million or 6.9 per cent compared to the 2019 Supplementary Budget estimate. It is slightly lower by K26.0 million compared to the 2018 outcome.

The 2019 outcome for GoPNG's Net Acquisition of Nonfinancial Assets⁵ expenditure was K742.6 million, K15.7 million or 2.1 per cent lower than the 2019 Supplementary Budget estimate of K758.3 million. This was largely underpinned by the limiting of expenditure on less-productive capital expenditures. It is K178.3 million or 31.6 per cent higher than the 2018 outcome.

Despite the slightly lower outcome compared to the 2019 Supplementary Budget, key infrastructure developments were delivered in 2019, including the Development of Districts and Rural Hospitals (K62.0 million), the Court House design and maintenance (K53.0 million), the Western Pacific University (K29.5 million), District Town Improvement Programs (K24.4 million), the Lae–Nadzab Road (4 lane) (K14.0 million), Correctional Service Infrastructure (K9.0 million) and the Rural Electrification Program (K7.0 million).

It further reflects capital projects undertaken in the form of direct and/or counterpart funded projects as well as including the capital investment programs undertaken at the district and provincial levels through the Services Improvement Program (SIP).

1.4 Financing

In 2019, the actual net incurrence of liabilities was K3,388.1 million (4.0 per cent of GDP) against the planned financing of K2,274.8 million under the 2019 Supplementary Budget. The higher incurrence of liabilities was a result of a larger deficit which required more external financing that were realised at the end of the year. The rest of the deficit was financed by retained cash balances in the Government's trust accounts. In comparison, the Net Borrowing (deficit) outcome for 2018 was K3,277.8 million (or 4.1. per cent of GDP) which included the trust balances at end 2018.

In 2019, the Government financed part of the budget deficit from the cash balances of K1,228.6 million that was available in the Sovereign Bond Trust account at the beginning of

⁴ 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.

⁵ Asset with physical value

the year. The Government was able to drawdown the entire cash balance during the year. At the end of the year, other trust accounts from domestic borrowings retained K444.7 million in domestic cash balances such that net use of cash for financing the deficit in 2019 was K783.9 million.

Major items of external extraordinary borrowings included the second tranche of the ADB Budget Support Loan of USD100.0 million and the bridging loan facility from Export Finance Australia amounting to USD300.0 million. Concessional project financing funded the remaining external liabilities. Domestic financing was raised through the issuance of Treasury Bills and Treasury Bonds.

The final outcome for debt at end 2019 was K33,666.9 million or 39.8 per cent of GDP which is 1.3 percentage points higher than the projected outcome under the 2019 Supplementary Budget. The higher ratio overall compared to previous years is not only due to the higher deficit in 2019 but also to domestic guarantees now being crystallised as part of the total debt stock as well as valuation changes now included in the debt stock. Nominal GDP levels have also been lowered due to NSO methodological changes.

The budget deficit in 2019 and the debt to GDP ratio remain within the limits imposed by the *Fiscal Responsibility Act 2006 (amended 2019)*.

1.3.1 Net Financing

The composition of the change in liabilities (net financing) comprises K2,333.9 million from external sources and K1,054.3 million from the domestic market. The compositional change in financing for 2019 reflects (a) a higher than programmed reliance on domestic borrowing to finance day to day operations; and (b) a higher reliance on concessional sources of external borrowing to reduce debt servicing costs and to initiate the new MTFs strategy. Incoming USD-denominated financing has also assisted in relieving the pressure on excess foreign exchange demands.

Table 17: Financing Sources 2018 – 2019 (Kina Million)

	2018 Actual	2019 Budget	2019 Supp. Budget	2019 Outcome
Net Domestic Borrowing	-319.4	-629.4	603.8	1,054.2
Net External Borrowing	3,596.3	2,496.4	1,671.4	2,333.9
Total Net Borrowing	3,277.0	1,866.7	2,274.8	3,388.1

Source: Department of Treasury

1.3.2 External Financing

As at 31st December 2019, total new external borrowings were K2,726.4 million, which is K1,179.7 million lower than the 2018 actuals and K619.2 million higher than the 2019 Supplementary Budget projections.

Concessional loan drawdowns represented 48.1 per cent of new external borrowing compared with 35.4 per cent in 2018. This is attributed to increased disbursement from bilateral and multilateral loans than projected in the 2019 Supplementary Budget. The increased outcome in disbursements of concessional loans in 2019 is K494.8 million - above the 2019 Budget appropriations reflecting predominately higher project drawdowns of: ADB loan projects such as Civil Aviation Development Investment Program, Highlands Region Road Improvement Project and Sustainable Highlands Highway Investment Program; and EXIM Bank of China loans.

The increased disbursements are attributed to various infrastructure projects around the country. This includes the following projects: PNG National Power Grid (Mt. Hagen, Mendi,

Tari), Keltiga Junction to Kagamuga Airport 4 Lane Highway Reconstruction and Upgrade and the Lae Tidal Basin funded by Exim Bank of China. Ramu Transmission System Reinforcements Project funded by the Japanese Government (JICA) and New Boram general Hospital development Project funded by Ceska. An increase in disbursements was made following requests for faster implementation in 2019.

Extraordinary financings comprised the Development Policy Operation (Budget Support) from Asian Development Bank and the Export Finance Australia facility. A second tranche of US\$100.0 million (K340.4 million) from ADB and additional financing of US\$300.0 million (K1,022.1 million) in budget support from Export Finance Australia at the end of 2019 were obtained. The total contribution was about 49.9 per cent (K1,359.9 million) of the new external borrowings in 2019. The remaining 2.0 per cent (K54.8 million) of non-concessional drawdowns was from commercial financing for the new Boram Hospital building.

Total external principal repayments were K392.6 million in 2019, an increase of K82.8 million compared to the 2018 outcome, and K43.2 million below the 2019 Supplementary Budget projections.

Table 18: External Borrowing and Principal Repayments 2018 - 2019 (Kina, Million)

	2018 Actuals	2019 Budget	2019 Supp. Budget	2019 Outcome
New External Borrowing	2,233.9	2,291.9	2,107.2	2,726.4
Concessional Financing	791.7	816.9	816.9	1,311.7
Commercial Financing	619.9	0.0	0.0	54.8
Extraordinary Financing	822.3	1,475.0	1,290.3	1,359.9
External Securities (Bond)	1,672.2	640.0	0.0	0.0
Repayment of Principal	309.9	435.8	435.8	392.6
Net External Borrowing	3,597.0	2,496.4	1,671.0	2,333.9

Source: Department of Treasury

1.3.3 Domestic Financing

New domestic borrowing for 2019 totalled K12,327.2 million, K148.4 million (or 1.2 per cent) higher than in 2018 and significantly higher than the large net redemptions programmed in the 2019 Budget. This reflected pressure to finance the higher deficit domestically due to budget support from external sources coming in towards the back end of 2019. Treasury Bills were the main financing instrument used whilst Treasury Bond issuance commenced mid-year. Treasury Bills represented 94.8 per cent of new domestic borrowing and Treasury Bonds only 5.2 per cent of total domestic borrowing. This has tended to shorten the duration of the domestic debt portfolio, adding to rollover risk.

Actual total domestic debt retirement (repayment) in 2019 was K11,272.9 million, which comprised of K10,177.7 million in Treasury Bills and K991.4 million in Treasury Bonds including K103.8 million Guarantee payments on NCD Roads. The principal repayments on domestic debt have decreased by 8.7 per cent from 2018 actuals and increased by 13.7 per cent from the 2019 Supplementary Budget estimate. This reflects the redemption of domestic securities late in 2018 and the shift into lower yielding shorter term treasury bills in 2019 that fell due late in 2019.

The budget support received from ADB and EFA were directed towards priority 2019 Supplementary Budget expenditures including the repayment of arrears, hospital operations, final Tuition Fee Free payments, and rehabilitation of the Highlands Highway. The timing of the funding late in the year and some delays in release from BPNG meant a residual amount was carried forward into 2020 to meet priority social and economic expenditures in January.

Table 19: Domestic Borrowing and Principal Repayments 2018 - 2019 (Kina, Million)

	2018 Outcome	2019 Original	2019 Supp. Budget	2019 Outcome
New Domestic Borrowing	12,178.8	9,286.2	10,622.9	12,327.2
Treasury Bills Financing	11,178.8	8,725.5	10,062.2	11,691.5
Treasury Bonds Financing	1,000.0	560.7	560.7	635.7
Repayment of Principal	-12,352.2	-9,915.6	-9,915.6	-11,272.9
Treasury Bills Maturities	-11,695.7	-9,054.9	-9,054.9	-10,177.7
Treasury Bonds Maturities	-656.4	-860.7	-860.7	-991.4
Guarantee Payments	-146.0	-103.4	-103.5	-103.8
Net Domestic Borrowing	-319.4	-629.4	603.8	1,054.2

Source: Department of Treasury

1.3.4 Debt Service

Total debt service comprises repayments of principal, interest and other fees and charges related to public debt. At the end of 2019, the repayment of principal totalled K11,646.8 million (8.0 per cent lower than in 2018), comprising K373.9 million for external repayments and K11,272.9 million for domestic repayments.

Total interest and fees paid in 2019 was K2,147.2 million. This represents an increase of K212.5 million or 11.0 per cent in total financing costs in 2019 compared to 2018. Interest costs were also higher than estimated in the Supplementary Budget by K45.6 million.

Over 2019 the increase in interest and related costs resulted entirely from higher external interest payments which more than doubled from K210.5 million to K479.0 million, an increase of K268.5 million. A significant part of this reflects the start of interest cost payments on the Sovereign Bond.

External borrowing cost charges dropped dramatically in 2019 from K81.4 million in 2018 (the year of the Sovereign Bond raising) down to K8.7 million in 2018. With no commercial borrowing costs in 2019, the 2019 borrowing costs largely reflect charges on holding undisbursed loans. The total amount of committed undisbursed loans as at end of 2019 was K6,178.6 million. The Department of Treasury is continuing to develop a strategy to minimise these costs by encouraging the Government to provide counterpart funding for these projects to trigger drawdowns as well as inform projects to implement the scope of work once all feasibility studies on respective project sites are completed.

Table 20: Interest and Fees – 2018 - 2019 (Kina, Million)

	2018 Outcome	2019 Outcome
Domestic		
Interest and other fees paid	1,647.4	1,618.4
<i>Adjustments:</i>		
Interest accrued on issuance ¹	-18.9	-17.8
Net discount/premium on issuance ²	14.3	58.9
Total Domestic	1,642.8	1,659.5
External		
Interest	210.5	479.0
External Borrowing related charges	81.4	8.7
Total External	291.9	487.7
Total Interest and Charges	1,934.7	2,147.2

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.

1.4 Public Debt

The level of total Government Debt at the end of 2019 totalled K33,666.9 million or 39.8 per cent of GDP, an increase of K 4,545.8 million (or 15.6 per cent) over 2018 actuals. This is K1,113.0 million higher than the 2019 Supplementary Budget projection reflecting the higher level of concessionary loan drawdowns and a carryforward of unexpended financing in 2019 which supported early expenditures in 2020. In addition to the 2019 budget deficit, the increase in debt reflected recognition of K1,176 million in contingent liabilities on 3 domestic loans.

The total domestic debt portfolio was K19,333.5 million at the end of 2019, which is K2,230.3 million higher than the 2018 level of K17,103.3 million. This substantial increase compared to recent years reflects the increased issuance of Treasury Bills in the first half of 2019 when Treasury bonds issuance was delayed to June, hence the entire domestic financing was via Treasury Bills issuance alone.

External Debt increased to K14,333.4 million from the 2018 level of K12,017.8 million, an increase of K2,315.6 million. This is due to an increase in net external borrowings through drawdowns from multilateral and bilateral sources for project/program support, as well as budget support from the Export Finance Australia 12 month bridging facility amounting to K1,022.0 million (USD300 million) and the ADB Budget Support financing second tranche of USD100 million. Other changes to debt stock (details are provided in Appendix Table F) included -K18.3 million as a result of exchange rate movements on external borrowings and K1,176.0 in other volumes and assets in 2019. The latter includes acquisition of contingent liabilities on 3 domestic loans worth K1,176.0 million.

Table 21: Central Government Debt 2018 – 2019 (Kina, Million)

Kina Million	2018 Actuals	2019 Budget	2019 Suppl. Budget	2019 Outcome
Domestic	17,103.3	16,473.9	18,883.1	19,333.5
Debt securities	16,999.9	16,370.5	17,707.2	18,157.9
<i>Treasury Bills</i>	8,677.5	8,348.1	9,684.8	10,191.3
<i>Treasury Bonds</i>	8,322.4	8,022.4	8,022.4	7,966.6
Loans	103.4	103.4	1,175.9	1,175.6
External	12,017.8	14,513.9	13,670.9	14,333.4
Debt securities	1,683.7	2,323.7	1,700.7	1,700.7
<i>Concessional financing</i>	0.0	0.0	0.0	0.0
<i>Commercial financing</i>	1,683.7	1,683.7	1,700.7	1,700.7
<i>Extraordinary financing</i>	0.0	640.0	0.0	0.0
Loans	10,334.1	12,190.2	11,970.2	12,632.7
<i>Concessional financing</i>	7,744.0	8,208.8	8,173.5	8,676.7
<i>Commercial financing</i>	1,933.6	1,897.3	1,897.3	1,970.4
<i>Extraordinary financing</i>	656.5	2,084.1	1,899.4	1,985.6
Total Central Government Debt	29,121.1	30,987.7	32,553.9	33,666.9
<i>Total debt as percentage of GDP</i>	35.4%	36.6%	38.5%	39.8%
Gross Domestic Product²	82,341.1	84,554.1	84,554.1	84,554.1

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities.

2. Total nominal GDP by economic activity, Actual: *National Statistics Office* (up to 2017) and Treasury Projections (from 2018). GDP level for 2019 budget column is the revised estimate which differs from the K88,672.2 million projection used in the 2019 Budget documentation: *Treasury*

Department at 2019 FBO

1.5 Trust Accounts

Pursuant to *Section 15* of the *Public Finance Management Act (PFMA), (Amended 2019)*, the Department of Finance (DoF) gives authorization to any government institution, whether it be Statutory Authority or National Department, to establish and operate trust accounts, either, National Budget, Donor Funded or Counter Funded. The purpose of holding funds in Trust Accounts is to spread spending over time to help manage inflationary pressures in the economy and to give time to government agencies to properly plan and implement their priority projects.

A total of K12,818.5 million (K12,313.1 million from 2018 MYEFO K505.4 million), up to and including the 2019 Budget appropriations, as well as the 2019 Supplementary Budget appropriations, has been expended through the Budget Funded Trust Accounts since 2005 for the implementation of government's priority programs.

The following is the expenditure report for all the budget funded trust accounts from 1st January to 31st December, 2019. As at the reporting date, the trust account appropriations for the 2019 Budget cannot be highlighted as all these funds were and could still be issued directly to the department and agencies concerned.

Including the 2019 appropriations for trust accounts in the 2019 Budget and its revised Supplementary Budget, a total of K505.4 million has been expended between January and December 2019.

Table 22: Shows Movement of Funds in Budget Funded Trust Accounts from 1st January – 31st December 2019 (Kina, million)

Description	Balance as at 1-Jan-19	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-19
Flexible, Open and Distance Education (FODE) Rehabilitation - GoPNG	0.38	0.06	0.07	0.3
Tuition Fee Free Education Trust Account	123.82	480.45	391.53	212.74
Tuition Fee Free Education - Commodity Component Trust	0	0	0	0
PNG Rural Communications Project GOPNG	3.26	0.57	1.75	2.08
PNG Fire Service Infrastructure Rehabilitation Program - (PIP) T/A	0.04	0.14	0.13	0.05
National Road Maintenance Policy TA	0.04	0	0	0.04
Highlands Highway Rehabilitation T/A Subsidiary	0.04	0	0	0.04
Port Moresby Roads Trust Account	0.32	0	0	0.32
Lae City Roads Rehabilitation Trust Subsidiary 2	2.14	0	2.14	0
Small Medium Enterprise (SME) Risk Sharing Facility (GoPNG)	0.04	2.5	2.54	0
Central City Trust Account	26.82	0.03	0	26.85
Restoration and Development Grant Trust	10.91	1	11.79	0.12
Restoration and Development Grant Subsidiary Account	0.01	0	0.0	0.01
Special Intervention Funds (Established on 28 Feb 2014)	0.07	0	0.05	0.02
LNG Pipeline Infrastructure Dev Grant (IDG) (Kikori Area)	0.01	0	0	0.01

Description	Balance as at 1-Jan-19	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-19
Financial Management Improvement Programme (FMIP) - GoPNG	7.49	2.26	8.48	1.27
FMIP Provincial Capacity Building Imprest Trust Account	0.76	3.05	2.18	1.63
Infrastructure Development (UBSA) Grant (IDG) Account - Main	7.91	0	0	7.91
Infrastructure Development (UBSA) Grant Account (IDG) Sub	1.39	0	0	1.39
PNG High Impact Infrastructure Projects	0.01	0	0	0.01
PNG High Impact Infrastructure Projects Sub	0.68	0	0	0.68
Public Service Audit Program	0.49	0.09	0	0.58
2017 PNG National General Election - Finance, Procurement, Personnel and Logistic Trust	15.37	13.3	28.64	0.03
NAOSP III GoPNG Counterpart Funds (European Union)	1.43	0.5	1.14	0.79
Department of Prime Minister & NEC APEC Operations (OP) Plan 2018 TA	0.33	2.46	2.79	0
APEC – Authority	1.41	16.2	17.27	0.34
APEC - Joint Securities Task Force (JSTF)	0	0	0	0
Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding TA	7	2	7.56	1.44
Productive Partnership in Agriculture Project (PPAP) GoPNG TA	0.07	1	0.62	0.45
Multiple LNG Development Trust Account	4.32	0.51	3.68	1.15
Resettlement of Volcano Victims TA	0.15	0	0	0.15
Regional, Provincial Treasury and District Admin. Offices	0	0	0	0
Coastal Vessels Account	0.14	0	0	0.14
Water Supply Sanitation Development Project - GoPNG	1.91	1	0	2.91
Rural Service Delivery and Local Governance Project	0.06	0	0	0.06
Bougainville Referendum Commission	1	20	21	0
Land Reform Trust Account	1.4	0	1.38	0.02
Department of Justice & Attorney General PILON Trust Account	0.64	0.03	0.55	0.12
Search & Rescue Operation Trust Account	0	0	0	0
Oil Spill Response Emergency Trust Account	0	0	0	0
Southern Highlands Province Airport Development Trust Account	0	0	0	0
Dept. of Finance Infrastructure Project	0.58	0	0.09	0.49
Total	222.44	547.15	505.38	264.14

Source: Department of Finance.

Note:

1. The total January opening balance of all Budget Funded trust accounts has changed from the one previously reported in the 2019 MYEFO Report because some new budget funded trust accounts has being added onto the list.

2. The Tuition Fee Free (TFF) Education trust accounts receipts and expenses are inclusive of both the TFF Fee component and the Commodity component of Free Education Policy initiated by the previous O'Neil-Abel Government. The receipt and expenditure also reflects all its subsidiary accounts.
3. Trust Accounts that have balances below K20 000 are represented by K0.01 million and below K10 000 are reflected as zero balance.
4. The PPAP account have only the mid-year expense details, except, other months' details were not available when report was compiled.

The opening balance of the Budget Funded Trust Accounts as at 1st January 2019 was K222.4 million. Expenditure incurred in this period totalled K505.4 million with K547.2 million as receipts within the same period and the closing balance as at 31st December 2019 was K264.1 million.

The following is a summary of expenditures above K5.0 million from Budget Funded Trust Accounts for the period 1st January to 31st December 2019:

- K391.5 million was expended on the former O'Neil-Abel Government's Tuition Free Fee (TFF) Education Policy rollout;
- K28.6 million was expended on the 2019 LLG Election;
- K21.0 million was expended from the Bougainville Referendum Commission (BRC) trust account to assist the people of Bougainville in conducting their General Election;
- K17.3 million was expended for the Post-APEC costs. This is to honour various service providers of the 2018 APEC Summit hosted in PNG;
- K11.8 million was expended by the restoration and development account;
- K8.5 million was expended on the Financial Management Improvement Program (FMIP) project; and
- K7.6 million was expended on the Highlands Region Road investment program.

A total of K3.7 million was expended in the Multiple LNG Development trust account between April and December 2019 and the receipts into the account were K0.5 million. The information for January to March 2019, including other months, was not available when compiling the report.

1.6 Government Finance Statistics

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. These changes have already been adopted and used for the first time in the 2016 Volume I 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. Since then, the GFS 2014 framework has already been implemented in three (3) other successive annual budgets

namely 2017, 2018 and most recently, the 2019 Budget (Volume 1, Economic and Development Policies).

In January this year, a GFS mission awareness was carried out by the IMF. It was held in the Treasury building to go over the GFS 2014 recording template and to train staff from various national departments and agencies on how to record transactions within the GFS framework. An audit was later carried out by the GFS awareness team over government financial books regarding its structure and made key points on how to improve government financial reporting in regards to the GFS framework. These key areas of improvement were highlighted in its GFS awareness mission report which the Department of Treasury has since taken note of and is now taking steps to improve its report structure. However, institutional classification remains a major hurdle in the GFS framework which will take time to complete.

1.6.1 Changes between the GFSM 1986 and 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 the 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.

1.6.2 General Government Debt

Table C details the General Government's Transactions in Financial Assets and Liabilities. Additional changes have been made from previous reporting template due to recommendations by the IMF to move to international standards.

Table F summarises the General Government's Stock of Debt at the end of the reporting period. Additional changes have been made from the previous reporting template due to recommendations by the IMF to move to international standards.

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	Actual		Budget Estimates	
	2018	2019 Budget	2019 Suppl. Budget	2019 Outcome
TRANSACTIONS AFFECTING NET WORTH:				
Revenue	14,085.0	14,266.8	13,022.4	13,680.5
Taxes	10,475.8	11,212.6	10,447.7	10,918.1
<i>Taxes on Income, profits, and capital gains</i>	6,119.2	6,675.2	5,983.4	6,070.4
<i>Taxes on payroll and workforce</i>	8.6	0.0	1.6	1.9
<i>Taxes on goods and services</i>	3,537.3	3,773.9	3,693.1	3,936.6
<i>Taxes on international trade and transactions</i>	810.7	763.4	769.6	909.3
Grants	1,835.7	943.1	943.1	1,775.6
Other Revenue	1,773.5	2,111.1	1,631.7	986.8
Of which: Resource Revenue	1,428.5	1,856.2	1,679.0	1,141.9
<i>Mining and Petroleum Taxes</i>	775.0	856.2	759.0	760.7
<i>Mining, Petroleum and Gas Dividends</i>	653.5	1,000.0	920.0	381.2
<i>Of which: transfer from the Stabilization Fund (SWF)</i>	0.0	0.0	0.0	0.0
Revenue as percentage of GDP	17.6%	17.3%	15.4%	16.2%
Total Expenditure	16,134.2	16,133.8	16,525.9	17,852.5
Expense as percentage of GDP	20.1%	19.6%	19.5%	21.1%
Expense²	14,021.4	13,312.0	14,047.1	14,840.6
Compensation of employees	5,198.4	4,448.5	5,323.5	5,423.8
Use of goods and services	4,879.2	4,597.8	4,660.2	5,800.7
Interest	1,853.3	1,950.1	2,083.9	2,129.1
Grants	1,999.8	2,150.8	1,814.7	1,400.9
Social benefits	0.9	74.3	74.3	0.0
Other expense	89.9	90.5	90.5	86.1
Net Acquisition of Non-Financial Assets*	2,112.8	2,821.7	2,478.8	3,011.8
Fixed Assets	2,112.8	2,821.7	2,478.8	3,011.8
Gross Operating Balance³	63.6	954.8	-1,024.6	-1,160.1
Net Lending (+) / Net Borrowing (-)	-2,049.2	-1,867.0	-3,503.4	-4,172.0
Net lending/borrowing as percentage of GDP	-2.6%	-2.3%	-4.1%	-4.9%
Primary Balance ⁴	-195.9	83.1	-1,419.5	-2,042.9
Non-resource net lending (+)/borrowing (-)	-3,477.7	-3,723.1	-5,182.4	-5,313.9
Non-resource primary balance	-1,624.4	-1,773.1	-3,098.5	-3,184.8
Transactions in financial assets and liabilities	2,049.2	1,867.0	3,503.4	4,172.0
Net Acquisition of Financial Assets	1,228.6	0.0	-1,228.6	-783.9
Domestic	1,228.6	0.0	-1,228.6	-783.9
External	0.0	0.0	0.0	0.0
Net Incurrence of Liabilities	3,277.8	1,867.0	2,274.8	3,388.1
Domestic	-319.3	-629.4	603.8	1,054.3
<i>Debt securities: Treasury bills</i>	-516.9	-329.4	1,007.3	1,513.8
<i>Debt securities: Treasury bonds</i>	343.7	-300.0	-300.0	-355.7
<i>Loans</i>	-146.0	0.0	-103.5	-103.8
External	3,596.2	2,496.1	1,671.4	2,333.9
<i>Debt securities: Sovereign bonds</i>	1,672.2	640.0	0.0	0.0
<i>Loans</i>	1,924.0	1,856.1	1,671.4	2,333.9
Gross Domestic Product⁵	80,113.4	82,341.1	84,554.1	84,554.1

Source: Department of Treasury

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities. District and local level governments are reflected as grants from provincial governments. 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. Represents, revenue minus expense, excluding consumption of fixed capital (CFC). CFC are not yet calculated and reported for the government

4. Represent net lending/net borrowing excluding interest expense or net interest expense.

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

*Net Acquisition of Non-Financial Assets, excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

