



# **FINAL BUDGET OUTCOME**

**2021**

## Acronyms

<b>ABG</b>	<b>Autonomous Bougainville Government</b>
<b>ADB</b>	<b>Asian Development Bank</b>
<b>BPNG</b>	<b>Bank of Papua New Guinea</b>
<b>CSA</b>	<b>Commercial and Statutory Authority</b>
<b>DNPM</b>	<b>Department of National Planning and Monitoring</b>
<b>DSIP</b>	<b>District Support Improvement Program</b>
<b>FAA</b>	<b>Final Available Appropriation</b>
<b>FBO</b>	<b>Final Budget Outcome</b>
<b>GDP</b>	<b>Gross Domestic Product</b>
<b>GFS</b>	<b>Government Financial Statistics</b>
<b>GoPNG</b>	<b>Government of Papua New Guinea</b>
<b>GST</b>	<b>Goods &amp; Services Tax</b>
<b>ICT</b>	<b>Information and Communications Technology</b>
<b>IMF</b>	<b>International Monetary Fund</b>
<b>IFMS</b>	<b>Integrated Financial Management System</b>
<b>IPBC</b>	<b>Independent Public Business Corporation</b>
<b>IRC</b>	<b>Internal Revenue Commission</b>
<b>LNG</b>	<b>Liquefied Natural Gas</b>
<b>MTDP</b>	<b>Medium Term Development Plan (2018-2022)</b>
<b>MTFS</b>	<b>Medium Term Fiscal Strategy (2018-2022)</b>
<b>MTRS</b>	<b>Medium Term Revenue Strategy (2018-2022)</b>
<b>MYEFO</b>	<b>Mid-Year Economic and Fiscal Outlook</b>
<b>NEC</b>	<b>National Executive Council</b>
<b>NPCP</b>	<b>National Petroleum Company of PNG</b>
<b>NSL</b>	<b>Nambawan Super Limited</b>
<b>OSPEAC</b>	<b>Organisational Staffing and Personnel Emoluments Audit Committee</b>
<b>PE</b>	<b>Personal Emoluments</b>
<b>PIP</b>	<b>Public Investment Program</b>
<b>PNGDSP</b>	<b>Papua New Guinea Development Strategic Plan</b>
<b>RMF</b>	<b>Results Monitoring Framework</b>
<b>SIGTAS</b>	<b>Standard Integrated Government Tax Administration System</b>
<b>SOE</b>	<b>State Owned Enterprise</b>
<b>UBSA</b>	<b>Umbrella Benefits Sharing Agreement</b>
<b>WPA</b>	<b>Waigani Public Account</b>

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## FOREWORD

On behalf of the Marape Government, I am honoured to present the 2021 Final Budget Outcome (FBO) Report of the Department of Treasury.

PNG has been facing very challenging times. After inheriting the worst economic management in PNG's history, the Marape Government then had to deal with the once in a century challenge of a global pandemic. The COVID-19 pandemic undermined growth and revenues around the world. One only needs to read through World Bank, ADB and IMF reports to see how the pandemic increased dramatically budget deficits and debt levels in other countries. PNG has done very well in comparison.

This 2021 FBO is a further demonstration of the government's action to continue on the steady, long road of budget repair and keeps us on track to our 13 year fiscal plan.

I am pleased the 2021 budget deficit was actually significantly lower than expected at the time of the 2021 Budget and 2021 Supplementary Budget. Specifically, the 2021 Budget deficit was K6,270.3 million or 6.7% of GDP, down substantially from the 2021 Budget prediction of K6,612.8 million and 7.3% of GDP.

This is a further demonstration of the Marape Government's commitment to budget repair and reconstruction. Reducing the budget deficit from 8.9% of GDP in 2020, down by 2.2 percentage points to 6.7% in 2021. We reduced the budget deficit by over a billion Kina between 2020 and 2021. After providing the record level of funding for the 2022 election, the deficit will be reduced by over K1 billion every year as part of our steady program of budget repair and reconstruction.

There are two key numbers in this report.

The first is that total revenues and grants grew by K1,767.3 million or 14.6% compared to 2020. This strong growth reflects the effectiveness of our revenue strategies including international engagement.

The second is that PNG government expenditures increased by K732.9 million, only 3.8% higher than in 2020. This demonstrates very strong controls over expenditures – something sadly lacking in previous years.

This is the path of budget repair – ensuring that revenues continue to grow much faster than expenditures. 14.6% revenue growth compared with only 3.8% expenditure growth.

Those advocating very harsh expenditure cuts to bring down the deficit immediately have no heart and no mind. They do not care about the awful implications that would have for basic service delivery. They are ignorant of the fact that PNG's pace of budget repair already places it in the top quarter of all countries.

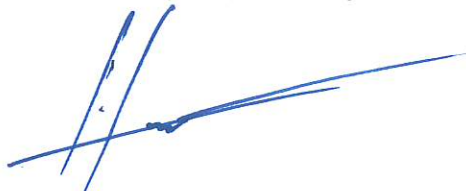
The budget deficit meant the level of debt increased to K48,173.1 million, or 51.6% of GDP, very similar to the budget estimate of 51.5%. However, this included K1,685.2 million of additional financing that was acquired to cover the possible late payment of some donor support funding although the funds did arrive in December 2021. This financing will lower the

new financing requirements of the 2022 budget. Without this over-financing in 2021, the debt to GDP ratio would have been 49.8% and interest costs lower by some K65 million.

In the 2020 FBO, 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 economic fiscal 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, this 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 2021 FBO confirms we are indeed on this path of budget repair and reconstruction.

Finally, I must express my sincere appreciation to the good officers of my Department. In addition to the always demanding work of preparing and then implementing the national budget, they have worked very hard to continue reforms in areas such as improved cash management and warranting, working with international donors to accelerate concessional financing, and other reforms such as the Labour Mobility initiative. This work is vital for framing the high level resource allocations for our development. Of course there are many, many people that are then involved in going into greater details at Provincial and District levels, and then those that actually implement the programs including teachers and nurses and public works contractors. I sincerely thank all of these workers also for what has been an extremely responsible year of budget repair in 2021.



**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 financial year, in accordance with the requirements of sections 13 – 16 of the Papua New Guinea *Fiscal Responsibility Act (FRA) 2006*. Of course, in these extraordinary COVID-19 times with key staff being away from the workforce, and then the surprising computer malware hack of the Government's IFMIS system, this report is running a bit late. We ask for understanding of these delays.

The purpose of the 2021 FBO Report is to:

- provide the final fiscal outcomes against the 2021 Budget and the subsequent 2021 Supplementary Budget;
- provide a comparative analysis of the 2021 outcomes for Total Revenue and Grants, Total Expenditure and Net Lending, Financing and the Budget Balance against the 2021 Supplementary Budget estimates; and
- provide explanations of significant variances in outcomes compared to the 2021 Supplementary Budget estimates as well as previous years' actuals.

The 2021 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 31<sup>st</sup> December, 2021.

The financial information presented in this report is based on the same reporting standards as used in the 2021 Budget Volume 1 documents. Part 1 of this report, *Final Budget Outcome by Fiscal Operations*, is reported using the new GFS 2014 reporting framework as introduced in the 2016 Budget Volume 1, Economic and Development Policies document and subsequent budget documents. Part 2 of this report, *Final Budget Outcome by Agency*, is reported using the GFS 1986 reporting framework as reported in the 2021 Budget Volume 2 document. This is transitional as the migration to the updated GFS 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 GFS 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 GFS 2014 reporting framework. Once this is done, future FBO reports will fully reflect the GFS 2014 reporting framework.

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

Furthermore, the information presented in this report may not reconcile fully with information published in the Public Accounts as some revenues and expenditures detailed in this report will be reported or classified differently in the Public Accounts. For example, transactions relating to debt

are generally reported on a net basis and split into principal and interest components in this report, whereas they are reported on a gross basis in the Public Accounts and not split between principal and interest components.

The information presented in this report is based on the same data used in the preparation of the Public Accounts. However, this report is compiled before that data has been subject to independent audit. This report will therefore not include the effects of any adjustments made to the underlying data arising from the audit process. In addition, there are some areas where updated figures will modify the actual outcomes, such as when reports are received from all donors on projects grants, and more reporting is provided on the Infrastructure Tax Credit (ITC).



# PART 1

## FINAL BUDGET OUTCOME BY FISCAL OPERATIONS

### 1.1 General Government Fiscal Operations

Total Revenue and Grants receipts in 2021 amounted to K13,860.4 million, higher by K185.9 million or 1.4 per cent compared to 2021 Supplementary Budget's estimate of K13,674.5 million. The outcome reflects higher than expected collections in Personal Income Tax (PIT) (K107.9 million), Mining Petroleum Tax (MPT) (K635.4 million), Dividend Withholding Tax (DWT) (K147.7 million), Non-Resident Insurer's Withholding Tax (NRIWT) (K13.9 million), Import Excise (K12.8 million), Import Duty (K9.7 million) and Export Tax (K39.1 million). Drawdown of grants from development partners were higher by K739.0 million. Compared to the 2020 outcome, total revenue and grants were higher by K1,767.25 million or 14.6 per cent.

Total Expenditure and Net Lending in 2021 amounted to K20,130.7 million, which was lower by K156.6 million or 0.8 per cent compared to 2021 Supplementary Budget estimates of K20,287.3 million. Compared to 2020 outcome, total expenditure and net lending was higher by K732.9 million or 3.8 per cent.

The Final Budget Outcome (FBO) report for 2021 presented a budget deficit of K6,270.3 million or 6.7 per cent of GDP. This was lower by K342.5 million or 5.2 per cent compared to the 2021 Supplementary Budget estimate of K6,612.8 million or 7.1 per cent of GDP.

**Table 1: Budget Balance 2020 – 2021 (Kina, million)**

	2020 Actuals	2021 Budget	2021 Supp. Budget	2021 Outcome
Revenue and Grants	12,093.3	12,995.0	13,674.5	13,860.4
Expenditure and Net Lending	19,397.8	19,607.8	20,287.3	20,130.7
<b>Budget Balance</b>	<b>-7,304.5</b>	<b>-6,612.8</b>	<b>-6,612.8</b>	<b>-6,270.3</b>
<i>% of GDP</i>	-8.9%	-7.3%	-7.1%	-6.7%
<i>Debt to GDP (%)</i>	49.2%	51.5%	50.1%	51.6%
<i>Non-resource primary balance (% of non-resource GDP)</i>	-9.4%	-7.7%	-8.2%	-7.2%

Source: Department of Treasury

The actual net incurrence of liabilities for 2021 was K7,955.5 million with the balance of K1,685.2 million sourced from the 2021 external borrowings retained in the trust accounts to be drawn to support expenditures in 2022, as well as paying down cheque floats carried over from 2021. These drawdowns resulted in a debt to GDP ratio of 51.6 per cent, 1.5 per cent higher than the 2021 Supplementary Budget estimated ratio of 50.1 per cent but very similar to the 51.5 per cent in the 2021 budget. Excluding over-financing this year, the debt to GDP ratio would have been 49.8 per cent. Debt 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 2022 Budget to reduce the debt to GDP ratio to under 30 per cent by 2030 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 44.7 per cent (22.0 per cent of GDP) in 2020 to 47.6 per cent of the total debt (24.6 per cent

of GDP). On the other hand, domestic debt as a share of total public debt has decreased from 55.3 per cent (27.2 per cent of GDP) in 2020 down to 52.4 per cent (27.1 per cent of GDP). The compositional shift towards more low-cost 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 7.2 per cent, 0.9 percentage point lower than the 2021 Supplementary Budget estimates of 8.1 per cent. This improvement in the non-resource primary balance broadly reflects the improvement in the cash deficit position.

The external extraordinary financing in 2021 included disbursements from the ADB SOE Budget Support of US\$150.0 million (K525.0 million). The IMF SDR Allocation of SDR263.2 million (K1,244.1 million) covered the additional funds in SDR allocated to each member country by the IMF which was increased by the IMF Board due to the pandemic. The Australian Government's bilateral budget support loan of AU\$650.0 million (K1,625.0 million) was received at the end of 2021. The total contribution from extraordinary financing was K3,438.6 million, which represents about 70.0 per cent of the external borrowings in 2021. Concessional loan drawdowns, although slightly lower than the 2020 outcome, were well above historical averages with an outcome of K1,493.5 million, reflecting predominately higher drawdowns from ADB loan-funded projects, most of which were ongoing and were implemented at a faster rate. Excluding concessionary project financing, the total contribution of the new external borrowing in 2021 amounted to K3,498.4 million (K3,438.6 million in external extraordinary financing and K59.8 million from external commercial financing).

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 imbalance that has adversely affected the business community in recent years.

The main infrastructure programs around the country funded under the concessional loan drawdowns are the:

- 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 funded by the Japanese Government (JICA); and
- Road Maintenance & Rehabilitation Project funded by the World Bank.

The positive on-going levels in drawdowns were made following the need for faster implementation of projects in 2021 to support economic activity and growth in light of the depressed economy brought about by COVID-19 pandemic. These extra drawdowns are reducing the significant backlog of approved but not funded projects.

### **1.1.1 2021 Supplementary Budget**

The impact of the COVID-19 pandemic, especially the emergence of the new variants (*Delta and Omicron*), placed enormous pressure on the Government, in terms of implementing its 2021 expenditure plan. As a responsible government, the Marape-Basil had responded swiftly to safeguard the welfare of the people and the economy from the impacts of the pandemic.

In line with the 2021 Mid-Year Economic and Fiscal Outlook (MYEFO) Report and the

Government's overarching theme of maintaining budget credibility, budget repair and economic recovery, the Marape-Basil Government introduced the 2021 Supplementary Budget. The 2021 Supplementary Budget maintained the 2021 planned deficit of K6,612.8 million, with an approved expenditure envelope of K20,287.3 million, against a revenue envelope of K13,675.5 million.

The supplementary budget provided for critically under-funded and/or unbudgeted programs such as the GTFSS, CoE, Waigani Court House, COVID-19 pandemic related expenses, etc. As a responsible government, hard decisions had to be made during the year to move funds to cater for these critical programs. Hence, there was a need for a supplementary budget to validate these movements consistent with the *Public Finance Management Act (PFMA)* and the *Appropriations Act*.

**Table 2: 2021 Supplementary Budget (Kina, million)**

Details	2021 Budget	2021 MYEFO	2021 Supp. Budget
Total Revenue and Grants	12,995.0	13,674.5	13,674.5
Total Expenditure and Net Lending	19,607.8	20,287.3	20,287.3
<b>Net Lending (+)/Net Borrowing (-)</b>	<b>-6,612.8</b>	<b>-6,612.8</b>	<b>-6,612.8</b>
% of GDP	-7.3%	-7.2%	-7.1%

Source: Department of Treasury

In line with the 2021 MYEFO, the 2021 Supplementary Budget saw Total Expenditure and Net Lending increase by K679.5 million, mostly due to projected increases in CoE, GTFSS and Donor Support Grants. The 2021 Supplementary Budget reallocated and maintained the following key Government priority program:

- K1,110.0 million for Support Improvement Programs (SIPs);
- K584.0 million for Provincial functional grants;
- K487.8 million for Education Subsidies (GTFSS);
- K181.7 million for programs under the 'Connect PNG' agenda;
- K171.5 million for the Special Intervention Program;
- K72.0 million for the Rural Infrastructure Program; and
- K56.2 million for SME programs.

An allowance of K244.8 million was made for a likely overrun in CoE. Also, an additional K130.0 million was re-appropriated towards the Department of Justice & Attorney General (DJAG) for Judiciary Infrastructure (Waigani Court House complex).

## 1.2 Revenue

### 1.2.1 Total Revenue and Grants

Total Revenue and Grants for 2021 amounted K13,860.4 million, which was K185.9 million or 1.4 per cent higher than the 2021 Supplementary Budget estimate of K13,674.5 million. However, the 2021 outcome was K1,767.2 million or 14.6 per cent higher than total revenue and grants collected in 2020.

Against the 2020 actual, domestic revenue was higher by K1,104.1 million or 10.3 per cent. Driving the higher domestic revenue outcome were, CIT, MPT, DWT, NRIWT, GST, Excise Duty, Import Excise, GMT and Import Duty which more than offsets the fall in PIT, IWT, Dividends and smaller taxes such as Stamp Duty, Departure Tax and RMT.

The total Revenue and Grants of K13,860.4 million comprised of K11,129.4 million in Tax Revenue, K643.0 million in Other Revenue (Non-Tax) and K2,088.0 million from Donor Grants.

The total Tax Revenue of K11,129.4 million was higher by K261.1 million or 2.4 per cent compared to the 2021 Supplementary Budget estimate of K10,868.3 million. This reflected higher collections mainly in Personal Income Tax (PIT), MPT, DWT, NRIWT and Import Excise. This was also supported by smaller taxes such as NRIWT and IWT.

Of the K11,129.4 million in total tax revenue collected, the Internal Revenue Commission (IRC) collected K9,051.4 million, which was K200.0 million or 2.3 per cent higher than the 2021 Supplementary Budget estimate of K8,851.4 million. PNG Customs collected K2,066.4 million, which was higher by K54.2 million or 2.9 per cent compared to 2021 Supplementary Budget estimate of K2,012.2 million.

Compared to the 2020 outcome, the 2021 tax revenue outcome was K1,289.1 million or 13.2 per cent higher. The taxes that ended-up lower in 2021 compared to 2020 were mainly PIT, IWT, Stamp Duty, RMT and Departure Tax as well as Export Tax which was slightly lower than the 2020 actual. This reflected the subdued business conditions both locally and globally resulting from the COVID-19 pandemic during its pre-heightened stages and the subsequent preventative measures. Compared to the 2020 actual, collections from IRC were higher by K1,049.7 million or 13.2 per cent while PNG Customs collections were also higher by K231.4 million or 12.6 per cent.

Other Revenue (Non-Tax revenue) totalled K643.0 million, significantly lower by K520.1 million or 44.7 per cent compared to the 2021 Supplementary Budget estimate of K1,163.2 million. This was mainly attributed to lower Dividend receipts amounting to K530.5 million, which was K329.5 million or 38.3 per cent lower compared to the 2021 Supplementary Budget estimate of K860.0 million. This reflected the lower and also non-payment of dividends by Kumul Consolidated Holdings (KCH) and Motor Vehicle Insurance Limited (MVIL). Of the 2021 Dividend receipts of K530.5 million: Ok Tedi paid K80.5 million; Bank of PNG paid K150.0 million; and Kumul Petroleum Holding Limited (KPHL) paid K300.0 million. Compared to the 2020 actuals, Other Revenue was lower by K223.1 million or 25.8 per cent

Collections from Statutory Authorities or formerly *Public Money Management Regularisation (PMMR) Act* receipts totalled only K50.0 million, significantly lower by K149.7 million compared to the 2021 Supplementary Budget estimate of K199.7 million. This revenue head was significantly impacted by the Supreme Court's nullification of the *PMMR Act* in mid-2020. Fees and Charges totalled only K62.5 million, lower by K40.3 million compared to the 2021 Supplementary Budget estimate of K102.8 million.

Donor Grants totalled K2,088.0 million, which was higher by K445.0 million or 27.1 per cent compared to 2021 Supplementary Budget estimate of K1,643.0 million. This significant increase was largely associated with Donor assistance toward the Government's preventive and containment measures of the COVID-19 pandemic as well as contributions towards PNG's development aspirations. Donor grant outcome for 2021 also includes K225.6 million (AUD87.0 million) received as a direct budget support grant from DFAT-Australia to support GTFS and CHS & CCHS programs, the first direct budget support from Australia for two decades.

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

	2020 Outcome	2021 Budget	2021 Supp. Budget	2021 Outcome
Tax Revenue	9,802.2	11,109.7	10,868.3	11,129.4
Donor Grants	1,425.0	1,008.3	1,643.0	2,088.0
Other Revenue	866.1	877.1	1,163.2	643.0
<b>Total Revenue</b>	<b>12,093.3</b>	<b>12,995.1</b>	<b>13,674.5</b>	<b>13,860.4</b>

Source: Department of Treasury

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

## 1.2.2 Tax Revenue

### Taxes on Income, Profits and Capital Gains (TIPCG)

Taxes on Income, Profit and Capital Gains (TIPCG) amounted to K6,356.1 million, higher than the 2021 Supplementary Budget estimate by K345.3 million or 5.7 per cent. However, it was higher by K687.4 million or 12.1 per cent compared to the 2020 actual.

The higher outcome in the TIPCG tax category mainly reflected the higher collections in PIT, MPT, DWT and NRIWT. Compared to the 2020 actuals, taxes that performed above expectations included CIT, MPT, DWT and NRIWT. Meanwhile, PIT was slightly lower by 1.4 per cent, RMT was lower by 3.8 per cent and IWT lower by 5.8 per cent.

While the PIT outcome of K3,467.9 million represents an increase of K107.9 million or 3.2 per cent above the 2021 Supplementary Budget estimate of K3,360.0 million, it was lower than the 2020 actuals by K49.8 million or 1.4 per cent. The PIT collections have performed well due to the switching off the unverified GST credit offsetting other taxes which provided support for PIT collections in 2021.

Tax receipts from corporate income in 2021 are significantly above the 2020 level; CIT receipts amounted to K1,690.3 million, which was lower by K8.3 million, or 0.5 per cent compared to the 2021 Supplementary Budget estimate of K1,698.6 million, while higher by K136.1 million or 8.8 per cent compared to the 2020 actuals. This slightly improved trend compared to 2020 indicated the recovery from the adverse impacts of the COVID-19 pandemic on business profitability. Tax administration measures were re-adjusted to provide temporary cash flow relief to affected businesses through delayed CIT filling. Furthermore, IRC's compliance activities were restricted to undertake desk audits which limited the implementation of compliance measures to generate additional revenues.

The MPT receipts in 2021 amounted to K635.4 million, which was K114.8 million or 22.1 per cent higher than the 2021 Supplementary Budget estimate of K520.6 million, and also higher than the 2020 actual by K451.9 million. MPT collections have performed very well during the year due to favourable increases in oil and gas prices since January 2021. Since MPT is mostly concentrated on resource companies in the oil and gas sector, the main cause of the increase in collections was the rise in global demand and prices of oil and gas due to the easing of the COVID-19 restrictions and opening up of businesses, thus, impacting consumption and supply of oil and gas globally.

The DWT increased by K147.7 million or 67.6 per cent to K366.0 million against the Supplementary Budget estimate. Additionally, DWT recorded a 69.5 per cent increase in 2021 compared to 2020 actual as the easing of foreign exchange limitations in 2021 allowed companies in the manufacturing, wholesale and retail and finance sectors to repatriate much of the dividends, thus, remitting most of the collections to IRC in 2021. IWT amounted to K127.0 million, K16.9 million or 11.8 per cent lower than the 2021 Supplementary Budget

estimate of K144.0 million. Against the 2020 actual, it has decreased by 5.8 per cent as administrative measures planned for 2021 to tighten scrutiny over IWT exemptions for foreign lenders were slow to be implemented due to the COVID-19.

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

	2020 Actual	2021 Budget	2021 Supp. Budget	2021 Outcome
<b>Taxes on Income, Profits and Capital Gains</b>	<b>5,668.7</b>	<b>5,945.3</b>	<b>6,010.8</b>	<b>6,356.1</b>
Personal Income Tax	3,517.3	3,455.7	3,360.0	3,467.9
Company Tax	1,554.2	1,724.0	1,698.6	1,690.3
Mining and Petroleum Taxes	183.4	313.6	520.6	635.4
Royalties Tax	30.1	37.6	37.7	29.6
Management Tax	20.1	25.1	25.1	19.7
Dividend Withholding Tax Non Mining	215.9	218.4	218.4	366.0
Non-Resident Insurers Withholding Tax	12.6	38.8	6.3	20.2
Interest Withholding Tax	134.9	131.9	144.0	127.0
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.0	0.2	0.2	0.0

Source: Department of Treasury

### Taxes on Payroll and Workforce

Payroll and Workforce tax collections, mainly through the Training Levy, amounted to K0.8 million, which were K0.5 million above the 2021 Supplementary Budget estimate. Compared to the 2020 actual level, Payroll and Workforce tax was higher by K0.4 million. While this tax head was abolished in 2018; the collections in 2021 reflects delayed collections.

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

Tax on Payroll & Workforce	2020 Actual	2021 Supp. Budget	2021 Outcome
Training Levy	0.4	0.5	0.8
<b>Total</b>	<b>0.4</b>	<b>0.5</b>	<b>0.8</b>

Source: Department of Treasury

### Taxes on Goods and Services

Taxes on Goods and Services amounted to K3,993.7 million in 2021, which was lower by K133.4 million or 3.2 per cent compared to the 2021 Supplementary Budget estimate of K4,127.1 million (see Table 6).

The GST collections contributed 61.5 per cent, totalling K2,457.2 million or 2.4 per cent lower than the 2021 Supplementary Budget estimate of K2,517.1 million.

Total GST collections from provinces was K1,450.6 million, a decrease of K255.6 million or 15.0 per cent compared to the 2021 Supplementary Budget estimate. Compared to the 2020 actual, it was K125.5 million or 9.5 per cent higher.

The GST collections at ports totalled K1,104.3 million, which was K24.6 million or 2.2 per cent lower than the 2021 Supplementary Budget estimate of K1,128.8 million. Compared to 2020 outcome, it was K122.1 million or 9.5 per cent higher driven by the new modernised payment system at PNG Customs.

The GST refunds allocated to taxpayers in 2021 amounted to K97.6 million, which was lower by K220.3 million or 69.3 per cent compared to the Supplementary Budget estimate.

Compared to the 2020 actual, it was also lower by K130.4 million or 57.2 per cent. The lower outcome reflected supplier verifications as GST refunds were processed by individual for quality check with strict processes.

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

	2020 Actual	2021 Budget	2021 Supp. Budget	2021 Outcome
<b>Taxes on Goods and Services</b>	<b>3,375.0</b>	<b>4,351.1</b>	<b>4,127.1</b>	<b>3,993.7</b>
GST <sup>1</sup>	2,079.2	2,494.8	2,517.1	2,457.2
Sales taxes	0.0	0.0	0.0	0.0
Bank Account Debit Fees	0.0	0.0	0.0	0.0
Stamp Duties	43.3	96.2	43.3	1.4
Excise Duty	817.0	1,175.1	1,009.0	998.3
Import Excise	257.6	294.5	270.0	282.8
Bookmakers' Turnover Tax	8.9	21.2	21.2	6.6
Gaming Machine Turnover Tax	157.7	255.1	255.1	228.1
Departure Tax	5.4	8.2	3.5	1.3
Motor Vehicle Registration	2.3	2.3	3.5	11.4
Commercial Vehicle Licenses	0.0	0.0	0.0	0.0
Other taxes on use of goods and on permission to use goods or perform activities	0.4	1.2	1.2	0.2
Other taxes on goods and services	3.2	2.6	3.2	6.5

Source: Department of Treasury

\*The GST of K2,457.2 million includes GST Transfers to Provinces of K721.2 million. Net of this GST Transferred into Waigani Public Account (WPA) amounted to K1,794.1 million.

Generally, compared to 2020 actual, Taxes on Goods and Services were higher by K618.7 million in 2021. This reflected increase in other inland duties such as Import Excise and Excise duties, reflecting increase in domestic production and consumption of goods and services. In addition, collections across all other domestic consumption-based taxes were higher compared to 2020 outcomes. GST collections have improved tracking the estimated consumption and spending pattern. Given the resumption of business activity and easing of the COVID-19 related restrictions.

### **Taxes on International Trade and Transactions**

Most tax heads under this category have performed strongly against the 2021 Supplementary Budget estimate of K730.0 million. Taxes on International Trade and Transactions amounted to K778.8 million, which was higher than the 2021 Supplementary Budget estimate by K48.8 million or 6.7 per cent (see Table 7).

Collections from import duty increased by K9.7 million or 2.6 per cent to K379.7 million compared to the 2021 Supplementary Budget estimate. This was driven by key interventions to strengthen cargo controls at the borders and excise bonds improved compliance. Similarly, export tax increased by K39.1 million or 10.8 per cent from the 2021 Supplementary Budget estimate reflecting an increase in log volumes.

The 2021 outcome was slightly higher by 2.4 per cent compared to 2020 actual. The annual increase reflected an improvement in foreign exchange supply that enabled a recovery in trading beyond PNG borders as well as the new payment system at the PNG Customs.

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

	2020 Actual	2021 Supp. Budget	2021 Outcome
<b>Taxes on International Trade &amp; Transactions</b>	<b>760.4</b>	<b>730.0</b>	<b>778.8</b>
Import Duty	359.5	370.0	379.7
Other Import Taxes	0.0	0.0	0.0
Export Tax	400.9	360.0	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 2021, there was no unidentified trade revenue received, thus it's showing zero in the Supplementary Budget as well as the 2021 outcome.

### 1.2.3 Grants

Donor Grants amounted to K2,088.0 million in 2021, with a large part of this emanating from the Australian Department of Foreign Affairs and Trade (DFAT). It also includes the direct budget support grant from DFAT of K225.6 million (AU\$87.0 million) that supported the Government Tuition Fee Subsidy (GTFS), the Church Health Services (CHS), and Catholic Church Health Services (CCHS) in 2021. This outcome is higher than the 2021 Supplementary Budget estimate of K1,643.0 million by K445.0 million or 27.1 per cent. Compared with 2020 actuals, it is higher by K957.1 million or 67.2 per cent (see Table 8). Details by donor are shown in Table 8a.

**Table 8: Donor Grants (Kina, million)**

	2020 Actual	2021 Supp. Budget	2021 Outcome
<b>GRANTS</b>	<b>1,425.0</b>	<b>1,643.0</b>	<b>2,088.0</b>
From Foreign Governments	908.1	1,400.9	1,630.6
Current	726.5	1,247.6	1,349.6
Cash	0.0	217.7	225.6
In-Kind	726.5	1,029.9	1,124.0
Capital	181.6	153.2	281.0
Cash	0.0	0.0	0.0
In-Kind	181.6	153.2	281.0
From International Organizations	516.9	242.1	457.4
Current	413.5	208.9	365.9
Cash	0.0	0.0	0.0
In-Kind	413.5	208.9	365.9
Capital	103.4	33.2	91.5
Cash	0.0	0.0	0.0
In-Kind	103.4	33.2	91.5

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

**Table 8a: Project Support Grants by Donor (Kina, million) – Revenue basis**

Development Partner	2020 Outcome	2021 Budget	2021 Suppl. Budget	2021 Outcome	Var (2021 outcome vs 2021 Suppl. Budget)
DFAT Australia	811.3	609.5	1,026.4	1,419.4	393.0
EU	34.1	135.6	135.6	125.0	-10.7
JICA/Japan	15.3	69.5	69.5	24.4	-45.1
UNS	0.0	117.2	117.2	320.6	203.4
ADB	482.7	20.0	20.0	11.8	-8.2
WB	0.0	0.0	0.0	0.0	0.0
PRC	0.0	27.0	27.0	84.8	57.8
USAID	0.0	0.0	0.0	53.3	53.3



NZAID	81.5	29.3	29.3	48.7	19.4
<b>Total in PGK</b>	<b>1,424.9</b>	<b>1,008.0</b>	<b>1,424.9</b>	<b>2088.0</b>	<b>663.1</b>

Source: Development of National Planning and Monitoring.

Note: For some donor partners, reports were not available to the Department of National Planning & Monitoring (DNPM) at the time of this report, hence zero (0) outcome were reported against the respective donor partners and/or not included in this report. \*includes reporting of direct budget support grant received from DFAT Australia (K225.6m) which went towards supporting GTFS and CHS & CCHS (wages and salaries). This DFAT grant is only recorded on the revenue side given the nature of the transaction in supporting GoPNG expenditures. The donor grants table for recording donor expenditures does not include this K225.6m to avoid double-counting of expenditures.

#### 1.2.4 Other Revenue

Collections of Other Revenue (Non-Tax revenue) amounted to K643.0 million in 2021. This was substantially lower than the 2021 Supplementary Budget estimate of K1,163.2 million or 44.7 per cent (see Table 9). The decrease mainly reflected the lower receipts from statutory transfers and dividends payments.

Dividend payments collected in 2021 amounted to K530.5 million, which was K329.5 million lower than the 2021 Supplementary Budget estimate of K860.0 million. Compared to the 2020 actual of K718.5 million, it was lower by K188.0 million or 26.2 per cent.

Of the K530.5 million in dividends collected in 2021, Kumul Petroleum Holdings Ltd (KPHL) paid K300.0 million, Ok Tedi Mine Limited (OTML) paid K80.5 million and the Bank of PNG (BPNG) paid K150.0 million. The shortfall in expected payments by KPHL reflected the retention of dividends from the LNG project by KPHL rather than a shortfall of dividends from the project. No dividends were received from Kumul Consolidated Holdings Limited (KCHL) and the Motor Vehicle Insurance Limited (MVIL) in 2021.

Fees and Charges amounted to K62.5 million, which was lower by K40.3 million against the 2021 Supplementary Budget estimate of K102.8 million. This was mainly attributed to lower collections from land lease rentals, administrative fees and work permits, and slow responses in balance transfers from State entities.

