



FINAL BUDGET OUTCOME

2022

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-Rosso Government, I am honoured to present the 2022 Final Budget Outcome (FBO) Report of the Department of Treasury.

The 2022 FBO once again demonstrates the Marape-Rosso Government's commitment to budget repair and reconstruction while protecting the interests of families.

Once again, the Government has delivered a lower deficit than budgeted. In 2022, the government recorded a budget deficit of K5,851.8 million or 5.4 per cent of GDP. This outcome is lower than both the 2021 outcome (by 1.3 percentage points) and the 2022 Supplementary Budget estimates (by 0.2 percentage points), reflecting the Government's commitment towards maintaining the work on budget repair and fiscal consolidation. In comparison to 2020, the budget deficit has been reduced from 8.6 per cent of GDP down to 5.4 per cent in just two years. This places PNG as one of the countries in the world with the most rapid rate of budget repair.

Once again, the Government has restructured the budget to concentrate on capital expenditure. The total capital budget reached nearly K10 billion in 2022, with an outcome of K9,871.9 million. This is K2,570.5 million more than the 2021 outcome, an increase of 35.2 per cent. Under the Marape-Rosso Government, the Public Expenditure Program has grown from K2,041 million in 2018 to K6,952.3 million in 2022. This is an increase of 240.7 per cent. The Marape Government is the infrastructure government!

Once again, the Government was nimble and responsive. During COVID-19, a targeted package of expenditure of K506 million was provided to assist communities deal with some of the impacts of the pandemic, with the vast majority of these funds provided down at the local level through agriculture, water and sanitation, SME and health assistance. In response to the inflationary impacts of the Ukraine-Russian war, the Government designed and implemented a Households Assistance Package worth K587 million in 2022. This was the largest package of assistance provided to PNG families in our country's history. It demonstrates that this Government listens to the hardships facing our families, and when we can responsibly respond, we do what we can to assist. We wish the budget starting point in 2019 was so much better, and if it was, we could have done even more to assist.

2022 was also an election year, and the Government invested K695.8 million to support our democratic ways. The Government knows that the 2022 election did not go as well as our people deserve, and looks forward to the findings of the Parliamentary Committee that is examining what can be improved. However, in terms of funding support for the election, this was the best funded election in PNG's history. Indeed, compared to the 2017 National General Elections, the Government massively increased funding by 88.8 per cent from K368.5 million to K695.8 million. We must now find out why all of this extra support did not translate into a better 2022 election.

There are two (2) key numbers in this report that help explain budget repair.

The first is that total revenues and grants grew by K4,677.8 million or **33.7 per cent** compared to the 2021 outcome. This strong growth reflects the effectiveness of our revenue strategies including international engagement. The higher outcome also reflects the higher global oil prices as a result of the Russia-Ukraine War.

The second is that PNG government expenditures increased by a lower amount of K4,259.1 million or **21.2 per cent** compared to 2021 outcome, with most of this going to an increased capital budget.

This is the path of budget repair – ensuring that revenues continue to grow much faster than expenditures. 33.7 per cent revenue growth compared with 21.2 per cent expenditure growth.

The budget deficit meant the level of debt increased to K53,679.9 million, or 49.8 per cent of GDP, lower than the 2022 Supplementary Budget estimate of 50.2 per cent. This is well below the Fiscal Responsibility Act limit of 60 per cent. This lower debt level will feed into slightly lower debt estimates for 2023 and future years.

In 2020, I made a commitment to put in place a plan to reduce debt and bring our public finances back in a position to support long-term development. As a businessperson, I do not like debt. However, as a Treasurer, I must take into account the potential economic and social impacts of cutting expenditure too quickly. This need for balance has been set out in the 13 year Budget Repair and Reconstruction Plan introduced as part of the 2022 Budget. This economic plan sets out a clear path toward reducing budget deficits, turning them into surpluses by 2027, and then paying down our national debts. Importantly, the 13 year plan covers the option, if a future government should wish to go down this path, to pay off all our national debt by 2034. The 2022 FBO demonstrates we are well and truly on track to meet these targets.

Despite the good news contained in this 2022 FBO report, we cannot become complacent. The funds that we were able to invest in 2022 into our capital budget, into Household Assistance Support, and into the elections, were backed up by the major increase in tax revenues flowing from higher commodity prices. We know commodity prices go up, and they come down. The Marape Government indeed experienced the lowest commodity prices ever during 2020, with the oil price even going negative at one point in time. Going forward, we must prepare for lower commodity prices. This has been built into the 2023 Budget and the 13 year Budget Repair and Reconstruction Plan. We must also ensure that our expenditures are targeted even better, and that there will be a need to move more funds towards the operational budget to support the nurses and teachers for the new hospitals and schools being built, as well as maintaining all of the new roads and bridges and wharves and airports. We need stronger expenditure controls, especially over wages. We need better revenue collection performance, with the core taxes of personal income tax, company tax and GST not growing as fast as the economy in recent years. We need to dramatically increase our non-tax revenue performance also, including through better collection of dividends and implementing the recently approved Non-Tax Revenue Act. There is much work still required.

Finally, I must express my sincere appreciation to all those businesses and workers that have generated the wealth in our country that is the basis of our revenue collections. I thank our international partners for all their support. I thank those that have implemented the budget, including the workers building our roads, the nurses and doctors, the teachers, the police, the judges and our other public servants at National, Provincial, District, LLG and Ward levels. I also thank the hardworking officers of my Department and other officials that have all helped with finalising this FBO. The 2022 FBO demonstrates this has been another good year for the Marape-Rosso Government's plans for budget repair and reconstruction.



HON. IAN 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 should be released no later than three months after end of a financial year, in accordance with the requirements of sections 13 – 16 of the Papua New Guinea *Fiscal Responsibility Act (FRA) 2006*.

The purpose of the 2022 FBO Report is to:

- provide the final fiscal outcomes against the 2022 Budget and the subsequent 2022 Supplementary Budget;
- provide a comparative analysis of the 2022 outcomes for Total Revenue and Grants, Total Expenditure and Net Lending, Financing and the Budget Balance against the 2022 Supplementary Budget estimates; and
- provide explanations of significant variances in outcomes compared to the 2022 Supplementary Budget estimates as well as previous years' actuals.

The 2022 FBO uses updated and/or latest statistics. This includes statistics collected from the Internal Revenue Commission (IRC), PNG Customs Services, and the Department of Finance on Other Revenues (Non-Tax) and Donor Grants from the Department of National Planning and Monitoring as at 31st December, 2022.

The financial information presented in this report is based on the same reporting standards as used in the 2022 Budget Volume 1 documents. Part 1 of this report, *Final Budget Outcome by Fiscal Operations*, is reported using the new Government Finance Statistics Manual (GFSM) 2014 reporting framework as introduced in the 2016 Budget Volume 1, Economic and Development Policies document and subsequent budget documents. Part 2 of this report, *Final Budget Outcome by Agency*, is reported using the GFSM 1986 reporting framework as reported in the 2022 Budget Volume 2 document. This is transitional as the migration to the updated GFSM 2014 reporting framework is still ongoing.

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 a few units performing government functions.

The current GFSM 2014 coverage includes Budgetary Fiscal Transactions of the Government. The ongoing roll-out currently 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 GFSM 2014 reporting framework. Once this is done, future FBO reports will fully reflect the GFSM 2014 reporting framework.

This report also adjusts the fiscal balance through an agreement with the International Monetary Fund set out in the Technical Memorandum of Understanding as part of the new IMF program agreement. This states: “The **cumulative fiscal balance** is calculated on a cash basis, and will be calculated as the **net acquisition of financial assets less net incurrence of financial liabilities** by the central government from the start of the fiscal year on January 1”. This has important implications for the payments into and out of trust funds. A similar approach was adopted in 2021. In earlier years, payment from a Parliamentary Appropriation

into a trust fund was counted as expenditure. Under the new methodology, the focus is when these trust account funds are actually expended. This provides a better measure on how the budget is impacting the economy through actual government purchases (which affects demand in the economy) rather than just a build-up of funds in trust accounts (which only affects a bank balance, not the economy). The practical implication is that the deficit for 2022 is K305.1 million higher than would have been the case if using previous years methodology, so a deficit of K5,546.7 million (5.1% of GDP), rather than the K5,851.8 million (5.4% of GDP) reported in this FBO. This represents the net payments out of trust accounts in 2022 (as detailed in Table 26)

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 project grants, and more reporting is provided on the Infrastructure Tax Credit (ITC).

PART 1

FINAL BUDGET OUTCOME BY FISCAL OPERATIONS

1.1 General Government Fiscal Operations

The Final Budget Outcome (FBO) report for 2022 presents a budget deficit of K5,851.8 million or 5.4 per cent of GDP. This outcome was lower by K132.7 million or 2.2 per cent compared to the 2022 Supplementary Budget estimate of K5,984.7 million or 5.6 per cent of GDP.

Total Revenue and Grants receipts in 2022 amounted to K18,538.2 million, higher by K1,149.2 million or 6.6 per cent compared to 2022 Supplementary Budget estimate of K17,389.1 million. The higher outcome primarily reflects higher than expected collections in Mining Petroleum Tax (MPT) (K1,036.1 million) attributed to higher global oil prices as a result of the Russia-Ukraine War. Drawdown of grants from development partners amounted to K1,472.1 million, which is lower by K352.8 million (or 19.3 per cent) compared to the 2022 Supplementary Budget, although this figure may be revised upwards in the 2024 Budget figures as some partners have not provided information. Compared to the 2021 outcome, total revenue and grants were higher by K4,677.8 million or 33.7 per cent.

Total Expenditure and Net Lending in 2022 amounted to K24,390.0 million, which was higher by K1,016.4 million or 4.3 per cent compared to 2022 Supplementary Budget estimates of K23,373.6 million. Compared to 2021 outcome, total expenditure and net lending was higher by K4,259.3 million or 21.2 per cent.

With revenue growth of 33.7 per cent being higher than expenditure growth of 21.2 per cent, and strong GDP growth, the budget deficit fell from 6.7.0 per cent of GDP in 2021 to 5.4 per cent in 2022.

Table 1: Budget Balance 2021 – 2022 (Kina, million)

	2021 Actuals	2022 Budget	2022 Supp. Budget	2022 Outcome
Revenue and Grants	13,860.4	16,190.2	17,389.1	18,538.2
GoPNG Expenditure	16,774.8	19,281.4	20,480.3	21,470.4
Operational*	12,829.4	13,423.1	14,487.3	14,518.1
Capital Investment	3,945.5	5,858.3	5,993.0	6,952.3
Donor Grants	1,862.4	1,574.9	1,574.9	1,472.1
Concessional Loans	1,493.5	1,318.4	1,318.4	1,447.5
Total capital budget	7,301.4	8,751.6	8,886.3	9,871.9
Total Expenditure and Net Lending	20,130.7	22,174.7	23,373.6	24,390.0
Budget Balance	-6,270.3	-5,984.5	-5,984.5	-5,851.8
% of GDP	-6.7%	-5.9%	-5.6%	-5.4%
Debt to GDP (%)	51.6%	53.3%	50.2%	49.8%
Non-resource primary balance (% of non-resource GDP)	-7.2%	-5.2%	-9.9%	-10.7%

Source: Department of Treasury.

*This table incorporates the K701.7 million in capital expenditure under Division 2027 (further information is provided in Box 4), as well as the K305.1 million represents net changes in Trust Account balances (inflow & outflows) which are included as expenditures for 2022. This mainly represents expenditures from trusts, which are funded from previous year's appropriations into these trusts – more information is provided in the Introduction and set out in Table 26. This K305.1 million in trust expenditure is split K411.7 million in capital expenditure and minus K106.6 million in operational expenditure.

The actual net incurrence of liabilities for 2022 was K5,496.1 million with the balance of K197.1 million sourced from external borrowing in 2021, retained in trust accounts, to support

2022 expenditure requirements as well as to assist in paying down cheque floats carried over from 2021. This resulted in a debt to GDP ratio of 49.8 per cent, 0.4 per cent lower than the 2022 Supplementary Budget estimated ratio of 50.2 per cent, and 3.6 per cent lower than the original estimate of 53.3 per cent in the 2022 Budget. Debt level in 2022 remained well within the *Fiscal Responsibilities Act (FRA) (amended 2020)* statutory debt limit of 60.0 per cent of GDP and the Government has set out a plan in the 2023 Budget to reduce the debt to GDP ratio to under 40.0 per cent by 2029, in line with the *FRA*.

In terms of financing (debt) structures, there was a slight compositional shift between external and domestic debt. External debt as a share of total public debt has increased from 47.6 per cent (24.6 per cent of GDP) in 2021 to 48.7 per cent of the total debt (24.3 per cent of GDP) in 2022. On the other hand, domestic debt as a share of total public debt has decreased from 52.4 per cent (27.1 per cent of GDP) in 2021 down to 51.3 per cent (25.5 per cent of GDP) in 2022. The compositional shift towards more cheaper concessionary financing and longer duration domestic debt targeted over the medium term is in line with the revised *Medium Term Debt Strategy (MTdS)*.

The non-resource primary balance as a share of non-resource GDP was -10.7 per cent, 0.8 percentage point lower than the 2022 Supplementary Budget estimates of -9.9 per cent.

The external extraordinary financing in 2022 included disbursements from the ADB SOE Budget Support of US\$250.0 million (K865.1 million) and the PNG Loan Facility support from Australian Government of AU\$750.0 million (K1,755.2 million) which was received at the end of 2022. The total contribution from extraordinary financing was K2,620.3 million, which represents about 64.3 per cent of the new external borrowings in 2022. Concessional loan drawdowns, although 3.1 per cent lower than the 2021 outcome, was well above historical averages with an outcome of K1,447.5 million, reflecting predominantly higher drawdowns from ADB loan-funded projects, most of which were ongoing and were implemented at a faster rate consistent with policies to support growth in the economy.

Apart from financing the budget and development projects, the external financing provided liquidity and much-needed foreign exchange that has allowed the Government to reduce some of the burgeoning foreign exchange imbalances that have adversely affected the business community in recent years.

1.1.1 2022 Supplementary Budget

The ongoing impact of the COVID-19 pandemic and the Russia-Ukraine War has placed enormous pressure on the Government in delivering its expenditure plan for 2022.

In line with the 2022 Mid-Year Economic & Fiscal Outlook (MYEFO) report and the Government's overarching plan of maintaining budget credibility, budget repair and supporting economic recovery, the Marape-Rosso Government introduced the 2022 Supplementary Budget. The 2022 Supplementary Budget approved a Total Revenue and Grants envelope of K17,389.1 million against Total Expenditure and Net Lending of K23,373.6 million, ensuring that the fiscal deficit remained within manageable level of K5,984.7 million or 5.6 per cent of GDP.

Table 2: 2022 Supplementary Budget (Kina, million)

Details	2022 Budget	2022 MYEFO	2022 Suppl. Budget	Budget Variance
Total Revenue and Grants	16,190.2	17,066.0	17,389.1	1,198.8
Total Expenditure and Net Lending	22,174.8	23,050.6	23,373.6	1,198.8
Net Lending (+)/Net Borrowing (-)	-5,984.7	-5,984.5	-5,984.5	0.0
<i>% of GDP</i>	-5.9%	-5.4%	-5.6%	-0.3%

Source: Department of Treasury

The 2022 Supplementary Budget approved an increased appropriation of K1,198.8 million for the 2022 Fiscal Year, comprising K660.8 million in operational expenditure and K538.0 million in capital expenditure. Given the increase in global oil prices and the adjustments made to accommodate the fiscal relief package, revenue was also revised upwards by the same amount (K1,198.8 million) to K17,389.1 million.

Further, the 2022 Supplementary Budget reappropriated and/or increased the appropriation for certain key Government priorities including:

- K243.0 million for SIPs (including funding for the 7 new districts);
- K160.0 million for GTFS (project fees);
- K255.0 million for the Government Arrears program;
- K30.0 million for Sustainable Development Goal 8 (SDG #8) Program; and
- K15.0 million for Urban Infrastructures.

An allowance of K292.5 million was also made available for likely overruns on Compensation of Employees (CoE) in the 2022 Supplementary Budget, increasing the CoE appropriation to K6,345.7 million.

Box 1: Government Household Assistance Package

The increase in the international price of oil as a result of the Ukraine-Russia Crisis in early 2022 has driven the price of goods and services up in Papua New Guinea and consequently affected households in terms of high cost of living.

In response, the Government put in place the *Household Assistance Package* at an initially estimated cost of K611.0 million and this was passed by Parliament on the 22nd April 2022. This tailored and targeted relief package was provided in the form of tax reductions on fuels, reduction in Personal Income Tax (PIT) and direct subsidies to alleviate inflationary pressures on households and businesses in the country for six (6) months (Table A). Due to the continuation of the Russia-Ukraine War and the persistent inflation, the Government further extended the period of the fiscal relief package with an initially estimated additional cost of K177.3 million. This relief extension was passed in the September Supplementary Budget (Table B).

All of these relief measures were expected to be funded through the extra revenue anticipated to flow in from Mineral and Petroleum Tax (MPT) as a result of the high oil price. The tables below provide the updates on the implementation of the household assistance package. Overall, the package is estimated to have provided K587 million in relief to families in 2022.

Table A: First Phase of Household Assistance Package

Measures	Estimated Cost (K'm)	Revised	Implementation Status
GST exemption on fuel	50.0	45.0	The relief was successfully implemented between the period 01 st May to 31 st October, 2022.
Excise duty exemption on fuel products	150.0	142.0	The relief was successfully implemented between the period 01 st May to 31 st October, 2022.
Subsidy payment to PNG Power Ltd to meet fuel costs	30.0	30.0	Implemented. Payment made to PPL to help subsidise fuel costs as a result of the rising fuel prices.
Raising the income tax-free threshold from K12,500 to K17,500	135.0	135.0	Implemented successfully. It commenced on 01 st June, 2022 and ended on 31 st December, 2022.
Full funding of school project fees	126.0	126.0	Implemented.
GST exemption on targeted household items	100.0	0	Not implemented due to Administrative difficulty
Subsidy to National Roads Fund managed under DoWH	20.0	0	Not implemented
TOTAL	611.0	478.0	

Table B: Second Phase of Household Assistance Package

Measures	Estimated Cost (K'm)		Implementation Status
GTFS	34.0	34.0	Implemented.
Additional extension of fuel GST and excise exemption from 01 st November 2022 to 31 December 2022	83.3	75.0	This relief was successfully implemented.
Additional increase of PIT tax free threshold from K17,500 to K20,000 from 01 st October to 31 st December 2022	60.0	0	Deferred to be implemented as part of the 2023 Budget.
TOTAL	177.3	109.0	

1.2 Revenue**1.2.1 Total Revenue and Grants**

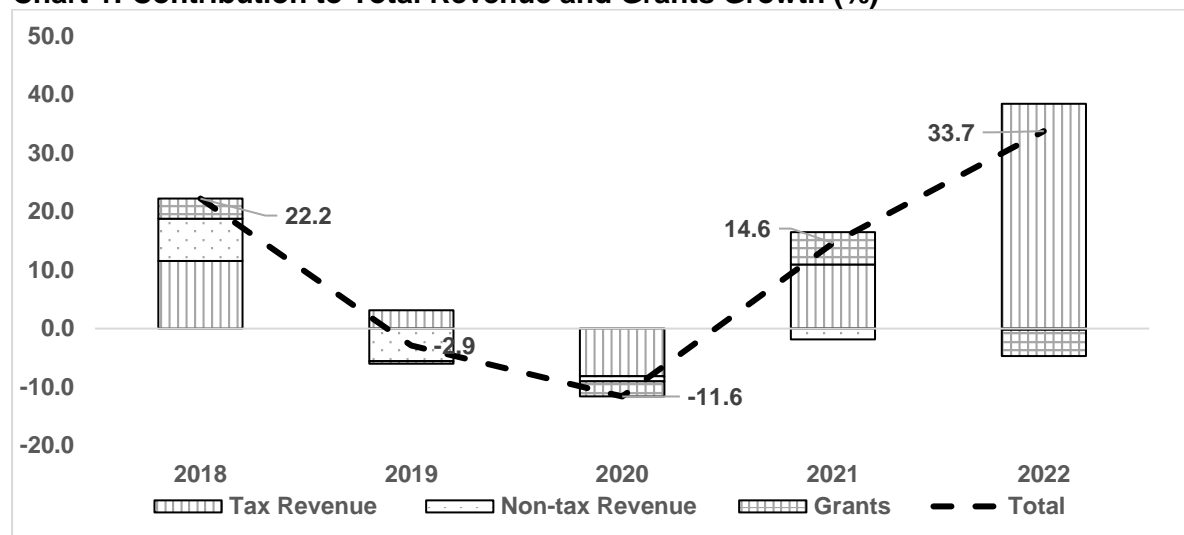
Total revenue and grants was K18,538.2 million in 2022, which was higher by K1,149.2 million or 6.6 per cent higher than estimated in the 2022 Supplementary Budget, and K4,677.8 million or 33.7 per cent higher than in 2021.

Tax revenue was K16,453.6 million in 2022, K2,622.1 million (19.0 per cent) and K5,324.1 million (47.8 per cent) higher than estimated in 2022 Supplementary Budget and 2021 actual respectively. Non-tax revenue was K612.5 million in 2022, K1,120.2 million (64.6 per cent) lower than estimated in 2022 Supplementary Budget, and K30.5 million (4.7 per cent) lower than in 2021.

Donor grants was K1,472.1 million in 2022, K352.8 million (19.3 per cent) and K615.9 million (29.5 per cent) lower than estimated in 2022 Supplementary Budget and 2021 actual respectively. Some donors had not completed their returns prior to the 2022 FBO, so this figure may increase and if so, will be reported in the 2024 Budget.

Growth in total revenue and grants in 2022 was driven by the spike in tax revenue (38.4 percentage points), offsetting a slight decrease in non-tax revenue (-0.2 percentage points) and a lower donor grant (-4.4 percentage points), resulting in a net 33.7 per cent growth as shown in Chart 1.

Chart 1: Contribution to Total Revenue and Grants Growth (%)



Source: Department of Treasury

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

	2021 Outcome	2022 Budget	2022 Suppl. Budget	2022 Outcome
Tax Revenue	11,129.4	12,522.8	13,831.5	16,453.6
Grants	2,088.0	1,824.9	1,824.9	1,472.1
Other Revenue	6,43.0	1,842.5	1,732.7	612.5
Total Revenue & Grants	13,860.4	16,190.2	17,389.1	18,538.2

Source: Department of Treasury

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

1.2.2 Tax Revenue

Tax revenue in 2022 was K16,453.6 million, 47.8 per cent higher than in 2021. Most notably, the mineral and petroleum tax (MPT) level in 2022 increased by more than sixfold, riding on the back of high commodity price resulting from the Ukraine-Russian war, contributing more than half (30.6 percentage points) of the growth in tax revenue as shown in Chart 2.

The government introduced a Household Assistance package in May 2022 to address the high cost of living in the economy driven by high fuel prices. Despite the revenue forgone measures amounting the Household Assistance package, all aggregated tax heads (excluding MPT) still recorded positive growth in 2022 and contributed 5.9 percentage points to the total tax revenue growth, reflecting broad-based recovery from the COVID-19 pandemic. However, this tax growth in non-MPT revenue heads was considerably lower than the benchmark growth in nominal non-resource GDP of 11.5 per cent.

Box 2 discusses the decline in the tax raising effort from the core tax heads of personal income tax, company tax and GST over the last decade. If tax collections had even kept pace with the average rate of tax collections for the ten years prior to 2019, it is estimated that tax revenues would have been K1,543.4 million higher. This decline in core tax revenue performance occurred despite an increase in funding to IRC from K73.5 million in 2019 to K144.8 million in 2022.

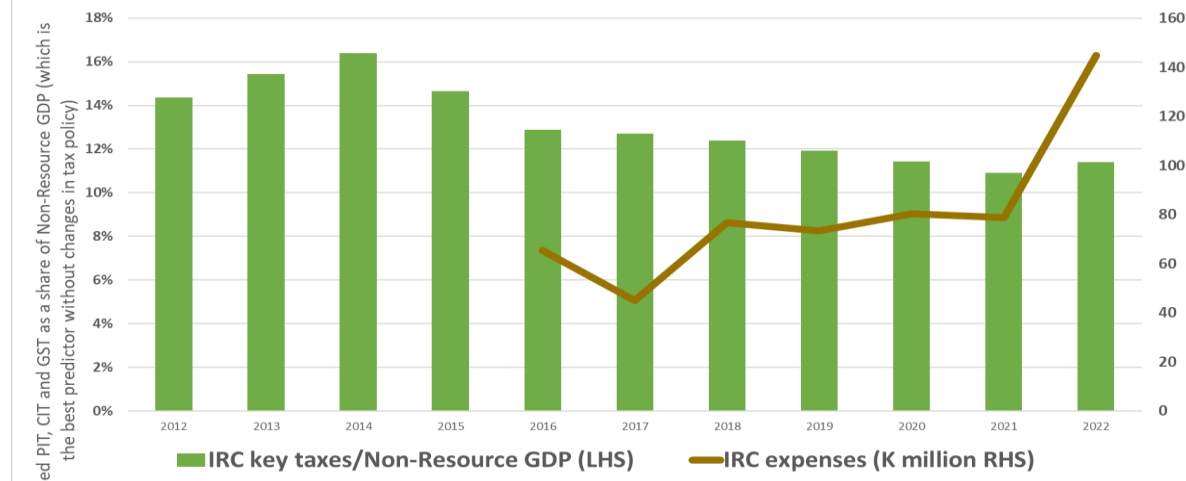
Box 2: Tax Collection Performance – Key taxes outside of MPT

This box seeks to assess the underlying performance of tax revenue collections in recent years. Clearly, for 2022, the very strong revenue performance is dominated by the Minerals and Petroleum Tax (MPT) which amounted to K4,036.1 million in 2022, K3,400.8 million (535.3 per cent) higher than in 2021. 80.0 per cent of the MPT flow came directly from the PNG LNG alone, reflecting a narrow taxpayer base in the resource sector. Together with the inherent volatility of world commodity prices, it highlights the unsustainability of this income stream.

From 2012 to 2021, an average of 71 per cent of tax revenues came from the three traditional major taxes: Personal Income Tax (PIT), Company Income Tax (CIT) (excluding the resource sector as the MPT covers the resource sector) and the Goods and Services Tax (GST). The largest of these has been the PIT which over these 10 years accounted for 32 per cent of all tax revenue, with the CIT accounting for 20 per cent and the GST for 19 per cent.

A key characteristic of these taxes is that they are expected to closely follow the rate of growth in the economy. Through time, and across economies, there is an extremely close relationship between growth in the non-resource economy and PIT and GST, with CIT being slightly more volatile. This strong relationship means that one can broadly track revenue collection performance of these three major taxes relative to the size of the non-resource economy. The following graph shows the relationship between the total of these three key taxes and the size of the non-resource economy. On average, these tax collections have averaged 13.4 per cent of GDP. However, as indicated in the graph, after strong tax collections during the construction phase of the PNG LNG project, tax collection performance has been in decline. Indeed, in 2022, these three major taxes collected K8,884.1 million. However, if we had collected the historic average tax collections of 13.4 per cent, this would have amounted to K10,427.5 million. This represents a tax collection gap in these three key taxes of K1,543.4 million in 2022.

Revenue collection performance of key taxes have been in decline (green bars), despite significant increases in IRC resources (brown line). In 2021, the underperformance amounted to K1,739.6 million, much higher than the K573.5 million in 2018.

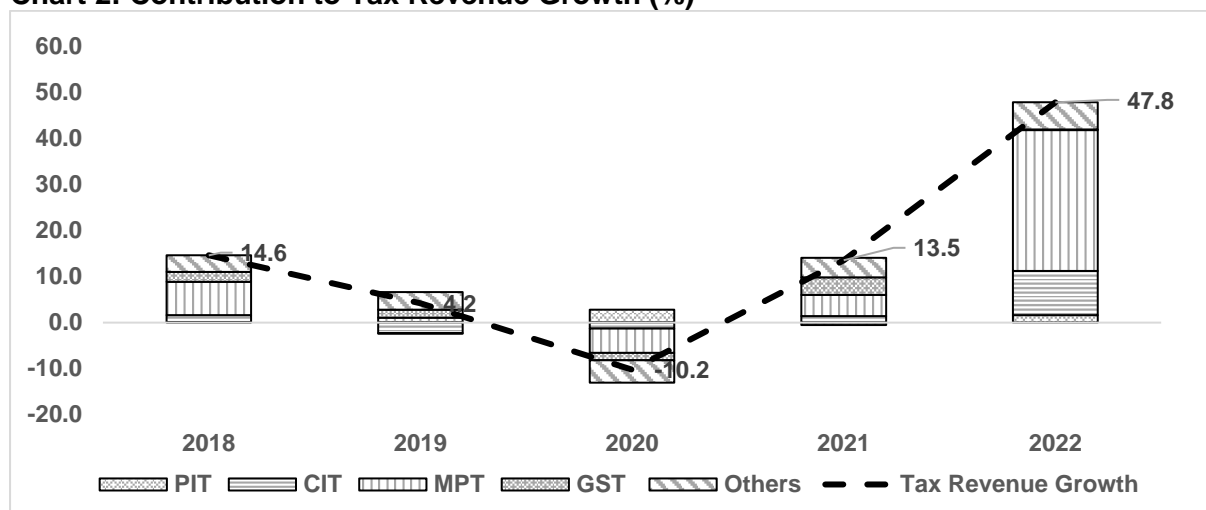


Part of this gap in 2022 can be explained by the Household Assistance Package. This included reductions in GST on fuels and PIT tax cuts that amounted to an estimated K195 million. This still leaves a tax collection performance gap of K1,348.4 million in 2022. On the upside, this is an improvement on the K1,739.6 million underperformance on key tax collections in 2021, but still higher than the K1,220.8 million underperformance in 2020 and much worse than the underperformance of K890.7 million in 2019 and K573.5 million in 2018.

The 13 year Budget Repair and Reconstruction Plan assumes that taxes will grow on average in line with growth in nominal non-resource GDP. In addition, it assumes an increase in tax collection performance of 2.5% each year. If tax compliance in these three tax heads had increased by 2.5 per cent each year since 2018, then tax collections should have been K922.3 million higher in 2022. This would be on top of the K1,348.4 million mentioned above, indicating a gap of potential revenue of K2,270.7 million in 2022. If this had been collected, PNG's budget situation would have been dramatically improved.

The gap has continued despite increased resources provided to IRC. The near doubling in resources to the IRC (from K73.5 million in 2019 to K144.8 million in 2022) has not fixed the issue. The Government cannot rely on the temporary increase in MPT revenues, as history indicates these will fade away. Even with new resource projects coming on stream, it will be many years before they contribute to MPT revenues. A challenge going forward for the Medium-Term Revenue Strategy will be ensuring that the declining tax collection performance in the key taxes in recent years is reversed. Other solutions must be explored to ensure an underlying improvement in PNG's revenue collection performance to achieve the budget repair goals set by the Government.

Chart 2: Contribution to Tax Revenue Growth (%)



Source: Department of Treasury

Taxes on Income, Profits and Capital Gains (TIPCG)

Taxes on Income, Profit and Capital Gains (TIPCG) totalled K11,252.6 million, K2,410.8 million (27.3 per cent) and K4,896.6 million (77.0 per cent) higher than estimated in 2022 Supplementary Budget and 2021 actual respectively.

Most of the increase in TIPCG was attributed to the windfall from the resource sector – MPT, followed by improved corporate income tax (CIT) and personal income tax (PIT) and a one-off gain in dividend withholding tax (DWT) for the non-mining sector, offsetting the slight decline in personal income tax (PIT).

PIT totalled K3,652.1 million in 2022, K335.5 million (10.1 per cent) and K184.2 million (5.3 per cent) higher than the 2022 Supplementary Budget estimate and 2021 actuals respectively. The higher than expected performance in PIT reflects the cessation of unverified GST credit offsets against Salaries and Wages Tax (SWT) which caused PIT to increase.

CIT amounted to K2,756.9 million in 2022, K993.7 million (56.4 per cent) and K1,066.7 million (63.1 per cent) higher than the 2022 Supplementary Budget and 2021 actuals respectively. Higher corporate earnings is a reflection of economic normalisation and strong recovery in the domestic economy after the pandemic. In addition, resource-related sector benefited from the rise in energy prices as a consequence of the Ukraine-Russian war.