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

Kina Million	2018	2019 Budget	2019 Suppl. Budget	2019 Outcome
CASH FLOWS FROM OPERATING ACTIVITIES				
Revenue Cash Flows	12,248.8	13,323.7	12,079.3	11,904.9
Taxes	10,475.8	11,212.6	10,447.7	10,918.1
Grants	0.0	0.0	0.0	0.0
Other Revenue	1,773.5	2,111.1	1,631.7	986.8
<i>Revenue as percentage of GDP</i>	<i>15.3%</i>	<i>16.2%</i>	<i>14.3%</i>	<i>14.1%</i>
Expense cash flows²	12,692.2	13,067.1	13,470.5	13,954.1
Compensation of employees	5,074.6	4,307.8	5,224.7	5,281.5
Uses of goods and services	3,767.7	4,198.4	4,272.3	5,085.7
Interest	1,853.3	1,950.1	2,083.9	2,129.1
Grants*	1,906.6	2,135.3	1,799.1	1,371.6
Other payments	89.9	475.5	90.5	86.1
<i>Expense as percentage of GDP</i>	<i>15.8%</i>	<i>15.9%</i>	<i>15.9%</i>	<i>16.5%</i>
Net cash inflow from operating activities	-443.4	256.6	-1,391.2	-2,049.2
CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSETS:				
Net cash outflow from investment in nonfinancial assets	1,400.3	2,264.3	1,921.4	1,962.4
Fixed assets	1,400.3	2,264.3	1,921.4	1,962.4
Inventories	0.0		0.0	0.0
Valuables	0.0		0.0	0.0
Nonproduced assets	0.0		0.0	0.0
Expenditure cash flows	14,092.5	15,331.5	15,391.9	15,916.5
Cash surplus (+) / Cash deficit (-)	-1,843.7	-2,007.8	-3,312.6	-4,011.6
<i>Surplus/Deficit as percentage of GDP</i>	<i>-2.3%</i>	<i>-2.4%</i>	<i>-3.9%</i>	<i>-4.7%</i>
CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
Transactions in financial assets and liabilities	-2,048.4	-1,866.7	-3,503.8	-4,172.0
Net acquisition of financial assets	1,228.60		1,228.60	783.90
Domestic	1,228.60	-	1,228.60	783.90
External	-	-	-	-
Net incurrence of liabilities	3,277.0	1,866.7	2,275.2	3,388.1
Domestic	-319.3	-629.4	603.8	1,054.3
External	3,596.2	2,496.1	1,671.4	2,333.9
Net cash inflow from financing activities	2,048.4	1,866.7	3,503.8	4,172.0
<i>Net cash inflow as percentage of GDP</i>	<i>2.6%</i>	<i>2.3%</i>	<i>4.1%</i>	<i>4.9%</i>
Net change in the stock of cash	204.6	-141.1	191.2	160.4
Gross Domestic Product³	80,113.4	82,341.1	84,554.1	84,554.1

Source: Department of Treasury

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities. District and local level governments are reflected as grants from provincial governments. The statement is produced to reflect transactions on a modified cash basis of accounting but excludes 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

Table C: General Government Revenue by Economic Classification

Kina Million	2018	2019 Budget	2019 Supp Budget	2019 Outcome
REVENUE¹	14,085.0	14,266.8	13,022.4	13,865.8
TAXES	10,475.8	11,212.6	10,447.7	10,918.1
Taxes on Income, Profits and Capital Gains	6,119.2	6,675.2	5,983.4	6,070.4
Payable by individuals	3,101.9	2,949.5	2,949.6	3,211.6
Personal Income Tax	3,101.9	2,949.5	2,949.6	3,211.6
Salaries/Wages (Group Tax)	-	-	-	-
Individual Income Tax (Assessed)	-	-	-	-
Payable by corporations and other enterprises	2,751.9	3,460.3	2,691.3	2,500.6
Company Tax	1,933.0	2,556.3	1,887.6	1,696.9
Mining and Petroleum Taxes	775.0	856.2	759.0	760.7
Royalties Tax	26.3	27.9	26.8	25.8
Management Tax	17.6	19.9	17.9	17.2
Other taxes on income, profits and capital gains	265.4	265.4	342.5	358.2
Dividend Withholding Tax Mining	-	-	-	-
Dividend Withholding Tax Non Mining	154.6	149.2	219.8	215.0
Interest Withholding Tax	110.8	116.0	86.9	128.0
Tax Related Court Fines	-	-	35.8	14.6
Sundry IRC Taxes & Income	-	0.2	-	-
				0.6
Taxes on Payroll and Workforce	8.6	-	1.6	1.9
Training Levy	8.6	0.0	1.6	1.9
				-
Recurrent taxes on immovable property	-	-	-	-
Recurrent taxes on net wealth	-	-	-	-
Estate, inheritance, and gift taxes	-	-	-	-
Capital levies	-	-	-	-
Other recurrent taxes on property	-	-	-	-
				-
Taxes on Goods and Services	3,537.3	3,773.9	3,693.1	3,936.6
General taxes on goods and services	2,167.4	2,286.1	2,110.6	2,299.2
Value Added Tax	2,067.1	2,188.8	2,062.0	2,252.5
GST ²	2,067.1	2,188.8	2,062.0	2,252.5
<i>GST Collection at Provinces</i>	<i>1,120.3</i>	<i>1,267.0</i>	<i>1,296.3</i>	<i>1,368.2</i>
<i>GST Collection at Ports</i>	<i>1,089.0</i>	<i>1,171.8</i>	<i>1,074.5</i>	<i>1,106.4</i>
<i>GST Refunds</i>	<i>288.3</i>	<i>250.0</i>	<i>308.8</i>	<i>276.5</i>
<i>GST from IRC Trust</i>	<i>146.0</i>	-	-	<i>54.4</i>
Taxes on financial and capital transactions	100.3	97.3	48.6	46.6
Bank Account Debit Fees	-	-	-	-
Stamp Duties	100.3	97.3	48.6	46.6
Excise	1,074.8	1,244.4	1,313.7	1,360.7
Excise Duty	774.0	922.7	999.8	1,061.0
Import Excise	300.8	321.7	313.9	299.7
Profits of fiscal monopolies				
Taxes on specific services	248.1	237.6	265.7	273.0
Bookmakers' Turnover Tax	20.4	31.2	16.4	17.2
Gaming Machine Turnover Tax	205.1	197.3	227.3	227.2
Departure Tax	22.6	9.0	22.0	28.6
Taxes on use of goods and on permission to use goods or perform activities	2.8	1.2	0.0	2.5
Motor vehicles taxes	2.2	0.3	0.0	2.0
Motor Vehicle Registration	1.8	0.3	0.0	2.0
Commercial Vehicle Licenses	0.4	0.0	0.0	0.0
Other taxes on use of goods and on permission to use goods or perform activities	0.6	0.9	-	0.5
Bookmakers' Licenses	-	-	-	-
Coastal Trading Licenses	0.3	0.1	-	0.2
Registration of Vessels	-	-	-	-
Inflammable Liquid	0.2	0.4	-	0.2
Trade Licenses	0.0	0.3	-	0.0
Mobile Phone Licenses	-	-	-	-
Import and export trade licences	-	-	-	-
Insurers' and Brokers' Licences	0.0	0.1	-	0.0
Banking & Financial Institutions License	-	-	-	-
Liquor Licensing Fee	-	-	-	-
Motor Vehicle Trade Licenses	0.0	0.1	-	0.0
Other taxes on goods and services	44.3	4.6	3.0	1.2
Sundry Taxes (Customs)	44.3	4.6	3.0	1.2
Taxes on International Trade and Transactions	810.7	763.4	769.6	909.3

Kina Million	2018	2019 Budget	2019 Supp Budget	2019 Outcome
Customs and other import duties	418.3	358.1	399.4	511.2
Import Duty	325.3	358.1	399.4	409.4
Other Import Taxes	93.0	-	-	101.8
Mining Levy	-	-	-	-
Import Duties & Fees	-	-	-	-
Customs Duty & Related Taxes	-	-	-	-
General Import Levy	-	-	-	-
Value Added Tax Including Mining Levy	-	-	-	-
Sundry Tax Receipts (Import Duties)	93.0	-	-	101.8
Taxes on exports	392.4	405.4	370.2	398.1
Export Tax	392.4	405.4	370.2	398.1
GRANTS	1,835.7	943.1	943.1	1,775.6
From Foreign Governments	1,562.4	775.5	775.5	1,408.5
Current	1,249.9	620.4	620.4	1,126.8
Cash	-	-	-	-
In-Kind	1,249.9	620.4	620.4	1,126.8
Capital	312.5	155.1	155.1	281.7
Cash	-	-	-	-
In-Kind	312.5	155.1	155.1	281.7
From International Organizations	273.3	167.6	167.6	367.1
Current	218.6	134.1	134.1	293.7
Cash	-	-	-	-
In-Kind	218.6	134.1	134.1	293.7
Capital	54.7	33.5	33.5	-
From Other General Government Units	-	-	33.5	-
Current	-	-	-	-
Capital	-	-	-	-
OTHER REVENUE	1,773.5	2,111.1	1,631.7	986.8
Property Income	1,063.6	1,260.8	1,154.2	529.5
Interest	-	0.7	-	-
Interest from non-residents	-	-	-	-
Interest from Loans Abroad	-	-	-	-
Interest from residents other than general government Organisation	-	0.7	-	-
Interest on Loans to Ind & Non Profit Organisation	-	-	-	-
Interest Received on Treasury Bills	-	-	-	-
Interest from On Lending	-	0.7	-	-
Interest and Commitment Fees	-	-	-	-
Interest from Trust Accounts	-	-	-	-
Interest from WPA	-	-	-	-
Dividends	1,033.5	1,205.0	1,125.0	501.2
Mining Petroleum and Gas Dividends	653.5	1,000.0	920.0	381.2
Dividends from Statutory Authorities	380.0	100.0	100.0	120.0
Shares in Private Enterprise	-	-	-	-
Dividends from State Owned Enterprises	-	105.0	105.0	-
Rent	30.1	55.2	29.2	28.2
Reinvested earnings on foreign direct investment	-	-	-	-
Sales of goods and services	32.2	124.2	54.5	37.3
Sales by market establishments	-	-	-	-
Administrative fees	8.2	63.0	30.3	14.2
Incidental sales by nonmarket establishments	24.0	61.2	24.2	23.0
Imputed sales of goods and services	-	-	-	-
Fines, penalties, and forfeits	1.9	0.8	0.8	1.8
Transfers not elsewhere classified	675.9	725.2	451.9	418.2
Current transfers not elsewhere classified	675.9	725.2	451.9	418.2
Subsidies	-	-	-	-
Other current transfers	675.9	725.2	451.9	418.2
Payroll Commission	21.3	12.1	12.1	13.2
Recovery of Design Service Charges	-	-	-	-
State Services and Statutory Authority Recoveries from Former Years' Appropriation	655.0	690.0	439.6	405.0
Unclaimed Monies	-	0.0	-	-
Credit Guarantee Scheme	-	-	-	-
Sundry/(Other) Income	-	1.0	0.2	0.1
Unacquitted Travel	0.4	-	-	-
Other	-	22.1	-	-
SWF	-	-	-	-
Capital transfers not elsewhere classified	-	-	-	-

Kina Million	2018	2019 Budget	2019 Supp Budget	2019 Outcome
Premiums, fees and claims related to nonlife insurance and standardised guarantee schemes	-	-	-	-
Memorandum items (unpaid tax credits)	-	-	-	-
Premiums, fees, and current claims		-	-	-
Capital claims		-	-	-

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

Kina Million	2018 Actuals	2019 Budget	2019 Suppl. Budget	2019 Outcome
Compensation of Employees	5,198.4	4,448.5	5,323.5	5,423.8
Wages and salaries	4,486.4	4,015.5	4,860.5	4,827.5
Wages and salaries in cash	4,362.7	3,874.8	4,761.7	4,685.2
Wages and salaries in kind	123.7	140.7	98.9	142.2
Employers' social contributions	711.9	433.0	463.0	596.3
Actual social contributions	711.9	433.0	463.0	596.3
Use of goods and services*	4,879.2	4,597.6	4,660.2	5,833.0
Use of goods and services	4,879.2	4,597.8	4,660.2	5,833.0
Use of goods and services	4,879.2	4,597.8	4,660.2	5,833.0
Interest**	1,853.3	1,950.1	2,083.9	2,129.1
To nonresidents	210.5	471.0	435.8	449.0
Interest to Non residents	210.5	471.0	435.8	449.0
To residents other than general government	1,642.8	1,479.1	1,648.1	1,680.1
Interest to residents other than general governments	1,642.8	1,479.1	1,648.1	1,680.1
Grants***	1,999.8	2,150.8	1,814.7	1,371.6
Grants to other general government units	1,999.8	2,150.8	1,814.7	1,371.6
Grants to other general governments current	1,550.4	1,067.4	985.3	1,370.1
Grants to other general governments capital	449.4	1,083.4	829.4	30.8
Social Benefits	0.9	74.3	74.3	0.0
Social assistance benefits	0.9	74.3	74.3	0.0
Social assistance benefits in cash	0.9	74.3	74.3	0.0
Other expenses	89.9	90.5	90.5	86.1
Transfers not elsewhere classified	89.9	90.5	90.5	86.1
Other expense - Current transfers not elsewhere classified	89.9	90.5	90.5	86.1
Net Acquisition Nonfinancial assets****	2,112.8	2,821.8	2,478.8	3,194.1
Nonproduced assets	0.0	9.3	9.3	0.0
NFA: Intangible nonproduced assets	0.0	1.6	1.6	0.0
NFA: Land	0.0	7.7	7.7	0.0
Acquisition of Fixed assets	2,112.8	2,812.5	2,469.6	3,194.1
NFA: Buildings and structures	575.8	313.7	230.5	0.0
NFA: Dwellings	0.0	54.5	54.5	0.0
NFA: Fixed assets	1,405.8	2,364.6	2,040.5	2,641.2
NFA: Information, computer, & telecommunications equipment	19.7	24.1	22.2	10.3
NFA: Machinery & equipment other than transport equipment	15.2	13.8	13.5	19.8
NFA: Other structures	1.6	40.2	23.6	11.8
NFA: Transport equipment	4.8	1.6	84.8	5.7
Other expense - Current transfers not elsewhere classified	89.9	90.5	90.5	505.3
Total expenditure	16,134.2	16,133.6	16,525.9	17,852.5
<i>as % of GDP</i>	<i>19.6%</i>	<i>19.6%</i>	<i>19.5%</i>	<i>19.6%</i>

* Use of goods and services includes operational cost like maintenance and repair of fixed assets.

** Excluding K63.2 million for fees, other than interest, captured under use of goods and services.

*** Grants are inclusive of payments made to other general government units for the purposes of capital projects.

**** Net Acquisition of Non-Financial Assets, excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

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

Kina Million	2018	2019 Budget	2019 Suppl. Budget	2019 Outcome
National Departments	6,746.2	7,751.2	8,231.6	8,120.4
Compensation of Employees	2,817.0	2,089.9	2,662.3	2,632.8
Wages and salaries	2,129.5	1,685.4	2,227.7	2,087.4
Wages and salaries in cash	2,057.9	1,603.9	2,188.0	2,009.2
Wages and salaries in kind	71.6	81.5	39.7	78.3
Employers' social contributions	687.5	404.6	434.6	545.4
Actual social contributions	687.5	404.6	434.6	545.4
Use of goods and services	2,594.3	3,554.2	3,635.3	4,107.7
Use of goods and services	2,594.3	3,554.2	3,635.3	4,107.7
Use of goods and services	2,594.3	3,554.2	3,635.3	4,107.7
Grants	779.2	932.0	849.9	727.5
Grants to other general government units	779.2	932.0	849.9	727.5
Grants to other general governments current	779.2	630.5	548.4	727.5
Grants to other general governments capital	0.0	301.5	301.5	0.0
Other expenses	72.7	88.5	88.5	84.8
Transfers not elsewhere classified	72.7	88.5	88.5	84.8
Other expense - Current transfers not elsewhere classified	72.7	88.5	88.5	84.8
Net Aquisition Nonfinancial assets	482.1	1,035.7	945.0	567.6
Nonproduced assets	0.0	9.3	9.3	0.0
NFA: Intangible nonproduced assets	0.0	1.6	1.6	0.0
NFA: Land	0.0	7.7	7.7	0.0
Aquisition of Fixed assets	482.1	1,026.4	935.8	567.6
NFA: Buildings and structures	0.0	0.5	0.5	0.0
NFA: Dwellings	0.0	18.0	18.0	0.0
NFA: Fixed assets	446.7	947.0	856.4	533.9
NFA: Information, computer, & telecommunications equipment	17.7	22.2	22.2	10.2
NFA: Machinery & equipment other than transport equipment	11.4	13.5	13.5	7.5
NFA: Other structures	1.6	23.6	23.6	11.8
NFA: Transport equipment	4.7	1.6	1.6	4.2
Social Benefits	0.9	50.6	50.6	0.0
Social assistance benefits	0.9	50.6	50.6	0.0
Social assistance benefits in cash	0.9	50.6	50.6	0.0
Out of scope for GFS coding purposes	0.0	0.3	0.0	0.0
Out of scope for GFS coding purposes	0.0	0.3	0.0	0.0
Provincial Governments	3,560.9	2,870.7	2,919.3	3,123.9
Compensation of Employees	1,823.0	1,671.4	1,974.1	1,960.3
Wages and salaries	1,823.0	1,671.4	1,974.1	1,960.2
Wages and salaries in cash	1,782.7	1,632.3	1,935.0	1,916.3
Wages and salaries in kind	40.3	39.1	39.1	43.9
Employers' social contributions	0.0	0.0	0.0	0.1
Actual social contributions	0.0	0.0	0.0	0.1
Use of goods and services	713.6	17.0	17.0	520.7
Use of goods and services	713.6	17.0	17.0	520.7
Use of goods and services	713.6	17.0	17.0	520.7
Grants	1,002.8	1,164.2	910.2	636.4
Grants to other general government units	1,002.8	1,164.2	910.2	636.4
Grants to other general governments current*	626.9	384.1	384.1	634.9
Grants to other general governments capital	375.9	780.2	526.1	1.5
Net Aquisition Nonfinancial assets	21.5	18.0	18.0	6.5
Aquisition of Fixed assets	21.5	18.0	18.0	6.5
NFA: Fixed assets*	21.5	18.0	18.0	6.5

Kina Million	2018	2019 Budget	2019 Suppl. Budget	2019 Outcome
Autonomous Bougainville Government	225.9	193.8	193.8	159.4
Compensation of Employees	119.8	64.6	64.6	123.9
Wages and salaries	119.8	64.6	64.6	123.9
Wages and salaries in cash	116.9	61.8	61.8	120.5
Wages and salaries in kind	2.9	2.8	2.8	3.4
Employers' social contributions	0.0	0.0	0.0	0.0
Actual social contributions	0.0	0.0		0.0
Use of goods and services	28.1	34.6	34.6	33.5
Use of goods and services	28.1	34.6	34.6	33.5
Use of goods and services	28.1	34.6	34.6	33.5
Grants	78.0	35.9	35.9	0.0
Grants to other general government units	78.0	35.9	35.9	0.0
Grants to other general governments current	4.5	34.1	34.1	0.0
Grants to other general governments capital	73.5	1.8	1.8	0.0
Net Aquisition Nonfinancial assets	0.0	58.7	58.7	2.0
Fixed Assets		58.7	58.7	2.0
Commercial & Statutory Authorities	1,039.2	1,579.1	1,319.6	1,214.3
Compensation of Employees	438.6	622.5	622.5	706.7
Wages and salaries	414.1	594.1	594.1	656.0
Wages and salaries in cash	405.2	576.8	576.8	639.3
Wages and salaries in kind	8.9	17.3	17.3	16.6
Employers' social contributions	24.4	28.4	28.4	50.8
Actual social contributions	24.4	28.4	28.4	50.8
Use of goods and services	324.1	515.9	508.7	300.7
Use of goods and services	324.1	515.9	508.7	300.7
Use of goods and services	324.1	515.9	508.7	300.7
Grants	46.6	3.1	3.1	7.8
Grants to other general government units	46.6	3.1	3.1	7.8
Grants to other general governments current	46.6	3.1	3.1	7.8
Other expenses	17.2	2.0	2.0	1.3
Transfers not elsewhere classified	17.2	2.0	2.0	1.3
Other expense - Current transfers not elsewhere classified	17.2	2.0	2.0	1.3
Net Aquisition Nonfinancial assets	212.7	411.8	159.5	197.77
Aquisition of Fixed assets	212.7	411.8	159.5	197.8
NFA:Buildings and structures	0.0	2.7	2.7	0.0
NFA:Dwellings	0.0	36.5	36.5	0.0
NFA:Fixed assets	206.8	353.7	120.2	183.8
NFA:Machinery & equipment other than transport equipment	3.8	0.3	0.0	12.4
NFA:Other structures	0.0	16.6	0.0	0.0
NFA:Transport equipment	0.1	0.0	0.0	1.5
NFA: Information, computer, and telecommunications (ICT) equipment	2.0	1.9	0.0	0.1
Social Benefits	0.0	23.7	23.7	0.0
Social assistance benefits	0.0	23.7	23.7	0.0
Social assistance benefits in cash	0.0	23.7	23.7	0.0
Out of scope for GFS coding purposes			0.0	0.0
Debt Service (Interest plus fees and charges)	1,934.7	1,979.3	2,101.6	2,147.2
Use of goods and services	81.4	29.3	17.7	18.1
Use of goods and services	81.4	29.3	17.7	18.1
Use of goods and services	81.4	29.3	17.7	18.1
Interest	1,853.3	1,950.1	2,083.9	2,129.1
To nonresidents	210.5	471.0	435.8	449.0

Kina Million	2018	2019 Budget	2019 Suppl. Budget	2019 Outcome
Interest to Non residents	210.5	471.0	435.8	449.0
To residents other than general government	1,642.8	1,479.1	1,648.1	1,680.1
Interest to residents other than general governments	1,642.8	1,479.1	1,648.1	1,680.1
Expenditure supported by donor grants¹	1,835.7	943.1	943.1	1,775.6
Use of goods and services	1,030.0	370.2	370.2	696.9
Use of goods and services	1,030.0	370.2	370.2	696.9
Use of goods and services	1,030.0	370.2	370.2	696.9
Net Aquisition Nonfinancial assets	712.5	557.4	557.4	1049.4
Aquisition of Fixed assets (Buildings and Structures)	712.5	557.4	557.4	1,049.4
NFA:Fixed assets	275.2	330.2	330.2	621.6
Other expense - Current transfers not elsewhere classified	437.3	227.2	227.2	427.8
Expenditure financed by concessional loans¹	791.6	816.9	816.9	1,311.7
Use of goods and services	107.6	76.7	76.7	123.2
Use of goods and services	107.6	76.7	76.7	123.2
Use of goods and services	107.6	76.7	76.7	123.2
Net Aquisition Nonfinancial assets	684.0	740.2	740.2	1,188.6
Aquisition of Fixed assets (Buildings and Structures)	684.0	740.2	740.2	1,188.6
NFA:Buildings and structures	48.8			0.0
NFA:Fixed assets	455.6	657.0	657.0	1,055.0
NFA:Information, computer, & telecommunications equipment	0.0	0.0	0.0	0.0
NFA:Machinery & equipment other than transport equipment	0.0	0.0	0.0	0.0
Other expense - Current transfers not elsewhere classified	179.6	83.2	83.2	133.6
Total expenditure	16,134.2	16,133.6	16,525.9	17,852.5
<i>as % of GDP</i>	<i>20.1%</i>	<i>19.6%</i>	<i>19.5%</i>	<i>21.3%</i>

* Net Acquisition of Non-Financial Assets, excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

1. Details sourced from the Department of National Planning and Monitoring.

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

Kina Million	2018 Actuals	2019 Budget	2019 Suppl. Budget	2019 Outcome
Net Acquisition of Financial Assets	1,228.6	0.0	-1,228.6	-783.9
Domestic	1,228.6	0.0	-1,228.6	-783.9
Currency and deposits	1,228.6	0.0	-1,228.6	-783.9
Other accounts receivable	0.0	0.0	0.0	0.0
External	0.0	0.0	0.0	0.0
Net Incurrence of Liabilities	3,277.8	1,867.0	2,274.8	3,388.1
Domestic	-319.3	-629.4	603.8	1,054.3
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	-173.3	-629.4	707.3	1,158.1
<i>New instruments</i>	12,178.8	9,286.2	10,622.9	12,327.2
<i>Amortisation</i>	12,352.1	9,915.6	9,915.6	11,169.1
<i>Treasury Bills</i>	-516.9	-329.4	1,007.3	1,513.8
<i>New instruments</i>	11,178.8	8,725.5	10,062.2	11,691.5
<i>Amortisation</i>	11,695.7	9,054.9	9,054.9	10,177.7
<i>Treasury Bonds</i>	343.7	-300.0	-300.0	-355.7
<i>New instruments</i>	1,000.0	560.7	560.7	635.7
<i>Amortisation</i>	656.4	860.7	860.7	991.4
Loans	-146.0	0.0	-103.5	-103.8
<i>New borrowing</i>	0.0	0.0	0.0	0.0
<i>Amortisation</i>	146.0	0.0	103.5	-103.8
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	-103.4	0.0	0.0
External	3,597.0	2,496.4	1,671.0	2,333.9
Debt securities	1,672.2	640.0	0.0	0.0
<i>New instruments</i>	1,672.2	640.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
Concessional financing	0.0	0.0	0.0	0.0
<i>New instruments</i>	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
Commercial financing	1,672.2	0.0	0.0	0.0
<i>New instruments</i>	1,672.2	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
Extraordinary financing	0.0	640.0	0.0	0.0
<i>New instruments</i>	0.0	640.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
Loans	1,924.0	1,856.1	1,671.4	2,333.9
<i>New borrowing</i>	2,233.9	2,291.9	2,107.2	2,726.4
<i>Amortisation</i>	309.9	435.8	435.8	392.6
Concessional financing	527.6	464.8	464.8	968.0
<i>New borrowing</i>	791.7	816.9	816.9	1,311.7
<i>Amortisation</i>	264.1	352.1	352.1	343.7
Commercial financing	601.9	-36.3	-36.3	36.8
<i>New borrowing</i>	619.9	0.0	0.0	54.8
<i>Amortisation</i>	18.0	36.3	36.3	17.9
Extraordinary financing	794.5	1,427.6	1,242.9	1,329.1
<i>New borrowing</i>	822.3	1,475.0	1,290.3	1,359.9
<i>Amortisation</i>	27.8	47.4	47.4	30.9
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

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities.