**Table 9: Other Revenue (Kina, million)**

	2020 Outcome	2021 Supp. Budget	2021 Outcome
<b>OTHER REVENUE</b>	<b>866.1</b>	<b>1,163.2</b>	<b>643.0</b>
<b>Property Income</b>	<b>741.1</b>	<b>912.7</b>	<b>551.8</b>
Interest	0.0	0.7	0.0
Dividends	718.5	860.0	530.5
<i>Mining Petroleum and Gas Dividends</i>	<i>568.5</i>	<i>600.0</i>	<i>380.5</i>
<i>Dividends from Statutory Authorities</i>	<i>150.0</i>	<i>260.0</i>	<i>150.0</i>
<i>Shares in Private Enterprise</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>Dividends from State Owned Enterprises</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>Other Dividends</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
Withdrawals from income of quasi-corporations	0.0	0.0	0.0
Property income from investment income disbursements	0.0	0.0	0.0
Rent	22.6	52.1	21.3
<b>Sales of goods and services</b>	<b>9.3</b>	<b>35.0</b>	<b>11.5</b>
<i>Sales by market establishments</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>Administrative fees</i>	<i>4.5</i>	<i>4.6</i>	<i>4.9</i>
<i>Incidental sales by nonmarket establishments</i>	<i>4.8</i>	<i>30.4</i>	<i>6.6</i>
<b>Fines, penalties, and forfeits</b>	<b>2.8</b>	<b>1.8</b>	<b>1.2</b>
<b>Transfers not elsewhere classified</b>	<b>113.0</b>	<b>213.6</b>	<b>78.6</b>
<i>Current transfers not elsewhere classified</i>	<i>113.0</i>	<i>0.0</i>	<i>0.0</i>

**Box 1: 2021 Dividend Outcome (Kina, million)**

	2020 Actual	2021 Supp. Budget	2021 Outcome	Variations to 2021 SB
<b>Property Income</b>				
<b>Total Dividends</b>	<b>718.5</b>	<b>860.0</b>	<b>530.5</b>	-329.5
<b>Mining and Petroleum Dividends</b>	<b>568.5</b>	<b>600.0</b>	<b>380.5</b>	-219.5
Ok Tedi Mining Limited	368.5	200.0	80.5	-119.5
Kumul Petroleum Holdings Limited	200.0	400.0	300.0	-100.0
<b>Dividends from Statutory Authorities</b>	<b>150.0</b>	<b>260.0</b>	<b>150.0</b>	-110.0
Bank of Papua New Guinea	150.0	260.0	150.0	-110.0
National Fisheries Authority	0.0	0.0	0.0	0.0
<b>Dividends from State Owned Enterprises</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	0.0
Kumul Consolidated Limited	0.0	0.0	0.0	0.0
Motor Vehicle Insurance Limited	0.0	0.0	0.0	0.0
<b>Other Dividends</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	0.0

Total dividend payment to the State in 2021 amounted to K530.5 million, which was K329.5 million lower than the 2021 Supplementary Budget estimate of K860.0 million. The decrease was due largely to the lower dividend payments from OTML, KPHL and BPNG.

- OTML paid a total of K80.5 million, lower by K119.5 million from the Supplementary Budget estimate of K200.0 million. The full payout to the State of PNG was K300 million but most of this is now directed to Kumul Minerals Limited.
- KPHL paid a total of K300.0 million, lower by K100.0 million from the Supplementary Budget estimate of K400.0 million.
- BPNG paid a total of K150.0 million, lower by K110.0 million from the Supplementary Budget estimate of K260.0 million.
- National Fisheries Authority (NFA) is now reported as transfers to the State other than dividends. As shown below, they made no payments relative to an expectation of K146.3 million.
- Non-payment of the dividend by KCHL in 2021 reflected the challenging financial performance of major SOEs including Air Niugini and PNG Power and KCHL debt service obligations which more than offset the net profits made by contributing SOEs such as MVIL and the BSP shareholding.

Source: Department of Treasury

**Box 2: 2021 Statutory (PMMR) Transfers to Waigani Public Account (Kina, million)**

PMMR Transfers	2020 Actual	2021 Sup Budget	2021 Outcome	Variation
National Fishery Authority (NFA)	46.1	146.3	0.0	-146.3
National Gaming & Control Board (NGCB)	0.0	10.0	0	-10.1
National Maritime & Safety Authority (NMSA)	1.5	8.2	0.0	-8.2
Mineral Resource Authority (MRA)	7.4	5.5	0.0	-5.5
Conservation & Environment Protection Authority (CEPA)	0.0	0.0	0.0	0.0
National Agriculture and Quarantine Inspection Authority (NAQIA)	0.9	2.5	0.0	-2.5
National Forest Authority (NFA)				
Immigration & Citizenship Service Authority (ICA)	13.0	9.1	16.7	7.6
Department of Labour & Industrial Relations (DLIR)	16.1	18.1	35.2	17.1
Others	0.0	0.0	0.0	0.0
2021 balance B/F	4.7		1.9	1.9
<b>Total Transfer to PMMR Holding Account</b>	<b>85.0</b>	<b>199.7</b>	<b>51.9</b>	-147.8
<b>Total Transfer to WPA</b>	<b>85.0</b>	<b>199.7</b>	<b>50.0</b>	-149.7
<b>Balance in PMMR Holding Account</b>	<b>6.0</b>		<b>1.9</b>	<b>1.9</b>

Revenue collected as Statutory transfers (formerly PMMR) into the Waigani Public Account (WPA) amounted to K50.0 million in 2021, lower by K149.7 million or 75.0 per cent compared to the 2021 Supplementary Budget estimate of K199.7 million. Compared to 2020 actuals, it was lower by K35.0 million or 41.2 per cent. Since the nullification of the PMMR ACT in May/June 2020, there were no transfers made to WPA from the PMMR/CRF Holding account until late last year. This transfer was mainly comprised of revenue transfers from PNGICA & Work Permit Collections from DLIR.

The outcome of K50.0 million signified the amount transferred to WPA as at 21<sup>st</sup> December 2021.

Source: Department of Treasury

### 1.3 Expenditure and Net Lending

Total Expenditure and Net Lending in 2021 was K20,130.7 million, which was K156.6 million or 0.8 per cent lower than the 2021 Supplementary Budget estimate of K20,287.3 million. The lower outcome was mainly attributed to the lower spending from the GoPNG-funded Trust Accounts (K1,934.0 million), GoPNG PIP (K122.0 million), GST transfers to provinces (K1.5 million), and concessional loan drawdowns (K145.0 million). The lower spending partly offset higher than expected expenditures on items such as: Compensation of Employees (CoE) (K85.1 million), Operational Goods and Services (K304.1 million), Provincial Functional Grants (K5.1 million), and Interest Cost (K92.3 million).

Compared to 2020 outcome, the 2021 expenditure outcome was higher by K732.9 million or 3.8 per cent. The higher spending in 2021 predominantly reflects the Government's strong response to the negative impacts posed by the second and third wave of the COVID-19 pandemic, i.e. the 'Delta' and 'Omicron' variants, as well as COVID-19 restrictive measures imposed under the '*niupla pasin*' strategy. The higher outcome also reflects the higher external financing support received towards the back end of the year. However, in line with the government's program of multi-year budget repair, expenditure growth was very constrained.

Donor partners continued to respond positively in assisting the Government in containing the spread of COVID-19 pandemic, through the provision of essential medical equipment and technical support, as well as providing much-needed and cheap budget support loans, as well as grants, to support the Government in these unprecedented times. The 2021 final outcome for donor grants expenditure was K1,862.4 million, which was K437.5 million or 30.7 per cent higher than the 2021 Supplementary Budget estimate of K1,424.9 million. This indicates strong positive support for PNG from the international community. This donor grant expenditure outcome excludes the greatly appreciated direct budget grant of K225.6 million (AUD87.0 million) that was received from the Australian Government (DFAT) to support the Government Tuition Fee Subsidy (GTFS) and Church Health Services (CHS) & Catholic Church Health Services (CCHS) programs.

Despite the challenges imposed by the COVID-19 pandemic, the Government ensured its priority expenditures in health, education, law & order and capital investment programs were delivered, aided by higher donor support grants and concessional loan drawdowns.

The 2021 outcome also reflects the Marape-Basil Government's strong and continued commitment to growing the economy.

**Table 10: Expenditure by Funding Source 2020-2021 (Kina, million)**

Source of Funding	2020 Actuals	2021 Budget.	2021 Suppl. Budget	2021 Outcome	Var (Outcome vs. Suppl. Budget)
<b>Domestic Funding</b>	<b>16,405.2</b>	<b>16,961.4</b>	<b>17,224.0</b>	<b>16,774.9</b>	<b>-449.1</b>
Operational <sup>1</sup>	12,496.2	12,893.9	13,187.3	12,829.4	-357.9
Capital Investment	3,908.9	4,067.5	4,036.8	3,945.5	-91.3
<b>Donor Grants<sup>2</sup></b>	<b>1,424.9</b>	<b>1,008.0</b>	<b>1,424.9</b>	<b>1,862.4</b>	<b>437.5</b>
<b>Concessional Loans</b>	<b>1,567.8</b>	<b>1,638.4</b>	<b>1,638.4</b>	<b>1,493.5</b>	<b>-145.0</b>
<b>Total Expenditure and Net Lending</b>	<b>19,397.9</b>	<b>19,607.8</b>	<b>20,287.3</b>	<b>20,130.7</b>	<b>-156.6</b>
<i>% of GDP</i>	<i>23.8%</i>	<i>21.7%</i>	<i>21.7%</i>	<i>21.6%</i>	<i>-0.2%</i>

Source: Department of Treasury

<sup>1</sup>Inclusive 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.

<sup>2</sup>Excludes reporting of direct budget support grant received from DFAT Australia (K225.6m) which went towards supporting GTFS and CHS & CCHS (wages and salaries). This DFAT grant is only recorded on the revenue side given the nature of the transaction as support for PNG government expenditures.

The 2021 GoPNG funded expenditure outcome was K16,774.9 million, lower by K449.1 million or 2.2 per cent against the 2021 Supplementary Budget estimate. As noted earlier, the underspending was mainly from the GoPNG funded Trust Accounts, GoPNG PIP, GST transfers to provinces, and concessional loan drawdowns.

The CoE outcome for 2021 recorded a modest overrun of K85.1 million while debt Interest cost went over by K92.3 million against their respective 2021 Supplementary Budget estimates. CoE's main headline expenditures, national department salaries and teachers' salaries from the provinces recorded significant overruns of K179.6 million and K180.0 million respectively, as depicted in Table 11 below. However, this has been offset largely from underspending in retirement (K214.2 million), staffing grants (K56.3 million) and leave fares (K11.8 million). The underspending is mainly due to the impact of the second and third wave of the COVID-19 pandemic, the *Delta* and *Omicron variants*, which delayed the work on the Government's retirement program, coupled with the IFMS hacking, which affected reporting of staffing grants from the provinces..

The outcome for Salaries and Allowances for National Department & Statutory Authorities saw an increase of K179.6 million or 6.5 per cent, compared against the 2021 Supplementary Budget estimate. The increase was driven in part by increased recruitment of essential staff (casuals) by Government agencies to support the Government's COVID-19 containment efforts and special allowances for frontline emergency personnel, especially health staff and law enforcement personnel. Teachers' Salaries saw the another biggest increase of K180.0 million or 10.0 per cent, and that is due to an increase in new teachers coming on the payroll in the provinces, as well as back-dated salary payments.

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

CoE Items	2020 Actual	2021 Budget	2021 Suppl. Budget	2021 Outcome	Var (Outcome vs. Suppl. Budget)
Nat. Dept. & CSA Salaries*	2,633.5	2,460.1	2,603.0	2,782.6	179.6
Teacher Sal Gr*	1,794.9	1,520.9	1,622.8	1,802.9	180.0
Retirement <sup>1</sup>	610.4	933.5	933.5	719.3	-214.2
Staffing Grants	365.4	368.5	368.5	312.2	-56.4
Wages Allow	137.3	148.9	148.9	169.4	20.6
Leave fares	162.8	144.8	144.8	121.1	-23.7
Overtime	36.9	33.0	33.0	33.8	0.9
MPs	74.6	70.9	70.9	79.1	8.2
Other CoE	15.7	83.3	83.3	73.4	-9.9
<b>Total</b>	<b>5,831.5</b>	<b>5,763.8</b>	<b>6,008.6</b>	<b>6,093.7</b>	<b>85.1</b>

Source: Department of Treasury

<sup>1</sup>Includes retirement arrears payments.

The CoE also included the Government's retirement program with a budget of K430.0 million to retire public servants in 2021, targeting public servants who reached their retirement age. A total of 2,150 public servants were identified by the Organisational Staffing & Personnel Emoluments Audit Committee (OSPEAC) to be retired in 2021. However, due to the COVID-19 pandemic (especially the outbreak of 'Delta' and 'Omicron' variants), not much work was progressed in the first half of the year. Despite the program being delayed for six (6) months, progress was made in the second half of the year. The retirees (totalling 1,472 public servants) were identified and categorised into four (4) batches to be paid out by end of 2021. A large portion of the public servants that retired are from the Provincial Health Authorities (PHAs) and teachers. However, only three (3) batches of retirees (825 public servants) were paid out in 2021 with a total cost of K108.3 million, while batch four (4) were paid out in early 2022 due to some minor delays. The blowout in teachers' salaries in 2021 was partly due to the fact that anticipated cost savings from the retirement exercise were factored in the 2021 Supplementary Budget estimates.

The program would have realised some savings under CoE if implemented as planned, which could have been used to offset other CoE items.

Payroll reform efforts through the OSPEAC will be scaled up accordingly in 2022, 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. With the Government and the people adopting the new way of life with the COVID-19 pandemic (niupla pasin strategy), 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 on the overall CoE (payroll) costs, which has been an ongoing challenge.

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

Total net capital investment for 2021 was K7,301.3 million, which was K201.3 million or 2.8 per cent higher than the 2021 Supplementary Budget estimate. The increase was largely due to the higher than expected outcome for the donor grants (K437.5 million). This is significant funding reflecting the Government's commitment to deliver priority capital projects compared to preceding years.

Compared to the 2020 outcome, total capital investment expenditure has increased by K399.7 million or 5.8 per cent in 2021, reflecting higher donor grant spending. GoPNG PIP and concessional loan drawdowns were lower than expected, although, these were more than offset by the increase in donor grants. The higher outcome for 2021 reflects the implementation of key Government priority programs as well as strong support from donor partners. Despite the impact of the COVID-19 pandemic, the Government continues to work with development partners, in line with its strategy to stabilise and support critical investments priorities to finance and implement priority projects.

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 stimulus to the domestic economy following the outbreak of the COVID-19 pandemic 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 lower outcome reflects negative implementation rates for projects, thus increases the Government's drawdown on undisbursed loan balances<sup>1</sup>.

The 2021 outcome for concessional loan-funded capital investment was K1,493.5 million, which was K145.0 million or 8.8 per cent lower against the 2021 Supplementary Budget estimate. Although the outcome is lower than the 2020 outcome, drawdown rates were still high despite disruptions from the COVID-19 pandemic, reflecting ongoing efforts by the Government in meeting its counterpart-funding requirements. Projects fully funded via concessional loans and not requiring counterpart funding also contributed to better loan drawdowns. Despite the delays in project implementation due to the COVID-19 pandemic, 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.

Capital funding for the Provincial Sector reflected spending in key priority Government commitments including DSIP (K877.5 million) and PSIP (K230.0 million) programs in 2021. Other big ticket items under this sector includes the Restoration Development Grants (Outstanding) (K100.0 million), IDG-Southern Highlands Province (K48.0 million), New Enga Hospital (K38.0 million), IDG Funds to Morobe Province (K34.0 million), IDG-Hela Province (K20.0 million), and Fisika Road (K20.0 million). In addition, Special Support Grant (SSG) for 2021 recorded an outcome of K29.2 million.

The Administration sector capital expenditure included spending in big ticket items such as Special Intervention Programs (K171.5 million), Rural Infrastructure program (K71.5 million), Urban Infrastructures (K25.0 million), Prime Minister's Commitments (K193.8 million), Infrastructure Development Grants (K70.0 million), Foundation PIP (K42.0 million), High Impact Infrastructure Projects (PNGLNG) (K35.0 million), Wafi Golpu Infrastructure Development Grant (K33.2 million), 2021 Population Census Preparation (K30.0 million), and National E-ID Card Project (K25.1 million).

Capital Spending in the Transport sector in 2021 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 sector. Major expenditures in the sector includes: Togoba Junction-Mendi-Tari Road

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<sup>1</sup> Loans already signed but yet to drawn down

(K38.9 million), Trans National Highway Bulolo-Port Moresby (K37.6 million), Trans National Highway: 10 Mile Lae-Bulolo Section (K21.9 million), National Highways Rehabilitation Program (K13.0 million), National Bridges Program (K12.3 million, New Britain Highway: Kimbe-Kokopo (K10.5 million), and Telefomin-Tabubil (Missing Link) (K9.3 million).

Capital spending in the Economic sector includes support to PNG households, business and investors to sustain their operation during the challenging economic environment through provision of critical programs within the sector. Some major spending under this sector includes: SME Funding for Agriculture (K56.2 million); Commodity Price Stabilisation & Agriculture Intervention (K24.0 million); the Tourism Sustainable Development Program (K12.5 million, and the Voco Point Wharf (K5.0 million).

Law and Justice sector capital spending included the Waigani National Court Complex (K200.0 million), CS Infrastructure Program (K7.0 million), Defense Infrastructure Program (K5.0 million), Police Infrastructure Program (K4.9 million), and the Village Courts Revitalisation Program (K4.0 million).

The Education sector capital spending includes: Simbu Polytechnical Institute Development (K10.0 million), Western Pacific University (K10.0 million), Higher Education Infrastructure (K3.0 million), and Education Infrastructure (K3.0 million).

Health Sector capital spending included the New Enga Provincial Hospital Development (K46.0 million), Hela Provincial Hospital Development (K10.0 million), Mendi Hospital Redevelopment (K10.0 million) and the PMGH-Cancer and Heart Institute (K10.0 million).

Expenditure on donor programs from donor support grants amounted to K1,862.4 million, which was K437.5 million or 30.7 per cent higher than the 2021 Supplementary Budget estimate of K1,424.9 million. The additional funding was received from donor partners as part of the humanitarian aid and emergency response towards combating the COVID-19 pandemic. The international community mobilised funds and worked closely with the Government to achieve PNG's medium term development plans through supporting quality service delivery, good governance, and sustainable economic growth. This figure, for accounting reasons, does not include the very valuable and historic direct budget support grant received from DFAT Australia (K225.6m) which went towards supporting GTFS and CHS & CCHS (wages and salaries). This DFAT grant is only recorded on the revenue side given the nature of the transaction. The presentation of this information may be updated in future FBO publications to fully reflect the value of such direct donor grant support for the operations of the PNG government in such vital areas as health and education.

**Table 12: Project Support Grants for Donor Expenditure by Donor (Kina, million)**

Development Partner	2020 Outcome	2021 Budget	2021 Suppl. Budget	2021 Outcome	Var (2021 outcome vs 2021 Suppl. Budget)
DFAT Australia	811.3	609.5	1,026.4	1,193.8	167.5
EU	34.1	135.6	135.6	125.0	-10.7
JICA/Japan	15.3	69.5	69.5	24.4	-45.1
UNS	0.0	117.2	117.2	320.6	203.4
ADB	482.7	20.0	20.0	11.8	-8.2
WB	0.0	0.0	0.0	0.0	0.0
PRC	0.0	27.0	27.0	84.8	57.8
USAID	0.0	0.0	0.0	53.3	53.3
NZAID	81.5	29.3	29.3	48.7	19.4
<b>Total in PGK</b>	<b>1,424.9</b>	<b>1,008.0</b>	<b>1,424.9</b>	<b>1,862.4</b>	<b>437.5</b>

Source: Development of National Planning and Monitoring.

Note:

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

\*excludes reporting of direct budget support grant received from DFAT Australia (K225.6m) which went towards supporting GTFS and CHS & CCHS (wages and salaries). This DFAT grant is only recorded on the revenue side given the nature of the transaction.

Expenditure outcome by agency recorded a total of K7,860.3 million for the National Departments, which was lower by K89.3 million (1.1 per cent) than the 2021 Supplementary Budget appropriation. Provincial Government recorded an outcome of K4,880.6 million<sup>2</sup>, K233.7 million or 4.6 per cent lower than the 2021 Supplementary Budget. The Interest cost outcome was K2,254.7 million which was higher by K24.0 million (1.1 per cent) against the 2021 Supplementary Budget estimate. However, this was offset in part by the lower expenditure outcome for Commercial & Statutory Authorities (CSA) at K1,450.4 million, lower by K163.5 million or 10.1 per cent against the 2021 Supplementary Budget.

This reflects the strict control of the Government's spending at the National and Provincial level to ensure that the Government's key expenditure areas are smoothly funded. It also reflects the increased CoE costs, especially for Teachers and Health workers including paying out retired public servants.

Overall, the total GoPNG expenditure outcome, compared against the 2021 Supplementary Budget was lower by K449.1 million or 2.6 per cent. It was also lower by K186.5 million, or 1.1 per cent, relative to the 2021 Budget.

Compared to the 2020 outcome, GoPNG-funded expenditures increased for all the agency types in 2021. Expenditure outcomes for Provincial Government was up by K300.8 million, National Department was up by K5.1 million, and Autonomous Bougainville Government (ABG) expenditure outcome was higher by K88.5 million, while only the Commercial & Statutory Authority (CSA) was down by K114.3 million. Higher spending in National Departments reflects in part the retirement of the public service personnel, which gave rise to the overall CoE in 2021.

Overall, ABG expenditure increased from K240.4 million in 2020 to K328.9 million in 2021, an increase of 36.8 per cent.

**Table 13: GoPNG Expenditure by Agency Type 2020-2021 (Kina, million)**

Agency Type	2020 Actuals	2021 Budget	2021 Supp. Budget	2021 Outcome	Var (Outcome vs. Suppl. Budget)
National Departments	7,855.2	7,581.0	7,949.7	7,860.3	-89.3
Provincial Government	4,579.8	4,815.0	5,114.3	4,880.6	-233.7
Commercial & Statutory Authority	1,564.7	1,980.1	1,613.9	1,450.4	-163.5
Autonomous Bougainville Govt.	240.4	314.5	315.4	328.9	13.4
Interest Payment	2,165.1	2,270.8	2,230.7	2,254.7	24.0
<b>Grand Total</b>	<b>16,405.2</b>	<b>16,961.4</b>	<b>17,224.0</b>	<b>16,774.9</b>	<b>-449.1</b>

Source: Department of Treasury

<sup>1</sup>Inclusive of GST and Bookmakers Turn over 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 2021 was K2,254.7 million, an increase of K24.0 million or 1.1 per cent against the 2021 Supplementary Budget, which also accounts for 13.4 per cent of total GoPNG funded expenditures. Compared to the

<sup>2</sup> Including ABG of K328.9 million



2020 outcome, the debt service interest outcome for 2021 was higher by K89.6 million or 4.1 per cent.

Of the K2,254.7 million<sup>3</sup>, total domestic interest costs was K1,920.9 million while external interest costs was K328.2 million. Fees & charges (debt-related costs) amounted to K5.6 million in 2021 fiscal year.

The increased interest costs in 2021 was driven by the domestic payments, reflecting higher yields in Treasury Bills at weekly auctions plus high rollover frequency on the shorter tenors, leading to increased interest costs on Treasury Bills., as well as the additional financing undertaken to cover the possibility of late payment of some donor 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 the financing to fully repay the Temporary Advance Facility. This additional Treasury Bill financing will help reduce the 2022 financing requirements.

**Table 14: GoPNG Expenses by Economic Item 2020-2021 (Kina, million)**

Economic Item	2020 Actual	2021 Budget	2021 Supp. Budget	2021 Outcome	Var (Outcome vs. Suppl. Budget)
<b>Compensation of Employees**</b>	<b>5,831.4</b>	<b>5,706.5</b>	<b>5,954.3</b>	<b>6,093.7</b>	<b>139.4</b>
<i>% of GDP</i>	<i>7.1%</i>	<i>6.3%</i>	<i>6.4%</i>	<i>6.5%</i>	<i>0.1%</i>
<b>Wages and salaries</b>	<b>5,221.0</b>	<b>4,817.8</b>	<b>5,113.0</b>	<b>5,374.4</b>	<b>261.4</b>
Wages and salaries in cash	5,058.8	4,623.3	4,906.1	5,195.2	289.1
Wages and salaries in kind	162.2	194.5	206.9	179.2	-27.7
<b>Employers' social contributions</b>	<b>610.4</b>	<b>888.6</b>	<b>841.3</b>	<b>719.3</b>	<b>-122.0</b>
Actual employers' social contributions	610.4	888.6	841.3	719.3	-122.0
<b>Use of goods and services</b>	<b>4,803.4</b>	<b>5,467.6</b>	<b>5,201.4</b>	<b>5,411.0</b>	<b>209.6</b>
<i>% of GDP</i>	<i>5.9%</i>	<i>6.1%</i>	<i>5.6%</i>	<i>5.8%</i>	<i>0.2%</i>
Use of goods and services	4,803.4	5,467.6	5,201.4	5,411.0	209.6
<b>Grants</b>	<b>2,190.0</b>	<b>1,965.6</b>	<b>2,323.1</b>	<b>1,915.0</b>	<b>-408.1</b>
Grants to other general government units	2,190.0	1,965.6	2,323.1	1,915.0	-408.1
<b>Social Benefits</b>	<b>217.7</b>	<b>54.3</b>	<b>54.3</b>	<b>0.0</b>	<b>-54.3</b>
Social assistance benefits	217.7	54.3	54.3	0.0	-54.3
<b>Interest*</b>	<b>2,160.0</b>	<b>2,254.9</b>	<b>2,214.8</b>	<b>2,254.7</b>	<b>39.9</b>
To non-residents	468.1	456.6	456.6	333.8	-122.8
To residents other than general government	1,691.9	1,798.3	1,758.2	1,920.9	162.7
<b>Net Acquisition Nonfinancial assets</b>	<b>1,103.3</b>	<b>1,458.7</b>	<b>1,414.6</b>	<b>1,039.2</b>	<b>-375.4</b>
Acquisition of Fixed assets	1,103.3	1,458.7	1,414.6	1,039.2	-375.4
<b>Other expenses</b>	<b>99.4</b>	<b>53.7</b>	<b>61.6</b>	<b>61.3</b>	<b>-0.3</b>
Transfers not elsewhere classified	99.4	53.7	61.6	61.3	-0.3
<b>Grand Total**</b>	<b>16,405.2</b>	<b>16,961.4</b>	<b>17,224.0</b>	<b>16,774.9</b>	<b>-449.2</b>

Source: Department of Treasury

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

\*\*CoE figure reported here is excluding pensions which is captured under Social Benefits as per the GFS reporting criteria.

CoE outcome for 2021 was K6,093.7 million<sup>4</sup>, which was K85.1 million or 1.4 per cent higher than the 2021 Supplementary Budget estimate of K6,008.6 million<sup>5</sup>. As mentioned above, the

<sup>3</sup> Of Which fees & charges is K5.6m (which is classified under Goods and Services in GFS)

<sup>4</sup> CoE including Social Benefits.

<sup>5</sup> Same as (3).

CoE outcome for 2021 took into account the retirement program in which the retirees were categorised into four (4) batches, three (3) of which were paid off in 2021 while the fourth batch was paid in early 2022. The increase also took into account the recruitment of new teachers as well as essential services staff to support the Government's COVID-19 pandemic response.

The GoPNG funded expenditure outcome for Use of Goods and Services was K5,411.0 million<sup>6</sup>, lower by K209.6 million compared to the 2021 Supplementary Budget estimate of K5,201.4 million. This outcome reflects the Government's commitment in meeting its policy priorities in 2021 despite the pandemic, which included the Procurement & Distribution of Medical Drugs (K120.5 million) and Utilities & Rentals (K428.7 million).

The outcome also reflects the Government's commitment in ensuring that key Government services are delivered and Government agencies continue to operate and serve the people during these uncertain times brought about by the COVID-19 pandemic. The 2021 outcome for Use of Goods and Services is K607.6 million or 12.6 per cent higher than the 2020 outcome.

The 2021 outcome for GoPNG Grants<sup>7</sup> (transfers to other Government units) was K1,915.0 million, lower by K408.1 million or 17.6 per cent compared to the 2021 Supplementary Budget. Compared to the 2020 outcome, the 2021 outcome was lower by K275.0 million or 12.6 per cent.

The 2021 outcome for GoPNG's Net Acquisition of Non-Financial Assets<sup>8</sup> (NFA) expenditure was K1,039.2 million, which was K375.4 million lower than the 2021 Supplementary Budget estimate. Compared to the 2020 outcome, NFA expenditure was lower by K64.1 million or 5.8 per cent. Despite the slightly lower outcome compared to the 2021 Supplementary Budget, key infrastructure developments were delivered in 2021, including the Development of the Waigani National Court Complex (K200.0 million), Administration of Village, District, National & Supreme Courts (K166.5 million), Trans-National Highway: 10 Mile Lae-Bulolo Section (K21.9 million), and Missing Link Road (Gulf - SHP) (K6.0 million). There are remaining issues in how capital projects are properly captured under this GFS coding which is being worked on.

Table 16 below reflects some of the key expenditures undertaken by the Government in 2021.

**Table 15: Selected Key Expenditure Items 2020-2021 (Kina, million)**

Key Expenditures	2020 Actuals	2021 Budget	2021 Supp. Budget	2021 Outcome	Variance
SIPs	888.0	1,110.0	1,110.0	1,107.5	-2.5
GTFS	338.5	271.8	487.8	492.8	5.0
HELP	60.5	150.0	83.0	0.0	-83.0
TESAS	61.3	33.0	43.0	43.0	0.0
Functional Grants (Prov.)	595.5	584.0	584.0	557.8	-26.2
Rentals	145.3	200.0	230.0	229.5	-0.5
Medical Drugs	216.8	120.5	120.5	120.5	0.1
Utilities	138.4	200.0	200.0	199.2	-0.8
District Support Grants (DSG)	55.5	55.5	55.5	55.5	0.0
Special Support Grants (SSG)	38.5	52.0	24.2	22.2	-2.0
Arrears	255.2	770.0	419.4	419.1	-0.3

Source: Department of Treasury

<sup>6</sup> This is GoPNG funded expenditure, which comprises of G&S expenditure from both operational and development budget. It excludes provincial functional grants, GST transfers and debt-related fees and charges.

<sup>7</sup> 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.

<sup>8</sup> Asset with physical value

## Arrears Payments

The Arrears Verification Program commenced in 2020. It was administered by an inter - departmental committee, the Arrears Verification Committee (AVC) and supported by a Secretariat. The committee is made up of Deputy Secretaries from the Departments of Treasury, Finance, National Planning and Monitoring and the State Solicitor's Office. The committee vets, verifies and pre-endorses arrears claims against the State. The committee undertakes this through two (2) physical and one virtual (online) meeting on a weekly basis. The arrears clearance program is also part of the reforms agreed to under the IMF Staff Monitoring Program (SMP). The program is also approved through an *NEC Decision No. 397/2020*.

The total appropriation for Arrears in 2021 was K770.0 million. At the end of 2021, the total appropriation was revised to K419.4 million or 54.5 per cent of the total appropriation. A total of K350.6 million or 45.5 per cent was reallocated. Of this re-allocation, K211.8 million (60.4 per cent) was utilised to pay for arrears from Department of Treasury while K138.8 million (39.6 per cent) catered for other unbudgeted expenditures.

Table 17 below shows the high-level expenditure report as at 31<sup>st</sup> December 2021.

**Table 16: Arrears Appropriation 2021 (Kina, million)**

Years	Original Approp	Revised Approp	Warrant	Expenditure
2021	770.0	419.4	419.4	419.1

Source: Department of Treasury

The Government has funded a total of K1,417.1 million in arrears payments via the arrears program over the years (2020 and 2021). Table 18 below shows the arrears appropriation (original & revised) the warrant issued and the expenditures incurred for the years 2020 and 2021.

**Table 17: Total Arrears Appropriation 2020 & 2021 (Kina, million).**

Years	Original Approp	Revised Approp	Warrant	Expenditure
2020	647.1	323.0	290.1	255.2
2021	770.0	419.4	419.4	419.1
<b>TOTAL</b>	<b>1,417.1</b>	<b>749.4</b>	<b>709.5</b>	<b>674.3</b>

Source: Department of Treasury

According to the AVC records, there is a total of K5.3 billion in total stock of arrears. Table 19 below shows the major arrears categories.

**Table 18: Stock of Arrears Category (Kina, million)**

No.	Category	Amount in Million (K)
1	Capital Works	1,600.7
2	Court Orders	299.4
3	Legal Bills	115.5
4	SME	2,980.9
5	Utilities	210.3
6	Rentals	74.2
<b>Grand Total</b>		<b>5,280.0</b>

Source: Department of Treasury

Apart from the above categories, Land Acquisitions and Timber Rights Permit (TRP) claims were not assessed due to their complexity as they require in-depth legal advice and information from other relevant stakeholders. In reviewing the Stock of Arrears received and recorded, K827.1 million (15.7 per cent) of the claims were assessed and verified while 84.3 per cent of the claims were categorized as non-compliant claims. This is because they did not meet the *Public Financial (Management) Act 1995* and the *National Procurement Act 2018* requirements. However, the AVC does consider cases where services were clearly delivered or work undertaken.

The total arrears paid in 2021 amounted to K419.9 million. Table 20 below shows each of the arrears category and the claims verified and paid in 2021.

**Table 19: Total Arrears Endorsed and Paid in 2021 (Kina, million)**

Arrears Category	Amount Approved	Amount Paid (YTD)
Counterpart Funding Projects	60.97	60.97
SME	195.4	195.02
Utilities	105.0	105.0
Capital Works	44.5	44.5
Court order	7.86	7.86
Legal Bill	5.69	5.69
<b>Grand Total</b>	<b>419.4</b>	<b>419.07</b>

Source: Department of Treasury

## 1.4 Financing

In 2021, the total net incurrence of liabilities was K7,955.5 million against the planned financing of K6,612.8 million under the 2021 Supplementary Budget. This was offset by the Net Acquisition of Financial Assets of K1,685.2 million, resulting in a Net Borrowing (deficit) outcome for 2021 of K6,270.3 million.

The external extraordinary financing totalled K3,438.6 million and is made up of: the ADB SOE Reform Program Loan of USD150.0 million (K525.0 million); JICA COVID-19 Crisis Response Emergency Loan JPY30,000.0 million (K949.5 million); World Bank Crisis Response and Sustainable Recovery Loan of USD100.0 million (K339.1 million); and the PNG Loan Facility support from Australian Government amounting to AUD650.0 million (K1,625.0 million). Additional part of the financing came from the IMF SDR Allocation COVID-19 Emergency Response of SDR263.2 million (K1,244.1 million) through a request from the Government of PNG as a member country. The concessional project loan drawdown totalled K1,493.5 million. Domestic financing totalled K16,902.5 million and it was raised through the issuance of Treasury Bills (K14,147.9 million); Treasury Bonds (K2,646.7 million); and Domestic Loan drawdowns of (K107.9 million).