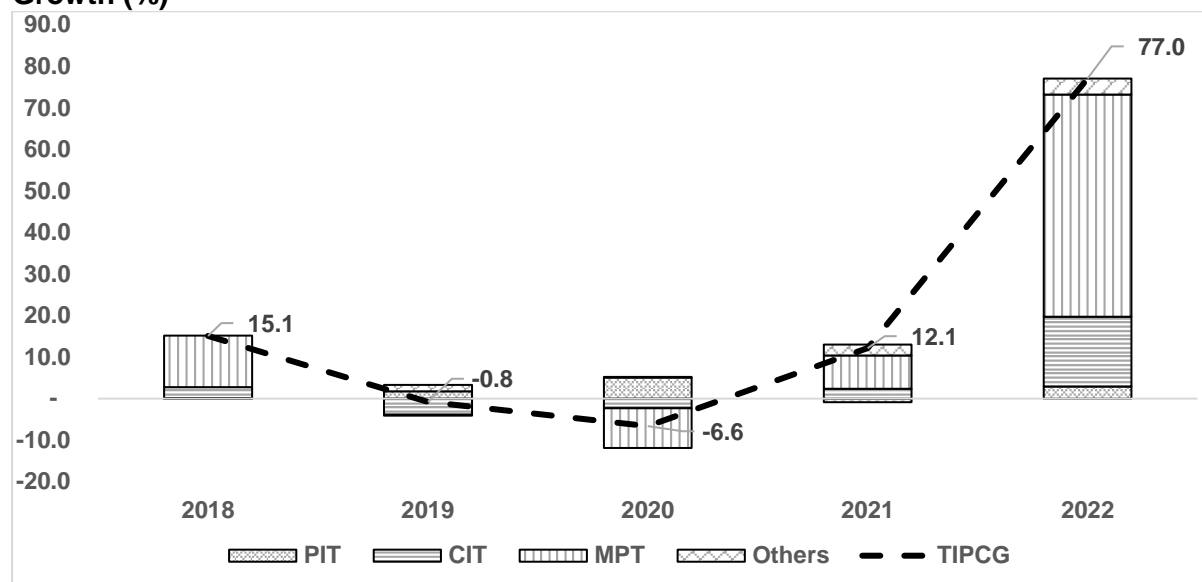
MPT amounted to K4,036.1 million in 2022, K1,036.1 million (34.5 per cent) and K3,400.8 million (535.3 per cent) higher than the 2022 Supplementary Budget and the 2021 actual respectively. MPT benefited hugely from the elevated oil price emanating from the Ukraine-Russian war, averaged at \$100/barrel in 2022, compared to \$71/barrel in 2021. That said, more than 80.0 per cent of the MPT flow came directly from the PNG LNG alone, reflecting a narrow taxpayer base in the resource sector. Together with the inherent volatility of world commodity prices, it highlights the unsustainability of this income stream.

DWT amounted to K680.6 million in 2022, K59.3 million (9.6 per cent) and K314.5 million (85.9 per cent) higher than the Supplementary Budget estimate and 2021 actual respectively. The rise in DWT was due to a one-off gain from ANZ's disposal as part of the 15.0 per cent DWT obligation imposed on non-resident companies.

IWT amounted to K55.3 million, K7.7 million (12.2 per cent) and K71.7 million (56.5 per cent) lower than the 2022 Supplementary Budget estimate and 2021 actual respectively. The drop in interest income is mainly due to the low interest returns induced by the decline in Treasury's securities yield across all maturities.

Chart 3: Contribution to Taxes on Income, Profits, and Capital Gains (TIPCG)

Growth (%)



Source: Department of Treasury

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

	2021 Outcome	2022 Budget	2022 Suppl. Budget	2022 Outcome
Taxes on Income, Profits and Capital Gains	6,356.1	6,579.2	8,841.9	11,252.6
Personal Income Tax	3,467.9	3,608.3	3,316.6	3,652.1
Company Tax	1,690.3	1,763.2	1,763.2	2,756.9
Mining and Petroleum Taxes	635.4	738.4	3,000.0	4,036.1
Royalties & Management Tax	49.3	67.9	67.9	51.0
Dividend Withholding Tax	366.0	234.3	621.2	680.6
Interest Withholding Tax	127.0	160.0	63.0	55.3
Non-Resident Insurers Withholding Tax	20.2	7.0	9.5	20.3
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.0	0.0	0.4	0.3

Source: Department of Treasury

Taxes on Payroll and Workforce

Payroll and Workforce tax collections, mainly through the Training Levy, amounted to K1.4 million in 2022. Payroll and Workforce tax was higher by K0.6 million when compared to 2021. While this tax head was abolished in 2018, the collections in 2022 reflects the delayed collections.

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

	2021 Outcome	2022 Budget	2022 Suppl. Budget	2022 Outcome
Training Levy	0.8	0.0	0.0	1.4
Total	0.8	0.0	0.0	1.4

Source: Department of Treasury

Taxes on Goods and Services

Taxes on Goods and Services (TGS) totalled K4,293.5 million in 2022, K163.4 million (4.0 per cent) higher than estimated in the 2022 Supplementary Budget, and K299.8 million (7.5 per cent) higher than 2021 actuals respectively.

The big mover of TGS in 2022 stemmed from the increase in excise duty (inland excise), which contributed 4.0 percentage points to total TGS growth as reflected in Chart 4. Taxes such as other taxes and goods and services tax contributed 4.0 and 0.4 percentage points respectively

GST collections totalled K2,475.1 million (8.3 per cent) lower than the 2022 Supplementary Budget estimate, and K17.8 million (0.7 per cent) higher than the 2021 actuals. Both GST collections from provinces and at ports recorded a combined decline in growth of K223.2 million compared to 2021 actuals. The lower performance reflects annual reduction in GST collections due to the 8 months fuel tax exemption.

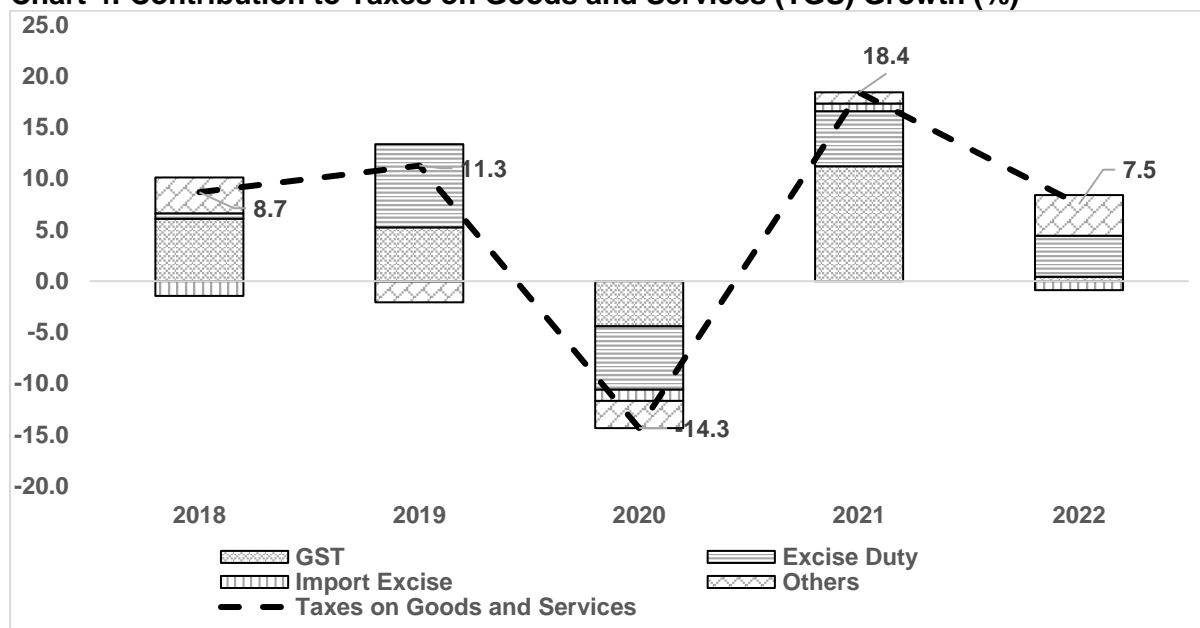
Despite the fuel excise exemption in the second half of 2022, domestic excise performed stronger than in 2021, K158.9 million (15.9 per cent) higher. Import excise recorded a lower outcome in 2022 at K247.2 million, K35.6 million lower than in 2021.

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

	2021 Outcome	2022 Budget	2022 Supp. Budget	2022 Outcome
Taxes on Goods and Services	3,993.7	5,095.2	4,130.2	4,293.5
GST ¹	2,457.2	3,223.4	2,699.5	2,475.1
Sales taxes	0.0	0.0	0.0	0.0
Bank Account Debit Fees	0.0	0.0	0.0	0.0
Stamp Duties	1.4	51.8	51.8	30.3
Excise Duty	998.3	1,192.9	727.9	1,157.2
Import Excise	282.8	314.7	283.9	247.2
Bookmakers' Turnover Tax	6.6	23.0	22.9	35.4
Gaming Machine Turnover Tax	228.1	265.7	315.7	328.1
Departure Tax	1.3	3.8	5.0	8.0
Motor Vehicle Tax	11.4	15.0	15.0	1.7
Other taxes on use of goods and on permission to use goods or perform activities	0.2	1.5	1.5	0.2
Other taxes on goods and services	6.5	3.4	7.0	10.4

Source: Department of Treasury

*The GST of K2,475.1 million includes GST Transfers to Provinces of K677.4 million. Net of this GST Transferred into Waigani Public Account (WPA) amounted to K1,176.4 million.

Chart 4: Contribution to Taxes on Goods and Services (TGS) Growth (%)

Source: Department of Treasury

Taxes on International Trade and Transactions

Taxes on International Trade and Transactions totalled K906.0 million in 2022, K46.6 million (5.4 per cent) higher than estimated in the 2022 Supplementary Budget and K127.2 million (16.3 per cent) higher than 2021 actuals.

Collections from import duty totalled K469.9 million, K49.9 million (11.9 per cent) and K90.2 million (27.3 per cent) higher than estimated in the 2022 Supplementary Budget and 2021 actuals respectively. This was driven by key interventions to strengthen cargo controls at the borders and improved compliance. This also reflected the easing of restrictions and lockdown measures and the return to normalcy for domestic businesses, leading to an increase in import activities which, in turn improves import duty collections. In addition, the easing of trade restrictions with other trading partners and domestic trade destinations have provided further support.

Export tax amounted to K436.2 million, K3.3 million (0.8 per cent) lower than estimated in the 2022 Supplementary Budget reflecting a decrease in log volumes. The 2022 outcome was higher by 9.3 per cent compared to 2021 actual.

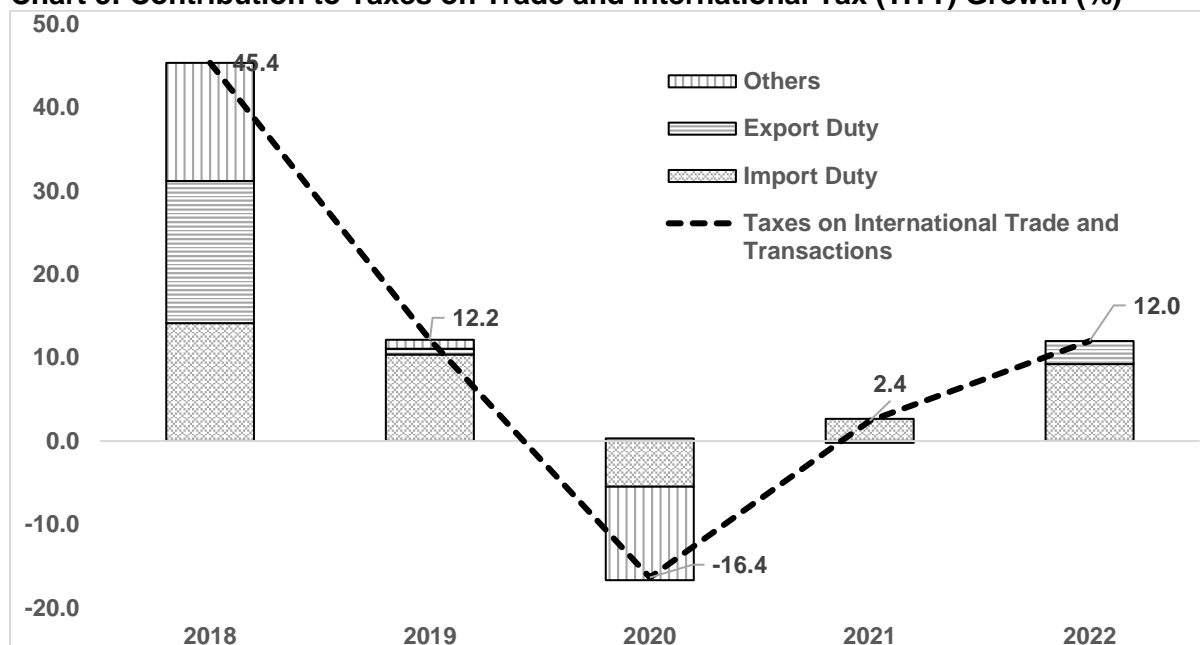
Table 7: Taxes on International Trade and Transactions (Kina, million)

	2021 Outcome	2022 Budget	2022 Suppl. Budget	2022 Outcome	Variation
Taxes on International Trade & Transactions	778.8	848.4	859.4	906.0	778.8
Import Duty	379.7	419.9	419.9	469.9	379.7
Other Import Taxes	0.0	0.0	0.0	0.0	0.0
Export Tax	399.1	428.5	439.5	436.2	399.1

Source: Department of Treasury

*The figure under the Other Import Taxes is used to account for unidentified trade revenue into the Waigani Public Account (WPA). For 2022, there was no unidentified trade revenue received, thus it's showing zero in the 2022 Supplementary Budget as well as the 2021 outcome.

Chart 5: Contribution to Taxes on Trade and International Tax (TITT) Growth (%)



Source: Department of Treasury

1.2.3 Grants

Donor Grants totalled K1,472.1 million, K352.8 million (19.3 per cent) lower than estimated in the 2022 Supplementary Budget. A large part of this emanating from the Australian Department of Foreign Affairs and Trade (DFAT). This lower outcome in part reflects some donors not having provided information on 2022 funding. It was also due to no mechanism in place to draw down projects under Australian Infrastructure Financing Facility for the Pacific (AIFFP) and projects being re-scoped to align to Medium Term Development Plan (MTDP) IV. Compared with 2021 actuals, it is lower by K615.9 million (29.5 per cent). Details by donor are shown in Table 14 in the expenditure section of the report.

Table 8: Donor Grants (Kina, million)

	2021 Outcome	2022 Budget	2022 Supp. Budget	2022 Outcome
GRANTS	2,088.0	1,824.9	1,824.9	1,472.1
From Foreign Governments	1,630.6	1,498.4	1,498.4	1,060.4
Current	1,349.6	1,345.2	1,345.2	848.3
Cash	225.6	250.0	250.0	0.0
In-Kind	1,124.0	1,095.2	1,095.2	848.3
Capital	281.0	153.2	153.2	212.1
Cash	0.0	0.0	0.0	0.0
In-Kind	281.0	153.2	153.2	212.1
From International Organizations	457.4	326.5	326.5	411.8
Current	365.9	293.3	293.3	329.4
Cash	0.0	0.0	0.0	0.0
In-Kind	365.9	293.3	293.3	329.4
Capital	91.5	33.2	33.2	82.4
Cash	0.0	0.0	0.0	0.0
In-Kind	91.5	33.2	33.2	82.4

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

1.2.4 Other Revenue

Collections of Other Revenue (Non-Tax revenue) amounted to K612.5 million in 2022. This was substantially lower than the 2022 Supplementary Budget estimate of K1,732.7 million or 64.6 per cent (see Table 9). The decrease is driven by significantly lower dividend payments from the State-Owned Enterprises (SOEs).

Dividend payments in 2022 amounted to K480.0 million, K990.0 million lower than the 2022 Supplementary Budget estimate of K1,470.0 million. Compared to the 2021 actual of K530.5 million, it was lower by K50.5 million (9.5 per cent).

Of the K480.0 million in dividends collected in 2022, Kumul Petroleum Holdings Ltd (KPHL) paid K300.0 million, National Fisheries Authority (NFA) paid K100.0 million and Kumul Consolidated Holdings (KCH) paid K80.0 million. No dividends were received from Ok Tedi Mining Limited (OTML) and the Bank of PNG (BPNG) in 2022. Higher resource windfall for the SOEs in 2022 did not translate into higher dividends for the State.

Non-Tax Revenue Administration collections amounted to K54.3 million, K155.3 million lower than estimated in the 2022 Supplementary Budget. Of the K54.3 million collected, Papua New Guinea Immigration and Citizenship Service Authority (PNGICA) paid K41.3 million, Department of Labour and Industrial Relations (DLIR) paid K12.3 million and Censorship paid K0.7 million.

Fees and Charges amounted to K78.2 million, which was higher by K25.1 million against the 2022 Supplementary Budget estimate of K53.1 million. This was mainly attributed to higher collections from land lease rentals, payroll commission, administrative fees and rentals for institutional housing.

Table 9: Other Revenue (Kina, million)

	2021 Outcome	2022 Budget	2022 Supp. Budget	2022 Outcome	Variation
OTHER REVENUE	643.0	1842.5	1732.7	612.5	-1120.2
Property Income	551.8	1305.8	1478.5	514.3	-964.1
Interest	0.0	0.7	0.7	0.0	-0.7
Dividends	530.5	1270.0	1470.0	480.0	-990.0
<i>Mining Petroleum and Gas Dividends</i>	380.5	850.0	1150.0	300.0	-850.0
<i>Dividends from Statutory Authorities</i>	150.0	300.0	300.0	100.0	-200.0
<i>Dividends from State Owned Enterprises</i>	0.0	120.0	20.0	80.0	60.0
Withdrawals from income of quasi-corporations	0.0	0.0	0.0	0.0	0.0
Property income from investment income disbursements	0.0	0.0	0.0	0.0	0.0
Rent	21.3	35.1	7.8	34.3	26.5
Sales of goods and services	11.4	132.5	14.0	8.4	-5.6
<i>Sales by market establishments</i>	0.0	0.0	0.0	0.0	0.0
<i>Administrative fees</i>	4.9	99.9	5.8	3.7	-2.1
<i>Incidental sales by nonmarket establishments</i>	6.5	32.6	8.2	4.8	-3.4
<i>Imputed sales of goods and services</i>	0.0	0.0	0.0	0.0	0.0
Fines, penalties, and forfeits	1.2	1.1	1.1	0.1	-0.9
Transfers not elsewhere classified	78.6	403.2	239.2	89.7	-149.5
<i>Current transfers not elsewhere classified</i>	78.6	403.2	239.2	89.7	-149.5

Source: Department of Treasury

Box 3: 2022 Dividend Outcome (Kina, million)

	2021 Actual	2022 Supp. Budget	2022 Outcome	Variations to 2022 SB
Total Dividends	530.5	1,470.0	480.0	-990.0
Mining and Petroleum Dividends	380.5	1,150.0	300.0	-850.0
Ok Tedi Mining Limited	80.5	450.0	0.0	-450.0
Kumul Petroleum Holdings Limited	300.0	700.0	300.0	-400.0

Dividends from Statutory Authorities	150.0	300.0	100.0	-100.0
Bank of Papua New Guinea	150.0	100.0	0.0	-100.0
National Fisheries Authority	0.0	200.0	100.0	-100.0
Dividends from State Owned Enterprises	0.0	20.0	80.0	60.0
Kumul Consolidated Limited	0.0	20.0	80.0	60.0
Motor Vehicle Insurance Limited	0.0	0.0	0.0	0.0
Other Dividends	0.0	0.0	0.0	0.0

Source: Department of Treasury

Total dividend payment to the State in 2022 amounted to K480.0 million, which was K990.0 million lower than the 2022 Supplementary Budget estimate of K1,470.0 million. The decrease was due largely to the lower dividend payments from, KPHL and no dividend payments from BPNG and OTML.

- KPHL paid a total of K300.0 million, lower by K400.0 million from the Supplementary Budget estimate of K700.0 million.
- National Fisheries Authority (NFA) paid K100.0 million, lower by K100.0 million from the Supplementary Budget estimate of K200.0 million.
- KPHL paid a total of K80.0 million, higher by K60.0 million from the Supplementary Budget estimate of K20.0 million.
- Non-payment of the dividend by BPNG and OTML in 2022.

1.3 Expenditure and Net Lending

Total Expenditure and Net Lending outcome for 2022 was K24,390.0 million, which was K1,016.4 million higher than the 2022 Supplementary Budget estimate of K23,373.6 million. The higher outcome is mainly attributed the K959.3 million increase in funding to the PIP.¹

Compared to 2021 outcome, the 2022 expenditure outcome was higher by K4,259.3 million or 21.2 per cent. The higher spending in 2022 predominantly reflects the Government's spending towards the capital budget, preparation and conducting of 2022 National General Election, the Household Assistance Package, clearing arrears in Utilities, Rentals and Exit Payments aided by increased revenues, and increased concessional loan drawdowns.

Despite the challenges brought about by the Russia-Ukraine War on the domestic economy (affecting fuel prices) and the inflationary pressures, coupled with election related risks, the Government ensured its priority expenditures in health, education, law & order and capital investment programs were delivered.

The 2022 outcome clearly reflects the Marape-Rosso Government's strong and continued commitment to growing the economy.

¹ This reflects the increase in capital funding from Division 207 as set out in Box 3 totaling K701.7 million

Table 10: Expenditure by Funding Source 2021-2022 (Kina, million)

Source of Funding	2021 Actual	2022 Budget.	2022 Supp. Budget	2022 Outcome	Var (Outcome vs. Supp. Budget)
Domestic Funding	16,774.9	19,281.4	20,480.3	21,470.4	990.1
Operational ¹	12,829.4	13,423.1	14,487.3	14,518.1	30.8
Capital Investment	3,945.5	5,858.3	5,993.0	6,952.3	959.3
Donor Grants	1,862.4	1,574.9	1,574.9	1,472.1	-102.8
Concessional Loans	1,493.5	1,318.4	1,318.4	1,447.5	129.1
Total Expenditure and Net Lending	20,130.7	22,174.7	23,373.6	24,390.0	1,016.4
% of GDP	21.6%	21.8%	21.7%	22.6%	0.9%

Source: Department of Treasury

¹Inclusive of GST and Bookmakers Turn over tax to provinces in compliance with the 2014 GFS reporting requirement. This also includes the debt servicing (interest) payments. As eluded to above, the higher capital outcome also reflects shifts in appropriation of some PIP programs totalling K701.7m from operational to capital budget for implementation (refer Box 4 below).

The 2022 GoPNG funded expenditure outcome was K21,470.4 million, higher by K990.1.0 million against the 2022 Supplementary Budget estimate.

Box 4: 2022 Capital Expenditure Facilitated through Operational Budget (Division 207)

In 2022 some of the major capital projects were funded through Miscellaneous vote 207 (Finance and Treasury Division) which was captured under operations for easy control and management of funds. From the revised appropriation of Division 207, K701.7 million was for expenditure on capital projects expended in 2022.

From the K701.7 million, two (2) of the largest expenditure items, (which are capital expenditure in nature) was the KCH payment of K280.0 million which covered a range of utility and infrastructure programs as part of the SOE Reform Program and K100.0 million to BSP to facilitate the SME Funding Program. Refer table below with details of the capital expenditure items which were facilitated under the operation budget through miscellaneous vote.

2022 Capital Expenditure under Vote 207 (Miscellaneous)

Project Description	Amount (Kina, million)
Paid to KCH	280.0
Paid to BSP for SME facilities	100.0
Paid to Kumul Minerals for purposes of Porgera reopening	33.0
Paid from DoWH for outstanding	33.5
Paid to ABG Programs	30.0
Other Payments for Capital Arrears	225.2
Total	701.7

Source: Department of Treasury

For the CoE outcome for 2022, the main headline expenditures, National Department & CSA, Teachers' Salaries (from the Provinces) and Wages & Allowances recorded significant overruns of K332.4 million and K324.7 million, and K62.7 million respectively, as shown in Table 11 below. However, this has been offset slightly from underspending in Retirement (K50.7 million), Staffing Grant (K70.9 million) and Leave Fares (K15.7 million) and MPs salaries including others (K20.6 million). The higher outcome is attributed in part to the implementation of the 3.0 per cent CPI adjustment for public service wages and salaries as well as the SRC Salary Determination.

The higher outcome for National Departments and CSA is mainly due to the 3 per cent pay increase while for Teacher's Salaries is due to an increase in new teachers coming onto the payroll in the provinces. For wages and allowances, the increase was driven in part by increased recruitment of essential staff (casuals) by the respective Government agencies to support the conduct of the 2022 National General Election, especially law enforcement

personnel and electoral officials, the implementation of the CPI adjustments and the SRC Salary Determination as mentioned above.

Table 11: Compensation of Employees Expenditure items (Kina, million)

CoE Items	2021 Actual	2022 Budget.	2022 Supp. Budget	2022 Outcome	Var (Outcome vs. Suppl. Budget)
Nat. Dept. & CSA Salaries*	2,782.60	2,614.9	2,578.6	2,911.0	332.4
Teacher Sal Gr*	1,802.90	1,563.1	1,563.1	1,887.9	324.7
Retirement ¹	719.3	888.3	714.0	663.3	-50.7
Staffing Grants	312.2	374.5	381.8	310.9	-70.9
Wages Allow	169.4	282.0	282.0	344.8	62.7
Leave fares	121.1	200.5	200.8	185.0	-15.7
Overtime	33.8	35.4	35.6	40.6	5.0
MPs	79.1	75.9	151.3	151.3	0.0
Other CoE	73.4	21.0	21.0	-4.5	-25.6
Total	6,093.8	6,055.7	5,928.3	6,490.3	562.0

Source: Department of Treasury ¹Includes retirement arrears payments.

The CoE also included the Government's retirement program to retire public servants who reached the retirement age with an initial budget of K200.0 million. Of that, only K74.2 million was expended, which includes K67.5 million for entitlements to the retiring public servants and K6.7 million for State's Share Superannuation (8.4 per cent) component. The lower outcome is attributed to validation process, which took a while due to huge number of retirees (1,137 public servants) to be processed. To some extent, the disruptions brought about by the 2022 National General Elections also affected workflow in delivering the program.

The 1,137 retirees were identified and categorised into four (4) batches to be paid out by end of 2022. However, only three (3) batches of retirees (845 public servants) were paid out in 2022 for a total cost of K74.2 million², while batch four (4) was delayed and to be paid out in 2023 due to some validation delays. More details on the retirees' payments and other payroll reform programs are outlined in Part 2 of this document.

Payroll reform efforts through the OSPEAC will continue in 2023, including overhauling the payroll process with the aim to control salaries and wages by warrants and hard ceilings, as well as strengthening of recruitment policies relating to essential services such as teachers, health workers and law enforcement agencies. The OSPEAC aims to continue to ensure that public servants that need to retire are retired and the work on payroll reforms continue to ensure that the Government takes control of the overall CoE (payroll) costs, which has been an ongoing challenge.

2022 Retirement Exercise Program

In 2022, K200.0 million was appropriated for the whole of government retirement program. From this K74.2 million (37.1 per cent) was expended to retire 845 public servants in 2022. The K74.2 million consisted of K67.5 million to retirees' final entitlements and K6.7 million to cater for the State share (8.4 per cent) superannuation component. Retirees' final entitlement payments were inclusive of repatriation costs and were transferred directly to respective

² Superannuation component for batch 2 and 3 retirees were not paid in 2022 due to the validation delays. The payments were pushed back to be paid in 2023 with batch 4 retirees' payments.

agencies' accounts to settle individual retirees and the State's component of superannuation contributions were paid to Nambawan Super Limited to settle retirees.

Table 12: Retirement Budget 2022 Outcome (Kina, million)

Sector	No. of Retirees	Final Entitlement	State Share (8.4%)	Total Cost
Admin	4	0.6	0.3	0.9
Law & Order	466	47.7	0.1	47.8
Economic	32	1.9	0.2	2.1
Utilities	2	0.1	0.0	0.1
Health	145	6.2	1.0	7.1
Education	27	1.5	0.2	1.7
Provinces	89	5.9	5.0	10.8
Transport	80	3.7	0.0	3.7
	845	67.5	6.7	74.2

Source: Department of Treasury

Due to delays in the validation and approval process, the final entitlements for retirement Batch.4 of 2022 (K17.5 million), the State share contributions for retirement batches 2 to 4 (K85.5 million), and outstanding liabilities for retirement Batch.4 (K1.6 million) were not expended in the 2022 Budget.

These payments have been brought forward to be settled in the 2023 Budget through the retirement appropriation. These outstanding payments will be cleared before the 2023 retirement exercise begins.

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

Total net capital investment for 2022 was K9,871.9 million, which was K985.6 million higher than the 2022 Supplementary Budget estimate of K8,886.3 million. The higher outcome reflects the payments noted in Box 3 above, as well as a slightly lower outcome for the donor grants (K102.8 million).

Compared to the 2021 outcome, total capital investment expenditure has increased by K2,570.5 million or 35.2 per cent in 2022, reflecting the commitment by the Marape-Rosso Government to increase spending in key capital investment programs in key sectors of the economy to stimulate economic activities and growing the economy.

Despite the disturbances from the 2022 National Election-related activities, which were expected to cause some delays in project implementation, Concessional Loan drawdowns were higher than expected at K1,447.5 million. On the other hand, Donor Support Grants outcome (K1,472.1 million) was slightly lower than projected³. Despite the impact of the 2022 National General Elections, coupled with high fuel cost and inflation caused by the Russia-Ukraine war, the Government continued to work with the development partners and key stakeholders, in line with its development strategy to support critical investment priorities. At the same time, the Government was able to continue providing the necessary fiscal support to the people who are doing it tough in the communities, both in the rural and urban centres.

The outcome also reflects the Government's policy direction in terms of careful reprioritisation of key national infrastructure projects. This involved refocusing capital investment on projects with higher implementation and disbursement rates that are deemed to provide immediate

³ At the time of this report, not all Donors were able to report fully on the funds they have expended in delivering their programs in PNG.

stimulus to the domestic economy whilst limiting expenditure on less-productive capital expenditures.

Further, concessional loan drawdowns, remains historically high reflecting successful efforts to meet counterpart funding requirements. Projects fully funded through concessional loans and not requiring counterpart funding also contributed to better loan drawdowns..

The 2022 outcome for concessional loan-funded capital investment was K1,447.5 million, which was K129.1 million or 9.8 per cent higher against the 2022 Supplementary Budget estimate. The outcome reflects higher drawdown rates despite disruptions as a result of the 2022 National Election-related activities. Projects fully funded via concessional loans and not requiring counterpart funding also contributed to better loan drawdowns. Despite the delays in project implementation, high fuel costs and election related impacts, the outcome is still positive, indicating higher implementation rates for projects that will stimulate economic activity, which is one of the Government's policy priorities.

Table 13: GoPNG Capital Expenditure by Sector (Kina, million)

Sector	2021 Actual	2022 Budget.	2022 Supp. Budget	2022 Outcome
Administration	853.2	2,064.5	1,765.6	1,769.8
Community & Culture	24.0	52.5	49.5	49.5
Economic	449.9	530.1	420.3	416.9
Education	86.0	131.0	66.9	65.3
Health	84.5	490.0	358.1	357.4
Law & Justice	151.9	186.8	80.3	88.0
Provinces	1,367.5	1,595.5	2,380.5	2,220.5
Transport	824.3	733.5	831.8	833.5
Utilities	67.5	74.5	40.0	38.0
Unallocated transfers to the capital budget	0.0	0.0	0.0	701.7
Total	3,908.8	5,858.3	5,993.0	*6,952.3

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

*Note: The outcome excludes reporting of PIP programs of K701.7 million of expenditures in Division 207 (reported as part of the operational budget) which were capital in nature as set out in Box 4. In addition, there were net drawdowns in the capital related trust funds totalling a further K411.7 million (details of these trust funds are set out in Tables 26 and 27). These funds have not been allocated to sectors, so were excluded from the above table.

Capital funding for the Provincial Sector reflected spending in key priority Government commitments including DSIP (K875.0 million) and PSIP (K213.0 million) programs in 2022. Other big ticket items under this sector include the Restoration Development Grants (Outstanding)(K100.0 million), Bougainville Hospital (K70.0 million), New Enga Hospital (K56.0 million), Porgera IDG (K40.0 million), Lae City Authority Capital Fund (K40.0 million), PM's Commitment (ABG)(K30.0 million), New Hela Military Barracks (K30.0 million), and Lae City Roads (K16.0 million). In addition, Special Support Grant (SSG) and District Support Grants (DSG) for 2022 recorded an outcome of K36.0 million and K51.5 million respectively.

The Administration sector capital expenditure recorded an outcome of K1,769.8 million. This included spending in big ticket items such as Special Intervention Programs (K494.1 million), District Roads Development Program (K514.0 million), Infrastructure Development Grants (K118.4 million), District Hospitals Development Program (K90.0 million), High Impact Infrastructure Projects (K30.0 million), Integrated Tax Administration System (ITAS)(K24.0 million, High Impact Infrastructure Projects (PNG LNG)(K20.0 million), Wafi Golpu IDG (K18.0 million), State Equity Fund (Agriculture and Others)(K18.0 million), Rural Infrastructures Program (K13.0 million), Rural Water Supply (K10.0 million), Porgera IDG (K10.0 million) and National Land and Housing Program (K10.0 million).

Capital Spending in the Transport sector in 2022 is difficult to fully identify with the Government's commitment to channel most funding, especially for roads and bridges directly

to the provinces and districts while at the same time ensuring better infrastructures are delivered (roads, jetties, wharves, airstrips, etc.) which are critical for development. This means much of the transport sector expenditure is currently being allocated to the Provincial and Administration sectors. Major expenditures in the sector include: Connect PNG Roads Program (K350.0 million), Capital Arrears (DoWH)(K150.0 million), National Bridges Program (K20.0 million), Highlands Highway (Western End)(K20.0 million), Fisika Road (K19.0 million), National Highways Rehabilitation Program (K19.9 million), New Ireland Roads (K15.0 million), Nadzab Airport Terminal Redevelopment Project (10.0 million), CADIP Program Tranche 3 (K10.0 million) and Missing Link Road (Gulf - SHP)(K9.8 million).