Table F: Other Economic Flows

	2018	2019 Budget	2019 Suppl. Budget	2019 Outcome
OTHER ECONOMIC FLOWS	2,139.9	0.0	1,157.7	1,157.7
Holding Gains and Losses	1,497.5	0.0	-18.3	-18.3
Domestic	0.0	0.0	0.0	0.0
External	1,497.5	0.0	-18.3	-18.3
Debt securities - Holding gains and losses*	11.5	0.0	17.0	17.0
<i>Concessional financing</i>	0.0	0.0	0.0	0.0
<i>Commercial financing</i>	11.5	0.0	17.0	17.0
<i>Extraordinary financing</i>	0.0	0.0	0.0	0.0
Loans - Holding gains and losses*	1,486.0	0.0	-35.3	-35.3
<i>Concessional financing</i>	1,409.0	0.0	-35.3	-35.3
<i>Commercial financing</i>	170.0	0.0	0.0	0.0
<i>Extraordinary financing</i>	-93.0	0.0	0.0	0.0
Other Changes in the Volume of Assets	642.4	0.0	1,176.0	1,176.0
Domestic	103.4	0.0	1,176.0	1,176.0
Treasury Bills	0.0	0.0	0.0	0.0
Treasury Bonds	0.0	0.0	0.0	0.0
Loans	103.4	0.0	1176.0	1176.0
External	539.0	0.0	0.0	0.0
Debt securities - Holding gains and losses*	0.0	0.0	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	0.0	0.0	0.0
Loans - Holding gains and losses*	539.0	0.0	0.0	0.0
<i>Concessional financing</i>	411.0	0.0	0.0	0.0
<i>Commercial financing</i>	128.0	0.0	0.0	0.0
<i>Extraordinary financing</i>	0.0	0.0	0.0	0.0

Explanations of other flows

2018: K1,322m is the Government acquisition of 3 BSP guaranteed loans for Motu-Kea, Solwara and NCD Roads (the first principle payment was made in 2018)

2018: K228m movement between external project loans and commercial represents the reclassification of a loan

2018: Inclusion of the previously disbursed loans from Ceska and EBChina (correction on prior years): K411m under project loans, and K128m under commercial loans

Explanation of Holding Gains and Losses

2018: figures represent a correction of debt to market rates which were previously recorded at issuance value

Table G: Stocks in General Government Debt

Kina Million	2018 Actuals	2019 Budget	2019 Suppl. Budget	2019 Outcome
Domestic	17,103.3	16,473.9	18,883.1	19,333.5
Debt securities	16,999.9	16,370.5	17,707.2	18,157.9
<i>Treasury Bills</i>	8,677.5	8,348.1	9,684.8	10,191.3
<i>Treasury Bonds</i>	8,322.4	8,022.4	8,022.4	7,966.6
Loans	103.4	103.4	1,175.9	1,175.6
External	12,017.8	14,513.9	13,670.9	14,333.4
Debt securities	1,683.7	2,323.7	1,700.7	1,700.7
<i>Concessional financing</i>	0.0	0.0	0.0	0.0
<i>Commercial financing</i>	1,683.7	1,683.7	1,700.7	1,700.7
<i>Extraordinary financing</i>	0.0	640.0	0.0	0.0
Loans	10,334.1	12,190.2	11,970.2	12,632.7
<i>Concessional financing</i>	7,744.0	8,208.8	8,173.5	8,676.7
<i>Commercial financing</i>	1,933.6	1,897.3	1,897.3	1,970.4
<i>Extraordinary financing</i>	656.5	2,084.1	1,899.4	1,985.6
Total Central Government Debt	29,121.1	30,987.7	32,553.9	33,666.9
<i>Total debt as percentage of GDP</i>	35.4%	36.6%	38.5%	39.8%
Gross Domestic Product²	82,341.1	84,554.1	84,554.1	84,554.1

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities.

2. Total nominal GDP by economic activity, Actual: *National Statistics Office* and Projections: *Treasury Department* at 2019 FBO

PART 2

2019 BUDGET OUTCOME BY AGENCY

2.1 Overview

Part Two of the 2019 Final Budget Outcome (FBO) reports on the performances of the Government's actual expenditure against its set estimates in the 2019 Budget. It provides an assessment on the GoPNG component of the revised Capital and Operational Budget and an analysis on the different categories of expenditure. Budget and expenditure data used in this report is sourced from the Integrated Financial Management System (IFMS). The reports also exclude Bookmakers turnover tax and GST Transfers to Provinces, due to insufficient information on how the funding is expended under each economic item.

The 2019 initial GoPNG budget was K13,759.6 million. This was revised up to K14,207.5 million through the supplementary budget in October 2019. The revised budget comprised an additional appropriation of K392.6 million, and reductions in both the Operational and Capital Investment Budget of K400.0 million and K1,082.1 million respectively, which were in turn re-appropriated to activities identified in the 2019 Supplementary Budget Act.

The 2019 Due Diligence exercise projected increases in Personnel Emoluments (PE) - now referred to as Compensation of Employees and Goods and Services (GS) expenditures - at the end of 2019 even above the increases identified in the Mid-Year Economic and Fiscal Outlook report. Therefore, the 2019 supplementary budget was passed to cater for the projected increases in PE and GS as well as appropriating funds for other government priorities. These budget increases were in PE (K856.5 million), GS (K74.8 million), Capital investment arrears, rentals and utilities (K521.0 million), payment for Economic Projects (K100.0 million), Missing Road Links (K50.0 million), Bougainville Infrastructure (K50.0 million), Disaster Funds (K100.0 million) and Debt interest (K122.3 million).

Table 23: GoPNG Funded Expenditure Summary (Kina' Million)

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Operational	10,022.5	854.3	10,876.8	11,152.1	2.5%
Compensation of employees	4,522.6	800.9	5,323.5	5,423.7	1.9%
Goods and services	3,030.5	-146.3	2,884.2	3,079.9	6.8%
Function Grants	490.3	22.0	512.3	501.3	-2.1%
Debt (Interest Repayment)	1,979.1	122.3	2,101.6	2,147.2	-0.3%
Capital	3,737.1	-406.5	3,330.6	3,000.7	-9.9%
PIP	2,562.7	-516.1	2,046.6	1,726.6	-15.6%
SIP	1,174.4	109.6	1,284.0	1,274.1	-0.8%
Grand Total	13,759.6	447.8	14,207.4	14,152.8	-0.4%

Source: IFMS 2161 Report

* "Variance" column in tables compares each 'Expenditure/Outcome' as at 31st December 2019, against its revised appropriation and total transfers

By the end of the 2019 financial year, the total GoPNG funded expenditure outcome stood at K14,152.8 million, depicting an under spending of K54.6 million or less than 0.4 per cent below the 2019-revised budget of K14,207.5 million. This outcome nets off overspending of K274.0 million in the revised operational budget and under spending of K329.9 million in the revised GoPNG funded capital budget of K3,330.7 million.

The over expenditure in the operational budget comprises overspending in Compensation of Employees by K100.1 million and GS by K195.7 million, whilst Function Grants and Debt (interests repayment) underspent by K11.0 million and K9.6 million respectively.

The GS budget was reduced by 4.8 per cent from its initial budget which resulted in an overspending against its revised budget by 6.8 per cent, depicting the priority expenditures that were covered towards the end of 2018 which were paid in 2019 and had to be reversed and debited against 2019 appropriations.

Annual underspending or overspendings in the GS budget for items such as rentals and utility bills lead to the accumulation of cost for arrears and liabilities, which further exacerbates budget inefficiencies. In ensuring this inefficiency is appropriately addressed, the Government is working on a quality assurance process that validates and expedites the servicing of outstanding arrears and current year's overdue payments.

The under expenditure in the capital budget comprises of under spending in both the PIP and SIP budgets by K320.0 million and K9.9 million respectively. The PIP budget was underspent by almost 16.0 per cent while the SIP budget was underspent by less than 1.0 per cent reflecting the cut in the 2019 Supplementary Budget of K222 million in SIPs and K60.4 million in LLG funding offset by the K393 million of SIP spent in 2018 but charged to the 2019 budget.

The capital budget's under expenditure is a direct result of cash flow issues such as late and irregular receipts of funds from both internal (GoPNG) and external (Development Partners) revenue streams as well as implementation issues such as the lengthy processes involved in procurement that delay the delivery of projects/programs .

2.2 2019 Expenditure Outcome by Category

Section 2.2 provides an analysis of expenditure outcomes by categories. Table 23 shows the items under the PE category and their performance against their revised budget in 2019.

The PE budget was amended upwards in the revised supplementary budget, to cater for projected increases in PE expenditure. However, Compensation of Employees actual expenditure of K5,423.7 million was well above the revised budget, continuing the unfavourable trend of annual overruns.

Table 24: Expenditure Items under PE category (Kina' Million)

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Operational	4,522.6	800.9	5,323.5	5,423.7	0.02%
Compensation of employees	4,522.6	800.9	5,323.5	5,423.7	0.00%
Salaries and Allowances	1,989.6	451.5	2,441.1	2,403.9	0.00%
Teachers' Salaries (TSC)	1,332.0	240.9	1,572.9	1,670.5	0.00%
Retirement Benefits, Pensions, Gratuities	507.3	-22.4	484.9	596.3	0.05%
Staffing Grant	344.7	70.4	415.1	354.6	-0.04%
Wages	116.4	2.3	118.7	121.0	0.02%
Leave fares	98.8	0.3	99.1	94.0	-0.05%
Members of Parliament	51.5	57.8	109.3	88.6	-0.17%
Teachers Leave Fares	33.7	0.0	33.7	33.5	-0.02%
Overtime	17.5	1.3	18.8	28.9	2.85%
Public Servants Leave Fares	13.9	0.0	13.9	13.9	0.00%
ABG Parliamentary Services Allowances	8.2	0.0	8.2	8.2	0.00%
Contract Officers Education Benefits	5.5	-1.14	4.4	4.4	0.21%
ABG Electoral Commission Allowance	1.9	0	1.9	1.9	0.00%

ABG Community Auxiliary Police Allowance	1.6	0	1.6	1.6	0.00%
Leave Fares - Non Citizen Contract	0	0	0.0	0.9	0.00%
Unidentified Alesco Payroll Expenditure	0	0	0.0	0.3	0.00%
Other Wages Allowances	0	0	0.0	0	0.00%

Grand Total	4,522.6	800.9	5,323.5	5,423.7	0.00%
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Source: IFMS 2161 Report

The major over expenditure under each PE item category were from the Departments of Police, Health, Defence, Correctional Institutional Services and Prime Minister and NEC. Attachment A provides details of each agency's expenditure outcome.

In an effort to manage the public services on-going payroll overruns, the government has begun work for a four-way payroll quality assurance process, which introduces periodic (fortnightly) payroll monitoring and management reports. These reports are run from the payroll and compared against agency monthly PE expenditure targets. Agencies that exceed their monthly targets are required to audit their payrolls in consultation with the Departments of Personnel Management and Finance. This will be an ongoing process and will in turn inform the anticipated PE trend for the year and detail the required PE Budget for the later years.

This initiative will not immediately curb the public services rising pay bill but will present individual agencies with real time data on their pay roll expenditure and allow them to be responsible for appraising and maintaining the management of their own pay roll. The implementation of this process will be headed by the Organisational Staffing Personnel Emoluments Audit Committee (OSPEAC) who are also responsible for implementing other government directives to control and manage the public service wage bill.

New legislation was also introduced early in 2020 that makes each Departmental Head clearly responsible for ensuring that their staff ceiling and salary budgets are not exceeded.

The OSPEAC will also continue its effort to set credible public service PE budgets by conducting the staffing and establishment reviews for public servants and teachers and carrying out retirement exercises in the whole of public services.

Table 24 below shows the expenditure outcome by sectors. Government agencies are categorised into sectors according to the nature of their roles and functions. The variance column highlights the magnitude of over or underspending, against each sector's revised appropriation.

Table 25: GoPNG Funded Expenditure by Sectors (Kina' Million)

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Administration	2,511.0	489.1	3,000.2	2,672.8	-10.9%
Operational	721.4	175.9	897.4	859.9	-4.2%
Capital	1,789.6	313.2	2,102.8	1,812.9	-13.8%
Community & Culture	127.9	-30.5	97.4	100.1	2.7%
Operational	43.0	11.0	54.0	56.5	4.5%
Capital	84.9	-41.5	43.4	43.6	0.5%
Economic	600.5	-255.9	344.6	341.3	-0.9%
Operational	202.6	11.8	214.4	216.3	0.9%
Capital	397.9	-267.7	130.2	125.0	-4.0%
Education	1,299.9	-685.1	614.8	638.7	3.9%
Operational	1,067.1	-583.6	483.5	507.4	4.9%
Capital	232.8	-101.5	131.3	131.3	0.0%
Health	1,377.0	19.2	1,396.2	1,430.5	2.5%

Operational	1,097.5	171.0	1,268.5	1,303.5	2.8%
Capital	279.5	-151.8	127.7	127.0	-0.5%
Law & Justice	1,230.7	-65.2	1,165.5	1,273.5	9.3%
Operational	1,004.7	62.2	1,066.9	1,173.1	10.0%
Capital	226.0	-127.4	98.6	100.4	1.8%
Miscellaneous	1,321.0	598.1	1,919.1	1,915.9	-0.2%
Operational	1,321.0	598.1	1,919.1	1,915.9	-0.2%
Provinces	2,450.6	85.4	2,536.0	2,669.6	5.3%
Operational	2,263.7	215.6	2,479.3	2,625.8	5.9%
Capital	186.9	-130.2	56.7	43.8	-22.8%
Transport	764.2	148.3	912.4	897.2	-1.7%
Operational	291.7	15.1	306.7	316.7	3.3%
Capital	472.5	133.2	605.7	580.5	-4.2%
Utilities	97.6	-33.2	64.4	66.0	2.4%
Operational	30.6	-0.4	30.2	29.8	-1.6%
Capital	67.0	-32.8	34.2	36.2	5.8%
Debt Services	1,979.1	177.7	2,156.8	2,147.2	0.4%
Operational	1,979.1	177.7	2,156.8	2,147.2	0.4%
Grand Total	13,759.5	447.9	14,207.4	14,152.8	0.4%

Source: IFMS 2161 Report

The 2019 final budget outcome by sectors showed all government funded sectors actual expenditures were either below or above their revised budget by less than 10.0 per cent. The highest over spending sector was the Law and Order Sector followed by Provinces while the Administration sector was the most underspent sector. The over expenditure in almost all the sectors was in their PE expenditure exceeding their revised Budgets.

2.2.1 Section 3 Secretary's Advance

Section 3 (Secretary's Advance) and Section 4 of the 2019 Appropriation Act provides for accounts control and transfer of funding under certain circumstances deemed necessary by the Government. Transfers occur either between agencies or within respective activities in an agency as authorised by the Secretary of Treasury.

The Secretary's Advance was allocated K34.8 million in 2019, which is sourced as and when unforeseen expenditure is required. This is actioned through Section 3 movements. A net of K34.7 million or 99.7 per cent of the allocation was disbursed in 2019; whilst K1.0 million remained undisbursed. The K34.7 million disbursed was to specifically cater for outstanding 2018 APEC bills under Finance and Treasury Miscellaneous (K21.3 million), Support funding to various departments/agencies under Administration & Miscellaneous (K6.5 million), Forums & Conventions for various sectors (K4.3 million) and SP Games-Samoa under Community & Culture (K2.6 million). Details of transfers under section 3 are presented in Attachment B.

Table 26: Section 3 (SA) Transfers (Kina' Million)

Sector	Section 3 Net
Miscellaneous	19,300,000
Law & Justice	6,500,000
Administration	3,990,000
Community & Culture	2,980,800
Economic	1,817,000
Education	150,000
Total	34,737,800

2.2.2 Section 4 Transfers

A total of K6,363.3 million was transferred within and between agencies and sectors as reflected in Table 28. Section 4 movements have increased significantly to K4,396.5 million from 2018. The main reason is due to the reduction and re-appropriation of appropriations in the 2019 Supplementary Budget.

In 2019, total transfers between agencies were K4,790.1 million and transfers within agencies were K1,573.1 million. The highest net transfers recorded were under Miscellaneous at K1,652.4.6 million, followed by the Provinces sector. The transfers under Miscellaneous catered for critical government initiatives and priority projects such as the ABG referendum preparations and Infrastructure, outstanding State liabilities (arrears and legal & utility bills), Supplementary Budget reduction and re-appropriation, certain critical project (Roads & Bridges), Superannuation obligations, transfer between Goods and Services and Personnel Emoluments (PE), and others. Attachment C provides a summary of the Section 4 transfers for 2019.

Table 27: Section 4 Transfer by Sectors (Kina, Million)

Sector	Transfers Within	Transfer Out	Transfer In	Section 4 Net
Administration	42.2	(1,783.73)	374.84	(1,408.90)
Community & Culture	0.6	(8.00)	788.44	780.44
Debt Services	79.2	(6.50)	122.40	115.90
Economic	7.2	(115.81)	279.47	163.66
Education	19.1	(2,796.08)	695.76	(2,100.32)
Health	7.8	0.0	297.93	297.93
Law & Justice	16.7	0.0	128.87	128.87
Miscellaneous	1,390.3	0.0	262.11	262.11
Provinces	0.0	0.0	938.33	938.33
Transport	8.1	(80.00)	891.86	811.86
Utilities	0.0	0.0	10.11	10.11
Total	1,573.1	(4,790.12)	4,790.12	0.00

Source: IFMS BR45 Report – SA Control Register

3.0 Attachments

- Attachment A shows the budget outcome for each agency by budget type and component and by and sectoral classification.
- Attachment B shows details of section 3 transfers
- Attachment C Shows details of Section 4 transfers

Attachment A: Budget outcome by Budget Component and expenditure item (activity for capital) for each agency respective of types and sectoral classification. (Kina' Million).