The 2021 final outcome for Central Government debt stock increased to K48,173.1 million or 51.6 per cent of GDP, which is 1.5 per cent higher than projected in the 2021 Supplementary Budget. The overall increase in debt-to-GDP ratio compared to previous years and the 2021 Supplementary Budget estimate was mainly due to higher loan drawdowns in 2021, despite an upward revision of nominal GDP levels.

Nevertheless, the budget deficit in 2021 Supplementary Budget 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 K7,955.5 million comprised of K4,913.4 million from external borrowing and K3,042.2 million from the domestic borrowing. Net Incurrence of Liabilities (Total Net Borrowing) is 22.4 per cent higher than the 2020 outcome of K6,501.5 million.

In the efforts to comply with the MTdS, the Government secured substantial concessional budget support funding from its bilateral and multilateral partners to finance the delivery of the Government's essential priorities.

**Table 20: Financing Sources 2020 – 2021(Kina, million)**

	2020 Actual	2021 Budget	2021 Outcome
Net Domestic Borrowing	2,822.0	2,000.1	3,042.1
Net External Borrowing	2,316.5	4,612.7	4,913.4
<b>Total Net Borrowing</b>	<b>6,501.5</b>	<b>6,612.8</b>	<b>7,955.5</b>

Source: Department of Treasury

### 1.4.2 External Financing

As at 31<sup>st</sup> December 2021, total new external borrowings were K6,235.9 million, which is K253.9 million higher than the 2020 actuals and K89.3 million higher than the 2021 Supplementary Budget projections.

Concessional loan drawdowns represented 24.0 per cent of new external borrowing compared with 26.2 per cent in 2020. There were lower concessional disbursements in the actuals compared to the 2021 Supplementary Budget projections. However there were huge disbursements on specific ongoing projects with faster implementation rates. These projects includes; drawdowns of ADB loan-funded projects such as Port Moresby Power Grid; Civil Aviation Development Investment Program; Sustainable Highlands Highway Investment Program; Town Electrification Investment Program; and Highlands Region Road Improvement Project.

The main infrastructure programs around the country funded under the 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 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 2021 to support economic activity and growth in light of the depressed economy brought about by COVID-19 pandemic.

Extraordinary financings comprised of: (i) the ADB SOE Reform Program (Budget Support) Loan; (ii) World Bank Crisis Response & Sustainable Recovery Including IMF SDR Allocation; and (iii) the bilateral budget support loans from the Japanese and the Australian Government.

The ADB-SOE Reform Budget Support amounted to USD150.0 million (K525.0 million), while the IMF SDR Allocation amounted SDR263.2 million (K1,244.1 million). The IMF SDR Allocation represents the funds in SDR that each member country is allocated by the IMF, which were increased by the IMF Board due to the pandemic, hence PNG requested to utilize its increased allocation as part of budget support. The Australian Government's bilateral budget support loan of AUD650.0 million (K1,625.0 million) was received at the end of 2021. The total contribution from extraordinary financing was K3,438.6 million, representing about 55.1 per cent of new external borrowings in 2021. The remaining 0.7 per cent (K59.7 million) of non-concessional drawdowns was from commercial financing for the New Boram Hospital Project.

Total external principal repayments were K1,322.5 million in 2021, a decrease of K1,040.1 million or 44.0 per cent compared to the 2020 outcome, and K211.3 million or 13.8 per cent below the 2021 Supplementary Budget estimate. The bulk of the 2021 external repayments were from final repayment of Credit Suisse USD250.0 million (K892.9 million), plus the normal concessional loan project amortizations which made up the balance.

**Table 21: External Borrowing and Principal Repayments 2020 - 2021 (Kina, million)**

	2020 Actuals	2021 Budget	2021 Outcome
<b>New External Borrowing</b>	<b>5,982.0</b>	<b>6,146.6</b>	<b>6,235.9</b>
Concessional Financing	1,567.8	1,638.4	1,493.5
Commercial Financing	18.1	44.4	59.7
Extraordinary Financing	4,396.1	4,463.8	3,438.6
External Securities (Bond)	0.0	0.0	0.0
Other Assets (SDR) <sup>1</sup>	0.0	0.0	1,244.1
<b>Repayment of Principal</b>	<b>2,362.6</b>	<b>1,533.8</b>	<b>1,322.5</b>
<b>Net External Borrowing</b>	<b>3,619.5</b>	<b>4,612.8</b>	<b>4,913.4</b>

Source: Department of Treasury

<sup>1</sup>Other 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

New domestic borrowing for 2021 amounted to K16,902.4 million, (comprising of K11,734.2 million for Treasury Bills rollovers, K2,413.7 million in new issuance, K2,646.7 million in Treasury Bonds and Domestic Loans of K107.9 million) which is K1,187.3 million or 7.6 per cent higher than in 2020 and K3,236.4 million or 23.7 per cent higher than the 2021 Supplementary Budget estimate. The higher than expected domestic financing reflects the pressure to finance the higher deficit domestically due to budget support from external sources coming in at the back end of 2021. Treasury Bills were the main financing instrument used while Treasury Bonds issuance commenced in April and was front loaded over four (4) months auction period due to dire need for funds to support the COVID-19 pandemic crisis including priority cash flow expenditures. Treasury Bills represented 83.7 per cent of total domestic borrowing and Treasury Bonds only 15.7 per cent whilst drawdowns from the Domestic loans made up the remaining 0.6 per cent of total domestic borrowing. This has tended to shorten the duration of the domestic debt portfolio, adding to rollover risk, which is contrary to the 2018-2022 MTdS.

Actual total domestic debt retirement (repayment) in 2021 was K13,860.4 million, which comprised of K12,753.1 million in Treasury Bills, K1,046.1 million in Treasury Bonds and K61.2 million in domestic loans. The principal repayments on domestic debt have increased by 8.0 per cent from 2020 actuals and increased by 18.8 per cent from the 2021 Supplementary Budget estimate. This reflects the redemption of domestic securities late in 2020 and the shift into lower yielding shorter-term Treasury Bills in 2021 that fell due late in 2021. As part of the debt strategy, a portion of the

budget support received from the multilateral and bilateral partners were used to retire part of the domestic debt stock in 2021.

**Table 22: Domestic Borrowing and Principal Repayments 2020-21 (Kina, million)**

	2020 Outcome	2021 Budget	2021 Outcome
<b>New Domestic Borrowing</b>	<b>15,715.2</b>	<b>13,666.1</b>	<b>16,902.5</b>
Treasury Bills Financing	13,147.7	11,019.4	14,147.9
Treasury Bonds Financing	2,567.5	2,646.7	2,646.7
Domestic Loan	0.0	0.0	107.9
<b>Repayment of Principal</b>	<b>-12,833.2</b>	<b>-11,666.0</b>	<b>-13,860.4</b>
Treasury Bills Maturities	-11,437.2	-10,519.4	-12,753.1
Treasury Bonds Maturities	-1,301.3	-1,046.1	-1,046.1
Domestic Loans	-94.7	-100.5	-61.2
<b>Net Domestic Borrowing</b>	<b>2,882.1</b>	<b>2,000.1</b>	<b>3,042.1</b>

Source: Department of Treasury

#### 1.4.4 Debt Service

Total debt service comprises repayments of principal, interest and other fees and charges related to public debt. At the end of 2021, the repayment of principal totalled K15,182.9 million (0.1 per cent lower than 2020 outcome and 15.0 per cent higher than 2021 Supplementary Budget estimates), comprising K1,322.5 million for external repayments and K13,860.4 million for domestic repayments.

Total interest and fees paid in 2021 was K2,254.7 million, which was higher by K24.0 million or 1.1 per cent against the 2021 Supplementary Budget estimate of K2,230.7 million. This also represents an increase of 2.3 cent in total financing costs in 2021 compared to 2020. The increase in interest and related costs in 2021 resulted mainly from domestic interest costs, as well as an increase in the frequency of refinancing or rolling over of Treasury Bills and the commencement of interest payments for the Debt Suspension Initiative of bilateral partners. In addition, the repayments of domestic loan interest includes penalties for late payments and other associated costs.

Furthermore, K5.6 million or 0.2 per cent of the total increase in debt service costs related to external borrowing related charges. These are management and penalty fees charged to PNG for not drawing down on existing loans. The total amount of committed undisbursed loans as at end of 2021 was K4,497.6 million. 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.

**Table 23: Interest and Fees – 2020-21 (Kina, million)**

	2020 Outcome	2021 Outcome
<b>Domestic</b>		
<b>Interest and other fees paid</b>	<b>1,691.9</b>	<b>1,920.9</b>
<i>Adjustments:</i>		
Interest accrued on issuance <sup>1</sup>	-47.0	0.0
Net discount/premium on issuance <sup>2</sup>	32.8	0.0
<b>Total Domestic</b>	<b>1,677.7</b>	<b>1,920.9</b>
<b>External</b>		
Interest	463.0	328.2
External Borrowing related charges	5.1	5.6

<b>Total External</b>	<b>468.1</b>	<b>333.8</b>
<b>Total Interest and Charges</b>	<b>2,145.8</b>	<b>2,254.7</b>

Source: Department of Treasury

Treasury Bond is a bond instrument that pays semi-annual coupons. Investors who purchase Treasury Bond are entitled to receive a full coupon on the next coupon date, despite not holding the bond for the full 6-month coupon period. In recognition of this, an element of the proceeds received on issuance is for the interest that has accrued on the bond up to the date of issuance. The proceeds for accrued interest are treated as an interest offset to reflect the true interest cost on the bond. 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 2021 fiscal year totalled K48,173.1 million or 51.6 per cent of GDP, an increase of K1,391.8 million or 3.0 per cent against the 2021 Supplementary Budget estimate reflecting the higher net incurrence in liabilities of K7,955.5 million. This extra debt includes an extra K1,685.2 million in a net addition to PNG's Net Acquisition of Financial Assets. This was driven by the need to prepare for the possibility of late payment of some significant extraordinary lending with Australian budget support and ADB policy loan support both arriving in December. Excluding this extra contingency funding, which will reduce the borrowing requirements in 2022, the debt level would be K46,487.9 million or 49.8 per cent of GDP.

The total domestic debt portfolio was K25,257.6 million at the end of 2021, which is K3,042.0 million higher than the 2020 level of K22,215.6 million. This substantial increase compared to recent years reflects the increased issuance of Treasury Bills in the first half of 2021 when Treasury Bonds issuance was delayed to April and issued over a four (4) month period. 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 since the sources of external financing for budget support came very late at the back end of December 2021.

External debt increased to K22,195.5 million from the 2020 level of K17,952.8 million, an increase of K4,242.7 million (or 23.6 per cent). This is due to an increase in net external borrowings through drawdowns from multilateral and bilateral sources for project/program support, as well as budget support from the World Bank DPO USD100.0 million (K339.1 million), JICA Crisis Response Emergency 30.0 billion Yen (K949.5 million), AUD650.0 million (K1,625.0 million) from the Government of Australia and USD150.0 million (K525.0 million) from the ADB SOE Loan and IMF SDR allocation of SDR263.2 million (K1,244.1 million).

**Table 24: Central Government Debt 2020 – 2021 (Kina, million)**

Kina Million	2020 Actuals	2021 Budget	2021 Outcome
<b>Domestic</b>	<b>22,215.6</b>	<b>23,256.5</b>	<b>25,257.6</b>
<b>Debt securities</b>	<b>21,134.6</b>	<b>22,281.9</b>	<b>24,130.0</b>
<i>Treasury Bills</i>	<i>11,901.8</i>	<i>11,019.3</i>	<i>13,296.6</i>
<i>Treasury Bonds</i>	<i>9,232.8</i>	<i>11,262.6</i>	<i>10,833.4</i>
<b>Loans</b>	<b>1,080.9</b>	<b>974.6</b>	<b>1,127.6</b>
<b>External</b>	<b>17,952.8</b>	<b>23,207.8</b>	<b>22,915.5</b>
Monetary gold and special Drawing Right(SDR's)	<b>0.0</b>	<b>0.0</b>	<b>1,244.1</b>
<b>Debt securities</b>	<b>1,700.7</b>	<b>1,700.7</b>	<b>1,750.0</b>
<i>Concessional financing</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>Commercial financing</i>	<i>1,700.7</i>	<i>1,700.7</i>	<i>1,750.0</i>
<i>Extraordinary financing</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<b>Loans</b>	<b>16,252.1</b>	<b>21,507.1</b>	<b>19,921.4</b>
<i>Concessional financing</i>	<i>9,831.6</i>	<i>10,772.8</i>	<i>10,939.9</i>
<i>Commercial financing</i>	<i>1,094.1</i>	<i>149.4</i>	<i>231.4</i>
<i>Extraordinary financing</i>	<i>5,326.4</i>	<i>10,584.9</i>	<i>8,750.1</i>
<b>Total Central Government Debt</b>	<b>40,168.4</b>	<b>46,464.3</b>	<b>48,173.1</b>
<i>Total debt as percentage of GDP</i>	<i>49.2</i>	<i>50.1%</i>	<i>51.6%</i>
<b>Gross Domestic Product<sup>2</sup></b>	<b>81627.0</b>	<b>93,314.1</b>	<b>93,314.1</b>

Source: Department of Treasury.

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



## **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. The automation process transfers the State's Share of superannuation contribution allocated in a fiscal year electronically through the Government payroll system to NSL on a fortnightly basis for each employee.

In the 2021 Budget appropriation, the Government allocated around K165.0 million for the Automation payment. However, the appropriation was increased to K182.7 million during the 2021 Supplementary Budget. The 2021 outcome was K291.0 million, higher by K108.3 million or 59.2 per cent compared to the 2021 Supplementary Budget.

### **1.6.3 Exit Payment**

The Government also 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 2021, the Government increased its allocation for exit payment from the 2021 Budget appropriation of K144.2 million to K173.0 million in the 2021 Supplementary Budget to cater for employer's portion of superannuation contribution for retirees in the Government's Retirement Program, especially members with high net balances. The 2021 final outcome was K190.7 million, higher by K17.7 million<sup>9</sup> or 10.2 per cent compared to the 2021 Supplementary Budget.

The Government recognizes this as an important State liability and will do its best to continue addressing it going forward.

### **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.

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<sup>9</sup> The over payment of K17.7 million was sourced from retirees funds which is purposely for those who have reached retirement age and still in the work force.

In 2021, the Government allocated K10.7 million for members in the Accumulation Scheme (exits). This appropriation was increased in the 2021 Supplementary Budget to K18.4 million. The full appropriation was used to pay out Defence Force exits from October 2020 to April 2021 and the employer's portion of superannuation contribution for Defence Force retirees in the Government's Retirement Program.

For the Pension Scheme, the Government paid a total of K7.3 million from the 2021 Budgetary allocation of K7.4 million.

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.

## 1.7 Trust Accounts

### 1.7.1 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, which are funded either through the National Budget, Donor Funded or Counter Funded. *Section 16 (6)* of the PFMA, requires that all trust accounts must be operated in accordance with the requirements of the relevant trust instruments.

A total of **K14,616.8 million** (K13,337.7 million from 2020 FBO + K1,279.1 million), up to and including the 2021 Budget appropriations, has been expended through the budget-funded trust accounts since 2005 for the implementation of various Government's priority programs. The main purpose of holding funds in Trust Accounts is to spread spending 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 1<sup>st</sup> January to 31<sup>st</sup> December 2021. A total of **K1,279.1 million** was been expended from various trust accounts between January to December 2021.

**Table 25: Movement of Funds in Budget Funded Trust Accounts from 01<sup>st</sup> January – 31<sup>st</sup> December 2021 (Kina, million)**

No	Trust Account Name	Balance as at 1-Jan-2021	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2021
1	Flexible, Open and Distance Education (FODE) Rehabilitation - GoPNG	0.7	3.2	3.2	0.7
2	Government Tuition Fee Subsidy (GTFS) Education Trust Account - Main	86.9	484.6	360.4	211.1
3	Government Tuition Fee Subsidy (GTFS) Education - Commodity Component Trust	25.7	138.9	21.4	143.2
4	PNG Rural Communications Project GOPNG	0.5	0.0	0.4	0.1
5	PNG Fire Service Infrastructure Rehabilitation Program - (PIP) T/A	0.0	0.0	0.0	0.0
6	National Road Maintenance Policy TA	0.0	0.0	0.0	0.0
7	Highlands Highway Rehabilitation T/A Subsidiary	0.0	0.0	0.0	0.0
8	Port Moresby Roads Trust Account	0.4	0.0	0.0	0.4

No	Trust Account Name	Balance as at 1-Jan-2021	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2021
9	Small Medium Enterprise (SME) Risk Sharing Facility (GoPNG)	1.9	1.3	2.3	0.9
10	Government's Funding of Higher Education Sector	8.3	15.8	7.6	16.5
11	Central City Trust Account	26.9	0.0	0.0	26.9
12	Restoration and Development Grant Trust	0.0	0.0	0.0	0.0
13	Mukurumanda Jail Project Trust Account	4.3	0.0	0.5	3.8
14	Special Intervention Funds (Established on 28 Feb 2014)	0.0	0.0	0.0	0.0
15	LNG Pipeline Infrastructure Development Grant ((Kikori Area)	0.0	0.0	0.0	0.0
16	Financial Management Improvement Programme (FMIP) - GoPNG	1.7	9.1	9.6	1.2
17	Infrastructure Development (UBSA) Grant (IDG) Account - Main	7.9	0.0	0.0	7.9
18	Infrastructure Development (UBSA) Grant Account (IDG) Sub	1.4	0.0	0.0	1.4
19	PNG High Impact Infrastructure Projects	0.0	0.0	0.0	0.0
20	PNG High Impact Infrastructure Projects Sub	0.7	0.0	0.0	0.7
21	Public Service Audit Program	0.6	0.0	0.0	0.6
22	2017 PNG National General Election - Finance, Procurement, Personnel and Logistic Trust	0.0	0.0	0.0	0.0
23	NAOSP III GoPNG Counterpart Funds (European Union)	0.7	1.0	1.2	0.5
24	Department of Prime Minister & NEC APEC Operations (OP) Plan 2018 TA	0.0	0.0	0.0	0.0
25	Highlands Region Roads Improvement Investment Program GoPNG Counterpart	3.3	9.2	7.1	5.4
26	Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding TA (Inc)	6.4	0.0	6.1	0.3
27	Multiple LNG Development Trust Account	1.0	2.0	2.5	0.5
28	Coastal Vessels Account	0.1	0.0	0.0	0.1
29	Water Supply Sanitation Development Project – GoPNG	2.7	0.4	1.2	1.9
30	Rural Service Delivery and Local Governance Project	0.4	0.1	0.1	0.4
31	Bougainville Referendum Non-electoral Support Funds	1.0	0.0	0.0	1.0
32	Land Reform Trust Account	0.0	0.0	0.0	0.0
33	Covid-19 Trusts – 111 Subsidiary Trusts	144.7	1,299.3	654.9	789.1
34	Department of Finance Infrastructure Project	0.3	0.0	0.0	0.3
35	Tsak Valley Electrification Project - GoPNG Counterpart Fund	9.5	7.0	13.0	3.5
36	2020 National Population and Housing Census Trust Account	6.4	23.0	24.7	4.7
37	Kokopau to Arawa Road	0.0	0.0	0.0	0.0
38	Connect PNG Economic Road Transport Infrastructure Development Program TA	133.1	31.3	134.9	29.5
39	Higher Education Loan Program (HELP) Trust Account	1.4	27.7	28.0	1.1
40	Sports Infrastructure Trust Account (2015 South Pacific Games TA)	0.1	0.0	0.0	0.1

No	Trust Account Name	Balance as at 1-Jan-2021	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2021
41	PNG LNG Additional State Equity Financing	0.7	0.0	0.0	0.7
	<b>Total</b>	<b>479.7</b>	<b>2,053.9</b>	<b>1,279.1</b>	<b>1,254.5</b>

Source: Department of Finance.

It should be noted that:

- The Government Tuition Fee Subsidy Education Trust Account is inclusive of all its subsidiary accounts.
- The COVID-19 Trust Balances are all stated on Table 27 & 28 and are also inclusive in Table 26.

The opening balance of the budget funded trust accounts as at 1<sup>st</sup> January 2021 was K479.7 million. Expenditure incurred in this period totalled K1,279.1 million with a total of K2,053.9 million as receipts. The closing balance as at 31<sup>st</sup> December 2021 was K1,254.5 million.

Following is a summary of expenditures above K5.0 million from budget funded trust accounts for the period 1<sup>st</sup> January to 31<sup>st</sup> December 2021.

- K360.4 million was expended on the Government's Tuition Fee Subsidy (GTFS) program
- K654.9 million was expended on the Covid-19 pandemic plus operational funds allowed under Finance Instruction 11/2021 dated 04<sup>th</sup> November, 2021 due to the IMFS system outage (cyber- attack)
- K21.4 million was expended on the Tuition Fee Subsidy Education - Commodity Component Trust
- K7.6 million was expended on the Govt's Funding of Higher Education Sector Trust.
- K9.6 million was expended on the Financial Management Improvement Program (FMIP) project
- K13.0 million was expended on the Tsak Valley Electrification Project – GoPNG c/part to fund the existing Tsak Valley Electrification Project
- K71.7 million was expended on the COVID-19 Emergency Trust Account to fund the operational funds allowed under Finance Instruction 11/2021 dated 04<sup>th</sup> November, 2021
- K134.9 million was expended on the Connect PNG Economic Road Transport Infrastructure Trust to fund the Connect PNG project
- K7.1 million was expended on the Highlands Region Roads Improvement Investment Program GoPNG Counterpart
- K6.1 million was expended on the Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding TA
- K24.7 million was expended on the 2020 National Population and Housing Census Trust Account to prepare for the 2022 elections
- K28.0 million was expended on the Higher Education Loan Program (HELP) Trust Account

Many trust accounts did not incur expenses as most of them were either restricted by the banks as instructed by the Reform Team due to expired trust instruments or dormant accounts that are pending revocation.

Table 27 and 28 below shows the movement of funds in the COVID-19 Emergency Trust Accounts for the 89 District and 22 Provincial Trust accounts respectively for the period of 1<sup>st</sup> January to 31<sup>st</sup> December, 2021. From these accounts, a total of K654.9 million was expended as at end of December 2021. The 2021 Ending COVID-19 balances consist of

operational funds allowed under Finance Instruction 11/2021 dated 04<sup>th</sup> November, 2021 which are reflecting on the bank balances as at the 31<sup>st</sup> December 2021.

The 2021 closing balances for COVID-19 Trust Accounts consist of operational funds allowed under Financial Instruction 11/2021 dated 04<sup>th</sup> November, 2021 which are reflected on the bank balances of the respective provinces and districts as at the 31<sup>st</sup> December 2021.

**Table 26: Movement of Funds in the COVID Emergency Trust Accounts for Provinces from 01<sup>st</sup> January – 31<sup>st</sup> December 2021 (Kina, million)**

Provincial Subsidiary Account	Bal as at 01-Jan-2021	Debit (Receipts)	Credit (Payments)	Bal as at 31-Dec-2021
COVID-19 Emergency Trust Account – Enga	2.18	-	1.63	0.55
COVID-19 Emergency Trust Account – Hela	0.83	-	0.56	0.28
COVID-19 Emergency Trust Account – SHP	1.06	1.00	1.63	0.43
COVID-19 Emergency Trust Account – Western	1.54	3.00	3.00	1.54
COVID-19 Emergency Trust Account – WHP	0.89	18.50	17.30	2.09
COVID-19 Emergency Trust Account – EHP	1.00	71.24	11.35	60.88
COVID-19 Emergency Trust Account – Morobe	1.09	80.38	55.81	25.67
COVID-19 Emergency Trust Account – Madang	0.01	37.52	18.83	18.70
COVID-19 Emergency Trust Account – ESP	1.33	65.86	15.17	52.03
COVID-19 Emergency Trust Account – WSP	1.18	-	1.09	0.09
COVID-19 Emergency Trust Account – Milne Bay	1.00	8.61	1.69	7.92
COVID-19 Emergency Trust Account – Oro	0.43	40.05	7.81	32.68
COVID-19 Emergency Trust Account – NCD	1.34	-	0.49	0.85
COVID-19 Emergency Trust Account – Central	1.30	41.55	29.10	13.75
COVID-19 Emergency Trust Account – ENB	1.08	24.08	8.14	17.02
COVID-19 Emergency Trust Account – WNB	1.54	83.77	17.33	67.97
COVID-19 Emergency Trust Account – New Ireland	1.47	3.00	3.45	1.02
COVID-19 Emergency Trust Account – Jiwaka	1.24	12.35	12.57	1.03
COVID -19 Emergency Trust Account – Simbu	0.39	33.08	22.41	11.06
COVID-19 Emergency Trust Account – Manus	2.54	30.83	2.63	30.74
COVID-19 Emergency Trust Account – Gulf	1.20	31.32	18.15	14.37
COVID-19 Emergency Trust Account – ABG	0.43	5.16	3.56	2.03
<b>TOTAL OF COVID-19 TRUSTS – PROVINCIALSUBSIDIARY ACCOUNTS</b>	<b>25.07</b>	<b>591.31</b>	<b>253.70</b>	<b>362.69</b>

Source: Department of Finance.

**Table 27: Movement of Funds in the COVID Emergency Trust Accounts for Districts from 01<sup>st</sup> January – 31<sup>st</sup> December 2021 (Kina, Million)**

District Subsidiary Accounts	Bal as at 01-Jan-2021	Debit (Receipts)	Credit (Payments)	Bal as at 31-Dec- 2021
COVID -19 Emergency Trust Account – Middle Fly District	1.95	-	0.23	1.72
COVID -19 Emergency Trust Account – North Fly District	1.68	0.01	1.63	0.06
COVID -19 Emergency Trust Account – South Fly District	1.51	0.02	1.42	0.10
COVID -19 Emergency Trust Account – Kerema District	1.31	11.34	4.52	8.12
COVID -19 Emergency Trust Account – Kikori District	1.80	36.78	24.79	13.79
COVID -19 Emergency Trust Account – Goilala District	1.35	5.44	5.07	1.73

District Subsidiary Accounts	Bal as at 01-Jan-2021	Debit (Receipts)	Credit (Payments)	Bal as at 31-Dec- 2021
COVID -19 Emergency Trust Account – Rigo District	0.65	7.33	6.76	1.22
COVID -19 Emergency Trust Account – Abau District	1.00	7.20	6.94	1.26
COVID -19 Emergency Trust Account – Kairuku Hiri District	3.00	6.29	5.63	3.66
COVID -19 Emergency Trust Account – Moresby South District	0.30	0.02	0.32	0.00
COVID - 19 Emergency Trust Account – Moresby North East	1.90	-	1.83	0.07
COVID -19 Emergency Trust Account – Moresby North West	1.67	-	0.02	1.65
COVID -19 Emergency Trust Account – Kiriwina Goodenough District	0.01	-	0.01	0.00
COVID -19 Emergency Trust Account – Central Bougainville District	1.86	0.39	1.85	0.40
COVID -19 Emergency Trust Account – Esa'ala District	2.04	-	1.76	0.27
COVID -19 Emergency Trust Account – Samarai Murua District	0.75	0.50	1.25	0.00
COVID -19 Emergency Trust Account – Ijivitari District	0.63	13.03	7.58	6.09
COVID -19 Emergency Trust Account – Kagua Erave District	1.01	0.38	0.73	0.66
COVID -19 Emergency Trust Account – Imbongu District	2.02	0.06	1.70	0.38
COVID -19 Emergency Trust Account – Mendi District	0.53	0.01	0.33	0.20
COVID -19 Emergency Trust Account – Ialibu Pangia District	2.03	-	0.74	1.29
COVID -19 Emergency Trust Account – Nipa Kutubu District	1.06	1.18	2.12	0.12
COVID -19 Emergency Trust Account – Tari Pori District	2.04	-	0.50	1.54
COVID -19 Emergency Trust Account – Komo Magarima District	2.04	-	2.01	0.03
COVID -19 Emergency Trust Account – Koroba Kopiago District	2.04	-	0.71	1.33
COVID -19 Emergency Trust Account – South Bougainville District	0.70	-	0.70	0.00
COVID -19 Emergency Trust Account – Wabag District	1.39	9.63	3.50	7.51
COVID -19 Emergency Trust Account – Kandep District	1.76	2.69	1.67	2.77
COVID -19 Emergency Trust Account – Laiagap Pogera District	2.50	2.50	-	5.00
COVID -19 Emergency Trust Account – Wapenamanda District	1.84	0.20	2.00	0.04
COVID -19 Emergency Trust Account – Kompiam Ambum District	1.82	-	0.36	1.46
COVID -19 Emergency Trust Account – Tambul Nebilyer District	0.25	24.80	17.00	8.05
COVID -19 Emergency Trust Account – Mul Baiyer District	0.27	7.50	6.47	1.30
COVID -19 Emergency Trust Account – Dei District	1.90	3.07	1.51	3.45
COVID -19 Emergency Trust Account - Hagen District	3.14	14.75	11.17	6.72
COVID -19 Emergency Trust Account - North Waghi District	1.75	8.05	4.40	5.40
COVID -19 Emergency Trust Account – Anglip South Waghi District	1.05	5.24	6.09	0.19

<b>District Subsidiary Accounts</b>	<b>Bal as at 01-Jan-2021</b>	<b>Debit (Receipts)</b>	<b>Credit (Payments)</b>	<b>Bal as at 31-Dec- 2021</b>
COVID -19 Emergency Trust Account – Jimi District	0.50	3.68	2.27	1.91
COVID -19 Emergency Trust Account – Kerawagi District	0.21	8.06	3.45	4.82
COVID -19 Emergency Trust Account – Kundiawa/ Gembogle District	0.63	11.16	3.58	8.21
COVID -19 Emergency Trust Account – Sinesine Yongomul District	1.37	7.46	4.16	4.68
COVID -19 Emergency Trust Account – Karamui Nomane District	0.54	22.09	8.15	14.48
COVID -19 Emergency Trust Account – Gumini District	1.00	3.62	4.37	0.25
COVID -19 Emergency Trust Account – Chuave District	3.00	10.00	7.82	5.19
COVID -19 Emergency Trust Account – Daulo District	0.96	13.82	4.56	10.21
COVID -19 Emergency Trust Account – Goroka District	1.80	11.69	12.64	0.84
COVID -19 Emergency Trust Account – Ungai Bena District	1.99	7.60	4.32	5.28
COVID -19 Emergency Trust Account – Henganofi District	0.56	7.90	6.36	2.09
COVID -19 Emergency Trust Account – Lufa District	0.34	13.64	3.48	10.50
COVID -19 Emergency Trust Account – Okapa District	1.79	13.01	4.83	9.97
COVID -19 Emergency Trust Account – Kainantu District	0.86	3.01	1.64	2.23
COVID -19 Emergency Trust Account – Obura Wonenara District	0.45	7.07	5.13	2.39
COVID -19 Emergency Trust Account – Tewai Siasi District	0.60	29.69	5.32	24.97
COVID -19 Emergency Trust Account – Markham District	0.94	10.02	3.17	7.79
COVID -19 Emergency Trust Account – Huon Gulf District	1.05	11.23	9.37	2.91
COVID -19 Emergency Trust Account – Lae District	1.49	23.31	1.61	23.18
COVID -19 Emergency Trust Account – Kabwum District	0.64	11.61	4.12	8.13
COVID -19 Emergency Trust Account – Bulolo District	1.03	12.00	9.16	3.87
COVID -19 Emergency Trust Account - Minyamy District	1.32	10.81	7.60	4.53
COVID -19 Emergency Trust Account – Finchafen District	1.06	18.97	11.57	8.46
COVID -19 Emergency Trust Account – Nawaeb District	0.40	11.39	7.51	4.28
COVID -19 Emergency Trust Account – Middle Ramu District	7.04	3.00	6.69	3.35
COVID -19 Emergency Trust Account – Rai Coast District	3.08	7.50	8.18	2.40
COVID -19 Emergency Trust Account – Madang District	1.71	3.00	2.29	2.42
COVID -19 Emergency Trust Account – Bogia District	0.00	9.11	5.39	3.72
COVID -19 Emergency Trust Account – Usino Bundi District	0.53	6.51	3.29	3.75
COVID -19 Emergency Trust Account – Sumkar District	0.02	5.78	3.09	2.71
COVID -19 Emergency Trust Account – Yangoru Saussia District	0.80	13.96	4.73	10.03

District Subsidiary Accounts	Bal as at 01-Jan-2021	Debit (Receipts)	Credit (Payments)	Bal as at 31-Dec- 2021
COVID -19 Emergency Trust Account – Wewak District	0.09	16.83	4.02	12.89
COVID -19 Emergency Trust Account – Wosera Gawi District	0.27	7.73	3.71	4.29
COVID -19 Emergency Trust Account - Ambunti Drekkir District	0.74	13.78	4.64	9.88
COVID -19 Emergency Trust Account – Maprik District	0.28	3.46	3.70	0.03
COVID -19 Emergency Trust Account – Angoram District	1.48	10.50	8.40	3.58
COVID -19 Emergency Trust Account – Telefomin District	0.28	-	0.06	0.22
COVID -19 Emergency Trust Account – Vanimo Green District	0.40	-	0.40	0.00
COVID -19 Emergency Trust Account – Nuku District	0.75	0.02	0.49	0.28
COVID -19 Emergency Trust Account – Aitape Lumi District	1.24	-	0.98	0.26
COVID -19 Emergency Trust Account – Manus District	2.00	14.00	5.03	10.98
COVID -19 Emergency Trust Account – Kavieng District	3.99	38.31	14.31	27.99
COVID -19 Emergency Trust Account – Namatanai District	3.00	15.56	17.81	0.75
COVID -19 Emergency Trust Account – Pomio District	1.92	8.96	5.02	5.86
COVID -19 Emergency Trust Account – Rabaul District	2.04	13.03	1.50	13.57
COVID -19 Emergency Trust Account – Gazelle District	2.00	9.73	7.36	4.37
COVID -19 Emergency Trust Account – Kokopo District	0.57	7.31	2.25	5.63
COVID -19 Emergency Trust Account – Talasea District	2.04	22.90	6.98	17.96
COVID -19 Emergency Trust Account – Kandrian Gloucester District	1.72	11.14	2.65	10.21
COVID -19 Emergency Trust Account – North Bougainville District	0.96	0.03	0.97	0.01
COVID-19 Emergency Trust Account – Sohe District	0.42	14.65	4.93	10.14
COVID-19 Emergency Trust Account – Alotau District	1.18	0.01	0.88	0.31
<b>TOTAL OF COVID-19 TRUSTS – DISTRICT SUBSIDIARY ACCOUNTS</b>	<b>119.6</b>	<b>708.0</b>	<b>401.3</b>	<b>426.4</b>
<b>TOTAL OF ALL COVID-19 TRUSTS – SUBSIDIARY ACCOUNTS</b>	<b>144.7</b>	<b>1,299.3</b>	<b>654.9</b>	<b>789.1</b>

Source: Department of Finance.