Capital spending in the Economic sector includes support to PNG households, business and investors to sustain their operations during the challenging economic environment through provision of critical programs within the sector. Some major spending under this sector include: Outstanding Capped MoAs (K120.0 million), SME Funding for Agriculture (K70.1 million); Ex-Gratia Payment (PDL6)(K30.0 million), Micro to Small & Medium Enterprise (K20.0 million), Commodity Price Stabilisation & Agriculture Intervention (K15.0 million); Tourism Sustainable Development Program (K13.0 million), Land Acquisition Program (K12.5 million), and Cocoa Access Roads (K5.0 million).

Law and Justice sector capital spending included the Police Infrastructure Program (K22.0 million), New Hela Military Barracks (K10.0 million), 4 Border Posts (K5.0 million), National Intelligence Office Infrastructure Program (K3.0 million) and Defense Infrastructure Program (K2.5 million).

The Education sector capital spending includes: Improved TVET for Employment (K10.0 million), Teacher's College Infrastructure Rehabilitation (K7.0 million), Nursing College Infrastructure Rehabilitation (K6.0 million), Education Infrastructure (K5.9 million), Schools of Excellence Infrastructure Program (National High)(K4.4 million) and Western Pacific University (K3.0 million).

Health Sector capital spending included the Provincial Hospital (PIP)(K205.0 million), Provincial Health Infrastructure Development Program (K109.6 million) and PMGH Cancer and Heart Institute (K23.0 million).

Expenditure on donor programs from donor support grants amounted to K1,472.2 million, which was K102.7 million or 6.5 per cent lower than the 2022 Supplementary Budget estimate of K1,574.9 million. The lower outcome reflects non-reporting on the part of some of the donors, whose reports were not available at the time of this report. The presentation of this information may be updated in future FBO publications to fully reflect the true value of such direct donor grant support for the operations of the PNG Government in such vital areas as health, education and law & order.

Table 14: Project Support Grants for Donor Expenditure by Donor (Kina, million)

Development Partner	2021 Actuals	2022 Budget	2022 Supp. Budget	2022 Outcome	Variance
USAID	53.3	13.7	13.7	31.7	18.0
Japan/JICA	24.4	61.6	61.6	53.7	-7.9
NZAID	48.7	18.2	18.2	38.4	20.2
PRC	84.8	122.0	122.0	2.1	-119.9
Australia	1,193.8	1,004.9	1,004.9	934.5	-70.4
Global Partnership for Education (GPE)	0.0	5.0	5.0	0.0	-5.0
UNS	320.6	220.2	220.2	411.8	191.6
World Bank	0.0	0.0	0.0	0.0	0.0
ADB	11.8	35.1	35.1	0.0	-35.1
EU	125.0	92.5	92.5	0.0	-92.5
IFAD	0.0	1.8	1.8	0.0	-1.8
Total	1,862.4	1,574.9	1,574.9	1,472.2	-102.7

Source: Development of National Planning and Monitoring.

Note: For some donor partners, updated reports were not available to the Department of National Planning & Monitoring (DNPM) at the time of this report, hence zero (0) or lower outcome were reported against the respective donor partners and/or not included in this report.

Expenditure outcome by agency recorded a total of K11,462.7 million for the National Departments, which was higher by K437.7 million (or 4.0 per cent) than the 2022 Supplementary Budget estimate. Provincial Government⁴ recorded an outcome of K5,598.4 million, K293.2 million (or 5.2 per cent) higher than the 2022 Supplementary Budget estimate. Commercial and Statutory Authority (CSA) recorded an outcome of K1,830.5 million, which is K12.8 million (or 0.7 per cent) higher than the 2022 Supplementary Budget estimate. Interest cost outcome was K2,578.7 million, which was K254.4 million or 10.9 per cent higher compared against the 2022 Supplementary Budget estimate.

Overall, the total GoPNG expenditure outcome, compared against the 2022 Supplementary Budget was higher by K990.0 million or 4.8 per cent. It was significantly higher by K4,695.57 million, or 28.0 per cent when compared against the 2021 outcome.

Compared to the 2021 outcome, GoPNG-funded expenditures increased for National Departments, Provincial Governments⁵, Commercial & Statutory Authority (CSAs) and Interest costs by K3,602.4 million, K388.9 million, K380.1 million and K324.0 million respectively.

Table 15: GoPNG Expenditure by Agency Type 2020-2021 (Kina, million)

Agency Type	2021 Actuals	2022 Budget	2022 Supp. Budget	2022 Outcome	Var (Outcome vs. Suppl. Budget)
National Departments	7,860.3	10,340.2	11,030.1	11,462.7	432.7
Provincial Government ¹	4,880.6	4,436.3	4,887.2	5,178.1	290.9
Commercial & Statutory Authority	1,450.4	1,753.8	1,817.7	1,830.5	12.8
Autonomous Bougainville Govt.	328.9	426.8	420.9	420.3	-0.7
Interest Payment	2,254.7	2,324.4	2,324.4	2,578.7	254.3
Grand Total	16,774.9	19,281.5	20,480.3	21,470.3	990.0

Source: Department of Treasury

¹Inclusive of GST and Bookmakers Turnover tax to provinces in compliance with the 2014 GFS reporting requirement.

*Includes debt-related fees and charges

Total debt service expenditure (interest and fees & charges) in 2022 was K2,578.7 million. This outcome was higher by K254.4 million when compared against the 2022 Budget, and it

⁴ Including ABG

⁵ Including ABG

accounts for 12.0 per cent of total GoPNG funded expenditures. The fall in government interest costs, especially in Treasury Bills, will be reflected in 2023 Budget outcomes.

Of the K2,578.7 million, total domestic interest cost was K2,144.9 million, while external interest cost was K427.6 million. Fees & charges (debt-related costs) amounted to K6.2 million.

The increased interest costs in 2022 was driven by domestic payments, reflecting the additional financing undertaken to cover the possibility of late receipt of external extraordinary financing. All extraordinary financing was received by the end of the year, although some of it was received in late December and extra financing was required to prepare for the contingency of funds not coming through in time while also making sure there was funds available to fully repay the Temporary Advance Facility (TAF).

Table 16: GoPNG Expenses by GFS-2014 Economic Item 2021-2022 (Kina, million)

Economic Item	2021 Actual	2022 Budget	2022 Suppl. Budget	2022 Outcome	Var (Outcome Vs. Sup. Budget)
Compensation of Employees	6,093.7	6,013.2	5,928.3	6,490.2	561.9
% of GDP	6.5%	5.9%	5.5%	6.0%	0.5%
Wages and salaries	5,374.4	5,167.4	5,214.3	5,826.9	612.6
Wages and salaries in cash	5,195.2	4,966.8	5,013.5	5,641.9	628.4
Wages and salaries in kind	179.2	200.5	200.8	185.0	-15.8
Employers' social contributions	719.3	845.8	714.0	663.3	-50.7
Actual employers' social contributions	719.3	845.8	714.0	663.3	-50.7
Use of goods and services	5,411.0	5,463.6	6,837.5	6,858.3	20.8
% of GDP	5.8%	5.4%	6.3%	6.4%	0.0%
Use of goods and services	5,411.0	5,463.6	6,837.5	6,858.3	20.8
Grants	1,915.0	2,400.3	3,017.5	3,017.6	0.1
Grants to other general government units	1,915.0	2,400.3	3,017.5	3,017.6	0.1
Social Benefits	0.0	42.5	0.0	0.0	0.0
Social assistance benefits	0.0	42.5	0.0	0.0	0.0
Interest*	2,254.7	2,313.5	2,313.5	2,572.5	259.0
To non-residents	333.8	476.9	476.9	427.6	-49.3
To residents other than general government	1,920.9	1,836.6	1,836.6	2,144.9	308.3
Net Acquisition Nonfinancial assets	1,039.2	2,986.9	2,294.7	2,139.1	-155.6
Acquisition of Fixed assets	1,039.2	2,986.9	2,294.7	2,139.1	-155.6
Other expenses	61.3	61.6	88.8	392.6	303.8
Transfers not elsewhere classified	61.3	64.4	88.8	392.6	303.8
Grand Total**	16,774.9	19,281.5	20,480.3	21,470.3	990.0

Source: Department of Treasury

*Includes GST and BTT transfers but not the allocation of the transfers of the Division 207 expenditure (Box 3).

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

CoE outcome for 2022 was K6,490.3 million⁶, which was K562.0 million or 9.5 per cent higher than the 2022 Supplementary Budget estimate of K5,928.3 million. The Government is committed to addressing these on-going wage over-runs, including through the application of strict warrant limits. Currently, the wage budget is not actually subject to warrant limits, creating significant issues for the implementation of appropriations approved by Parliament.

⁶ Includes Social Benefits

The 2022 outcome for GoPNG Grants⁷ (transfers to other Government units) was K3,017.6 million, which was on target when compared against the 2022 Supplementary Budget. Compared to the 2021 outcome, the 2022 outcome was higher by K1,102.6 million or 57.6 per cent.

Key infrastructure developments were delivered in 2022, including the Connect PNG Roads Program (K350.0 million), District Road development Programs (K514.0 million), District Hospital Development program (K90.0 million), Bougainville Hospital (K70.0 million), Administration of Village, District, National & Supreme Courts (K35.4 million), PM's Commitment to ABG (K30.0 million), PMGH Cancer and Heart Institute (K23.0 million), High Impact Infrastructure Projects (K20.0 million) and Highlands Highway Western End (K18.0 million).

Table 17 below reflects some of the key expenditures undertaken by the Government in 2022.

Table 17: Selected Key Expenditure Items 2022 (Kina, million)

Key Expenditures	2022 Budget.	2022 Supp. Budget	2022 Outcome	Var (Outcome vs. Suppl. Budget)
SIPs	888.0	1,161.0	1,088.0	-73.0
GTFS	635.3	790.5	790.5	0.0
2022 National General Election	600.0	695.8	695.8	0.0
Special Intervention Program (SIP)	130.0	494.1	494.1	0.0
Provincial Functional Grants	525.0	549.3	445.1	-104.2
Arrears	300.0	434.2	432.6	-1.6
Connect PNG Roads Program	350.0	350.0	350.0	0.0
Multi-Departmental Office Accommodation (Rentals)	150.0	281.1	281.1	0.0
Multi-Departmental Utilities	150.0	264.5	264.5	0.0
District Roads Development Program	610.0	514.0	514.0	0.0
Medical Supplies Procurement & Distribution	201.4	201.4	201.2	-0.2
Nambawan Supa Exit Payments	150.1	147.6	124.7	-22.9
Infrastructure Development Grant	120.0	118.4	118.4	0.0
Health Function Grant	100.4	100.4	99.8	-0.6
District Hospitals Development Program	100.0	90.0	90.0	0.0
Tertiary Education Study Assistance Scheme	39.0	59.0	59.0	0.0
New Enga Hospital	0.0	56.0	56.0	0.0
DSG	55.5	50.3	51.5	1.3
SSG	34.5	38.5	36.0	-2.5
COVID-19 Support Funds	7.9	9.0	9.7	0.7

Source: Department of Treasury

Arrears Payments

The Arrears Verification Program commenced in 2020 as approved through NEC Decision No. 397 of the same year. It is administered by an interdepartmental committee (Arrears Verification Committee – AVC) and supported by a Secretariat. The committee is made up of Deputy Secretaries from Departments of Treasury, Finance, National Planning and Deputy State Solicitor from the State Solicitor's Office. The committee vets, verifies and pre-endorses arrear claims against the State. The arrears clearance program is aimed at reducing internal debt stock that are verified and confirmed to be genuine State Liabilities and to minimize incurring of such debts in future.

Total of K300.0 million was appropriated under the Arrears Program in 2022. However, total of K55.6 million was transferred out to meet shortfalls in other pressing Government commitments and priority programs. Consequently, the Arrears appropriation was revised

⁷ 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.

downwards to K244.4 million. The 2022 Supplementary Budget allocated an additional K255.0 million to the program, totaling K499.4 million as the revised appropriation for the Arrears Program. Of that revised budget, K291.0 million was released in warrants against which total of K238.6 million in arrears was paid.

Table 18 below shows the high level warranting and expenditure report as at 31st December 2022.

Table 18: Warranting & Expenditure Report (Arrears vote) (Kina, million)

Appropriation	2022 Budget	Additional Funds	Revised Budget	WA YTD	Expense YTD
Arrears	300.0	255.0	499.4	291.0	238.6
Grand Total	300.0	255.0	499.4	291.0	238.6*

Source: Department of Treasury

*The Department of Works K150 million in capital arrears is not included in this total.

In 2022, the AVC received a total of 186 claims worth K520.7 million through the Departments of Finance, National Planning and Treasury.

From the stock of 186 in Arrears received and recorded in 2022, 78 claims (or 41.9 per cent) of claims worth of K216.4 million were assessed, verified and pre-endorsed by the AVC.

Of the total claims received, 108 or 58.1 per cent of the claims were non-compliant, as they did not meet the *Public Financial Management Act (PFMA)* and the *National Procurement Act* requirements. These claims were referred back to AVC Secretariat for referral to the respective originating agencies for further information and confirmation.

Table 19 below shows the status report on number of claims received, vetted and approved.

Table 19: Total Arrears Endorsed and Settled through the Arrears Vote

Claims Received	Claims Received & Vetted	Claims Pre-endorsed	Non-Compliant Claims Referred Back
Number of Claims	186	78	108
Value of Claims	K520.7m	K216.4m	K304.3m

Source: Department of Treasury

2022 National Elections

The Government initially appropriated K600.0 million through the budget for the conduct of the 2022 National General Election (NGE). This budget was further revised upwards by K95.8 million to K695.8 million. Of the additional K95.8 million:

- K63.0 million was provisioned to Police for Air Hire and Post-Election Call Out Operations;
- K29.8 million was provisioned to Defence for Post-Election Call-Out Operations; and
- K3.0 million was provisioned to CIS for unbudgeted allowances & accommodation.

The increase primarily represents post – election security expenses that were not captured in the initial budget.

Table 20: 2022 National Election Spending by Agencies (Kina, million)

No	2022 NATEL Participating Agencies	Initial Budget (K600.0m)	Funds re-allocated from the reserved allocation (K33.6m)	Additional Funds sourced from other fund source (Km)	Total Funding (Km)	Total Additional Funding (Km)
1	PNG Electoral Commission	311.3	-	-	311.3	
2	Royal PNG Constabulary	155.2	22.0	63.0	240.2	63.0
3	PNG Defence	72.8	3.3	29.8	105.9	29.8
4	PNG Correctional Services	11.6	-	3.0	14.6	3.0
5	State Solicitors Office (DJAG)	3.0	-	-	3.0	
6	Ombudsman Commission	2.5	-	-	2.5	
7	National Broadcasting Commission	10.0	-	-	10.0	
8	Department of Prime Minister & NEC	-	1.0		1.0	
9	IDEC		1.1		1.1	
10	National Intelligence Organization	-	2.5		2.5	
11	Registrar of Political Parties	-	1.0		1.0	
12	Department of Information & Communication	-	2.7		2.7	
13	Reserved Allocation	33.6				
Total		600.0	33.6	95.8	695.8	95.8

Source: Department of Treasury.

Unlike previous years' Elections, the 2022 NGE was coordinated through a committee called the Inter-Departmental Election Committee (IDEC). This committee was chaired by the Secretary for Department of Prime Minister & National Executive Council (PMNEC). The committee comprised of all departmental heads of agencies participating in the 2022 NGE including the Departments of Treasury and Finance.

Compared to the cost of running the 2017 National General Elections, the cost of running the elections in 2022 increased significantly by 88.8 per cent from K368.5 million to K695.8 million.

1.4 Financing

In 2022, the total net incurrence of liabilities was K5,496.2 million (or 5.1 per cent of GDP), and is K488.3 million lower than the 2022 Supplementary Budget estimate of K5,984.5 million. The lower financing outcome for 2022 was supported by the carried forward balances from 2021 fiscal year (Net Acquisition of Financial Assets) of K197.1 million, as well as improved revenue collections in 2022 driven by higher global oil prices due to the Russia-Ukraine War.

The external extraordinary financing for 2022 totalled K2,620.3 million. This includes the ADB SOE Reform Loan of USD250.0 million (K865.1 million) and the PNG Loan Facility support from Australian Government amounting to AUD750.0 million (K1,755.2 million). The concessional projects/programs loan drawdowns totalled K1,273.5 million. Domestic financing totalled K17,673.1 million, comprising of Treasury Bills (K14,888.7 million), Treasury Bonds (K2,709.3 million) and Domestic Loan drawdowns of (K75.1 million).

The 2022 final outcome for Central Government debt increased to K53,679.9 million or 49.8 per cent of GDP, and is 0.9 per cent lower than the 2022 Supplementary Budget estimate of K54,157.5 million or 50.2 per cent of GDP.

The budget deficit and the debt to GDP ratio are lower than planned in the new MTdS and are within the limits imposed by the *FRA (amended 2020)*.

1.4.1. Net Financing

The composition of the change in net incurrence of liabilities (Total Net Borrowing) of K5,496.2 million comprised of K3,219.5 million in external borrowings and K2,276.6 million from domestic borrowings. The Net Incurrence of Liabilities for 2022 is 30.9 per cent lower than the 2021 outcome of K7,955.5 million.

In its efforts to comply with the MTdS, the Government secured cheaper concessional budget support funding from its bilateral and multilateral partners to finance the delivery of the Government's essential and priority programs in 2022.

Table 21: Financing Sources 2021 – 2022 (Kina, million)

	2021 Actual	2022 Supp. Budget	2022 Outcome
Net Domestic Borrowing	3,042.2	2,240.0	2,276.6
Net External Borrowing	4,913.4	3,744.7	3,219.5
Total Net Borrowing	7,955.5	5,984.6	5,496.2

Source: Department of Treasury

1.4.2 External Financing

As at 31st December 2022, total new (gross) external borrowing was K4,076.3 million, which is K2,159.6 million lower than the 2021 actuals and K553.2 million lower than the 2022 Supplementary Budget estimates.

Concessional loan drawdowns amounted to K1,447.5 million, which represents 35.5 per cent of new external borrowings when compared with 23.9 per cent in 2021. The drawdowns are slightly lower when compared to the 2022 Supplementary Budget projection. However, there were increased disbursements on specific ongoing projects reflecting faster implementation rates. These included drawdowns of ADB loan-funded projects such as the: Port Moresby Power Grid; Civil Aviation Development Investment Program; Sustainable Highlands Highway Investment Program; Town Electrification Investment Program; and Highlands Region Road Improvement Project.

Apart from the ADB, the main infrastructure programs around the country funded under concessional loans include:

- PNG National Submarine Fibre Cable Network, PNG National Power Grid (Mt. Hagen, Mendi, Tari), Keltiga Junction to Kagamuga Airport 4-Lane Highway Reconstruction and Upgrade and Construction of New Enga Provincial Hospital Project funded by the Exim Bank of China;
- Nadzab Airport Redevelopment Project and Ramu Transmission System Reinforcements Project both funded by the Japanese Government (JICA); and,
- Road Maintenance & Rehabilitation Project funded by the World Bank.

The positive trajectory in drawdowns were made following the need for faster implementation of projects in 2022 to support economic activities and growth, considering the slowing down of economic activities in the post-COVID-19 period coupled with the 2022 General National Elections.

Extraordinary financing comprised of: (i) the ADB SOE Reform Subprogram 3 (Budget Support Loan) and (ii) the PNG Loan Facility bilateral Budget Support from the Australian Government.

The ADB-SOE Reform Subprogram 3 Budget Support amounted to USD250.0 million (K865.1 million) while the Australian Government's bilateral budget support loan amounted to AUD750.0 million (K1,755.2 million). The total contribution from extraordinary financing was K2,620.3 million, representing about 67.1 per cent of new external borrowings in 2022. The remaining 0.3 per cent (K8.6 million) of non-concessional drawdowns was from commercial financing for the New Boram Hospital Project.

Total external principal repayments (amortisation) was K856.8 million in 2022, a decrease of K465.7 million or 35.2 per cent compared to the 2021 outcome and K28.0 million or 3.2 per cent below the 2022 Supplementary Budget estimate. The bulk of the 2022 external repayments were from the normal concessional loan project amortisations (K612.9 million), plus amortization on the extraordinary budget support loans (K206.3 million), with balance from commercial loan repayments (K37.5 million).

Table 22: External Borrowing and Principal Repayments 2021 – 2022 (Kina, million)

	2021 Actuals	2022 Supp. Budget	2022 Outcome
New External Borrowing	6,235.9	4,396.8	4,076.3
Concessional Financing	1,493.5	1,318.4	1,447.5
Commercial Financing	59.7	22.2	8.6
Extraordinary Financing	3,438.6	3,056.2	2,620.3
External Securities (Bond)	-	0.0	-
Other Assets (SDR)	1,244.1	0.0	-
Repayment of Principal	-1,322.5	-884.8	-856.8
Net External Borrowing	4,913.4	3,512.0	3,219.5

Source: Department of Treasury

¹Other Assets here is the SDR General Allocation used as Asset Financing and is not added to the Total Government Debt Stock

1.4.3 Domestic Financing

At end December 2022, total new domestic borrowing amounted to K17,673.1 million, comprising K14,888.7 million in Treasury Bills, K2,709.3 million in Treasury Bonds and K75.1 million in Domestic Loans. The new domestic borrowing in 2022 outcome was K770.6 million or 4.6 per cent higher than the outcome in 2021. Treasury Bills were the main financing instrument used on a weekly basis while Treasury Bonds were issued on a monthly basis from April to November. Treasury Bills represented 84.2 per cent of total domestic borrowing while the Treasury Bonds made up 15.3 per cent. The drawdowns from the Domestic loans made up the remaining 0.5 per cent of total domestic borrowing.

Actual total domestic debt retirement (repayment) in 2022 was K15,396.5 million, which comprised of K14,396.1 million in Treasury Bills, K959.3 million in Treasury Bonds and K41.1 million in domestic loans. The principal repayments on domestic debt increased by 14.6 per cent and 11.1 per cent against the 2022 Supplementary Budget estimate and the 2021 outcome respectively.

Table 23: Domestic Borrowing and Principal Repayments 2021-2022 (Kina, million)

	2021 Actuals	2022 Supp. Budget	2022 Outcome
New Domestic Borrowing	16,902.5	15,671.2	17,673.1
Treasury Bills Financing	14,148.0	12,661.9	14,888.7
Treasury Bonds Financing	2,646.7	2,709.3	2,709.3
Domestic Loan	107.9	300.0	75.1
Repayment of Principal	13,860.4	13,431.2	15,396.5
Treasury Bills Maturities	12,753.1	12,401.8	14,396.1
Treasury Bonds Maturities	1,046.1	959.3	959.3
Domestic Loans	61.2	70.1	41.1
Net Domestic Borrowing	3,042.1	2,240.0	2,276.6

Source: Department of Treasury

1.4.4 Debt Service

Total debt service includes repayments of principal, interest and other fees and charges related to public debt. At end 2022, the repayment of principal totalled K16,235.1 million (6.9 per cent higher than 2021), comprising K856.8 million for external repayments and K15,396.5 million for domestic repayments.

Total interest and fees paid in 2022 was K2,578.7 million, which was higher by K324.0 million or 14.4 per cent against the 2021 actuals of K2,254.7 million. The increase in interest and related costs in 2022 resulted mainly from domestic interest costs, and the commencement of interest payments for the budget support loans of bilateral partners. The benefits of the lower interest rates payable of Treasury Bills and Bonds will primarily be seen in future years. For example, as interest is only formally recognised when a Treasury Bill is repaid, it means that during 2022, most of the Treasury Bills were being repaid at the 2021 interest rates of slightly over 6.0 per cent rather than the 2022 average interest rate of slightly over 4.0 per cent.

Furthermore, K6.2 million related to external borrowing related charges. These are fees charged to PNG on undisbursed balance of existing loans (committed undisbursed loans). The total amount of committed undisbursed loans as at end of 2022 was K7,250.0 million – with the interest cost therefore being slightly under 0.1%. The Department of Treasury, as part of its MTdS, 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. Of course, faster drawdowns of these loans will have to fit within the approved budget in future years.

Table 24: Interest and Fees – 2021-2022 (Kina, million)

	2021 Actuals	2022 Outcome
Domestic		
Interest and other fees paid	1,920.9	2,144.9
Adjustments:		
Interest accrued on issuance ¹	0.0	0.0
Net discount/premium on issuance ²	0.0	0.0
Total Domestic	1,920.9	2,144.9
External		
Interest	328.2	427.6
External Borrowing related charges	5.6	6.2
Total External	333.8	433.8
Total Interest and Charges³	2,254.7	2,578.7

Source: Department of Treasury

- Treasury Bond is a bond instrument that pays semi-annual coupons. Investors who purchase Treasury Bonds 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.

- The difference between the proceeds received on issuance and the bond's face value plus accrued interest.

1.5 Public Debt

The total level of Central Government Debt at the end of 2022 fiscal year totalled K53,679.9 million or 49.8 per cent of GDP, a decrease of K477.7 million or 0.9 per cent when compared against the 2022 Supplementary Budget estimate. This was driven by the improved revenue collections in 2022 due to higher oil prices, which meant that the Government had to borrow slightly less than what was anticipated at the time of the 2022 Supplementary Budget, and that K305.1 million of the 2022 deficit was actually funded by 2021 loan borrowings into the Trust accounts.

The total domestic debt portfolio was K27,534.2 million at the end of 2022, which is K2,276.6 million higher than the 2021 level of K25,257.6 million. This reflects the increased issuance of Treasury Bills in the first half of 2022 to cater for the delayed issuance of Treasury Bonds and the delay in external financing. The Government's strategy to rebalance its portfolio towards external debt with the additional retirement of short-term domestic debt using external sources of funds did not occur immediately since the external funds for budget support were received at the back end of December 2022.

External debt increased to K26,145.6 million from the 2021 level of K22,915.5 million, an increase of K3,230.1 million (or 14.1 per cent). This was due to an increase in net external borrowings through drawdowns from multilateral and bilateral sources for projects/programs support, as well as budget support of AUD750.0 million (K1,755.2 million) from the Government of Australia and USD250.0 million (K865.1 million) from the ADB SOE Budget Support (sub-program 3).

Table 25: Central Government Debt 2021 – 2022 (Kina, million)

Kina Million	2021 Actuals	*2022 Suppl. Budget	2022 Outcome
Domestic	25,257.6	27,497.4	27,534.2
Debt securities	24,130.0	26,139.8	26,372.6
<i>Treasury Bills</i>	13,296.6	13,556.5	13,789.2
<i>Treasury Bonds</i>	10,833.4	12,583.4	12,583.4
Loans	1,127.6	1,357.6	1,161.6
External	22,915.5	26,660.2	26,145.6
Monetary gold and special Drawing Right (SDR's)	1,244.1	1,244.1	1,244.1
Debt securities	1,750.0	1,750.0	1,760.6
<i>Concessional financing</i>	0.0	0.0	0.0
<i>Commercial financing</i>	1,750.0	1,750.0	1,760.6
<i>Extraordinary financing</i>	0.0	0.0	0.0
Loans	19,921.4	23,666.1	23,141.0
<i>Concessional financing</i>	10,939.9	11,648.0	11,774.4
<i>Commercial financing</i>	231.4	211.8	202.5
<i>Extraordinary financing</i>	8750.1	11,806.3	11,164.1
Total Central Government Debt	48,173.1	54,157.5	53,679.8
<i>Total debt as percentage of GDP</i>	51.6	50.2%	49.8%
Gross Domestic Product	93,314.1	107,807.3	107,807.3

Source: Department of Treasury.

*Debt stock adjusted using 2021 actual debt stock now as the base.

1.6 Government Superannuation Obligation

1.6.1 Nambawan Super Limited (NSL)

The Superannuation (General Provisions) Act 2000, requires the State to make mandatory superannuation contribution for the contributing Public Servants to an Authorized Superannuation Fund. In accordance with the Act, the State contributes 8.4 per cent of the base salary of each contributing employee to Nambawan Super Limited (NSL) as the employer's component. The State's superannuation contribution for its employees has two separate components – the automation and exit payments. The Department of Treasury makes these payments to NSL for the contributing employees of the Public Service on behalf of the State.

1.6.2 Automation Payment

Since April 2012, the State has been fully paying its employer superannuation contribution through an automated payment to NSL on a fortnightly basis for each employee.

In the 2022 Budget appropriation, the Government allocated K325.0 million for the Automation payment. However, the appropriation was reduced to K282.9 million during the 2022 Supplementary Budget. The 2022 outcome was K301.6 million, higher by K18.7 million or 6.6 per cent compared to the 2022 Supplementary Budget.

1.6.3 Exit Payment

The Government makes annual appropriations to meet the State's employer portion of the superannuation benefits owed to members who have joined NSL (formerly POSF) prior to April 2012. Back then, the State was only required to meet certain portions of the employer contributions and carried forward the balance as an unfunded portion of its liability which is only crystalized upon an employee's exit and when the need to pay them arises.

In 2022, the Government reduced its allocation for exit payment from the 2022 Budget appropriation of K150.1 million to K147.6 million in the 2022 Supplementary Budget. The 2022 final outcome was K124.7 million, lower by K22.9 million or 15.5 per cent compared to the 2022 Supplementary Budget.

Corresponding with the exit payments, the Government's Retirement Program through the Organisational Staffing Personnel Emoluments Audit Committee (OSPEAC) paid a total of K6.64 million to 65 retirees' unfunded superannuation contribution.

The Government continues to recognize this as an important State liability and will do its best to addressing it. At the same time, most government's have unfunded State liabilities to their retirement funds (especially in Europe). The Government is paying interest on these unfunded liabilities in line with current interest rates.

1.6.4 Defence Force Retirement Benefit Fund (DFRB FUND)

There are two (2) separate retirement benefit schemes operating under the Defence Force Retirement Benefit (DFRB) Fund as a result of the legislative amendment to the DFRB Fund Act in November, 2015. These are the existing Defined Benefit (Pension) Scheme and the new Accumulation Scheme (exits) for the 8.4 per cent State's employer component for the members.

In 2022, the Government fully paid a total of K7.4 million for Pension from the 2022 Budgetary allocation.

For the Accumulation Scheme, the Government allocated K10.7 million for members in the Accumulation Scheme (exits). The full appropriation was used to pay out Defence Force exits from May to October 2021.

1.6.5 DFRB Fund Unfunded Liability

This annual allocation was intended to clear the portion of the State's unfunded liability owed to CTSL for the Accumulation Scheme members. This allocation is only for the current serving members who joined the PNG Defence Force retrospective from 2015 and prior years.

In 2022, the Government reduced its allocation for exit payment from the 2022 Budget appropriation of K20.0 million to K18.5 million in the 2022 Supplementary Budget. The 2022 final outcome was K18.5 million. This was used to clear the State's unfunded liability for 65 serving members of the PNG Defence Force.

The Government will continue to work in close consultation with the Comrade Trustee Services Limited (CTSL) in addressing the State's exit and pension liabilities, and the State's unfunded liability.

1.7 Trust Accounts

Status of Trust Accounts

Pursuant to *Section 15 of the Public Finance Management Act (PFMA), (Amended 2016)*, 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, to hold public monies provided under the National Budget, Loan/Donor Funds or Government Counter-part Funds. Section 16 (6) of the *PFMA*, requires that all trust accounts must be managed and operated in accordance with the requirements of the relevant trust instruments.

A total of **K18,600.6 million** (K14,616.8 million from 2021 FBO + K3,983.8 million), up to and including the 2022 Budget and Supplementary Budget appropriations, has been expended through budget-funded trust accounts since 2005 for the implementation of Government's various priority programs. The main purpose of holding funds in Trust Accounts is to spread spending over time to give Government agencies sufficient time to properly plan and implement their priority programs/projects.

The following is the expenditure report for all the budget funded trust accounts from 1st January to 31st December 2022. A total of **K3,983.8 million** has been expended from various trust accounts between January to December 2022. This is K305.1 million higher than the K3,678.5 million paid into the funds in 2022. As noted earlier, this additional K305.1 million in net payments out of Trust Accounts is recognised as additional expenditure in 2022.