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Administration	2,511,043.1	489,145.5	3,000,188.6	2,672,726.5	-10.9%
National Departments	2,249,863.7	464,094.1	2,713,957.9	2,411,379.4	-11.1%
202 Office of Governor-General	6,531.3	4,100.6	10,631.9	10,552.3	-0.7%
Operational	6,531.3	4,100.6	10,631.9	10,552.3	-0.7%
Compensation of employees	2,690.1	100.0	2,790.1	2,790.8	0.0%
Goods and services	3,841.2	4,000.6	7,841.8	7,761.5	-1.0%
203 Department of Prime Minister & NEC	100,414.5	161.2	100,575.8	103,995.4	3.4%
Operational	87,414.5	9,661.2	97,075.8	102,795.4	5.9%
Compensation of employees	49,080.9	3,437.8	52,518.7	59,222.7	12.8%
Goods and services	38,333.6	6,223.4	44,557.1	43,572.6	-2.2%
Capital	13,000.0	-9,500.0	3,500.0	1,200.0	-65.7%
Information Management System	3,000.0	-2,700.0	300.0	.0	-100.0%
International Convention Centre	2,000.0	-2,000.0	.0	.0	0.0%
Management & Coordination of Multiple LNG Development	3,000.0	-1,800.0	1,200.0	1,200.0	0.0%
Manasupe Haus Refurbishment	5,000.0	-3,000.0	2,000.0	.0	-100.0%
204 National Statistical Office	29,326.4	9,190.9	38,517.3	36,360.7	-5.6%
Operational	6,326.4	490.9	6,817.3	8,289.2	21.6%
Compensation of employees	5,651.8	624.5	6,276.3	7,817.9	24.6%
Goods and services	674.6	-133.6	541.0	471.3	-12.9%
Capital	23,000.0	8,700.0	31,700.0	28,071.5	-11.4%
2020 Population Census Preparation	20,000.0	9,800.0	29,800.0	26,272.8	-11.8%
Conduct of CPI & Survey of Business Activities	1,000.0	-300.0	700.0	700.4	0.1%
Demographic & Health Survey	1,000.0	-500.0	500.0	498.4	-0.3%
Household Income and Expenditure Survey	1,000.0	-300.0	700.0	599.9	-14.3%
205 Office of Bougainville Affairs	3,004.0	3,088.2	6,092.2	6,386.6	4.8%
Operational	3,004.0	3,088.2	6,092.2	6,386.6	4.8%
Compensation of employees	2,144.1	205.0	2,349.1	2,679.1	14.0%
Goods and services	859.9	2,883.2	3,743.0	3,707.4	-1.0%
206 Department of Finance	60,657.0	195,600.3	256,257.4	58,046.9	-77.3%
Operational	29,057.0	15,800.3	44,857.4	47,063.4	4.9%
Compensation of employees	17,501.5	3,966.2	21,467.7	24,504.6	14.1%
Goods and services	11,555.6	11,834.2	23,389.7	22,558.8	-3.6%
Capital	31,600.0	179,800.0	211,400.0	10,983.5	-94.8%
District and Provincial Treasury Roll-out Program	10,000.0	-7,000.0	3,000.0	2,987.6	-0.4%
Financial Management Project	15,000.0	-9,500.0	5,500.0	5,500.0	0.0%
Provincial Capacity Building Project	5,000.0	-2,800.0	2,200.0	1,800.0	-18.2%
Public Money Management Regularisation Act	600.0	-300.0	300.0	295.9	-1.4%
Public Sector Audit Program	1,000.0	-600.0	400.0	400.0	0.0%
Supplementary Holding Account	.0	200,000.0	200,000.0	.0	-100.0%
208 Department of Treasury	40,113.3	105,588.8	145,702.0	92,745.5	-36.3%
Operational	38,113.3	5,588.8	43,702.0	40,745.5	-6.8%
Compensation of employees	17,299.1	-336.5	16,962.6	15,429.4	-9.0%
Goods and services	20,814.1	5,925.3	26,739.4	25,316.0	-5.3%
Capital	2,000.0	100,000.0	102,000.0	52,000.0	-49.0%
Bougainville Infrastructure	.0	100,000.0	100,000.0	50,000.0	-50.0%
Micro Finance Expansion Project	2,000.0	.0	2,000.0	2,000.0	0.0%
209 Registrar For Political Parties	5,948.1	1,337.1	7,285.2	7,986.7	9.6%
Operational	5,948.1	1,337.1	7,285.2	7,986.7	9.6%
Compensation of employees	4,033.6	928.4	4,962.0	5,779.7	16.5%
Goods and services	1,914.5	408.7	2,323.3	2,207.0	-5.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
211 PNG Customs Service	91,171.6	-21,458.5	69,713.1	62,128.8	-10.9%
Operational	64,171.6	-1,658.5	62,513.1	58,128.8	-7.0%
Compensation of employees	46,002.3	1,947.1	47,949.4	44,544.7	-7.1%
Goods and services	18,169.3	-3,605.6	14,563.7	13,584.0	-6.7%
Capital	27,000.0	-19,800.0	7,200.0	4,000.0	-44.4%
Automated Systems for Customs Data (ASYCUDA)	4,000.0	-1,100.0	2,900.0	1,000.0	-65.5%
Boat Shed Facilities	1,000.0	-100.0	900.0	500.0	-44.4%
Container Examination Facility-Project	10,000.0	-9,000.0	1,000.0	1,000.0	0.0%
PNG Border Post Infrastructure Development	10,000.0	-8,500.0	1,500.0	1,000.0	-33.3%
Queens Bond (Ware House) Facility	2,000.0	-1,100.0	900.0	500.0	-44.4%
212 Information Technology Division	10,106.6	157.5	10,264.1	7,994.3	-22.1%
Operational	10,106.6	157.5	10,264.1	7,994.3	-22.1%
Compensation of employees	3,386.6	.0	3,386.6	2,178.6	-35.7%
Goods and services	6,720.0	157.5	6,877.5	5,815.7	-15.4%
213 Fire Services	28,577.3	-4,045.0	24,532.4	27,841.5	13.5%
Operational	18,577.3	1,955.0	20,532.4	23,841.5	16.1%
Compensation of employees	14,737.3	2,555.9	17,293.2	20,599.7	19.1%
Goods and services	3,840.0	-600.9	3,239.1	3,241.7	0.1%
Capital	10,000.0	-6,000.0	4,000.0	4,000.0	0.0%
Construction, Rehabilitation & Upgrading of 14 Fire Station	10,000.0	-6,000.0	4,000.0	4,000.0	0.0%
217 Department of Foreign Affairs and Trade	55,925.9	-15,601.3	40,324.6	25,227.9	-37.4%
Operational	45,925.9	-8,601.3	37,324.6	22,227.9	-40.4%
Compensation of employees	34,621.8	-3,670.9	30,950.9	15,968.5	-48.4%
Goods and services	11,304.1	-4,930.4	6,373.7	6,259.5	-1.8%
Capital	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
PNG Overseas Missions Maintenance Programme	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
219 PNG Institute of Public Administration	8,004.9	2,016.8	10,021.8	8,762.9	-12.6%
Operational	6,004.9	3,016.8	9,021.8	7,762.9	-14.0%
Compensation of employees	5,196.0	2,880.0	8,076.0	6,858.6	-15.1%
Goods and services	809.0	136.8	945.8	904.3	-4.4%
Capital	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
PNG IPA Infrastructure Development	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
220 Department of Personnel Management	23,027.5	16,639.4	39,666.9	35,550.9	-10.4%
Operational	19,027.5	17,639.4	36,666.9	33,129.9	-9.6%
Compensation of employees	13,605.5	17,382.6	30,988.2	28,112.4	-9.3%
Goods and services	5,421.9	256.8	5,678.7	5,017.5	-11.6%
Capital	4,000.0	-1,000.0	3,000.0	2,421.0	-19.3%
Capacity Building and System Roll Out	2,000.0	-500.0	1,500.0	1,357.1	-9.5%
Performance Management System	2,000.0	-500.0	1,500.0	1,063.9	-29.1%
221 Public Service Commission	6,075.9	-105.3	5,970.6	6,461.0	8.2%
Operational	6,075.9	-105.3	5,970.6	6,461.0	8.2%
Compensation of employees	4,914.3	218.4	5,132.7	5,627.9	9.6%
Goods and services	1,161.6	-323.7	837.9	833.1	-0.6%
227 Provincial Treasuries	37,001.9	3,612.6	40,614.4	44,248.9	8.9%
Operational	37,001.9	3,612.6	40,614.4	44,248.9	8.9%
Compensation of employees	30,408.1	4,950.4	35,358.5	39,883.0	12.8%
Goods and services	6,593.8	-1,337.8	5,256.0	4,365.9	-16.9%
229 Department of National Planning and Monitoring	403,001.7	-27,764.6	375,237.2	351,315.4	-6.4%
Operational	25,001.7	1,835.4	26,837.2	24,072.5	-10.3%
Compensation of employees	12,407.7	1,090.9	13,498.6	12,517.6	-7.3%
Goods and services	12,594.0	744.5	13,338.6	11,554.9	-13.4%
Capital	378,000.0	-29,600.0	348,400.0	327,242.8	-6.1%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
11th EDF Institutional Capacity Building for NAO System in CIMC Support	2,000.0	-500.0	1,500.0	1,500.0	0.0%
Enga Hydro Project (Tsak)	2,000.0	.0	2,000.0	1,850.0	-7.5%
Good Samaritan Support	2,000.0	-2,000.0	.0	.0	0.0%
Infrastructure Development Grant	2,000.0	.0	2,000.0	2,000.0	0.0%
Medical Faculty Infrastructure Programme	100,000.0	-50,000.0	50,000.0	34,000.0	-32.0%
Medium Term Development Plan III Implementation Support	10,000.0	-3,000.0	7,000.0	5,000.0	-28.6%
Monitoring and Evaluation Programme	5,000.0	-2,400.0	2,600.0	1,634.6	-37.1%
National Ambulance Service	4,000.0	-2,300.0	1,700.0	1,174.4	-30.9%
National Land and Housing Program	10,000.0	-5,000.0	5,000.0	5,000.0	0.0%
Pilot Border Trade	20,000.0	-15,000.0	5,000.0	4,626.3	-7.5%
Policy Design Support	1,000.0	-1,000.0	.0	.0	0.0%
Rural Electrification Program	5,000.0	13,000.0	18,000.0	17,989.7	-0.1%
Rural Hospitals Redevelopment	30,000.0	-25,000.0	5,000.0	7,000.0	40.0%
Rural Telecommunication Project	.0	5,000.0	5,000.0	5,000.0	0.0%
Rural Water Supply	5,000.0	-4,500.0	500.0	1,000.0	100.0%
Scaling up of Nutrition	30,000.0	-11,500.0	18,500.0	18,193.3	-1.7%
Secondary Schools Infrastructure Rehabilitation	3,000.0	-1,400.0	1,600.0	1,596.9	-0.2%
Special Economic Zones Program	18,000.0	-16,000.0	2,000.0	1,678.6	-16.1%
Special Intervention Program	22,000.0	-13,000.0	9,000.0	7,400.0	-17.8%
State Equity Fund (Agriculture and Others)	.0	201,000.0	201,000.0	201,000.0	0.0%
Tax Credit Secretariat Support	100,000.0	-93,400.0	6,600.0	6,600.0	0.0%
Water, Sanitation & Hygiene	5,000.0	-2,500.0	2,500.0	2,469.2	-1.2%
230 Electoral Commission	27,005.3	52,392.4	79,397.6	77,705.1	-2.1%
Operational	12,005.3	52,392.4	64,397.6	66,765.0	3.7%
Compensation of employees	5,884.6	2,114.2	7,998.8	5,186.1	-35.2%
Goods and services	6,120.7	50,278.2	56,398.8	61,579.0	9.2%
Capital	15,000.0	.0	15,000.0	10,940.1	-27.1%
Establishment of Electronic Voting System	15,000.0	.0	15,000.0	10,940.1	-27.1%
232 Provincial and Local Government Affairs	112,551.6	-34,592.0	77,959.6	74,289.6	-4.7%
Operational	21,551.6	30,708.0	52,259.6	49,194.2	-5.9%
Compensation of employees	9,686.3	327.4	10,013.7	9,082.1	-9.3%
Goods and services	11,865.2	30,380.6	42,245.9	40,112.1	-5.1%
Capital	91,000.0	-65,300.0	25,700.0	25,095.5	-2.4%
District Town Improvement Programme	50,000.0	-25,000.0	25,000.0	24,395.5	-2.4%
Kadavor Resettlement Program	20,000.0	-20,000.0	.0	.0	0.0%
Manam Islanders Resettlement	20,000.0	-20,000.0	.0	.0	0.0%
Rural Service Delivery & Local Governance	1,000.0	-300.0	700.0	700.0	0.0%
262 Department of Industrial Relations	24,190.2	1,082.2	25,272.4	26,314.7	4.1%
Operational	21,190.2	2,482.2	23,672.4	24,716.7	4.4%
Compensation of employees	13,537.9	901.4	14,439.3	15,694.8	8.7%
Goods and services	7,652.3	1,580.8	9,233.1	9,021.8	-2.3%
Capital	3,000.0	-1,400.0	1,600.0	1,598.0	-0.1%
Child Labour and National Employment Policy	1,000.0	-300.0	700.0	699.8	0.0%
Labour and Industrial Relations Capacity Development	2,000.0	-1,100.0	900.0	898.2	-0.2%
263 National Tripartite Consultative Council	545.1	287.4	832.5	611.5	-26.5%
Operational	545.1	287.4	832.5	611.5	-26.5%
Compensation of employees	415.4	320.0	735.4	537.4	-26.9%
Goods and services	129.7	-32.6	97.1	74.1	-23.7%
267 Department of Implementation and Rural Development	1,174,470.5	172,500.0	1,346,970.5	1,344,719.0	-0.2%
Operational	6,470.5	.0	6,470.5	6,219.0	-3.9%
Compensation of employees	5,648.7	.0	5,648.7	5,485.7	-2.9%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Goods and services	821.8	.0	821.8	733.3	-10.8%
Capital	1,168,000.0	172,500.0	1,340,500.0	1,338,500.0	-0.1%
Compliance and Monitoring - SIP Data Base System	2,500.0	-1,500.0	1,000.0	1,000.0	0.0%
District Support Grant - Central	2,500.0	.0	2,500.0	2,500.0	0.0%
District Support Grant - Gulf	1,500.0	.0	1,500.0	1,500.0	0.0%
District Support Grant - Western Highlands	2,500.0	.0	2,500.0	2,500.0	0.0%
District Support Grant- Simbu	3,500.0	.0	3,500.0	3,500.0	0.0%
District Support Grant-ABG	2,000.0	.0	2,000.0	2,000.0	0.0%
District Support Grant-EHP	4,500.0	.0	4,500.0	4,500.0	0.0%
District Support Grant-ENB	2,500.0	.0	2,500.0	2,500.0	0.0%
District Support Grant-Enga	3,000.0	.0	3,000.0	3,000.0	0.0%
District Support Grant-Fly	2,000.0	.0	2,000.0	2,000.0	0.0%
District Support Grant-Jiwaka	2,000.0	.0	2,000.0	2,000.0	0.0%
District Support Grant-Madang	3,500.0	.0	3,500.0	3,500.0	0.0%
District Support Grant-Manus	1,000.0	.0	1,000.0	1,000.0	0.0%
District Support Grant-MilneB	2,500.0	.0	2,500.0	2,500.0	0.0%
District Support Grant-Morobe	5,000.0	.0	5,000.0	5,000.0	0.0%
District Support Grant-NCD	2,000.0	.0	2,000.0	2,000.0	0.0%
District Support Grant-NIP	1,500.0	.0	1,500.0	1,500.0	0.0%
District Support Grant-Oro	1,500.0	.0	1,500.0	1,500.0	0.0%
District Support Grant-Sandaun	2,500.0	.0	2,500.0	2,500.0	0.0%
District Support Grants-East Sepik	3,500.0	.0	3,500.0	3,500.0	0.0%
District Support Grants-Hela	2,000.0	.0	2,000.0	2,000.0	0.0%
District Support Grant-SHP	3,000.0	.0	3,000.0	3,000.0	0.0%
District Support Grant-WNB	1,500.0	.0	1,500.0	1,500.0	0.0%
District Support Improvement Program - ABG	30,000.0	8,119.8	38,119.8	38,119.8	0.0%
District Support Improvement Program - Central	40,000.0	10,826.3	50,826.3	50,826.3	0.0%
District Support Improvement Program - East New Britain	40,000.0	10,402.8	50,402.8	50,402.8	0.0%
District Support Improvement Program - East Sepik	60,000.0	16,239.5	76,239.5	76,239.5	0.0%
District Support Improvement Program - Eastern Highlands	80,000.0	21,652.7	101,652.7	101,652.7	0.0%
District Support Improvement Program - Enga	50,000.0	14,532.9	64,532.9	64,532.9	0.0%
District Support Improvement Program - Fly River	30,000.0	-6,000.0	24,000.0	24,000.0	0.0%
District Support Improvement Program - Hela	30,000.0	8,119.8	38,119.8	38,119.8	0.0%
District Support Improvement Program - Jiwaka	30,000.0	8,119.8	38,119.8	38,119.8	0.0%
District Support Improvement Program - Madang	60,000.0	15,251.1	75,251.1	75,251.1	0.0%
District Support Improvement Program - Manus	10,000.0	2,706.6	12,706.6	12,706.6	0.0%
District Support Improvement Program - Miline Bay	40,000.0	10,826.3	50,826.3	50,826.3	0.0%
District Support Improvement Program - Morobe	90,000.0	24,359.3	114,359.3	112,359.3	-1.7%
District Support Improvement Program - NCD	30,000.0	8,119.8	38,119.8	38,119.8	0.0%
District Support Improvement Program - New Ireland	20,000.0	4,471.9	24,471.9	24,471.9	0.0%
District Support Improvement Program - Oro	20,000.0	5,413.2	25,413.2	25,413.2	0.0%
District Support Improvement Program - Sandaun	40,000.0	10,826.3	50,826.3	50,826.3	0.0%
District Support Improvement Program - Simbu	60,000.0	16,239.5	76,239.5	76,239.5	0.0%
District Support Improvement Program - Southern Highlands	50,000.0	13,532.9	63,532.9	63,532.9	0.0%
District Support Improvement Program - West New Britain	20,000.0	5,413.2	25,413.2	25,413.2	0.0%
District Support Improvement Program - Western Highlands	40,000.0	12,826.3	52,826.3	52,826.3	0.0%
District Support Improvement Program - Gulf	20,000.0	-4,000.0	16,000.0	16,000.0	0.0%
Provincial Support Improvement Program - ABG	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Central	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - East New Britain	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - East Sepik	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Eastern Highlands	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Provincial Support Improvement Program - Enga	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Gulf	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Hela	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Jiwaka	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Madang	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Manus	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Milne Bay	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Morobe	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - NCD	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - New Ireland	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Oro	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Sandaun	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Simbu	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Southern Highlands	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - West New Britain	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program - Western Highlands	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Provincial Support Improvement Program -Fly River	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
268 Central Supply & Tenders Board	2,213.1	-94.6	2,118.4	2,134.0	0.7%
<i>Operational</i>	2,213.1	-94.6	2,118.4	2,134.0	0.7%
Compensation of employees	1,526.8	98.4	1,625.2	1,682.1	3.5%
Goods and services	686.3	-193.0	493.2	452.0	-8.4%
Statutory Authorities	261,179.4	25,051.3	286,230.7	261,347.1	-8.7%
201 National Parliament	116,026.2	39,980.7	156,006.9	148,040.7	-5.1%
<i>Operational</i>	116,026.2	39,980.7	156,006.9	148,040.7	-5.1%
Compensation of employees	91,194.6	39,340.0	130,534.6	124,393.5	-4.7%
Goods and services	24,831.7	640.7	25,472.4	23,647.2	-7.2%
215 PNG Immigration and Citizenship Services	13,231.3	634.0	13,865.2	13,978.6	0.8%
<i>Operational</i>	9,231.3	2,634.0	11,865.2	13,978.6	17.8%
Compensation of employees	9,231.3	2,634.0	11,865.2	13,978.6	17.8%
<i>Capital</i>	4,000.0	-2,000.0	2,000.0	.0	-100.0%
Integrated Boarder Management System	4,000.0	-2,000.0	2,000.0	.0	-100.0%
216 Internal Revenue Commission	102,521.2	-14,702.2	87,819.0	76,298.8	-13.1%
<i>Operational</i>	94,521.2	-9,502.2	85,019.0	73,498.8	-13.6%
Compensation of employees	59,258.9	.0	59,258.9	49,956.2	-15.7%
Goods and services	35,262.3	-9,502.2	25,760.1	23,542.6	-8.6%
<i>Capital</i>	8,000.0	-5,200.0	2,800.0	2,800.0	0.0%
RASII Project: Replacement of Ageing Tax Collection System	4,000.0	-2,100.0	1,900.0	1,900.0	0.0%
Revenue Raising Initiatives	4,000.0	-3,100.0	900.0	900.0	0.0%
502 Office of the Auditor-General	19,812.2	-1,162.2	18,650.0	17,684.1	-5.2%
<i>Operational</i>	19,812.2	-1,162.2	18,650.0	17,684.1	-5.2%
Compensation of employees	13,498.0	.0	13,498.0	12,532.1	-7.2%
Goods and services	6,314.2	-1,162.2	5,152.0	5,152.0	0.0%
506 National Training Council	2,515.6	180.6	2,696.2	1,721.6	-36.1%
<i>Operational</i>	2,515.6	180.6	2,696.2	1,721.6	-36.1%
Compensation of employees	1,298.4	530.9	1,829.3	896.5	-51.0%
Goods and services	1,217.2	-350.3	866.9	825.1	-4.8%
507 National Economic & Fiscal Commission	3,451.6	120.4	3,572.0	1,399.0	-60.8%
<i>Operational</i>	3,451.6	120.4	3,572.0	1,399.0	-60.8%
Compensation of employees	1,937.5	29.4	1,966.9	95.2	-95.2%
Goods and services	1,514.1	91.0	1,605.1	1,303.8	-18.8%
509 Border Development Authority (BDA)	3,621.3	.0	3,621.3	2,224.3	-38.6%
<i>Operational</i>	3,621.3	.0	3,621.3	2,224.3	-38.6%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Compensation of employees	2,224.3	.0	2,224.3	2,224.3	0.0%
Goods and services	1,397.1	.0	1,397.1	.0	-100.0%
Community & Culture	127,944.6	-30,505.5	97,439.1	100,091.7	2.7%
National Departments	44,631.4	-12,109.5	32,521.9	35,586.1	9.4%
233 Office of Censorship	7,045.9	441.1	7,486.9	7,709.6	3.0%
<i>Operational</i>	4,135.9	527.6	4,663.4	4,886.5	4.8%
Compensation of employees	2,420.5	666.0	3,086.6	3,321.1	7.6%
Goods and services	1,715.3	-138.5	1,576.9	1,565.4	-0.7%
<i>Capital</i>	2,910.0	-86.5	2,823.5	2,823.1	0.0%
Censorship Information and Intervention Program (CIIP)	2,910.0	-86.5	2,823.5	2,823.1	0.0%
237 PNG National Commission for UNESCO	.0	.0	.0	1,356.7	0.0%
<i>Operational</i>	.0	.0	.0	1,356.7	0.0%
Compensation of employees	.0	.0	.0	1,356.7	0.0%
242 Department of Community Development	36,256.6	-12,714.9	23,541.7	24,848.9	5.6%
<i>Operational</i>	9,256.6	2,185.1	11,441.7	12,749.7	11.4%
Compensation of employees	6,648.3	2,512.8	9,161.0	10,464.1	14.2%
Goods and services	2,608.3	-327.7	2,280.6	2,285.6	0.2%
<i>Capital</i>	27,000.0	-14,900.0	12,100.0	12,099.1	0.0%
District Community Development Centre	10,000.0	-4,000.0	6,000.0	6,000.0	0.0%
PNG Church Partnership Programme	14,000.0	-9,000.0	5,000.0	4,999.1	0.0%
Prevention Gender Base Violence - MIS	1,000.0	-800.0	200.0	200.0	0.0%
Social Health Awareness Program	1,000.0	-500.0	500.0	500.0	0.0%
Social Protection Program	1,000.0	-600.0	400.0	400.0	0.0%
246 Office of Urbanization	1,328.9	164.3	1,493.3	1,671.0	11.9%
<i>Operational</i>	1,328.9	164.3	1,493.3	1,671.0	11.9%
Compensation of employees	1,213.7	186.0	1,399.8	1,576.4	12.6%
Goods and services	115.2	-21.7	93.5	94.5	1.1%
Statutory Authorities	83,313.2	-18,395.9	64,917.2	64,505.6	-0.6%
243 National Volunteer Services	4,477.3	-500.0	3,977.3	3,377.0	-15.1%
<i>Operational</i>	3,477.3	.0	3,477.3	2,877.0	-17.3%
Compensation of employees	2,441.1	-444.0	1,997.1	1,396.8	-30.1%
Goods and services	1,036.2	444.0	1,480.2	1,480.2	0.0%
<i>Capital</i>	1,000.0	-500.0	500.0	500.0	0.0%
National Volunteers Intervention	1,000.0	-500.0	500.0	500.0	0.0%
351 National Office for Child & Family Services	3,143.8	-380.2	2,763.6	2,674.3	-3.2%
<i>Operational</i>	1,143.8	419.8	1,563.6	1,474.3	-5.7%
Compensation of employees	1,045.7	89.1	1,134.8	1,045.7	-7.9%
Goods and services	98.1	330.7	428.8	428.6	0.0%
<i>Capital</i>	2,000.0	-800.0	1,200.0	1,200.0	0.0%
Child and Family Services Information Management System	1,000.0	-400.0	600.0	600.0	0.0%
Child Protection	1,000.0	-400.0	600.0	600.0	0.0%
352 PNG Office of Civil Registration & National Identity	20,811.5	-5,063.4	15,748.0	15,748.0	0.0%
<i>Operational</i>	811.5	-63.4	748.0	748.0	0.0%
Compensation of employees	638.7	.0	638.7	638.7	0.0%
Goods and services	172.8	-63.4	109.4	109.4	0.0%
<i>Capital</i>	20,000.0	-5,000.0	15,000.0	15,000.0	0.0%
National E-ID Card Project	20,000.0	-5,000.0	15,000.0	15,000.0	0.0%
516 Papua New Guinea Sports Foundation	27,971.0	-8,218.7	19,752.3	20,614.5	4.4%
<i>Operational</i>	9,971.0	5,681.3	15,652.3	16,514.5	5.5%
Compensation of employees	6,332.0	187.5	6,519.4	7,362.1	12.9%
Goods and services	3,639.1	5,493.8	9,132.9	9,152.4	0.2%
<i>Capital</i>	18,000.0	-13,900.0	4,100.0	4,100.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
High Performance Centre	5,000.0	-4,100.0	900.0	900.0	0.0%
Provincial Sports Infrastructure Development Program	2,000.0	-1,600.0	400.0	400.0	0.0%
Sports Infrastructure Program	8,000.0	-6,600.0	1,400.0	1,400.0	0.0%
Venue Upgrading and Foreign Investments on Sports Facilities	3,000.0	-1,600.0	1,400.0	1,400.0	0.0%
521 National Youth Commission	13,501.9	-3,679.6	9,822.3	10,247.3	4.3%
<i>Operational</i>	3,501.9	320.4	3,822.3	4,247.3	11.1%
Compensation of employees	1,886.3	453.4	2,339.7	2,755.5	17.8%
Goods and services	1,615.6	-133.0	1,482.6	1,491.8	0.6%
<i>Capital</i>	10,000.0	-4,000.0	6,000.0	6,000.0	0.0%
National Youth Development Pogram	10,000.0	-4,000.0	6,000.0	6,000.0	0.0%
539 National Museum and Art Gallery	8,628.3	-1,919.4	6,708.9	6,155.3	-8.3%
<i>Operational</i>	5,628.3	380.6	6,008.9	5,255.3	-12.5%
Compensation of employees	4,249.5	.0	4,249.5	3,489.0	-17.9%
Goods and services	1,378.9	380.6	1,759.4	1,766.3	0.4%
<i>Capital</i>	3,000.0	-2,300.0	700.0	900.0	28.6%
National Museum Rehabilitation	3,000.0	-2,300.0	700.0	900.0	28.6%
542 National Cultural Commission	4,779.3	1,365.4	6,144.8	5,689.1	-7.4%
<i>Operational</i>	3,779.3	1,365.4	5,144.8	4,689.1	-8.9%
Compensation of employees	3,293.9	.0	3,293.9	2,836.3	-13.9%
Goods and services	485.5	1,365.4	1,850.9	1,852.8	0.1%
<i>Capital</i>	1,000.0	.0	1,000.0	1,000.0	0.0%
Permanent Archive & Storage Facility	1,000.0	.0	1,000.0	1,000.0	0.0%
Economic	600,470.3	-255,880.3	344,590.1	341,316.5	-0.9%
National Departments	157,991.1	-45,163.7	112,827.4	114,792.0	1.7%
245 Conservation and Environment Protection Authority	14,689.3	-3,700.0	10,989.3	6,904.4	-37.2%
<i>Operational</i>	8,189.3	.0	8,189.3	6,904.4	-15.7%
Compensation of employees	8,189.3	.0	8,189.3	6,904.4	-15.7%
<i>Capital</i>	6,500.0	-3,700.0	2,800.0	.0	-100.0%
Kokoda Track Initiative	5,000.0	-3,000.0	2,000.0	.0	-100.0%
Protected Areas	1,000.0	-600.0	400.0	.0	-100.0%
Waste Management	500.0	-100.0	400.0	.0	-100.0%
247 Department of Agriculture and Livestock	16,978.9	-2,414.9	14,564.0	16,826.6	15.5%
<i>Operational</i>	9,978.9	2,385.1	12,364.0	14,626.6	18.3%
Compensation of employees	8,028.3	2,600.2	10,628.6	12,941.6	21.8%
Goods and services	1,950.6	-215.1	1,735.5	1,685.1	-2.9%
<i>Capital</i>	7,000.0	-4,800.0	2,200.0	2,199.9	0.0%
Productive Partnership for Agriculture Development	2,000.0	-600.0	1,400.0	1,400.0	0.0%
Rubber Nursery Development Rehabilitation	3,000.0	-2,600.0	400.0	399.9	0.0%
Spice Board	2,000.0	-1,600.0	400.0	400.0	0.0%
252 Department of Lands and Physical Planning	49,465.4	-16,575.6	32,889.8	34,556.0	5.1%
<i>Operational</i>	24,465.4	1,424.4	25,889.8	27,549.7	6.4%
Compensation of employees	13,089.7	1,288.4	14,378.1	16,384.4	14.0%
Goods and services	11,375.7	136.0	11,511.7	11,165.4	-3.0%
<i>Capital</i>	25,000.0	-18,000.0	7,000.0	7,006.3	0.1%
Lands Development Program	5,000.0	-1,000.0	4,000.0	4,006.3	0.2%
New State Land Acquisition Program	20,000.0	-17,000.0	3,000.0	3,000.0	0.0%
254 Department of Mineral Policy and Geohazards Management	18,017.1	-4,073.6	13,943.5	14,199.8	1.8%
<i>Operational</i>	8,297.1	1,646.4	9,943.5	10,589.1	6.5%
Compensation of employees	4,260.3	308.3	4,568.6	5,019.1	9.9%
Goods and services	4,036.8	1,338.1	5,374.9	5,570.1	3.6%
<i>Capital</i>	9,720.0	-5,720.0	4,000.0	3,610.6	-9.7%
Land Titles Commission	2,000.0	-1,600.0	400.0	214.9	-46.3%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Landslides Hazard Mapping - Highlands Highway Project	2,500.0	-1,600.0	900.0	894.3	-0.6%
POM Geophysical Observatory Extension	1,220.0	-320.0	900.0	900.0	0.0%
Rabaul Vulcanological Observatory Relocation	2,000.0	-1,100.0	900.0	748.5	-16.8%
Review of Mining Legislation and Policies (Mining Safety Act	2,000.0	-1,100.0	900.0	852.9	-5.2%
255 Department of Petroleum and Energy	36,350.0	-11,431.7	24,918.3	26,005.0	4.4%
<i>Operational</i>	<i>19,350.0</i>	<i>568.3</i>	<i>19,918.3</i>	<i>21,036.7</i>	<i>5.6%</i>
Compensation of employees	7,928.9	1,025.0	8,953.9	10,119.6	13.0%
Goods and services	11,421.1	-456.7	10,964.4	10,917.1	-0.4%
<i>Capital</i>	<i>17,000.0</i>	<i>-12,000.0</i>	<i>5,000.0</i>	<i>4,968.3</i>	<i>-0.6%</i>
Development of New Petroleum Projects	10,000.0	-5,000.0	5,000.0	4,968.3	-0.6%
DPE Energy Policy Implementation Programme	2,000.0	-2,000.0	.0	.0	0.0%
Petroleum Agreements Review and Clan Vetting	5,000.0	-5,000.0	.0	.0	0.0%
261 Department of Commerce and Industry	22,490.4	-6,967.8	15,522.6	16,300.3	5.0%
<i>Operational</i>	<i>10,490.4</i>	<i>1,032.2</i>	<i>11,522.6</i>	<i>12,360.3</i>	<i>7.3%</i>
Compensation of employees	7,515.9	191.8	7,707.7	8,656.3	12.3%
Goods and services	2,974.5	840.4	3,814.9	3,703.9	-2.9%
<i>Capital</i>	<i>12,000.0</i>	<i>-8,000.0</i>	<i>4,000.0</i>	<i>3,940.0</i>	<i>-1.5%</i>
Gold Bullion Reserve Policy	2,000.0	-1,500.0	500.0	500.0	0.0%
Pacific Marine Industrial Zone	5,000.0	-3,000.0	2,000.0	2,000.0	0.0%
Reviving and Development of Cooperative Societies	1,000.0	-500.0	500.0	500.0	0.0%
Simbu Limestone Project	2,000.0	-2,000.0	.0	.0	0.0%
SME Access Risk Financing Facility	2,000.0	-1,000.0	1,000.0	940.1	-6.0%
Statutory Authorities	442,479.3	-210,716.6	231,762.6	226,524.4	-2.3%
269 Office of Tourism Arts and Culture	.0	.0	.0	350.8	0.0%
<i>Operational</i>	<i>.0</i>	<i>.0</i>	<i>.0</i>	<i>350.8</i>	<i>0.0%</i>
Compensation of employees	.0	.0	.0	350.8	0.0%
354 Bank of Papua New Guinea	20,000.0	-12,000.0	8,000.0	8,000.0	0.0%
<i>Capital</i>	<i>20,000.0</i>	<i>-12,000.0</i>	<i>8,000.0</i>	<i>8,000.0</i>	<i>0.0%</i>
Establishment of Credit Guarantee Corporation	20,000.0	-12,000.0	8,000.0	8,000.0	0.0%
511 Papua New Guinea Climate Change Authority	6,835.2	118.0	6,953.2	6,774.8	-2.6%
<i>Operational</i>	<i>6,335.2</i>	<i>118.0</i>	<i>6,453.2</i>	<i>6,274.8</i>	<i>-2.8%</i>
Compensation of employees	3,947.5	.0	3,947.5	3,769.1	-4.5%
Goods and services	2,387.6	118.0	2,505.7	2,505.7	0.0%
<i>Capital</i>	<i>500.0</i>	<i>.0</i>	<i>500.0</i>	<i>500.0</i>	<i>0.0%</i>
Building Resilience to Climate Change	500.0	.0	500.0	500.0	0.0%
530 Investment Promotion Authority	2,805.8	-664.4	2,141.4	2,341.4	9.3%
<i>Operational</i>	<i>1,805.8</i>	<i>135.6</i>	<i>1,941.4</i>	<i>1,941.4</i>	<i>0.0%</i>
Compensation of employees	.0	310.0	310.0	310.0	0.0%
Goods and services	1,805.8	-174.4	1,631.4	1,631.4	0.0%
<i>Capital</i>	<i>1,000.0</i>	<i>-800.0</i>	<i>200.0</i>	<i>400.0</i>	<i>100.0%</i>
Infrastructure Development	1,000.0	-800.0	200.0	400.0	100.0%
531 Small Business Development Corporation	14,552.8	-2,122.6	12,430.1	12,379.1	-0.4%
<i>Operational</i>	<i>4,552.8</i>	<i>-122.6</i>	<i>4,430.1</i>	<i>4,379.1</i>	<i>-1.2%</i>
Compensation of employees	3,930.0	.0	3,930.0	3,930.0	0.0%
Goods and services	622.8	-122.6	500.1	449.1	-10.2%
<i>Capital</i>	<i>10,000.0</i>	<i>-2,000.0</i>	<i>8,000.0</i>	<i>8,000.0</i>	<i>0.0%</i>
Nationwide Business Incubation Centres	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
532 National Institute of Standards & Industrial Technology	6,088.3	-447.9	5,640.4	5,508.3	-2.3%
<i>Operational</i>	<i>5,088.3</i>	<i>-247.9</i>	<i>4,840.4</i>	<i>4,708.3</i>	<i>-2.7%</i>
Compensation of employees	3,381.9	.0	3,381.9	3,249.7	-3.9%
Goods and services	1,706.4	-247.9	1,458.6	1,458.6	0.0%
<i>Capital</i>	<i>1,000.0</i>	<i>-200.0</i>	<i>800.0</i>	<i>800.0</i>	<i>0.0%</i>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
NISIT Institutional Strengthening	1,000.0	-200.0	800.0	800.0	0.0%
533 Industrial Centres Development Corporation	12,459.4	-8,505.2	3,954.2	3,954.2	0.0%
<i>Operational</i>	<i>2,459.4</i>	<i>-5.2</i>	<i>2,454.2</i>	<i>2,454.2</i>	<i>0.0%</i>
Compensation of employees	2,429.2	.0	2,429.2	2,429.2	0.0%
Goods and services	30.1	-5.2	25.0	25.0	0.0%
<i>Capital</i>	<i>10,000.0</i>	<i>-8,500.0</i>	<i>1,500.0</i>	<i>1,500.0</i>	<i>0.0%</i>
Industrial Development Centre Program	10,000.0	-8,500.0	1,500.0	1,500.0	0.0%
535 Mineral Resources Authority	13,200.0	-11,000.0	2,200.0	.0	-100.0%
<i>Capital</i>	<i>13,200.0</i>	<i>-11,000.0</i>	<i>2,200.0</i>	<i>.0</i>	<i>-100.0%</i>
Frieda Mine Development Forum and MOA Negotiations	3,000.0	-2,800.0	200.0	.0	-100.0%
Lihir Outstanding MOA	1,000.0	-1,000.0	.0	.0	0.0%
Mining Agreement - Porgera	3,500.0	-3,000.0	500.0	.0	-100.0%
OK TEDI MOA	500.0	.0	500.0	.0	-100.0%
Ramu Nickel MOA	1,200.0	-1,200.0	.0	.0	0.0%
Wafi Golpu Development Forum and MOA Negotiations	3,000.0	-2,500.0	500.0	.0	-100.0%
Women in Mining	1,000.0	-500.0	500.0	.0	-100.0%
536 Kokonas Industry Kopratrian	21,694.3	-5,910.4	15,783.9	16,383.9	3.8%
<i>Operational</i>	<i>6,694.3</i>	<i>-310.4</i>	<i>6,383.9</i>	<i>6,383.9</i>	<i>0.0%</i>
Compensation of employees	4,892.7	.0	4,892.7	4,892.7	0.0%
Goods and services	1,801.5	-310.4	1,491.2	1,491.2	0.0%
<i>Capital</i>	<i>15,000.0</i>	<i>-5,600.0</i>	<i>9,400.0</i>	<i>10,000.0</i>	<i>6.4%</i>
Coconut Disease Containment & International Genebank	5,000.0	-1,600.0	3,400.0	3,700.0	8.8%
Coconut Nursery Establishment & Seed Distribution	5,000.0	-2,700.0	2,300.0	2,600.0	13.0%
Coconut Research Program	1,000.0	.0	1,000.0	1,000.0	0.0%
Market Development & Trade	4,000.0	-1,300.0	2,700.0	2,700.0	0.0%
541 National Housing Corporation	14,740.0	-6,057.0	8,683.0	8,630.7	-0.6%
<i>Operational</i>	<i>8,740.0</i>	<i>-57.0</i>	<i>8,683.0</i>	<i>8,630.7</i>	<i>-0.6%</i>
Compensation of employees	8,400.0	.0	8,400.0	8,347.6	-0.6%
Goods and services	340.0	-57.0	283.0	283.0	0.0%
<i>Capital</i>	<i>6,000.0</i>	<i>-6,000.0</i>	<i>.0</i>	<i>.0</i>	<i>0.0%</i>
Duran Farm Project	6,000.0	-6,000.0	.0	.0	0.0%
543 National Development Bank	100,000.0	-86,000.0	14,000.0	14,000.0	0.0%
<i>Capital</i>	<i>100,000.0</i>	<i>-86,000.0</i>	<i>14,000.0</i>	<i>14,000.0</i>	<i>0.0%</i>
SME Funding for (Agriculture and Non-Agriculture) Activities	100,000.0	-86,000.0	14,000.0	14,000.0	0.0%
549 Office of Coastal Fisheries Development Agency	2,256.3	917.7	3,174.0	27.6	-99.1%
<i>Operational</i>	<i>2,256.3</i>	<i>917.7</i>	<i>3,174.0</i>	<i>27.6</i>	<i>-99.1%</i>
Compensation of employees	2,115.5	970.3	3,085.8	27.6	-99.1%
Goods and services	140.9	-52.6	88.3	.0	-100.0%
551 National Fisheries Authority	5,000.0	-5,000.0	.0	.0	0.0%
<i>Operational</i>	<i>.0</i>	<i>.0</i>	<i>.0</i>	<i>.0</i>	<i>0.0%</i>
Compensation of employees	.0	.0	.0	.0	0.0%
<i>Capital</i>	<i>5,000.0</i>	<i>-5,000.0</i>	<i>.0</i>	<i>.0</i>	<i>0.0%</i>
Rural Jetties Program	5,000.0	-5,000.0	.0	.0	0.0%
553 Fresh Produce Development Company	16,293.2	1,809.5	18,102.8	18,100.7	0.0%
<i>Operational</i>	<i>5,293.2</i>	<i>-190.5</i>	<i>5,102.8</i>	<i>5,100.7</i>	<i>0.0%</i>
Compensation of employees	4,191.2	.0	4,191.2	4,191.2	0.0%
Goods and services	1,102.0	-190.5	911.6	909.5	-0.2%
<i>Capital</i>	<i>11,000.0</i>	<i>2,000.0</i>	<i>13,000.0</i>	<i>13,000.0</i>	<i>0.0%</i>
Enhancing Best Practices for Seed & Water Potato Prod Pract	1,000.0	.0	1,000.0	1,000.0	0.0%
FPDA Office Development	1,000.0	2,000.0	3,000.0	3,000.0	0.0%
Fresh Produce Development Program	3,000.0	.0	3,000.0	3,000.0	0.0%
Market for Village Farmers	1,000.0	.0	1,000.0	1,000.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Market Supply Chain Initiative	5,000.0	.0	5,000.0	5,000.0	0.0%
554 PNG Coffee Industry Corporation	36,995.7	-22,738.9	14,256.8	14,256.8	0.0%
<i>Operational</i>	3,995.7	-238.9	3,756.8	3,756.8	0.0%
Compensation of employees	2,500.0	.0	2,500.0	2,500.0	0.0%
Goods and services	1,495.7	-238.9	1,256.8	1,256.8	0.0%
<i>Capital</i>	33,000.0	-22,500.0	10,500.0	10,500.0	0.0%
Coffee Access Roads Program	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
Coffee Rehabilitation and Development Phase II	4,000.0	-3,000.0	1,000.0	1,000.0	0.0%
Freight Assurance Subsidy Scheme	5,000.0	-3,000.0	2,000.0	2,000.0	0.0%
Lae Coffee Export Office Rehabilitation	4,000.0	-2,000.0	2,000.0	2,000.0	0.0%
Strategic Defence of PNG Coffee Industry against Coffee	10,000.0	-7,500.0	2,500.0	2,500.0	0.0%
557 PNG National Forest Authority	36,122.4	327.6	36,450.1	35,454.6	-2.7%
<i>Operational</i>	31,172.4	4,777.6	35,950.1	34,954.6	-2.8%
Compensation of employees	25,231.9	.0	25,231.9	25,231.9	0.0%
Goods and services	5,940.5	4,777.6	10,718.2	9,722.7	-9.3%
<i>Capital</i>	4,950.0	-4,450.0	500.0	500.0	0.0%
Capacity Development for Enhancing Planning, Monitoring,	900.0	-900.0	.0	.0	0.0%
Forest Resource Data Inventory	1,050.0	-1,050.0	.0	.0	0.0%
Reforestation Programme	2,000.0	-2,000.0	.0	.0	0.0%
Upgrading PNGFA Information & Communication	1,000.0	-500.0	500.0	500.0	0.0%
558 Tourism Promotion Authority	62,221.3	-34,225.3	27,996.0	27,496.0	-1.8%
<i>Operational</i>	9,221.3	-725.3	8,496.0	8,496.0	0.0%
Compensation of employees	4,034.9	.0	4,034.9	4,034.9	0.0%
Goods and services	5,186.5	-725.3	4,461.1	4,461.1	0.0%
<i>Capital</i>	53,000.0	-33,500.0	19,500.0	19,000.0	-2.6%
Tourism Sector Development Program	3,000.0	-500.0	2,500.0	2,000.0	-20.0%
Tourism Sustainable Development Program	50,000.0	-33,000.0	17,000.0	17,000.0	0.0%
559 PNG Oil Palm Industry Corporation	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
<i>Capital</i>	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
Oil Palm Small Holder Roads	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
562 National Agriculture Research Institute	13,690.0	-2,425.9	11,264.1	11,264.1	0.0%
<i>Operational</i>	9,690.0	-125.9	9,564.1	9,564.1	0.0%
Compensation of employees	8,958.2	.0	8,958.2	8,958.2	0.0%
Goods and services	731.8	-125.9	605.9	605.9	0.0%
<i>Capital</i>	4,000.0	-2,300.0	1,700.0	1,700.0	0.0%
El Nino Drought Events Preparation	1,000.0	-300.0	700.0	700.0	0.0%
Research and Development Program	3,000.0	-2,000.0	1,000.0	1,000.0	0.0%
563 National Agriculture Quarantine & Inspection Authority	10,499.3	-225.2	10,274.2	11,143.2	8.5%
<i>Operational</i>	8,499.3	1,374.8	9,874.2	10,743.2	8.8%
Compensation of employees	8,499.3	1,374.8	9,874.2	10,743.2	8.8%
<i>Capital</i>	2,000.0	-1,600.0	400.0	400.0	0.0%
Monitoring & Surveillance of Invasive Agriculture Pests & Dis	2,000.0	-1,600.0	400.0	400.0	0.0%
566 Cocoa Board	27,700.0	-9,106.9	18,593.1	18,593.1	0.0%
<i>Operational</i>	6,700.0	-106.9	6,593.1	6,593.1	0.0%
Compensation of employees	5,970.0	.0	5,970.0	5,970.0	0.0%
Goods and services	730.0	-106.9	623.1	623.1	0.0%
<i>Capital</i>	21,000.0	-9,000.0	12,000.0	12,000.0	0.0%
Cocoa Industry Development Program	2,000.0	-500.0	1,500.0	1,500.0	0.0%
Establish Provincial Cocoa Nurseries Project	10,000.0	-4,500.0	5,500.0	5,500.0	0.0%
Remote Areas Cocoa Freight Subsidy Scheme	4,000.0	-1,500.0	2,500.0	2,500.0	0.0%
Research and Development of Management Strategies	5,000.0	-2,500.0	2,500.0	2,500.0	0.0%
569 Independent Consumer Competition Commission	9,325.2	-460.0	8,865.3	8,865.3	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Operational	9,325.2	-460.0	8,865.3	8,865.3	0.0%
Compensation of employees	6,502.0	.0	6,502.0	6,502.0	0.0%
Goods and services	2,823.2	-460.0	2,363.2	2,363.2	0.0%
Education	1,299,914.8	-685,098.3	614,816.5	638,680.5	3.9%
National Departments	1,085,947.6	-670,874.1	415,073.5	438,094.6	5.5%
235 Department of Education	894,803.0	-636,080.0	258,723.0	282,351.7	9.1%
Operational	812,803.0	-584,680.0	228,123.0	253,546.5	11.1%
Compensation of employees	118,388.5	31,789.5	150,178.1	178,828.3	19.1%
Goods and services	694,414.4	-616,469.5	77,944.9	74,718.2	-4.1%
Capital	82,000.0	-51,400.0	30,600.0	28,805.2	-5.9%
Alternate Pathways Program	10,000.0	-9,600.0	400.0	400.0	0.0%
Curriculum Development	10,000.0	-9,600.0	400.0	376.3	-5.9%
Improvement of Quality of Teaching Materials	2,000.0	.0	2,000.0	1,792.2	-10.4%
Improving the Quality of Mathematics & Science Education	5,000.0	-3,000.0	2,000.0	1,989.3	-0.5%
Library and Information Technology	5,000.0	-3,000.0	2,000.0	1,760.7	-12.0%
Post-Technical Education Program	20,000.0	-14,000.0	6,000.0	5,948.7	-0.9%
School Structure Reform Program	10,000.0	.0	10,000.0	8,950.1	-10.5%
Schools of Excellence Infrastructure Program (National High	10,000.0	-3,000.0	7,000.0	6,795.6	-2.9%
Teachers Development and Training	5,000.0	-4,600.0	400.0	392.7	-1.8%