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

## 1.8 Government Finance Statistics (GFS)

In the 2013 Budget, the Government announced that it would be moving from an International Monetary Fund (IMF) GFSM 1986 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 GFS 2014 framework is a macroeconomic statistical system designed to support fiscal analysis. The GFS 2014 framework incorporates economic and accounting principles that can be used when compiling government budgets and presenting fiscal statistics.

Since the 2016 Budget, the Government undertook a major reform to improve the reporting of its finances by moving to the updated international standard of reporting in GFS 2014. This has resulted in some re-categorisation of revenues and expenditures. Since then, the GFS 2014 framework has been implemented in six (6) other successive annual budgets namely 2017, 2018, 2019, 2020, 2021 and most recently, the 2022 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 in having the GFS 2014 reform rolled out into Volume 2 of the budget documents. The aim is to have Volume 2 of the budget document GFS 2014 compliant by 2022, and rolled out in the coming 2023 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 Government and extra-budgetary accounts within the country that are controlled and largely financed by the Government. In contrast, the coverage of the GFSM 1986 system was defined on a narrower functional basis to include all units carrying out a function of the Government.

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

Three new tables were introduced 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)<sup>10</sup>. 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.

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<sup>10</sup> Likely to feature in the new-look volume 2 budget books.

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. 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.

Another balancing item in the GFS 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 privatization 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/surplus in the GFSM 1986, but determined using the accrual basis of recording.

Other balancing items in the GFS 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 Budget	2021 Suppl. Budget	2021 Outcome
<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>Revenue</b>	<b>12,093.3</b>	<b>12,995.0</b>	<b>13,674.5</b>	<b>13,860.4</b>
Taxes	9,802.1	11,109.7	10,868.3	11,129.4
<i>Taxes on Income, profits, and capital gains</i>	5,668.6	5,945.3	6,010.8	6,356.0
<i>Taxes on payroll and workforce</i>	0.4	0.0	0.5	0.8
<i>Taxes on goods and services</i>	3,372.7	4,351.1	4,127.1	3,993.7
<i>Taxes on international trade and transactions</i>	760.4	813.3	730.0	778.8
Grants	1,425.0	1,008.3	1,643.0	2,088.0
Other Revenue	866.2	877.0	1,163.2	643.0
<i>Dividends</i>	718.5	650.0	860.0	530.5
<i>PMMR Revenue</i>	85.0	123.2	199.7	50.4
<i>Fees and Charges</i>	62.7	103.2	102.8	62.1
<i>SWF Inflows</i>	0.0	0.0	0.0	0.0
<i>Interest &amp; Fees from Lending</i>	0.0	0.7	0.7	0.0
Resource Revenue	751.9	813.6	1,120.6	1,015.9
<i>Mining and Petroleum Taxes</i>	183.4	313.6	520.6	635.4
<i>Mining, Petroleum and Gas Dividends</i>	568.5	500.0	600.0	380.5
<i>Of which: transfer from the Stabilization Fund (SWF)</i>	0.0	0.0	0.0	0.0
Revenue as percentage of GDP	14.8%	14.4%	14.7%	14.9%
<b>Total Expenditure</b>	<b>19,397.8</b>	<b>19,607.8</b>	<b>20,287.3</b>	<b>20,130.7</b>
Expense as percentage of GDP	23.8%	21.7%	21.7%	21.6%
<b>Expense<sup>2</sup></b>	<b>15,887.1</b>	<b>15,850.5</b>	<b>16,417.1</b>	<b>16,480.4</b>
Compensation of employees	5,831.5	5,706.5	5,954.3	6,093.7
Use of goods and services	5,388.4	5,815.5	5,809.0	6,161.2
Interest	2,160.0	2,254.9	2,214.8	2,249.1
Grants	2,190.0	1,965.6	2,323.1	1,915.0
Social benefits	217.7	54.3	54.3	0.0
Other expense	99.4	53.7	61.6	61.3
<b>Net Acquisition of Non-Financial Assets*</b>	<b>3,510.7</b>	<b>3,757.3</b>	<b>3,870.2</b>	<b>3,650.4</b>
Fixed Assets	3,510.7	3,757.3	3,870.2	3,650.4
<b>Gross Operating Balance<sup>3</sup></b>	<b>-3,793.7</b>	<b>-2,855.5</b>	<b>-2,742.6</b>	<b>-2,620.0</b>
<b>Net Lending (+) / Net Borrowing (-)</b>	<b>-7,304.4</b>	<b>-6,612.8</b>	<b>-6,612.8</b>	<b>-6,270.3</b>
Net lending/borrowing as percentage of GDP	-8.9%	-7.3%	-7.1%	-6.7%
Primary Balance <sup>4</sup>	-5,144.4	-4,357.9	-4,398.0	-4,021.2
Non-resource net lending (+)/borrowing (-)	-8,056.3	-7,426.4	-7,733.3	-7,286.2
Non-resource primary balance	-5,896.3	-5,171.5	-5,518.5	-5,037.1
<b>Transactions in financial assets and liabilities</b>	<b>7,304.4</b>	<b>6,612.8</b>	<b>6,612.8</b>	<b>6,270.3</b>
<b>Net Acquisition of Financial Assets</b>	<b>-802.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1,685.2</b>
Domestic	-802.9	0.0	0.0	1,685.2
External				
<b>Net Incurrence of Liabilities</b>	<b>6,501.5</b>	<b>6,612.8</b>	<b>6,612.8</b>	<b>7,955.5</b>
Domestic	2,882.0	2,000.0	2,000.0	3,042.1
<i>Debt securities: Treasury bills</i>	1,710.5	500.0	500.0	1,394.8
<i>Debt securities: Treasury bonds</i>	1,266.2	1,600.6	1,600.6	1,600.6
<i>Loans</i>	-94.7	-100.5	-100.5	46.7
External	3,619.5	4,612.8	4,612.8	4,913.4
<i>Monetary gold and special drawing rights (SDR's)</i>	0.0	0.0	0.0	1,244.1
<i>Debt securities: Sovereign bonds</i>	0.0	0.0	0.0	0.0
<i>Loans</i>	3,619.5	4,612.8	4,612.8	3,669.3
<b>Gross Domestic Product<sup>5</sup></b>	<b>81,627.0</b>	<b>90,265.5</b>	<b>93,314.1</b>	<b>93,314.1</b>

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 Outcome	2021 Budget	2021 Suppl. Budget	2021 Outcome
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Revenue Cash Flows</b>	<b>10,668.3</b>	<b>11,986.7</b>	<b>12,249.2</b>	<b>11,998.0</b>
Taxes	9,802.1	11,109.7	10,868.3	11,129.4
Grants	0.0	0.0	217.7	225.6
Other Revenue	866.2	877.0	1,163.2	643.0
<i>Revenue as percentage of GDP</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>
<b>Expense cash flows<sup>2</sup></b>	<b>15,019.6</b>	<b>15,363.1</b>	<b>15,657.5</b>	<b>15,665.0</b>
Compensation of employees	5,669.3	5,511.9	5,747.4	5,914.5
Uses of goods and services	4,900.9	5,576.9	5,310.6	5,525.1
Interest	2,160.0	2,254.9	2,214.8	2,249.1
Grants*	2,190.0	1,965.6	2,323.1	1,915.0
Other payments	99.4	53.7	61.6	61.3
<i>Expense as percentage of GDP</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>	<i>0.2</i>
<b>Net cash inflow from operating activities</b>	<b>-4,351.3</b>	<b>-3,376.4</b>	<b>-3,408.3</b>	<b>-3,667.0</b>
<b>CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>Net cash outflow from investment in nonfinancial assets</b>	<b>2,568.3</b>	<b>2,969.8</b>	<b>2,927.8</b>	<b>2,418.6</b>
Fixed assets	2,568.3	2,969.8	2,927.8	2,418.6
<b>Inventories</b>	0.0	0.0	0.0	0.0
<b>Valuables</b>	0.0	0.0	0.0	0.0
<b>Nonproduced assets</b>	0.0	0.0	0.0	0.0
<b>Expenditure cash flows</b>	<b>17,587.9</b>	<b>18,332.9</b>	<b>18,585.3</b>	<b>18,083.6</b>
<b>Cash surplus (+) / Cash deficit (-)</b>	<b>-6,919.5</b>	<b>-6,346.2</b>	<b>-6,336.1</b>	<b>-6,085.6</b>
<i>Surplus/Deficit as percentage of GDP</i>	<i>-8.5%</i>	<i>-7.0%</i>	<i>-6.8%</i>	<i>-6.5%</i>
<b>CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>Transactions in financial assets and liabilities</b>	<b>-7,304.4</b>	<b>-6,612.8</b>	<b>-6,612.8</b>	<b>-7,045.1</b>
<b>Net acquisition of financial assets</b>	<b>-802.9</b>	<b>0.0</b>	<b>0.0</b>	<b>910.4</b>
Domestic	-802.9	0.0	0.0	910.4
External	0.0	0.0	0.0	0.0
<b>Net incurrence of liabilities</b>	<b>6,501.5</b>	<b>6,612.8</b>	<b>6,612.8</b>	<b>7,955.5</b>
Domestic	2,882.0	2,000.0	2,000.0	3,042.1
External	3,619.5	4,612.8	4,612.8	4,913.4
<b>Net cash inflow from financing activities</b>	<b>7,304.4</b>	<b>6,612.8</b>	<b>6,612.8</b>	<b>7,045.1</b>
<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>
<b>Net change in the stock of cash</b>	<b>384.9</b>	<b>266.6</b>	<b>276.7</b>	<b>959.6</b>
<b>Gross Domestic Product<sup>3</sup></b>	<b>81,627.0</b>	<b>90,265.5</b>	<b>93,314.1</b>	<b>93,314.1</b>

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 Budget	2021 Suppl. Budget	2021 Outcome
<b>REVENUE<sup>1</sup></b>	<b>12,093.3</b>	<b>12,995.0</b>	<b>13,674.5</b>	<b>13,860.4</b>
<b>TAXES</b>	<b>9,802.1</b>	<b>11,109.7</b>	<b>10,868.3</b>	<b>11,129.4</b>
<b>Taxes on Income, Profits and Capital Gains</b>	<b>5,668.6</b>	<b>5,945.3</b>	<b>6,010.8</b>	<b>6,356.0</b>
<b>Payable by individuals</b>	<b>3,517.3</b>	<b>3,455.7</b>	<b>3,360.0</b>	<b>3,467.9</b>
Personal Income Tax	3,517.3	3,455.7	3,360.0	3,467.9
<b>Payable by corporations and other enterprises</b>	<b>1,787.9</b>	<b>2,100.3</b>	<b>2,281.9</b>	<b>2,374.9</b>
Company Tax	1,554.2	1,724.0	1,698.6	1,690.3
Mining and Petroleum Taxes	183.4	313.6	520.6	635.4
Royalties Tax	30.1	37.6	37.7	29.6
Management Tax	20.1	25.1	25.1	19.7
<b>Other taxes on income, profits and capital gains</b>	<b>363.4</b>	<b>389.3</b>	<b>368.8</b>	<b>513.3</b>
Dividend Withholding Tax Non Mining	215.9	218.4	218.4	366.0
Interest Withholding Tax	134.9	131.9	144.0	127.0
Non-Resident Insurers Withholding Tax	12.6	38.8	6.3	20.2
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.0	0.2	0.2	0.0
<b>Taxes on Payroll and Workforce</b>	<b>0.4</b>	<b>0.0</b>	<b>0.5</b>	<b>0.8</b>
Training Levy	0.4	0.0	0.5	0.8
<b>Taxes on Goods and Services</b>	<b>3,372.7</b>	<b>4,351.1</b>	<b>4,127.1</b>	<b>3,993.7</b>
<b>General taxes on goods and services</b>	<b>2,122.5</b>	<b>2,591.0</b>	<b>2,560.3</b>	<b>2,458.6</b>
Value Added Tax	2,079.2	2,494.8	2,517.1	2,457.2
<b>GST<sup>2</sup></b>	<b>2,079.2</b>	<b>2,494.8</b>	<b>2,517.1</b>	<b>2,457.2</b>
<b>Taxes on financial and capital transactions</b>	<b>43.3</b>	<b>96.2</b>	<b>43.3</b>	<b>1.4</b>
Bank Account Debit Fees	0.0	0.0	0.0	0.0
Stamp Duties	43.3	96.2	43.3	1.4
<b>Excise</b>	<b>1,074.6</b>	<b>1,469.6</b>	<b>1,279.0</b>	<b>1,281.2</b>
Excise Duty	817.0	1,175.1	1,009.0	998.3
Import Excise	257.6	294.5	270.0	282.8
<b>Taxes on specific services</b>	<b>172.0</b>	<b>284.5</b>	<b>279.9</b>	<b>235.9</b>
Bookmakers' Turnover Tax	8.9	21.2	21.2	6.6
Gaming Machine Turnover Tax	157.7	255.1	255.1	228.1
Departure Tax	5.4	8.2	3.5	1.3
<b>Taxes on use of goods and on permission to use goods or perform activities</b>	<b>0.4</b>	<b>3.5</b>	<b>4.7</b>	<b>11.6</b>
<b>Other taxes on goods and services</b>	<b>3.2</b>	<b>2.6</b>	<b>3.2</b>	<b>6.5</b>
Sundry Taxes (Customs)	3.2	2.6	3.2	6.5
<b>Taxes on International Trade and Transactions</b>	<b>760.4</b>	<b>813.3</b>	<b>730.0</b>	<b>778.8</b>
<b>Customs and other import duties</b>	<b>359.5</b>	<b>417.7</b>	<b>370.0</b>	<b>379.7</b>
Import Duty	359.5	417.7	370.0	379.7
<b>Taxes on exports</b>	<b>400.9</b>	<b>395.6</b>	<b>360.0</b>	<b>399.1</b>
Export Tax	400.9	395.6	360.0	399.1
<b>GRANTS</b>	<b>1,425.0</b>	<b>1,008.3</b>	<b>1,643.0</b>	<b>2,088.0</b>
<b>From Foreign Governments</b>	<b>908.1</b>	<b>766.2</b>	<b>1,400.9</b>	<b>1,630.6</b>
<b>Current</b>	<b>726.5</b>	<b>612.9</b>	<b>1,247.6</b>	<b>1,349.6</b>
Cash	0.0	0.0	217.7	225.6
In-Kind	726.5	612.9	1,029.9	1,124.0
<b>Capital</b>	<b>181.6</b>	<b>153.2</b>	<b>153.2</b>	<b>281.0</b>
Cash	0.0	0.0	0.0	0.0
In-Kind	181.6	153.2	153.2	281.0
<b>From International Organizations</b>	<b>516.9</b>	<b>242.1</b>	<b>242.1</b>	<b>457.4</b>
<b>Current</b>	<b>413.5</b>	<b>208.9</b>	<b>208.9</b>	<b>365.9</b>
Cash	0.0	0.0	0.0	0.0
In-Kind	413.5	208.9	208.9	365.9
<b>Capital</b>	<b>103.4</b>	<b>33.2</b>	<b>33.2</b>	<b>91.5</b>
Cash	0.0	0.0	0.0	0.0
In-Kind	103.4	33.2	33.2	91.5
<b>OTHER REVENUE</b>	<b>866.2</b>	<b>877.0</b>	<b>1,163.2</b>	<b>643.0</b>
<b>Property Income</b>	<b>741.1</b>	<b>703.7</b>	<b>912.8</b>	<b>551.8</b>
<b>Interest</b>	<b>0.0</b>	<b>0.7</b>	<b>0.7</b>	<b>0.0</b>
Interest from non-residents	0.0	0.0	0.0	0.0
Interest from residents other than general government	0.0	0.7	0.7	0.0
<b>Dividends</b>	<b>718.5</b>	<b>650.0</b>	<b>860.0</b>	<b>530.5</b>
Withdrawals from income of quasi-corporations	0.0	0.0	0.0	0.0
Property income from investment income disbursements	0.0	0.0	0.0	0.0
Rent	22.6	53.0	52.1	21.3
Reinvested earnings on foreign direct investment	0.0	0.0	0.0	0.0
<b>Sales of goods and services</b>	<b>9.4</b>	<b>35.0</b>	<b>35.0</b>	<b>11.5</b>
<b>Sales by market establishments</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Administrative fees	4.5	4.6	4.6	4.9
Incidental sales by nonmarket establishments	4.8	30.4	30.4	6.6
<b>Imputed sales of goods and services</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fines, penalties, and forfeits</b>	<b>2.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.2</b>
<b>Transfers not elsewhere classified</b>	<b>113.0</b>	<b>136.5</b>	<b>213.6</b>	<b>78.6</b>
<b>Current transfers not elsewhere classified</b>	<b>113.0</b>	<b>136.5</b>	<b>213.6</b>	<b>78.6</b>
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other current transfers</b>	<b>113.0</b>	<b>136.5</b>	<b>213.6</b>	<b>78.6</b>
Payroll Commission	28.0	13.4	13.9	28.2
Recovery of Design Service Charges	0.0	0.0	0.0	0.0
State Services and Statutory Authority	85.0	121.1	199.7	50.0
Recoveries from Former Years' Appropriation	0.0	0.0	0.0	0.0
Sundry/(Other) Income	0.0	2.1	0.0	0.4

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 Budget	2021 Suppl. Budget	2021 Outcome
<b>Compensation of Employees</b>	<b>5,831.5</b>	<b>5,706.5</b>	<b>5,954.3</b>	<b>6,093.7</b>
<b>Wages and salaries</b>	<b>5,221.0</b>	<b>4,817.8</b>	<b>5,113.0</b>	<b>5,374.4</b>
Wages and salaries in cash	5,058.8	4,623.3	4,906.1	5,195.2
Wages and salaries in kind	162.2	194.5	206.9	179.2
<b>Employers' social contributions</b>	<b>610.4</b>	<b>888.6</b>	<b>841.3</b>	<b>719.3</b>
Actual social contributions	610.4	888.6	841.3	719.3
<b>Use of goods and services*</b>	<b>5,388.4</b>	<b>5,815.5</b>	<b>5,809.0</b>	<b>6,161.2</b>
<b>Use of goods and services</b>	<b>5,388.4</b>	<b>5,815.5</b>	<b>5,809.0</b>	<b>6,161.2</b>
Use of goods and services	5,388.4	5,815.5	5,809.0	6,161.2
<b>Interest**</b>	<b>2,160.0</b>	<b>2,254.9</b>	<b>2,214.8</b>	<b>2,249.1</b>
<b>To nonresidents</b>	<b>468.1</b>	<b>456.6</b>	<b>456.6</b>	<b>328.2</b>
Interest to Non residents	468.1	456.6	456.6	328.2
<b>To residents other than general government</b>	<b>1,691.9</b>	<b>1,798.3</b>	<b>1,758.2</b>	<b>1,920.9</b>
Interest to residents other than general governments	1,691.9	1,798.3	1,758.2	1,920.9
<b>Grants***</b>	<b>2,190.0</b>	<b>1,965.6</b>	<b>2,323.1</b>	<b>1,915.0</b>
<b>Grants to other general government units</b>	<b>2,190.0</b>	<b>1,965.6</b>	<b>2,323.1</b>	<b>1,915.0</b>
Grants to other general governments current	1,732.1	1,512.6	1,891.3	1,483.2
Grants to other general governments capital	457.9	453.0	431.8	431.8
<b>Social Benefits</b>	<b>217.7</b>	<b>54.3</b>	<b>54.3</b>	<b>0.0</b>
<b>Social assistance benefits</b>	<b>217.7</b>	<b>54.3</b>	<b>54.3</b>	<b>0.0</b>
Social assistance benefits in cash	217.7	54.3	54.3	0.0
<b>Other expenses</b>	<b>99.4</b>	<b>53.7</b>	<b>61.6</b>	<b>61.3</b>
<b>Transfers not elsewhere classified</b>	<b>99.4</b>	<b>53.7</b>	<b>61.6</b>	<b>61.3</b>
Other expense - Current transfers not elsewhere classified	99.4	53.7	61.6	61.3
<b>Net Acquisition Nonfinancial assets****</b>	<b>3,510.7</b>	<b>3,757.3</b>	<b>3,870.2</b>	<b>3,650.4</b>
<b>Nonproduced assets</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
NFA: Intangible nonproduced assets	0.0	0.0	0.0	0.0
NFA: Land	0.0	0.0	0.0	0.0
<b>Aquisition of Fixed assets</b>	<b>3,510.7</b>	<b>3,757.3</b>	<b>3,870.2</b>	<b>3,650.4</b>
NFA: Buildings and structures	1,050.5	1,943.4	1,085.1	989.1
NFA: Dwellings	0.0	4.3	0.0	0.0
NFA: Fixed assets	1,711.8	1,653.6	2,030.5	1,726.8
NFA: Information, computer, & telecommunications equipment	60.6	62.1	64.2	59.3
NFA: Machinery & equipment other than transport equipment	19.2	0.2	25.9	25.5
NFA: Other structures	0.2	13.3	0.0	0.0
NFA: Transport equipment	6.7	31.5	1.3	1.3
Other expense - Current transfers not elsewhere classified	661.8	48.9	663.3	848.4
<b>Total expenditure</b>	<b>19,397.8</b>	<b>19,607.8</b>	<b>20,287.3</b>	<b>20,130.7</b>
<i>as % of GDP</i>	<i>23.8%</i>	<i>21.7%</i>	<i>21.7%</i>	<i>21.6%</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	2020 Outcome	2021 Budget	2021 Suppl. Budget	2021 Outcome
<b>National Departments</b>	<b>7,855.1</b>	<b>7,581.0</b>	<b>7,949.7</b>	<b>7,860.3</b>
<b>Compensation of Employees</b>	<b>2,671.5</b>	<b>2,509.6</b>	<b>2,955.8</b>	<b>2,987.0</b>
<b>Wages and salaries</b>	<b>2,131.7</b>	<b>1,678.6</b>	<b>2,190.7</b>	<b>2,337.4</b>
Wages and salaries in cash	2,044.9	1,584.6	2,070.6	2,242.2
Wages and salaries in kind	86.8	93.9	120.0	95.2
<b>Employers' social contributions</b>	<b>539.8</b>	<b>831.1</b>	<b>765.1</b>	<b>649.6</b>
Actual social contributions	539.8	831.1	765.1	649.6
<b>Use of goods and services</b>	<b>3,489.4</b>	<b>3,859.1</b>	<b>3,652.2</b>	<b>3,802.2</b>
<b>Use of goods and services</b>	<b>3,489.4</b>	<b>3,859.1</b>	<b>3,652.2</b>	<b>3,802.2</b>
<b>Grants</b>	<b>607.2</b>	<b>503.7</b>	<b>669.6</b>	<b>523.0</b>
<b>Grants to other general government units</b>	<b>607.2</b>	<b>503.7</b>	<b>669.6</b>	<b>523.0</b>
Grants to other general governments current	607.2	473.7	669.6	523.0
Grants to other general governments capital	0.0	30.0	0.0	0.0
<b>Other expenses</b>	<b>97.7</b>	<b>50.9</b>	<b>59.4</b>	<b>59.2</b>
<b>Transfers not elsewhere classified</b>	<b>97.7</b>	<b>50.9</b>	<b>59.4</b>	<b>59.2</b>
<b>Net Acquisition Nonfinancial assets</b>	<b>819.5</b>	<b>632.5</b>	<b>589.1</b>	<b>488.9</b>
<b>Aquisition of Fixed assets</b>	<b>819.5</b>	<b>632.5</b>	<b>589.1</b>	<b>488.9</b>
NFA:Fixed assets	800.5	2.1	567.5	467.5
NFA:Information, computer, & telecommunications equipment	7.7	7.5	9.7	9.5
NFA:Machinery & equipment other than transport equipment	6.4	0.2	11.0	11.0
NFA:Other structures	0.2	12.8	0.0	0.0
NFA:Transport equipment	4.8	15.2	1.0	1.0
<b>Social Benefits</b>	<b>169.8</b>	<b>23.6</b>	<b>23.6</b>	<b>0.0</b>
<b>Provincial Governments</b>	<b>4,579.8</b>	<b>4,815.0</b>	<b>5,114.3</b>	<b>4,880.6</b>
<b>Compensation of Employees</b>	<b>2,135.1</b>	<b>1,836.2</b>	<b>1,942.4</b>	<b>2,043.7</b>
<b>Wages and salaries</b>	<b>2,135.1</b>	<b>1,836.2</b>	<b>1,942.2</b>	<b>2,042.8</b>
Wages and salaries in cash	2,089.6	1,786.4	1,892.4	1,993.7
Wages and salaries in kind	45.5	49.8	49.8	49.1
<b>Employers' social contributions</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.8</b>
Actual social contributions	0.0	0.0	0.2	0.8
<b>Use of goods and services</b>	<b>840.6</b>	<b>1,063.2</b>	<b>1,055.9</b>	<b>1,132.4</b>
<b>Use of goods and services</b>	<b>840.6</b>	<b>1,063.2</b>	<b>1,055.9</b>	<b>1,132.4</b>
<b>Grants</b>	<b>1,546.7</b>	<b>1,414.0</b>	<b>1,640.1</b>	<b>1,378.6</b>
<b>Grants to other general government units</b>	<b>1,546.7</b>	<b>1,414.0</b>	<b>1,640.1</b>	<b>1,378.6</b>
Grants to other general governments current*	1,110.8	991.0	1,218.4	956.8
Grants to other general governments capital	435.9	423.0	421.8	421.8
<b>Net Acquisition Nonfinancial assets</b>	<b>57.4</b>	<b>501.7</b>	<b>475.9</b>	<b>325.9</b>
<b>Aquisition of Fixed assets</b>	<b>57.4</b>	<b>501.7</b>	<b>475.9</b>	<b>325.9</b>
NFA:Fixed assets*	57.4	501.7	475.9	325.9
<b>Autonomous Bougainville Government</b>	<b>240.4</b>	<b>314.5</b>	<b>315.4</b>	<b>328.9</b>
<b>Compensation of Employees</b>	<b>142.4</b>	<b>127.1</b>	<b>127.1</b>	<b>141.5</b>
<b>Wages and salaries</b>	<b>142.4</b>	<b>127.1</b>	<b>127.1</b>	<b>141.5</b>
Wages and salaries in cash	133.4	118.1	118.1	132.5
Wages and salaries in kind	9.0	9.0	9.0	9.0
<b>Employers' social contributions</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Actual social contributions	0.0	0.0	0.0	0.0
<b>Use of goods and services</b>	<b>69.9</b>	<b>163.8</b>	<b>164.8</b>	<b>163.8</b>
<b>Use of goods and services</b>	<b>69.9</b>	<b>163.8</b>	<b>164.8</b>	<b>163.8</b>
<b>Grants</b>	<b>28.1</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>
<b>Grants to other general government units</b>	<b>28.1</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>
Grants to other general governments current	6.1	10.0	0.0	0.0
Grants to other general governments capital	22.0	0.0	10.0	10.0
<b>Net Acquisition Nonfinancial assets</b>	<b>0.0</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>
Fixed Assets	0.0	13.5	13.5	13.5
<b>Commercial &amp; Statutory Authorities</b>	<b>1,564.7</b>	<b>1,980.1</b>	<b>1,613.9</b>	<b>1,450.4</b>
<b>Compensation of Employees</b>	<b>882.4</b>	<b>1,233.6</b>	<b>929.0</b>	<b>921.5</b>
<b>Wages and salaries</b>	<b>811.8</b>	<b>1,176.0</b>	<b>853.0</b>	<b>852.7</b>
Wages and salaries in cash	790.9	1,134.2	825.0	826.8
Wages and salaries in kind	20.9	41.8	28.1	25.9
<b>Employers' social contributions</b>	<b>70.6</b>	<b>57.6</b>	<b>76.0</b>	<b>68.9</b>
Actual social contributions	70.6	57.6	76.0	68.9
<b>Use of goods and services</b>	<b>398.2</b>	<b>365.7</b>	<b>312.6</b>	<b>312.6</b>
<b>Use of goods and services</b>	<b>398.2</b>	<b>365.7</b>	<b>312.6</b>	<b>312.6</b>
<b>Grants</b>	<b>8.0</b>	<b>37.9</b>	<b>3.4</b>	<b>3.4</b>
<b>Grants to other general government units</b>	<b>8.0</b>	<b>37.9</b>	<b>3.4</b>	<b>3.4</b>
<b>Other expenses</b>	<b>1.8</b>	<b>2.9</b>	<b>2.2</b>	<b>2.1</b>
<b>Transfers not elsewhere classified</b>	<b>1.8</b>	<b>2.9</b>	<b>2.2</b>	<b>2.1</b>
<b>Net Acquisition Nonfinancial assets</b>	<b>226.33</b>	<b>308.84</b>	<b>336.03</b>	<b>210.78</b>
<b>Aquisition of Fixed assets</b>	<b>226.33</b>	<b>308.84</b>	<b>336.03</b>	<b>210.78</b>
NFA:Fixed assets	211.3	23.9	320.6	195.7
NFA:Machinery & equipment other than transport equipment	12.9	0.1	14.9	14.6
NFA:Other structures	0.0	0.4	0.0	0.0
NFA:Transport equipment	1.8	16.4	0.3	0.3
NFA:Information, computer, and telecommunications (ICT) equipment	0.3	0.2	0.2	0.2
<b>Social Benefits</b>	<b>48.0</b>	<b>30.7</b>	<b>30.7</b>	<b>0.0</b>
<b>Debt Service (Interest plus fees and charges)</b>	<b>2,165.1</b>	<b>2,270.8</b>	<b>2,230.7</b>	<b>2,254.7</b>
<b>Use of goods and services</b>	<b>5.1</b>	<b>15.9</b>	<b>15.9</b>	<b>5.6</b>
<b>Use of goods and services</b>	<b>5.1</b>	<b>15.9</b>	<b>15.9</b>	<b>5.6</b>
Use of goods and services	5.1	15.9	15.9	5.6
<b>Interest</b>	<b>2,160.0</b>	<b>2,254.9</b>	<b>2,214.8</b>	<b>2,249.1</b>
<b>To nonresidents</b>	<b>468.1</b>	<b>456.6</b>	<b>456.6</b>	<b>328.2</b>
Interest to Non residents	468.1	456.6	456.6	328.2
<b>To residents other than general government</b>	<b>1,691.9</b>	<b>1,798.3</b>	<b>1,758.2</b>	<b>1,920.9</b>
Interest to residents other than general governments	1,691.9	1,798.3	1,758.2	1,920.9
<b>Expenditure supported by donor grants <sup>1</sup></b>	<b>1,424.9</b>	<b>1,008.0</b>	<b>1,424.9</b>	<b>1,862.4</b>
<b>Use of goods and services</b>	<b>482.5</b>	<b>222.7</b>	<b>482.5</b>	<b>630.6</b>
<b>Use of goods and services</b>	<b>482.5</b>	<b>222.7</b>	<b>482.5</b>	<b>630.6</b>
<b>Net Acquisition Nonfinancial assets</b>	<b>942.4</b>	<b>785.3</b>	<b>942.4</b>	<b>1,231.8</b>
<b>Aquisition of Fixed assets (Buildings and Structures)</b>	<b>942.4</b>	<b>785.3</b>	<b>942.4</b>	<b>1,231.8</b>
NFA:Fixed assets	325.9	785.3	325.9	426.0
Other expense - Current transfers not else here classified	616.5	0.0	616.5	805.8
<b>Expenditure financed by concessional loans <sup>1</sup></b>	<b>1,567.8</b>	<b>1,638.4</b>	<b>1,638.4</b>	<b>1,493.5</b>
<b>Use of goods and services</b>	<b>102.8</b>	<b>125.2</b>	<b>125.2</b>	<b>114.1</b>
<b>Use of goods and services</b>	<b>102.8</b>	<b>125.2</b>	<b>125.2</b>	<b>114.1</b>
<b>Net Acquisition Nonfinancial assets</b>	<b>1,465.0</b>	<b>1,513.2</b>	<b>1,513.2</b>	<b>1,379.4</b>
<b>Aquisition of Fixed assets (Buildings and Structures)</b>	<b>1,465.0</b>	<b>1,513.2</b>	<b>1,513.2</b>	<b>1,379.4</b>
NFA:Buildings and structures	1,050.5	1,085.1	1,085.1	989.1
NFA:Fixed assets	316.7	327.1	327.1	298.2
NFA:Information, computer, & telecommunications equipment	52.6	54.3	54.3	49.5
NFA:Machinery & equipment other than transport equipment	0.0	0.0	0.0	0.0
Other expense - Current transfers not else here classified	45.3	46.7	46.7	42.6
<b>Total expenditure</b>	<b>19,397.8</b>	<b>19,607.8</b>	<b>20,287.3</b>	<b>20,130.7</b>
<i>as % of GDP</i>	<i>23.8%</i>	<i>21.7%</i>	<i>21.7%</i>	<i>21.6%</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.

<sup>1</sup> Details sourced from the Department of National Planning and Monitoring.