Table 26: Movement of Funds in Budget Funded Trust Accounts from 01st January – 31st December 2022 (Kina, million)

Trust Account Name	Balance as at 1-Jan-2022	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2022
Flexible, Open and Distance Education (FODE) Rehabilitation - GoPNG	0.7	0.2	0.3	0.6
Government Tuition Fee Subsidy Education Trust Account - Main	211.1	787.2	773.5	224.8

Trust Account Name	Balance as at 1- Jan-2022	Debit (Receipts)	Credit (Payments)	Balance as at 31- Dec-2022
Tuition Fee Subsidy Education - Commodity Component Trust	143.2	159.9	116.8	186.3
PNG Rural Communications Project GOPNG	0.1	0.0	0.0	0.1
PNG Fire Service Infrastructure Rehabilitation Program - (PIP) T/A	0.0	0.0	-	0.0
National Road Maintenance Policy TA	0.0	-	-	0.0
Highlands Highway Rehabilitation T/A Subsidiary	0.0	-	-	0.0
Port Moresby Roads Trust Account	0.0	-	-	0.0
Port Moresby Roads Trust Account - Subsidiary	0.3	-	-	0.3
Small Medium Enterprise (SME) Risk Sharing Facility (GoPNG)	1.0	3.5	3.0	1.5
Govt's Funding of Higher Education Sector	16.5	18.5	8.1	26.9
Central City Trust Account	26.9	0.0	-	26.9
Restoration and Development Grant Trust	0.0	-	-	0.0
Mukurumanda Jail Project Trust Account	3.8	-	1.2	2.6
Special Intervention Funds (Established on 28 Feb 2014)	0.0	-	-	0.0
LNG Pipeline Infrastructure Dev Grant (IDG) (Kikori Area)	0.0	-	-	0.0
Financial Management Improvement Programme (FMIP) - GoPNG	1.2	19.2	13.2	7.2
Infrastructure Development (UBSA) Grant (IDG) Account - Main	7.9	-	-	7.9
Infrastructure Development (UBSA) Grant Account (IDG) Sub	1.4	-	-	1.4
PNG High Impact Infrastructure Projects	0.0	-	-	0.0
PNG High Impact Infrastructure Projects Sub	0.7	0.0	0.7	-
Public Service Audit Program	0.6	0.0	0.0	0.6
2017 PNG National General Election - Finance, Procurement, Personnel and Logistic Trust	0.0	-	-	0.0
NAOSP III GoPNG Counterpart Funds (European Union)	0.5	1.2	1.2	0.5
Department of Prime Minister & NEC APEC Operations (OP) Plan 2018 TA	0.0	-	-	0.0
Highlands Region Roads Improv Invest Prog GoPNG Counterpart	4.9	1.7	6.6	0.1
Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding TA (Inc)	0.3	-	0.3	0.0
Multiple LNG Development Trust Account	0.5	3.0	2.8	0.7
Coastal Vessels Account	0.1	-	-	0.1
Water Supply Sanitation Development Project – GoPNG	1.9	0.0	0.2	1.7
Rural Service Delivery and Local Governance Project	0.0	7.1	7.0	0.1
Bougainville Referendum Non-electoral Support Funds	1.0	0.1	0.6	0.5
Land Reform Trust Account	0.0	-	-	0.0
Covid-19 Trusts – 111 Subsidiary Trusts	786.8	2,037.3	2,411.2	412.9
Dept. of Finance Infrastructure Project	0.3	-	0.0	0.3
Tsak Valley Electrification Project - GoPNG Counterpart Fund	-	-	-	-

Trust Account Name	Balance as at 1-Jan-2022	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2022
2020 National Population and Housing Census Trust Account	4.7	2.1	5.6	1.3
Kokopau to Arawa Road	0.0	-	-	0.0
Connect PNG Economic Road Transport Infrastructure Dev. Prog. TA	29.5	0.4	28.7	1.2
Higher Education Loan Program Trust Account	1.1	44.2	35.5	9.8
Sports Infrastructure Trust Account (2015 SP Games TA) – Main Account	0.1	-	-	0.1
Sports Infrastructure Trust Account (2015 SP Games TA) – Sub A/C	0.1	-	-	0.1
PNG LNG Additional State Equity Financing	0.7	-	-	0.7
LNG Plant Infrastructure Development Grant (IDG) (Papa/Lealea) TA	0.5	-	-	0.5
Comm. Water Transport Proj. GoPNG C/Fund	18.6	16.2	32.2	2.5
Comm. Water Transportation Fund - GoPNG (ADB 2079)	0.0	-	0.0	0.0
SHHIP- Tranche 1 - GoPNG Counterpart Fund	1.2	9.5	4.4	6.2
SHHIP - Tranche 1-GoPNG Subsidiary - Eastern Highlands	0.2	1.9	1.5	0.7
HRRIP GoPNG Counterpart Fund	1.0	-	-	1.0
2022 National General Election - Finance Procurement, Personnel and Logistics Trust Account	-	210.0	200.5	9.5
Health Service Sector Development Budget Support Trust Account	0.7	0.0	0.0	0.7
PNG's First Economic and Fiscal Resilience Development Policy TA	0.3	-	-	0.3
Ihu Special Economic Zone	0.2	10.0	6.3	3.8
Government Commitment Trust Accounts	-	345.3	322.4	22.9
Total	1,270.6	3,678.5	3,983.8	965.3

Source: Department of Finance.

Note:

- The Government Tuition Fee Subsidy (GTFS) Education is inclusive of all its subsidiary accounts.
- The Covid-19 Balances are all stated on *Table 27 & 28* and are also inclusive in *Table 26 above*.

The opening balance of the budget funded trust accounts as at 1st January 2022 was K1,270.6 million. Expenditure incurred in this period totalled K3,983.8 million with K3,678.5 million as receipts within the same period and the closing balance as at 31st December 2022 was K965.3 million.

Following is a summary of expenditures above **K5.0 million** from budget funded trust accounts for the period 1st January to 31st December 2022.

- **K2,411.2 million** was expended on the Covid-19 Trust Accounts being used to transfer other operational funding to Districts and Provinces allowed under Finance Instruction 11/2021 dated 04th November, 2021 due to the IFMS system outage (cyber-attack) – details are provided in Tables 27 and 28.
- **K773.5 million** was expended on the Government's Tuition Fee Subsidy (GTFS) program;
- **K322.4 million** was expended on the Government Commitment Trust Accounts.
- **K200.5 million** was expended on the 2022 National General Elections – Finance Procurement, Personnel and Logistics.

- **K116.8 million** was expended on the Tuition Fee Subsidy Education - Commodity Component Trust.
- **K35.5 million** was expended on the Higher Education Loan Program Trust Account.
- **K32.2 million** was expended on the Community Water Transport Project – GoPNG Counterpart Funding.
- **K28.7 million** was expended on the Connect PNG Economic Road Transport Infrastructure Trust to fund the Connect PNG project.
- **K13.2 million** was expended on the Financial Management Improvement Program (FMIP) project.
- **K8.1 million** was expended on the Government's Funding of Higher Education Sector Trust.
- **K7.0 million** was expended on the Rural Service Delivery and Local Governance Project.
- **K6.6 million** was expended on the Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding TA.
- **K6.3 million** was expended on the Ihu Special Economic Zone.
- **K5.6 million** was expended on the 2020 National Population and Housing Census Trust Account to prepare for the 2022 census.

Many trust accounts did not incur expenses as most of them are still restricted by the banks as per instructed by the Reform Team or have dormant accounts and are pending revocation.

Tables 27 and 28 below show movement of funds in the COVID-19 Emergency Trust Accounts for the 89 Districts and the 22 Provincial Government Trust accounts respectively for the period of 01st January to 31st December, 2022. From these accounts, a total of **K2,411.2 million** was expended as at end of December 2022. The 2022 ending COVID-19 balances consist of operational funds allowed under Finance Instruction 11/2021 dated 04th November, 2021 which are reflected on the bank balances as at the 31st December 2022.

Table 27: Movement of Funds in the COVID Emergency Trust Accounts for Provinces from 01st January – 31st December 2022 (Kina, million)

Provincial Subsidiary Account	Bal as at 01 Jan 22	Receipts	Payments	Bal as at 31 Dec 22
COVID -19 Emergency Trust Account – Enga	0.5	-	0.3	0.2
COVID -19 Emergency Trust Account – Hela	0.3	-	-	0.3
COVID -19 Emergency Trust Account – SHP	0.4	8.3	8.7	0
COVID -19 Emergency Trust Account – Western	1.5	-	-	1.5
COVID -19 Emergency Trust Account – WHP	2.1	38.2	39.7	0.5
COVID -19 Emergency Trust Account – EHP	60.9	51.1	100.9	11
COVID -19 Emergency Trust Account – Morobe	25.7	169.3	178.8	16.2
COVID -19 Emergency Trust Account – Madang	18.7	61.7	63.2	17.1
COVID -19 Emergency Trust Account – ESP	52	6	56.3	1.7
COVID -19 Emergency Trust Account – WSP	0.1	-	-	0.1
COVID -19 Emergency Trust Account – Milne Bay	7.9	26.1	32.1	1.9
COVID -19 Emergency Trust Account – Oro	32.7	64	55.7	40.9
COVID -19 Emergency Trust Account – NCD	0.8	-	-	0.8
COVID -19 Emergency Trust Account – Central	13.8	61.5	66.5	8.8
COVID -19 Emergency Trust Account – ENB	17	85.2	47.6	54.6
COVID -19 Emergency Trust Account – WNB	68	47.6	110.5	5.1
COVID -19 Emergency Trust Account – New Ireland	1	4.2	4.9	0.2
COVID -19 Emergency Trust Account – Jiwaka	1	47.7	48.4	0.3
COVID -19 Emergency Trust Account – Simbu	11.1	71.3	82.3	0
COVID -19 Emergency Trust Account – Manus	30.7	30.8	59.2	2.3
COVID -19 Emergency Trust Account – Gulf	14.4	70.4	58.7	26.1
COVID -19 Emergency Trust Account – ABG	2	4.4	6.4	0
TOTAL OF COVID-19 TRUSTS – PROVINCIAL SUBS	362.7	847.6	1,020.2	190.0

Source: Department of Finance.

Table 28: Movement of Funds in the COVID Emergency Trust Accounts for Districts from 01st January – 31st December 2022 (Kina, million)

District Subsidiary Accounts	Bal as at 01 Jan 22	Receipts	Payments	Bal as at 31 Dec 22
COVID -19 Emergency Trust Account – Middle Fly District	1.7	-	0.5	1.2
COVID -19 Emergency Trust Account – North Fly District	0.1	-	0.1	0
COVID -19 Emergency Trust Account – South Fly District	0.1	-	0.1	0
COVID -19 Emergency Trust Account – Kerema District	8.4	12.5	12.1	8.8
COVID -19 Emergency Trust Account – Kikori District	13.8	47.5	60.9	0.3
COVID -19 Emergency Trust Account – Goilala District	1.7	12	10.8	2.9
COVID -19 Emergency Trust Account – Rigo District	1.2	23.1	23.4	0.9
COVID -19 Emergency Trust Account – Abau District	1.3	10.2	11.5	0
COVID -19 Emergency Trust Account – Kairuku Hiri District	3.7	11.4	15.1	0
COVID -19 Emergency Trust Account – Moresby South District	0	-	-	0
COVID -19 Emergency Trust Account – Moresby North East	0.1	2.5	2.1	0.4
COVID -19 Emergency Trust Account – Moresby North West	1.6	-	-	1.6
COVID -19 Emergency Trust Account – Kiriwina Goodenough District	0	-	-	0
COVID -19 Emergency Trust Account – Central Bougainville District	0.4	-	0.3	0.1
COVID -19 Emergency Trust Account – Esa'ala District	0.3	-	-	0.3
COVID -19 Emergency Trust Account – Samarai Murua District	0	-	-	0
COVID -19 Emergency Trust Account – Ijivitari District	6.1	17.4	23.3	0.2
COVID -19 Emergency Trust Account – Kagua Erave District	0.7	0	0.7	0
COVID -19 Emergency Trust Account – Imbongu District	0.4	-	-	0.4
COVID -19 Emergency Trust Account – Mendi District	0.2	-	0.2	0
COVID -19 Emergency Trust Account – Ialibu Pangia District	1.3	-	0.3	1
COVID -19 Emergency Trust Account – Nipa Kutubu District	0.1	-	0.1	0
COVID -19 Emergency Trust Account – Tari Pori District	1.5	2	1	2.5
COVID -19 Emergency Trust Account – Komo Magarima District	0	-	-	0
COVID -19 Emergency Trust Account – Koroba Kopiago District	1.3	-	0.8	0.5
COVID -19 Emergency Trust Account – South Bougainville District	0	-	-	0
COVID -19 Emergency Trust Account – Wabag District	7.5	-	7	0.5
COVID -19 Emergency Trust Account – Kandep District	2.8	0.5	3.2	0.1
COVID -19 Emergency Trust Account – Laiagap Pogera District	2.5	2.5	4.9	0
COVID -19 Emergency Trust Account – Wapenamanda District	0	0.3	0.2	0.2
COVID -19 Emergency Trust Account – Kompiam Ambum District	1.5	-	1.5	0
COVID -19 Emergency Trust Account – Tambul Nebilyer District	8	26.4	33.7	0.7
COVID -19 Emergency Trust Account – Mul Baiyer District	1.3	14.8	14.7	1.4
COVID -19 Emergency Trust Account – Dei District	3.5	40.2	42.1	1.6
COVID -19 Emergency Trust Account – Hagen District	6.7	19.8	25.7	0.8

District Subsidiary Accounts	Bal as at 01 Jan 22	Receipts	Payments	Bal as at 31 Dec 22
COVID -19 Emergency Trust Account - North Waghi District	5.4	24.8	29.6	0.6
COVID -19 Emergency Trust Account – Anglip South Waghi District	0.2	32.8	33	0
COVID -19 Emergency Trust Account – Jimi District	1.9	26.5	26.5	1.9
COVID -19 Emergency Trust Account – Kerowagi District	4.8	16.8	15.3	6.4
COVID -19 Emergency Trust Account – Kundiawa/ Gembogl District	8.2	18	25.6	0.7
COVID -19 Emergency Trust Account – Sinasina Yongomul District	4.7	17.3	15.5	6.4
COVID -19 Emergency Trust Account – Karamui Nomane District	14.5	21.4	32.1	3.8
COVID -19 Emergency Trust Account – Gumini District	0.3	56.5	54	2.7
COVID -19 Emergency Trust Account – Chuave District	5.2	19.6	22.2	2.7
COVID -19 Emergency Trust Account – Daulo District	10.2	15.1	24.3	1
COVID -19 Emergency Trust Account – Goroka District	0.8	45.9	42.6	4.1
COVID -19 Emergency Trust Account – Unggai Bena District	5.3	14.2	13.1	6.5
COVID -19 Emergency Trust Account – Henganofi District	2.1	15.8	17.4	0.5
COVID -19 Emergency Trust Account – Lufa District	10.5	19.1	28	1.6
COVID -19 Emergency Trust Account – Okapa District	10	26	27.6	8.3
COVID -19 Emergency Trust Account – Kainantu District	2.2	22.3	17.7	6.9
COVID -19 Emergency Trust Account – Obura Wonenara District	2.4	14.6	10	7
COVID -19 Emergency Trust Account – Tewai Siasi District	25	25	35.7	14.3
COVID -19 Emergency Trust Account – Markham District	7.8	19.7	26.2	1.3
COVID -19 Emergency Trust Account – Huon Gulf District	2.9	15.6	15.2	3.3
COVID -19 Emergency Trust Account – Lae District	23.2	14.6	27.6	10.2
COVID -19 Emergency Trust Account – Kabwum District	8.1	8.6	13.7	3
COVID -19 Emergency Trust Account – Bulolo District	3.9	14.5	18.2	0.2
COVID -19 Emergency Trust Account - Menyamya District	4.5	15.8	20.1	0.2
COVID -19 Emergency Trust Account – Finchafen District	8.5	27.5	29.5	6.5
COVID -19 Emergency Trust Account – Nawaeb District	4.3	28.5	21.3	11.4
COVID -19 Emergency Trust Account – Middle Ramu District	3.3	14.4	5.5	12.2
COVID -19 Emergency Trust Account – Rai Coast District	2.4	15.1	10.1	7.4
COVID -19 Emergency Trust Account – Madang District	2.4	20.7	10.5	12.7
COVID -19 Emergency Trust Account – Bogia District	3.7	19.7	23	0.4
COVID -19 Emergency Trust Account – Usino Bundi District	3.8	13.3	16.8	0.3
COVID -19 Emergency Trust Account – Sumkar District	2.7	16.1	16.2	2.7
COVID -19 Emergency Trust Account – Yangoru Saussia District	10	9.4	18.9	0.5
COVID -19 Emergency Trust Account – Wewak District	12.9	14.7	24.2	3.4
COVID -19 Emergency Trust Account – Wosera Gawi District	4.3	8.6	10.6	2.3
COVID -19 Emergency Trust Account - Ambunti Drekikir District	9.9	11.8	13.2	8.4
COVID -19 Emergency Trust Account – Maprik District	0	18.9	18.6	0.3
COVID -19 Emergency Trust Account – Angoram District	3.6	25	27.2	1.3
COVID -19 Emergency Trust Account – Telefomin District	0.2	-	-	0.2

District Subsidiary Accounts	Bal as at 01 Jan 22	Receipts	Payments	Bal as at 31 Dec 22
COVID -19 Emergency Trust Account – Vanimo Green District	0	-	-	0
COVID -19 Emergency Trust Account – Nuku District	0.3	-	0	0.2
COVID -19 Emergency Trust Account – Aitape Lumi District	0.3	0	0.3	0
COVID -19 Emergency Trust Account – Manus District	11	18.4	28.5	0.9
COVID -19 Emergency Trust Account – Kavieng District	28	24.2	45.6	6.5
COVID -19 Emergency Trust Account – Namatanai District	0.8	32.8	33.5	0
COVID -19 Emergency Trust Account – Pomio District	5.9	13.3	16.6	2.5
COVID -19 Emergency Trust Account – Rabaul District	13.6	2.5	10.3	5.7
COVID -19 Emergency Trust Account – Gazelle District	4.4	25	18	11.4
COVID -19 Emergency Trust Account – Kokopo District	5.6	23.2	27.9	1
COVID -19 Emergency Trust Account – Talasea District	18	14.7	32.6	0
COVID -19 Emergency Trust Account – Kandrian Gloucester District	10.2	7.3	15.5	2
COVID -19 Emergency Trust Account – North Bougainville District	0	-	-	0
COVID-19 Emergency Trust Account – Sohe District	10.1	21.1	28.8	2.4
COVID-19 Emergency Trust Account – Alotau District	0.3	-	0.2	0.1
TOTAL OF COVID-19 TRUSTS – DISTRICT SUBS	424.1	1,189.7	1,391.0	222.8
TOTAL OF ALL COVID-19 TRUSTS –SUBSIDIARY TRUSTS	786.8	2,037.3	2,411.2	412.9

Source: Department of Finance.

Disclaimer: The 2022 Ending COVID-19 balances consist of operational funds allowed under Finance Instruction 11/2021 dated 04th November, 2021 which are reflecting on the bank balances as at the 31st December 2022.

1.8 Government Finance Statistics Manual (GFSM)

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

The GFSM 2014 reporting framework is a macroeconomic statistical system designed to support fiscal analysis. The GFSM 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 GFSM 2014. This has resulted in some re-categorisation of revenues and expenditures. Since then, the GFSM 2014 framework has been implemented in seven (7) other successive annual budgets namely 2017, 2018, 2019, 2020, 2021, 2022 and most recently, the 2023 Budget (*Volume 1, Economic and Development Policies*).

The new framework is also rolled out into other policy documents, namely the Mid-Year Economic & Fiscal Outlook (MYEFO) and the Final Budget Outcome (FBO) reports. Work is progressing well to have the GFSM 2014 reform rolled out into Volume 2 of the budget documents. The aim was to have volume 2 of the budget document GFSM 2014 compliant by 2022, and rolled out in the 2023 Budget. Unfortunately, work has been delayed due to the hacking of the IFMS. Work is ongoing and the Government is hopeful of having the updated version of the volume budget documents ready for the 2024 Budget.

Technical support from the IMF is ongoing in assisting the Government of PNG in implementing this important budget reform.

1.8.1 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 represents 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 Level Government and Extra-Budgetary Accounts or Units 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 (3) new tables were introduced into the budget documents: (i) *Statement of Sources and Uses of Cash*, (ii) *Statement of Operations*, and the (iii) *Classification of Functions of Government (COFOG)*⁸. It also includes a new reporting approach to the pre-existing Revenue and Expense (previously Expenditure) Tables, the Transactions in Financial Asset and Liabilities Table (replacing the Central Government Financing Table), and a revised General Government Debt table.

1.8.2 Balancing Items

Several new balancing items are introduced in the GFS framework, a consequence of the view that fiscal analysis must include a variety of considerations and that no single measure is sufficient for all purposes. In the GFSM 1986, the analytic framework is focused on a single balancing item, the overall deficit/surplus, although provision is made for other balancing items.

The analytical framework of the integrated GFS features several balancing items. The Statement of Operations includes the following:

- **net operating balance**, which is defined as revenue minus expense and represents the change in '*net worth*' resulting from transactions.
- **net lending/net borrowing**, which is defined as the net acquisition of financial assets minus the net-incurrence of liabilities, or, alternatively, as the net operating balance minus the net investment in nonfinancial assets; it is also equal to the gross operating balance minus gross investment in nonfinancial assets.

The Statement of Sources and Uses of Cash includes the **cash surplus/deficit** to indicate the balance of cash flows from Government operations and the gross investment in nonfinancial assets (NFA). It is similar to the overall deficit/surplus of the GFSM 1986 except that net cash outflows from policy lending (lending minus repayment of policy-related transactions in financial assets or liabilities) are not subtracted.

⁸ Likely to feature in the new-look volume 2 budget books.

Another balancing item in the GFSM framework is the **overall balance**, defined as net lending/net borrowing adjusted through the rearrangement of transactions in assets and liabilities that are deemed to be for public policy purposes. Notably, policy lending is added to expense while privatisation proceeds (including fixed asset sales) are included as transactions in financial items in calculating the overall fiscal balance. It is the equivalent of the overall deficit or surplus in the GFSM 1986, but determined using the accrual basis of recording.

Other balancing items in the GFSM framework include **net worth**, **net financial worth**, the **change in net worth**, the **change in net financial worth** (all related to the balance sheet), the **change in net worth from other economic flows**, the **primary balance**, and **savings**. There are no similar balancing items in the GFSM 1986.

FISCAL TABLES

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

Kina Million	2020 Actuals	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
TRANSACTIONS AFFECTING NET WORTH:					
Revenue	12,093.3	13,860.4	16,190.2	17,389.1	18,538.2
Taxes	9,802.1	11,129.4	12,522.8	13,831.5	16,453.6
<i>Taxes on Income, profits, and capital gains</i>	5,668.6	6,356.1	6,579.1	8,841.9	11,252.6
<i>Taxes on payroll and workforce</i>	0.4	0.8	0.0	0.0	1.4
<i>Taxes on goods and services</i>	3,372.7	3,993.7	5,095.2	4,130.2	4,293.5
<i>Taxes on international trade and transactions</i>	760.4	778.8	848.4	859.4	906.0
Grants	1,425.0	2,088.0	1,824.9	1,824.9	1,472.1
Other Revenue	866.2	643.0	1,842.5	1,732.7	612.5
<i>Dividends</i>	718.5	530.5	1,270.0	1,470.0	480.0
<i>Statutory Transfers</i>	85.0	50.4	389.3	210.2	58.6
<i>Fees and Charges</i>	62.7	62.1	182.5	51.9	74.0
<i>SWF Inflows</i>	0.0	0.0	0.0	0.0	0.0
<i>Interest & Fees from Lending</i>	0.0	0.0	0.7	0.7	0.0
Resource Revenue	751.9	1,015.9	1,588.4	4,150.0	4,336.1
<i>Mining and Petroleum Taxes</i>	183.4	635.4	738.4	3,000.0	4,036.1
<i>Mining, Petroleum and Gas Dividends</i>	568.5	380.5	850.0	1,150.0	300.0
<i>Of which: transfer from the Stabilization Fund (SWF)</i>	0.0	0.0	0.0	0.0	0.0
Revenue as percentage of GDP	14.8%	14.9%	15.9%	16.1%	17.2%
Total Expenditure	19,397.8	20,130.7	22,174.8	23,373.6	24,390.0
Expense as percentage of GDP	23.8%	21.6%	21.8%	21.7%	22.6%
Expense²	15,887.1	16,480.4	16,928.6	18,819.6	19,940.2
Compensation of employees	5,831.5	6,093.7	6,055.7	5,928.3	6,490.3
Use of goods and services	5,388.4	6,161.2	6,097.5	7,471.5	7,467.3
Interest	2,160.0	2,249.1	2,313.5	2,313.5	2,572.5
Grants	2,190.0	1,915.0	2,400.3	3,017.5	3,017.6
Social benefits	217.7	0.0	0.0	0.0	0.0
Other expense	99.4	61.3	61.6	88.8	392.6
Net Acquisition of Non-Financial Assets*	3,510.7	3,650.4	5,246.2	4,554.1	4,449.6
Fixed Assets	3,510.7	3,650.4	5,246.2	4,554.1	4,449.6
Gross Operating Balance³	-3,793.7	-2,619.9	-738.4	-1,430.5	-1,402.0
Net Lending (+) / Net Borrowing (-)	-7,304.4	-6,270.3	-5,984.5	-5,984.5	-5,851.8
Net lending/borrowing as percentage of GDP	-8.9%	-6.7%	-5.9%	-5.6%	-5.4%
Primary Balance ⁴	-5,144.4	-4,021.2	-3,671.1	-3,671.1	-3,279.3
Non-resource net lending (+)/borrowing (-)	-8,056.3	-7,286.1	-7,573.0	-10,134.6	-10,187.9
Non-resource primary balance	-5,896.3	-5,037.0	-5,259.5	-7,821.1	-7,615.4
Transactions in financial assets and liabilities	7,304.4	6,270.3	5,984.5	5,984.5	5,851.8
Net Acquisition of Financial Assets	-802.9	1,685.2	0.0	0.0	-355.6
Domestic	-802.9	1,685.2	0.0	0.0	-355.6
External					
Net Incurrence of Liabilities	6,501.5	7,955.5	5,984.5	5,984.5	5,496.1
Domestic	2,882.0	3,042.1	2,239.8	2,239.8	2,276.6
<i>Debt securities: Treasury bills</i>	1,710.5	1,394.8	259.9	259.9	492.6
<i>Debt securities: Treasury bonds</i>	1,266.2	1,600.6	1,750.0	1,750.0	1,750.0
<i>Loans</i>	-94.7	46.7	229.9	229.9	34.0
External	3,619.5	4,913.4	3,744.7	3,744.7	3,219.5
<i>Monetary gold and special drawing rights (SDR's)</i>	0.0	1,244.1	0.0	0.0	0.0
<i>Debt securities: Sovereign bonds</i>	0.0	0.0	0.0	0.0	0.0
<i>Loans</i>	3,619.5	3,669.3	3,744.7	3,744.7	3,219.5
Gross Domestic Product⁵	81,627.0	93,314.1	101,695.8	107,807.3	107,807.3

Source: Department of Treasury

1. General Government represents National and Provincial Governments, the Autonomous Bougainville government and Commercial & 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 accounts in PNG.

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	2020 Actuals	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
CASH FLOWS FROM OPERATING ACTIVITIES					
Revenue Cash Flows	10,668.3	11,998.0	14,615.3	15,814.2	17,066.1
Taxes	9,802.1	11,129.4	12,522.8	13,831.5	16,453.6
Grants	0.0	225.6	250.0	250.0	0.0
Other Revenue	866.2	643.0	1,842.5	1,732.7	612.5
<i>Revenue as percentage of GDP</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.2</i>
Expense cash flows²	15,019.6	15,665.0	16,183.9	18,074.7	19,250.5
Compensation of employees	5,669.3	5,914.5	5,855.2	5,727.5	6,305.2
Uses of goods and services	4,900.9	5,525.1	5,553.4	6,927.4	6,962.6
Interest	2,160.0	2,249.1	2,313.5	2,313.5	2,572.5
Grants*	2,190.0	1,915.0	2,400.3	3,017.5	3,017.6
Other payments	99.4	61.3	61.6	88.8	392.6
<i>Expense as percentage of GDP</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>
Net cash inflow from operating activities	-4,351.3	-3,667.0	-1,568.7	-2,260.5	-2,184.4
CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSETS:					
Net cash outflow from investment in nonfinancial assets	2,568.3	2,418.6	4,204.6	3,512.4	3,476.0
Fixed assets	2,568.3	2,418.6	4,204.6	3,512.4	3,476.0
Inventories	0.0	0.0	0.0	0.0	0.0
Valuables	0.0	0.0	0.0	0.0	0.0
Nonproduced assets	0.0	0.0	0.0	0.0	0.0
Expenditure cash flows	17,587.9	18,083.6	20,388.5	21,587.1	22,726.5
Cash surplus (+) / Cash deficit (-)	-6,919.5	-6,085.5	-5,773.2	-5,772.9	-5,660.4
<i>Surplus/Deficit as percentage of GDP</i>	<i>-8.5%</i>	<i>-6.5%</i>	<i>-5.7%</i>	<i>-5.4%</i>	<i>-5.3%</i>
CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):					
Transactions in financial assets and liabilities	-7,304.4	-7,045.1	-5,984.5	-5,984.5	-5,851.7
Net acquisition of financial assets	-802.9	910.4	0.0	0.0	-355.5
Domestic	-802.9	910.4	0.0	0.0	-355.5
External	0.0	0.0	0.0	0.0	0.0
Net incurrence of liabilities	6,501.5	7,955.5	5,984.5	5,984.5	5,496.1
Domestic	2,882.0	3,042.1	2,239.8	2,239.8	2,276.6
External	3,619.5	4,913.4	3,744.7	3,744.7	3,219.5
Net cash inflow from financing activities	7,304.4	7,045.1	5,984.5	5,984.5	5,851.7
<i>Net cash inflow as percentage of GDP</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>
Net change in the stock of cash	384.9	959.6	211.2	211.5	191.3
Gross Domestic Product³	81,627.0	93,314.1	101,695.8	107,807.3	107,807.3

Source: Department of Treasury

1. General Government represents National and Provincial Governments, the Autonomous Bougainville Government and Commercial & 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 Projections: Treasury Department.

Table C: General Government Revenue by Economic Classification

Kina Million	2020 Actuals	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
REVENUE¹	12,093.3	13,860.4	16,190.2	17,389.1	18,538.2
TAXES	9,802.1	11,129.4	12,522.8	13,831.5	16,453.6
Taxes on Income, Profits and Capital Gains	5,668.6	6,356.1	6,579.1	8,841.9	11,252.6
Payable by individuals	3,517.3	3,467.9	3,608.3	3,316.6	3,652.1
Personal Income Tax	3,517.3	3,467.9	3,608.3	3,316.6	3,652.1
Payable by corporations and other enterprises	1,787.9	2,374.9	2,569.5	4,831.1	6,844.0
Company Tax	1,554.2	1,690.3	1,763.2	1,763.2	2,756.9
Mining and Petroleum Taxes	183.4	635.4	738.4	3,000.0	4,036.1
Royalties Tax	30.1	29.6	40.4	40.4	30.6
Management Tax	20.1	19.7	27.5	27.5	20.4
Other taxes on income, profits and capital gains	363.4	513.3	401.4	694.2	756.5
Dividend Withholding Tax Non Mining	215.9	366.0	234.3	621.2	680.6
Interest Withholding Tax	134.9	127.0	7.0	63.0	55.3
Non-Resident Insurers Withholding Tax	12.6	20.2	160.0	9.5	20.3
Sundry IRC Taxes & Income	0.0	0.0	0.0	0.4	0.3
Taxes on Payroll and Workforce	0.4	0.8	0.0	0.0	1.4
Training Levy	0.4	0.8	0.0	0.0	1.4
Taxes on Goods and Services	3,372.7	3,993.7	5,095.2	4,130.2	4,293.5
General taxes on goods and services	2,122.5	2,458.6	3,275.2	2,751.4	2,505.3
Value Added Tax	2,079.2	2,457.2	3,223.4	2,699.6	2,475.1
GST²	2,079.2	2,457.2	3,223.4	2,699.6	2,475.1
GST Collection at Provinces	1,325.0	1,450.6	2,155.5	1,828.5	1,693.6
GST Collection at Ports	982.1	1,104.3	1,397.5	1,200.7	1,112.4
GST Refunds	228.0	97.6	329.6	329.6	330.9
GST from IRC Trust					
Sales taxes					
Turnover & other general taxes on goods and services					
Taxes on financial and capital transactions	43.3	1.4	51.8	51.8	30.3
Bank Account Debit Fees	0.0	0.0	0.0	0.0	0.0
Stamp Duties	43.3	1.4	51.8	51.8	30.3
Excise	1,074.6	1,281.2	1,507.6	1,011.6	1,404.4
Excise Duty	817.0	998.3	1,192.9	751.5	1,157.2
Import Excise	257.6	282.8	314.7	260.1	247.2
Taxes on specific services	172.0	235.9	292.5	343.7	371.5
Bookmakers' Turnover Tax	8.9	6.6	23.0	23.0	35.4
Gaming Machine Turnover Tax	157.7	228.1	265.7	315.7	328.1
Departure Tax	5.4	1.3	3.8	5.0	8.0
Taxes on use of goods and on permission to use goods or perform activities	0.4	11.6	16.5	16.5	1.9
Motor vehicles taxes	0.0	11.4	15.0	15.0	1.7
Other taxes on use of goods and on permission to use goods or perform activities	0.4	0.2	1.5	1.5	0.2
Other taxes on goods and services	3.2	6.5	3.4	7.0	10.4
Sundry Taxes (Customs)	3.2	6.5	3.4	7.0	10.4
Taxes on International Trade and Transactions	760.4	778.8	848.4	859.4	906.0
Customs and other import duties	359.5	379.7	419.9	419.9	469.9
Import Duty	359.5	379.7	419.9	419.9	469.9
Taxes on exports	400.9	399.1	428.5	439.5	436.2
Export Tax	400.9	399.1	428.5	439.5	436.2
GRANTS	1,425.0	2,088.0	1,824.9	1,824.9	1,472.1
From Foreign Governments	908.1	1,630.6	1,498.4	1,498.4	1,060.3
Current	726.5	1,349.6	1,345.2	1,345.2	848.3
Cash	0.0	225.6	250.0	250.0	0.0
In-Kind	726.5	1,124.0	1,095.2	1,095.2	848.3
Capital	181.6	281.0	153.2	153.2	212.1
Cash	0.0	0.0	0.0	0.0	0.0
In-Kind	181.6	281.0	153.2	153.2	212.1
From International Organizations	516.9	457.4	326.5	326.5	411.8
Current	413.5	365.9	293.3	293.3	329.4
Cash	0.0	0.0	0.0	0.0	0.0
In-Kind	413.5	365.9	293.3	293.3	329.4
Capital	103.4	91.5	33.2	33.2	82.4
Cash	0.0	0.0	0.0	0.0	0.0
In-Kind	103.4	91.5	33.2	33.2	82.4
OTHER REVENUE	866.2	643.0	1,842.5	1,732.7	612.5
Property Income	741.1	551.8	1,305.8	1,478.5	514.3
Interest	0.0	0.0	0.7	0.7	0.0
Interest from non-residents	0.0	0.0	0.0	0.0	0.0
Interest from residents other than general government	0.0	0.0	0.7	0.7	0.0
Dividends	718.5	530.5	1,270.0	1,470.0	480.0
Withdrawals from income of quasi-corporations	0.0	0.0	0.0	0.0	0.0
Property income from investment income disbursements	0.0	0.0	0.0	0.0	0.0
Rent	22.6	21.3	35.1	7.8	34.3
Reinvested earnings on foreign direct investment	0.0	0.0	0.0	0.0	0.0
Sales of goods and services	9.4	11.5	132.5	14.0	8.4
Sales by market establishments	0.0	0.0	0.0	0.0	0.0
Administrative fees	4.5	4.9	99.9	5.8	3.7
Incidental sales by nonmarket establishments	4.8	6.6	32.6	8.2	4.8
Imputed sales of goods and services	0.0	0.0	0.0	0.0	0.0
Fines, penalties, and forfeits	2.8	1.2	1.1	1.1	0.1
Transfers not elsewhere classified	113.0	78.6	403.2	239.2	89.7
Current transfers not elsewhere classified	113.0	78.6	403.2	239.2	89.7
Subsidies	0.0	0.0	0.0	0.0	0.0
Other current transfers	113.0	78.6	403.2	239.2	89.7
Payroll Commission	28.0	28.2	13.9	29.0	31.1
State Services and Statutory Authority	85.0	50.0	388.7	209.6	54.3
Sundry/(Other) Income	0.0	0.4	0.6	0.6	4.3

Source: Department of Treasury

- Under the GFS 2014 methodology, non-payable infrastructure tax credits, revenue on asset sales, recoveries and Trust Accounts are not classified as revenue
- GST represents the total of collections by Provinces, PNG Ports and less Refunds.