Vocational and Technical Secondary Schools Capacity	5,000.0	-4,600.0	400.0	399.6	-0.1%
Building					
236 Department of Higher Education Research Science & Technology	191,144.7	-34,794.2	156,350.5	155,742.9	-0.4%
Operational	89,344.7	605.8	89,950.5	89,289.0	-0.7%
Compensation of employees	6,422.5	360.8	6,783.4	6,107.4	-10.0%
Goods and services	82,922.2	245.0	83,167.2	83,181.6	0.0%
Capital	101,800.0	-35,400.0	66,400.0	66,454.0	0.1%
Divine Word University Infrastructure Development	3,000.0	-1,000.0	2,000.0	2,000.0	0.0%
Joint Scholarship Program	500.0	-500.0	.0	.0	0.0%
National Skills Development Program	10,000.0	-7,600.0	2,400.0	2,400.0	0.0%
Nursing College Infra. Rehabilitation	10,300.0	-4,300.0	6,000.0	6,054.0	0.9%
Pacific Adventist University Infrastructure Development	3,000.0	.0	3,000.0	3,000.0	0.0%
PNG Maritime College Infrastructure Development	5,000.0	-5,000.0	.0	.0	0.0%
Roll-out of Turn-It-In Antiplagiarism System	2,000.0	-2,000.0	.0	.0	0.0%
Teacher's College Infra Rehabilitation	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Technical and Business College Infra. Rehabilitation	10,000.0	-4,000.0	6,000.0	6,000.0	0.0%
Tertiary Institutions Accreditation and Quality Assurance	8,000.0	-8,000.0	.0	.0	0.0%
Western Pacific University	30,000.0	.0	30,000.0	30,000.0	0.0%
Wewak School of Nursing	10,000.0	-1,000.0	9,000.0	9,000.0	0.0%
Statutory Authorities	213,967.2	-14,224.2	199,743.0	200,585.9	0.4%
251 PNG Science & Technology Secretariat	2,641.6	307.6	2,949.2	3,110.3	5.5%
Operational	2,641.6	307.6	2,949.2	3,110.3	5.5%
Compensation of employees	1,976.2	40.6	2,016.8	2,177.9	8.0%
Goods and services	665.4	267.0	932.4	932.4	0.0%
505 National Research Institute	4,365.8	2,000.0	6,365.8	6,365.8	0.0%
Operational	4,365.8	.0	4,365.8	4,365.8	0.0%
Compensation of employees	3,418.7	.0	3,418.7	3,418.7	0.0%
Goods and services	947.1	.0	947.1	947.1	0.0%
Capital	.0	2,000.0	2,000.0	2,000.0	0.0%
National Land Development Project - NRI	.0	2,000.0	2,000.0	2,000.0	0.0%
512 University of Papua New Guinea	71,792.6	-1,500.0	70,292.6	69,292.6	-1.4%
Operational	52,792.6	.0	52,792.6	51,792.6	-1.9%
Compensation of employees	52,792.6	.0	52,792.6	51,792.6	-1.9%
Capital	19,000.0	-1,500.0	17,500.0	17,500.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
UPNG Law School Building	4,000.0	-1,500.0	2,500.0	2,500.0	0.0%
UPNG Science IV Building	15,000.0	.0	15,000.0	15,000.0	0.0%
513 University of Technology	66,273.3	-5,681.8	60,591.5	61,773.3	2.0%
<i>Operational</i>	<i>50,273.3</i>	<i>18.2</i>	<i>50,291.5</i>	<i>50,273.3</i>	<i>0.0%</i>
Compensation of employees	48,818.9	18.2	48,837.1	48,818.9	0.0%
Goods and services	1,454.4	.0	1,454.4	1,454.4	0.0%
<i>Capital</i>	<i>16,000.0</i>	<i>-5,700.0</i>	<i>10,300.0</i>	<i>11,500.0</i>	<i>11.7%</i>
Construction of Staff Houses (20x houses)	5,000.0	-700.0	4,300.0	4,500.0	4.7%
Library Extension	5,000.0	-3,500.0	1,500.0	2,000.0	33.3%
Mess Extension	3,000.0	-1,500.0	1,500.0	2,000.0	33.3%
Multi-Purpose Hall	3,000.0	.0	3,000.0	3,000.0	0.0%
514 University of Goroka	32,959.7	-3,000.0	29,959.7	29,959.7	0.0%
<i>Operational</i>	<i>25,959.7</i>	<i>.0</i>	<i>25,959.7</i>	<i>25,959.7</i>	<i>0.0%</i>
Compensation of employees	24,597.2	.0	24,597.2	24,597.2	0.0%
Goods and services	1,362.5	.0	1,362.5	1,362.5	0.0%
<i>Capital</i>	<i>7,000.0</i>	<i>-3,000.0</i>	<i>4,000.0</i>	<i>4,000.0</i>	<i>0.0%</i>
Central Administration Building	5,000.0	-3,000.0	2,000.0	2,000.0	0.0%
Sewerage Upgrade	2,000.0	.0	2,000.0	2,000.0	0.0%
515 University of Environment & Natural Resources	31,475.7	-6,500.0	24,975.7	25,475.7	2.0%
<i>Operational</i>	<i>24,475.7</i>	<i>.0</i>	<i>24,475.7</i>	<i>24,475.7</i>	<i>0.0%</i>
Compensation of employees	23,785.3	.0	23,785.3	23,785.3	0.0%
Goods and services	690.4	.0	690.4	690.4	0.0%
<i>Capital</i>	<i>7,000.0</i>	<i>-6,500.0</i>	<i>500.0</i>	<i>1,000.0</i>	<i>100.0%</i>
UNRE Infrastructure Development	5,000.0	-5,000.0	.0	.0	0.0%
Water Supply Upgrade	2,000.0	-1,500.0	500.0	1,000.0	100.0%
518 PNG Maritime College	4,458.5	150.0	4,608.5	4,608.5	0.0%
<i>Operational</i>	<i>4,458.5</i>	<i>150.0</i>	<i>4,608.5</i>	<i>4,608.5</i>	<i>0.0%</i>
Compensation of employees	4,271.7	.0	4,271.7	4,271.7	0.0%
Goods and services	186.8	150.0	336.8	336.8	0.0%
Health	1,377,013.5	19,204.5	1,396,218.0	1,430,560.5	2.5%
National Departments	953,003.3	-52,995.1	900,008.2	983,602.9	9.3%
240 Department of Health	540,183.6	-69,708.4	470,475.2	485,519.3	3.2%
<i>Operational</i>	<i>362,683.6</i>	<i>21,491.6</i>	<i>384,175.2</i>	<i>400,222.2</i>	<i>4.2%</i>
Compensation of employees	64,377.1	10,747.7	75,124.8	92,155.3	22.7%
Goods and services	298,306.5	10,743.9	309,050.4	308,066.9	-0.3%
<i>Capital</i>	<i>177,500.0</i>	<i>-91,200.0</i>	<i>86,300.0</i>	<i>85,297.1</i>	<i>-1.2%</i>
Area Medical Stores Rehabilitation Program	4,000.0	-3,600.0	400.0	400.0	0.0%
ANGAU - Lae Cancer Unit	5,000.0	.0	5,000.0	5,000.0	0.0%
CHW Training Institutions Rehabilitation	8,000.0	-7,600.0	400.0	.0	-100.0%
Devt/Est. of Community Health Posts	8,000.0	-7,100.0	900.0	300.0	-66.7%
District/Rural Hospital Redevelopment	100,000.0	-36,000.0	64,000.0	64,000.0	0.0%
Health Services Sector Development Program	3,000.0	-2,000.0	1,000.0	1,000.0	0.0%
HIV/AIDS Prevention	2,000.0	-1,100.0	900.0	898.7	-0.1%
MDR TB Prevention	10,000.0	-8,100.0	1,900.0	1,900.0	0.0%
Medical Equipment/Cold Chain	5,000.0	-4,600.0	400.0	400.0	0.0%
NDOH Institutional Housing	5,000.0	-5,000.0	.0	.0	0.0%
PMGH - Cancer and Heart Institute	5,000.0	.0	5,000.0	5,000.0	0.0%
Polio Immunisation	10,000.0	-8,000.0	2,000.0	1,998.4	-0.1%
Prov transit medical stores construction	5,000.0	-4,100.0	900.0	900.0	0.0%
Rural Primary Health Service Delivery Project	5,000.0	-3,000.0	2,000.0	2,000.0	0.0%
Youth With A Mission Support	2,500.0	-1,000.0	1,500.0	1,500.0	0.0%
241 Hospital Management Services	366,488.4	14,980.5	381,468.9	445,954.4	16.9%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Operational	271,488.4	75,580.5	347,068.9	411,204.4	18.5%
Compensation of employees	214,712.2	85,217.5	299,929.7	364,494.6	21.5%
Goods and services	56,776.2	-9,637.0	47,139.2	46,709.8	-0.9%
Capital	95,000.0	-60,600.0	34,400.0	34,750.0	1.0%
Alotau Hospital Redevelopment	2,000.0	-1,100.0	900.0	900.0	0.0%
Angau Memorial Hospital Redevelopment	3,000.0	.0	3,000.0	3,000.0	0.0%
Buka Hospital Infrastructure Development	2,000.0	-1,100.0	900.0	900.0	0.0%
Daru Hospital Rehabilitation	3,000.0	-2,100.0	900.0	900.0	0.0%
Gerehu New NCD Hospital Development	2,000.0	-1,100.0	900.0	900.0	0.0%
Hela Provincial Hospital Development	10,000.0	-9,100.0	900.0	900.0	0.0%
Kavieng Hospital Rehabilitation	5,000.0	-4,100.0	900.0	1,250.0	38.9%
Kerema Hospital Redevelopment	2,000.0	-1,600.0	400.0	400.0	0.0%
Kimbe Hospital Rehabilitation	2,000.0	-1,100.0	900.0	900.0	0.0%
Kudjip Nazarene Hospital Rehabilitation	2,000.0	-1,100.0	900.0	900.0	0.0%
Kundiawa Hospital Rehabilitation	2,000.0	-1,100.0	900.0	900.0	0.0%
Laloki Psychiatric Hospital Rehabilitation	2,000.0	-1,100.0	900.0	900.0	0.0%
Lorengau Hospital Rehabilitation	3,000.0	-1,900.0	1,100.0	1,100.0	0.0%
Mendi Hospital Redevelopment	2,000.0	-1,100.0	900.0	900.0	0.0%
Modilon General Hospital Rehabilitation	2,000.0	-400.0	1,600.0	1,600.0	0.0%
Mt. Hagen Hospital Rehabilitation	3,000.0	-2,100.0	900.0	900.0	0.0%
New Central Provincial Hospital Development	15,000.0	-14,600.0	400.0	400.0	0.0%
New Enga Provincial Hospital Redevelopment	20,000.0	-10,600.0	9,400.0	9,400.0	0.0%
New Nonga Hospital Development	4,000.0	-3,100.0	900.0	900.0	0.0%
Old Nonga Hospital Rehabilitation	2,000.0	-1,100.0	900.0	900.0	0.0%
Popondetta Hospital Redevelopment	2,000.0	-1,100.0	900.0	900.0	0.0%
Port Moresby General Hospital Rehabilitation	2,000.0	.0	2,000.0	2,000.0	0.0%
Vanimo General Hospital Rehabilitation	3,000.0	.0	3,000.0	3,000.0	0.0%
244 Eastern Highlands Provincial Health Authority	46,331.3	1,732.8	48,064.1	52,129.2	8.5%
Operational	46,331.3	1,732.8	48,064.1	52,129.2	8.5%
Compensation of employees	34,790.2	1,001.9	35,792.0	39,857.2	11.4%
Goods and services	11,541.2	730.9	12,272.1	12,272.1	0.0%
Statutory Authorities	22,288.4	666.0	22,954.4	22,954.4	0.0%
519 National Aids Council Secretariat	4,906.6	.0	4,906.6	4,906.6	0.0%
Operational	4,906.6	.0	4,906.6	4,906.6	0.0%
Compensation of employees	3,511.7	.0	3,511.7	3,511.7	0.0%
Goods and services	1,394.9	.0	1,394.9	1,394.9	0.0%
520 Institute of Medical Research	17,381.7	666.0	18,047.7	18,047.7	0.0%
Operational	10,381.7	666.0	11,047.7	11,047.7	0.0%
Compensation of employees	9,620.1	666.0	10,286.1	10,286.1	0.0%
Goods and services	761.7	.0	761.7	761.7	0.0%
Capital	7,000.0	.0	7,000.0	7,000.0	0.0%
Health and Epidemiological Surveillance System	2,000.0	.0	2,000.0	2,000.0	0.0%
Malaria Research Infrastructure	5,000.0	.0	5,000.0	5,000.0	0.0%
PHA	401,721.9	71,533.6	473,255.5	424,003.3	-10.4%
238 Milne Bay Provincial Health Authority	32,694.5	8,073.2	40,767.7	46,452.7	13.9%
Operational	32,694.5	8,073.2	40,767.7	46,452.7	13.9%
Compensation of employees	22,024.3	7,184.9	29,209.2	34,894.2	19.5%
Goods and services	10,670.2	888.3	11,558.5	11,558.5	0.0%
239 Western Highlands Provincial Health Authority	37,073.6	5,600.4	42,674.0	42,303.0	-0.9%
Operational	37,073.6	5,600.4	42,674.0	42,303.0	-0.9%
Compensation of employees	29,534.9	4,978.1	34,513.0	34,978.9	1.3%
Goods and services	7,538.6	622.3	8,160.9	7,324.2	-10.3%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
248 Southern Highlands Provincial Health Authority	38,280.0	25,111.7	63,391.7	46,738.6	-26.3%
Operational	38,280.0	25,111.7	63,391.7	46,738.6	-26.3%
Compensation of employees	31,141.3	24,622.4	55,763.7	39,148.0	-29.8%
Goods and services	7,138.7	489.3	7,628.0	7,590.6	-0.5%
249 New Ireland Provincial Health Authority	31,025.8	497.2	31,523.0	28,630.1	-9.2%
Operational	31,025.8	497.2	31,523.0	28,630.1	-9.2%
Compensation of employees	26,715.9	.0	26,715.9	23,823.0	-10.8%
Goods and services	4,309.8	497.2	4,807.0	4,807.0	0.0%
253 West New Britain Provincial Health Authority	38,718.9	6,579.2	45,298.1	49,016.2	8.2%
Operational	38,718.9	6,579.2	45,298.1	49,016.2	8.2%
Compensation of employees	28,761.3	5,944.5	34,705.8	38,928.5	12.2%
Goods and services	9,957.7	634.7	10,592.4	10,087.7	-4.8%
256 Manus Provincial Health Authority	16,586.3	321.0	16,907.3	17,511.3	3.6%
Operational	16,586.3	321.0	16,907.3	17,511.3	3.6%
Compensation of employees	12,214.1	.0	12,214.1	12,818.0	4.9%
Goods and services	4,372.2	321.0	4,693.2	4,693.2	0.0%
260 Enga Provincial Health Authority	39,849.8	6,977.2	46,826.9	45,736.1	-2.3%
Operational	39,849.8	6,977.2	46,826.9	45,736.1	-2.3%
Compensation of employees	33,066.3	6,350.4	39,416.7	38,325.9	-2.8%
Goods and services	6,783.4	626.8	7,410.2	7,410.2	0.0%
265 Hela provincial Health Authority	30,285.1	277.9	30,563.0	27,468.4	-10.1%
Operational	30,285.1	277.9	30,563.0	27,468.4	-10.1%
Compensation of employees	21,113.6	.0	21,113.6	18,019.0	-14.7%
Goods and services	9,171.5	277.9	9,449.4	9,449.4	0.0%
266 Sandaun Provincial Health Authority	34,697.9	2,916.6	37,614.6	40,220.2	6.9%
Operational	34,697.9	2,916.6	37,614.6	40,220.2	6.9%
Compensation of employees	20,406.2	2,471.1	22,877.4	25,483.0	11.4%
Goods and services	14,291.7	445.5	14,737.2	14,737.2	0.0%
607 East Sepik Provincial Health Authority	25,727.3	11,775.4	37,502.7	44,745.3	19.3%
Operational	25,727.3	11,775.4	37,502.7	44,745.3	19.3%
Compensation of employees	12,919.6	11,112.0	24,031.6	31,297.5	30.2%
Goods and services	12,807.7	663.4	13,471.1	13,447.8	-0.2%
608 Madang Provincial Health Authority	29,552.1	961.9	30,514.0	14,362.4	-52.9%
Operational	29,552.1	961.9	30,514.0	14,362.4	-52.9%
Compensation of employees	16,920.1	.0	16,920.1	768.5	-95.5%
Goods and services	12,632.0	961.9	13,593.9	13,593.9	0.0%
609 Morobe Provincial Health Authority	26,281.4	1,928.5	28,209.9	10,193.4	-63.9%
Operational	26,281.4	1,928.5	28,209.9	10,193.4	-63.9%
Compensation of employees	20,737.3	.0	20,737.3	2,720.8	-86.9%
Goods and services	5,544.1	1,928.5	7,472.6	7,472.6	0.0%
619 Oro Provincial Health Authority	20,949.4	513.3	21,462.7	10,625.7	-50.5%
Operational	20,949.4	513.3	21,462.7	10,625.7	-50.5%
Compensation of employees	12,933.4	1.6	12,935.0	2,097.9	-83.8%
Goods and services	8,016.0	511.7	8,527.7	8,527.7	0.0%
Law & Justice	1,230,686.1	-65,163.4	1,165,522.6	1,273,549.0	9.3%
National Departments	864,753.7	12,138.5	876,892.2	996,863.1	13.7%
218 Office of the Public Prosecutor	8,514.5	2,124.9	10,639.4	10,428.4	-2.0%
Operational	8,514.5	2,124.9	10,639.4	10,428.4	-2.0%
Compensation of employees	5,874.2	2,076.3	7,950.4	7,741.8	-2.6%
Goods and services	2,640.3	48.6	2,688.9	2,686.5	-0.1%
222 Office of the Public Solicitor	13,228.4	-186.7	13,041.7	13,916.2	6.7%
Operational	11,228.4	813.3	12,041.7	12,916.2	7.3%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Compensation of employees	8,926.1	480.3	9,406.4	10,299.6	9.5%
Goods and services	2,302.3	333.0	2,635.3	2,616.6	-0.7%
Capital	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
Public Solicitors Infrastructure Program	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
225 Department of Attorney-General	104,914.1	-2.6	104,911.5	118,034.0	12.5%
Operational	95,914.1	3,797.4	99,711.5	112,907.7	13.2%
Compensation of employees	80,857.5	6,269.1	87,126.5	100,707.6	15.6%
Goods and services	15,056.6	-2,471.7	12,585.0	12,200.2	-3.1%
Capital	9,000.0	-3,800.0	5,200.0	5,126.2	-1.4%
Audit and Recovery of State Funds	2,000.0	-1,500.0	500.0	498.3	-0.3%
Crime Prevention Program	1,000.0	-300.0	700.0	692.3	-1.1%
Infrastructure and Capital Works Program	5,000.0	-2,000.0	3,000.0	2,935.6	-2.1%
Law & Justice Sector Secretariat	1,000.0	.0	1,000.0	1,000.0	0.0%
226 Department of Corrective Institutional Services	166,565.4	-25,749.9	140,815.6	148,225.8	5.3%
Operational	134,565.4	-4,149.9	130,415.6	135,835.4	4.2%
Compensation of employees	94,580.2	-2,100.0	92,480.2	98,344.6	6.3%
Goods and services	39,985.2	-2,049.9	37,935.3	37,490.8	-1.2%
Capital	32,000.0	-21,600.0	10,400.0	12,390.5	19.1%
CS Infrastructure Program	20,000.0	-12,000.0	8,000.0	9,000.0	12.5%
Mukurumanda Jail Rehabilitation Project	10,000.0	-8,000.0	2,000.0	3,000.0	50.0%
Prison Industries Program	2,000.0	-1,600.0	400.0	390.5	-2.4%
228 Department of Police	308,638.3	31,474.4	340,112.7	397,370.9	16.8%
Operational	273,638.3	63,074.4	336,712.7	394,030.6	17.0%
Compensation of employees	218,109.0	38,679.4	256,788.4	315,563.7	22.9%
Goods and services	55,529.3	24,395.0	79,924.2	78,466.9	-1.8%
Capital	35,000.0	-31,600.0	3,400.0	3,340.3	-1.8%
Police Infrastructure Program	20,000.0	-16,600.0	3,400.0	3,340.3	-1.8%
Police Mobile Barracks	15,000.0	-15,000.0	.0	.0	0.0%
231 National Intelligence Organisation	3,888.6	177.3	4,065.9	4,100.6	0.9%
Operational	3,888.6	177.3	4,065.9	4,100.6	0.9%
Compensation of employees	2,920.9	.0	2,920.9	2,951.4	1.0%
Goods and services	967.7	177.3	1,145.0	1,149.3	0.4%
234 Department of Defence	259,004.4	4,301.2	263,305.6	304,787.1	15.8%
Operational	219,004.4	22,901.2	241,905.6	283,431.0	17.2%
Compensation of employees	138,440.0	30,120.2	168,560.2	210,310.6	24.8%
Goods and services	80,564.4	-7,219.0	73,345.4	73,120.4	-0.3%
Capital	40,000.0	-18,600.0	21,400.0	21,356.1	-0.2%
4 Border Posts	8,000.0	-5,000.0	3,000.0	2,997.4	-0.1%
Air Capability Program	6,000.0	-5,000.0	1,000.0	1,000.0	0.0%
Civic Action Program - Missing Link - Baiyer - Madang Road	5,000.0	.0	5,000.0	4,959.7	-0.8%
Defence Infrastructure Program	15,000.0	-6,600.0	8,400.0	8,399.3	0.0%
National Security Program	1,000.0	-500.0	500.0	499.8	0.0%
New Hela Military Barracks	5,000.0	-1,500.0	3,500.0	3,500.0	0.0%
Statutory Authorities	365,932.3	-77,301.9	288,630.4	276,685.8	-4.1%
223 Judiciary Services	286,750.0	-72,322.3	214,427.8	207,537.0	-3.2%
Operational	186,750.0	-25,322.3	161,427.8	154,537.0	-4.3%
Compensation of employees	79,930.0	.0	79,930.0	75,060.6	-6.1%
Goods and services	106,820.0	-25,322.3	81,497.8	79,476.3	-2.5%
Capital	100,000.0	-47,000.0	53,000.0	53,000.0	0.0%
Court House Design and Maintenance	100,000.0	-47,000.0	53,000.0	53,000.0	0.0%
224 Magisterial Services	40,168.9	-1,134.8	39,034.1	35,730.3	-8.5%
Operational	38,168.9	-334.8	37,834.1	34,530.3	-8.7%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Compensation of employees	35,101.4	.0	35,101.4	31,797.6	-9.4%
Goods and services	3,067.5	-334.8	2,732.7	2,732.7	0.0%
Capital	2,000.0	-800.0	1,200.0	1,200.0	0.0%
MS Infrastructure Program	2,000.0	-800.0	1,200.0	1,200.0	0.0%
503 Ombudsman Commission	26,057.9	-1,354.2	24,703.6	24,703.6	0.0%
Operational	24,057.9	-754.2	23,303.6	23,303.6	0.0%
Compensation of employees	18,130.0	364.0	18,494.0	18,494.0	0.0%
Goods and services	5,927.9	-1,118.2	4,809.6	4,809.6	0.0%
Capital	2,000.0	-600.0	1,400.0	1,400.0	0.0%
OC Institutional Housing	2,000.0	-600.0	1,400.0	1,400.0	0.0%
510 Legal Training Institute	5,396.3	-1,684.7	3,711.6	3,129.7	-15.7%
Operational	3,396.3	-84.7	3,311.6	2,729.7	-17.6%
Compensation of employees	2,862.2	.0	2,862.2	2,280.3	-20.3%
Goods and services	534.1	-84.7	449.4	449.4	0.0%
Capital	2,000.0	-1,600.0	400.0	400.0	0.0%
Relocation of Legal Training Institute (LTI)	2,000.0	-1,600.0	400.0	400.0	0.0%
517 National Narcotics Bureau	2,395.0	-1,409.8	985.2	2,512.0	155.0%
Operational	2,395.0	-1,409.8	985.2	2,512.0	155.0%
Compensation of employees	2,395.0	-1,409.8	985.2	2,512.0	155.0%
522 Constitutional and Law Reform Commission	5,164.2	603.9	5,768.1	3,073.3	-46.7%
Operational	3,164.2	1,403.9	4,568.1	1,873.3	-59.0%
Compensation of employees	2,698.6	.0	2,698.6	4.4	-99.8%
Goods and services	465.6	1,403.9	1,869.5	1,868.8	0.0%
Capital	2,000.0	-800.0	1,200.0	1,200.0	0.0%
Review & Amendment of 150 Existing Legislations	2,000.0	-800.0	1,200.0	1,200.0	0.0%
Miscellaneous	1,321,004.9	598,054.7	1,919,059.7	1,914,547.9	-0.2%
Miscellaneous	1,321,004.9	598,054.7	1,919,059.7	1,914,547.9	-0.2%
207 Treasury and Finance - Miscellaneous	1,321,004.9	598,054.7	1,919,059.7	1,914,547.9	-0.2%
Operational	1,321,004.9	598,054.7	1,919,059.7	1,914,547.9	-0.2%
Compensation of employees	431,566.0	-75,313.0	356,253.0	440,227.6	23.6%
Goods and services	889,438.9	673,367.7	1,562,806.7	1,474,320.3	-5.7%
Provinces	2,450,667.8	85,335.3	2,536,003.1	2,669,589.7	5.3%
Provincial Administrations	2,450,667.8	85,335.3	2,536,003.1	2,669,589.7	5.3%
571 Fly River Provincial Administration	105,978.1	-3,296.4	102,681.7	110,683.4	7.8%
Operational	98,078.1	3,603.6	101,681.7	109,683.4	7.9%
Compensation of employees	63,027.6	.0	63,027.6	74,632.8	18.4%
Function Grants	35,050.5	3,603.6	38,654.1	35,050.5	-9.3%
Capital	7,900.0	-6,900.0	1,000.0	1,000.0	0.0%
Fly River Provincial Government SSG	5,000.0	-4,000.0	1,000.0	1,000.0	0.0%
Ward SIP - Western Province	2,900.0	-2,900.0	.0	.0	0.0%
572 Gulf Provincial Administration	56,922.1	-1,292.6	55,629.4	58,621.8	5.4%
Operational	54,422.1	207.4	54,629.4	57,621.8	5.5%
Compensation of employees	32,151.4	207.4	32,358.8	35,473.6	9.6%
Function Grants	22,270.6	.0	22,270.6	22,148.2	-0.5%
Capital	2,500.0	-1,500.0	1,000.0	1,000.0	0.0%
Gulf Provincial Government SSG	1,000.0	.0	1,000.0	1,000.0	0.0%
Ward SIP - Gulf Province	1,500.0	-1,500.0	.0	.0	0.0%
573 Central Provincial Administration	118,173.2	3,718.1	121,891.3	131,837.4	8.2%
Operational	116,133.2	5,758.1	121,891.3	131,837.4	8.2%
Compensation of employees	79,941.9	5,258.1	85,200.0	95,259.4	11.8%
Function Grants	36,191.3	500.0	36,691.3	36,578.1	-0.3%
Capital	2,040.0	-2,040.0	.0	.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Ward SIP - Central Province	2,040.0	-2,040.0	.0	.0	0.0%
574 National Capital District	4,444.0	-120.0	4,324.0	4,324.0	0.0%
<i>Operational</i>	<i>3,324.0</i>	<i>.0</i>	<i>3,324.0</i>	<i>3,324.0</i>	<i>0.0%</i>
Compensation of employees	.0	.0	.0	.0	0.0%
Function Grants	24.0	.0	24.0	24.0	0.0%
Goods and services	3,300.0	.0	3,300.0	3,300.0	0.0%
<i>Capital</i>	<i>1,120.0</i>	<i>-120.0</i>	<i>1,000.0</i>	<i>1,000.0</i>	<i>0.0%</i>
Urban Youth Employment Project	1,000.0	.0	1,000.0	1,000.0	0.0%
Ward SIP - NCD	120.0	-120.0	.0	.0	0.0%
575 Milne Bay Provincial Administration	102,828.4	3,457.5	106,285.8	116,251.9	9.4%
<i>Operational</i>	<i>98,878.4</i>	<i>7,407.5</i>	<i>106,285.8</i>	<i>116,251.9</i>	<i>9.4%</i>
Compensation of employees	74,086.8	4,907.5	78,994.3	89,072.2	12.8%
Function Grants	24,791.5	2,500.0	27,291.5	27,179.6	-0.4%
<i>Capital</i>	<i>3,950.0</i>	<i>-3,950.0</i>	<i>.0</i>	<i>.0</i>	<i>0.0%</i>
Ward SIP - Milne Bay	3,950.0	-3,950.0	.0	.0	0.0%
576 Oro Provincial Administration	58,191.2	-1,479.6	56,711.6	60,727.1	7.1%
<i>Operational</i>	<i>56,571.2</i>	<i>140.4</i>	<i>56,711.6</i>	<i>60,727.1</i>	<i>7.1%</i>
Compensation of employees	40,759.7	140.4	40,900.1	44,915.5	9.8%
Function Grants	15,811.5	.0	15,811.5	15,811.5	0.0%
<i>Capital</i>	<i>1,620.0</i>	<i>-1,620.0</i>	<i>.0</i>	<i>.0</i>	<i>0.0%</i>
Ward Services Improvement Program - Oro Province	1,620.0	-1,620.0	.0	.0	0.0%
577 Southern Highlands Provincial Administration	131,433.0	19,148.1	150,581.1	174,956.6	16.2%
<i>Operational</i>	<i>115,143.0</i>	<i>20,438.1</i>	<i>135,581.1</i>	<i>159,956.6</i>	<i>18.0%</i>
Compensation of employees	94,596.2	20,438.1	115,034.3	139,419.7	21.2%
Function Grants	20,546.8	.0	20,546.8	20,536.9	0.0%
<i>Capital</i>	<i>16,290.0</i>	<i>-1,290.0</i>	<i>15,000.0</i>	<i>15,000.0</i>	<i>0.0%</i>
Moran LLG SPA	2,000.0	1,500.0	3,500.0	3,500.0	0.0%
Southern Highlands Provincial Government SSG	5,000.0	3,000.0	8,000.0	8,000.0	0.0%
Special Support Grant-Kutubu Spa	2,000.0	1,500.0	3,500.0	3,500.0	0.0%
Ward Services Improvement Program - SHP	7,290.0	-7,290.0	.0	.0	0.0%
578 Enga Provincial Administration	102,630.5	6,705.2	109,335.7	122,470.8	12.0%
<i>Operational</i>	<i>94,980.5</i>	<i>11,355.2</i>	<i>106,335.7</i>	<i>119,470.8</i>	<i>12.4%</i>
Compensation of employees	77,793.0	11,355.2	89,148.3	102,283.3	14.7%
Function Grants	17,187.5	.0	17,187.5	17,187.5	0.0%
<i>Capital</i>	<i>7,650.0</i>	<i>-4,650.0</i>	<i>3,000.0</i>	<i>3,000.0</i>	<i>0.0%</i>
Enga Provincial Government SSG	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
Special Support Grant-Porgera SPA	2,000.0	.0	2,000.0	2,000.0	0.0%
Ward Services Improvement Program - Enga	3,650.0	-3,650.0	.0	.0	0.0%
579 Western Highlands Provincial Administration	133,437.4	3,692.6	137,130.0	151,557.9	10.5%
<i>Operational</i>	<i>130,397.4</i>	<i>6,532.6</i>	<i>136,930.0</i>	<i>151,357.9</i>	<i>10.5%</i>
Compensation of employees	115,042.9	6,532.6	121,575.4	136,013.2	11.9%
Function Grants	13,650.5	.0	13,650.5	13,640.7	-0.1%
Goods and services	1,704.0	.0	1,704.0	1,704.0	0.0%
<i>Capital</i>	<i>3,040.0</i>	<i>-2,840.0</i>	<i>200.0</i>	<i>200.0</i>	<i>0.0%</i>
DSIP-Tambul- District Housing & Office Complex	.0	200.0	200.0	200.0	0.0%
Ward Services Improvement Program - WHP	3,040.0	-3,040.0	.0	.0	0.0%
580 Simbu Provincial Administration	136,801.2	1,245.5	138,046.7	148,265.7	7.4%
<i>Operational</i>	<i>133,631.2</i>	<i>4,415.5</i>	<i>138,046.7</i>	<i>148,265.7</i>	<i>7.4%</i>
Compensation of employees	91,770.4	4,415.5	96,185.9	106,404.8	10.6%
Function Grants	41,860.8	.0	41,860.8	41,860.8	0.0%
<i>Capital</i>	<i>3,170.0</i>	<i>-3,170.0</i>	<i>.0</i>	<i>.0</i>	<i>0.0%</i>
Ward Services Improvement Program - Simbu	3,170.0	-3,170.0	.0	.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
581 Eastern Highlands Provincial Administration	165,564.9	2,938.0	168,502.9	184,367.5	9.4%
<i>Operational</i>	162,924.9	5,578.0	168,502.9	184,367.5	9.4%
Compensation of employees	120,853.2	5,578.0	126,431.2	142,295.8	12.5%
Function Grants	42,071.7	.0	42,071.7	42,071.7	0.0%
<i>Capital</i>	2,640.0	-2,640.0	.0	.0	0.0%
Ward Services Improvement Program - EHP	2,640.0	-2,640.0	.0	.0	0.0%
582 Morobe Provincial Administration	191,313.9	15,762.5	207,076.4	234,188.5	13.1%
<i>Operational</i>	184,643.9	22,432.5	207,076.4	234,188.5	13.1%
Compensation of employees	177,684.3	18,132.5	195,816.8	222,928.9	13.8%
Function Grants	6,959.6	2,500.0	9,459.6	9,459.6	0.0%
Goods and services	.0	1,800.0	1,800.0	1,800.0	0.0%
<i>Capital</i>	6,670.0	-6,670.0	.0	.0	0.0%
Special Support Grant (Hidden Valley)	1,000.0	-1,000.0	.0	.0	0.0%
Ward Services Improvement Program - Morobe	5,670.0	-5,670.0	.0	.0	0.0%
583 Madang Provincial Administration	175,218.7	-5,849.5	169,369.1	173,553.8	2.5%
<i>Operational</i>	161,708.7	4,660.5	166,369.1	178,453.8	7.3%
Compensation of employees	123,067.9	4,660.5	127,728.4	139,855.9	9.5%
Function Grants	38,640.8	.0	38,640.8	38,597.9	-0.1%
<i>Capital</i>	13,510.0	-10,510.0	3,000.0	-4,900.0	-263.3%
Manam Resettlement Authority	.0	3,000.0	3,000.0	3,000.0	0.0%
Provincial Support Improvement Program-Madang	.0	.0	.0	-7,900.0	0.0%
Special Support Grant (SSG) - Madang	9,000.0	-9,000.0	.0	.0	0.0%
Ward Services Improvement Program - Madang	4,510.0	-4,510.0	.0	.0	0.0%
584 East Sepik Provincial Administration	147,861.8	6,891.5	154,753.3	173,017.8	11.8%
<i>Operational</i>	141,391.8	13,361.5	154,753.3	173,017.8	11.8%
Compensation of employees	97,219.7	13,361.5	110,581.3	128,845.8	16.5%
Function Grants	44,172.0	.0	44,172.0	44,172.0	0.0%
<i>Capital</i>	6,470.0	-6,470.0	.0	.0	0.0%
Ward Services Improvement Program - ESP	6,470.0	-6,470.0	.0	.0	0.0%
585 Sandaun Provincial Administration	96,378.0	-1,395.1	94,983.0	102,166.0	7.6%
<i>Operational</i>	93,228.0	1,754.9	94,983.0	102,166.0	7.6%
Compensation of employees	59,698.1	1,754.9	61,453.1	68,636.1	11.7%
Function Grants	33,529.9	.0	33,529.9	33,529.9	0.0%
<i>Capital</i>	3,150.0	-3,150.0	.0	.0	0.0%
Ward Services Improvement Program - WSP	3,150.0	-3,150.0	.0	.0	0.0%
586 Manus Provincial Administration	40,923.6	-1,270.0	39,653.6	38,996.1	-1.7%
<i>Operational</i>	37,653.6	.0	37,653.6	36,996.1	-1.7%
Compensation of employees	34,831.0	.0	34,831.0	34,173.5	-1.9%
Function Grants	2,822.6	.0	2,822.6	2,822.6	0.0%
<i>Capital</i>	3,270.0	-1,270.0	2,000.0	2,000.0	0.0%
Ndrahukei Township Development	2,000.0	.0	2,000.0	2,000.0	0.0%
Ward Services Improvement Program - Manus	1,270.0	-1,270.0	.0	.0	0.0%
587 New Ireland Provincial Administration	61,071.6	3,212.6	64,284.2	72,336.2	12.5%
<i>Operational</i>	56,191.6	4,592.6	60,784.2	68,836.2	13.2%
Compensation of employees	54,756.7	4,592.6	59,349.2	67,401.2	13.6%
Function Grants	1,434.9	.0	1,434.9	1,434.9	0.0%
<i>Capital</i>	4,880.0	-1,380.0	3,500.0	3,500.0	0.0%
New Ireland Provincial Government SSG	1,500.0	.0	1,500.0	1,500.0	0.0%
Special Support Grant - Simberi	1,000.0	-1,000.0	.0	.0	0.0%
Special Support Grant-Nimarmar Spa	1,000.0	1,000.0	2,000.0	2,000.0	0.0%
Ward Services Improvement Program - NIP	1,380.0	-1,380.0	.0	.0	0.0%
588 East New Britain Provincial Administration	123,842.2	7,513.6	131,355.8	144,871.7	10.3%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Operational	116,982.2	13,373.6	130,355.8	143,871.7	10.4%
Compensation of employees	102,855.0	8,373.6	111,228.6	124,744.5	12.2%
Function Grants	14,127.2	5,000.0	19,127.2	19,127.2	0.0%
Capital	6,860.0	-5,860.0	1,000.0	1,000.0	0.0%
Kokopo Town Sewerage	3,000.0	-2,000.0	1,000.0	1,000.0	0.0%
Ward Services Improvement Program - ENBP	3,860.0	-3,860.0	.0	.0	0.0%
589 West New Britain Provincial Administration	102,718.6	3,890.0	106,608.6	109,920.7	3.1%
Operational	101,608.6	5,000.0	106,608.6	109,920.7	3.1%
Compensation of employees	76,626.5	.0	76,626.5	79,938.6	4.3%
Function Grants	24,982.1	5,000.0	29,982.1	29,982.1	0.0%
Capital	1,110.0	-1,110.0	.0	.0	0.0%
Ward Services Improvement Program - WNBP	1,110.0	-1,110.0	.0	.0	0.0%
590 Autonomous Bougainville Administration	192,699.7	-44,782.3	147,917.5	159,358.6	7.7%
Operational	141,989.7	3,927.7	145,917.5	157,358.6	7.8%
Compensation of employees	109,522.0	.0	109,522.0	123,891.0	13.1%
Function Grants	.0	2,927.7	2,927.7	.0	-100.0%
Goods and services	32,467.7	1,000.0	33,467.7	33,467.7	0.0%
Capital	50,710.0	-48,710.0	2,000.0	2,000.0	0.0%
Buka Ring Road	10,000.0	-9,000.0	1,000.0	1,000.0	0.0%
Kieta Toiminapu Kangu	40,000.0	-39,000.0	1,000.0	1,000.0	0.0%
Ward Services Improvement Program - ABG	710.0	-710.0	.0	.0	0.0%
591 Hela Provincial Administration	103,211.6	21,915.1	125,126.8	92,979.9	-25.7%
Operational	66,681.6	34,445.1	101,126.8	73,979.9	-26.8%
Compensation of employees	45,089.4	34,445.1	79,534.5	54,191.3	-31.9%
Function Grants	21,592.2	.0	21,592.2	19,788.6	-8.4%
Capital	36,530.0	-12,530.0	24,000.0	19,000.0	-20.8%
Angore Special Purpose Authority	3,000.0	1,500.0	4,500.0	4,500.0	0.0%
Hela Township & Growth Centers (HIP)	10,000.0	-6,500.0	3,500.0	3,500.0	0.0%
Hides 4 Special Purpose Authority (SPA) - Hela	2,000.0	1,000.0	3,000.0	3,000.0	0.0%
Hides Special Purpose Authority	2,000.0	1,000.0	3,000.0	3,000.0	0.0%
Komo - Halimbo Road	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
Magarima - Kandep Missing Link	5,000.0	.0	5,000.0	.0	-100.0%
TIPA Administration Relocation (HIP) Component	10,000.0	-6,000.0	4,000.0	4,000.0	0.0%
Ward Services Improvement Program - Hela	2,530.0	-2,530.0	.0	.0	0.0%
592 Jiwaka Provincial Administration	99,024.0	44,730.5	143,754.5	104,136.2	-27.6%
Operational	97,184.0	46,570.5	143,754.5	104,136.2	-27.6%
Compensation of employees	64,614.8	46,570.5	111,185.3	73,819.0	-33.6%
Function Grants	32,569.3	.0	32,569.3	30,317.2	-6.9%
Capital	1,840.0	-1,840.0	.0	.0	0.0%
Ward Services Improvement Program - Jiwaka	1,840.0	-1,840.0	.0	.0	0.0%
Transport	764,154.9	148,277.6	912,432.5	897,245.9	-1.7%
National Departments	694,287.7	170,756.7	865,044.4	849,796.1	-1.8%
259 Department of Transport	141,658.3	-106,551.3	35,107.0	35,903.9	2.3%
Operational	16,658.3	-51.3	16,607.0	17,835.8	7.4%
Compensation of employees	11,860.0	806.2	12,666.2	13,909.5	9.8%
Goods and services	4,798.3	-857.5	3,940.7	3,926.3	-0.4%
Capital	125,000.0	-106,500.0	18,500.0	18,068.1	-2.3%
Kikori Wharf Development	2,000.0	.0	2,000.0	2,000.0	0.0%
Manus Wharf Development	2,000.0	.0	2,000.0	1,812.0	-9.4%
Missing Link Road (Central - MBP)	5,000.0	-5,000.0	.0	.0	0.0%
National Shipping Service	10,000.0	-10,000.0	.0	.0	0.0%
NGI Transport Connectivity Project	2,000.0	-1,500.0	500.0	496.1	-0.8%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Re-establish District Plan & Transport Division	100,000.0	-90,000.0	10,000.0	10,000.0	0.0%
Vanimo Wharf Development	2,000.0	.0	2,000.0	2,000.0	0.0%
Wewak Wharf Development	2,000.0	.0	2,000.0	1,760.0	-12.0%
264 Department of Works and Implementation	552,629.4	277,308.0	829,937.4	813,892.2	-1.9%
Operational	252,629.4	15,802.6	268,432.0	277,655.3	3.4%
Compensation of employees	54,940.0	13,215.9	68,155.9	79,124.3	16.1%
Goods and services	197,689.4	2,586.7	200,276.1	198,530.9	-0.9%
Capital	300,000.0	261,505.4	561,505.4	536,237.0	-4.5%
Koroba - Kopiago Road	5,000.0	.0	5,000.0	5,000.0	0.0%
ADB Bridge Replacement & Improve Rural Access Project	5,000.0	-4,000.0	1,000.0	1,000.0	0.0%
Bena-Ramu Road	5,000.0	.0	5,000.0	5,000.0	0.0%
Capital Investment Arrears - 2019 Sup Budget	.0	300,000.0	300,000.0	283,636.3	-5.5%
Dirima - Olgain Road Rehabilitation	5,000.0	.0	5,000.0	5,000.0	0.0%
Goilala Road	5,000.0	-2,500.0	2,500.0	47.5	-98.1%
Hawain Bridge Construction	20,000.0	.0	20,000.0	19,007.3	-5.0%
Henganofi-Ramu Road	5,000.0	-5,000.0	.0	.0	0.0%
Highlands Region Roads Improvement Investment Program -	10,000.0	-8,000.0	2,000.0	2,000.0	0.0%
Highlands Region Roads Improvement Program (HRRIP II)	5,000.0	-3,000.0	2,000.0	2,000.0	0.0%
Hiri Lai Road	10,000.0	-2,000.0	8,000.0	8,000.0	0.0%
Hoskins - Kimbe Road	5,000.0	-4,000.0	1,000.0	1,000.0	0.0%
Jerema to Hides-4 Road	5,000.0	.0	5,000.0	.0	-100.0%
Karamui - Gumine (Missing Link)	5,000.0	.0	5,000.0	5,000.0	0.0%
Keltiga Junction to Kagamuga Airport - 4 Lane	4,000.0	-4,000.0	.0	.0	0.0%
Kerema-Kikori Road	5,000.0	-2,500.0	2,500.0	1,416.6	-43.3%
Kiriwina Ring Road	5,000.0	.0	5,000.0	5,000.0	0.0%
Kiunga - Aiambak Road	5,000.0	-5,000.0	.0	.0	0.0%
Kokopau to Arawa Road Upgrading & Sealing	.0	16,000.0	16,000.0	20,000.0	25.0%
Kokopo - Gazelle Link Roads	.0	3,000.0	3,000.0	3,000.0	0.0%
Kompam - Baiyer (Missing Link)	5,000.0	-2,500.0	2,500.0	1,410.0	-43.6%
Lae - Finchafen	5,000.0	.0	5,000.0	10,000.0	100.0%
Lae City Roads-(GoPNG)	5,000.0	-5,000.0	.0	.0	0.0%
Lae-Nadzab Road (4Lane)	15,000.0	-1,000.0	14,000.0	14,000.0	0.0%
Manus Provincial Highway	5,000.0	.0	5,000.0	5,000.0	0.0%
Maprik - Lumi Road Reconstruction	5,000.0	-5,000.0	.0	.0	0.0%
Maria - Kopiago Road	10,000.0	-1,000.0	9,000.0	9,000.0	0.0%
Menyamy - Gulf Highway	5,000.0	.0	5,000.0	5,000.0	0.0%
Missing Link Road (Gulf - SHP)	2,000.0	-2,000.0	.0	.0	0.0%
Missing Link Roads - 2019 Sup Budget	.0	5.4	5.4	.0	-100.0%
Momase Highway: Mariamberg to Wewak	5,000.0	.0	5,000.0	5,000.0	0.0%
Mt Hagen City Roads	5,000.0	-5,000.0	.0	.0	0.0%
National Bridges Program	10,000.0	-4,000.0	6,000.0	5,254.0	-12.4%
National Highway Aitape - Vanimo	5,000.0	-4,000.0	1,000.0	1,000.0	0.0%
National Highways Rehabilitation Program	20,000.0	-10,000.0	10,000.0	10,000.0	0.0%
Northern Highway - Kokoda	5,000.0	-5,000.0	.0	.0	0.0%
Pomio-Kokopo Road (Missing Link)	5,000.0	-3,000.0	2,000.0	2,000.0	0.0%
Provincial Towns Roads Rehabilitation Program	15,000.0	-4,000.0	11,000.0	10,000.0	-9.1%
Rd Maint and Rehab. Project (RMRP) Phase 2-Additional	5,000.0	-4,000.0	1,000.0	329.1	-67.1%
Funding					
Reconstruction of New Britain Highway Bridges	4,000.0	-2,000.0	2,000.0	1,980.0	-1.0%
Rehabilitation of PTB Workshops-Tools & Equipment	.0	60,000.0	60,000.0	59,633.0	-0.6%
Rural Bridge Program	5,000.0	-4,000.0	1,000.0	1,000.0	0.0%
Sustainable Highlands Highway Rehabilitation Program	5,000.0	-4,000.0	1,000.0	1,000.0	0.0%
Takowas - Monakam Road	5,000.0	.0	5,000.0	4,998.7	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
Telefomin - Tabubil (Missing Link)	5,000.0	-2,000.0	3,000.0	2,992.9	-0.2%
Tokua - Kokopo City Roads	5,000.0	-5,000.0	.0	.0	0.0%
Usino Ring Road	5,000.0	.0	5,000.0	3,219.3	-35.6%
Wabag Maramuni Road	5,000.0	.0	5,000.0	5,000.0	0.0%
Wasa Bridge Construction (Kandep)	5,000.0	.0	5,000.0	5,000.0	0.0%
Wau - Bulolo Highway Rehabilitation	5,000.0	.0	5,000.0	2,312.4	-53.8%
West Coast Namatanai Road	5,000.0	-5,000.0	.0	.0	0.0%
Yambi - Avatip Road	5,000.0	.0	5,000.0	5,000.0	0.0%
Statutory Authorities	69,867.2	-22,479.1	47,388.1	47,449.8	0.1%
523 Papua New Guinea Accidents Investigation Commission	7,400.5	-1,053.6	6,346.9	5,912.8	-6.8%
<i>Operational</i>	5,400.5	-53.6	5,346.9	4,912.8	-8.1%
Compensation of employees	5,056.0	.0	5,056.0	4,649.7	-8.0%
Goods and services	344.5	-53.6	290.8	263.0	-9.6%
<i>Capital</i>	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
Accident Investigation Technical Systems Development	2,000.0	-1,000.0	1,000.0	1,000.0	0.0%
526 National Maritime Safety Authority	2,310.6	-4.7	2,305.9	2,305.9	0.0%
<i>Operational</i>	1,310.6	-4.7	1,305.9	1,305.9	0.0%
Compensation of employees	1,175.8	.0	1,175.8	1,175.8	0.0%
Goods and services	134.9	-4.7	130.2	130.2	0.0%
<i>Capital</i>	1,000.0	.0	1,000.0	1,000.0	0.0%
Maritime & Waterways Safety Project	1,000.0	.0	1,000.0	1,000.0	0.0%
537 National Airports Corporation	29,500.0	-9,000.0	20,500.0	20,500.0	0.0%
<i>Capital</i>	29,500.0	-9,000.0	20,500.0	20,500.0	0.0%
Civil Aviation Development Investment Program Tranche 2	5,000.0	-2,000.0	3,000.0	3,000.0	0.0%
Civil Aviation Development Investment Program Tranche 3	10,000.0	-7,000.0	3,000.0	3,000.0	0.0%
Kup Airport Development	2,500.0	.0	2,500.0	2,500.0	0.0%
Nadzab Airport Terminal Redevelopment Project	5,000.0	.0	5,000.0	5,000.0	0.0%
Regional Airports Upgrade Program	7,000.0	.0	7,000.0	7,000.0	0.0%
538 Papua New Guinea Air Services Limited	5,000.0	-3,800.0	1,200.0	1,700.0	41.7%
<i>Capital</i>	5,000.0	-3,800.0	1,200.0	1,700.0	41.7%
Communication Surveillance & Air traffic Managm't Replacement	5,000.0	-3,800.0	1,200.0	1,700.0	41.7%
545 Rural Airstrip Authority	12,933.6	-8,505.4	4,428.2	4,428.2	0.0%
<i>Operational</i>	2,933.6	-505.4	2,428.2	2,428.2	0.0%
Goods and services	2,933.6	-505.4	2,428.2	2,428.2	0.0%
<i>Capital</i>	10,000.0	-8,000.0	2,000.0	2,000.0	0.0%
Rehabilitation & Maintenance of Rural Airstrips	10,000.0	-8,000.0	2,000.0	2,000.0	0.0%
565 Civil Aviation Safety Authority	12,722.5	-115.4	12,607.1	12,602.8	0.0%
<i>Operational</i>	12,722.5	-115.4	12,607.1	12,602.8	0.0%
Compensation of employees	11,990.7	.0	11,990.7	11,990.7	0.0%
Goods and services	731.8	-115.4	616.4	612.1	-0.7%
Utilities	97,597.9	-33,170.1	64,427.7	65,955.5	2.4%
National Departments	20,885.1	-2,078.7	18,806.5	18,334.2	-2.5%
257 Department of Public Enterprises	2,034.8	-113.8	1,921.0	1,251.0	-34.9%
<i>Operational</i>	2,034.8	-113.8	1,921.0	1,251.0	-34.9%
Compensation of employees	2,034.8	-113.8	1,921.0	1,251.0	-34.9%
258 Department of Information and Communication	7,850.4	5,035.1	12,885.5	12,583.1	-2.3%
<i>Operational</i>	2,850.4	35.1	2,885.5	3,084.0	6.9%
Compensation of employees	1,444.3	235.5	1,679.9	1,865.3	11.0%
Goods and services	1,406.0	-200.4	1,205.6	1,218.7	1.1%
<i>Capital</i>	5,000.0	5,000.0	10,000.0	9,499.2	-5.0%
Energy Rural Electrification	.0	10,000.0	10,000.0	9,499.2	-5.0%
IGIS Roll-Out Program - (E- Government)	5,000.0	-5,000.0	.0	.0	0.0%