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

Kina Million	2020 Outcome	2021 Budget	2021 Suppl. Budget	2021 Outcome
<b>Net Acquisition of Financial Assets</b>	<b>-802.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1,685.2</b>
<b>Domestic</b>	<b>-802.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1,685.2</b>
Currency and deposits	-802.9	0.0	0.0	910.4
Other accounts receivable	0.0	0.0	0.0	774.8
<b>External</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Net Incurrence of Liabilities</b>	<b>6,501.5</b>	<b>6,612.8</b>	<b>6,612.8</b>	<b>7,955.5</b>
<b>Domestic</b>	<b>2,882.0</b>	<b>2,000.0</b>	<b>2,000.0</b>	<b>3,042.1</b>
<b>Debt securities</b>	<b>2,976.7</b>	<b>2,100.6</b>	<b>2,100.6</b>	<b>2,995.4</b>
<b>New instruments</b>	<b>15,715.2</b>	<b>13,666.1</b>	<b>13,666.1</b>	<b>16,794.6</b>
<b>Amortisation</b>	<b>-12,738.5</b>	<b>-11,565.5</b>	<b>-11,565.5</b>	<b>-13,799.2</b>
<b>Treasury Bills</b>	<b>1,710.5</b>	<b>500.0</b>	<b>500.0</b>	<b>1,394.8</b>
<i>New instruments</i>	13,147.7	11,019.4	11,019.4	14,147.9
<i>Amortisation</i>	-11,437.2	-10,519.4	-10,519.4	-12,753.1
<b>Treasury Bonds</b>	<b>1,266.2</b>	<b>1,600.6</b>	<b>1,600.6</b>	<b>1,600.6</b>
<i>New instruments</i>	2,567.5	2,646.7	2,646.7	2,646.7
<i>Amortisation</i>	-1,301.3	-1,046.1	-1,046.1	-1,046.1
<b>Loans</b>	<b>-94.7</b>	<b>-100.5</b>	<b>-100.5</b>	<b>46.7</b>
<i>New borrowing</i>	0.0	0.0	0.0	107.9
<i>Amortisation</i>	-94.7	-100.5	-100.5	-61.2
<b>Insurance, pension, and standardized guarantee schemes</b>	0.0	0.0	0.0	0.0
<b>Financial derivatives and employee stock options</b>	0.0	0.0	0.0	0.0
<b>Other accounts payable</b>	0.0	0.0	0.0	0.0
<b>External</b>	<b>3,619.5</b>	<b>4,612.8</b>	<b>4,612.8</b>	<b>4,913.4</b>
Monetary gold and special drawing rights (SDR's)	0.0	0.0	0.0	1,244.1
Currency and deposits	0.0	0.0	0.0	0.0
<b>Debt securities</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
New instruments	0.0	0.0	0.0	0.0
Amortisation	0.0	0.0	0.0	0.0
Holdings gains and losse*	0.0	0.0	0.0	0.0
<b>Concessional financing</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>New instruments</i>	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0
<b>Commercial financing</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>New instruments</i>	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0
<b>Extraordinary financing</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>New instruments</i>	0.0	0.0	0.0	0.0
<i>Amortisation</i>	0.0	0.0	0.0	0.0
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0
<b>Loans</b>	<b>3,619.5</b>	<b>4,612.8</b>	<b>4,612.8</b>	<b>3,669.3</b>
New borrowing	5,982.0	6,146.6	6,146.6	4,991.8
Amortisation	-2,362.6	-1,533.8	-1,533.8	-1,322.4
Holdings gains and losse*	0.0	0.0	0.0	0.0
<b>Concessional financing</b>	<b>1,154.9</b>	<b>1,103.6</b>	<b>1,103.6</b>	<b>1,108.3</b>
<i>New borrowing</i>	1,567.8	1,638.4	1,638.4	1,493.5
<i>Amortisation</i>	-412.9	-534.8	-534.8	-385.2
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0
<b>Commercial financing</b>	<b>-876.3</b>	<b>-938.8</b>	<b>-938.8</b>	<b>-862.7</b>
<i>New borrowing</i>	18.1	44.4	44.4	59.7
<i>Amortisation</i>	-894.4	-983.2	-983.2	-922.4
<i>Holdings gains and losse*</i>	0.0	0.0	0.0	0.0
<b>Extraordinary financing</b>	<b>3,340.8</b>	<b>4,448.0</b>	<b>4,448.0</b>	<b>3,423.7</b>
<i>New borrowing</i>	4,396.1	4,463.8	4,463.8	3,438.6
<i>Amortisation</i>	-1,055.3	-15.9	-15.9	-14.9
<i>Holdings gains and losse*</i>	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 of liability resulting from changes in the level and structure of prices (for example, from changes in interest rates) and/or exchange rates, assuming that the assets or liabilities has not changed qualitatively or quantitatively.



**Table F: Stocks in General Government Debt**

Kina Million	2020 Outcome	2021 Budget	2021 Suppl. Budget	2021 Outcome
<b>Domestic</b>	<b>22,215.5</b>	<b>23,256.5</b>	<b>24,215.5</b>	<b>25,257.6</b>
<b>Debt securities</b>	<b>21,134.6</b>	<b>22,281.9</b>	<b>23,235.2</b>	<b>24,130.0</b>
<i>Treasury Bills</i>	11,901.8	11,019.3	12,401.8	13,296.6
<i>Treasury Bonds</i>	9,232.8	11,262.6	10,833.4	10,833.4
<b>Loans</b>	<b>1,080.9</b>	<b>974.6</b>	<b>980.4</b>	<b>1,127.6</b>
<b>External</b>	<b>17,952.8</b>	<b>23,207.8</b>	<b>22,565.6</b>	<b>22,915.5</b>
<b>Monetary Gold &amp; Special Drawing Rights (SDR)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,244.1</b>
<b>Debt securities</b>	<b>1,700.7</b>	<b>1,700.7</b>	<b>1,700.7</b>	<b>1,750.0</b>
<i>Concessional financing</i>	0.0	0.0	0.0	0.0
<i>Commercial financing</i>	0.0	0.0	0.0	0.0
<i>Extraordinary financing</i>	1,700.7	1,700.7	1,700.7	1,750.0
<b>Loans</b>	<b>16,252.1</b>	<b>21,507.1</b>	<b>20,864.9</b>	<b>19,921.4</b>
<i>Concessional financing</i>	9,831.6	10,772.8	10,935.2	10,939.9
<i>Commercial financing</i>	1,094.1	149.4	155.4	231.5
<i>Extraordinary financing</i>	5,326.4	10,584.9	9,774.3	8,750.1
<b>Total Central Government Debt</b>	<b>40,168.3</b>	<b>46,464.3</b>	<b>46,781.1</b>	<b>48,173.1</b>
<i>Total debt as percentage of GDP</i>	49.2%	51.5%	50.1%	51.6%
<b>Gross Domestic Product<sup>2</sup></b>	<b>81,627.0</b>	<b>90,265.5</b>	<b>93,314.1</b>	<b>93,314.1</b>

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

### 2021 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 2021 (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 report excludes Bookmakers Turnover tax (BTT) and Goods & Services tax (GST) transfers to Provinces, due to insufficient information on how the funding is expended under each economic item. Furthermore, this section excludes donor grants and concessional loan drawdowns and reports specifically on warranting, transfers and the expenditure of appropriated GoPNG funds.

GoPNG funded expenditures in the initial 2021 budget was estimated at K16,335.2 million. This was later increased by K262.6 million to K16,597.8 million through the 2021 Supplementary Budget in October. The supplementary budget revised the operational budget up by a net of K293.3 million. The increases were from the Salary and Wages Bill (K244.8 million) and Goods and Services (K88.5 million) which were funded by a K40.0 million reduction in Debt Services (Interest) and an additional revenue of K262.6 million.

**Table 28: GoPNG Funded Expenditure Summary (Kina, million)**

Detail	Initial Budget	Suppl Budget Adj)	2021 Supp. Budget	Revised Adj.	Revised Budget	2021 Outcome	Var (Outcome v Rev Budget)
<b>Operational</b>	<b>12,267.7</b>	<b>293.3</b>	<b>12,561.0</b>	<b>-171.2</b>	<b>12,389.8</b>	<b>12,101.8</b>	<b>-288.0</b>
Compensation of Employees	5,763.8	244.8	6,008.6	-554.6	5,454.0	6,093.8	639.8
Goods and Services	3,649.1	88.5	3,737.6	323.7	4,061.3	3,164.3	-897.0
Provincial Function Grants	584.0	0.0	584.0	35.8	619.8	589.0	-30.8
Debt (Interest Repayment)	2,270.8	-40.0	2,230.8	23.9	2,254.7	2,254.7	0.0
<b>Capital Investment</b>	<b>4,067.5</b>	<b>-30.7</b>	<b>4,036.8</b>	<b>-63.1</b>	<b>3,973.7</b>	<b>3,945.5</b>	<b>-28.2</b>
PIP	2,957.5	-30.7	2,926.8	-63.1	2,863.7	2,838.0	-25.7
SIPs	1,110.0	0.0	1,110.0	0.0	1,110.0	1,107.5	-2.5
<b>Grand Total</b>	<b>16,335.2</b>	<b>262.6</b>	<b>16,597.8</b>	<b>-234.3</b>	<b>16,363.5</b>	<b>16,047.3</b>	<b>-316.2</b>

Source: Department of Treasury

Revised Budget reflects the figures in the system and section 3 and section 4 transfers explained in part 1 of the FBO.

"Variance" column in tables compares each 'Expenditure/Outcome' as at 31<sup>st</sup> December 2021, against the revised appropriation and total transfers

The 2021 Fiscal year concluded with K16,047.3 million in total expenditure, which was K287.9 million or 1.8 per cent lower than the 2021 Initial Budget of K16,335.2 million. This underspending was driven by lower spending in Goods & Services and debt interest costs, partially offset by increased spending in Compensation of Employees and in GoPNG PIP.

The 2021 outcome was K550.5 million lower, or 3.3 per cent lower, than the 2021 Supplementary Budget. This reflected lower spending of K573.3 million in Goods and Services, and K88.8 million in GoPNG PIP. This was partially offset by increases in interest costs of K23.9 million and Compensation of Employees of K85.2 million.

## 2.2 2021 Expenditure Outcome by Category

Section 2.2 provides an analysis of expenditure outcomes by categories compared with the revised<sup>11</sup> budget appropriation. Table 30 below shows the items under the CoE category and their performance against its revised budget in 2021.

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

Details	Initial Budget	Revised Budget	2021 Outcome
<b>Operational</b>	<b>5,763.9</b>	<b>5,454.0</b>	<b>6,093.8</b>
<b>Compensation of Employees</b>	<b>5,763.9</b>	<b>5,454.0</b>	<b>6,093.8</b>
Salaries and Allowances	2,460.1	2,449.7	2,782.6
Teachers' Salaries (TSC)	1,520.9	1,520.9	1,802.9
Retirement Benefits, Pensions, Gratuities & Retrenchments	933.5	607.6	719.3
Staffing Grant	368.5	372.6	312.2
Wages	148.9	156.9	169.4
Leave fares	144.8	148.1	121.1
Members of Parliament	70.9	82.4	79.1
Teachers Leave Fares	44.4	44.4	44.4
Overtime	33.0	32.6	33.8
Public Servants Leave Fares	14.3	14.3	13.7
ABG Parliamentary Services Allowances	9.8	9.8	8.9
Contract Officers Education Benefits	6.5	6.3	3.7
Salaries	3.0	3.1	0.0
ABG Electoral Commission Allowance	2.8	2.8	2.8
ABG Community Auxiliary Police Allowance	2.5	2.5	2.5
Unidentified ALESCO Payroll Expenditure	0.0	0.0	-2.6
Leave Fares - Non-Citizen Contract	0.0	0.0	0.0
Pensions	0.0	0.0	0.0
<b>Grand Total</b>	<b>5,763.9</b>	<b>5,454.0</b>	<b>6,093.8</b>

Source: Department of Treasury

Table 31 below shows the expenditure outcome by sectors. Government agencies are categorised into sectors according to the nature of their roles and functions. The variance column highlights the magnitude of over or underspending, against each sector's revised appropriation.

**Table 30: GoPNG Funded Expenditure by Sectors (Kina, million)**

Details	Initial Budget	Revised Budget	2021 Outcome
<b>Administration</b>	<b>1,612.1</b>	<b>1,890.2</b>	<b>1,724.8</b>
Operational	731.1	1,052.4	862.8
GoPNG Capital	881.0	837.8	862.0
<b>Community &amp; Culture</b>	<b>96.0</b>	<b>96.1</b>	<b>102.8</b>
Operational	59.0	65.9	71.8
GoPNG Capital	37.0	30.2	31.0
<b>Debt Services</b>	<b>2,270.8</b>	<b>2,331.1</b>	<b>2,254.7</b>

<sup>11</sup> The transaction of funds movement within expenditure categories occurred after supplementary budget in reference to section 3 and 4 transfers under 2021 Appropriation Act.

Operational	2,270.8	2,331.1	2,254.7
<b>Economic</b>	<b>602.1</b>	<b>488.4</b>	<b>453.2</b>
Operational	230.6	291.8	270.2
GoPNG Capital	371.5	196.6	183.0
<b>Education</b>	<b>935.7</b>	<b>648.6</b>	<b>654.2</b>
Operational	829.7	571.3	576.6
GoPNG Capital	106.0	77.3	77.6
<b>Health</b>	<b>1,249.0</b>	<b>1,284.1</b>	<b>1,483.3</b>
Operational	1,105.0	1,150.9	1,350.1
GoPNG Capital	144.0	133.2	133.2
<b>Law &amp; Justice</b>	<b>1,240.5</b>	<b>1,449.0</b>	<b>1,442.1</b>
Operational	1,128.5	1,209.0	1,202.2
GoPNG Capital	112.0	240.0	239.9
<b>Miscellaneous</b>	<b>3,128.8</b>	<b>2,901.4</b>	<b>2,767.7</b>
Operational	3,128.8	2,901.4	2,767.7
<b>Provinces</b>	<b>4,505.3</b>	<b>4,725.7</b>	<b>4,631.7</b>
Operational	2,547.3	2,587.4	2,524.3
GoPNG Capital	1,958.0	2,138.3	2,107.4
<b>Transport</b>	<b>619.4</b>	<b>479.8</b>	<b>464.2</b>
Operational	200.4	192.1	185.3
GoPNG Capital	419.0	287.7	278.9
<b>Utilities</b>	<b>75.6</b>	<b>69.1</b>	<b>68.6</b>
Operational	36.6	36.6	36.1
GoPNG Capital	39.0	32.5	32.5
<b>Grand Total</b>	<b>16,335.2</b>	<b>16,363.5</b>	<b>16,047.3</b>

Source: Department of Treasury

The 2021 final budget expenditure outcome by sector and budget category highlights whole of Government actual expenditure by sector. Table 31 above also illustrates whether sectors have over- or underspent compared with 2021 initial and revised budget estimates. In aggregate, whole of Government expenditure was 3.3 per cent below the initial budget.

## 2021 Retirement Exercise Program (OSPEAC)

**Table 31: Retirement Budget 2021 Outcome**

Details	Initial Budget	Adjustments	Revised Budget	2021 Outcome
10075 Retirement Fund	430.0	397.0	33.0	32.9
<b>Grand Total</b>	<b>430.0</b>	<b>397.0</b>	<b>33.0</b>	<b>32.9</b>

Source: Department of Treasury

In 2021, K430.0 million was allocated for the whole of Government retirement exercise which was revised down by K397.0 million in adjustments to K33.0 million, of which K32.9 million was spent. Of the K397.0 million in adjustments, a total of K108.3 million was transferred from the Retirement Vote. Of this K108.3 million, K53.3 million was transferred directly to respective agencies for retirees' final entitlements and K55.0 million was transferred for their State's Share component.

Batch four (4) had a total of 647 retirees that were retired at the cost of K84.9 million in pay period 2 of 2022. This comprised K40.9 million in final entitlements and K44.0 million in the State's share. The balances of K288.7 million were retirement payments transferred outside of this formal retirement exercise and a larger component of this transfer was used for the purposes of the 2021 Close of Accounts process.

Through the Organisational Staffing and Personal Emoluments Audit Committee (OSPEAC) Retirement Exercise, 2,150 retirees were identified through the Ascender payroll system. However, due to COVID 19 pandemic work disruption in the first half of 2021, retirement

exercise commenced in the second half of the year where 825 officers were retired at the cost of K108.3 million.

Although 2,150 retirees were identified, the actual validation process conducted by the OSPEAC, (responsible for implementing government directives pertaining to public service wage bill) verified 1,472 eligible retirees. The verification process requires the availability of correct personnel information as well as completeness of personnel files for final entitlement calculations.

The first three (3) batches, consisting of 825 officers, were retired in 2021 in pay periods seventeen, twenty-two and twenty-five. The fourth batch, consisting of 647 retirees, was to be paid in pay period twenty-six of 2021, however due to technical issues encountered during the 2021 Close of Accounts, this payment was carried over to pay period two of 2022 (shown in table 33).

Therefore, of the K430.0 million allocated in the 2021 initial budget, a total of K108.3 million was expended to retire 825 retirees consisting of K53.3 million in entitlements (including the repatriation costs) and K55.0 million in State's Share Superannuation.

**Table 32: Total 2021 Retirement Budget by Batch**

Retirement Batches	Pay Period	No. of Retirees	Gross Entitlement (K, million)	State's share (K, million)	Total (K, million)
Batch 1	17/2021	37	3.6	4.4	8.0
Batch 2	22/2021	447	32.8	32.8	65.6
Batch 3	25/2021	341	16.9	17.7	34.7
<b>Total</b>		<b>825</b>	<b>53.3</b>	<b>55.0</b>	<b>108.3</b>
Batch 4	2/2022	647	40.9	44.0	84.9
<b>Grand total</b>		<b>1,472</b>	<b>94.3</b>	<b>98.9</b>	<b>193.2</b>

Source: Department of Treasury

### Reforms on Government Retirement Process

The retiring of 825 officers within a space of six months was a huge success compared to retiring about 307 officers on average over the last four years. This was a result of formulating and implementing several reforms to the retirement process including:

1. processing final entitlements through the payroll rather than releasing warrants to Department of Personnel Management (DPM) who then disperse cheques to individual retirees from various agencies. The processing of individual cheques was a cumbersome and time-consuming activity.
2. creation of a repatriation code on payroll for online repatriation process. The repatriation component is only for the disciplinary forces. Once this component is paid, the retirees then vacate institutional houses. In the past, this component was not included in the final entitlement hence retirees remained in the institutional houses and on the payroll.
3. 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 which is currently around K2.0 billion.

The OSPEAC is working towards retiring the balance of 678 officers from 2021 in addition to the projected 575 public servants that will reach retirement age in 2022.

## 2.3 Section 3 & Section 4 Transfers

### 2.3.1 Section 3 Secretary's Advance

Section 3 (Secretary's Advance) and Section 4 of the *2021 Appropriation Act* provides for accounts control and transfer of funding under certain circumstances deemed necessary by the Government. Transfers occur either between agencies and/or within respective activities in an agency as authorised by the Secretary of Department Treasury.

The Secretary's Advance (SA) is sourced as and when unforeseen expenditures are required and is actioned through Section 3 movements.

In 2021, a total of K60.0 million was appropriated under the SA and was fully utilised by the end of the fiscal year. There were significant movements in SA to cater for mostly unbudgeted items, which resulted in the 2021 SA being increased above its 2021 appropriation. The major sectors that required Section 3 movements were the Administration (K21.6m) and Law and Order (-K8.6m) particularly for the budget support, whilst the Miscellaneous Sector (K20.8m) followed closely for other priority budget activities that were unbudgeted and were recommended for budget support such as the Other Commitment Ledger Account (OCLA). The SA movement also caters for UBS Commission Inquiry (K12.0m).

**Table 33: Section 3 Secretary's Advance (SA)**

Sector	Section 3 Net Amount
Administration	21.6
Economic	5.0
Law & Justice	8.6
Miscellaneous	20.8
Provinces	1.5
Transport	2.5
<b>Grand Total</b>	<b>60.0</b>

Source: Department of Treasury

### 2.3.2 Section 4 Transfers

A total of K4.1 billion was transferred within and between agencies in 2021, as reflected in table 36 below. K1.6 billion catered for various transfers within agencies whilst K2.5 billion was transferred in and out of agencies to cater for budget support for the following expenditure categories: Education Programs; Health; PNGEC; Connect PNG; and other critical expenditures which are not captured in the 2021 Budget.

**Table 34: Section 4 Transfers**

Sector	Transfer Within	Transfer Out	Transfer In	Section 4 Net
Administration	39.0	-1,245.5	251.9	291.0
Comm & Culture	0.8	0.0	6.3	7.1
Debt Servicing	245.5	0.0	0.0	245.5
Economic	0.4	-47.1	128.2	128.6
Education	3.9	0.0	286.4	290.3
Health	2.6	-386.6	869.2	871.8
Law and Justice	19.4	0.0	88.3	107.7
Miscellaneous	1,271.6	-829.4	387.3	1,658.9
Provinces	9.6	-17.0	337.8	347.4
Transport	0.5	-17.5	90.2	90.7
Utilities	0.5	0.0	97.5	98.0
<b>Total</b>	<b>1,593.8</b>	<b>-2,543.1</b>	<b>2,543.1</b>	<b>4,136.9</b>

Source: Department of Treasury

## Section 4 Transfer Within

In 2021, the Transfer Within the Sector category increased by 15.0 per cent compared to 2020. Movements within the Sectors increased for Miscellaneous activities to facilitate key priority expenditure items. The highest internal transfers within agencies were with Division 207- Miscellaneous activities (80.0 per cent), Debt Servicing (15.0 per cent), and Law & Order (1.0 per cent).

## Section 4 Transfer In/Out

Of the total K2,543.1 million in funds transferred out in 2021, K1,245.5 million (49.0 per cent) was transferred from the Administration vote followed by Miscellaneous K829.3 million (33.0 per cent) and the Health Sector K386.6 million (15.0 per cent).

The bulk of these transfers were moved to support the Government's priority areas in Health K869.2 million (34.0 per cent), Provinces K337.8 million (13.0 per cent) Miscellaneous activities K387.3 million (15.0 per cent), Education K286.4 million (11.0 per cent) and Administration K251.9 million (10.0 per cent).

## 3.0 Attachments

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

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

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>Administration</b>	<b>1,612,121.5</b>	<b>278,140.9</b>	<b>1,890,262.4</b>	<b>1,874,831.5</b>
<b>National Departments</b>	<b>1,268,781.0</b>	<b>248,957.6</b>	<b>1,517,738.6</b>	<b>1,516,119.3</b>
<b>202 Office Of Governor-General</b>	<b>17,344.0</b>	<b>-6,700.0</b>	<b>10,644.0</b>	<b>10,771.0</b>
<b>Operational</b>	<b>7,344.0</b>	<b>800.0</b>	<b>8,144.0</b>	<b>8,271.0</b>
Compensation of Employees	3,175.0	0.0	3,175.0	3,302.1
Goods and Services	4,169.0	800.0	4,969.0	4,968.9
<b>Capital</b>	<b>10,000.0</b>	<b>-7,500.0</b>	<b>2,500.0</b>	<b>2,500.0</b>
Government House Rehabilitation Program	10,000.0	-7,500.0	2,500.0	2,500.0
<b>203 Department Of Prime Minister &amp; NEC</b>	<b>181,800.0</b>	<b>175,682.2</b>	<b>357,482.2</b>	<b>388,087.0</b>
<b>Operational</b>	<b>78,800.0</b>	<b>110,637.8</b>	<b>189,437.8</b>	<b>194,242.7</b>
Compensation of Employees	55,580.0	-51.0	55,529.0	60,394.3
Goods and Services	23,220.0	110,688.8	133,908.8	133,848.4
<b>Capital</b>	<b>103,000.0</b>	<b>65,044.3</b>	<b>168,044.3</b>	<b>193,844.3</b>
Management & Coordination of Multiple LNG Development in the	1,000.0	-1,000.0	0.0	0.0
Mirigini Haus Fencing Project	2,000.0	-2,000.0	0.0	0.0
Outstanding NEC Decisions	100,000.0	-100,000.0	0.0	0.0
Prime Minister's Commitments	0.0	168,044.3	168,044.3	193,844.3
<b>204 National Statistical Office</b>	<b>76,844.5</b>	<b>-39,879.6</b>	<b>36,964.9</b>	<b>37,399.5</b>
<b>Operational</b>	<b>6,844.5</b>	<b>120.4</b>	<b>6,964.9</b>	<b>7,412.4</b>
Compensation of Employees	5,784.5	370.4	6,154.9	6,601.1
Goods and Services	1,060.0	-250.0	810.0	811.3
<b>Capital</b>	<b>70,000.0</b>	<b>-40,000.0</b>	<b>30,000.0</b>	<b>29,987.1</b>
2020 Population Census Preparation	70,000.0	-40,000.0	30,000.0	29,987.1
<b>205 Office Of Bougainville Affairs</b>	<b>4,092.0</b>	<b>900.0</b>	<b>4,992.0</b>	<b>5,009.3</b>
<b>Operational</b>	<b>4,092.0</b>	<b>900.0</b>	<b>4,992.0</b>	<b>5,009.3</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Compensation of Employees	2,814.0	0.0	2,814.0	2,871.3
Goods and Services	1,278.0	900.0	2,178.0	2,138.0
<b>206 Department Of Finance</b>	<b>119,231.5</b>	<b>101,962.5</b>	<b>221,194.0</b>	<b>217,860.3</b>
<b>Operational</b>	<b>29,231.5</b>	<b>61,858.5</b>	<b>91,090.0</b>	<b>90,756.3</b>
Compensation of Employees	21,776.5	2,458.5	24,235.0	24,420.1
Goods and Services	7,455.0	59,400.0	66,855.0	66,336.2
<b>Capital</b>	<b>90,000.0</b>	<b>40,104.0</b>	<b>130,104.0</b>	<b>127,104.0</b>
Financial Management Project	2,000.0	4,604.0	6,604.0	6,604.0
Financial Technology (Fintech) Blockchain Government	2,000.0	-2,000.0	0.0	0.0
Foundation PIP	0.0	42,000.0	42,000.0	42,000.0
Log Export Development Levies	0.0	2,500.0	2,500.0	0.0
Parliamentary Government Business Modernization Project	5,000.0	-5,000.0	0.0	0.0
Provincial Capacity Building Project	2,000.0	0.0	2,000.0	2,000.0
Public Private Partnership Act (2014) Implementation	2,000.0	-2,000.0	0.0	0.0
Rural Infrastructures	72,000.0	0.0	72,000.0	71,500.0
Special Economic Zones Program	5,000.0	0.0	5,000.0	5,000.0
<b>208 Department Of Treasury</b>	<b>132,683.5</b>	<b>-61,663.7</b>	<b>71,019.8</b>	<b>62,887.0</b>
<b>Operational</b>	<b>36,683.5</b>	<b>9,336.3</b>	<b>46,019.8</b>	<b>37,637.0</b>
Compensation of Employees	22,849.5	-264.0	22,585.5	14,369.8
Goods and Services	13,834.0	9,600.3	23,434.3	23,267.1
<b>Capital</b>	<b>96,000.0</b>	<b>-71,000.0</b>	<b>25,000.0</b>	<b>25,250.0</b>
Bougainville Infrastructures	12,000.0	-12,000.0	0.0	0.0
District Maintenance Program	8,000.0	-8,000.0	0.0	0.0
District Maintenance Program 2	30,000.0	-30,000.0	0.0	250.0
Enhance Capacity Program Support	10,000.0	-10,000.0	0.0	0.0
Urban Infrastructures	36,000.0	-11,000.0	25,000.0	25,000.0
<b>209 Registrar For Political Parties</b>	<b>7,801.5</b>	<b>1,785.6</b>	<b>9,587.1</b>	<b>10,468.7</b>
<b>Operational</b>	<b>6,801.5</b>	<b>1,785.6</b>	<b>8,587.1</b>	<b>9,468.7</b>
Compensation of Employees	5,597.5	0.0	5,597.5	6,486.6
Goods and Services	1,204.0	1,785.6	2,989.6	2,982.1
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
Political Parties Awareness Campaign	1,000.0	0.0	1,000.0	1,000.0
<b>212 Information Technology Division</b>	<b>4,953.0</b>	<b>-144.0</b>	<b>4,809.0</b>	<b>3,814.3</b>
<b>Operational</b>	<b>4,953.0</b>	<b>-144.0</b>	<b>4,809.0</b>	<b>3,814.3</b>
Compensation of Employees	3,227.0	0.0	3,227.0	2,264.1
Goods and Services	1,726.0	-144.0	1,582.0	1,550.2
<b>213 Fire Services</b>	<b>20,484.5</b>	<b>3,091.5</b>	<b>23,576.0</b>	<b>25,445.4</b>
<b>Operational</b>	<b>19,484.5</b>	<b>3,091.5</b>	<b>22,576.0</b>	<b>24,445.4</b>
Compensation of Employees	17,208.5	1,591.5	18,800.0	20,673.6
Goods and Services	2,276.0	1,500.0	3,776.0	3,771.8
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
Construction, Rehabilitation & Upgrading of 14 Fire Stations	1,000.0	0.0	1,000.0	1,000.0
<b>217 Department Of Foreign Affairs And Trade</b>	<b>46,385.0</b>	<b>4,707.4</b>	<b>51,092.4</b>	<b>29,529.4</b>
<b>Operational</b>	<b>46,385.0</b>	<b>4,707.4</b>	<b>51,092.4</b>	<b>29,529.4</b>
Compensation of Employees	38,821.0	1,820.6	40,641.6	19,562.0
Goods and Services	7,564.0	2,886.8	10,450.8	9,967.4
<b>219 PNG Institute Of Public Administration</b>	<b>8,687.0</b>	<b>481.6</b>	<b>9,168.6</b>	<b>11,752.1</b>
<b>Operational</b>	<b>7,687.0</b>	<b>481.6</b>	<b>8,168.6</b>	<b>10,752.1</b>
Compensation of Employees	6,968.0	481.6	7,449.6	10,033.1
Goods and Services	719.0	0.0	719.0	719.0
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
PNG IPA Infrastructure Development	1,000.0	0.0	1,000.0	1,000.0
<b>220 Department Of Personnel Management</b>	<b>20,710.0</b>	<b>8,835.8</b>	<b>29,545.8</b>	<b>28,500.2</b>
<b>Operational</b>	<b>17,210.0</b>	<b>9,204.2</b>	<b>26,414.2</b>	<b>25,384.5</b>



Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Compensation of Employees	14,395.0	9,129.2	23,524.2	22,510.8
Goods and Services	2,815.0	75.0	2,890.0	2,873.6
<b>Capital</b>	<b>3,500.0</b>	<b>-368.4</b>	<b>3,131.6</b>	<b>3,115.7</b>
Payroll Management System Upgrade	1,000.0	0.0	1,000.0	992.2
Performance Management System	1,000.0	-215.8	784.2	776.1
Smarter HR Business Intelligence Strategy System	500.0	0.0	500.0	500.0
WOG Corporate Planning Formulation and Conduct of Functional	1,000.0	-152.6	847.4	847.4
<b>221 Public Service Commission</b>	<b>6,003.0</b>	<b>129.9</b>	<b>6,132.9</b>	<b>6,333.5</b>
<b>Operational</b>	<b>6,003.0</b>	<b>129.9</b>	<b>6,132.9</b>	<b>6,333.5</b>
Compensation of Employees	5,510.0	129.9	5,639.9	5,840.6
Goods and Services	493.0	0.0	493.0	492.9
<b>227 Provincial Treasuries</b>	<b>40,796.0</b>	<b>0.0</b>	<b>40,796.0</b>	<b>45,727.5</b>
<b>Operational</b>	<b>40,796.0</b>	<b>0.0</b>	<b>40,796.0</b>	<b>45,727.5</b>
Compensation of Employees	36,376.0	0.0	36,376.0	41,610.0
Goods and Services	4,420.0	0.0	4,420.0	4,117.5
<b>229 Department Of National Planning And Monitoring</b>	<b>441,752.0</b>	<b>-16,439.9</b>	<b>425,312.1</b>	<b>423,401.8</b>
<b>Operational</b>	<b>24,752.0</b>	<b>280.9</b>	<b>25,032.9</b>	<b>23,140.9</b>
Compensation of Employees	16,890.0	280.9	17,170.9	15,349.5
Goods and Services	7,862.0	0.0	7,862.0	7,791.5
<b>Capital</b>	<b>417,000.0</b>	<b>-16,720.8</b>	<b>400,279.2</b>	<b>400,260.8</b>
11th EDF Institutional Capacity Building for NAO System in	1,000.0	0.0	1,000.0	1,000.0
CIMC Support	2,000.0	0.0	2,000.0	1,999.7
Civil Society Partnership In Health & Education	1,000.0	0.0	1,000.0	1,000.0
District Markets Program	3,000.0	0.0	3,000.0	2,999.1
High Impact Infrastructure Projects (PONGLNG)	35,000.0	0.0	35,000.0	34,998.6
Infrastructure Development Grant	120,000.0	-50,000.0	70,000.0	70,000.0
International Convention Centre	1,000.0	0.0	1,000.0	1,000.0
Mama Medivac Program	5,000.0	0.0	5,000.0	5,000.0
Medium Term Development Plan III Implementation Support	2,000.0	14,756.0	16,756.0	16,754.1
Monitoring and Evaluation Programme	2,000.0	-244.0	1,756.0	1,754.0
National E-ID Card Project	30,000.0	-4,880.0	25,120.0	25,120.0
National Land and Housing Program	10,000.0	0.0	10,000.0	10,000.0
Policy Design Support	2,000.0	-122.0	1,878.0	1,877.6
Rural Electrification Program	5,000.0	0.0	5,000.0	4,999.8
Rural Telecommunication Project	5,000.0	0.0	5,000.0	5,000.0
Rural Water Supply	5,000.0	-500.0	4,500.0	4,499.4
Scaling up of Nutrition	1,000.0	-122.0	878.0	877.2
Special Intervention Program	80,000.0	91,506.2	171,506.2	171,504.6
Tax Credit Secretariat Support	1,000.0	-122.0	878.0	876.5
Transport Freight Subsidy Scheme for Existing Operators	3,000.0	0.0	3,000.0	2,999.6
Wafi Golpu Infrastructure Development Grant	100,000.0	-66,810.0	33,190.0	33,189.5
Ward Recorder Books	2,000.0	0.0	2,000.0	1,995.1
Water, Sanitation & Hygiene	1,000.0	-183.0	817.0	816.1
<b>230 Electoral Commission</b>	<b>10,858.0</b>	<b>56,440.0</b>	<b>67,298.0</b>	<b>65,768.1</b>
<b>Operational</b>	<b>10,858.0</b>	<b>56,440.0</b>	<b>67,298.0</b>	<b>65,768.1</b>
Compensation of Employees	6,590.0	0.0	6,590.0	5,849.6
Goods and Services	4,268.0	56,440.0	60,708.0	59,918.5
<b>232 Provincial And Local Government Affairs</b>	<b>33,302.0</b>	<b>21,584.9</b>	<b>54,886.9</b>	<b>52,185.4</b>
<b>Operational</b>	<b>20,302.0</b>	<b>26,584.9</b>	<b>46,886.9</b>	<b>44,202.1</b>
Compensation of Employees	11,941.0	0.0	11,941.0	9,621.8
Goods and Services	8,361.0	26,584.9	34,945.9	34,580.3