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

Kina Million	2020 Actuals	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
Compensation of Employees	5,831.5	6,093.7	6,055.7	5,928.3	6,490.3
Wages and salaries	5,221.0	5,374.4	5,167.4	5,214.3	5,827.0
Wages and salaries in cash	5,058.8	5,195.2	4,966.8	5,013.5	5,641.9
Wages and salaries in kind	162.2	179.2	200.5	200.8	185.0
Employers' social contributions	610.4	719.3	888.3	714.0	663.3
Actual social contributions	610.4	719.3	888.3	714.0	663.3
Use of goods and services*	5,388.4	6,161.2	6,097.5	7,471.5	7,467.3
Use of goods and services	5,388.4	6,161.2	6,097.5	7,471.5	7,467.3
Use of goods and services	5,388.4	6,161.2	6,097.5	7,471.5	7,467.3
Interest**	2,160.0	2,249.1	2,313.5	2,313.5	2,572.5
To nonresidents	468.1	328.2	476.9	476.9	427.6
Interest to Non residents	468.1	328.2	476.9	476.9	427.6
To residents other than general government	1,691.9	1,920.9	1,836.6	1,836.6	2,144.9
Interest to residents other than general governments	1,691.9	1,920.9	1,836.6	1,836.6	2,144.9
Grants***	2,190.0	1,915.0	2,400.3	3,017.5	3,017.6
Grants to other general government units	2,190.0	1,915.0	2,400.3	3,017.5	3,017.6
Grants to other general governments current	1,732.1	1,483.2	1,861.3	2,259.0	2,365.6
Grants to other general governments capital	457.9	431.8	539.0	758.5	652.0
Social Benefits	217.7	0.0	0.0	0.0	0.0
Social assistance benefits	217.7	0.0	0.0	0.0	0.0
Social assistance benefits in cash	217.7	0.0	0.0	0.0	0.0
Other expenses	99.4	61.3	61.6	88.8	392.6
Transfers not elsewhere classified	99.4	61.3	61.6	88.8	392.6
Other expense - Current transfers not elsewhere classified	99.4	61.3	61.6	88.8	392.6
Net Aquisition Nonfinancial assets****	3,510.7	3,650.4	5,246.2	4,554.1	4,449.6
Nonproduced assets	0.0	0.0	0.0	0.0	0.0
NFA: Intangible nonproduced assets	0.0	0.0	0.0	0.0	0.0
NFA: Land	0.0	0.0	0.0	0.0	0.0
Aquisition of Fixed assets	3,510.7	3,650.4	5,246.2	4,554.1	4,449.6
NFA: Buildings and structures	1,050.5	989.1	1,194.2	873.1	958.6
NFA: Dwellings	0.0	0.0	0.0	0.0	0.0
NFA: Fixed assets	1,711.8	1,726.8	3,242.2	2,870.6	2,722.5
NFA: Information, computer, & telecommunications equipment	60.6	59.3	55.8	51.0	52.9
NFA: Machinery & equipment other than transport equipment	19.2	25.5	29.0	29.0	26.8
NFA: Other structures	0.2	0.0	0.0	0.0	0.0
NFA: Transport equipment	6.7	1.3	5.9	11.3	10.6
Other expense - Current transfers not elsewhere classified	661.8	848.4	719.0	719.0	678.2
Total expenditure	19,397.8	20,130.7	22,174.8	23,373.6	24,390.0
<i>as % of GDP</i>	<i>23.8%</i>	<i>21.6%</i>	<i>21.8%</i>	<i>21.7%</i>	<i>22.6%</i>

Source: Department of Treasury

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

** Excluding K5.6 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	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
National Departments	7,860.3	10,362.9	11,025.1	11,462.7
Compensation of Employees	2,987.0	3,084.6	2,844.7	3,133.9
Wages and salaries	2,337.4	2,268.1	2,215.8	2,555.3
Employers' social contributions	649.6	816.5	628.8	578.6
Use of goods and services	3,802.2	4,060.7	5,271.3	5,248.9
Grants	523.0	942.9	1,296.8	1,292.9
Grants to other general government units	523.0	942.9	1,296.8	1,292.9
Grants to other general governments current	523.0	942.9	1,296.8	1,292.9
Grants to other general governments capital	0.0	0.0	0.0	0.0
Other expenses	59.2	57.8	85.1	357.9
Net Aquisition Nonfinancial assets	488.9	2,216.9	1,527.3	1,429.9
Aquisition of Fixed assets	488.9	2,216.9	1,527.3	1,429.9
NFA:Fixed assets	467.5	2,186.8	1,497.6	1,405.0
NFA:Information, computer, & telecommunications equipment	9.5	12.1	7.3	4.9
NFA:Machinery & equipment other than transport equipment	11.0	14.5	14.5	12.8
NFA:Transport equipment	1.0	3.6	7.9	7.2
Provincial Governments	4,880.6	4,432.2	4,884.2	5,178.1
Compensation of Employees	2,043.7	1,885.1	1,892.4	2,120.8
Wages and salaries	2,042.8	1,885.1	1,892.4	2,118.2
Employers' social contributions	0.8	0.0	0.0	2.6
Use of goods and services	1,132.4	799.9	934.0	995.5
Grants	1,378.6	1,418.9	1,638.5	1,642.4
Grants to other general government units	1,378.6	1,418.9	1,638.5	1,642.4
Grants to other general governments current*	956.8	911.9	917.0	1,027.4
Grants to other general governments capital	421.8	507.0	721.5	615.0
Net Aquisition Nonfinancial assets	325.9	328.3	419.3	419.3
Aquisition of Fixed assets	325.9	328.3	419.3	419.3
NFA:Fixed assets*	325.9	317.3	419.3	419.3
NFA:Buildings and structures	0.0	11.0	0.0	0.0
Autonomous Bougainville Government	328.9	426.8	420.9	420.3
Compensation of Employees	141.5	132.0	132.0	134.4
Wages and salaries	141.5	132.0	132.0	134.4
Employers' social contributions	0.0	0.0	0.0	0.0
Use of goods and services	163.8	148.1	140.2	137.2
Grants	10.0	32.0	37.0	37.0
Grants to other general government units	10.0	32.0	37.0	37.0
Grants to other general governments current	0.0	0.0	0.0	0.0
Grants to other general governments capital	10.0	32.0	37.0	37.0
Net Aquisition Nonfinancial assets	13.5	114.7	111.7	111.7
Fixed Assets	13.5	114.7	111.7	111.7
Commercial & Statutory Authorities	1,450.4	1,735.1	1,825.8	1,830.5
Compensation of Employees	921.5	954.0	1,059.2	1,101.1
Wages and salaries	852.7	882.2	974.1	1,019.0
Employers' social contributions	68.9	71.8	85.1	82.1
Use of goods and services	312.6	444.0	481.1	470.5
Grants	3.4	6.4	45.3	45.3
Other expenses	2.1	3.8	3.8	35.4
Net Aquisition Nonfinancial assets	210.78	326.95	236.45	178.15
Aquisition of Fixed assets	210.8	327.0	236.4	178.2
NFA:Fixed assets	195.7	0.0	218.6	160.8
NFA:Machinery & equipment other than transport equipment	14.6	14.5	14.5	14.0
NFA:Transport equipment	0.3	2.4	3.4	3.4
Debt Service (Interest plus fees and charges)	2,254.7	2,324.4	2,324.4	2,578.7
Use of goods and services	5.6	10.9	10.9	6.2
Interest	2,249.1	2,313.5	2,313.5	2,572.5
To nonresidents	328.2	476.9	476.9	427.6
To residents other than general government	1,920.9	1,836.6	1,836.6	2,144.9
Expenditure supported by donor grants¹	1,862.4	1,574.9	1,574.9	1,472.1
Use of goods and services	630.6	533.2	533.2	498.4
Net Aquisition Nonfinancial assets	1,231.8	1,041.7	1,041.7	973.7
Aquisition of Fixed assets (Buildings and Structures)	1,231.8	1,041.7	1,041.7	973.7
NFA:Fixed assets	426.0	360.2	360.2	336.7
Other expense - Current transfers not elsew here classified	805.8	681.4	681.4	636.9
Expenditure financed by concessional loans¹	1,493.5	1,318.4	1,318.4	1,447.5
Use of goods and services	114.1	100.7	100.7	110.6
Net Aquisition Nonfinancial assets	1,379.4	1,217.7	1,217.7	1,336.9
Aquisition of Fixed assets (Buildings and Structures)	1,379.4	1,217.7	1,217.7	1,336.9
NFA:Buildings and structures	989.1	873.1	873.1	958.6
NFA:Fixed assets	298.2	263.2	263.2	289.0
NFA:Information, computer, & telecommunications equipment	49.5	43.7	43.7	48.0
Other expense - Current transfers not elsew here classified	42.6	37.6	37.6	41.3
Total expenditure	20,130.7	22,174.8	23,373.6	24,390.0
<i>as % of GDP</i>	<i>21.6%</i>	<i>21.8%</i>	<i>21.7%</i>	<i>22.6%</i>

Source: Department of Treasury

* 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	2020 Actuals	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
Net Acquisition of Financial Assets	-802.9	1,685.2	0.0	0.0	-355.6
Domestic	-802.9	1,685.2	0.0	0.0	-355.6
Currency and deposits	-802.9	910.4	0.0	0.0	-355.6
Other accounts receivable	0.0	774.8	0.0	0.0	0.0
External	0.0	0.0	0.0	0.0	0.0
Net Incurrence of Liabilities	6,501.5	7,955.5	5,984.5	5,984.5	5,496.1
Domestic	2,882.0	3,042.1	2,239.8	2,239.8	2,276.6
Debt securities	2,976.7	2,995.4	2,009.9	2,009.9	2,242.6
New instruments	15,715.2	16,794.6	15,371.0	15,371.0	17,598.0
Amortisation	-12,738.5	-13,799.2	-13,361.1	-13,361.1	-15,355.3
Treasury Bills	1,710.5	1,394.8	259.9	259.9	492.6
<i>New instruments</i>	13,147.7	14,147.9	12,661.7	12,661.7	14,888.7
<i>Amortisation</i>	-11,437.2	-12,753.1	-12,401.8	-12,401.8	-14,396.1
Treasury Bonds	1,266.2	1,600.6	1,750.0	1,750.0	1,750.0
<i>New instruments</i>	2,567.5	2,646.7	2,709.3	2,709.3	2,709.3
<i>Amortisation</i>	-1,301.3	-1,046.1	-959.3	-959.3	-959.3
Loans	-94.7	46.7	229.9	229.9	34.0
<i>New borrowing</i>	0.0	107.9	300.0	300.0	75.1
<i>Amortisation</i>	-94.7	-61.2	-70.1	-70.1	-41.1
Insurance, pension, and standardized guarantee schemes	0.0	0.0	0.0	0.0	0.0
Financial derivatives and employee stock options	0.0	0.0	0.0	0.0	0.0
Other accounts payable	0.0	0.0	0.0	0.0	0.0
External	3,619.5	4,913.4	3,744.7	3,744.7	3,219.5
Monetary gold and special drawing rights (SDR's)	0.0	1,244.1	0.0	0.0	0.0
Currency and deposits	0.0	0.0	0.0	0.0	0.0
Debt securities	0.0	0.0	0.0	0.0	0.0
<i>New instruments</i>	0.0	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Concessional financing	0.0	0.0	0.0	0.0	0.0
<i>New instruments</i>	0.0	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Commercial financing	0.0	0.0	0.0	0.0	0.0
<i>New instruments</i>	0.0	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Extraordinary financing	0.0	0.0	0.0	0.0	0.0
<i>New instruments</i>	0.0	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Loans	3,619.5	3,669.3	3,744.7	3,744.7	3,219.5
<i>New borrowing</i>	5,982.0	4,991.8	4,629.4	4,629.4	4,076.3
<i>Amortisation</i>	-2,362.6	-1,322.4	-884.8	-884.8	-856.8
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Concessional financing	1,154.9	1,108.3	708.1	708.1	834.5
<i>New borrowing</i>	1,567.8	1,493.5	1,318.4	1,318.4	1,447.5
<i>Amortisation</i>	-412.9	-385.2	-610.3	-610.3	-612.9
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Commercial financing	-876.3	-862.7	-19.7	-19.7	-29.0
<i>New borrowing</i>	18.1	59.7	22.2	22.2	8.6
<i>Amortisation</i>	-894.4	-922.4	-41.9	-41.9	-37.5
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0
Extraordinary financing	3,340.8	3,423.7	3,056.2	3,056.2	2,414.0
<i>New borrowing</i>	4,396.1	3,438.6	3,288.8	3,288.8	2,620.3
<i>Amortisation</i>	-1,055.3	-14.9	-232.6	-232.6	-206.3
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0	0.0

Source: Department of Treasury.

1. General Government represents National and Provincial Governments, the Autonomous Bougainville Government and Commercial & Statutory Authorities.

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

Table F: Stocks in General Government Debt

Kina Million	2020 Actuals	2021 Actuals	2022 Budget	2022 Suppl. Budget	2022 Outcome
Domestic	22,215.5	25,257.6	27,497.4	27,497.4	27,534.2
Debt securities	21,134.6	24,130.0	26,139.9	26,139.8	26,372.6
<i>Treasury Bills</i>	11,901.8	13,296.6	13,556.5	13,556.5	13,789.2
<i>Treasury Bonds</i>	9,232.8	10,833.4	12,583.4	12,583.4	12,583.4
Loans	1,080.9	1,127.6	1,357.6	1,357.6	1,161.6
External	17,952.8	22,915.5	26,660.2	26,660.2	26,145.6
Monetary Gold & Special Drawing Rights (SDR)	0.0	1,244.1	1,244.1	1,244.1	1,244.1
Debt securities	1,700.7	1,750.0	1,750.0	1,750.0	1,760.6
<i>Concessional financing</i>	0.0	0.0	0.0	0.0	0.0
<i>Commercial financing</i>	0.0	0.0	0.0	0.0	0.0
<i>Extraordinary financing</i>	1,700.7	1,750.0	1,750.0	1,750.0	1,760.6
Loans	16,252.1	19,921.4	23,666.1	23,666.1	23,141.0
<i>Concessional financing</i>	9,831.6	10,939.9	11,648.0	11,648.0	11,774.4
<i>Commercial financing</i>	1,094.1	231.5	211.8	211.8	202.5
<i>Extraordinary financing</i>	5,326.4	8,750.1	11,806.3	11,806.3	11,164.1
Total Central Government Debt	40,168.3	48,173.1	54,157.6	54,157.5	53,679.9
<i>Total debt as percentage of GDP</i>	49.2%	51.6%	53.3%	50.2%	49.8%
Gross Domestic Product²	81,627.0	93,314.1	101,695.8	107,807.3	107,807.3

Source: Department of Treasury.

1. General Government represents National and Provincial Governments, the Autonomous Bougainville Government and Commercial & Statutory Authorities.

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

PART 2

2022 BUDGET OUTCOME BY AGENCY

2.1 Overview

Part 2 of the Final Budget Outcome (FBO) reports on the performance of the Government's actual expenditure compared with estimates set in the 2022 (Initial and Revised) Budget. This section provides an assessment on the GoPNG component of the revised Operational Budget and Capital and an analysis of specific categories of expenditure. The budget and expenditure data used in this report is sourced from the Integrated Financial Management System (IFMS). The section of the report excludes reporting of Bookmakers Turnover tax (BTT) and Goods & Services Tax (GST) transfers to Provinces, due to insufficient information on how the funds are expended at the provincial level. This report also excludes the K701.7 million in expenditure noted as being capital in nature but reported in operational budget as set out in Box 3 above. It also does not include the K305.1 million in net payments out of Trust Accounts that is included in 2022 expenditure (see Table 26). Furthermore, this section excludes donor grants and concessional loan drawdowns and reports specifically on warranting, transfers and the expenditure of appropriated GoPNG funds.

2.2 2022 Expenditure Outcome by Category

Section 2.2 provides an analysis of expenditure outcomes by categories compared with the Initial 2022 Budget⁹ appropriation, noting the many exclusions not captured above, but which are captured in Part 2 of this FBO. Table 29 below shows the items under the CoE category and their performance against the 2022 Budget.

Table 29: Expenditure Items under CoE category (Kina, million)

Details	Initial Budget	2022 Outcome
Compensation of Employees	6,050.2	6,490.3
ABG Community Auxiliary Police Allowance	2.5	0.3
ABG Electoral Commission Allowance	2.8	0.4
ABG Parliamentary Services Allowances	9.8	1.2
Contract Officers Education Benefits	6.0	4.3
Leave fares	136.2	129.6
Leave Fares – Non-Citizen Contract	0.0	0.0
Members of Parliament	75.9	151.3
Overtime	35.4	40.6
Personnel Emoluments	0.0	0.0
Public Servants Leave Fares	15.2	13.1
Retirement Benefits, Pensions, Gratuities & Retrenchments	888.3	663.3
Salaries	0.0	0.0
Salaries – HDA	0.0	0.0
Salaries and Allowances	2,607.9	2,900.3
Staffing Grant	374.5	310.9
Teachers Leave Fares	49.1	42.3
Teachers' Salaries (TSC)	1,563.1	1,887.9
Unidentified Alesco Payroll Expenditure	0.0	0.0
Wages	283.5	344.8
Grand Total	6,050.2	6,490.3

Source: Department of Treasury

*As per the Supplementary budget appropriation, the CoE in 2022 was revised up to K6,345.6 million from K6,050.2 million, however due to funding constraints a total of K417.3 million was transferred under sections 4 budget appropriation bill to fund other priority expenditures such as 2022 National General Election shortfalls, increased interest costs, capital projects in 207 miscellaneous vote, etc.

⁹ The transaction of funds movement within expenditure categories occurred after supplementary budget in reference to section 4 transfers under 2021 Appropriation Act.

Table 30 below shows the expenditure outcome by sectors. Government agencies are categorised into sectors according to the nature of their roles and functions.

Table 29: GoPNG Funded Expenditure by Sectors (Kina, million)

Details	2022 Budget	2022 Outcome
Debt Services (Interest)	2,324.4	2,578.7
Operational	2,324.4	2,578.7
Provinces	4,137.6	4,921.0
Operational	2,542.1	2,700.5
GoPNG PIP	1,595.5	2,220.5
Administration	2,834.4	3,066.9
Operational	769.9	1,387.2
GoPNG PIP	2,064.5	1,679.8
Miscellaneous	2,638.8	3,261.8
Operational	2,638.8	3,171.8
GoPNG PIP	0.0	90.0
Health	1,967.7	2,185.8
Operational	1,477.7	1,828.4
GoPNG PIP	490.0	357.4
Law & Justice	1,347.7	1,752.5
Operational	1,160.9	1,664.5
GoPNG PIP	186.8	88.0
Education	1,341.7	715.7
Operational	1,210.7	650.4
GoPNG PIP	131.0	65.3
Transport	934.3	1,072.1
Operational	200.8	238.6
GoPNG PIP	733.5	833.5
Economic	787.8	713.3
Operational	257.7	296.4
GoPNG PIP	530.1	416.9
Community & Culture	133.3	131.5
Operational	80.8	82.0
GoPNG PIP	52.5	49.5
Utilities	111.9	88.6
Operational	37.4	50.6
GoPNG PIP	74.5	38.0
Grand Total	18,559.6	20,487.8

Source: Department of Treasury

Update on Reforms on Government Retirement Process – OSPEAC

In early 2021, the committee (OSPEAC) noted that the slow retirement process in previous years was due to inefficient payment arrangements, where Treasury releases a warrant to DPM, and DPM then raises individual cheques to the retirees. The committee noted the process being lengthy and lacked transparency. On several occasions, retirees reported incorrect payout compared to their agreed amount. In order to improve the process, three (3) key payment reforms were initiated and implemented:

a) Payment through the Ascender Payroll

A push for an efficient process using the model utilised by the Department of Police was to process payment through the payroll. The new approach was implemented in August 2021, when the first retirement batch was successfully paid through the Ascender payroll. The arrangement has run smoothly since.

b) Creating repatriation codes on the payroll

The second reform was creating repatriation codes, particularly for the disciplinary forces to be paid on the Ascender payroll and their final entitlement. Once this component is paid, the retirees then vacate institutional houses. Previously, this component was not included in the final entitlement; hence, retirees remained in the institutional dwellings and on the payroll. The result has been overwhelming. Since last year, over 400 Police, 200 Defence and 63 Correctional Services officers have retired. This has seen savings in their personnel emolument budget and reduced costs on temporary rental allowances given to officers outside the barracks.

c) Superannuation payment

The third reform is the payment of the State's share (8.4 per cent) superannuation component alongside final entitlements. This payment is critical to reducing the accumulated State Superannuation liability. Furthermore, Superannuation payments have incentivised retirees to retire willingly, knowing they will receive full benefits.

OSPEAC is working towards retiring more officers on compulsory age or medical retirement categories.

2.3 Section 3 & Section 4 Transfers

2.3.1 Section 3 Secretary's Advance

The Sections 3 & 4 of the National Budget Appropriation Bill provisions the appropriate transfers required to ensure there is flexibility in budget management and allows Departmental Heads to attend to new or unforeseen expenditure pressures that may arise during the budget year. Transfers occur between agencies or within respective activities in an agency as requested by Departmental Heads and authorized by the Treasurer.

In the 2022 Budget no funding was appropriated to the Section 3 Secretary's Advance program as a direct consequence to the Appropriation Bill amendment.

2.3.2 Funds Movement by Sector

Section 4 Transfers

Table 30: Section 4 Transfers

Sector	Transfer Within	Transfer Out	Transfer In	Section 4 Net
Administration	22.4	-1,465.1	1,465.1	1,487.5
Community & Culture	0.0	-5.0	5.0	5.0
Debt Services	246.5	0.0	0.0	246.5
Economic	0.0	-354.7	354.7	354.7
Education	0.0	-134.1	134.1	134.1
Health	0.0	-285.9	285.9	285.9
Law & Justice	4.5	-74.1	74.1	78.6
Miscellaneous	1,627.9	-207.8	207.8	1,835.6
Provinces	2.0	-490.9	490.9	492.9
Transport	10.3	-164.7	164.7	175.0
Grand Total	1,913.5	-3,182.3	3,182.3	5,095.8

Source: Department of Treasury

As at 31st December 2022, a grand total of K5,095.8 million or 27.4 per cent of the total GoPNG initial budget appropriation of K18,599.6 million was processed as transfers to cater for both planned (207 & 299 Transfers) and unforeseen activities for the 2022 fiscal year.

Of the K5,095.8 million total transfers, K1,913.5 million or 37.6 per cent of transfers were between activities or programs within respective agencies, while K3,182.3 million or 62.4 per cent were transfers done between different agencies.

The movement of funds in 2022 financial year by sectors were particularly for additional funds for budget support, whilst the transfer of funds from Treasury and Finance Miscellaneous (Division 207) were intended for Government priority activities and unbudgeted areas recommended for budget support. The major transfer was K1,835.6 million under Miscellaneous (Division 207) which was transferred from various projects and activities under the capital budget for the purposes of the 2022 Supplementary Budget.

PART 3: ATTACHMENTS

Attachment A shows the budget outcome for each agency by budget type and component and by sectoral classification.

Attachment B Shows details of Section 4 transfers.

Due to timing constraints, Attachment A allocates the K701.7 million of expenditure under Division 207 that was capital in nature (GoPNG PIP) to Operational. Attachment A also does not capture the change in Trust Balances ((see Table 26 for details) of which K411.7 million was for capital expenditure and minus K106.6 million was for operational expenditure (this means that more money was paid into the operational budget accounts than were drawn down).

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	Transfers/ Adjustment	Revised Budget	2022 Outcome
Administration	2,834.4	298.3	3,132.7	3,068.0
National Departments	2,421.1	163.5	2,584.6	2,529.7
202 OFFICE OF GOVERNOR-GENERAL	12.3	6.7	19.1	19.2
Operational	7.3	6.7	14.1	14.2
Personnel Emoluments	3.2	0.0	3.2	3.5
Goods and Services	4.2	6.7	10.9	10.7
GoPNG PIP	5.0	0.0	5.0	5.0
Government House Rehabilitation Program	5.0	0.0	5.0	5.0
203 DEPARTMENT OF PRIME MINISTER & NEC	175.5	95.9	271.4	268.0
Operational	83.5	124.7	208.2	204.5
Personnel Emoluments	60.3	0.4	60.7	63.2
Goods and Services	23.2	124.2	147.5	141.3
GoPNG PIP	92.0	-28.8	63.2	63.5
Management & Coordination of Multiple LNG Development	2.0	0.0	2.0	2.0
Manasupe Haus Refurbishment	10.0	-7.3	2.7	3.0
Mirigini Haus Fencing Project	5.0	0.0	5.0	5.0
National Government Commitments	70.0	-20.0	50.0	50.0
State Negotiating Team	5.0	-1.5	3.5	3.5
204 NATIONAL STATISTICAL OFFICE	33.9	-10.9	23.1	23.3
Operational	8.9	0.1	9.1	9.3
Personnel Emoluments	7.9	0.1	8.0	8.3
Goods and Services	1.1	0.0	1.1	1.0
GoPNG PIP	25.0	-11.0	14.0	14.0
2020 Population Census Preparation	25.0	-11.0	14.0	14.0
205 OFFICE OF BOUGAINVILLE AFFAIRS	5.6	30.0	35.6	35.0
Operational	5.6	30.0	35.6	35.0
Personnel Emoluments	3.8	0.0	3.8	3.5
Goods and Services	1.8	30.0	31.8	31.5
206 DEPARTMENT OF FINANCE	129.9	589.8	719.7	709.3
Operational	33.9	16.5	50.4	38.4
Personnel Emoluments	24.8	1.1	25.9	14.7
Goods and Services	9.2	15.4	24.6	23.7
GoPNG PIP	96.0	573.3	669.3	670.9
Personnel Emoluments	7.0	-5.2	1.8	1.8
District and Provincial Treasury Roll-out Program	4.0	-3.0	1.0	1.0
District Roads Program	0.0	274.0	274.0	274.0
Financial Management Project	3.0	5.4	8.4	10.0
Non-Tax Revenue Digitalisation Project	1.0	-0.5	0.5	0.5

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Provincial Capacity Building Project	3.0	-1.0	2.0	2.0
Public Private Partnership Centre	4.0	0.0	4.0	4.0
Rural Infrastructures Program	64.0	-51.0	13.0	13.0
Special Economic Zones Program	10.0	-9.5	0.5	0.5
208 DEPARTMENT OF TREASURY	80.3	-26.6	53.8	38.8
Operational	48.8	4.6	53.5	38.6
Personnel Emoluments	23.5	-1.9	21.7	14.0
Goods and Services	25.3	6.5	31.8	24.6
Enhancing Labour Mobility from PNG	0.0	0.0	0.0	0.0
Financial Sector Development Strategies	0.0	0.0	0.0	0.0
GoPNG PIP	31.5	-31.2	0.3	0.3
BSP Infrastructure Support Support Facility	0.0	0.0	0.0	0.0
Enhancing Labour Mobility from PNG	0.5	-0.5	0.0	0.0
Financial Sector Development Strategies	1.0	-0.7	0.3	0.3
Urban Infrastructures	30.0	-30.0	0.0	0.0
209 REGISTRAR FOR POLITICAL PARTIES	6.8	8.8	15.6	15.9
Operational	6.8	8.8	15.6	15.9
Personnel Emoluments	5.6	0.0	5.6	6.1
Goods and Services	1.2	8.7	9.9	9.8
212 INFORMATION TECHNOLOGY DIVISION	5.0	0.0	5.0	3.7
Operational	5.0	0.0	5.0	3.7
Personnel Emoluments	3.2	0.0	3.2	2.1
Goods and Services	1.7	0.0	1.7	1.6
213 FIRE SERVICES	24.1	0.5	24.6	27.4
Operational	20.1	0.5	20.6	23.4
Personnel Emoluments	17.2	0.5	17.7	20.5
Goods and Services	2.9	0.0	2.9	2.9
GoPNG PIP	4.0	0.0	4.0	4.0
Construction, Rehabilitation & Upgrading of 14 Fire Stns	4.0	0.0	4.0	4.0
217 DEPARTMENT OF FOREIGN AFFAIRS AND TRADE	46.4	20.2	66.6	45.2
Operational	46.4	20.2	66.6	45.2
Personnel Emoluments	38.8	0.4	39.3	18.7
Goods and Services	7.6	19.8	27.3	26.5
219 PNG INSTITUTE OF PUBLIC ADMINISTRATION	13.7	-1.5	12.2	15.3
Operational	8.7	0.0	8.7	11.8
Personnel Emoluments	8.0	0.0	8.0	11.2
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	5.0	-1.5	3.5	3.5
PNG IPA Infrastructure Development	5.0	-1.5	3.5	3.5
220 DEPARTMENT OF PERSONNEL MANAGEMENT	26.9	-1.6	25.3	22.9
Operational	18.9	1.9	20.8	18.6
Personnel Emoluments	15.4	0.2	15.6	14.3
Goods and Services	3.5	1.7	5.2	4.2
GoPNG PIP	8.0	-3.5	4.5	4.4
Payroll Management System Upgrade	1.0	0.0	1.0	1.0
Performance Management System	2.0	-1.0	1.0	0.9
Public Servant Housing Program	2.0	-1.0	1.0	1.0
Smarter HR Business Intelligence Strategy System	1.5	-0.5	1.0	1.0
WOG Corporate Planning Formulation and Conduct of Functional	1.5	-1.0	0.5	0.5
221 PUBLIC SERVICE COMMISSION	10.9	0.9	11.8	12.4
Operational	6.9	0.9	7.8	8.5
Personnel Emoluments	5.5	0.1	5.6	6.2
Goods and Services	1.4	0.8	2.2	2.2
GoPNG PIP	4.0	0.0	4.0	3.9
Capacity Building Program	4.0	0.0	4.0	3.9
227 PROVINCIAL TREASURIES	42.7	1.3	44.0	45.2