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2019 FBO	Variance (%)
544 PNG DataCo	11,000.0	-7,000.0	4,000.0	4,500.0	12.5%
Capital	11,000.0	-7,000.0	4,000.0	4,500.0	12.5%
Kumul Submarine Cable	6,000.0	-3,500.0	2,500.0	2,500.0	0.0%
Mendi - Hides Fibre Optic Cable Project (Missing Link)	5,000.0	-3,500.0	1,500.0	2,000.0	33.3%
Statutory Authorities	76,712.7	-31,091.4	45,621.3	47,621.3	4.4%
525 National Broadcasting Commission	33,712.7	-7,791.4	25,921.3	26,921.3	3.9%
Operational	25,712.7	-291.4	25,421.3	25,421.3	0.0%
Compensation of employees	22,520.0	.0	22,520.0	22,520.0	0.0%
Goods and services	3,192.7	-291.4	2,901.3	2,901.3	0.0%
Capital	8,000.0	-7,500.0	500.0	1,500.0	200.0%
NBC Rehabilitation & Modernisation Program	8,000.0	-7,500.0	500.0	1,500.0	200.0%
540 Water PNG	20,000.0	-11,000.0	9,000.0	9,500.0	5.6%
Capital	20,000.0	-11,000.0	9,000.0	9,500.0	5.6%
Provincial and District Water Project	20,000.0	-11,000.0	9,000.0	9,500.0	5.6%
546 PNG Power Limited	18,000.0	-10,800.0	7,200.0	7,700.0	6.9%
Capital	18,000.0	-10,800.0	7,200.0	7,700.0	6.9%
Hagen Mendi Tari Grid Development Project	5,000.0	-2,500.0	2,500.0	2,500.0	0.0%
PNG Towns' Electricity Investment Project Tranche 1	2,000.0	-500.0	1,500.0	1,500.0	0.0%
PNG Towns' Electricity Investment Tranche 2	3,000.0	-2,300.0	700.0	700.0	0.0%
Port Moreby Grid Development	3,000.0	-1,500.0	1,500.0	1,500.0	0.0%
Upgrading the Power Distribution System of Ramu Grid	5,000.0	-4,000.0	1,000.0	1,500.0	50.0%
547 Telkom (PNG) Limited	5,000.0	-1,500.0	3,500.0	3,500.0	0.0%
Capital	5,000.0	-1,500.0	3,500.0	3,500.0	0.0%
National Broadband Network	5,000.0	-1,500.0	3,500.0	3,500.0	0.0%
Debt Services	1,979,055.1	177,725.0	2,156,780.1	2,106,119.2	-2.3%
Debt Services	1,979,055.1	177,725.0	2,156,780.1	2,106,119.2	-2.3%
299 Treasury and Finance - Public Debt Charges	1,979,055.1	177,725.0	2,156,780.1	2,106,119.2	-2.3%
Operational	1,979,055.1	177,725.0	2,156,780.1	2,106,119.2	-2.3%
Debt (Interest Repayment)	1,979,055.1	177,725.0	2,156,780.1	2,106,119.2	-2.3%
Grand Total	13,759,553.1	447,925.0	14,207,478.1	14,110,382.7	-0.7%