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>Capital</b>	<b>13,000.0</b>	<b>-5,000.0</b>	<b>8,000.0</b>	<b>7,983.4</b>
District Town Improvement Programme	10,000.0	-5,000.0	5,000.0	5,000.0
Kadavor Resettlement Program	2,000.0	0.0	2,000.0	2,000.0
Rural Service Delivery & Local Governance	1,000.0	0.0	1,000.0	983.4
<b>262 Department Of Industrial Relations</b>	<b>25,992.0</b>	<b>-726.1</b>	<b>25,265.9</b>	<b>23,691.0</b>
<b>Operational</b>	<b>22,992.0</b>	<b>486.0</b>	<b>23,478.0</b>	<b>21,914.1</b>
Compensation of Employees	16,008.0	0.0	16,008.0	14,713.1
Goods and Services	6,984.0	486.0	7,470.0	7,201.0
<b>Capital</b>	<b>3,000.0</b>	<b>-1,212.1</b>	<b>1,787.9</b>	<b>1,777.0</b>
Integrated Database Management Information System	1,000.0	-212.1	787.9	787.9
Labour and Industrial Relations Capacity Development	2,000.0	-1,000.0	1,000.0	989.0
<b>263 National Tripartite Consultative Council</b>	<b>338.5</b>	<b>0.0</b>	<b>338.5</b>	<b>559.5</b>
<b>Operational</b>	<b>338.5</b>	<b>0.0</b>	<b>338.5</b>	<b>559.5</b>
Compensation of Employees	246.5	0.0	246.5	473.6
Goods and Services	92.0	0.0	92.0	85.9
<b>267 Department Of Implementation And Rural Development</b>	<b>63,516.0</b>	<b>-590.4</b>	<b>62,925.6</b>	<b>61,930.0</b>
<b>Operational</b>	<b>7,016.0</b>	<b>409.6</b>	<b>7,425.6</b>	<b>6,430.0</b>
Compensation of Employees	6,334.0	409.6	6,743.6	5,748.4
Goods and Services	682.0	0.0	682.0	681.6
<b>Capital</b>	<b>56,500.0</b>	<b>-1,000.0</b>	<b>55,500.0</b>	<b>55,500.0</b>
Compliance and Monitoring - SIP Data Base System	1,000.0	-1,000.0	0.0	0.0
District Support Grant - Central	2,500.0	0.0	2,500.0	2,500.0
District Support Grant - Gulf	1,500.0	0.0	1,500.0	1,500.0
District Support Grant - Western Highlands	2,500.0	0.0	2,500.0	2,500.0
District Support Grant- Simbu	3,500.0	0.0	3,500.0	3,500.0
District Support Grant-ABG	2,000.0	0.0	2,000.0	2,000.0
District Support Grant-EHP	4,500.0	0.0	4,500.0	4,500.0
District Support Grant-ENB	2,500.0	0.0	2,500.0	2,500.0
District Support Grant-Enga	3,000.0	0.0	3,000.0	3,000.0
District Support Grant-Fly	2,000.0	0.0	2,000.0	2,000.0
District Support Grant-Jiwaka	2,000.0	0.0	2,000.0	2,000.0
District Support Grant-Madang	3,500.0	0.0	3,500.0	3,500.0
District Support Grant-Manus	1,000.0	0.0	1,000.0	1,000.0
District Support Grant-Milne Bay	2,500.0	0.0	2,500.0	2,500.0
District Support Grant-Morobe	5,000.0	0.0	5,000.0	5,000.0
District Support Grant-NCD	2,000.0	0.0	2,000.0	2,000.0
District Support Grant-NIP	1,500.0	0.0	1,500.0	1,500.0
District Support Grant-Oro	1,500.0	0.0	1,500.0	1,500.0
District Support Grant-Sandaun	2,500.0	0.0	2,500.0	2,500.0
District Support Grants-East Sepik	3,500.0	0.0	3,500.0	3,500.0
District Support Grants-Hela	2,000.0	0.0	2,000.0	2,000.0
District Support Grant-SHP	3,000.0	0.0	3,000.0	3,000.0
District Support Grant-WNB	1,500.0	0.0	1,500.0	1,500.0
<b>268 Central Supply &amp; Tenders Board</b>	<b>5,207.0</b>	<b>-500.0</b>	<b>4,707.0</b>	<b>4,998.3</b>
<b>Operational</b>	<b>4,207.0</b>	<b>0.0</b>	<b>4,207.0</b>	<b>4,303.3</b>
Compensation of Employees	2,454.0	0.0	2,454.0	2,550.3
Goods and Services	1,753.0	0.0	1,753.0	1,753.0
<b>Capital</b>	<b>1,000.0</b>	<b>-500.0</b>	<b>500.0</b>	<b>695.0</b>
NPC e-Procurement Strategy	1,000.0	-500.0	500.0	695.0
<b>Statutory Authorities</b>	<b>343,340.5</b>	<b>29,183.3</b>	<b>372,523.8</b>	<b>358,712.3</b>
<b>201 National Parliament</b>	<b>137,069.0</b>	<b>26,800.0</b>	<b>163,869.0</b>	<b>155,423.0</b>
<b>Operational</b>	<b>129,069.0</b>	<b>31,800.0</b>	<b>160,869.0</b>	<b>152,423.0</b>
Compensation of Employees	117,490.0	20,000.0	137,490.0	131,715.0
Goods and Services	11,579.0	11,800.0	23,379.0	20,708.0

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>Capital</b>	<b>8,000.0</b>	<b>-5,000.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
Parliament Infrastructure	8,000.0	-5,000.0	3,000.0	3,000.0
<b>211 PNG Customs Service</b>	<b>67,005.0</b>	<b>30.0</b>	<b>67,035.0</b>	<b>65,822.4</b>
<b>Operational</b>	<b>64,005.0</b>	<b>30.0</b>	<b>64,035.0</b>	<b>62,822.4</b>
Compensation of Employees	51,580.0	30.0	51,610.0	50,430.4
Goods and Services	12,425.0	0.0	12,425.0	12,392.0
<b>Capital</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
Container Examination Facility-Project	1,000.0	0.0	1,000.0	1,000.0
PNG Border Post Infrastructure Development	1,000.0	0.0	1,000.0	1,000.0
Queens Bond (Ware House) Facility	1,000.0	0.0	1,000.0	1,000.0
<b>215 PNG Immigration And Citizenship Services</b>	<b>16,280.5</b>	<b>342.8</b>	<b>16,623.3</b>	<b>20,888.8</b>
<b>Operational</b>	<b>16,280.5</b>	<b>342.8</b>	<b>16,623.3</b>	<b>20,888.8</b>
Compensation of Employees	16,280.5	342.8	16,623.3	20,888.8
<b>216 Internal Revenue Commission</b>	<b>83,926.0</b>	<b>-2,419.3</b>	<b>81,506.7</b>	<b>78,778.2</b>
<b>Operational</b>	<b>81,926.0</b>	<b>-2,419.3</b>	<b>79,506.7</b>	<b>76,778.2</b>
Compensation of Employees	60,000.0	0.0	60,000.0	57,387.5
Goods and Services	21,926.0	-2,419.3	19,506.7	19,390.7
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
Integrated Tax Administration System (ITAS)	2,000.0	0.0	2,000.0	2,000.0
<b>358 Manan Resettlement Authority</b>	<b>5,967.0</b>	<b>-570.2</b>	<b>5,396.8</b>	<b>3,684.7</b>
<b>Operational</b>	<b>3,967.0</b>	<b>-570.2</b>	<b>3,396.8</b>	<b>1,684.7</b>
Compensation of Employees	2,180.0	0.0	2,180.0	710.8
Goods and Services	1,787.0	-570.2	1,216.8	973.9
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
Manam Islanders Resettlement	2,000.0	0.0	2,000.0	2,000.0
<b>359 Mt Hagen City Authority</b>	<b>8,030.0</b>	<b>5,000.0</b>	<b>13,030.0</b>	<b>8,868.2</b>
<b>Operational</b>	<b>8,030.0</b>	<b>5,000.0</b>	<b>13,030.0</b>	<b>7,868.2</b>
Compensation of Employees	3,030.0	0.0	3,030.0	2,868.2
Goods and Services	5,000.0	5,000.0	10,000.0	5,000.0
<b>Capital</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,000.0</b>
Mt Hagen City Roads	0.0	0.0	0.0	1,000.0
<b>502 Office Of The Auditor-General</b>	<b>19,980.0</b>	<b>0.0</b>	<b>19,980.0</b>	<b>19,980.0</b>
<b>Operational</b>	<b>19,980.0</b>	<b>0.0</b>	<b>19,980.0</b>	<b>19,980.0</b>
Compensation of Employees	15,134.0	0.0	15,134.0	15,134.0
Goods and Services	4,846.0	0.0	4,846.0	4,846.0
<b>506 National Training Council</b>	<b>1,740.0</b>	<b>0.0</b>	<b>1,740.0</b>	<b>1,823.1</b>
<b>Operational</b>	<b>1,740.0</b>	<b>0.0</b>	<b>1,740.0</b>	<b>1,823.1</b>
Compensation of Employees	1,000.0	0.0	1,000.0	1,083.1
Goods and Services	740.0	0.0	740.0	740.0
<b>507 National Economic &amp; Fiscal Commission</b>	<b>3,343.0</b>	<b>0.0</b>	<b>3,343.0</b>	<b>3,443.8</b>
<b>Operational</b>	<b>3,343.0</b>	<b>0.0</b>	<b>3,343.0</b>	<b>3,443.8</b>
Compensation of Employees	1,978.0	0.0	1,978.0	2,078.8
Goods and Services	1,365.0	0.0	1,365.0	1,365.0
<b>Community &amp; Culture</b>	<b>95,986.0</b>	<b>109.2</b>	<b>96,095.2</b>	<b>102,780.2</b>
<b>National Departments</b>	<b>26,095.5</b>	<b>4,800.0</b>	<b>30,895.5</b>	<b>37,299.9</b>
<b>233 Office Of Censorship</b>	<b>5,460.5</b>	<b>0.0</b>	<b>5,460.5</b>	<b>5,926.5</b>
<b>Operational</b>	<b>4,460.5</b>	<b>0.0</b>	<b>4,460.5</b>	<b>4,930.1</b>
Compensation of Employees	2,896.5	0.0	2,896.5	3,447.2
Goods and Services	1,564.0	0.0	1,564.0	1,482.9
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>996.5</b>
Censorship Information and Intervention Program (CIIP)	1,000.0	0.0	1,000.0	996.5
<b>237 PNG National Commission For UNESCO</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,034.5</b>
<b>Operational</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,034.5</b>
Compensation of Employees	0.0	0.0	0.0	1,034.5
<b>242 Department Of Community Development</b>	<b>20,135.0</b>	<b>4,800.0</b>	<b>24,935.0</b>	<b>29,220.5</b>
<b>Operational</b>	<b>10,135.0</b>	<b>4,800.0</b>	<b>14,935.0</b>	<b>19,220.5</b>
Compensation of Employees	7,492.0	0.0	7,492.0	11,777.6

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Goods and Services	2,643.0	4,800.0	7,443.0	7,442.9
<b>Capital</b>	<b>10,000.0</b>	<b>0.0</b>	<b>10,000.0</b>	<b>10,000.0</b>
District Community Development Centre	5,000.0	0.0	5,000.0	5,000.0
Empowerment Program for Vulnerable and Disadvantage People	1,000.0	0.0	1,000.0	1,000.0
Gender Equality/Gender Based Violence (AUSAID)	1,000.0	0.0	1,000.0	1,000.0
PNG Church Partnership Programme	3,000.0	0.0	3,000.0	3,000.0
<b>246 Office Of Urbanization</b>	<b>500.0</b>	<b>0.0</b>	<b>500.0</b>	<b>1,118.3</b>
<b>Operational</b>	<b>500.0</b>	<b>0.0</b>	<b>500.0</b>	<b>1,118.3</b>
Compensation of Employees	500.0	0.0	500.0	1,118.3
<b>Statutory Authorities</b>	<b>69,890.5</b>	<b>-4,690.8</b>	<b>65,199.7</b>	<b>65,480.3</b>
<b>243 National Volunteer Services</b>	<b>4,524.5</b>	<b>0.0</b>	<b>4,524.5</b>	<b>4,299.9</b>
<b>Operational</b>	<b>3,524.5</b>	<b>0.0</b>	<b>3,524.5</b>	<b>3,299.9</b>
Compensation of Employees	2,173.5	0.0	2,173.5	1,948.9
Goods and Services	1,351.0	0.0	1,351.0	1,351.0
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
National Volunteers Intervention	1,000.0	0.0	1,000.0	1,000.0
<b>351 National Office For Child &amp; Family Services</b>	<b>3,695.0</b>	<b>0.0</b>	<b>3,695.0</b>	<b>2,156.2</b>
<b>Operational</b>	<b>2,695.0</b>	<b>0.0</b>	<b>2,695.0</b>	<b>1,156.2</b>
Compensation of Employees	1,610.0	0.0	1,610.0	71.2
Goods and Services	1,085.0	0.0	1,085.0	1,085.0
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
Child Protection Program	1,000.0	0.0	1,000.0	1,000.0
<b>352 PNG Office Of Civil Registration &amp; National Identity</b>	<b>4,428.0</b>	<b>0.0</b>	<b>4,428.0</b>	<b>4,344.0</b>
<b>Operational</b>	<b>4,428.0</b>	<b>0.0</b>	<b>4,428.0</b>	<b>4,344.0</b>
Compensation of Employees	3,824.5	0.0	3,824.5	3,740.5
Goods and Services	603.5	0.0	603.5	603.5
<b>355 Office Of Library &amp; Archives</b>	<b>9,404.0</b>	<b>0.0</b>	<b>9,404.0</b>	<b>11,760.7</b>
<b>Operational</b>	<b>7,404.0</b>	<b>0.0</b>	<b>7,404.0</b>	<b>9,760.7</b>
Compensation of Employees	4,127.0	0.0	4,127.0	6,483.7
Goods and Services	3,277.0	0.0	3,277.0	3,277.0
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
Library and Information Technology	2,000.0	0.0	2,000.0	2,000.0
<b>516 Papua New Guinea Sports Foundation</b>	<b>31,229.0</b>	<b>-6,780.0</b>	<b>24,449.0</b>	<b>25,105.6</b>
<b>Operational</b>	<b>11,229.0</b>	<b>0.0</b>	<b>11,229.0</b>	<b>11,105.6</b>
Compensation of Employees	7,613.0	0.0	7,613.0	7,489.6
Goods and Services	3,616.0	0.0	3,616.0	3,616.0
<b>Capital</b>	<b>20,000.0</b>	<b>-6,780.0</b>	<b>13,220.0</b>	<b>14,000.0</b>
District Stadiums Program	10,000.0	-2,780.0	7,220.0	8,000.0
PNG Grassroots Games (Mendi)	10,000.0	-4,000.0	6,000.0	6,000.0
<b>521 National Youth Commission</b>	<b>5,397.0</b>	<b>500.0</b>	<b>5,897.0</b>	<b>7,071.3</b>
<b>Operational</b>	<b>3,397.0</b>	<b>500.0</b>	<b>3,897.0</b>	<b>5,071.3</b>
Compensation of Employees	2,060.0	0.0	2,060.0	3,234.3
Goods and Services	1,337.0	500.0	1,837.0	1,837.0
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
National Youth Development Programme	2,000.0	0.0	2,000.0	2,000.0
<b>539 National Museum And Art Gallery</b>	<b>6,538.0</b>	<b>35.0</b>	<b>6,573.0</b>	<b>5,214.2</b>
<b>Operational</b>	<b>6,538.0</b>	<b>35.0</b>	<b>6,573.0</b>	<b>5,214.2</b>
Compensation of Employees	4,788.0	35.0	4,823.0	3,464.9
Goods and Services	1,750.0	0.0	1,750.0	1,749.3
<b>542 National Cultural Commission</b>	<b>4,675.0</b>	<b>1,554.2</b>	<b>6,229.2</b>	<b>5,528.4</b>
<b>Operational</b>	<b>4,675.0</b>	<b>1,554.2</b>	<b>6,229.2</b>	<b>5,528.4</b>
Compensation of Employees	3,545.0	554.2	4,099.2	3,413.4
Goods and Services	1,130.0	1,000.0	2,130.0	2,115.0
<b>Economic</b>	<b>602,074.6</b>	<b>-113,629.8</b>	<b>488,444.8</b>	<b>453,164.1</b>
<b>National Departments</b>	<b>380,372.1</b>	<b>-135,566.4</b>	<b>244,805.7</b>	<b>202,817.6</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>245 Conservation And Environment Protection Authority</b>	<b>17,539.5</b>	<b>780.0</b>	<b>18,319.5</b>	<b>6,650.2</b>
<b>Operational</b>	<b>6,039.5</b>	<b>0.0</b>	<b>6,039.5</b>	<b>6,650.2</b>
Compensation of Employees	6,039.5	0.0	6,039.5	6,650.2
<b>Capital</b>	<b>11,500.0</b>	<b>780.0</b>	<b>12,280.0</b>	<b>0.0</b>
Capacity Building Program	1,000.0	0.0	1,000.0	0.0
Kokoda Track Initiative	2,000.0	0.0	2,000.0	0.0
Mine Cleaning Program	1,500.0	780.0	2,280.0	0.0
Protected Areas	2,000.0	0.0	2,000.0	0.0
Tree Planting Program	5,000.0	0.0	5,000.0	0.0
<b>247 Department Of Agriculture And Livestock</b>	<b>47,898.6</b>	<b>1,071.0</b>	<b>48,969.6</b>	<b>49,948.7</b>
<b>Operational</b>	<b>17,898.6</b>	<b>1,071.0</b>	<b>18,969.6</b>	<b>19,853.1</b>
Compensation of Employees	12,941.6	1,071.0	14,012.6	14,933.3
Goods and Services	4,957.0	0.0	4,957.0	4,919.9
<b>Capital</b>	<b>30,000.0</b>	<b>0.0</b>	<b>30,000.0</b>	<b>30,095.6</b>
Commodity Price Stabilization & Agriculture Intervention	24,000.0	0.0	24,000.0	24,000.0
LDP - Cattle Restocking and Breeding Program	1,000.0	0.0	1,000.0	999.1
Market for Village Farmers	1,000.0	0.0	1,000.0	1,097.2
PNG Agriculture Commercialization and	2,000.0	0.0	2,000.0	2,000.0
Rubber Nursery Development Rehabilitation	1,000.0	0.0	1,000.0	1,000.0
Spice Board	1,000.0	0.0	1,000.0	999.4
<b>252 Department Of Lands And Physical Planning</b>	<b>26,897.0</b>	<b>3,720.5</b>	<b>30,617.5</b>	<b>28,312.0</b>
<b>Operational</b>	<b>23,397.0</b>	<b>3,720.5</b>	<b>27,117.5</b>	<b>24,813.8</b>
Compensation of Employees	18,030.0	2,720.5	20,750.5	18,454.8
Goods and Services	5,367.0	1,000.0	6,367.0	6,359.1
<b>Capital</b>	<b>3,500.0</b>	<b>0.0</b>	<b>3,500.0</b>	<b>3,498.2</b>
LEAP (GoLands)	2,500.0	0.0	2,500.0	2,498.3
National Land Development Program Phase II	1,000.0	0.0	1,000.0	999.9
<b>254 Department Of Mineral Policy And Geohazards Management</b>	<b>11,229.0</b>	<b>160.7</b>	<b>11,389.7</b>	<b>11,048.3</b>
<b>Operational</b>	<b>8,229.0</b>	<b>185.6</b>	<b>8,414.6</b>	<b>8,076.3</b>
Compensation of Employees	5,020.0	185.6	5,205.6	5,093.1
Goods and Services	3,209.0	0.0	3,209.0	2,983.2
<b>Capital</b>	<b>3,000.0</b>	<b>-24.9</b>	<b>2,975.1</b>	<b>2,972.0</b>
POM Geophysical Observatory Extension	1,000.0	0.0	1,000.0	999.5
Rabaul Volcanological Observatory Relocation	1,000.0	-24.9	975.1	975.1
Review of Mining Legislation and Policies (Mining Safety Act)	1,000.0	0.0	1,000.0	997.4
<b>255 Department of Petroleum And Energy</b>	<b>20,929.0</b>	<b>34,000.0</b>	<b>54,929.0</b>	<b>25,724.0</b>
<b>Operational</b>	<b>18,929.0</b>	<b>34,000.0</b>	<b>52,929.0</b>	<b>23,724.1</b>
Compensation of Employees	11,750.0	0.0	11,750.0	11,377.3
Goods and Services	7,179.0	34,000.0	41,179.0	12,346.9
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>1,999.9</b>
Development of New Petroleum Projects	2,000.0	0.0	2,000.0	1,999.9
<b>261 Department Of Commerce And Industry</b>	<b>255,879.0</b>	<b>-175,298.7</b>	<b>80,580.4</b>	<b>81,134.3</b>
<b>Operational</b>	<b>11,879.0</b>	<b>3,479.4</b>	<b>15,358.4</b>	<b>15,912.3</b>
Compensation of Employees	8,710.0	479.4	9,189.4	9,762.2
Goods and Services	3,169.0	3,000.0	6,169.0	6,150.0
<b>Capital</b>	<b>244,000.0</b>	<b>-178,778.0</b>	<b>65,222.0</b>	<b>65,222.0</b>
Hosting of Bougainville Economic and Investment Summit	3,000.0	0.0	3,000.0	3,000.0
Micro to Small & Medium Enterprise	40,000.0	-40,000.0	0.0	0.0
Sirinum & Rouna LO Development Package	0.0	5,000.0	5,000.0	5,000.0
SME Access Risk Financing Facility	1,000.0	0.0	1,000.0	1,000.0
SME Funding for Agriculture	200,000.0	-143,778.0	56,222.0	56,222.0
<b>Statutory Authorities</b>	<b>221,702.5</b>	<b>21,936.6</b>	<b>243,639.1</b>	<b>250,346.6</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>356 Securities Commission Of PNG</b>	<b>4,608.0</b>	<b>0.0</b>	<b>4,608.0</b>	<b>4,607.8</b>
<b>Operational</b>	<b>4,608.0</b>	<b>0.0</b>	<b>4,608.0</b>	<b>4,607.8</b>
Compensation of Employees	2,770.0	0.0	2,770.0	2,770.0
Goods and Services	1,838.0	0.0	1,838.0	1,837.8
<b>511 Papua New Guinea Climate Change Authority</b>	<b>8,939.0</b>	<b>2,041.6</b>	<b>10,980.6</b>	<b>10,752.5</b>
<b>Operational</b>	<b>7,939.0</b>	<b>2,041.6</b>	<b>9,980.6</b>	<b>9,752.5</b>
Compensation of Employees	5,600.0	41.6	5,641.6	5,413.5
Goods and Services	2,339.0	2,000.0	4,339.0	4,339.0
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
Building Resilience to Climate Change	1,000.0	0.0	1,000.0	1,000.0
<b>530 Investment Promotion Authority</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>750.0</b>
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>750.0</b>
Infrastructure Development	1,000.0	0.0	1,000.0	750.0
<b>531 Small Business Development Corporation</b>	<b>6,938.0</b>	<b>0.0</b>	<b>6,938.0</b>	<b>6,938.0</b>
<b>Operational</b>	<b>6,938.0</b>	<b>0.0</b>	<b>6,938.0</b>	<b>6,938.0</b>
Compensation of Employees	6,140.0	0.0	6,140.0	6,140.0
Goods and Services	798.0	0.0	798.0	798.0
<b>532 National Institute Of Standards &amp; Industrial Technology</b>	<b>7,669.0</b>	<b>110.9</b>	<b>7,779.9</b>	<b>5,871.0</b>
<b>Operational</b>	<b>6,669.0</b>	<b>110.9</b>	<b>6,779.9</b>	<b>4,871.0</b>
Compensation of Employees	5,451.0	110.9	5,561.9	3,760.3
Goods and Services	1,218.0	0.0	1,218.0	1,110.6
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
NISIT Institutional Strengthening	1,000.0	0.0	1,000.0	1,000.0
<b>533 Industrial Centers Development Corporation</b>	<b>3,289.0</b>	<b>0.0</b>	<b>3,289.0</b>	<b>3,289.0</b>
<b>Operational</b>	<b>3,289.0</b>	<b>0.0</b>	<b>3,289.0</b>	<b>3,289.0</b>
Compensation of Employees	2,458.0	0.0	2,458.0	2,458.0
Goods and Services	831.0	0.0	831.0	831.0
<b>535 Mineral Resources Authority</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
<b>Capital</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
Lihir MOA (Outstanding)	1,000.0	0.0	1,000.0	1,000.0
Mining Agreement - Porgera	1,000.0	0.0	1,000.0	1,000.0
Wafi Golpu Development Forum and MoA Negotiations	1,000.0	0.0	1,000.0	1,000.0
<b>536 Kokonas Industri Koporesen</b>	<b>12,022.0</b>	<b>500.0</b>	<b>12,522.0</b>	<b>12,522.0</b>
<b>Operational</b>	<b>7,022.0</b>	<b>500.0</b>	<b>7,522.0</b>	<b>7,522.0</b>
Compensation of Employees	5,960.0	0.0	5,960.0	5,960.0
Goods and Services	1,062.0	500.0	1,562.0	1,562.0
<b>Capital</b>	<b>5,000.0</b>	<b>0.0</b>	<b>5,000.0</b>	<b>5,000.0</b>
Coconut Disease Containment & International Genebank Reloca	1,000.0	0.0	1,000.0	1,000.0
Coconut Plantations and Seed Distribution	1,000.0	0.0	1,000.0	1,000.0
Coconut Research and Nursery Program	1,000.0	0.0	1,000.0	1,000.0
Market Development & Trade	2,000.0	0.0	2,000.0	2,000.0
<b>541 National Housing Corporation</b>	<b>29,016.5</b>	<b>-1,830.0</b>	<b>27,186.5</b>	<b>25,234.5</b>
<b>Operational</b>	<b>14,016.5</b>	<b>0.0</b>	<b>14,016.5</b>	<b>13,314.5</b>
Compensation of Employees	9,780.0	0.0	9,780.0	9,078.0
Goods and Services	4,236.5	0.0	4,236.5	4,236.5
<b>Capital</b>	<b>15,000.0</b>	<b>-1,830.0</b>	<b>13,170.0</b>	<b>11,920.0</b>
Duran Farm Project	5,000.0	-1,830.0	3,170.0	2,920.0
NHC Headquarters Building	10,000.0	0.0	10,000.0	9,000.0
<b>551 National Fisheries Authority</b>	<b>12,000.0</b>	<b>0.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
<b>Operational</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Compensation of Employees	0.0	0.0	0.0	0.0
<b>Capital</b>	<b>12,000.0</b>	<b>0.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
Rural Jetties Program	4,000.0	0.0	4,000.0	4,000.0
Voco Point Wharf	5,000.0	0.0	5,000.0	5,000.0
Wagang Wharf	3,000.0	0.0	3,000.0	3,000.0

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>553 Fresh Produce Development Company</b>	<b>12,190.5</b>	<b>0.0</b>	<b>12,190.5</b>	<b>12,190.5</b>
<b>Operational</b>	<b>5,190.5</b>	<b>0.0</b>	<b>5,190.5</b>	<b>5,190.5</b>
Compensation of Employees	4,353.5	0.0	4,353.5	4,353.5
Goods and Services	837.0	0.0	837.0	837.0
<b>Capital</b>	<b>7,000.0</b>	<b>0.0</b>	<b>7,000.0</b>	<b>7,000.0</b>
Infrastructure Development (Cool Room)	2,000.0	0.0	2,000.0	2,000.0
Market for Village Farmers	1,000.0	0.0	1,000.0	1,000.0
Market Supply Chain Initiative	2,000.0	0.0	2,000.0	2,000.0
National Potato Development Program	2,000.0	0.0	2,000.0	2,000.0
<b>554 PNG Coffee Industry Corporation</b>	<b>12,591.0</b>	<b>406.9</b>	<b>12,997.9</b>	<b>12,993.3</b>
<b>Operational</b>	<b>6,591.0</b>	<b>406.9</b>	<b>6,997.9</b>	<b>6,993.3</b>
Compensation of Employees	5,060.0	406.9	5,466.9	5,466.2
Goods and Services	1,531.0	0.0	1,531.0	1,527.0
<b>Capital</b>	<b>6,000.0</b>	<b>0.0</b>	<b>6,000.0</b>	<b>6,000.0</b>
Coffee Access Roads Program	2,000.0	0.0	2,000.0	2,000.0
Freight Assurance Subsidy Scheme	1,000.0	0.0	1,000.0	1,000.0
Lae Coffee Export Office and Quality Assurance Capacity	2,000.0	0.0	2,000.0	2,000.0
Strategic Defense of PNG Coffee Industry against Coffee	1,000.0	0.0	1,000.0	1,000.0
<b>557 PNG National Forest Authority</b>	<b>37,450.0</b>	<b>13,856.5</b>	<b>51,306.5</b>	<b>51,306.0</b>
<b>Operational</b>	<b>33,450.0</b>	<b>13,856.5</b>	<b>47,306.5</b>	<b>47,306.0</b>
Compensation of Employees	29,819.0	5,556.5	35,375.5	35,375.5
Goods and Services	3,631.0	8,300.0	11,931.0	11,930.5
<b>Capital</b>	<b>4,000.0</b>	<b>0.0</b>	<b>4,000.0</b>	<b>4,000.0</b>
Reforestation Programme	2,000.0	0.0	2,000.0	2,000.0
Upgrading PNGFA Information & Communication	2,000.0	0.0	2,000.0	2,000.0
<b>558 Tourism Promotion Authority</b>	<b>20,594.0</b>	<b>0.0</b>	<b>20,594.0</b>	<b>20,509.4</b>
<b>Operational</b>	<b>8,094.0</b>	<b>0.0</b>	<b>8,094.0</b>	<b>8,009.4</b>
Compensation of Employees	4,340.0	0.0	4,340.0	4,340.0
Goods and Services	3,754.0	0.0	3,754.0	3,669.4
<b>Capital</b>	<b>12,500.0</b>	<b>0.0</b>	<b>12,500.0</b>	<b>12,500.0</b>
Tourism Sustainable Development Program	12,500.0	0.0	12,500.0	12,500.0
<b>559 PNG Oil Palm Industry Corporation</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
<b>Capital</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
Oil Palm Small Holder Roads	2,000.0	0.0	2,000.0	2,000.0
Research and Development	1,000.0	0.0	1,000.0	1,000.0
<b>561 National Trade Office</b>	<b>2,868.0</b>	<b>1,600.0</b>	<b>4,468.0</b>	<b>4,831.9</b>
<b>Operational</b>	<b>2,868.0</b>	<b>1,600.0</b>	<b>4,468.0</b>	<b>4,831.9</b>
Compensation of Employees	1,600.0	0.0	1,600.0	1,963.9
Goods and Services	1,268.0	1,600.0	2,868.0	2,868.0
<b>562 National Agriculture Research Institute</b>	<b>12,656.0</b>	<b>0.0</b>	<b>12,656.0</b>	<b>12,656.0</b>
<b>Operational</b>	<b>10,656.0</b>	<b>0.0</b>	<b>10,656.0</b>	<b>10,656.0</b>
Compensation of Employees	10,099.0	0.0	10,099.0	10,099.0
Goods and Services	557.0	0.0	557.0	557.0
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
Research and Development Program	2,000.0	0.0	2,000.0	2,000.0
<b>563 National Agriculture Quarantine &amp; Inspection Authority</b>	<b>9,500.0</b>	<b>5,000.0</b>	<b>14,500.0</b>	<b>16,983.6</b>
<b>Operational</b>	<b>8,500.0</b>	<b>0.0</b>	<b>8,500.0</b>	<b>10,983.6</b>
Compensation of Employees	8,500.0	0.0	8,500.0	10,983.6
<b>Capital</b>	<b>1,000.0</b>	<b>5,000.0</b>	<b>6,000.0</b>	<b>6,000.0</b>
Monitoring & Surveillance of Invasive Agriculture Pests & Dis	1,000.0	5,000.0	6,000.0	6,000.0
<b>566 Cocoa Board</b>	<b>12,340.5</b>	<b>250.6</b>	<b>12,591.1</b>	<b>20,880.1</b>
<b>Operational</b>	<b>8,340.5</b>	<b>250.6</b>	<b>8,591.1</b>	<b>16,880.1</b>
Compensation of Employees	7,529.5	250.6	7,780.1	16,069.1