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Operational	42.7	1.3	44.0	45.2
Personnel Emoluments	36.3	1.3	37.6	38.1
Goods and Services	6.4	0.0	6.4	7.1
229 DEPARTMENT OF NATIONAL PLANNING AND MONITORING	1,661.2	-886.9	774.4	773.3
Operational	24.7	0.3	25.0	24.0
Personnel Emoluments	16.9	0.3	17.1	16.8
Goods and Services	7.9	0.0	7.9	7.2
GoPNG PIP	1,636.5	-887.2	749.3	749.3
11th EDF EU Support for WaSH Part 1	0.5	0.0	0.5	0.5
11th EDF Focal Sector 1 - Support to Rural Entrepreneurship	0.5	0.0	0.5	0.5
11th EDF Support for WASH Part 2- Urban Town	0.5	0.0	0.5	0.5
Child Nutrition and Social Protection Program	2.0	0.0	2.0	2.0
Churches Heritage Redevelopment Program	25.0	-17.5	7.5	7.5
CIMC Support	1.0	0.0	1.0	1.0
Critical Infrastructure for Digital Government (Blockchain)	20.0	-10.0	10.0	10.0
Development Partner Subscription Fund	2.0	-2.0	0.0	0.0
District Hospitals Development Program	100.0	-10.0	90.0	90.0
District Roads Development Program	610.0	-370.0	240.0	240.0
Economic and Social Development Program- Desalination	0.5	-0.2	0.3	0.3
Energy Secretariat Support	4.0	0.0	4.0	4.0
EU-PNG Development Cooperation Implementation Support	1.0	0.0	1.0	1.0
Financial Technology (Fintech) Block Chain Government	10.0	-9.5	0.5	0.5
Gembogl- Madang Road	3.0	-3.0	0.0	0.0
High Impact Infrastructure Projects (PNG LNG)	50.0	-30.0	20.0	20.0
Infrastructure Development Grant	120.0	-61.6	58.4	58.4
Integrated Economic Infrastructure Projects	5.0	-4.5	0.5	0.5
International Convention Centre	3.0	-3.0	0.0	0.0
Kokopo City Authority Projects	3.0	-3.0	0.0	0.0
Kumul Agriculture Limited Capacity Building	5.0	0.0	5.0	5.0
Lae City Authority Projects	3.0	-3.0	0.0	0.0
Medium Term Development Plan III Implementation Support	3.0	-0.5	2.5	2.5
Monitoring and Evaluation Programme	10.0	-6.8	3.2	3.2
Mt. Hagen City Authority Projects	3.0	-3.0	0.0	0.0
MVNO Support Grant	4.0	-2.0	2.0	2.0
National Gold Refinery and Mint Program	10.0	-7.0	3.0	3.0
National Land and Housing Program	10.0	0.0	10.0	10.0
National Orphanage Development Forum	10.0	-7.0	3.0	3.0
National Shipping Services Program	10.0	0.0	10.0	10.0
National Specialist Hospital and Medical University	10.0	-4.0	6.0	6.0
National TVET Program	5.0	0.0	5.0	5.0
Oil Palm Downstream Processing	4.0	0.0	4.0	4.0
Pacific Maritime Industrial Zone (PMIZ)	100.0	-92.0	8.0	8.0
Parliamentary Government Business Modernisation Project	10.0	0.0	10.0	10.0
Pogera Infrastructure Development Grant- IDG	50.0	-40.0	10.0	10.0
Policy Design Support	4.0	-2.0	2.0	2.0
Public Service University	3.0	-3.0	0.0	0.0
Rural Electrification Program	10.0	-4.0	6.0	6.0
Rural Jetties Program	4.0	0.0	4.0	4.0
Rural Telecommunication Project	5.0	-2.0	3.0	3.0
Rural Water Supply	10.0	0.0	10.0	10.0
Seat of Government	40.0	-33.1	6.9	6.9
Sepik Plains Economic Corridor Road	5.0	0.0	5.0	5.0
Smart City Development Program	5.0	-3.0	2.0	2.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Special Intervention Program	130.0	0.0	130.0	130.0
State Equity Fund (Agriculture and Others)	40.0	-22.0	18.0	18.0
Tax Credit Secretariat Support	10.0	-3.9	6.2	6.1
Transport Freight Subsidy Scheme for Existing Operators	20.0	-15.0	5.0	5.0
Wafi Golpu Infrastructure Development Grant	50.0	-32.0	18.0	18.0
Ward Support Improvement Program	32.5	-32.5	0.0	0.0
Water, Sanitation & Hygiene	1.0	-0.1	0.9	0.9
Western Hospital- Rumginae	20.0	-20.0	0.0	0.0
Women's Financial Inclusion Program	10.0	-10.0	0.0	0.0
Women's Micro Bank Support	5.0	-5.0	0.0	0.0
Wutung Border Trade Center Development	4.0	-2.0	2.0	2.0
230 ELECTORAL COMMISSION	14.5	311.4	325.8	322.8
Operational	14.5	311.4	325.8	322.8
Personnel Emoluments	8.1	0.1	8.2	6.5
Goods and Services	6.4	311.3	317.7	316.3
232 PROVINCIAL AND LOCAL GOVERNMENT AFFAIRS	35.1	29.4	64.5	61.3
Operational	22.1	37.9	60.0	56.8
Personnel Emoluments	11.9	0.1	12.1	10.0
Goods and Services	10.2	37.8	48.0	46.8
GoPNG PIP	13.0	-8.5	4.5	4.5
District Town Improvement Programme	10.0	-7.0	3.0	3.0
Kadavor Resettlement Program	2.0	-1.5	0.5	0.5
Rural Service Delivery & Local Governance	1.0	0.0	1.0	1.0
262 DEPARTMENT OF INDUSTRIAL RELATIONS	26.0	-0.6	25.3	24.5
Operational	23.0	0.4	23.3	22.5
Personnel Emoluments	16.0	0.0	16.0	15.1
Goods and Services	7.0	0.3	7.3	7.4
Integrated Database Management Information System	0.0	0.0	0.0	0.0
GoPNG PIP	3.0	-1.0	2.0	2.0
Integrated Database Management Information System	2.0	-1.0	1.0	1.0
Labour and Industrial Relations Capacity Development	1.0	0.0	1.0	1.0
263 NATIONAL TRIPARTITE CONSULTATIVE COUNCIL	0.7	0.3	1.0	0.7
Operational	0.7	0.3	1.0	0.7
Personnel Emoluments	0.5	0.3	0.8	0.5
Goods and Services	0.2	0.0	0.2	0.2
267 DEPARTMENT OF IMPLEMENTATION AND RURAL DEVELOPMENT	63.5	-3.7	59.8	58.5
Operational	8.0	0.1	8.1	7.0
Personnel Emoluments	6.3	0.1	6.4	5.5
Goods and Services	1.7	0.0	1.7	1.5
GoPNG PIP	55.5	-3.8	51.8	51.5
District Support Grant - Central	2.5	0.0	2.5	2.5
District Support Grant - Gulf	1.5	-0.3	1.3	1.3
District Support Grant - Western Highlands	2.5	0.0	2.5	2.5
District Support Grant- Simbu	3.5	0.0	3.5	3.5
District Support Grant-ABG	2.0	-0.5	1.5	1.5
District Support Grant-EHP	4.5	0.0	4.5	4.5
District Support Grant-ENB	2.5	0.0	2.5	2.5
District Support Grant-Enga	3.0	0.0	3.0	3.0
District Support Grant-Fly	2.0	-0.8	1.3	1.3
District Support Grant-Jiwaka	2.0	0.0	2.0	2.0
District Support Grant-Madang	3.5	-0.5	3.0	3.0
District Support Grant-Manus	1.0	0.0	1.0	1.0
District Support Grant-MilneB	2.5	-1.3	1.3	1.3
District Support Grant-Morobe	5.0	0.0	5.0	5.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
District Support Grant-NCD	2.0	0.0	2.0	2.0
District Support Grant-NIP	1.5	0.0	1.5	1.5
District Support Grant-Oro	1.5	-0.5	1.0	0.8
District Support Grant-Sandaun	2.5	0.0	2.5	2.5
District Support Grants-East Sepik	3.5	0.0	3.5	3.5
District Support Grants-Hela	2.0	0.0	2.0	2.0
District Support Grant-SHP	3.0	0.0	3.0	3.0
District Support Grant-WNB	1.5	0.0	1.5	1.5
268 CENTRAL SUPPLY & TENDERS BOARD	6.0	0.1	6.1	7.1
Operational	5.0	0.1	5.1	6.1
Personnel Emoluments	3.3	0.1	3.3	4.5
Goods and Services	1.8	0.0	1.8	1.6
GoPNG PIP	1.0	0.0	1.0	1.0
NPC e-Procurement Strategy	1.0	0.0	1.0	1.0
Statutory Authorities	413.3	134.7	548.0	538.3
201 NATIONAL PARLIAMENT	141.0	87.6	228.7	228.7
Operational	111.0	101.6	212.7	212.7
Personnel Emoluments	95.0	88.6	183.6	183.6
Goods and Services	16.0	13.0	29.0	29.0
GoPNG PIP	30.0	-14.0	16.0	16.0
Parliament Infrastructure	30.0	-14.0	16.0	16.0
211 PNG CUSTOMS SERVICE	98.4	-13.0	85.4	84.3
Operational	73.4	0.0	73.4	72.3
Personnel Emoluments	55.8	0.0	55.8	54.7
Goods and Services	17.6	0.0	17.6	17.6
GoPNG PIP	25.0	-13.0	12.0	12.0
Boat Shed Facilities	1.0	0.0	1.0	1.0
Container Examination Facility-Project	20.0	-13.0	7.0	7.0
PNG Border Post Infrastructure Development	3.0	0.0	3.0	3.0
Queens Bond (Ware House) Facility	1.0	0.0	1.0	1.0
215 PNG IMMIGRATION AND CITIZENSHIP SERVICES	16.3	0.0	16.3	22.7
Operational	16.3	0.0	16.3	22.7
Personnel Emoluments	16.3	0.0	16.3	22.7
216 INTERNAL REVENUE COMMISSION	120.1	40.0	160.1	144.8
Operational	95.1	0.0	95.1	80.8
Personnel Emoluments	60.0	0.0	60.0	56.1
Goods and Services	35.1	0.0	35.1	24.7
IRC Housing Scheme	0.0	0.0	0.0	0.0
GoPNG PIP	25.0	40.0	65.0	64.0
Integrated Tax Administration System (ITAS)	25.0	0.0	25.0	24.0
IRC Housing Scheme	0.0	40.0	40.0	40.0
358 MANAM RESETTLEMENT AUTHORITY	9.0	2.0	11.0	10.8
Operational	4.0	0.0	4.0	3.8
Personnel Emoluments	2.2	0.0	2.2	2.0
Goods and Services	1.8	0.0	1.8	1.8
GoPNG PIP	5.0	2.0	7.0	7.0
Manam Islanders Resettlement	5.0	-2.0	3.0	3.0
Manam Resettlement Authority	0.0	4.0	4.0	4.0
359 MT HAGEN CITY AUTHORITY	0.0	15.0	15.0	18.3
Operational	0.0	12.0	12.0	15.3
Personnel Emoluments	0.0	0.0	0.0	3.3
Goods and Services	0.0	12.0	12.0	12.0
GoPNG PIP	0.0	3.0	3.0	3.0
Mt. Hagen City Redevelopment	0.0	3.0	3.0	3.0
502 OFFICE OF THE AUDITOR-GENERAL	21.4	0.0	21.4	19.6
Operational	21.4	0.0	21.4	19.6
Personnel Emoluments	15.1	0.0	15.1	13.9
Goods and Services	6.3	0.0	6.3	5.7
506 NATIONAL TRAINING COUNCIL	2.2	0.0	2.2	1.8
Operational	2.2	0.0	2.2	1.8
Personnel Emoluments	1.5	0.0	1.5	1.3

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Goods and Services	0.7	0.0	0.7	0.5
507 NATIONAL ECONOMIC & FISCAL COMMISSION	4.8	3.1	7.9	7.2
Operational	4.8	3.1	7.9	7.2
Personnel Emoluments	2.8	0.1	2.9	2.2
Goods and Services	2.1	3.0	5.1	5.1
Community & Culture	133.3	-1.7	131.6	131.5
National Departments	42.1	-0.7	41.3	42.5
233 OFFICE OF CENSORSHIP	7.3	-0.9	6.4	6.5
Operational	4.8	0.1	4.9	5.0
Personnel Emoluments	3.4	0.1	3.5	3.7
Goods and Services	1.4	0.0	1.4	1.4
Censorship Information and Intervention Program (CIIP)	0.0	0.0	0.0	0.0
GoPNG PIP	2.5	-1.0	1.5	1.5
Censorship Information and Intervention Program (CIIP)	2.5	-1.0	1.5	1.5
237 PNG NATIONAL COMMISSION FOR UNESCO	0.0	0.0	0.0	0.5
Operational	0.0	0.0	0.0	0.5
Personnel Emoluments	0.0	0.0	0.0	0.5
242 DEPARTMENT OF COMMUNITY DEVELOPMENT	34.8	0.2	35.0	34.6
Operational	23.8	0.2	24.0	23.6
Personnel Emoluments	12.5	0.2	12.7	12.3
Goods and Services	11.3	0.0	11.3	11.3
GoPNG PIP	11.0	0.0	11.0	11.0
District Community Development Centre	10.0	0.0	10.0	10.0
Empowerment Program for Vulnerable and Disadvantage People	1.0	0.0	1.0	1.0
246 OFFICE OF URBANIZATION	0.0	0.0	0.0	0.9
Operational	0.0	0.0	0.0	0.9
Personnel Emoluments	0.0	0.0	0.0	0.9
Statutory Authorities	91.2	-0.9	90.3	89.0
243 NATIONAL VOLUNTEER SERVICES	14.3	0.0	14.3	14.1
Operational	4.3	0.0	4.3	4.1
Personnel Emoluments	2.3	0.0	2.3	2.3
Goods and Services	2.0	0.0	2.0	1.8
GoPNG PIP	10.0	0.0	10.0	10.0
National Volunteers Intervention	10.0	0.0	10.0	10.0
351 NATIONAL OFFICE FOR CHILD & FAMILY SERVICES	7.1	0.0	7.1	5.3
Operational	4.1	0.0	4.1	2.3
Personnel Emoluments	2.1	0.0	2.1	0.3
Goods and Services	2.0	0.0	2.0	2.0
GoPNG PIP	3.0	0.0	3.0	3.0
Child Protection Program	3.0	0.0	3.0	3.0
352 PNG OFFICE OF CIVIL REGISTRATION & NATIONAL IDENTITY	4.4	5.0	9.4	9.4
Operational	4.4	0.0	4.4	4.4
Personnel Emoluments	3.8	0.0	3.8	3.8
Goods and Services	0.6	0.0	0.6	0.6
National E-ID Card Project	0.0	0.0	0.0	0.0
GoPNG PIP	0.0	5.0	5.0	5.0
National E-ID Card Project	0.0	5.0	5.0	5.0
355 OFFICE OF LIBRARY & ARCHIVES	14.0	0.2	14.2	17.2
Operational	10.0	0.2	10.2	13.2
Personnel Emoluments	5.8	0.2	6.0	9.0
Goods and Services	4.2	0.0	4.2	4.2
GoPNG PIP	4.0	0.0	4.0	4.0
Construction of 2 Storey Archives Repository	2.0	0.0	2.0	2.0
Library and Information Technology	2.0	0.0	2.0	2.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
516 PAPUA NEW GUINEA SPORTS FOUNDATION	26.2	-6.4	19.9	17.5
Operational	13.2	0.6	13.9	11.5
Personnel Emoluments	9.6	0.0	9.6	7.7
Goods and Services	3.6	0.6	4.2	3.7
GoPNG PIP	13.0	-7.0	6.0	6.0
PNG Grassroots Games (Mendi)	10.0	-7.0	3.0	3.0
Provincial Sports Infrastructure Development Program	3.0	0.0	3.0	3.0
521 NATIONAL YOUTH COMMISSION	8.4	0.1	8.5	10.2
Operational	3.4	0.1	3.5	5.2
Personnel Emoluments	2.1	0.1	2.1	3.9
Goods and Services	1.3	0.0	1.3	1.3
GoPNG PIP	5.0	0.0	5.0	5.0
National Youth Development Pogram	5.0	0.0	5.0	5.0
539 NATIONAL MUSEUM AND ART GALLERY	9.1	0.2	9.3	7.6
Operational	7.1	0.2	7.3	5.6
Personnel Emoluments	4.8	0.2	5.0	3.3
Goods and Services	2.3	0.0	2.3	2.3
GoPNG PIP	2.0	0.0	2.0	2.0
National Museum Rehabilitation	2.0	0.0	2.0	2.0
542 NATIONAL CULTURAL COMMISSION	7.7	0.0	7.7	7.5
Operational	5.7	0.0	5.7	5.5
Personnel Emoluments	3.5	0.0	3.5	3.4
Goods and Services	2.1	0.0	2.1	2.1
GoPNG PIP	2.0	0.0	2.0	2.0
NCC Infrastructure Rehabilitation Program	2.0	0.0	2.0	2.0
Debt Services	16,640.3	3.5	16,643.8	17,981.6
Debt Services	16,640.3	3.5	16,643.8	17,981.6
299 TREASURY AND FINANCE - PUBLIC DEBT CHARGES	16,640.3	3.5	16,643.8	17,988.6
Operational	16,640.3	3.5	16,643.8	17,981.6
Amortisation	14,316.0	-126.7	14,189.3	15,410.1
Debt (Interest Repayment)	2,324.4	130.2	2,454.5	2,578.7
Economic	787.7	-72.3	715.4	713.3
National Departments	461.5	-52.6	408.9	402.4
245 CONSERVATION AND ENVIRONMENT PROTECTION AUTHORITY	23.0	-14.5	8.5	6.4
Operational	8.0	0.0	8.0	6.4
Personnel Emoluments	8.0	0.0	8.0	6.4
GoPNG PIP	15.0	-14.5	0.5	0.0
Kokoda Track Initiative	5.0	-5.0	0.0	0.0
Mine Cleaning Program	3.0	-3.0	0.0	0.0
Protected Areas	2.0	-2.0	0.0	0.0
Tree Planting Program	5.0	-4.5	0.5	0.0
247 DEPARTMENT OF AGRICULTURE AND LIVESTOCK	53.9	-4.6	49.3	48.6
Operational	17.9	0.4	18.3	18.1
Personnel Emoluments	12.9	0.4	13.3	13.6
Goods and Services	5.0	0.0	5.0	4.5
GoPNG PIP	36.0	-5.0	31.0	30.5
Commodity Price Stabilisation & Agriculture Intervention	20.0	-5.0	15.0	15.0
LDP - Cattle Restocking and Breeding Program	5.0	0.0	5.0	5.0
Market for Village Farmers	2.0	0.0	2.0	2.0
PNG Agriculture Commercialisation and	2.0	0.0	2.0	1.5
Rubber Nursery Development Rehabilitation	2.0	0.0	2.0	2.0
Spice Board	5.0	0.0	5.0	5.0
252 DEPARTMENT OF LANDS AND PHYSICAL PLANNING	58.9	0.7	59.6	57.3
Operational	23.9	16.2	40.1	37.8
Personnel Emoluments	18.0	0.0	18.0	14.6

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Goods and Services	5.9	16.2	22.1	23.3
GoPNG PIP	35.0	-15.5	19.5	19.5
Border Survey and Mapping Development Project	4.0	-2.0	2.0	2.0
Land Acquisition Program	25.0	-12.5	12.5	12.5
LEAP (GoLands)	2.0	0.0	2.0	2.0
National Land Development Program Phase II	4.0	-1.0	3.0	3.0
254 DEPARTMENT OF MINERAL POLICY AND GEOHAZARDS MANAGEMENT	16.0	-0.9	15.0	14.9
Operational	8.9	0.1	9.0	8.8
Personnel Emoluments	5.0	0.1	5.1	4.9
Goods and Services	3.9	0.0	3.9	3.9
GoPNG PIP	7.1	-1.0	6.1	6.0
Landslides Hazard Mapping - Highlands Highway Project	1.6	0.0	1.6	1.6
POM Geophysical Observatory Extension	1.5	0.0	1.5	1.5
Rabaul Volcanological Observatory Relocation	1.5	0.0	1.5	1.4
Review of Mining Legislation and Policies (Mining Safety Act)	2.5	-1.0	1.5	1.5
255 DEPARTMENT OF PETROLEUM AND ENERGY	71.9	98.6	170.6	170.5
Operational	18.9	0.1	19.1	19.0
Personnel Emoluments	11.7	0.1	11.9	11.8
Goods and Services	7.2	0.0	7.2	7.2
GoPNG PIP	53.0	98.5	151.5	151.5
Development of New Petroleum Projects	3.0	-2.5	0.5	0.5
ExGratia Payment (PDL6 Lo's) NEC Dec	0.0	30.0	30.0	30.0
Outstanding Capped MoAs	40.0	80.0	120.0	120.0
Papua LNG Development Forum	10.0	-9.0	1.0	1.0
261 Department of Commerce & Industry	237.8	-131.9	105.9	104.7
Operational	13.8	0.1	13.9	12.6
Personnel Emoluments	10.2	0.1	10.3	9.2
Goods and Services	3.6	0.0	3.6	3.4
GoPNG PIP	224.0	-132.0	92.0	92.1
Financial Access Project- Credit Enhancement Project SME Sup	1.0	0.0	1.0	1.0
Hosting of Bougainville Economic and Investment Summit	3.0	-2.0	1.0	1.0
Micro to Small & Medium Enterprise	20.0	0.0	20.0	20.0
SME Funding for Agriculture	200.0	-130.0	70.0	70.1
Statutory Authorities	326.2	-19.7	306.5	310.9
354 BANK OF PAPUA NEW GUINEA	5.0	-2.0	3.0	3.0
GoPNG PIP	5.0	-2.0	3.0	3.0
Establishment of Credit Guarantee Corporation	5.0	-2.0	3.0	3.0
356 SECURITIES COMMISSION OF PNG	8.5	0.0	8.5	8.5
Operational	8.5	0.0	8.5	8.5
Personnel Emoluments	4.8	0.0	4.8	4.8
Goods and Services	3.7	0.0	3.7	3.7
511 PAPUA NEW GUINEA CLIMATE CHANGE AUTHORITY	8.4	0.1	8.5	8.4
Operational	7.9	0.1	8.0	7.9
Personnel Emoluments	5.6	0.1	5.7	5.6
Goods and Services	2.3	0.0	2.3	2.3
GoPNG PIP	0.5	0.0	0.5	0.5
Building Resilience to Climate Change	0.5	0.0	0.5	0.5
531 SMALL BUSINESS DEVELOPMENT CORPORATION	11.4	-1.5	9.9	9.9
Operational	7.4	0.0	7.4	7.4
Personnel Emoluments	6.1	0.0	6.1	6.1
Goods and Services	1.3	0.0	1.3	1.3
GoPNG PIP	4.0	-1.5	2.5	2.5
Nationwide Business Incubation Centres	4.0	-1.5	2.5	2.5

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
532 NATIONAL INSTITUTE OF STANDARDS & INDUSTRIAL TECHNOLOGY	8.7	0.0	8.7	8.4
Operational	7.7	0.0	7.7	7.4
Personnel Emoluments	5.5	0.0	5.5	5.2
Goods and Services	2.2	0.0	2.2	2.2
GoPNG PIP	1.0	0.0	1.0	1.0
NISIT Institutional Strengthening	1.0	0.0	1.0	1.0
533 INDUSTRIAL CENTERS DEVELOPMENT CORPORATION	3.3	0.0	3.3	3.3
Operational	3.3	0.0	3.3	3.3
Personnel Emoluments	2.5	0.0	2.5	2.5
Goods and Services	0.8	0.0	0.8	0.8
535 MINERAL RESOURCES AUTHORITY	17.5	-8.7	8.8	8.8
Operational	0.0	0.0	0.0	0.0
Goods and Services	0.0	0.0	0.0	0.0
GoPNG PIP	17.5	-8.7	8.8	8.8
Kainantu Bilimoia Road	2.0	-1.5	0.5	0.5
Kainantu Moa	1.0	0.0	1.0	1.0
Ok Tedi MoA	1.0	0.0	1.0	1.0
Pogera Reopening	5.0	-2.5	2.5	2.5
Tolokuma Road	2.0	-0.7	1.3	1.3
Wafi Golpu Development Forum	3.0	-1.5	1.5	1.5
Women in Mining	2.0	-1.5	0.5	0.5
Woodlark Mining Ltd	1.5	-1.0	0.5	0.5
536 KOKONAS INDASTRY KOPRATION	25.4	0.9	26.2	26.2
Operational	8.4	0.9	9.2	9.2
Personnel Emoluments	6.3	0.0	6.3	6.3
Goods and Services	2.1	0.9	2.9	2.9
GoPNG PIP	17.0	0.0	17.0	17.0
Coconut Disease Containment & International Genebank Reloca	7.0	0.0	7.0	7.0
Coconut Plantations and Seed Distribution	2.0	0.0	2.0	2.0
Coconut Research and Nursery Program	2.0	0.0	2.0	2.0
Market Development & Trade	6.0	0.0	6.0	6.0
541 NATIONAL HOUSING CORPORATION	21.0	0.4	21.4	21.3
Operational	11.0	0.4	11.4	11.3
Personnel Emoluments	9.8	0.4	10.2	10.1
Goods and Services	1.2	0.0	1.2	1.2
GoPNG PIP	10.0	0.0	10.0	10.0
Duran Farm Project	5.0	0.0	5.0	5.0
NHC Flats Renovation Project	2.0	0.0	2.0	2.0
NHC Headquarters Building	3.0	0.0	3.0	3.0
551 NATIONAL FISHERIES AUTHORITY	6.0	-3.0	3.0	3.0
Operational	0.0	0.0	0.0	0.0
Personnel Emoluments	0.0	0.0	0.0	0.0
Goods and Services	0.0	0.0	0.0	0.0
GoPNG PIP	6.0	-3.0	3.0	3.0
Voco Point Wharf	3.0	-1.5	1.5	1.5
Wagang Wharf	3.0	-1.5	1.5	1.5
553 FRESH PRODUCE DEVELOPMENT COMPANY	22.6	0.0	22.6	22.6
Operational	5.6	0.0	5.6	5.6
Personnel Emoluments	4.4	0.0	4.4	4.3
Goods and Services	1.3	0.0	1.3	1.3
GoPNG PIP	17.0	0.0	17.0	17.0
Bulb Onion Program	2.0	0.0	2.0	2.0
Infrastructure Development (Cool Room)	6.0	0.0	6.0	6.0
Market Supply Chain Initiative	3.0	0.0	3.0	3.0
National Potato Development Program	3.0	0.0	3.0	3.0
New Office Complex- FPDA	3.0	0.0	3.0	3.0
554 PNG COFFEE INDUSTRY CORPORATION	26.1	-9.0	17.1	19.1
Operational	8.1	0.0	8.1	8.1

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Personnel Emoluments	5.6	0.0	5.6	5.6
Goods and Services	2.5	0.0	2.5	2.5
GoPNG PIP	18.0	-9.0	9.0	11.0
Coffee Access Roads Program	5.0	-2.0	3.0	3.0
Freight Assurance Subsidy Scheme	4.0	-1.5	2.5	2.5
Lae Coffee Export Office and Quality Assurance Capacity	4.0	-3.0	1.0	3.0
National Coffee Replanting and SME Program	5.0	-2.5	2.5	2.5
557 PNG NATIONAL FOREST AUTHORITY	48.9	14.6	63.5	63.4
Operational	39.9	14.6	54.5	54.4
Personnel Emoluments	34.8	0.0	34.8	34.7
Goods and Services	5.1	14.6	19.7	19.7
GoPNG PIP	9.0	0.0	9.0	9.0
PNGFA Headquarters Construction Project	5.0	0.0	5.0	5.0
Reforestation Programme	2.0	0.0	2.0	2.0
Upgrading PNGFA Information & Communication	2.0	0.0	2.0	2.0
558 TOURISM PROMOTION AUTHORITY	28.6	-7.0	21.6	21.6
Operational	8.6	0.0	8.6	8.6
Personnel Emoluments	4.3	0.0	4.3	4.3
Goods and Services	4.3	0.0	4.3	4.3
GoPNG PIP	20.0	-7.0	13.0	13.0
Tourism Sustainable Development Program	20.0	-7.0	13.0	13.0
559 PNG OIL PALM INDUSTRY CORPORATION	17.9	-9.0	8.9	8.9
Operational	5.9	0.0	5.9	5.9
Personnel Emoluments	4.4	0.0	4.4	4.4
Goods and Services	1.5	0.0	1.5	1.5
GoPNG PIP	12.0	-9.0	3.0	3.0
Oil Palm Small Holder Roads	10.0	-8.0	2.0	2.0
Research and Development	2.0	-1.0	1.0	1.0
561 NATIONAL TRADE OFFICE	6.6	6.9	13.5	12.2
Operational	4.6	7.4	12.0	10.7
Personnel Emoluments	2.6	0.0	2.6	1.3
Goods and Services	2.0	7.4	9.4	9.4
GoPNG PIP	2.0	-0.5	1.5	1.5
Establishment of Trade Portal for NTO	2.0	-0.5	1.5	1.5
562 NATIONAL AGRICULTURE RESEARCH INSTITUTE	16.7	-4.0	12.7	12.7
Operational	11.7	0.0	11.7	11.7
Personnel Emoluments	10.1	0.0	10.1	10.1
Goods and Services	1.6	0.0	1.6	1.6
GoPNG PIP	5.0	-4.0	1.0	1.0
NARI Infrastructure Development Program	3.0	-3.0	0.0	0.0
Research and Development Program	2.0	-1.0	1.0	1.0
563 NATIONAL AGRICULTURE QUARANTINE & INSPECTION AUTHORITY	8.5	0.0	8.5	10.9
Operational	8.5	0.0	8.5	10.9
Personnel Emoluments	8.5	0.0	8.5	10.9
566 COCOA BOARD	24.8	0.2	25.0	27.8
Operational	8.8	0.2	9.0	11.8
Personnel Emoluments	7.5	0.2	7.7	11.0
Goods and Services	1.3	0.0	1.3	0.8
GoPNG PIP	16.0	0.0	16.0	16.0
Cocoa Access Roads	5.0	0.0	5.0	5.0
Establish Regional Cocoa Nurseries Project	3.0	0.0	3.0	3.0
Infrastructure Improvements to Cocoa Research Centre	3.0	0.0	3.0	3.0
Rehabilitation of Cocoa Board Plantation	1.0	0.0	1.0	1.0
Remote Areas Cocoa Freight Subsidy Scheme	4.0	0.0	4.0	4.0
569 INDEPENDENT CONSUMER AND COMPETITION COMMISSION	10.3	1.5	11.8	10.8
Operational	10.3	1.5	11.8	10.8
Personnel Emoluments	8.4	0.0	8.4	7.5

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Goods and Services	1.8	1.5	3.3	3.3
Education	1,341.7	-628.6	713.1	715.7
National Departments	1,072.3	-608.9	463.4	467.1
235 DEPARTMENT OF EDUCATION	932.4	-656.3	276.1	272.0
Operational	886.4	-631.6	254.8	251.2
Personnel Emoluments	142.3	0.4	142.7	150.9
Goods and Services	744.1	-632.0	112.1	100.4
3-6-6 School Restructure (Multiskill Tech School Pilot)	0.0	0.0	0.0	0.0
GoPNG PIP	46.0	-24.6	21.4	20.8
3-6-6 School Restructure (Multiskill Tech School Pilot)	4.0	-3.1	0.9	0.9
Alternate Pathways Program	2.0	0.0	2.0	1.9
Curriculum Development	2.0	-1.0	1.0	0.6
District VET Intervention Program	5.0	-4.0	1.0	1.0
Early Childhood Teachers Development Program	5.0	-4.3	0.7	0.7
Economic and Social Development Program - Textbook Printing	0.5	-0.5	0.0	0.0
Education Infrastructure	10.0	-4.0	6.0	5.9
Global Partnership in Education - GPE	0.5	0.0	0.5	0.4
ICT Development and Capacity Building	1.0	0.0	1.0	1.0
Improvement of Quality of Teaching Materials	1.0	0.0	1.0	1.0
Improving the Quality of Mathematics & Science Education	2.0	-1.0	1.0	1.0
Schools of Excellence Infrastructure Program (National High	10.0	-5.7	4.3	4.4
Teachers Development and Training	2.0	-1.0	1.0	1.0
VET Sector impact Project	1.0	0.0	1.0	0.9
236 DEPARTMENT OF HIGHER EDUCATION RESEARCH SCIENCE & TECHNOLOGY	139.9	47.3	187.3	195.1
Operational	90.9	67.3	158.3	165.1
Personnel Emoluments	36.5	0.0	36.5	43.3
Goods and Services	54.4	67.3	121.8	121.8
GoPNG PIP	49.0	-20.0	29.0	30.0
Divine Word University Infrastructure Development	2.0	0.0	2.0	2.0
Improved TVET for Employment	10.0	0.0	10.0	10.0
Nursing College Infra. Rehabilitation	10.0	-4.0	6.0	6.0
Pacific Adventist University Infrastructure Development	2.0	0.0	2.0	2.0
Teacher's College Infra Rehabilitation	20.0	-13.0	7.0	7.0
Western Pacific University	5.0	-3.0	2.0	3.0
Statutory Authorities	269.4	-19.7	249.7	248.5
251 PNG SCIENCE & TECHNOLOGY SECRETARIAT	8.9	-2.5	6.4	6.3
Operational	3.9	0.0	3.9	3.8
Personnel Emoluments	2.2	0.0	2.2	2.0
Goods and Services	1.8	0.0	1.8	1.8
GoPNG PIP	5.0	-2.5	2.5	2.5
Research and Technological Development Program	5.0	-2.5	2.5	2.5
505 NATIONAL RESEARCH INSTITUTE	5.5	0.0	5.5	5.5
Operational	5.5	0.0	5.5	5.5
Personnel Emoluments	4.2	0.0	4.2	4.2
Goods and Services	1.4	0.0	1.4	1.4
512 UNIVERSITY OF PAPUA NEW GUINEA	88.2	-7.5	80.7	80.7
Operational	78.2	0.0	78.2	78.2
Personnel Emoluments	78.2	0.0	78.2	78.2
GoPNG PIP	10.0	-7.5	2.5	2.5
UPNG Infrastructure Maintenance	10.0	-7.5	2.5	2.5
513 UNIVERSITY OF TECHNOLOGY	80.8	-5.2	75.6	75.6
Operational	69.8	0.8	70.6	70.6