Attachment B: Details of Section 3 Transfers (Kina' Million).

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 3	
					Pluses (+)	Minus (-)
6/03/2019	3499	254	254-Department of Mineral Policy and Geohazards Management	Economic	1,100,000	1,100,000
12/03/2019	3505	261	261-Department of Commerce and Industry	Economic	450,000	450,000
14/03/2019	3508	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	5,000,000	5,000,000
19/03/2019	3516	234	234-Department of Defence	Law & Justice	1,500,000	1,500,000
25/03/2019	3521	220	220-Department of Personnel Management	Administration	100,000	100,000
26/03/2019	3523	516	516-Papua New Guinea Sports Foundation	Community & Culture	2,500,000	2,500,000
10/04/2019	3536	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	5,000,000	5,000,000
6/05/2019	3553	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	1,300,000	1,300,000
9/05/2019	3561	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	3,000,000	3,000,000
4/06/2019	3584	516	516-Papua New Guinea Sports Foundation	Community & Culture	110,000	110,000
25/06/2019	3619	351	351-National Office for Child & Family Services	Community & Culture	370,800	370,800
4/07/2019	3635	202	202-Office of Governor-General	Administration	1,000,000	1,000,000
25/07/2019	3649	518	518-PNG Maritime College	Education	150,000	150,000
25/07/2019	3650	228	228-Department of Police	Law & Justice	5,000,000	5,000,000

Date	Serial No	Div/Dept	Budget Agency	Sector		Section 3	
						Plu s (+)	Minus (-)
2/08/2019	3655	201	201-National Parliament	Administration	1,890,000		1,890,000
5/08/2019	3656	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	2,000,000		2,000,000
13/08/2019	3661	255	255-Department of Petroleum and Energy	Economic	267,000		267,000
6/09/2019	3686	206	206-Department of Finance	Administration	1,000,000		1,000,000
10/09/2019	3693	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	3,000,000		3,000,000
		Total					34,737,800

Attachment C: Details of Section 4 Transfers(Kina' Million).

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 4							
					Transfer Within		Transfer Out		Transfer In		Action Officer	
					Dept	Amount	Dept	Amount	Dept	Amount		
21/01/2019	3466	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000						GOPNG
22/01/2019	3467	235	235-Department of Education	Education			207	-616,187,000	235	616,187,000		GOPNG
23/01/2019	3468	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000						GOPNG
25/01/2019	3469	241	241-Hospital Management Services	Health			207	-3,000,000	241	3,000,000		GOPNG
4/02/2019	3470	241	241-Hospital Management Services	Health			207	-21,253,400	241	21,253,400		GOPNG
13/02/2019	3474	208	208-Department of Treasury	Administration			207	-420,000	208	420,000		GOPNG
15/02/2019	3475	213	213-Fire Services	Administration	213	278,000						GOPNG
15/02/2019	3476	204	204-National Statistical Office	Administration	204	85,000						GOPNG
18/02/2019	3477	236	236-Department of Higher Education Research Science & Technology	Education	236	1,000,000						GOPNG
19/02/2019	3482	230	230-Electoral Commission	Administration			207	-1,500,000	230	1,500,000		GOPNG
21/02/2019	3483	259	259-Department of Transport	Transport	259	169,000						GOPNG
21/02/2019	3485	259	259-Department of Transport	Transport	259	169,000						GOPNG
22/02/2019	3486	240	240-Department of Health	Health			229	-15,000,000	240	15,000,000		GOPNG
25/02/2019	3487	505	505-National Research Institute	Education			252	-1,000,000	505	1,000,000		GOPNG
26/02/2019	3488	232	232-Provincial and Local Government Affairs	Administration	232	4,771,900						GOPNG
26/02/2019	3490	243	243-National Volunteer Services	Community & Culture	243	444,000						GOPNG
27/02/2019	3491	206	206-Department of Finance	Administration	206	2,060,000						GOPNG
27/02/2019	3493	240	240-Department of Health	Health			229	-5,000,000	240	5,000,000		GOPNG
4/03/2019	3494	228	228-Department of Police	Law & Justice			207	-7,000,000	228	7,000,000		GOPNG

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 4						
					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
5/03/2019	3495	241	241-Hospital Management Services	Health			240	-5,500,000	241	5,500,000	GOPNG
26/02/2019	3496	208	208-Department of Treasury	Administration	208	325,000					GOPNG
5/03/2019	3497	228	228-Department of Police	Law & Justice	228	4,329,783					GOPNG
5/03/2019	3498	228	228-Department of Police	Law & Justice			207	-7,000,000	228	7,000,000	GOPNG
6/03/2019	3500	254	254-Department of Mineral Policy and Geohazards Management	Economic			207	-900,000	254	900,000	GOPNG
6/03/2019	3501	204	204-National Statistical Office	Administration	204	780,000					GOPNG
7/03/2019	3502	209	209-Registrar For Political Parties	Administration			207	-300,000	209	300,000	GOPNG
8/03/2019	3503	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			206	-6,000,000	207	6,000,000	GOPNG
11/03/2019	3504	592	592-Jiwaka Provincial Administration	Provinces			207	-5,000,000	592	5,000,000	GOPNG
12/03/2019	3506	592	592-Jiwaka Provincial Administration	Provinces			207	-5,000,000	592	5,000,000	GOPNG
14/03/2019	3507	228	228-Department of Police	Law & Justice			207	-11,971,000	228	11,971,000	GOPNG
14/03/2019	3509	619	619-Oro Provincial Health Authority	Health			207	-20,000,000	619	20,000,000	GOPNG
15/03/2019	3514	228	228-Department of Police	Law & Justice			207	-2,234,000	228	2,234,000	GOPNG
15/03/2019	3515	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000					GOPNG
20/03/2019	3517	522	522-Constitutional and Law Reform Commission	Law & Justice			234	-1,500,000	522	1,500,000	GOPNG
22/03/2019	3518	241	241-Hospital Management Services	Health			240	-1,000,000	241	1,000,000	GOPNG
22/03/2019	3519	521	521-National Youth Commission	Community & Culture			207	-64,700	521	64,700	GOPNG
12/03/2019	3520	236	236-Department of Higher Education Research Science & Technology	Education			207	-245,000	236	245,000	
26/03/2019	3522	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	1,500,000					GOPNG
29/03/2019	3524	232	232-Provincial and Local Government Affairs	Administration			207	-20,400,000	232	20,400,000	GOPNG
31/03/2019	3525	232	232-Provincial and Local Government Affairs	Administration			228	-10,400,000	232	10,400,000	GOPNG
2/04/2019	3526	232	232-Provincial and Local Government Affairs	Administration			207	-35,000,000	232	35,000,000	GOPNG

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 4						
					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
2/04/2019	3527	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-1,000,000	207	1,000,000	GOPNG
2/04/2019	3528	228	228-Department of Police	Law & Justice			207	-10,400,000	228	10,400,000	GOPNG
5/04/2019	3529	267	267-Department of Implementation and Rural Development	Administration			207	-500,000	267	500,000	GOPNG
5/04/2019	3530	229	229-Department of National Planning and Monitoring	Administration			207	-2,500,000	229	2,500,000	GOPNG
5/04/2019	3531	259	259-Department of Transport	Transport	259	288,200					GOPNG
5/04/2019	3533	234	234-Department of Defence	Law & Justice			207	-112,343	234	112,343	GOPNG
8/04/2019	3534	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			206	-7,000,000	207	7,000,000	GOPNG
9/04/2019	3535	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			206	-7,000,000	207	7,000,000	GOPNG
10/04/2019	3537	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,000,000					GOPNG
10/04/2019	3538	264	264-Department of Works and Implementation	Transport			229	-6,000,000	264	6,000,000	GOPNG
11/04/2019	3539	249	249-New Ireland Provincial Health Authority	Health	249	1,200,000					GOPNG
12/04/2019	3540	220	220-Department of Personnel Management	Administration	220	135,000					GOPNG
12/04/2019	3541	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	1,600,000					GOPNG
15/04/2019	3544	234	234-Department of Defence	Law & Justice	234	3,530,276					GOPNG
16/04/2019	3545	204	204-National Statistical Office	Administration	204	53,000					GOPNG
17/04/2019	3546	505	505-National Research Institute	Education			207	-1,000,000	505	1,000,000	GOPNG
17/04/2019	3547	542	542-National Cultural Commission	Community & Culture			207	-77,900	542	77,900	GOPNG
24/04/2019	3548	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			205	-100,000	207	100,000	GOPNG
24/04/2019	3549	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-1,978,000	207	1,978,000	GOPNG
25/04/2019	3550	252	252-Department of Lands and Physical Planning	Economic			207	-2,000,000	252	2,000,000	GOPNG
29/04/2019	3551	220	220-Department of Personnel Management	Administration			207	-745,000	220	745,000	GOPNG
30/04/2019	3552	264	264-Department of Works and Implementation	Transport			259	-20,000,000	264	20,000,000	GOPNG
6/05/2019	3554	255	255-Department of	Economic	255	1,025,000					GOPNG

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 4						
					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
			Petroleum and Energy								
7/05/2019	3555	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	442,621					GOPNG
7/05/2019	3556	228	228-Department of Police	Law & Justice			207	-2,000,000	228	2,000,000	GOPNG
7/05/2019	3557	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	4,500,000					GOPNG
7/05/2019	3558	583	583-Madang Provincial Administration	Provinces			229	-5,000,000	583	5,000,000	GOPNG
7/05/2019	3559	208	208-Department of Treasury	Administration	208	1,200,000					GOPNG
8/05/2019	3560	264	264-Department of Works and Implementation	Transport			259	-20,000,000	264	20,000,000	GOPNG
9/05/2019	3562	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			202	-1,870,000	207	1,870,000	GOPNG
10/05/2019	3563	234	234-Department of Defence	Law & Justice			207	-5,471,000	234	5,471,000	GOPNG
10/05/2019	3564	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000					GOPNG
10/05/2019	3565	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000					GOPNG
14/05/2019	3566	575	575-Milne Bay Provincial Administration	Provinces			207	-2,000,000	575	2,000,000	GOPNG
17/05/2019	3567	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	2,500,000					GOPNG
22/05/2019	3568	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000					GOPNG
23/05/2019	3569	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,000,000					GOPNG
24/05/2019	3572	219	219-PNG Institute of Public Administration	Administration			207	-2,600,000	219	2,600,000	GOPNG
24/05/2019	3573	234	234-Department of Defence	Law & Justice			207	-4,500,000	234	4,500,000	GOPNG
24/05/2019	3574	228	228-Department of Police	Law & Justice			207	-5,000,000	228	5,000,000	GOPNG
24/05/2019	3575	517	517-National Narcotics Bureau	Law & Justice			225	-1,409,811	517	1,409,811	GOPNG
27/05/2019	3576	520	520-Institute of Medical Research	Health			207	-666,000	520	666,000	GOPNG
27/05/2019	3577	209	209-Registrar For Political Parties	Administration			207	-500,000	209	500,000	GOPNG
30/05/2019	3578	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	1,500,000					GOPNG
31/05/2019	3580	232	232-Provincial and Local Government Affairs	Administration			207	-3,000,000	232	3,000,000	GOPNG
31/05/2019	3581	557	557-PNG National Forest Authority	Economic			207	-5,000,000	557	5,000,000	GOPNG
1/06/2019	3582	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	7,200,000					GOPNG
3/06/2019	3583	232	232-Provincial and Local	Administration			207	-3,000,000	232	3,000,000	GOPNG

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 4						
					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
			Government Affairs								
6/06/2019	3585	255	255-Department of Petroleum and Energy	Economic			207	-205,000	255	205,000	GOPNG
11/06/2019	3586	232	232-Provincial and Local Government Affairs	Administration			207	-3,000,000	232	3,000,000	GOPNG
19/06/2019	3587	220	220-Department of Personnel Management	Administration			207	-298,900	220	298,900	GOPNG
20/06/2019	3588	217	217-Department of Foreign Affairs and Trade	Administration			207	-510,542	217	510,542	GOPNG
20/06/2019	3590	217	217-Department of Foreign Affairs and Trade	Administration			207	-1,603,686	217	1,603,686	GOPNG
20/06/2019	3593	217	217-Department of Foreign Affairs and Trade	Administration			207	-952,039	217	952,039	GOPNG
20/06/2019	3595	217	217-Department of Foreign Affairs and Trade	Administration			207	-777,709	217	777,709	GOPNG
20/06/2019	3597	217	217-Department of Foreign Affairs and Trade	Administration			207	-755,386	217	755,386	GOPNG
20/06/2019	3599	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-2,000,000	207	2,000,000	GOPNG
20/06/2019	3600	217	217-Department of Foreign Affairs and Trade	Administration			207	-2,003,640	217	2,003,640	GOPNG
20/06/2019	3602	217	217-Department of Foreign Affairs and Trade	Administration			207	-1,081,453	217	1,081,453	GOPNG
20/06/2019	3604	201	201-National Parliament	Administration	201	4,260,000					GOPNG
20/06/2019	3605	217	217-Department of Foreign Affairs and Trade	Administration			207	-1,529,154	217	1,529,154	GOPNG
20/06/2019	3607	217	217-Department of Foreign Affairs and Trade	Administration			207	-332,188	217	332,188	GOPNG
20/06/2019	3608	225	225-Department of Attorney-General	Law & Justice	225	24,599					GOPNG
21/06/2019	3609	264	264-Department of Works and Implementation	Transport	264	5,820,000					GOPNG
25/06/2019	3615	230	230-Electoral Commission	Administration			207	-17,000,000	230	17,000,000	GOPNG
25/06/2019	3616	583	583-Madang Provincial Administration	Provinces			232	-1,976,500	583	1,976,500	GOPNG
25/06/2019	3617	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	3,100,000					GOPNG
25/06/2019	3618	252	252-Department of Lands and Physical Planning	Economic	252	2,500,000					GOPNG
27/06/2019	3620	262	262-Department of	Administration			207	-1,870,000	262	1,870,000	GOPNG