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Goods and Services	811.0	0.0	811.0	811.0
<b>Capital</b>	<b>4,000.0</b>	<b>0.0</b>	<b>4,000.0</b>	<b>4,000.0</b>
Establish Regional Cocoa Nurseries Project	2,000.0	0.0	2,000.0	2,000.0
Remote Areas Cocoa Freight Subsidy Scheme	1,000.0	0.0	1,000.0	1,000.0
Research and Development of Management Strategies	1,000.0	0.0	1,000.0	1,000.0
<b>569 Independent Consumer and Competition Commission</b>	<b>10,031.0</b>	<b>0.0</b>	<b>10,031.0</b>	<b>10,031.0</b>
<b>Operational</b>	<b>10,031.0</b>	<b>0.0</b>	<b>10,031.0</b>	<b>10,031.0</b>
Compensation of Employees	8,450.0	0.0	8,450.0	8,450.0
Goods and Services	1,581.0	0.0	1,581.0	1,581.0
<b>Education</b>	<b>935,702.2</b>	<b>-287,120.9</b>	<b>648,581.3</b>	<b>654,193.9</b>
<b>National Departments</b>	<b>683,898.0</b>	<b>-283,258.6</b>	<b>400,639.4</b>	<b>410,859.5</b>
<b>235 Department Of Education</b>	<b>575,898.0</b>	<b>-274,696.5</b>	<b>301,201.5</b>	<b>311,457.0</b>
<b>Operational</b>	<b>552,898.0</b>	<b>-269,582.5</b>	<b>283,315.5</b>	<b>293,877.9</b>
Compensation of Employees	176,038.0	929.1	176,967.1	185,250.8
Goods and Services	376,860.0	-270,511.6	106,348.4	108,627.0
<b>Capital</b>	<b>23,000.0</b>	<b>-5,113.9</b>	<b>17,886.1</b>	<b>17,579.1</b>
3-6-6 School Restructure (Multiskilled Tech School Pilot)	4,000.0	-43.2	3,956.8	3,758.1
Alternate Pathways Program	2,000.0	0.0	2,000.0	1,950.0
Curriculum Development	1,000.0	0.0	1,000.0	1,000.0
Education Infrastructure	8,000.0	-5,000.0	3,000.0	2,953.0
ICT Development and Capacity Building	1,000.0	-70.7	929.3	929.3
SBC Tender and Student Text Books	4,000.0	0.0	4,000.0	3,988.7
Schools of Excellence Infrastructure Program (National High	2,000.0	0.0	2,000.0	2,000.0
Vocational and Technical Secondary Schools Capacity Building	1,000.0	0.0	1,000.0	1,000.0
<b>236 Department Of Higher Education Research Science &amp; Technology</b>	<b>108,000.0</b>	<b>-8,562.1</b>	<b>99,437.9</b>	<b>99,402.5</b>
<b>Operational</b>	<b>52,000.0</b>	<b>9,327.9</b>	<b>61,327.9</b>	<b>60,902.5</b>
Compensation of Employees	8,180.0	87.6	8,267.6	7,819.2
Goods and Services	43,820.0	9,240.3	53,060.3	53,083.3
<b>Capital</b>	<b>56,000.0</b>	<b>-17,890.0</b>	<b>38,110.0</b>	<b>38,500.0</b>
Divine Word University Infrastructure Development	4,000.0	-2,000.0	2,000.0	2,000.0
Higher Education Infrastructure	8,000.0	-5,000.0	3,000.0	3,000.0
Medical Faculty Infrastructure Program	2,000.0	0.0	2,000.0	2,000.0
Nursing College Infra. Rehabilitation	2,000.0	0.0	2,000.0	2,000.0
Pacific Adventist University Infrastructure Development	4,000.0	-2,390.0	1,610.0	2,000.0
Polytechnical Institute Roll-Out	10,000.0	-8,000.0	2,000.0	2,000.0
Simbu Polytechnical Institute Development	10,000.0	0.0	10,000.0	10,000.0
Teacher's College Infra Rehabilitation	2,000.0	0.0	2,000.0	2,000.0
Technical and Business College Infra. Rehabilitation	2,000.0	0.0	2,000.0	2,000.0
Tertiary Institutions Accreditation and Quality Assurance	2,000.0	-500.0	1,500.0	1,500.0
Western Pacific University	10,000.0	0.0	10,000.0	10,000.0
<b>Statutory Authorities</b>	<b>251,804.2</b>	<b>-3,862.3</b>	<b>247,941.9</b>	<b>243,334.4</b>
<b>251 PNG Science &amp; Technology Secretariat</b>	<b>5,318.2</b>	<b>0.0</b>	<b>5,318.2</b>	<b>5,573.5</b>
<b>Operational</b>	<b>3,318.2</b>	<b>0.0</b>	<b>3,318.2</b>	<b>3,573.5</b>
Compensation of Employees	2,058.0	0.0	2,058.0	2,315.3
Goods and Services	1,260.2	0.0	1,260.2	1,258.2
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
Research and Technological Development Program	2,000.0	0.0	2,000.0	2,000.0
<b>505 National Research Institute</b>	<b>5,177.5</b>	<b>0.0</b>	<b>5,177.5</b>	<b>5,177.5</b>



Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>Operational</b>	<b>5,177.5</b>	<b>0.0</b>	<b>5,177.5</b>	<b>5,177.5</b>
Compensation of Employees	3,783.5	0.0	3,783.5	3,783.5
Goods and Services	1,394.0	0.0	1,394.0	1,394.0
<b>512 University Of Papua New Guinea</b>	<b>85,732.0</b>	<b>-2,250.0</b>	<b>83,482.0</b>	<b>83,482.0</b>
<b>Operational</b>	<b>76,732.0</b>	<b>0.0</b>	<b>76,732.0</b>	<b>76,732.0</b>
Compensation of Employees	76,732.0	0.0	76,732.0	76,732.0
<b>Capital</b>	<b>9,000.0</b>	<b>-2,250.0</b>	<b>6,750.0</b>	<b>6,750.0</b>
School of Business Capacity Building	5,000.0	0.0	5,000.0	5,000.0
UPNG Infrastructure Maintenance	4,000.0	-2,250.0	1,750.0	1,750.0
<b>513 University Of Technology</b>	<b>72,739.5</b>	<b>0.0</b>	<b>72,739.5</b>	<b>67,704.4</b>
<b>Operational</b>	<b>66,739.5</b>	<b>0.0</b>	<b>66,739.5</b>	<b>61,704.4</b>
Compensation of Employees	63,927.5	0.0	63,927.5	58,892.4
Goods and Services	2,812.0	0.0	2,812.0	2,812.0
<b>Capital</b>	<b>6,000.0</b>	<b>0.0</b>	<b>6,000.0</b>	<b>6,000.0</b>
Library Extension	2,000.0	0.0	2,000.0	2,000.0
Multi-Purpose Hall	2,000.0	0.0	2,000.0	2,000.0
Unitech Infrastructure Development (Telikom College)	2,000.0	0.0	2,000.0	2,000.0
<b>514 University Of Goroka</b>	<b>34,487.0</b>	<b>2,000.0</b>	<b>36,487.0</b>	<b>36,487.0</b>
<b>Operational</b>	<b>30,487.0</b>	<b>2,000.0</b>	<b>32,487.0</b>	<b>32,487.0</b>
Compensation of Employees	27,227.0	0.0	27,227.0	27,227.0
Goods and Services	3,260.0	2,000.0	5,260.0	5,260.0
<b>Capital</b>	<b>4,000.0</b>	<b>0.0</b>	<b>4,000.0</b>	<b>4,000.0</b>
Central Administration Building	2,000.0	0.0	2,000.0	2,000.0
UoG Infrastructure Development Program	2,000.0	0.0	2,000.0	2,000.0
<b>515 University Of Environment &amp; Natural Resources</b>	<b>38,906.0</b>	<b>-3,139.8</b>	<b>35,766.2</b>	<b>35,716.0</b>
<b>Operational</b>	<b>33,906.0</b>	<b>-139.8</b>	<b>33,766.2</b>	<b>33,716.0</b>
Compensation of Employees	31,806.0	0.0	31,806.0	31,806.0
Goods and Services	2,100.0	-139.8	1,960.2	1,910.0
<b>Capital</b>	<b>5,000.0</b>	<b>-3,000.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
UNRE Infrastructure Development	5,000.0	-3,000.0	2,000.0	2,000.0
<b>518 PNG Maritime College</b>	<b>9,444.0</b>	<b>-472.5</b>	<b>8,971.5</b>	<b>9,194.0</b>
<b>Operational</b>	<b>8,444.0</b>	<b>0.0</b>	<b>8,444.0</b>	<b>8,444.0</b>
Compensation of Employees	7,240.0	0.0	7,240.0	7,240.0
Goods and Services	1,204.0	0.0	1,204.0	1,204.0
<b>Capital</b>	<b>1,000.0</b>	<b>-472.5</b>	<b>527.5</b>	<b>750.0</b>
Maritime College Recapitalization Program	1,000.0	-472.5	527.5	750.0
<b>Health</b>	<b>1,248,969.9</b>	<b>35,138.3</b>	<b>1,284,108.2</b>	<b>1,533,330.4</b>
<b>National Departments</b>	<b>454,729.5</b>	<b>-18,488.1</b>	<b>436,241.4</b>	<b>566,312.3</b>
<b>240 Department Of Health</b>	<b>286,955.5</b>	<b>-5,188.6</b>	<b>281,766.9</b>	<b>305,826.3</b>
<b>Operational</b>	<b>275,955.5</b>	<b>1,369.6</b>	<b>277,325.1</b>	<b>301,384.6</b>
Compensation of Employees	74,181.5	1,640.3	75,821.8	100,263.1
Goods and Services	201,774.0	-270.7	201,503.3	201,121.5
<b>Capital</b>	<b>11,000.0</b>	<b>-6,558.3</b>	<b>4,441.7</b>	<b>4,441.7</b>
Health Infrastructure	8,000.0	-6,558.3	1,441.7	1,441.7
Health Services Sector Development Program	1,000.0	0.0	1,000.0	1,000.0
HPV Cervical Cancer Screening Project	2,000.0	0.0	2,000.0	2,000.0
<b>241 Hospital Management Services</b>	<b>167,774.0</b>	<b>-13,299.4</b>	<b>154,474.6</b>	<b>260,486.0</b>
<b>Operational</b>	<b>151,774.0</b>	<b>700.6</b>	<b>152,474.6</b>	<b>258,486.0</b>
Compensation of Employees	139,960.0	700.6	140,660.6	246,672.0
Goods and Services	11,814.0	0.0	11,814.0	11,814.0
<b>Capital</b>	<b>16,000.0</b>	<b>-14,000.0</b>	<b>2,000.0</b>	<b>2,000.0</b>
Buka Hospital Infrastructure Development	2,000.0	-1,500.0	500.0	500.0
Gerehu New NCD Hospital Development	2,000.0	-1,500.0	500.0	500.0
Kundiawa Hospital Rehabilitation	2,000.0	-1,500.0	500.0	500.0
New Central Provincial Hospital Development	10,000.0	-9,500.0	500.0	500.0
<b>PHA's</b>	<b>689,612.1</b>	<b>45,639.0</b>	<b>735,251.1</b>	<b>870,932.0</b>
<b>Statutory Authorities</b>	<b>104,628.3</b>	<b>7,987.4</b>	<b>112,615.7</b>	<b>96,086.2</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>519 National Aids Council Secretariat</b>	<b>4,530.1</b>	<b>0.0</b>	<b>4,530.1</b>	<b>4,530.1</b>
<b>Operational</b>	<b>4,530.1</b>	<b>0.0</b>	<b>4,530.1</b>	<b>4,530.1</b>
Compensation of Employees	3,879.5	0.0	3,879.5	3,879.5
Goods and Services	650.6	0.0	650.6	650.6
<b>520 Institute Of Medical Research</b>	<b>16,781.2</b>	<b>443.7</b>	<b>17,224.9</b>	<b>16,885.8</b>
<b>Operational</b>	<b>13,781.2</b>	<b>443.7</b>	<b>14,224.9</b>	<b>13,885.8</b>
Compensation of Employees	12,627.2	443.7	13,070.9	12,865.9
Goods and Services	1,154.0	0.0	1,154.0	1,019.9
<b>Capital</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
Health and Epidemiological Surveillance System	1,000.0	0.0	1,000.0	1,000.0
Malaria Research Infrastructure	2,000.0	0.0	2,000.0	2,000.0
<b>620 Port Moresby General Hospital</b>	<b>83,317.0</b>	<b>7,543.7</b>	<b>90,860.7</b>	<b>74,670.2</b>
<b>Operational</b>	<b>71,317.0</b>	<b>7,543.7</b>	<b>78,860.7</b>	<b>62,670.2</b>
Compensation of Employees	51,630.0	1,543.7	53,173.7	36,983.2
Goods and Services	19,687.0	6,000.0	25,687.0	25,687.0
<b>Capital</b>	<b>12,000.0</b>	<b>0.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
PMGH- Cancer and Heart Institute	10,000.0	0.0	10,000.0	10,000.0
Port Moresby General Hospital Redevelopment	2,000.0	0.0	2,000.0	2,000.0
<b>Law &amp; Justice</b>	<b>1,240,486.6</b>	<b>208,492.2</b>	<b>1,448,978.8</b>	<b>1,492,091.6</b>
<b>National Departments</b>	<b>940,097.0</b>	<b>67,208.7</b>	<b>1,007,305.7</b>	<b>1,037,661.7</b>
<b>218 Office Of The Public Prosecutor</b>	<b>14,806.0</b>	<b>700.0</b>	<b>15,506.0</b>	<b>10,539.9</b>
<b>Operational</b>	<b>14,806.0</b>	<b>700.0</b>	<b>15,506.0</b>	<b>10,539.9</b>
Compensation of Employees	12,255.0	0.0	12,255.0	7,292.6
Goods and Services	2,551.0	700.0	3,251.0	3,247.3
<b>222 Office Of The Public Solicitor</b>	<b>14,295.0</b>	<b>13.0</b>	<b>14,308.0</b>	<b>14,109.2</b>
<b>Operational</b>	<b>14,295.0</b>	<b>13.0</b>	<b>14,308.0</b>	<b>14,109.2</b>
Compensation of Employees	11,150.0	13.0	11,163.0	10,808.8
Goods and Services	3,145.0	0.0	3,145.0	3,300.5
<b>225 Department Of Attorney-General</b>	<b>126,935.0</b>	<b>9,884.3</b>	<b>136,819.3</b>	<b>136,369.1</b>
<b>Operational</b>	<b>122,935.0</b>	<b>9,884.3</b>	<b>132,819.3</b>	<b>132,371.9</b>
Compensation of Employees	109,280.0	684.3	109,964.3	109,542.3
Goods and Services	13,655.0	9,200.0	22,855.0	22,829.6
<b>Capital</b>	<b>4,000.0</b>	<b>0.0</b>	<b>4,000.0</b>	<b>3,997.2</b>
Village Courts Revitalizations Program	4,000.0	0.0	4,000.0	3,997.2
<b>226 Department Of Corrective Institutional Services</b>	<b>137,291.0</b>	<b>1,036.1</b>	<b>138,327.1</b>	<b>161,452.3</b>
<b>Operational</b>	<b>130,291.0</b>	<b>1,036.1</b>	<b>131,327.1</b>	<b>154,452.3</b>
Compensation of Employees	99,890.0	0.0	99,890.0	123,179.1
Goods and Services	30,401.0	1,036.1	31,437.1	31,273.3
<b>Capital</b>	<b>7,000.0</b>	<b>0.0</b>	<b>7,000.0</b>	<b>7,000.0</b>
CS Infrastructure Program	7,000.0	0.0	7,000.0	7,000.0
<b>228 Department Of Police</b>	<b>338,350.0</b>	<b>52,796.7</b>	<b>391,146.7</b>	<b>402,585.1</b>
<b>Operational</b>	<b>331,350.0</b>	<b>54,796.7</b>	<b>386,146.7</b>	<b>397,644.7</b>
Compensation of Employees	285,680.0	13,539.9	299,219.9	311,337.2
Goods and Services	45,670.0	41,256.9	86,926.9	86,307.5
<b>Capital</b>	<b>7,000.0</b>	<b>-2,000.0</b>	<b>5,000.0</b>	<b>4,940.4</b>
Police Infrastructure Program	7,000.0	-2,000.0	5,000.0	4,940.4
<b>231 National Intelligence Organization</b>	<b>6,089.0</b>	<b>800.0</b>	<b>6,889.0</b>	<b>5,352.8</b>
<b>Operational</b>	<b>6,089.0</b>	<b>800.0</b>	<b>6,889.0</b>	<b>5,352.8</b>
Compensation of Employees	5,250.0	0.0	5,250.0	3,713.9
Goods and Services	839.0	800.0	1,639.0	1,639.0
<b>234 Department Of Defence</b>	<b>302,331.0</b>	<b>1,978.7</b>	<b>304,309.7</b>	<b>307,253.3</b>
<b>Operational</b>	<b>282,331.0</b>	<b>1,978.7</b>	<b>284,309.7</b>	<b>287,289.3</b>
Compensation of Employees	215,420.0	19,826.7	235,246.7	238,221.6
Goods and Services	66,911.0	-17,848.0	49,063.0	49,067.7
<b>Capital</b>	<b>20,000.0</b>	<b>0.0</b>	<b>20,000.0</b>	<b>19,964.0</b>
4 Border Posts	2,000.0	0.0	2,000.0	1,964.0

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Air Capability Program	1,000.0	0.0	1,000.0	1,000.0
Civic Action Program - Missing Link - Baiyer - Madang Road	5,000.0	0.0	5,000.0	5,000.0
Defense Infrastructure Program	5,000.0	0.0	5,000.0	5,000.0
New Hela Military Barracks	2,000.0	0.0	2,000.0	2,000.0
Nomananeng - Indagen Missing Link Road (Kabwum)	5,000.0	0.0	5,000.0	5,000.0
<b>Statutory Authorities</b>	<b>300,389.6</b>	<b>141,283.5</b>	<b>441,673.1</b>	<b>454,429.9</b>
<b>223 Judiciary Services</b>	<b>223,925.0</b>	<b>130,000.0</b>	<b>353,925.0</b>	<b>367,209.8</b>
<b>Operational</b>	<b>153,925.0</b>	<b>0.0</b>	<b>153,925.0</b>	<b>167,209.8</b>
Compensation of Employees	87,550.0	0.0	87,550.0	100,834.8
Goods and Services	66,375.0	0.0	66,375.0	66,375.0
<b>Capital</b>	<b>70,000.0</b>	<b>130,000.0</b>	<b>200,000.0</b>	<b>200,000.0</b>
Waigani National Court Complex	70,000.0	130,000.0	200,000.0	200,000.0
<b>224 Magisterial Services</b>	<b>42,204.0</b>	<b>0.0</b>	<b>42,204.0</b>	<b>40,569.5</b>
<b>Operational</b>	<b>42,204.0</b>	<b>0.0</b>	<b>42,204.0</b>	<b>40,569.5</b>
Compensation of Employees	38,530.0	0.0	38,530.0	36,895.5
Goods and Services	3,674.0	0.0	3,674.0	3,674.0
<b>503 Ombudsman Commission</b>	<b>27,578.0</b>	<b>8,283.5</b>	<b>35,861.5</b>	<b>35,861.5</b>
<b>Operational</b>	<b>24,578.0</b>	<b>8,283.5</b>	<b>32,861.5</b>	<b>32,861.5</b>
Compensation of Employees	21,710.0	0.0	21,710.0	21,710.0
Goods and Services	2,868.0	8,283.5	11,151.5	11,151.5
<b>Capital</b>	<b>3,000.0</b>	<b>0.0</b>	<b>3,000.0</b>	<b>3,000.0</b>
OC Institutional Housing	2,000.0	0.0	2,000.0	2,000.0
Ombudsman Commission Case Management System	1,000.0	0.0	1,000.0	1,000.0
<b>510 Legal Training Institute</b>	<b>3,068.6</b>	<b>0.0</b>	<b>3,068.6</b>	<b>2,699.6</b>
<b>Operational</b>	<b>3,068.6</b>	<b>0.0</b>	<b>3,068.6</b>	<b>2,699.6</b>
Compensation of Employees	2,743.6	0.0	2,743.6	2,402.1
Goods and Services	325.0	0.0	325.0	297.5
<b>517 National Narcotics Bureau</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,580.9</b>
<b>Operational</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3,580.9</b>
Compensation of Employees	0.0	0.0	0.0	3,580.9
<b>522 Constitutional And Law Reform Commission</b>	<b>3,614.0</b>	<b>3,000.0</b>	<b>6,614.0</b>	<b>4,508.5</b>
<b>Operational</b>	<b>2,614.0</b>	<b>3,000.0</b>	<b>5,614.0</b>	<b>3,508.5</b>
Compensation of Employees	2,256.0	0.0	2,256.0	186.3
Goods and Services	358.0	3,000.0	3,358.0	3,322.2
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
Amendment of Existing Legislations	1,000.0	0.0	1,000.0	1,000.0
<b>Miscellaneous</b>	<b>3,128,763.0</b>	<b>-197,910.2</b>	<b>2,930,852.8</b>	<b>3,042,239.8</b>
<b>National Departments</b>	<b>3,128,763.0</b>	<b>-197,910.2</b>	<b>2,930,852.8</b>	<b>3,042,239.8</b>
<b>207 Treasury And Finance - Miscellaneous</b>	<b>3,128,763.0</b>	<b>-197,910.2</b>	<b>2,930,852.8</b>	<b>3,042,239.8</b>
<b>Operational</b>	<b>3,128,763.0</b>	<b>-197,910.2</b>	<b>2,930,852.8</b>	<b>3,042,239.8</b>
Compensation of Employees	838,823.0	-416,533.4	422,289.6	541,311.1
Goods and Services	2,289,940.0	218,623.2	2,508,563.2	2,500,928.6
<b>Provinces</b>	<b>4,505,250.5</b>	<b>220,398.2</b>	<b>4,725,648.7</b>	<b>4,881,773.7</b>
<b>Provincial Administrations</b>	<b>4,505,250.5</b>	<b>220,398.2</b>	<b>4,725,648.7</b>	<b>4,881,773.7</b>
571 Fly River Provincial Administration	145,277.9	-1,720.7	143,557.2	145,876.5
<b>Operational</b>	<b>86,277.9</b>	<b>719.3</b>	<b>86,997.2</b>	<b>89,316.5</b>
Compensation of Employees	68,916.0	0.0	68,916.0	72,246.5
Function Grants	13,524.9	0.0	13,524.9	13,524.9
Goods and Services	3,837.0	719.3	4,556.4	3,545.2
<b>Capital</b>	<b>59,000.0</b>	<b>-2,440.0</b>	<b>56,560.0</b>	<b>56,560.0</b>
District Support Improvement Program-Fly	30,000.0	0.0	30,000.0	30,000.0
Provincial Support Improvement Program-Fly	10,000.0	0.0	10,000.0	10,000.0
Kiunga - Tabubil	5,000.0	0.0	5,000.0	5,000.0
Middle Fly District Roads	4,000.0	-1,220.0	2,780.0	2,780.0
Daru Town Roads	4,000.0	-1,220.0	2,780.0	2,780.0

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Kiunga - Aiambak Road	4,000.0	0.0	4,000.0	4,000.0
Fly River Provincial Government SSG	2,000.0	0.0	2,000.0	2,000.0
<b>572 Gulf Provincial Administration</b>	<b>112,248.4</b>	<b>-1,000.0</b>	<b>111,248.4</b>	<b>110,343.1</b>
<b>Operational</b>	<b>60,248.4</b>	<b>0.0</b>	<b>60,248.4</b>	<b>59,343.1</b>
Compensation of Employees	35,011.0	0.0	35,011.0	35,665.8
Function Grants	23,653.1	0.0	23,653.1	22,092.9
Goods and Services	1,584.3	0.0	1,584.3	1,584.3
<b>Capital</b>	<b>52,000.0</b>	<b>-1,000.0</b>	<b>51,000.0</b>	<b>51,000.0</b>
District Support Improvement Program-Gulf	20,000.0	0.0	20,000.0	20,000.0
Provincial Support Improvement Program-Gulf	10,000.0	0.0	10,000.0	10,000.0
Ihu SEZ	10,000.0	0.0	10,000.0	10,000.0
Gulf Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Ihu-Kikori Road	4,000.0	0.0	4,000.0	4,000.0
Kerema Town Roads	2,000.0	0.0	2,000.0	2,000.0
Gulf Provincial Government SSG	1,000.0	-1,000.0	0.0	0.0
<b>573 Central Provincial Administration</b>	<b>201,773.9</b>	<b>-7,990.0</b>	<b>193,783.9</b>	<b>198,531.0</b>
<b>Operational</b>	<b>122,773.9</b>	<b>0.0</b>	<b>122,773.9</b>	<b>128,581.0</b>
Compensation of Employees	89,376.0	0.0	89,376.0	97,241.8
Function Grants	31,097.5	0.0	31,097.5	29,038.7
Goods and Services	2,300.4	0.0	2,300.4	2,300.4
<b>Capital</b>	<b>79,000.0</b>	<b>-7,990.0</b>	<b>71,010.0</b>	<b>69,950.0</b>
District Support Improvement Program-Central	40,000.0	0.0	40,000.0	38,500.0
Provincial Support Improvement Program-Central	10,000.0	0.0	10,000.0	10,000.0
Central Provincial Roads	10,000.0	-3,050.0	6,950.0	6,950.0
Bautama Township Road	4,000.0	-4,000.0	0.0	0.0
Kairuku Hiri District roads	4,000.0	0.0	4,000.0	4,000.0
Rigo Inland Ring Road	4,000.0	0.0	4,000.0	4,000.0
Aroma Road	4,000.0	-2,440.0	1,560.0	2,000.0
Abau District Roads	3,000.0	0.0	3,000.0	3,000.0
Goilala DDA Projects	0.0	1,500.0	1,500.0	1,500.0
<b>574 National Capital District</b>	<b>64,324.0</b>	<b>15,000.0</b>	<b>79,324.0</b>	<b>79,317.7</b>
<b>Operational</b>	<b>3,324.0</b>	<b>0.0</b>	<b>3,324.0</b>	<b>3,324.0</b>
Compensation of Employees	0.0	0.0	0.0	0.0
Function Grants	24.0	0.0	24.0	24.0
Goods and Services	3,300.0	0.0	3,300.0	3,300.0
<b>Capital</b>	<b>61,000.0</b>	<b>15,000.0</b>	<b>76,000.0</b>	<b>76,000.0</b>
District Support Improvement Program-NCD	30,000.0	0.0	30,000.0	30,000.0
Port Moresby City Roads	10,000.0	0.0	10,000.0	10,000.0
Provincial Support Improvement Program-NCD	10,000.0	0.0	10,000.0	10,000.0
Moresby South Infrastructure Program	5,000.0	10,000.0	15,000.0	15,000.0
Moresby North East Infrastructure Program	4,000.0	0.0	4,000.0	4,000.0
Moresby North West Infrastructure Program	2,000.0	2,000.0	4,000.0	4,000.0
Women's SME Fund- Moresby South	0.0	3,000.0	3,000.0	3,000.0
<b>575 Milne Bay Provincial Administration</b>	<b>181,265.0</b>	<b>-2,684.7</b>	<b>178,580.3</b>	<b>187,917.2</b>
<b>Operational</b>	<b>110,265.0</b>	<b>775.3</b>	<b>111,040.3</b>	<b>122,377.2</b>
Compensation of Employees	80,499.0	775.3	81,274.3	94,731.8
Function Grants	26,929.6	0.0	26,929.6	24,809.0
Goods and Services	2,836.4	0.0	2,836.4	2,836.4
<b>Capital</b>	<b>71,000.0</b>	<b>-3,460.0</b>	<b>67,540.0</b>	<b>65,540.0</b>
District Support Improvement Program.MBay	40,000.0	0.0	40,000.0	40,000.0
Provincial Support Improvement Program-Mbay	10,000.0	0.0	10,000.0	10,000.0
Milne Bay Provincial Roads	5,000.0	-1,220.0	3,780.0	3,780.0
Kiriwina Ring Road	4,000.0	-1,220.0	2,780.0	780.0

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Misima Roads	4,000.0	0.0	4,000.0	4,000.0
Esa'ala Road	4,000.0	0.0	4,000.0	4,000.0
Bubuleta - Garuahi Road	4,000.0	-1,220.0	2,780.0	2,780.0
Esa'ala District Education Project	0.0	200.0	200.0	200.0
<b>576 Oro Provincial Administration</b>	<b>125,482.9</b>	<b>2,000.0</b>	<b>127,482.9</b>	<b>127,010.2</b>
<b>Operational</b>	<b>64,482.9</b>	<b>0.0</b>	<b>64,482.9</b>	<b>64,010.2</b>
Compensation of Employees	44,166.1	0.0	44,166.1	45,119.7
Function Grants	17,741.3	0.0	17,741.3	16,315.0
Goods and Services	2,575.5	0.0	2,575.5	2,575.5
<b>Capital</b>	<b>61,000.0</b>	<b>2,000.0</b>	<b>63,000.0</b>	<b>63,000.0</b>
District Support Improvement Program - Oro	20,000.0	0.0	20,000.0	20,000.0
Provincial Support Improvement Program - Oro	10,000.0	0.0	10,000.0	10,000.0
Provincial Headquarters Building	5,000.0	0.0	5,000.0	5,000.0
Establishment of a Downstream Processing Timber Mill	5,000.0	0.0	5,000.0	5,000.0
Oro Provincial Roads (Kikiri-Gona)	5,000.0	0.0	5,000.0	5,000.0
Sohe District Roads	4,000.0	0.0	4,000.0	4,000.0
Popondetta Town Roads	4,000.0	0.0	4,000.0	4,000.0
Northern Highway - Kokoda	4,000.0	0.0	4,000.0	4,000.0
Afore Road (Oro)	4,000.0	0.0	4,000.0	4,000.0
SOHE District Primary School Infrastructure Project	0.0	2000000	2,000.0	2,000.0
<b>577 Southern Highlands Provincial Administration</b>	<b>282,437.2</b>	<b>40,330.0</b>	<b>322,767.2</b>	<b>329,026.1</b>
<b>Operational</b>	<b>157,437.2</b>	<b>0.0</b>	<b>157,437.2</b>	<b>177,696.1</b>
Compensation of Employees	124,385.1	0.0	124,385.1	146,002.0
Function Grants	29,694.2	0.0	29,694.2	28,336.2
Goods and Services	3,357.9	0.0	3,357.9	3,357.9
<b>Capital</b>	<b>125,000.0</b>	<b>40,330.0</b>	<b>165,330.0</b>	<b>151,330.0</b>
District Support Improvement Program-SHP	50,000.0	0.0	50,000.0	50,000.0
Provincial Support Improvement Program-SHP	10,000.0	0.0	10,000.0	10,000.0
Kagua Town Roads	7,000.0	-4,000.0	3,000.0	3,000.0
Mendi - Manihu Road	6,000.0	-6,000.0	0.0	0.0
Southern Highlands Provincial Government SSG	5,000.0	0.0	5,000.0	3,000.0
Southern Highlands Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Poroma - Kutubu Road	4,000.0	-1,220.0	2,780.0	2,780.0
Lipenomu - Piambil	4,000.0	0.0	4,000.0	4,000.0
Kagua- Mendi Road	4,000.0	-2,000.0	2,000.0	2,000.0
Kutubu - Bosavi Road	4,000.0	0.0	4,000.0	4,000.0
East Pangia Road	4,000.0	-1,220.0	2,780.0	2,780.0
Tindua - Kware Road	4,000.0	-4,000.0	0.0	0.0
Mendi Town Roads	4,000.0	-4,000.0	0.0	0.0
Moran LLG SPA	3,000.0	0.0	3,000.0	3,000.0
Tukupangi - Piambil	3,000.0	-1,830.0	1,170.0	1,170.0
Piambil - Gia	3,000.0	0.0	3,000.0	3,000.0
Asesa - Pomboli Road	3,000.0	0.0	3,000.0	3,000.0
Special Support Grant-Kutubu Spa	2,000.0	0.0	2,000.0	2,000.0
SHP Hospital Redevelopment	0.0	10,000.0	10,000.0	0.0
Imbongu SME Support Program	0.0	2,600.0	2,600.0	2,600.0
IDG-Southern Highlands Province	0.0	50,000.0	50,000.0	48,000.0
Mendi Hospital CT Scan	0.0	2,000.0	2,000.0	2,000.0
<b>578 Enga Provincial Administration</b>	<b>210,046.9</b>	<b>67,800.0</b>	<b>277,846.9</b>	<b>284,456.6</b>
<b>Operational</b>	<b>117,046.9</b>	<b>9,800.0</b>	<b>126,846.9</b>	<b>134,456.6</b>
Compensation of Employees	96,793.0	0.0	96,793.0	105,231.6
Function Grants	17,098.2	2,800.0	19,898.2	19,898.2
Goods and Services	3,155.7	7,000.0	10,155.7	9,326.8