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Personnel Emoluments	65.9	0.8	66.7	66.7
Goods and Services	3.9	0.0	3.9	3.9
GoPNG PIP	11.0	-6.0	5.0	5.0
Library Extension	3.0	-1.5	1.5	1.5
Multi-Purpose Hall	3.0	-1.5	1.5	1.5
Unitech Infrastructure Development (Telikom College)	5.0	-3.0	2.0	2.0
514 UNIVERSITY OF GOROKA	34.5	0.0	34.5	34.5
Operational	33.5	0.0	33.5	33.5
Personnel Emoluments	29.3	0.0	29.3	29.3
Goods and Services	4.3	0.0	4.3	4.3
GoPNG PIP	1.0	0.0	1.0	1.0
Central Administration Building	1.0	0.0	1.0	1.0
515 UNIVERSITY OF ENVIRONMENT & NATURAL RESOURCES	38.9	-3.0	35.9	35.9
Operational	33.9	0.0	33.9	33.9
Personnel Emoluments	31.8	0.0	31.8	31.8
Goods and Services	2.1	0.0	2.1	2.1
GoPNG PIP	5.0	-3.0	2.0	2.0
UNRE Infrastructure Development	5.0	-3.0	2.0	2.0
518 PNG MARITIME COLLEGE	12.4	-1.5	10.9	9.9
Operational	8.4	0.0	8.4	8.4
Personnel Emoluments	7.2	0.0	7.2	7.2
Goods and Services	1.2	0.0	1.2	1.2
GoPNG PIP	4.0	-1.5	2.5	1.5
Maritime College Recapitalization Program	4.0	-1.5	2.5	1.5
Health	1,967.7	-104.4	1,863.2	2,185.8
National Departments	954.0	-133.1	821.0	943.6
240 DEPARTMENT OF HEALTH	418.4	-46.1	372.3	390.6
Operational	357.4	10.9	368.3	386.6
Personnel Emoluments	73.3	2.4	75.6	94.5
Goods and Services	284.1	8.5	292.6	292.1
GoPNG PIP	61.0	-57.0	4.0	4.0
Health Services Sector Development Program	1.0	0.0	1.0	1.0
Impact Health PNG - Financing Health Frontline Project	1.0	0.0	1.0	1.0
National Health Reference Laboratory	3.0	-1.0	2.0	2.0
New Enga Hospital Development	56.0	-56.0	0.0	0.0
241 HOSPITAL MANAGEMENT SERVICES	535.7	-86.9	448.7	553.0
Operational	242.7	1.1	243.7	348.0
Personnel Emoluments	230.1	1.1	231.2	335.4
Goods and Services	12.6	0.0	12.6	12.6
GoPNG PIP	293.0	-88.0	205.0	205.0
Central Provincial Hospital	15.0	0.0	15.0	15.0
East New Britain Provincial Hospital	15.0	0.0	15.0	15.0
East Sepik Provincial Hospital	15.0	-15.0	0.0	0.0
Eastern Highlands Provincial Hospital	15.0	0.0	15.0	15.0
Gerehu New NCD Hospital Development	10.0	-10.0	0.0	0.0
Gulf Provincial Hospital	15.0	0.0	15.0	15.0
Hela Provincial Hospital	15.0	-15.0	0.0	0.0
Jiwaka Provincial Hospital	15.0	0.0	15.0	15.0
Kavieng Hospital	15.0	-15.0	0.0	0.0
Laloki Psychiatric Hospital Rehabilitation	3.0	-3.0	0.0	0.0
Madang Provincial Hospital	15.0	0.0	15.0	15.0
Manus Provincial Hospital	15.0	0.0	15.0	15.0
Milne Bay Provincial Hospital	15.0	0.0	15.0	15.0
Morobe Provincial Hospital	15.0	0.0	15.0	15.0
Oro Provincial Hospital	15.0	-15.0	0.0	0.0
Sandaun Provincial Hospital	15.0	0.0	15.0	15.0
Simbu Provincial Hospital	15.0	0.0	15.0	15.0
Southern Highlands Provincial Hospital	15.0	0.0	15.0	15.0
West New Britain Provincial Hospital	10.0	0.0	10.0	10.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Western Highlands Provincial Hospital	15.0	-15.0	0.0	0.0
Western Provincial Hospital	15.0	0.0	15.0	15.0
PHA's	824.7	61.1	885.8	1,069.7
238 MILINE BAY PROVINCIAL HEALTH AUTHORITY	0.0	0.6	0.6	37.5
Operational	0.0	0.6	0.6	37.5
Personnel Emoluments	0.0	0.6	0.6	37.5
239 WESTERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	0.0	1.1	1.1	40.9
Operational	0.0	1.1	1.1	40.9
Personnel Emoluments	0.0	1.1	1.1	40.9
244 EASTERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	0.0	0.7	0.7	46.1
Operational	0.0	0.7	0.7	46.1
Personnel Emoluments	0.0	0.7	0.7	46.1
248 SOUTHERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	0.0	0.7	0.7	41.0
Operational	0.0	0.7	0.7	41.0
Personnel Emoluments	0.0	0.7	0.7	41.0
249 NEW IRELAND PROVINCIAL HEALTH AUTHORITY	0.0	0.4	0.4	26.1
Operational	0.0	0.4	0.4	26.1
Personnel Emoluments	0.0	0.4	0.4	26.1
253 WEST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	0.0	0.6	0.6	43.5
Operational	0.0	0.6	0.6	43.5
Personnel Emoluments	0.0	0.6	0.6	43.5
256 MANUS PROVINCIAL HEALTH AUTHORITY	0.0	0.2	0.2	0.0
Operational	0.0	0.2	0.2	0.0
Personnel Emoluments	0.0	0.2	0.2	0.0
260 ENGA PROVINCIAL HEALTH AUTHORITY	0.0	0.7	0.7	42.9
Operational	0.0	0.7	0.7	42.9
Personnel Emoluments	0.0	0.7	0.7	42.9
265 HELA PROVINCIAL HEALTH AUTHORITY	0.0	0.4	0.4	26.2
Operational	0.0	0.4	0.4	26.2
Personnel Emoluments	0.0	0.4	0.4	26.2
266 SANDAUN PROVINCIAL HEALTH AUTHORITY	27.6	0.0	27.6	27.6
Operational	27.6	0.0	27.6	27.6
Personnel Emoluments	27.6	0.0	27.6	27.6
601 MANUS PROVINCIAL HEALTH AUTHORITY	21.5	-0.4	21.2	23.6
Operational	18.5	0.8	19.4	21.8
Personnel Emoluments	11.7	0.8	12.6	15.6
Goods and Services	6.8	0.0	6.8	6.1
GoPNG PIP	3.0	-1.2	1.8	1.8
Manus Provincial Health Infrastructure Development Program	3.0	-1.2	1.8	1.8
602 NEW IRELAND PROVINCIAL HEALTH AUTHORITY	41.4	17.0	58.4	30.1
Operational	38.4	0.7	39.1	10.8
Personnel Emoluments	28.0	0.7	28.7	1.3
Goods and Services	10.4	0.0	10.4	9.5
GoPNG PIP	3.0	16.3	19.3	19.3
Kavieng Childrens Hospital	0.0	2.5	2.5	2.5
New Ireland Prov Health Infrastructure Development Program	3.0	13.8	16.8	16.8
603 EAST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	37.0	-0.6	36.3	53.8
Operational	34.0	0.6	34.5	52.0
Personnel Emoluments	26.7	0.6	27.3	45.4
Goods and Services	7.3	0.0	7.3	6.6
GoPNG PIP	3.0	-1.2	1.8	1.8

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
East New Britain Prov Health Infra Development Program	3.0	-1.2	1.8	1.8
604 WEST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	50.3	0.2	50.5	20.9
Operational	48.3	0.2	48.5	19.1
Personnel Emoluments	34.7	0.2	34.9	5.5
Goods and Services	13.6	0.0	13.6	13.6
GoPNG PIP	2.0	0.0	2.0	1.8
West New Britain Prov Health Infra Development Program	2.0	0.0	2.0	1.8
605 WESTERN PROVINCIAL HEALTH AUTHORITY	24.9	-0.4	24.5	34.2
Operational	21.9	0.8	22.7	32.4
Personnel Emoluments	10.2	0.8	11.0	20.6
Goods and Services	11.7	0.0	11.7	11.7
GoPNG PIP	3.0	-1.2	1.8	1.8
Western Provincial Health Infrastructure Development Program	3.0	-1.2	1.8	1.8
606 SANDAUN PROVINCIAL HEALTH AUTHORITY	45.8	-0.7	45.1	21.0
Operational	42.8	0.5	43.3	19.2
Personnel Emoluments	25.6	0.5	26.0	1.9
Goods and Services	17.3	0.0	17.3	17.3
GoPNG PIP	3.0	-1.2	1.8	1.8
Sandaun Provincial Health Infrastructure Development Program	3.0	-1.2	1.8	1.8
607 EAST SEPIK PROVINCIAL HEALTH AUTHORITY	41.4	14.5	55.9	78.1
Operational	38.4	0.7	39.1	61.3
Personnel Emoluments	20.3	0.7	21.1	43.2
Goods and Services	18.1	0.0	18.1	18.1
GoPNG PIP	3.0	13.8	16.8	16.8
East Sepik Prov Health Infrastructure Development Program	3.0	13.8	16.8	16.8
608 MADANG PROVINCIAL HEALTH AUTHORITY	38.2	-0.5	37.7	57.9
Operational	35.2	0.7	35.9	56.1
Personnel Emoluments	19.3	0.7	20.0	40.2
Goods and Services	15.9	0.0	15.9	15.9
GoPNG PIP	3.0	-1.2	1.8	1.8
Madang Provincial Health Infrastructure Development Program	3.0	-1.2	1.8	1.8
609 MOROBE PROVINCIAL HEALTH AUTHORITY	59.1	-7.6	51.6	78.5
Operational	46.1	0.9	47.1	74.0
Personnel Emoluments	34.7	0.9	35.7	62.6
Goods and Services	11.4	0.0	11.4	11.4
GoPNG PIP	13.0	-8.5	4.5	4.5
ANGAU - Lae Cancer Unit	10.0	-7.0	3.0	3.0
Morobe Prov Health Infrastructure Development Program	3.0	-1.5	1.5	1.5
610 EASTERN HIGHLANDS PROVINCIAL HEALTH AUHTORITY	54.6	-1.0	53.6	15.5
Operational	51.6	0.2	51.8	13.7
Personnel Emoluments	38.3	0.2	38.5	0.4
Goods and Services	13.3	0.0	13.3	13.3
GoPNG PIP	3.0	-1.2	1.8	1.8
Eastern Highlands Prov Health Infra Development Program	3.0	-1.2	1.8	1.8
611 JIWAKA PROVINCIAL HEALTH AUTHORITY	38.1	-0.9	37.2	49.4
Operational	35.1	0.3	35.4	47.6
Personnel Emoluments	20.3	0.3	20.6	32.8

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Goods and Services	14.8	0.0	14.8	14.8
GoPNG PIP	3.0	-1.2	1.8	1.8
Jiwaka Provincial Health Infrastructure Development Program	3.0	-1.2	1.8	1.8
612 WESTERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	44.0	13.8	57.8	27.4
Operational	41.0	0.0	41.0	10.6
Personnel Emoluments	31.8	0.0	31.8	1.5
Goods and Services	9.1	0.0	9.1	9.1
GoPNG PIP	3.0	13.8	16.8	16.8
Western Highlands Prov Health Infra Development Program	3.0	13.8	16.8	16.8
613 ENGA PROVINCIAL HEALTH AUTHORITY	48.6	0.1	48.6	11.7
Operational	48.6	0.1	48.6	11.7
Personnel Emoluments	37.6	0.1	37.6	0.7
Goods and Services	11.0	0.0	11.0	11.0
614 SOUTHERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	52.8	-1.2	51.6	14.0
Operational	49.8	0.0	49.8	12.2
Personnel Emoluments	40.1	0.0	40.1	2.5
Goods and Services	9.8	0.0	9.8	9.8
GoPNG PIP	3.0	-1.2	1.8	1.8
Southern Highlands Prov Health Infra Development Program	3.0	-1.2	1.8	1.8
615 HELA PROVINCIAL HEALTH AUTHORITY	34.4	13.8	48.2	27.8
Operational	31.4	0.0	31.4	11.0
Personnel Emoluments	21.6	0.0	21.6	1.2
Goods and Services	9.8	0.0	9.8	9.8
GoPNG PIP	3.0	13.8	16.8	16.8
Heila Provincial Health Infrastructure Development Program	3.0	13.8	16.8	16.8
616 GULF PROVINCIAL HEALTH AUTHORITY	28.7	-1.2	27.5	33.7
Operational	25.7	0.0	25.7	31.9
Personnel Emoluments	15.0	0.0	15.0	21.2
Goods and Services	10.7	0.0	10.7	10.7
GoPNG PIP	3.0	-1.2	1.8	1.8
Gulf Provincial Health Infrastructure Development Program	3.0	-1.2	1.8	1.8
617 CENTRAL PROVINCIAL HEALTH AUTHORITY	17.1	-0.9	16.2	18.6
Operational	14.1	0.2	14.3	16.7
Personnel Emoluments	6.9	0.2	7.0	9.5
Goods and Services	7.2	0.0	7.2	7.2
GoPNG PIP	3.0	-1.1	1.9	1.9
Central Provincial Health Infrastructure Development Program	3.0	-1.1	1.9	1.9
618 MILNE BAY PROVINCIAL HEALTH AUTHORITY	42.1	-1.2	40.9	18.7
Operational	39.1	0.0	39.1	16.9
Personnel Emoluments	25.8	0.0	25.8	3.6
Goods and Services	13.3	0.0	13.3	13.3
GoPNG PIP	3.0	-1.2	1.8	1.8
Milne Bay Provincial Health Infra Development Program	3.0	-1.2	1.8	1.8
619 ORO PROVINCIAL HEALTH AUTHORITY	27.1	14.7	41.8	49.7
Operational	24.1	1.2	25.3	33.2
Personnel Emoluments	13.5	1.2	14.7	22.6
Goods and Services	10.6	0.0	10.6	10.6
GoPNG PIP	3.0	13.5	16.5	16.5
Northern Prov Health Infrastructure Development Program	3.0	13.5	16.5	16.5
621 SIMBU PROVINCIAL HEALTH AUTHORITY	36.2	-0.8	35.4	56.2

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Operational	33.2	0.9	34.1	54.9
Personnel Emoluments	22.7	0.9	23.6	44.4
Goods and Services	10.5	0.0	10.5	10.5
GoPNG PIP	3.0	-1.7	1.3	1.3
Simbu Provincial Health Infrastructure Development Program	3.0	-1.7	1.3	1.3
622 NCD PROVINCIAL HEALTH AUTHORITY	41.3	-1.1	40.2	17.3
Operational	38.3	0.0	38.3	15.9
Personnel Emoluments	28.9	0.0	29.0	6.6
Goods and Services	9.3	0.0	9.3	9.3
GoPNG PIP	3.0	-1.1	1.9	1.4
NCD Provincial Health Infrastructure Development Program	3.0	-1.1	1.9	1.4
Statutory Authorities	189.0	-32.5	156.5	172.6
357 PORT MORESBY GENERAL HOSPITAL	0.0	1.0	1.0	3.0
Operational	0.0	1.0	1.0	3.0
Personnel Emoluments	0.0	1.0	1.0	3.0
519 NATIONAL AIDS COUNCIL SECRETARIAT	5.5	0.0	5.5	5.5
Operational	5.5	0.0	5.5	5.5
Personnel Emoluments	3.9	0.0	3.9	3.9
Goods and Services	1.7	0.0	1.7	1.7
520 INSTITUTE OF MEDICAL RESEARCH	18.8	-1.5	17.3	16.1
Operational	13.8	0.0	13.8	12.6
Personnel Emoluments	12.6	0.0	12.6	11.6
Goods and Services	1.2	0.0	1.2	1.1
GoPNG PIP	5.0	-1.5	3.5	3.5
Health and Epidemiological Surveillance System	5.0	-1.5	3.5	3.5
620 PORT MORESBY GENERAL HOSPITAL	151.2	-32.0	119.2	142.4
Operational	89.2	0.2	89.4	112.6
Personnel Emoluments	64.5	0.2	64.7	87.9
Goods and Services	24.7	0.0	24.7	24.7
GoPNG PIP	62.0	-32.2	29.8	29.8
PMGH- Cancer and Heart Institute	52.0	-29.0	23.0	23.0
Port Moresby General Hospital Redevelopment	10.0	-3.2	6.8	6.8
623 DIRECTORATE FOR SOCIAL CHANGE & MENTAL HEALTH	13.5	0.0	13.5	5.6
Operational	13.5	0.0	13.5	5.6
Personnel Emoluments	9.6	0.0	9.6	1.7
Goods and Services	3.9	0.0	3.9	3.9
Law & Justice	1,347.7	326.4	1,674.1	1,752.5
National Departments	1,056.3	360.6	1,416.9	1,483.4
218 OFFICE OF THE PUBLIC PROSECUTOR	19.2	-0.9	18.3	11.5
Operational	18.2	0.1	18.3	11.5
Personnel Emoluments	14.1	0.1	14.2	7.8
Goods and Services	4.1	0.0	4.1	3.7
GoPNG PIP	1.0	-1.0	0.0	0.0
Goods and Services	1.0	-1.0	0.0	0.0
222 OFFICE OF THE PUBLIC SOLICITOR	17.5	0.2	17.7	16.9
Operational	15.0	0.2	15.2	14.4
Personnel Emoluments	11.1	0.2	11.4	11.0
Goods and Services	3.9	0.0	3.9	3.4
GoPNG PIP	2.5	0.0	2.5	2.5
Case Management System	1.0	0.0	1.0	1.0
Public Solicitors Infrastructure Program	1.5	0.0	1.5	1.5
225 DEPARTMENT OF ATTORNEY-GENERAL	134.7	1.4	136.2	132.2
Operational	127.2	6.4	133.7	129.7
Personnel Emoluments	111.1	1.0	112.1	109.5
Goods and Services	16.2	5.5	21.6	20.2
Village Courts Revitalisation Program	0.0	0.0	0.0	0.0
GoPNG PIP	7.5	-5.0	2.5	2.5
Infrastructure and Capital Works Program	2.5	0.0	2.5	2.5
Village Courts Revitalisation Program	5.0	-5.0	0.0	0.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
226 DEPARTMENT OF CORRECTIVE INSTITUTIONAL SERVICES	159.6	3.8	163.4	172.9
Operational	134.6	22.8	157.4	163.9
Personnel Emoluments	101.7	8.1	109.8	119.1
Goods and Services	32.9	14.7	47.6	44.8
GoPNG PIP	25.0	-19.0	6.0	9.0
CS Infrastructure Program	20.0	-14.0	6.0	6.0
Rural Lock-Up Program	5.0	-5.0	0.0	3.0
228 DEPARTMENT OF POLICE	360.2	257.6	617.8	664.3
Operational	337.2	255.6	592.8	639.3
Personnel Emoluments	285.7	0.4	286.1	332.6
Goods and Services	51.5	255.2	306.7	306.7
GoPNG PIP	23.0	2.0	25.0	25.0
Police Infrastructure Program	20.0	2.0	22.0	22.0
Police Mobile Barracks	3.0	0.0	3.0	3.0
231 NATIONAL INTELLIGENCE ORGANISATION	11.3	2.5	13.8	12.2
Operational	6.3	2.5	8.8	7.2
Personnel Emoluments	5.3	0.0	5.3	3.7
Goods and Services	1.0	2.5	3.5	3.5
GoPNG PIP	5.0	0.0	5.0	5.0
National Security Program	2.0	0.0	2.0	2.0
NIO Infrastructure Program	3.0	0.0	3.0	3.0
234 DEPARTMENT OF DEFENCE	353.8	95.9	449.8	473.5
Operational	291.8	132.7	424.5	447.5
Personnel Emoluments	223.4	2.8	226.2	249.3
Goods and Services	68.4	129.9	198.3	198.3
GoPNG PIP	62.0	-36.7	25.3	26.0
4 Border Posts	10.0	-5.0	5.0	5.0
Air Capability Program	3.0	-0.7	2.3	1.5
Civic Action Program - Missing Link - Baiyer - Madang Road	4.0	-3.5	0.5	2.0
Defense Infrastructure Program	5.0	-2.5	2.5	2.5
New Hela Military Baracks	30.0	-20.0	10.0	10.0
Nomananeng - Indagen Missing Link Road (Kabwum)	10.0	-5.0	5.0	5.0
Statutory Authorities	291.4	-34.2	257.2	269.1
223 JUDICIARY SERVICES	206.9	-50.0	156.9	171.9
Operational	153.9	0.0	153.9	168.9
Personnel Emoluments	87.5	0.0	87.5	104.1
Goods and Services	66.4	0.0	66.4	64.8
GoPNG PIP	53.0	-50.0	3.0	3.0
Sector ICT Program	3.0	0.0	3.0	3.0
Waigani National Court Complex	50.0	-50.0	0.0	0.0
224 MAGISTERIAL SERVICES	51.2	-0.1	51.1	46.3
Operational	46.4	0.6	47.1	42.3
Personnel Emoluments	42.8	0.6	43.4	38.7
Goods and Services	3.7	0.0	3.7	3.7
GoPNG PIP	4.8	-0.8	4.0	4.0
Infrastructure Development Program	3.0	0.0	3.0	3.0
503 OMBUDSMAN COMMISSION	25.6	7.8	33.3	33.3
Operational	24.6	7.8	32.3	32.3
Personnel Emoluments	21.7	0.0	21.7	21.7
Goods and Services	2.9	7.8	10.6	10.6
GoPNG PIP	1.0	0.0	1.0	1.0
Ombudsman Commission Case Management System	1.0	0.0	1.0	1.0
510 LEGAL TRAINING INSTITUTE	3.1	0.0	3.1	3.0
Operational	3.1	0.0	3.1	3.0
Personnel Emoluments	2.7	0.0	2.7	2.7
Goods and Services	0.3	0.0	0.3	0.3
517 NATIONAL NARCOTICS BUREAU	0.0	0.0	0.0	4.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Operational	0.0	0.0	0.0	4.0
Personnel Emoluments	0.0	0.0	0.0	4.0
522 CONSTITUTIONAL AND LAW REFORM COMMISSION	4.6	8.1	12.7	10.5
Operational	2.6	0.1	2.7	0.5
Personnel Emoluments	2.3	0.1	2.4	0.2
Goods and Services	0.4	0.0	0.4	0.4
GoPNG PIP	2.0	8.0	10.0	10.0
Ammendment of Existing Legislations	1.0	8.0	9.0	9.0
Miscellaneous	2,604.5	690.1	3,294.6	3,214.3
National Departments	2,604.5	690.1	3,294.6	3,214.3
207 TREASURY AND FINANCE - MISCELLANEOUS	2,604.5	690.1	3,294.6	3,214.3
Operational	2,604.5	600.1	3,204.6	3,124.3
Personnel Emoluments	813.7	-273.2	540.5	473.3
Goods and Services	1,790.8	873.3	2,664.1	2,651.0
GoPNG PIP	0.0	90.0	90.0	90.0
High Impact Infrastructure Projects	0.0	30.0	30.0	30.0
Provinces	4,137.6	816.6	4,954.2	4,921.0
Provincial Administrations	4,137.6	816.6	4,954.2	4,921.0
571 FLY RIVER PROVINCIAL ADMINISTRATION	134.1	44.2	178.3	172.4
Operational	86.1	0.2	86.3	88.4
Personnel Emoluments	70.5	0.2	70.7	74.0
Goods and Services	15.6	0.0	15.6	14.4
GoPNG PIP	48.0	44.0	92.0	84.0
District Support Improvement Program-Fly	24.0	10.0	34.0	31.0
Fly River Provincial Government SSG	4.0	0.0	4.0	4.0
Fly River Provincial Roads	0.0	1.0	1.0	1.0
Nomad Station Infrastructure Rehabilitation	3.0	10.0	13.0	12.0
North Fly Development Authority	1.0	0.0	1.0	1.0
Provincial Support Improvement Program-Fly	8.0	2.0	10.0	10.0
Rumginae Hospital	0.0	20.0	20.0	20.0
South Fly District Roads	0.0	1.0	1.0	1.0
South Fly Ecotourism Project	3.0	0.0	3.0	1.0
Wipim Township Rehabilitation Project	5.0	0.0	5.0	3.0
572 GULF PROVINCIAL ADMINISTRATION	96.6	10.6	107.2	102.2
Operational	54.6	0.6	55.2	52.2
Personnel Emoluments	35.6	0.6	36.2	36.6
Goods and Services	18.9	0.0	18.9	15.5
GoPNG PIP	42.0	10.0	52.0	50.0
District Support Improvement Programm-Gulf	16.0	5.0	21.0	21.0
Gulf Intergrated Provincial Projects	12.0	0.0	12.0	12.0
Gulf Provincial Government SSG	1.0	0.0	1.0	1.0
Gulf Provincial Roads	5.0	1.0	6.0	5.0
Kikori District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-Gulf	8.0	3.0	11.0	10.0
573 CENTRAL PROVINCIAL ADMINISTRATION	181.5	21.4	202.9	194.9
Operational	126.5	2.4	128.9	122.9
Personnel Emoluments	94.8	0.3	95.1	94.5
Goods and Services	31.7	2.1	33.8	28.4
GoPNG PIP	55.0	19.0	74.0	72.0
Central Provincial Integrated Projects	10.0	0.0	10.0	10.0
Central Provincial Roads	0.0	1.0	1.0	1.0
District Support Improvement Program-Central	32.0	12.0	44.0	43.0
Goliala District Roads	0.0	1.0	1.0	1.0
Kairuku Hiri District roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-Central	8.0	3.0	11.0	10.0
Rigo District Roads	0.0	1.0	1.0	1.0
574 NATIONAL CAPITAL DISTRICT	70.8	23.3	94.1	88.4
Operational	5.8	1.3	7.1	5.4
Personnel Emoluments	0.0	0.0	0.0	0.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Goods and Services	5.8	1.3	7.1	5.4
GoPNG PIP	65.0	22.0	87.0	83.0
District Support Improvement Program-NCD	24.0	9.0	33.0	30.0
DSIP-Port Moresby North East- District Housing & Office Comp	0.0	1.0	1.0	1.0
Moresby North East Infrastructure Program	5.0	0.0	5.0	5.0
Moresby North West Coastline Housing Program	5.0	0.0	5.0	5.0
Moresby North West Education Infrastructure Program	5.0	0.0	5.0	5.0
Moresby North West Infrastructure Program	5.0	0.0	5.0	5.0
Moresby North West Water Supply Project	5.0	0.0	5.0	5.0
Moresby South District Roads	0.0	1.0	1.0	1.0
Moresby South Infrastructure Program	8.0	5.0	13.0	13.0
National Capital District Roads	0.0	1.0	1.0	1.0
North East District Roads	0.0	1.0	1.0	1.0
North West District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-NCD	8.0	3.0	11.0	10.0
575 MILNE BAY PROVINCIAL ADMINISTRATION	155.7	17.2	172.9	172.8
Operational	108.7	0.3	109.0	114.9
Personnel Emoluments	83.6	0.3	83.9	94.4
Goods and Services	25.0	0.0	25.0	20.5
GoPNG PIP	47.0	16.9	63.9	57.9
District Support Improvement Program.MBay	32.0	8.0	40.0	37.0
Goodenough Cocoa Development Program	2.0	0.0	2.0	2.0
Huhuna-Lavora Road	5.0	0.0	5.0	5.0
Kiriwina-Good Enough District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-Mbay	8.0	2.0	10.0	7.0
Samarai Murua District Roads	0.0	1.0	1.0	1.0
Samarai Murura Copra Infrastructure	0.0	4.9	4.9	4.9
576 ORO PROVINCIAL ADMINISTRATION	105.6	16.7	122.2	115.3
Operational	61.6	0.7	62.2	59.3
Personnel Emoluments	45.1	0.7	45.8	45.9
Goods and Services	16.5	0.0	16.5	13.4
GoPNG PIP	44.0	16.0	60.0	56.0
District Support Improvement Program - Oro	16.0	10.0	26.0	23.0
Ijvitari District Roads	0.0	1.0	1.0	1.0
Northern Highway - Kokoda	10.0	0.0	10.0	10.0
Oro Provincial Roads (Kikiri-Gona)	5.0	1.0	6.0	6.0
Provincial Headquarters Building	5.0	0.0	5.0	5.0
Provincial Support Improvement Program - Oro	8.0	3.0	11.0	10.0
Sohe District Roads	0.0	1.0	1.0	1.0
577 SOUTHERN HIGHLANDS PROVINCIAL ADMINISTRATION	258.8	19.1	277.9	298.2
Operational	151.8	3.1	154.9	184.2
Personnel Emoluments	127.3	0.4	127.7	158.8
Goods and Services	24.5	2.6	27.2	25.3
GoPNG PIP	107.0	16.0	123.0	114.0
District Support Improvement Program-SHP	40.0	10.0	50.0	43.0
Erave Airport Project	4.0	0.0	4.0	4.0
Imbongu District Roads	0.0	1.0	1.0	1.0
Kagua- Erave District Roads	0.0	1.0	1.0	1.0
Kagua- Mendi Road	4.0	0.0	4.0	3.0
Mendi Airport Relocation	10.0	0.0	10.0	10.0
Mendi Muhiu District Roads	0.0	1.0	1.0	1.0
Moran LLG SPA	2.0	0.0	2.0	2.0
Provincial Support Improvement Program-SHP	8.0	2.0	10.0	9.0
Rural Mobile Medical Services- Kagua Erave District	1.0	0.0	1.0	1.0
Southern Highlands Province TVET Roll-Out Program	5.0	0.0	5.0	5.0
Southern Highlands Provincial Government SSG	10.0	0.0	10.0	10.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Southern Highlands Provincial Headquarters Building	10.0	0.0	10.0	10.0
Southern Highlands Provincial Roads	9.0	1.0	10.0	10.0
Special Support Grant- Southwest Mananda SPA	2.0	0.0	2.0	2.0
Special Support Grant-Kutubu Spa	2.0	0.0	2.0	2.0
578 ENGA PROVINCIAL ADMINISTRATION	209.5	138.4	347.9	348.5
Operational	131.5	10.3	141.9	149.4
Personnel Emoluments	99.3	0.3	99.6	110.1
Goods and Services	32.2	10.0	42.2	39.3
GoPNG PIP	78.0	128.1	206.1	199.1
District Support Improvement Program - Enga	40.0	15.0	55.0	50.0
Enga Karambi Agriculture Project	4.0	0.0	4.0	4.0
Enga Provincial Government SSG	4.0	0.0	4.0	4.0
Enga Provincial Roads	6.0	1.0	7.0	6.0
Enga Social Infrastructure Program	10.0	0.0	10.0	10.0
Kandep District Roads	0.0	1.0	1.0	1.0
Kompam Ambum District Infrastructure Development Program	0.0	5.0	5.0	5.0
Kompam Ambum District Roads	0.0	1.0	1.0	1.0
Laiagam Pogera District Roads	0.0	1.0	1.0	1.0
New Enga Hospital	0.0	56.0	56.0	56.0
Porgera IDG	0.0	40.0	40.0	40.0
Provincial Support Improvement Program - Enga	8.0	3.0	11.0	10.0
Special Support Grant-Porgera SPA	2.0	0.0	2.0	2.0
Wabag District Roads	0.0	1.0	1.0	1.0
Wabag-Kompam Road	4.0	0.0	4.0	4.0
Wapenamanda District Roads	0.0	1.0	1.0	1.0
Yokonda to Kanak Road	0.0	3.1	3.1	3.1
579 WESTERN HIGHLANDS PROVINCIAL ADMINISTRATION	181.3	21.3	202.6	223.5
Operational	136.3	0.3	136.6	157.5
Personnel Emoluments	126.3	0.3	126.6	149.1
Goods and Services	9.9	0.0	9.9	8.4
GoPNG PIP	45.0	21.0	66.0	66.0
Baiyer - Lumusa Road	0.0	2.0	2.0	2.0
Dei District Roads	0.0	1.0	1.0	1.0
District Support Improvement Program-WHP	32.0	8.0	40.0	40.0
Law & Order Containment - Dei District	0.0	5.0	5.0	5.0
Mt Hagen District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-WHP	8.0	2.0	10.0	10.0
Tambul Nebilyer District Road	0.0	1.0	1.0	1.0
Western Highlands Provincial Roads	5.0	1.0	6.0	6.0
580 SIMBU PROVINCIAL ADMINISTRATION	229.2	47.2	276.4	271.6
Operational	136.2	0.2	136.4	142.6
Personnel Emoluments	102.1	0.2	102.4	114.2
Goods and Services	34.1	0.0	34.1	28.4
GoPNG PIP	93.0	47.0	140.0	129.0
Chuave COVID-19 Wards	2.0	0.0	2.0	2.0
Chuave District Office	2.0	0.0	2.0	2.0
Chuave District Roads	0.0	1.0	1.0	1.0
Chuave Police Barracks	2.0	0.0	2.0	2.0
Dirima - Olgain Road Rehabilitation	0.0	4.0	4.0	4.0
District Support Improvement Program- Simbu	48.0	12.0	60.0	59.0
Gumine Buisness Incubation Center	0.0	3.0	3.0	3.0
Gumine District Roads	0.0	6.0	6.0	6.0
Gumine Rural Hospital	0.0	10.0	10.0	10.0
Karamui District Roads	0.0	1.0	1.0	1.0
Karamui Nomane Kilau DDA	0.0	1.0	1.0	1.0
Kerowaghi DDA Fund	0.0	1.0	1.0	1.0
Kerowagi District Administration Building	2.0	0.0	2.0	2.0
Kerowagi Secondary School ICT Project	1.0	0.0	1.0	0.0
Kundiawa Gembog District Roads	0.0	1.0	1.0	1.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Kundiawa Gembogl DDA Fund	0.0	1.0	1.0	1.0
Kundiawa Gembogl District Administration Building	5.0	0.0	5.0	2.0
Kundiawa Town Roads Rehabilitation Programme	0.0	2.0	2.0	2.0
Mauro Technical College	5.0	0.0	5.0	0.0
Niglkande Rural Agro-Industry Project	4.0	0.0	4.0	3.0
Provincial Support Improvement Program-Simbu	8.0	2.0	10.0	10.0
Simbu Fresh Produce Marketing	4.0	0.0	4.0	4.0
Simbu Provincial Roads	0.0	1.0	1.0	1.0
SinaSina Yongomugl District Road	0.0	1.0	1.0	1.0
581 EASTERN HIGHLANDS PROVINCIAL ADMINISTRATION	284.0	68.3	352.3	361.8
Operational	179.5	3.3	182.8	197.3
Personnel Emoluments	137.1	0.3	137.4	164.6
Goods and Services	42.4	3.0	45.4	32.7
GoPNG PIP	104.5	65.0	169.5	164.5
Coffee Rehabilitation -EHP	0.0	3.0	3.0	3.0
Daulo Coffee Rehabilitation	2.0	0.0	2.0	2.0
Daulo District Roads	0.0	1.0	1.0	1.0
District Support Improvement Program-EHP	64.0	16.0	80.0	76.0
Eastern Highlands Provincial Roads	5.0	1.0	6.0	6.0
EHP Coffee Rehabilitation and SME Program	4.0	0.0	4.0	4.0
Goroka Agriculture Park	4.0	0.0	4.0	4.0
Goroka District Administration	0.0	6.0	6.0	6.0
Goroka District Road	0.0	1.0	1.0	1.0
Goroka Town Sewerage	2.0	0.0	2.0	2.0
JUCAU Technology - Lufa, EHP Mushroom Project	0.5	0.0	0.5	0.5
Kainantu District Roads	0.0	1.0	1.0	1.0
Kainantu-Okapa-Lufa Road	10.0	0.0	10.0	10.0
Kompri Valley Police and TVET	5.0	0.0	5.0	5.0
Lahame Megabo Rod Unga Bena	0.0	25.0	25.0	25.0
Lufa District Roads	0.0	1.0	1.0	1.0
Okapa District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-EHP	8.0	2.0	10.0	9.0
Unggai Bena District Roads Sealing	0.0	7.0	7.0	7.0
582 MOROBE PROVINCIAL ADMINISTRATION	314.4	137.0	451.4	434.0
Operational	220.9	0.0	220.9	241.5
Personnel Emoluments	213.6	0.0	213.6	234.2
Goods and Services	7.3	0.0	7.3	7.3
GoPNG PIP	93.5	137.0	230.5	192.5
Bulolo District Roads	0.0	1.0	1.0	1.0
District Support Improvement Program-Morobe	72.0	23.0	95.0	88.0
Finschafen District Roads	0.0	1.0	1.0	1.0
Huon DDA Capital Fund	0.0	5.0	5.0	5.0
Huon Gulf District Roads	0.0	1.0	1.0	1.0
Lae City Authority Capital Fund	0.0	64.5	64.5	40.0
Lae City Roads	0.0	21.0	21.0	16.0
Lae City Sea Front Development Program	2.0	0.0	2.0	4.0
Lae District Roads	0.0	1.0	1.0	1.0
Markham District Roads	0.0	1.0	1.0	1.0
Menyama District Roads	0.0	1.0	1.0	1.0
Menyama District Market Building	0.0	3.5	3.5	3.5
Mining Development Forum - Lae	0.0	5.0	5.0	5.0
Morobe Provincial Roads	5.0	1.0	6.0	5.0
Nawaeb DDA Capital Funding	0.0	1.0	1.0	1.0
Nawaeb District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-Morobe	8.0	3.0	11.0	10.0
Special Support Grant (Hidden Valley)	2.0	0.0	2.0	2.0
Tewae Siassi District Roads	0.0	1.0	1.0	1.0
Urban Youth Employment Project Phase 2	0.5	0.0	0.5	0.0
Wasu Wharf Project	4.0	0.0	4.0	3.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Wau DDA Capital Fund	0.0	2.0	2.0	2.0
583 MADANG PROVINCIAL ADMINISTRATION	248.2	27.0	275.2	251.3
Operational	177.2	0.0	177.2	167.3
Personnel Emoluments	140.0	0.0	140.0	136.6
Goods and Services	37.2	0.0	37.2	30.6
GoPNG PIP	71.0	27.0	98.0	84.0
Bogia District Roads	0.0	1.0	1.0	1.0
Bogia Urban Planning & Subdivision	0.0	1.0	1.0	1.0
District Support Improvement Program- Madang	48.0	12.0	60.0	60.0
Infrastructure Development Grant- Ramu Nickel Mine	3.0	0.0	3.0	3.0
Madang District Roads	0.0	5.0	5.0	1.0
Madang- Merauke Rice Trade and Development Program	2.0	0.0	2.0	2.0
Madang Provincial Roads	10.0	1.0	11.0	1.0
Manam Islanders Resettlement Project	0.0	2.0	2.0	2.0
Provincial Support Improvement Program-Madang	8.0	2.0	10.0	10.0
Raicoast District Roads	0.0	1.0	1.0	1.0
Sumkar District Roads	0.0	1.0	1.0	1.0
Usino Bundi District Roads	0.0	1.0	1.0	1.0
584 EAST SEPIK PROVINCIAL ADMINISTRATION	275.5	25.4	300.8	306.5
Operational	167.0	0.4	167.3	178.0
Personnel Emoluments	120.1	0.4	120.4	144.9
Goods and Services	46.9	0.0	46.9	33.1
GoPNG PIP	108.5	25.0	133.5	128.5
Angoram District Roads	0.0	1.0	1.0	1.0
Angoram Intergrated Development Program	20.0	0.0	20.0	15.0
Angoram- Wewak Highway	10.0	0.0	10.0	10.0
Central Sepik Stadium	2.0	0.0	2.0	2.0
District Support Improvement Program- ESP	48.0	12.0	60.0	60.0
East Sepik Provincial Roads	10.0	1.0	11.0	11.0
ESP Freight Subsidy Program	1.5	0.0	1.5	1.5
Hayfield Airport	4.0	0.0	4.0	4.0
Maprik District Roads	0.0	1.0	1.0	1.0
New East Sepik Provincial Headquarters Building	5.0	0.0	5.0	5.0
Provincial Support Improvement Program - ESP	8.0	2.0	10.0	10.0
Wewak District Roads	0.0	1.0	1.0	1.0
Wewak Town Roads Upgrade & Sealing	0.0	5.0	5.0	5.0
Wosera Gawi District Roads	0.0	1.0	1.0	1.0
Yangoru Saussia District Roads	0.0	1.0	1.0	1.0
585 SANDAUN PROVINCIAL ADMINISTRATION	144.1	34.8	178.9	178.8
Operational	99.1	0.3	99.4	101.3
Personnel Emoluments	66.1	0.3	66.3	76.8
Goods and Services	33.1	0.0	33.1	24.5
GoPNG PIP	45.0	34.5	79.5	77.5
Aitape Lumi District Roads	0.0	1.0	1.0	1.0
District Support Improvement Program- WSP	32.0	8.0	40.0	39.0
DSIP - Nuku - District Housing & Office Complex	0.0	1.0	1.0	1.0
Nuku DDA -SEZ Project	0.0	1.5	1.5	1.5
Nuku District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program - WSP	8.0	3.0	11.0	10.0
Sandaun Provincial Roads	5.0	1.0	6.0	6.0
Telefomin District Reimbursement	0.0	10.0	10.0	10.0
Telefomin District Roads	0.0	1.0	1.0	1.0
Teleformin DDA	0.0	2.0	2.0	2.0
Vanimo Town Roads	0.0	5.0	5.0	5.0
586 MANUS PROVINCIAL ADMINISTRATION	79.6	14.0	93.6	87.5
Operational	53.6	0.0	53.6	51.5
Personnel Emoluments	37.1	0.0	37.1	38.1
Goods and Services	16.5	0.0	16.5	13.4
GoPNG PIP	26.0	14.0	40.0	36.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
District Support Improvement Program-Manus	8.0	3.0	11.0	10.0
Manus District Infrastructure Development Program	0.0	1.0	1.0	1.0
Manus District Roads	0.0	1.0	1.0	1.0
Manus Provincial Highway	10.0	0.0	10.0	8.0
Manus Provincial Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-Manus	8.0	3.0	11.0	10.0
Special Interventiion Program	0.0	5.0	5.0	5.0
587 NEW IRELAND PROVINCIAL ADMINISTRATION	107.5	16.2	123.8	127.0
Operational	64.5	0.2	64.8	78.0
Personnel Emoluments	63.0	0.2	63.2	76.4
Goods and Services	1.6	0.0	1.6	1.6
GoPNG PIP	43.0	16.0	59.0	49.0
District Support Improvement Program-NIP	16.0	6.0	22.0	20.0
IDG- NIPG- Lihir	4.0	-1.0	3.0	3.0
Kavieng Childrens Hospital Project	2.5	-1.5	1.0	1.0
Kavieng District Roads	0.0	5.5	5.5	3.0
Namatanai District Roads	0.0	1.0	1.0	1.0
Namatanai District SSG	3.0	0.0	3.0	2.0
New Ireland Provincial Government SSG	3.0	4.0	7.0	7.0
New Ireland Provincial Road	5.0	0.0	5.0	4.0
Provincial Support Improvement Program-NIP	8.0	2.0	10.0	8.0
Special Support Grant-Nimarmar Spa	1.5	0.0	1.5	0.0
588 EAST NEW BRITAIN PROVINCIAL ADMINISTRATION	177.8	17.5	195.3	193.6
Operational	131.8	5.5	137.3	145.6
Personnel Emoluments	115.1	0.3	115.4	126.5
Goods and Services	16.8	5.2	22.0	19.1
GoPNG PIP	46.0	12.0	58.0	48.0
District Support Improvement Program-ENB	32.0	8.0	40.0	31.0
Gazelle District Roads	0.0	1.0	1.0	1.0
Kokopo District Roads	0.0	1.0	1.0	1.0
Kokopo Town Sewerage	2.0	0.0	2.0	2.0
Pomio-Kokopo Road (Missing Link)	4.0	0.0	4.0	4.0
Provincial Support Improvement Program-ENB	8.0	2.0	10.0	9.0
589 WEST NEW BRITAIN PROVINCIAL ADMINISTRATION	158.4	22.4	180.8	179.5
Operational	114.4	0.4	114.8	120.5
Personnel Emoluments	84.3	0.4	84.7	96.5
Goods and Services	30.1	0.0	30.1	24.0
GoPNG PIP	44.0	22.0	66.0	59.0
District Support Improvement Program-WNB	16.0	8.0	24.0	23.0
DSIP- Talasia DDA- Kimbe Urban Planning & Sub-Division	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-WNB	8.0	3.0	11.0	10.0
Talasea District Roads	0.0	1.0	1.0	1.0
West New Britain Infrastructure Development	0.0	6.0	6.0	6.0
West New Britain Provincial Roads	10.0	1.0	11.0	6.0
WNB Police Stations Rehabilitation Program	6.0	0.0	6.0	6.0
WNB Solar Partnerships Program	4.0	0.0	4.0	4.0
WNB Standalone Solar Program	0.0	2.0	2.0	2.0
590 AUTONOMOUS BOUGAINVILLE ADMINISTRATION	426.8	12.0	438.8	420.3
Operational	165.8	0.0	165.8	158.3
Personnel Emoluments	132.0	0.0	132.0	134.4
Goods and Services	33.8	0.0	33.8	23.9
GoPNG PIP	261.0	12.0	273.0	262.0
Bougainville Cocoa Program	5.0	0.0	5.0	4.0
Bougainville Hospital	70.0	0.0	70.0	70.0
Bougainville Provincial Roads	6.0	1.0	7.0	7.0
Buin Wharf Development Program	2.0	0.0	2.0	2.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Central Bougainville District Roads	0.0	1.0	1.0	1.0
District Support Improvement Program-ABG	24.0	6.0	30.0	27.0
Multipurpose Sports Stadium	10.0	0.0	10.0	4.0
North Bougainville District Roads	0.0	1.0	1.0	1.0
PM's Commitment to ABG	30.0	0.0	30.0	30.0
Provincial Support Improvement Program-ABG	8.0	3.0	11.0	10.0
Restoration Development Grant (Outstanding)	100.0	0.0	100.0	100.0
South Bougainville Teachers College	3.0	0.0	3.0	3.0
Tearouki Health Centre Rehabilitation Project	3.0	0.0	3.0	3.0
591 HELA PROVINCIAL ADMINISTRATION	140.7	60.4	201.1	207.7
Operational	68.7	0.4	69.1	76.7
Personnel Emoluments	50.9	0.4	51.3	62.3
Goods and Services	17.8	0.0	17.8	14.4
GoPNG PIP	72.0	60.0	132.0	131.0
Angore Special Purpose Authority	2.0	0.0	2.0	2.0
District Support Improvement Program-Hela	24.0	10.0	34.0	33.0
Hela Integrated Projects	20.0	0.0	20.0	20.0
Hela Provincial Government MNDG	0.0	5.0	5.0	5.0
Hela Provincial Roads	5.0	1.0	6.0	6.0
Hides 4 Special Purpose Authority (SPA) - Hela	1.0	0.0	1.0	1.0
Hides Special Purpose Authority	1.0	0.0	1.0	1.0
Juha Special Purpose Authority (SPA)	1.0	0.0	1.0	1.0
Komo Hulia DDA	0.0	2.0	2.0	2.0
Komo Magarima District Roads	0.0	1.0	1.0	1.0
Koroba Kopiago District Infrastructure Development Program	0.0	4.0	4.0	4.0
Koroba Lake Kopiago DDA	0.0	2.0	2.0	2.0
Magarima DDA	0.0	2.0	2.0	2.0
Magarima Plaza	10.0	0.0	10.0	10.0
New Hela Military Barracks	0.0	30.0	30.0	30.0
Provincial Support Improvement Program-Hela	8.0	2.0	10.0	10.0
Tari Pori District Roads	0.0	1.0	1.0	1.0
592 JIWAKA PROVINCIAL ADMINISTRATION	157.5	22.2	179.7	185.2
Operational	100.5	1.7	102.2	107.7
Personnel Emoluments	73.2	1.7	74.9	86.1
Goods and Services	27.3	0.0	27.3	21.6
GoPNG PIP	57.0	20.5	77.5	77.5
Anglimp S/Waghi- Kindeng to Roglump Road	0.0	3.5	3.5	3.5
Anglimp South Waghi District Roads	0.0	1.0	1.0	1.0
Anglimp South Waghi Polytechnic Institute	0.0	3.0	3.0	3.0
District Support Improvement Program-Jiwaka	24.0	7.0	31.0	31.0
Jimi District Roads	0.0	1.0	1.0	1.0
Jiwaka Province Roads	0.0	1.0	1.0	1.0
Jiwaka Provincial Roads	5.0	0.0	5.0	5.0
New Provincial Headquarters Infrastructure Development	20.0	0.0	20.0	20.0
North Waghi District Roads	0.0	1.0	1.0	1.0
Provincial Support Improvement Program-Jiwaka	8.0	3.0	11.0	11.0
Transport	934.3	129.8	1,064.1	1,072.1
National Departments	871.8	132.3	1,004.1	1,014.1
259 DEPARTMENT OF TRANSPORT	35.6	-7.6	28.0	27.2
Operational	19.6	3.2	22.8	22.0
Personnel Emoluments	13.9	0.2	14.1	13.3
Goods and Services	5.7	3.0	8.7	8.7
GoPNG PIP	16.0	-10.8	5.2	5.2
Kikori Wharf Development	5.0	-4.5	0.5	0.5
Manus Wharf Development	5.0	-4.4	0.6	0.6
Purchase and Installation of Simulator	4.0	-1.1	2.9	2.9
Vanimo Wharf Development	1.0	-0.5	0.5	0.5
Wewak Wharf Development	1.0	-0.4	0.6	0.6
264 DEPARTMENT OF WORKS AND IMPLEMENTATION	836.2	139.9	976.1	986.9