Date	Serial No	Div/Dept	Budget Agency	Sector	Section 4						
					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
			Industrial Relations								
28/06/2019	3621	589	589-West New Britain Provincial Administration	Provinces			207	-6,000,000	589	6,000,000	GOPNG
2/07/2019	3622	220	220- Department of Personnel Management	Administration			207	-500,000	220	500,000	GOPNG
2/07/2019	3623	235	235- Department of Education	Education	235	2,266,900					GOPNG
2/07/2019	3625	218	218-Office of the Public Prosecutor	Law & Justice			207	-651,850	218	651,850	GOPNG
2/07/2019	3626	235	235- Department of Education	Education	235	1,522,700					GOPNG
2/07/2019	3628	235	235- Department of Education	Education	235	1,028,000					GOPNG
2/07/2019	3630	235	235- Department of Education	Education	235	361,000					GOPNG
2/07/2019	3631	235	235- Department of Education	Education	235	443,500					GOPNG
4/07/2019	3636	230	230-Electoral Commission	Administration	230	11,100,000					GOPNG
4/07/2019	3637	234	234- Department of Defence	Law & Justice	234	1,104,900					GOPNG
4/07/2019	3638	231	231-National Intelligence Organisation	Law & Justice			207	-300,000	231	300,000	GOPNG
4/07/2019	3639	299	299-Treasury and Finance - Public Debt Charges	Debt Services	299	3,100,000					GOPNG
8/07/2019	3640	228	228- Department of Police	Law & Justice	228	1,350,000					GOPNG
15/07/2019	3642	235	235- Department of Education	Education	235	30,000					GOPNG
22/07/2019	3643	262	262- Department of Industrial Relations	Administration			208	-500,000	262	500,000	GOPNG
22/07/2019	3644	267	267- Department of Implementation and Rural Development	Administration	267	96,000					GOPNG
22/07/2019	3645	211	211-PNG Customs Service	Administration	211	1,300,000					GOPNG
22/07/2019	3646	211	211-PNG Customs Service	Administration	211	1,300,000					GOPNG
24/07/2019	3647	233	233-Office of Censorship	Community & Culture	233	200,000					GOPNG
24/07/2019	3648	539	539-National Museum and Art Gallery	Community & Culture			207	-670,000	539	670,000	GOPNG
26/07/2019	3651	222	222-Office of the Public Solicitor	Law & Justice	222	200,000					GOPNG
26/07/2019	3652	230	230-Electoral Commission	Administration			207	-25,000,000	230	25,000,000	GOPNG
26/07/2019	3653	257	257- Department of Public Enterprises	Utilities			220	-113,807	257	113,807	GOPNG
2/08/2019	3654	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	1,068,688					GOPNG

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					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
7/08/2019	3657	230	230-Electoral Commission	Administration			207	-2,000,000	230	2,000,000	GOPNG
8/08/2019	3658	542	542-National Cultural Commission	Community & Culture			207	-830,000	542	830,000	GOPNG
9/08/2019	3659	220	220-Department of Personnel Management	Administration	220	113,807					GOPNG
13/08/2019	3660	230	230-Electoral Commission	Administration			207	-2,600,000	230	2,600,000	GOPNG
16/08/2019	3662	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,000,000					GOPNG
20/08/2019	3663	558	558-Tourism Promotion Authority	Economic			553	-2,000,000	558	2,000,000	GOPNG
21/08/2019	3664	230	230-Electoral Commission	Administration			207	-2,000,000	230	2,000,000	GOPNG
23/08/2019	3665	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000					GOPNG
27/08/2019	3666	208	208-Department of Treasury	Administration	208	4,165,100					GOPNG
28/08/2019	3668	220	220-Department of Personnel Management	Administration	220	341,000					GOPNG
28/08/2019	3669	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			206	-1,117,071	207	1,117,071	GOPNG
28/08/2019	3671	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			201	-6,000,000	207	6,000,000	GOPNG
29/08/2019	3672	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000					GOPNG
29/08/2019	3673	220	220-Department of Personnel Management	Administration			207	-10,000,000	220	10,000,000	GOPNG
30/08/2019	3675	212	212-Information Technology Division	Administration			207	-2,100,000	212	2,100,000	GOPNG
30/08/2019	3676	591	591-Hela Provincial Administration	Provinces			229	-14,500,000	591	14,500,000	GOPNG
2/09/2019	3677	205	205-Office of Bougainville Affairs	Administration	205	85,000					GOPNG
2/09/2019	3678	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-4,000,000	207	4,000,000	GOPNG
4/09/2019	3679	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			205	-500,000	207	500,000	GOPNG
5/09/2019	3680	211	211-PNG Customs Service	Administration	211	205,500					GOPNG
5/09/2019	3681	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-7,000,000	207	7,000,000	GOPNG
5/09/2019	3682	252	252-Department of Lands and Physical Planning	Economic	252	837,400					GOPNG
5/09/2019	3683	262	262-Department of Industrial Relations	Administration	262	29,100					GOPNG
5/09/2019	3684	258	258-Department of Information and Communication	Utilities			229	-10,000,000	258	10,000,000	GOPNG
6/09/2019	3685	255	255-Department of	Economic			207	-1,795	255	1,795	GOPNG

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					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
			Petroleum and Energy								
7/09/2019	3687	255	255-Department of Petroleum and Energy	Economic			207	-1,434,205	255	1,434,205	GOPNG
9/09/2019	3688	228	228-Department of Police	Law & Justice			207	-2,500,000	228	2,500,000	GOPNG
9/09/2019	3689	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	8,000,000					GOPNG
10/09/2019	3691	590	590-Autonomous Bougainville Administration	Provinces			264	-20,000,000	590	20,000,000	GOPNG
10/09/2019	3692	202	202-Office of Governor-General	Administration	202	450,000					GOPNG
10/09/2019	3694	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	500,000					GOPNG
10/09/2019	3695	241	241-Hospital Management Services	Health	241	4,297,900					GOPNG
10/09/2019	3696	235	235-Department of Education	Education	235	2,000,000					GOPNG
10/09/2019	3697	228	228-Department of Police	Law & Justice			207	-622,600	228	622,600	GOPNG
10/09/2019	3698	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			206	-5,500,000	207	5,500,000	GOPNG
10/09/2019	3699	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			204	-87,500	207	87,500	GOPNG
10/09/2019	3700	225	225-Department of Attorney-General	Law & Justice	225	976,090					GOPNG
10/09/2019	3708	240	240-Department of Health	Health			207	-20,000,000	240	20,000,000	GOPNG
11/09/2019	3709	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			201	-16,400,000	207	16,400,000	GOPNG
11/09/2019	3710	218	218-Office of the Public Prosecutor	Law & Justice			207	-517,544	218	517,544	GOPNG
11/09/2019	3711	208	208-Department of Treasury	Administration			207	-677,000	208	677,000	GOPNG
12/09/2019	3712	582	582-Morobe Provincial Administration	Provinces			207	-1,800,000	582	1,800,000	GOPNG
17/09/2019	3713	228	228-Department of Police	Law & Justice			207	-7,234,000	228	7,234,000	GOPNG
18/09/2019	3714	217	217-Department of Foreign Affairs and Trade	Administration	217	501,800					GOPNG
18/09/2019	3715	582	582-Morobe Provincial Administration	Provinces			228	-2,500,000	582	2,500,000	GOPNG
19/09/2019	3716	236	236-Department of Higher Education Research Science & Technology	Education	236	500,000					GOPNG
23/09/2019	3717	251	251-PNG Science & Technology Secretariat	Education			207	-267,000	251	267,000	GOPNG
23/09/2019	3718	264	264-Department of	Transport	264	1,241,077					GOPNG

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					Transfer Within		Transfer Out		Transfer In		Action Officer	
					Dept	Amount	Dept	Amount	Dept	Amount		
			Works and Implementation									
24/09/2019	3720	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	18,000,000						GOPNG
25/09/2019	3721	590	590-Autonomous Bougainville Administration	Provinces			207	-962,500	590	962,500		GOPNG
25/09/2019	3722	590	590-Autonomous Bougainville Administration	Provinces			207	-37,500	590	37,500		GOPNG
26/09/2019	3723	299	299-Treasury and Finance - Public Debt Charges	Debt Services	299	60,124,400						GOPNG
26/09/2019	3724	299	299-Treasury and Finance - Public Debt Charges	Debt Services	299	6,259,535						GOPNG
27/09/2019	3729	264	264-Department of Works and Implementation	Transport								
30/09/2019	3730	213	213-Fire Services	Administration	213	105,900						GOPNG
4/10/2019	3731	225	225-Department of Attorney-General	Law & Justice	225	25,050						GOPNG
4/10/2019	3732	264	264-Department of Works and Implementation	Transport			259	-20,000,000	264	20,000,000		GOPNG
7/10/2019	3734	579	579-Western Highlands Provincial Administration	Provinces			267	-200,000	579	200,000		GOPNG
8/10/2019	3735	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			202	-1,000,000	207	1,000,000		GOPNG
11/10/2019	3736	267	267-Department of Implementation and Rural Development	Administration			229	-55,667,064	267	55,667,064		GOPNG
11/10/2019	3737	267	267-Department of Implementation and Rural Development	Administration			229	-4,532,934	267	4,532,934		GOPNG
14/10/2019	3738	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			201	-10,198,373	207	10,198,373		GOPNG
14/10/2019	3745	566	566-Cocoa Board	Economic			207	-4,552,034	566	4,552,034		GOPNG
14/10/2019	3746	522	522-Constitutional and Law Reform Commission	Law & Justice			207	-35,959,222	522	35,959,222		GOPNG
14/10/2019	3756	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-2,608,822	207	2,608,822		GOPNG
14/10/2019	3763	228	228-Department of Police	Law & Justice			207	-5,036,266	228	5,036,266		GOPNG
15/10/2019	3779	208	208-Department of Treasury	Administration			204	-6,617,680	208	6,617,680		GOPNG
15/10/2019	3785	234	234-Department of Defence	Law & Justice			207	-1,195,385	234	1,195,385		GOPNG
15/10/2019	3786	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	99,820,505						GOPNG

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					Transfer Within		Transfer Out		Transfer In		Action Officer
					Dept	Amount	Dept	Amount	Dept	Amount	
15/10/2019	3789	234	234-Department of Defence	Law & Justice			207	-15,249,617	234	15,249,617	GOPNG
15/10/2019	3799	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,500,000					GOPNG
15/10/2019	3800	352	352-PNG Office of Civil Registration & National Identity	Community & Culture			203	-455,698,900	352	455,698,900	GOPNG
16/10/2019	3801	247	247-Department of Agriculture and Livestock	Economic			207	-215,126	247	215,126	GOPNG
16/10/2019	3812	507	507-National Economic & Fiscal Commission	Administration			207	-1,875,501	507	1,875,501	GOPNG
16/10/2019	3815	211	211-PNG Customs Service	Administration			207	-1,694,875	211	1,694,875	GOPNG
16/10/2019	3818	230	230-Electoral Commission	Administration			207	-1,651,843	230	1,651,843	GOPNG
16/10/2019	3822	352	352-PNG Office of Civil Registration & National Identity	Community & Culture			207	-661,508	352	661,508	GOPNG
16/10/2019	3826	592	592-Jiwaka Provincial Administration	Provinces			207	-297,070,000	592	297,070,000	GOPNG
16/10/2019	3832	252	252-Department of Lands and Physical Planning	Economic			207	-1,864,012	252	1,864,012	GOPNG
16/10/2019	3835	542	542-National Cultural Commission	Community & Culture			207	-1,207,587	542	1,207,587	GOPNG
16/10/2019	3839	254	254-Department of Mineral Policy and Geohazards Management	Economic			207	-661,913	254	661,913	GOPNG
16/10/2019	3846	264	264-Department of Works and Implementation	Transport			207	-3,000,000	264	3,000,000	GOPNG
16/10/2019	3847	262	262-Department of Industrial Relations	Administration			207	-18,797,008	262	18,797,008	GOPNG
16/10/2019	3856	211	211-PNG Customs Service	Administration			207	-1,816,886	211	1,816,886	GOPNG
16/10/2019	3860	212	212-Information Technology Division	Administration			207	-2,970,227	212	2,970,227	GOPNG
16/10/2019	3863	213	213-Fire Services	Administration			207	-600,888	213	600,888	GOPNG
16/10/2019	3866	216	216-Internal Revenue Commission	Administration			207	-9,502,184	216	9,502,184	GOPNG
16/10/2019	3871	255	255-Department of Petroleum and Energy	Economic			207	-1,339,722	255	1,339,722	GOPNG
16/10/2019	3878	217	217-Department of Foreign Affairs and Trade	Administration			206	-153,069	217	153,069	GOPNG
16/10/2019	3880	227	227-Provincial Treasuries	Administration			207	-894,213	227	894,213	GOPNG
17/10/2019	3892	221	221-Public Service Commission	Administration			207	-455,027	221	455,027	GOPNG

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					Dept	Amount	Dept	Amount	Dept	Amount	
17/10/2019	3894	220	220- Department of Personnel Management	Administration			207	-1,935,589	220	1,935,589	GOPNG
17/10/2019	3897	229	229- Department of National Planning and Monitoring	Administration			207	-2,255,472	229	2,255,472	GOPNG
17/10/2019	3901	227	227-Provincial Treasuries	Administration			207	-344,926	227	344,926	GOPNG
17/10/2019	3913	539	539-National Museum and Art Gallery	Community & Culture			207	-319,731,100	539	319,731,100	GOPNG
17/10/2019	3914	516	516-Papua New Guinea Sports Foundation	Community & Culture			207	-9,500,000	516	9,500,000	GOPNG
15/10/2019	3915	511	511-Papua New Guinea Climate Change Authority	Economic			207	-331,958	511	331,958	GOPNG
16/10/2019	3917	261	261- Department of Commerce and Industry	Economic			207	-259,646	261	259,646	GOPNG
17/10/2019	3929	530	530-Investment Promotion Authority	Economic			207	-364,394	530	364,394	GOPNG
17/10/2019	3930	531	531-Small Business Development Corporation	Economic			207	-122,616	531	122,616	GOPNG
17/10/2019	3931	227	227-Provincial Treasuries	Administration			207	-392,202	227	392,202	GOPNG
17/10/2019	3942	532	532-National Institute of Standards & Industrial Technology	Economic			207	-247,858	532	247,858	GOPNG
17/10/2019	3944	533	533-Industrial Centers Development Corporation	Economic			207	-5,151	533	5,151	GOPNG
17/10/2019	3945	536	536-Kokonias Industry Kopration	Economic			207	-310,350	536	310,350	GOPNG
17/10/2019	3947	549	549-Office of Coastal Fisheries Development Agency	Economic			207	-52,591	549	52,591	GOPNG
17/10/2019	3948	553	553-Fresh Produce Development Company	Economic			207	-190,456	553	190,456	GOPNG
17/10/2019	3950	554	554-PNG Coffee Industry Corporation	Economic			207	-238,920	554	238,920	GOPNG
17/10/2019	3952	557	557-PNG National Forest Authority	Economic			207	-222,352	557	222,352	GOPNG
17/10/2019	3953	558	558-Tourism Promotion Authority	Economic			207	-725,337	558	725,337	GOPNG
17/10/2019	3955	562	562-National Agriculture Research Institute	Economic			207	-125,919	562	125,919	GOPNG
17/10/2019	3956	569	569-Independent Consumer and Competition Commission	Economic			207	-459,980	569	459,980	GOPNG
17/10/2019	3958	523	523-Papua New Guinea Accidents	Transport			207	-53,610	523	53,610	GOPNG

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					Dept	Amount	Dept	Amount	Dept	Amount	
			Investigation Commission								
17/10/2019	3959	583	583-Madang Provincial Administration	Provinces			223	-100,000,000	583	100,000,000	GOPNG
21/10/2019	3962	220	220-Department of Personnel Management	Administration			207	-2,291,900	220	2,291,900	GOPNG
22/10/2019	3963	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			201	-5,000,000	207	5,000,000	GOPNG
22/10/2019	3964	583	583-Madang Provincial Administration	Provinces			232	-1,023,500	583	1,023,500	GOPNG
22/10/2019	3965	225	225-Department of Attorney-General	Law & Justice	225	61,735					GOPNG
24/10/2019	3966	220	220-Department of Personnel Management	Administration			207	-3,319,992	220	3,319,992	GOPNG
24/10/2019	3967	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	200,000,000					GOPNG
24/10/2019	3968	299	299-Treasury and Finance - Public Debt Charges	Debt Services			207	-122,400,000	299	122,400,000	GOPNG
24/10/2019	3969	264	264-Department of Works and Implementation	Transport			207	-362,500,000	264	362,500,000	GOPNG
24/10/2019	3970	261	261-Department of Commerce and Industry	Economic			207	-100,000,000	261	100,000,000	GOPNG
25/10/2019	3971	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	50,000,000					GOPNG
25/10/2019	3972	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-100,000,000	207	100,000,000	GOPNG
30/10/2019	3973	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	4,500,000					GOPNG
30/10/2019	3974	225	225-Department of Attorney-General	Law & Justice	225	161,540					GOPNG
30/10/2019	3977	267	267-Department of Implementation and Rural Development	Administration	267	40,000					GOPNG
30/10/2019	3978	255	255-Department of Petroleum and Energy	Economic	255	927,334					GOPNG
30/10/2019	3979	222	222-Office of the Public Solicitor	Law & Justice			207	-500,000	222	500,000	GOPNG
30/10/2019	3980	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	3,500,000					GOPNG
31/10/2019	3983	503	503-Ombudsman Commission	Law & Justice			207	-364,000	503	364,000	GOPNG
3/11/2019	3988	235	235-Department of Education	Education	235	7,212,000					GOPNG
3/11/2019	3989	235	235-Department of Education	Education	235	2,071,000					GOPNG
4/11/2019	3990	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			203	-50,000,000	207	50,000,000	GOPNG

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5/11/2019	3991	202	202-Office of Governor-General	Administration	202	30,000						GOPNG
6/11/2019	3992	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			201	-20,000,000	207	20,000,000		GOPNG
6/11/2019	3993	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			201	-2,920,000	207	2,920,000		GOPNG
7/11/2019	3994	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	6,000,000						GOPNG
7/11/2019	3995	530	530-Investment Promotion Authority	Economic			207	-500,000	530	500,000		GOPNG
7/11/2019	3996	226	226-Department of Corrective Institutional Services	Law & Justice	226	2,100,000						GOPNG
7/11/2019	3997	208	208-Department of Treasury	Administration			207	-200,000	208	200,000		GOPNG
8/11/2019	4003	248	248-Southern Highlands Provincial Health Authority	Health			207	-50,000	248	50,000		GOPNG
8/11/2019	4004	208	208-Department of Treasury	Administration	208	1,541,800						GOPNG
12/11/2019	4006	259	259-Department of Transport	Transport	259	374,000						GOPNG
13/11/2019	4008	235	235-Department of Education	Education			207	-2,000,000	235	2,000,000		GOPNG
13/11/2019	4009	232	232-Provincial and Local Government Affairs	Administration			203	-500,000	232	500,000		GOPNG
14/11/2019	4010	510	510-Legal Training Institute	Law & Justice	510	149,726						GOPNG
14/11/2019	4011	591	591-Hela Provincial Administration	Provinces			203	-155,700,000	591	155,700,000		GOPNG
14/11/2019	4012	507	507-National Economic & Fiscal Commission	Administration			207	-250,000	507	250,000		GOPNG
15/11/2019	4013	202	202-Office of Governor-General	Administration	202	16,500						GOPNG
18/11/2019	4014	252	252-Department of Lands and Physical Planning	Economic	252	1,900,000						GOPNG
19/11/2019	4015	264	264-Department of Works and Implementation	Transport			229	-21,800,000	264	21,800,000		GOPNG
19/11/2019	4016	591	591-Hela Provincial Administration	Provinces			203	-117,300,000	591	117,300,000		GOPNG
19/11/2019	4027	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,340,000						GOPNG
19/11/2019	4028	511	511-Papua New Guinea Climate Change Authority	Economic			207	-450,000	511	450,000		GOPNG
19/11/2019	4029	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000						GOPNG
20/11/2019	4030	231	231-National Intelligence Organisation	Law & Justice	231	67,238						GOPNG

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20/11/2019	4031	299	299-Treasury and Finance - Public Debt Charges	Debt Services	299	8,677,110						GOPNG
20/11/2019	4032	221	221-Public Service Commission	Administration			207	-200,000	221	200,000		GOPNG
20/11/2019	4033	588	588-East New Britain Provincial Administration	Provinces			207	-5,000,000	588	5,000,000		GOPNG
20/11/2019	4034	262	262-Department of Industrial Relations	Administration			207	-300,000	262	300,000		GOPNG
25/11/2019	4035	264	264-Department of Works and Implementation	Transport			203	-10,000,000	264	10,000,000		GOPNG
25/11/2019	4036	261	261-Department of Commerce and Industry	Economic			204	-10,000,000	261	10,000,000		GOPNG
26/11/2019	4037	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	6,000,000						GOPNG
26/11/2019	4038	262	262-Department of Industrial Relations	Administration			207	-530,000	262	530,000		GOPNG
26/11/2019	4039	234	234-Department of Defence	Law & Justice	234	1,957,970						GOPNG
26/11/2019	4047	261	261-Department of Commerce and Industry	Economic			255	-5,000,000	261	5,000,000		GOPNG
26/11/2019	4048	557	557-PNG National Forest Authority	Economic			203	-118,700,000	557	118,700,000		GOPNG
26/11/2019	4053	217	217-Department of Foreign Affairs and Trade	Administration			207	-800,000	217	800,000		GOPNG
2/12/2019	4054	218	218-Office of the Public Prosecutor	Law & Justice			207	-140,000	218	140,000		GOPNG
2/12/2019	4055	262	262-Department of Industrial Relations	Administration			207	-1,931,940	262	1,931,940		GOPNG
3/12/2019	4056	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	1,000,000						GOPNG
3/12/2019	4057	225	225-Department of Attorney-General	Law & Justice	225	632,000						GOPNG
3/12/2019	4058	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	765,641,694						GOPNG
3/12/2019	4059	240	240-Department of Health	Health			207	-5,380,000	240	5,380,000		GOPNG
3/12/2019	4060	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			206	-1,830,000	207	1,830,000		GOPNG
4/12/2019	4065	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,000,000						
4/12/2019	4066	235	235-Department of Education	Education	235	630,000						GOPNG
6/12/2019	4068	220	220-Department of Personnel Management	Administration	220	130,000						GOPNG

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6/12/2019	4069	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	4,000,000						GOPNG
6/12/2019	4070	241	241-Hospital Management Services	Health	241	4,297,900						GOPNG
6/12/2019	4073	211	211-PNG Customs Service	Administration	211	1,400,000						GOPNG
6/12/2019	4074	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	150,000						GOPNG
6/12/2019	4075	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,000,000						GOPNG
6/12/2019	4076	208	208-Department of Treasury	Administration			207	-3,967,000	208	3,967,000		GOPNG
6/12/2019	4077	211	211-PNG Customs Service	Administration	211	1,400,000						GOPNG
7/12/2019	4078	219	219-PNG Institute of Public Administration	Administration	219	370,000						GOPNG
7/12/2019	4079	208	208-Department of Treasury	Administration			207	-1,300,000	208	1,300,000		GOPNG
7/12/2019	4080	208	208-Department of Treasury	Administration			207	-3,000,000	208	3,000,000		GOPNG
9/12/2019	4081	229	229-Department of National Planning and Monitoring	Administration			207	-6,000,000	229	6,000,000		GOPNG
9/12/2019	4082	211	211-PNG Customs Service	Administration	211	392,452						GOPNG
9/12/2019	4085	229	229-Department of National Planning and Monitoring	Administration			207	-3,000,000	229	3,000,000		GOPNG
9/12/2019	4086	211	211-PNG Customs Service	Administration	211	1,700,000						GOPNG
9/12/2019	4087	211	211-PNG Customs Service	Administration	211	1,200,000						GOPNG
9/12/2019	4088	264	264-Department of Works and Implementation	Transport			203	-128,510,000	264	128,510,000		GOPNG
9/12/2019	4089	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	5,950,000						GOPNG
9/12/2019	4090	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000						GOPNG
9/12/2019	4091	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000						GOPNG
9/12/2019	4092	299	299-Treasury and Finance - Public Debt Charges	Debt Services	299	1,084,322						GOPNG
9/12/2019	4093	207	207-Treasury and Finance - Miscellaneous	Miscellaneous			202	-1,000,000	207	1,000,000		GOPNG
9/12/2019	4094	264	264-Department of Works and Implementation	Transport			203	-300,000,000	264	300,000,000		GOPNG
9/12/2019	4099	229	229-Department of National Planning and Monitoring	Administration			206	-50,000,000	229	50,000,000		GOPNG

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					Dept	Amount	Dept	Amount	Dept	Amount		
9/12/2019	4100	211	211-PNG Customs Service	Administration	211	200,000						GOPNG
13/12/2019	4105	592	592-Jiwaka Provincial Administration	Provinces			207	-197,255,273	592	197,255,273		GOPNG
13/12/2019	4107	207	207-Treasury and Finance - Miscellaneous	Miscellaneous	207	90,000,000						GOPNG
13/12/2019	4108	607	607-East Sepik Provincial Health Authority	Health			207	-196,599,612	607	196,599,612		GOPNG
13/12/2019	4110	619	619-Oro Provincial Health Authority	Health			207	-4,480,302	619	4,480,302		GOPNG
13/12/2019	4111	563	563-National Agriculture Quarantine & Inspection Authority	Economic			207	-20,991,574	563	20,991,574		GOPNG
13/12/2019	4112	513	513-University of Technology	Education			207	-75,063,114	513	75,063,114		GOPNG
13/12/2019	4113	506	506-National Training Council	Administration			203	-27,130,895	506	27,130,895		GOPNG
		Total				1,573,147,552		-4,790,123,138		4,790,123,138		