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Operational	156.7	24.8	181.4	192.1
Personnel Emoluments	90.0	1.5	91.5	106.0
Goods and Services	66.7	23.2	89.9	86.1
GoPNG PIP	679.5	115.2	794.7	794.8
Aitape Nuku Road	8.0	0.0	8.0	8.0
Aranap- Basken- Songken Loop Road	4.0	-4.0	0.0	0.0
Connect PNG Roads Program	350.0	0.0	350.0	350.0
DoW Capital Arrears	0.0	150.0	150.0	150.0
Economic & Social Development Program- Heavy Equipment	8.0	-8.0	0.0	0.0
Fisika Road	20.0	-0.1	19.9	19.9
Gabanis Buang Road	4.0	0.0	4.0	4.0
Goilala Road	4.0	-0.1	3.9	3.9
Hawain Bridge Construction	5.0	-3.0	2.0	2.0
Highlands Highway Western End	20.0	0.0	20.0	20.0
Highlands Region Roads Improvement Investment Program-P2	1.0	0.0	1.0	1.0
Hiri Lai Road	8.0	0.0	8.0	8.0
Hiritano Highway Maintenance	8.0	-2.8	5.2	5.2
Hoskins - Kimbe Road	4.0	0.0	4.0	4.0
Ialibu-Gia- Tambul Road	8.0	0.0	8.0	8.0
Kana-Kunjulu Road	4.0	-2.4	1.6	1.6
Kiunga- Aiambak Road	4.0	0.0	4.0	4.0
Kiunga- Tabubil Road	4.0	-0.2	3.8	3.8
Kompam-Baiyer Road	4.0	-4.0	0.0	0.0
Lae-Nadzab Road (4Lane)	10.0	-0.3	9.7	9.7
Laiagam- Yapi Road	4.0	0.0	4.0	4.0
Laloki Bridge- Goldie Barracks Road Upgrade	4.0	0.0	4.0	4.0
Land Transport Improvement Program-Northern Corridor (T1)	1.0	-1.0	0.0	0.0
Maprik- Lumi Road Reconstruction	4.0	-4.0	0.0	0.0
Maria - Kopiago Road	5.0	-2.3	2.7	2.7
Mendi-Manihu Road	7.0	-0.5	6.5	6.5
Menyamy-Aseki Road (Missing Link)	5.0	0.0	5.0	5.0
Missing Link Road (Gulf - SHP)	10.0	-0.2	9.8	9.8
Momase Highway: Mariamberg to Wewak	5.0	-2.8	2.2	2.2
Momase Highway: Watarais - Madang	10.0	-0.6	9.4	9.4
Momase Highway: Wewak - Vanimo	10.0	-0.1	9.9	9.9
Mt Hagen City Roads	10.0	-0.4	9.6	9.6
National Bridges Program	20.0	0.0	20.0	20.0
National Highways Rehabilitation Program	20.0	-0.1	19.9	19.9
New Britain Highway: Kimbe - Kokopo	10.0	-1.7	8.3	8.3
New Ireland Roads	0.0	15.0	15.0	15.0
Okapa Lufa Road	5.0	0.0	5.0	5.0
Port Moresby - Alotau Highway: Kwikila - Ganai	6.0	-3.5	2.5	2.5
Rd Maint and Rehab. Project (RMRP) Phase 2- Additional Fundin	1.0	0.0	1.0	1.0
Resilience Transport Project	0.5	-0.5	0.0	0.0
Rural Bridge Program	5.0	0.0	5.0	5.0
Sepik Corridor-Ambunti-Maramuni	8.0	-1.0	7.0	7.0
Subnational Bridges Program	5.0	-0.3	4.7	4.7
Sustainable Highlands Highway Improvement Program Tranche 2	1.0	-0.3	0.7	0.7
Sustainable Highlands Highway Rehabilitation Program	5.0	0.0	5.0	5.0
Tabubil- Oksapmin Road	4.0	0.0	4.0	4.0
Tindua Kware Road	5.0	-0.1	4.9	4.9
Tokua- Kokopo City Road	10.0	-2.9	7.1	7.1
Transport Sector Support Program Phase 2	3.0	0.0	3.0	3.0
Wasa Bridge Construction (Kandep)	4.0	-2.5	1.5	1.5
Wau - Bulolo Highway Rehabilitation	4.0	0.0	4.0	4.2
Western Border Corridor: Daru - Weam	10.0	0.0	10.0	10.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Statutory Authorities	62.5	-2.5	60.0	58.0
523 PAPUA NEW GUINEA ACCIDENTS INVESTIGATION COMMISSION	8.8	0.0	8.8	8.8
Operational	6.8	0.0	6.8	6.8
Personnel Emoluments	6.1	0.0	6.1	6.1
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	2.0	0.0	2.0	2.0
Accident Investigation Technical Systems Development	2.0	0.0	2.0	2.0
526 NATIONAL MARITIME SAFETY AUTHORITY	1.0	0.0	1.0	1.0
GoPNG PIP	1.0	0.0	1.0	1.0
Maritime & Waterways Safety Project	1.0	0.0	1.0	1.0
537 NATIONAL AIRPORTS CORPORATION	25.0	0.0	25.0	23.0
GoPNG PIP	25.0	0.0	25.0	23.0
CADIP Program Phase 2 Project 1	5.0	0.0	5.0	3.0
CADIP Program Tranche 3	10.0	0.0	10.0	10.0
Nadzab Airport Terminal Redevelopment Project	10.0	0.0	10.0	10.0
545 RURAL AIRSTRIP AUTHORITY	7.5	-2.5	5.0	5.0
Operational	2.5	0.0	2.5	2.5
Goods and Services	2.5	0.0	2.5	2.5
GoPNG PIP	5.0	-2.5	2.5	2.5
Rehabilitation & Maintenance of Rural Airstrips	5.0	-2.5	2.5	2.5
548 PNG HARBOURS BOARD	5.0	0.0	5.0	5.0
GoPNG PIP	5.0	0.0	5.0	5.0
PNG Ports Infrastructure Investment Program	5.0	0.0	5.0	5.0
565 CIVIL AVIATION SAFETY AUTHORITY	15.2	0.0	15.2	15.2
Operational	15.2	0.0	15.2	15.2
Personnel Emoluments	14.7	0.0	14.7	14.7
Goods and Services	0.6	0.0	0.6	0.6
567 NATIONAL ROAD AUTHORITY	0.0	0.0	0.0	0.0
Operational	0.0	0.0	0.0	0.0
Personnel Emoluments	0.0	0.0	0.0	0.0
Utilities	111.9	-22.1	89.8	88.6
National Departments	41.2	-22.6	18.6	18.2
258 DEPARTMENT OF INFORMATION AND COMMUNICATION	41.2	-22.6	18.6	18.2
Operational	6.2	3.9	10.1	9.7
Personnel Emoluments	4.0	1.7	5.7	4.7
Goods and Services	2.2	2.2	4.5	4.9
Analogue to Digital Migration	0.0	0.0	0.0	0.0
Digital Government Infrastructure and Services Program	0.0	0.0	0.0	0.0
GoPNG PIP	35.0	-26.5	8.5	8.5
Analogue to Digital Migration	20.0	-18.0	2.0	2.0
Digital Government Infrastructure and Services Program	5.0	-2.5	2.5	2.5
Kumul Satellite Project	10.0	-6.0	4.0	4.0
Statutory Authorities	70.7	0.5	71.2	70.4
525 NATIONAL BROADCASTING COMMISSION	34.7	8.5	43.2	42.9
Operational	31.2	10.0	41.2	40.9
Personnel Emoluments	27.7	0.0	27.7	27.4
Goods and Services	3.5	10.0	13.5	13.5
NBC Rehabilitation & Mordenisation Program	0.0	0.0	0.0	0.0
GoPNG PIP	3.5	-1.5	2.0	2.0
NBC Rehabilitation & Mordenisation Program	3.5	-1.5	2.0	2.0
540 WATER PNG	3.0	-1.0	2.0	2.0
Operational	0.0	0.0	0.0	0.0
Goods and Services	0.0	0.0	0.0	0.0
Provincial and District Towns Water Supply and Sanitation Pr	0.0	0.0	0.0	0.0
GoPNG PIP	3.0	-1.0	2.0	2.0

Detail	Initial Budget	Transfers/ Adjustment	Revised Budget	2022 Outcome
Provincial and District Towns Water Supply and Sanitation Pr	3.0	-1.0	2.0	2.0
544 PNG DATACO	8.0	0.0	8.0	6.0
GoPNG PIP	8.0	0.0	8.0	6.0
Kumul Submarine Cable	5.0	0.0	5.0	5.0
Mendi - Hides Fibre Optic Cable Project (Missing Link)	3.0	0.0	3.0	1.0
546 PNG POWER LIMITED	25.0	-7.0	18.0	19.5
Operational	0.0	0.0	0.0	0.0
Goods and Services	0.0	0.0	0.0	0.0
Port Moreby Grid Development	0.0	0.0	0.0	0.0
Ramu Transmission Reinforcement System Upgrade Project	0.0	0.0	0.0	0.0
GoPNG PIP	25.0	-7.0	18.0	19.5
Economic and Social Development Program- Support to Rural	0.5	0.0	0.5	0.5
Edevu Transmission and Smart Metering Project	1.0	0.0	1.0	1.0
Energy Utility Performance & Reliability Improvement Project	0.5	0.0	0.5	0.5
Hagen Mendi Tari Grid Development Project	3.0	-1.5	1.5	1.5
PNG Towns' Electricity Investment Tranche 2	3.0	-1.5	1.5	1.5
Port Moreby Grid Development	3.0	-3.0	0.0	1.5
Power Sector Development Project	1.0	0.0	1.0	1.0
Ramu 1 Hydro Power Refurbishment	1.0	0.0	1.0	1.0
Ramu System Extension Yonki- Mt. Hagen Phase 2	2.0	0.0	2.0	2.0
Ramu Transmission Reinforcement System Upgrade Project	5.0	-1.0	4.0	4.0
Sepik Grid - Damap Hydro Project	5.0	0.0	5.0	5.0
Grand Total	32,841.0	1,435.7	34,276.6	35,844.2

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

Budget Agency	Sector	Transfers Within		Transfer Out		Transfer In	
		Dept	Amount	Dept	Amount	Dept	Amount
201 National Parliament	Administration	201	10.0		0.0		0.0
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,627.9		0.0		0.0
207 Treasury and Finance - Miscellaneous	Miscellaneous		0.0	201	-68.1	207	68.1
207 Treasury and Finance - Miscellaneous	Miscellaneous		0.0	202	-5.7	207	5.7
207 Treasury and Finance - Miscellaneous	Miscellaneous		0.0	203	-88.6	207	88.6
207 Treasury and Finance - Miscellaneous	Miscellaneous		0.0	205	-30.0	207	30.0
207 Treasury and Finance - Miscellaneous	Miscellaneous		0.0	206	-15.4	207	15.4
207 Treasury and Finance - Miscellaneous	Miscellaneous		0.0		0.0		0.0
208 Department of Treasury	Administration	208	2.4		0.0		0.0
208 Department of Treasury	Administration		0.0	207	-785.4	208	785.4
209 Registrar for Political Parties	Administration		0.0	207	-7.7	209	7.7
217 Department of Foreign Affairs and Trade	Administration		0.0	207	-4.9	217	4.9
220 Department of Personnel Management	Administration		0.0	207	-7.7	220	7.7
221 Public Service Commission	Administration		0.0	207	-0.8	221	0.8
225 Department of Attorney-General	Law & Justice		0.0	207	-2.5	225	2.5
228 Department of Police	Law & Justice	228	4.5		0.0		0.0
228 Department of Police	Law & Justice		0.0	207	-47.0	228	47.0
229 Department of National Planning and Monitoring	Administration	229	10.0		0.0		0.0
229 Department of National Planning and Monitoring	Administration		0.0	201	-43.6	229	43.6
229 Department of National Planning and Monitoring	Administration		0.0	206	-274.0	229	274.0
229 Department of National Planning and Monitoring	Administration		0.0	207	-310.0	229	310.0
229 Department of National Planning and Monitoring	Administration		0.0		0.0		0.0
232 Provincial and Local Government Affairs	Administration		0.0	207	-21.0	232	21.0
234 Department of Defence	Law & Justice		0.0	207	-16.0	234	16.0
234 Department of Defence	Law & Justice		0.0		0.0		0.0
236 Department of Higher Education Research Science & Technology	Education		0.0	207	-84.1	236	84.1
240 Department of Health	Health		0.0	207	-8.5	240	8.5
252 Department of Lands and Physical Planning	Economic		0.0	207	-16.3	252	16.3
255 Department of Petroleum and Energy	Economic		0.0	207	-70.0	255	70.0
264 Department of Works and Implementation	Transport	264	10.3		0.0		0.0
264 Department of Works and Implementation	Transport		0.0	207	-164.7	264	164.7
299 Treasury and Finance - Public Debt Charges	Debt Services	299	246.5		0.0		0.0
352 PNG Office of Civil Registration & National Identity	Community & Culture		0.0	229	-5.0	352	5.0
354 Bank of Papua New Guinea	Economic		0.0	206	-247.0	354	247.0
359 Mt Hagen City Authority	Administration		0.0	207	-7.0	359	7.0
359 Mt Hagen City Authority	Administration		0.0	229	-3.0	359	3.0
503 Ombudsman Commission	Law & Justice		0.0	207	-0.6	503	0.6
512 University of Papua New Guinea	Education		0.0	201	-50.0	512	50.0
517 National Narcotics Bureau	Law & Justice		0.0	225	-0.1	517	0.1
522 Constitutional and Law Reform Commission	Law & Justice		0.0	229	-8.0	522	8.0
536 Kokonas Industri Koporation	Economic		0.0	207	-0.9	536	0.9
557 PNG National Forest Authority	Economic		0.0	207	-14.6	557	14.6
561 National Trade Office	Economic		0.0	207	-6.0	561	6.0
571 Fly River Provincial Administration	Provinces		0.0	206	-20.0	571	20.0
574 National Capital District	Provinces		0.0	207	-5.0	574	5.0
575 Milne Bay Provincial Administration	Provinces		0.0	207	-4.9	575	4.9
578 Enga Provincial Administration	Provinces		0.0	207	-47.5	578	47.5
578 Enga Provincial Administration	Provinces		0.0		0.0		0.0
580 Simbu Provincial Administration	Provinces		0.0	208	-2.0	580	2.0
581 Eastern Highlands Provincial Administration	Provinces		0.0	207	-13.0	581	13.0
582 Morobe Provincial Administration	Provinces		0.0	207	-23.0	582	23.0
582 Morobe Provincial Administration	Provinces		0.0	208	-48.0	582	48.0
583 Madang Provincial Administration	Provinces		0.0	207	-1.0	583	1.0
583 Madang Provincial Administration	Provinces		0.0	358	-2.0	583	2.0
584 East Sepik Provincial Administration	Provinces		0.0	207	-5.0	584	5.0
585 Sandaun Provincial Administration	Provinces		0.0	207	-19.0	585	19.0
587 New Ireland Provincial Administration	Provinces	587	2.0		0.0		0.0

Budget Agency	Sector	Transfers Within		Transfer Out		Transfer In	
		Dept	Amount	Dept	Amount	Dept	Amount
587 New Ireland Provincial Administration	Provinces		0.0	207	-12.5	587	12.5
589 West New Britain Provincial Administration	Provinces		0.0	207	-2.0	589	2.0
590 Autonomous Bougainville Administration	Provinces		0.0		0.0		0.0
591 Hela Provincial Administration	Provinces		0.0	207	-43.0	591	43.0
592 Jiwaka Provincial Administration	Provinces		0.0	207	-243.0	592	243.0
602 New Ireland Provincial Health Authority	Health		0.0	207	-31.0	602	31.0
602 New Ireland Provincial Health Authority	Health		0.0	241	-15.0	602	15.0
602 New Ireland Provincial Health Authority	Health		0.0	587	-1.5	602	1.5
607 East Sepik Provincial Health Authority	Health		0.0	241	-15.0	607	15.0
612 Western Highlands Provincial Health Authority	Health		0.0	241	-15.0	612	15.0
615 Hela Provincial Health Authority	Health		0.0	241	-15.0	615	15.0
619 Oro Provincial Health Authority	Health		0.0	241	-15.0	619	15.0
620 Port Moresby General Hospital	Health		0.0	207	-5.9	620	5.9
620 Port Moresby General Hospital	Health		0.0	229	-57.0	620	57.0
621 Simbu Provincial Health Authority	Health		0.0	207	-11.4	621	11.4
622 NCD Provincial Health Authority	Health		0.0	202	-28.5	622	28.5
622 NCD Provincial Health Authority	Health		0.0	206	-67.1	622	67.1
Grand Total			1,913.5		-3,182.3		3,182.3

Source: Department of Treasury