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>Capital</b>	<b>93,000.0</b>	<b>58,000.0</b>	<b>151,000.0</b>	<b>150,000.0</b>
District Support Improvement Program - Enga	50,000.0	0.0	50,000.0	49,000.0
Provincial Support Improvement Program - Enga	10,000.0	0.0	10,000.0	10,000.0
Wabag Maramuni Road	7,000.0	0.0	7,000.0	7,000.0
Wabag-Kompam Road	5,000.0	0.0	5,000.0	5,000.0
Enga Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Takowas - Monakam Road	4,000.0	0.0	4,000.0	4,000.0
Laiagam-Kandep	4,000.0	0.0	4,000.0	4,000.0
Wapenamanda District Roads	4,000.0	0.0	4,000.0	4,000.0
Special Support Grant-Porgera SPA	2,000.0	0.0	2,000.0	2,000.0
Enga Provincial Government SSG	2,000.0	0.0	2,000.0	2,000.0
Wabag District Administration Office	0.0	2,000.0	2,000.0	2,000.0
Kompam Ambum District Infrastructure	0.0	3,000.0	3,000.0	3,000.0
Hela Opena Polytechnical College	0.0	10,000.0	10,000.0	10,000.0
DDAs Covid 19 Expenditures	0.0	2,000.0	2,000.0	2,000.0
Wabag Abattoir Project	0.0	2,000.0	2,000.0	2,000.0
New Enga Hospital	0.0	38,000.0	38,000.0	38,000.0
Porgera SME Fund	0.0	1,000.0	1,000.0	1,000.0
<b>579 Western Highlands Provincial Administration</b>	<b>214,853.0</b>	<b>-4,558.6</b>	<b>210,294.4</b>	<b>224,125.8</b>
<b>Operational</b>	<b>133,853.0</b>	<b>1,161.4</b>	<b>135,014.4</b>	<b>152,345.8</b>
Compensation of Employees	123,124.1	1,161.4	124,285.5	142,530.6
Function Grants	7,576.5	0.0	7,576.5	7,576.5
Goods and Services	3,152.4	0.0	3,152.4	2,238.7
<b>Capital</b>	<b>81,000.0</b>	<b>-5,720.0</b>	<b>75,280.0</b>	<b>71,780.0</b>
District Support Improvement Program-WHP	40,000.0	0.0	40,000.0	40,000.0
Mt Hagen City Roads	10,000.0	-9,000.0	1,000.0	0.0
Provincial Support Improvement Program-WHP	10,000.0	0.0	10,000.0	10,000.0
Western Highlands Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Tega - Kailge Road	4,000.0	0.0	4,000.0	4,000.0
Eng-Muglamp-Ambra Road Sealing	4,000.0	4,500.0	8,500.0	6,000.0
Baiyer - Lumusa Road	4,000.0	-1,220.0	2,780.0	2,780.0
Gun Pass - Alkena Road	4,000.0	0.0	4,000.0	4,000.0
<b>580 Simbu Provincial Administration</b>	<b>251,364.3</b>	<b>1,670.0</b>	<b>253,034.3</b>	<b>258,404.2</b>
<b>Operational</b>	<b>139,364.3</b>	<b>0.0</b>	<b>139,364.3</b>	<b>144,734.2</b>
Compensation of Employees	99,727.0	0.0	99,727.0	109,486.6
Function Grants	37,643.2	0.0	37,643.2	33,253.4
Goods and Services	1,994.1	0.0	1,994.1	1,994.1
<b>Capital</b>	<b>112,000.0</b>	<b>1,670.0</b>	<b>113,670.0</b>	<b>113,670.0</b>
District Support Improvement Program-Simbu	60,000.0	0.0	60,000.0	60,000.0
Provincial Support Improvement Program-Simbu	10,000.0	0.0	10,000.0	10,000.0
Simbu Fresh Produce Marketing	5,000.0	0.0	5,000.0	5,000.0
Simbu Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Kilau - Karamui Road	5,000.0	0.0	5,000.0	5,000.0
Yongomul Road	4,000.0	-1,220.0	2,780.0	2,780.0
Sinasina Yangomugl District Roads	4,000.0	0.0	4,000.0	4,000.0
Gumini Road	4,000.0	890.0	4,890.0	4,890.0
Dirima - Olgain Road Rehabilitation	4,000.0	0.0	4,000.0	4,000.0
Kundiawa-Gembogl-Asaro	4,000.0	0.0	4,000.0	4,000.0
Elimbari Ring Road	4,000.0	0.0	4,000.0	4,000.0
Kerowagi- Mondia-Kewa Road	3,000.0	0.0	3,000.0	3,000.0
Kundiawa Gembogl SME Support Project	0.0	2,000.0	2,000.0	2,000.0
<b>581 Eastern Highlands Provincial Administration</b>	<b>327,962.1</b>	<b>12,191.0</b>	<b>340,153.1</b>	<b>355,357.2</b>
<b>Operational</b>	<b>183,962.1</b>	<b>691.0</b>	<b>184,653.1</b>	<b>199,857.2</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Compensation of Employees	133,425.4	0.0	133,425.4	152,419.3
Function Grants	46,833.7	0.0	46,833.7	43,747.3
Goods and Services	3,703.0	691.0	4,394.0	3,690.7
<b>Capital</b>	<b>144,000.0</b>	<b>11,500.0</b>	<b>155,500.0</b>	<b>155,500.0</b>
District Support Improvement Program-EHP	80,000.0	0.0	80,000.0	80,000.0
Provincial Support Improvement Program-EHP	10,000.0	0.0	10,000.0	10,000.0
Goroka Town Road	10,000.0	0.0	10,000.0	10,000.0
Goroka District Road	4,000.0	0.0	4,000.0	4,000.0
Okapa - Kripaga - Gimi Road	4,000.0	0.0	4,000.0	4,000.0
Lufa District Roads	4,000.0	0.0	4,000.0	4,000.0
Daulo- Mando Road	4,000.0	1,000.0	5,000.0	5,000.0
Okapa - Lufa Road	4,000.0	0.0	4,000.0	4,000.0
Umba- Marawak-Sideni Road	4,000.0	0.0	4,000.0	4,000.0
Kainantu Town Roads	4,000.0	0.0	4,000.0	4,000.0
Kainantu- Aiyura Road	4,000.0	0.0	4,000.0	4,000.0
Henganofi-Ramu Road	4,000.0	0.0	4,000.0	4,000.0
Goroka Agriculture Park	3,000.0	0.0	3,000.0	3,000.0
Goroka Town Sewerage	3,000.0	0.0	3,000.0	3,000.0
Bena-Ramu Road	2,000.0	0.0	2,000.0	2,000.0
Kainantu Secondary School	0.0	4,000.0	4,000.0	4,000.0
Daulo Rural Water Supply Project	0.0	2,000.0	2,000.0	2,000.0
Goroka Market Redevelopment	0.0	2,000.0	2,000.0	2,000.0
Kotuni Road Project - EHP	0.0	2,500.0	2,500.0	2,500.0
<b>582 Morobe Provincial Administration</b>	<b>428,157.4</b>	<b>12,410.3</b>	<b>440,567.7</b>	<b>455,455.6</b>
<b>Operational</b>	<b>218,157.4</b>	<b>5,180.3</b>	<b>223,337.7</b>	<b>240,955.6</b>
Compensation of Employees	208,439.9	0.0	208,439.9	226,238.1
Goods and Services	9,717.5	5,180.3	14,897.8	14,717.5
<b>Capital</b>	<b>210,000.0</b>	<b>7,230.0</b>	<b>217,230.0</b>	<b>214,500.0</b>
District Support Improvement Program-Morobe	90,000.0	0.0	90,000.0	90,000.0
Special Support Grant (Hidden Valley)	30,000.0	-25,000.0	5,000.0	5,000.0
Fisika Road	20,000.0	0.0	20,000.0	20,000.0
Gabansis - Buang Road	10,000.0	-4,270.0	5,730.0	3,000.0
Provincial Support Improvement Program-Morobe	10,000.0	0.0	10,000.0	10,000.0
Lae City Roads	10,000.0	0.0	10,000.0	10,000.0
Bukawa - Pindiu Road	6,000.0	0.0	6,000.0	6,000.0
Sim-Kira Road	5,000.0	0.0	5,000.0	5,000.0
Morobe Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Siassi Ring Road	4,000.0	0.0	4,000.0	4,000.0
Rai Coast Highway	4,000.0	0.0	4,000.0	4,000.0
Leron - Wantuat	4,000.0	0.0	4,000.0	4,000.0
Pile-Salamaua Road	4,000.0	0.0	4,000.0	4,000.0
Nawaeb- Finschafen Coastal Highway	4,000.0	0.0	4,000.0	4,000.0
Lae City Sea Front Development Program	2,000.0	0.0	2,000.0	2,000.0
Erap-Boana Road	2,000.0	0.0	2,000.0	2,000.0
IDG Funds to Morobe Province	0.0	34,000.0	34,000.0	34,000.0
Lae City SME Funding Assistance	0.0	2,500.0	2,500.0	2,500.0
<b>583 Madang Provincial Administration</b>	<b>294,162.4</b>	<b>-1,952.6</b>	<b>292,209.8</b>	<b>295,267.1</b>
<b>Operational</b>	<b>181,162.4</b>	<b>1,097.4</b>	<b>182,259.8</b>	<b>185,317.1</b>
Compensation of Employees	136,715.0	758.4	137,473.4	141,953.3
Function Grants	39,342.6	0.0	39,342.6	38,259.0
Goods and Services	5,104.8	339.0	5,443.8	5,104.8
<b>Capital</b>	<b>113,000.0</b>	<b>-3,050.0</b>	<b>109,950.0</b>	<b>109,950.0</b>
District Support Improvement Program-Madang	60,000.0	0.0	60,000.0	60,000.0

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Provincial Support Improvement Program- Madang	10,000.0	0.0	10,000.0	10,000.0
Madang Town Roads	10,000.0	0.0	10,000.0	10,000.0
Raicoast Highway-Basamuk Section	6,000.0	-1,830.0	4,170.0	4,170.0
Madang Provincial Roads	5,000.0	-610.0	4,390.0	4,390.0
Karkar Island Ring Road	4,000.0	0.0	4,000.0	4,000.0
Bogia District Roads	4,000.0	-610.0	3,390.0	3,390.0
Usino Ring Road	4,000.0	0.0	4,000.0	4,000.0
Aranap-Basken-Songken Loop	4,000.0	0.0	4,000.0	4,000.0
Middle Ramu District Roads	4,000.0	0.0	4,000.0	4,000.0
Special Support Grant (SSG) - Madang	2,000.0	0.0	2,000.0	2,000.0
<b>584 East Sepik Provincial Administration</b>	<b>298,631.0</b>	<b>39,585.6</b>	<b>338,216.6</b>	<b>355,198.1</b>
<b>Operational</b>	<b>171,631.0</b>	<b>12,685.6</b>	<b>184,316.6</b>	<b>201,298.1</b>
Compensation of Employees	117,166.0	0.0	117,166.0	135,833.1
Function Grants	49,287.5	0.0	49,287.5	49,287.5
Goods and Services	5,177.5	12,685.6	17,863.1	16,177.5
<b>Capital</b>	<b>127,000.0</b>	<b>26,900.0</b>	<b>153,900.0</b>	<b>153,900.0</b>
District Support Improvement Program- ESP	60,000.0	0.0	60,000.0	60,000.0
Provincial Support Improvement Program - ESP	10,000.0	0.0	10,000.0	10,000.0
Building				
New East Sepik Provincial Headquarters	5,000.0	0.0	5,000.0	5,000.0
Wewak Town Roads	5,000.0	-1,220.0	3,780.0	3,780.0
East Sepik Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Yekimbole-Kiniambu Road	4,000.0	-1,220.0	2,780.0	2,780.0
Ambunti Dreikir District Roads	4,000.0	-1,220.0	2,780.0	2,780.0
Hawain Ring Road	4,000.0	0.0	4,000.0	4,000.0
Petiko - Nungwaia Road	4,000.0	0.0	4,000.0	4,000.0
Hayfield - Pagwi Road	4,000.0	0.0	4,000.0	4,000.0
Roma Ring Road	4,000.0	0.0	4,000.0	4,000.0
Kusaun - Timbuke Road	4,000.0	0.0	4,000.0	4,000.0
Yawaso - Kombio Road	4,000.0	-1,220.0	2,780.0	2,780.0
Maprik - Lumi Road Reconstruction	4,000.0	0.0	4,000.0	4,000.0
Maprik - Yenigo - Mendumen Road	4,000.0	-1,220.0	2,780.0	2,780.0
Yambi - Avatip Road	2,000.0	0.0	2,000.0	2,000.0
ESPG Education (High & Colleges School)	0.0	17,000.0	17,000.0	17,000.0
Yangoru Sausia Programs	0.0	3,000.0	3,000.0	3,000.0
Angoram District Programs	0.0	5,000.0	5,000.0	5,000.0
Wewak District Program	0.0	3,000.0	3,000.0	3,000.0
Maprik District Hosptial	0.0	5,000.0	5,000.0	5,000.0
<b>585 Sandaun Provincial Administration</b>	<b>180,644.4</b>	<b>4,087.1</b>	<b>184,731.5</b>	<b>187,448.2</b>
<b>Operational</b>	<b>101,644.4</b>	<b>747.1</b>	<b>102,391.5</b>	<b>110,668.2</b>
Compensation of Employees	64,532.0	729.4	65,261.4	74,674.0
Function Grants	32,564.3	0.0	32,564.3	31,446.1
Goods and Services	4,548.1	17.7	4,565.8	4,548.1
<b>Capital</b>	<b>79,000.0</b>	<b>3,340.0</b>	<b>82,340.0</b>	<b>76,780.0</b>
District Support Improvement Program- WSP	40,000.0	0.0	40,000.0	40,000.0
Provincial Support Improvement Program - WSP	10,000.0	0.0	10,000.0	10,000.0
Telefomin District Reimbursement	10,000.0	780.0	10,780.0	10,000.0
Sandaun Provincial Roads	5,000.0	-1,220.0	3,780.0	3,000.0
Aitape Lumi District Roads	4,000.0	-1,220.0	2,780.0	2,780.0
Aitape - Nuku Road	4,000.0	0.0	4,000.0	2,000.0
Nuku District Road	4,000.0	0.0	4,000.0	2,000.0
Vanimo Town Roads	2,000.0	0.0	2,000.0	2,000.0
Nuku District Water Project	0.0	5,000.0	5,000.0	5,000.0
<b>586 Manus Provincial Administration</b>	<b>83,711.8</b>	<b>656.5</b>	<b>84,368.3</b>	<b>83,505.8</b>
<b>Operational</b>	<b>52,711.8</b>	<b>656.5</b>	<b>53,368.3</b>	<b>52,505.8</b>



Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Compensation of Employees	36,278.1	0.0	36,278.1	36,072.1
Function Grants	15,666.3	0.0	15,666.3	15,666.3
Goods and Services	767.4	656.5	1,423.9	767.4
<b>Capital</b>	<b>31,000.0</b>	<b>0.0</b>	<b>31,000.0</b>	<b>31,000.0</b>
Manus District Support Improvement Program-				
Manus	10,000.0	0.0	10,000.0	10,000.0
Manus Provincial Support Improvement Program-				
Manus	10,000.0	0.0	10,000.0	10,000.0
Manus Provincial Highway	5,000.0	0.0	5,000.0	5,000.0
Manus District Roads	3,000.0	0.0	3,000.0	3,000.0
Project Manus Intergrated Sustainable Livelihood				
Project	3,000.0	0.0	3,000.0	3,000.0
<b>587 New Ireland Provincial Administration</b>	<b>122,256.2</b>	<b>-3,822.8</b>	<b>118,433.4</b>	<b>127,054.1</b>
<b>Operational</b>	<b>65,256.2</b>	<b>1,972.2</b>	<b>67,228.4</b>	<b>75,849.1</b>
Compensation of Employees	61,680.0	0.0	61,680.0	71,340.4
Function Grants	0.016	0.0	0.016	0.000
Goods and Services	3,576.2	1,972.2	5,548.4	4,508.7
<b>Capital</b>	<b>57,000.0</b>	<b>-5,795.0</b>	<b>51,205.0</b>	<b>51,205.0</b>
District Support Improvement Program-NIP	20,000.0	0.0	20,000.0	20,000.0
NIP Provincial Support Improvement Program-				
NIP	10,000.0	0.0	10,000.0	10,000.0
New Ireland Provincial Road	5,000.0	-3,050.0	1,950.0	1,950.0
IDG- NIPG- Lihir	4,000.0	-915.0	3,085.0	3,085.0
West Coast Namatanai Road	4,000.0	0.0	4,000.0	4,000.0
Kavieng District Roads	4,000.0	0.0	4,000.0	4,000.0
Kavieng Town Roads Upgrading and Sealing	4,000.0	0.0	4,000.0	4,000.0
New Ireland Provincial Government SSG	3,000.0	-1,220.0	1,780.0	1,780.0
Special Support Grant-Nimarmar Spa	2,000.0	-610.0	1,390.0	1,390.0
Special Support Grant - Simberi	1,000.0	0.0	1,000.0	1,000.0
<b>588 East New Britain Provincial Administration</b>	<b>201,521.8</b>	<b>484.8</b>	<b>202,006.6</b>	<b>210,562.2</b>
<b>Operational</b>	<b>126,521.8</b>	<b>2,484.8</b>	<b>129,006.6</b>	<b>137,562.2</b>
Compensation of Employees	112,376.0	662.5	113,038.5	122,416.4
Function Grants	10,372.7	0.0	10,372.7	10,372.7
Goods and Services	3,773.1	1,822.3	5,595.4	4,773.1
<b>Capital</b>	<b>75,000.0</b>	<b>-2,000.0</b>	<b>73,000.0</b>	<b>73,000.0</b>
District Support Improvement Program-ENB	40,000.0	0.0	40,000.0	40,000.0
Tokua - Kokopo City Roads	10,000.0	0.0	10,000.0	10,000.0
ENB Provincial Support Improvement Program-				
ENB	10,000.0	0.0	10,000.0	10,000.0
East New Britain Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Gazelle District Roads	4,000.0	0.0	4,000.0	4,000.0
Pomio-Kokopo Road (Missing Link)	4,000.0	-2,000.0	2,000.0	2,000.0
Rabaul District Roads	2,000.0	0.0	2,000.0	2,000.0
<b>589 West New Britain Provincial Administration</b>	<b>158,898.5</b>	<b>11,075.2</b>	<b>169,973.7</b>	<b>173,639.6</b>
<b>Operational</b>	<b>113,898.5</b>	<b>1,075.2</b>	<b>114,973.7</b>	<b>118,639.6</b>
Compensation of Employees	82,378.0	181.4	82,559.4	89,469.0
Function Grants	29,147.9	0.0	29,147.9	26,798.0
Goods and Services	2,372.6	893.8	3,266.4	2,372.6
<b>Capital</b>	<b>45,000.0</b>	<b>10,000.0</b>	<b>55,000.0</b>	<b>55,000.0</b>
District Support Improvement Program-WNB	20,000.0	0.0	20,000.0	20,000.0
WNB Provincial Support Improvement Program-				
WNB	10,000.0	0.0	10,000.0	10,000.0
West New Britain Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Hoskins - Koimumu Road	4,000.0	0.0	4,000.0	4,000.0
Kandrian Gloucester District Roads	4,000.0	0.0	4,000.0	4,000.0
Rural Agricultural Development	2,000.0	0.0	2,000.0	2,000.0
Kimbe Hospital Rehabilitation	0.0	6,524.2	6,524.2	6,524.2
Hoskins-Kimbe Roads	0.0	3,475.8	3,475.8	3,475.8
<b>590 Autonomous Bougainville Administration</b>	<b>314,438.0</b>	<b>2,057.2</b>	<b>316,495.2</b>	<b>328,864.7</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
<b>Operational</b>	<b>158,438.0</b>	<b>1,057.2</b>	<b>159,495.2</b>	<b>172,864.7</b>
Compensation of Employees	127,090.0	0.0	127,090.0	141,516.7
Function Grants	598.0	0.0	598.0	598.0
Goods and Services	30,750.0	1,057.2	31,807.2	30,750.0
<b>Capital</b>	<b>156,000.0</b>	<b>1,000.0</b>	<b>157,000.0</b>	<b>156,000.0</b>
Restoration Development Grant (Outstanding)	100,000.0	0.0	100,000.0	100,000.0
District Support Improvement Program-ABG	30,000.0	0.0	30,000.0	30,000.0
Provincial Support Improvement Program-ABG	10,000.0	0.0	10,000.0	10,000.0
Siara Koropovi Trunk Road	4,000.0	0.0	4,000.0	4,000.0
South Bougainville District Roads	4,000.0	0.0	4,000.0	4,000.0
Wakunai - Togarau Road	4,000.0	0.0	4,000.0	4,000.0
Lonahan- Gogohe Road	4,000.0	0.0	4,000.0	4,000.0
S B'ville Business Dev Initiative	0.0	1,000.0	1,000.0	0.0
<b>591 Hela Provincial Administration</b>	<b>134,380.8</b>	<b>20,000.0</b>	<b>154,380.8</b>	<b>164,424.4</b>
<b>Operational</b>	<b>74,380.8</b>	<b>0.0</b>	<b>74,380.8</b>	<b>84,424.4</b>
Compensation of Employees	49,773.9	0.0	49,773.9	59,817.5
Function Grants	21,980.1	0.0	21,980.1	21,980.1
Goods and Services	2,626.8	0.0	2,626.8	2,626.8
<b>Capital</b>	<b>60,000.0</b>	<b>20,000.0</b>	<b>80,000.0</b>	<b>80,000.0</b>
District Support Improvement Program-Hela	30,000.0	0.0	30,000.0	30,000.0
Provincial Support Improvement Program-Hela	10,000.0	0.0	10,000.0	10,000.0
Hela Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Koroba-Kilabo-Kopiago Road	4,000.0	0.0	4,000.0	4,000.0
Komo-Bosavi Road	4,000.0	0.0	4,000.0	4,000.0
Angore Special Purpose Authority	3,000.0	0.0	3,000.0	3,000.0
Hides Special Purpose Authority	2,000.0	0.0	2,000.0	2,000.0
Hides 4 Special Purpose Authority (SPA) - Hela	1,000.0	0.0	1,000.0	1,000.0
Juha Special Purpose Authority (SPA)	1,000.0	0.0	1,000.0	1,000.0
IDG-Hela Province	0.0	20,000.0	20,000.0	20,000.0
<b>592 Jiwaka Provincial Administration</b>	<b>171,412.6</b>	<b>14,780.0</b>	<b>186,192.6</b>	<b>199,988.3</b>
<b>Operational</b>	<b>104,412.6</b>	<b>0.0</b>	<b>104,412.6</b>	<b>118,208.3</b>
Compensation of Employees	71,398.9	0.0	71,398.9	85,211.8
Function Grants	31,202.2	0.0	31,202.2	31,202.2
Goods and Services	1,811.5	0.0	1,811.5	1,794.3
<b>Capital</b>	<b>67,000.0</b>	<b>14,780.0</b>	<b>81,780.0</b>	<b>81,780.0</b>
District Support Improvement Program-Jiwaka	30,000.0	0.0	30,000.0	30,000.0
Provincial Support Improvement Program-Jiwaka	10,000.0	0.0	10,000.0	10,000.0
New Provincial Headquarters Infrastructure Development	10,000.0	10,000.0	20,000.0	20,000.0
Jiwaka Provincial Roads	5,000.0	0.0	5,000.0	5,000.0
Kerowil - Nodugl Road	4,000.0	0.0	4,000.0	4,000.0
Jimi Banz Road	4,000.0	-1,220.0	2,780.0	2,780.0
Anglimp South Waghi District Roads	4,000.0	0.0	4,000.0	4,000.0
North Waghi Projects (PMs Commitment)	0.0	2,000.0	2,000.0	2,000.0
Jiwaka Highlands Hway Rehabilitation	0.0	2,000.0	2,000.0	2,000.0
Jimi Projects (PMs Commitments)	0.0	2,000.0	2,000.0	2,000.0
<b>Transport</b>	<b>619,444.2</b>	<b>-139,654.0</b>	<b>479,790.2</b>	<b>464,228.5</b>
<b>National Departments</b>	<b>575,345.7</b>	<b>-138,954.0</b>	<b>436,391.7</b>	<b>421,170.8</b>
<b>259 Department Of Transport</b>	<b>43,625.0</b>	<b>-22,195.3</b>	<b>21,429.7</b>	<b>22,042.1</b>
<b>Operational</b>	<b>19,625.0</b>	<b>641.0</b>	<b>20,266.0</b>	<b>20,882.7</b>
Compensation of Employees	13,910.0	641.0	14,551.0	15,251.1
Goods and Services	5,715.0	0.0	5,715.0	5,631.6
<b>Capital</b>	<b>24,000.0</b>	<b>-22,836.3</b>	<b>1,163.7</b>	<b>1,159.4</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Jetties Program	16,000.0	-16,000.0	0.0	0.0
Kikori Wharf Development	2,000.0	-1,525.0	475.0	475.0
Manus Wharf Development	2,000.0	-1,626.8	373.2	368.8
Vanimo Wharf Development	2,000.0	-1,835.1	164.9	164.9
Wewak Wharf Development	2,000.0	-1,849.3	150.7	150.7
<b>264 Department Of Works And Implementation</b>	<b>531,720.7</b>	<b>-116,758.7</b>	<b>414,962.0</b>	<b>399,128.7</b>
<b>Operational</b>	<b>156,720.7</b>	<b>-8,969.8</b>	<b>147,750.9</b>	<b>140,697.6</b>
Compensation of Employees	90,000.0	1,312.8	91,312.8	89,389.3
Goods and Services	66,720.7	-10,282.6	56,438.1	51,308.3
<b>Capital</b>	<b>375,000.0</b>	<b>-107,789.0</b>	<b>267,211.0</b>	<b>258,431.1</b>
Emirau Airport Construction - KAVIENG	0.0	4,416.4	4,416.4	4,416.4
Goilala Road	10,000.0	0.0	10,000.0	10,000.0
Hawain Bridge Construction	10,000.0	-9,950.5	49.5	49.5
Hiri Lai Road	10,000.0	-58.1	9,941.9	9,941.7
Hiritano Highway Maintenance	10,000.0	-1,690.5	8,309.5	7,837.3
Hoskins - Kimbe Road	4,000.0	-1,424.1	2,575.9	2,575.9
Keltiga Junction to Kagamuga Airport - 4 Lane	10,000.0	-2,426.9	7,573.1	7,413.8
Lae-Nadzab Road (4Lane)	10,000.0	-7,523.9	2,476.1	2,476.1
Madang Town Roads- Court Order	0.0	199.9	199.9	199.9
Maria - Kopiago Road	7,000.0	-1,504.8	5,495.2	5,494.8
Mendi Town Roads	0.0	3,295.7	3,295.7	3,295.7
Mendi-Manihu Road	0.0	5,676.5	5,676.5	5,676.5
Meraimanda to Birip Road- Kompam District	0.0	7,731.6	7,731.6	7,731.6
Missing Link Road (Gulf - SHP)	20,000.0	-13,981.5	6,018.5	6,018.5
Momase Highway: Mariamberg to Wewak	5,000.0	-590.4	4,409.6	4,409.6
Momase Highway: Watarais - Madang	10,000.0	-7,261.4	2,738.6	2,712.5
Momase Highway: Wewak - Vanimo	10,000.0	-8,818.4	1,181.6	1,176.8
National Bridges Program	20,000.0	-7,729.2	12,270.8	12,267.1
National Highway Aitape - Vanimo	10,000.0	-8,254.8	1,745.2	1,734.8
National Highways Rehabilitation Program	20,000.0	-7,026.7	12,973.3	12,973.3
New Britain Highway: Kimbe - Kokopo	20,000.0	-9,343.1	10,656.9	10,534.0
Port Moresby - Alotau Highway: Kwikila - Ganai	20,000.0	-17,753.7	2,246.3	667.8
Rd Maint and Rehab. Project (RMRP) Phase 2- Additional Fundin	5,000.0	-1,830.0	3,170.0	3,170.0
Rural Bridge Program	5,000.0	-2,000.0	3,000.0	3,000.0
Subnational Bridges Program	5,000.0	-1,094.1	3,905.9	3,905.9
Sustainable Highlands Highway Improvement Program Tranche 2	5,000.0	-1,000.0	4,000.0	4,000.0
Sustainable Highlands Highway Rehabilitation Program	5,000.0	-2,000.0	3,000.0	3,000.0
Telefomin - Tabubil (Missing Link)	10,000.0	-712.5	9,287.5	9,283.8
Tindua-Kware Road	0.0	3,840.4	3,840.4	3,840.4
Togoba Junction - Mendi - Tari	40,000.0	-633.4	39,366.6	38,916.0
Trans National Highway Bulolo-Port Moresby	40,000.0	-2,433.8	37,566.2	37,566.2
Trans National Highway: 10 Mile Lae - Bulolo Section	30,000.0	-2,225.6	27,774.4	21,913.9
Trans National Highway: Menyamya Section	5,000.0	-2,004.5	2,995.5	2,984.1
Transport Sector Support Program Phase 2	5,000.0	-3,111.5	1,888.5	1,813.3
Wasa Bridge Construction (Kandep)	4,000.0	-1,837.3	2,162.7	2,162.7
Western Border Corridor: Daru - Weam	10,000.0	-6,728.8	3,271.2	3,271.2
<b>Statutory Authorities</b>	<b>44,098.5</b>	<b>-700.0</b>	<b>43,398.5</b>	<b>43,057.7</b>
<b>523 Papua New Guinea Accidents Investigation Commission</b>	<b>8,255.0</b>	<b>0.0</b>	<b>8,255.0</b>	<b>7,914.3</b>
<b>Operational</b>	<b>6,255.0</b>	<b>0.0</b>	<b>6,255.0</b>	<b>5,914.3</b>
Compensation of Employees	6,060.0	0.0	6,060.0	5,719.3
Goods and Services	195.0	0.0	195.0	195.0
<b>Capital</b>	<b>2,000.0</b>	<b>0.0</b>	<b>2,000.0</b>	<b>2,000.0</b>

Detail	Initial Budget	Suppl. & Transfers	Revised Budget	2021 FBO
Accident Investigation Technical Systems Development	2,000.0	0.0	2,000.0	2,000.0
<b>526 National Maritime Safety Authority</b>	<b>2,351.5</b>	<b>-700.0</b>	<b>1,651.5</b>	<b>1,651.5</b>
<b>Operational</b>	<b>1,351.5</b>	<b>0.0</b>	<b>1,351.5</b>	<b>1,351.5</b>
Compensation of Employees	1,266.5	0.0	1,266.5	1,266.5
Goods and Services	85.0	0.0	85.0	85.0
<b>Capital</b>	<b>1,000.0</b>	<b>-700.0</b>	<b>300.0</b>	<b>300.0</b>
Maritime & Waterways Safety Project	1,000.0	-700.0	300.0	300.0
<b>537 National Airports Corporation</b>	<b>12,000.0</b>	<b>0.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
<b>Capital</b>	<b>12,000.0</b>	<b>0.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
Civil Aviation Development Investment Program Tranche 2	4,000.0	0.0	4,000.0	4,000.0
Civil Aviation Development Investment Program Tranche 3	4,000.0	0.0	4,000.0	4,000.0
Nadzab Airport Terminal Redevelopment Project	4,000.0	0.0	4,000.0	4,000.0
<b>538 Papua New Guinea Air Services Limited</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
<b>Capital</b>	<b>1,000.0</b>	<b>0.0</b>	<b>1,000.0</b>	<b>1,000.0</b>
Communication Surveillance & Air traffic Mgmt. Replacement	1,000.0	0.0	1,000.0	1,000.0
<b>545 Rural Airstrip Authority</b>	<b>5,246.0</b>	<b>0.0</b>	<b>5,246.0</b>	<b>5,246.0</b>
<b>Operational</b>	<b>1,246.0</b>	<b>0.0</b>	<b>1,246.0</b>	<b>1,246.0</b>
Goods and Services	1,246.0	0.0	1,246.0	1,246.0
<b>Capital</b>	<b>4,000.0</b>	<b>0.0</b>	<b>4,000.0</b>	<b>4,000.0</b>
Rehabilitation & Maintenance of Rural Airstrips	4,000.0	0.0	4,000.0	4,000.0
<b>565 Civil Aviation Safety Authority</b>	<b>15,246.0</b>	<b>0.0</b>	<b>15,246.0</b>	<b>15,246.0</b>
<b>Operational</b>	<b>15,246.0</b>	<b>0.0</b>	<b>15,246.0</b>	<b>15,246.0</b>
Compensation of Employees	14,670.0	0.0	14,670.0	14,670.0
Goods and Services	576.0	0.0	576.0	576.0
<b>Utilities</b>	<b>75,601.5</b>	<b>-6,464.0</b>	<b>69,137.5</b>	<b>68,643.3</b>
<b>National Departments</b>	<b>5,434.0</b>	<b>0.0</b>	<b>5,434.0</b>	<b>4,939.8</b>
<b>257 Department Of Public Enterprises</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>9.0</b>
<b>Operational</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>9.0</b>
Compensation of Employees	0.0	0.0	0.0	9.0
<b>258 Department Of Information And Communication</b>	<b>5,434.0</b>	<b>0.0</b>	<b>5,434.0</b>	<b>4,930.8</b>
<b>Operational</b>	<b>5,434.0</b>	<b>0.0</b>	<b>5,434.0</b>	<b>4,930.8</b>
Compensation of Employees	4,000.0	-510.0	3,490.0	2,999.3
Goods and Services	1,434.0	510.0	1,944.0	1,931.5
<b>Statutory Authorities</b>	<b>70,167.5</b>	<b>-6,464.0</b>	<b>63,703.5</b>	<b>63,703.5</b>
<b>525 National Broadcasting Commission</b>	<b>36,167.5</b>	<b>0.0</b>	<b>36,167.5</b>	<b>36,167.5</b>
<b>Operational</b>	<b>31,167.5</b>	<b>0.0</b>	<b>31,167.5</b>	<b>31,167.5</b>
Compensation of Employees	27,700.0	0.0	27,700.0	27,700.0
Goods and Services	3,467.5	0.0	3,467.5	3,467.5
<b>Capital</b>	<b>5,000.0</b>	<b>0.0</b>	<b>5,000.0</b>	<b>5,000.0</b>
Analogue to Digital Migration	2,000.0	0.0	2,000.0	2,000.0
NBC Rehabilitation & Modernisation Program	3,000.0	0.0	3,000.0	3,000.0
<b>544 PNG Dataco</b>	<b>17,000.0</b>	<b>-5,000.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
<b>Capital</b>	<b>17,000.0</b>	<b>-5,000.0</b>	<b>12,000.0</b>	<b>12,000.0</b>
Kumul Submarine Cable	10,000.0	-5,000.0	5,000.0	5,000.0
Coral Sea Cable Project	4,000.0	0.0	4,000.0	4,000.0
Mendi - Hides Fiber Optic Cable Project (Missing Link)	3,000.0	0.0	3,000.0	3,000.0
<b>546 PNG Power Limited</b>	<b>17,000.0</b>	<b>-1,464.0</b>	<b>15,536.0</b>	<b>15,536.0</b>
<b>Capital</b>	<b>17,000.0</b>	<b>-1,464.0</b>	<b>15,536.0</b>	<b>15,536.0</b>
Hagen Mendi Tari Grid Development Project	4,000.0	0.0	4,000.0	4,000.0
PNG Towns' Electricity Investment Project Tranche 1	1,000.0	0.0	1,000.0	1,000.0

<b>Detail</b>	<b>Initial Budget</b>	<b>Suppl. &amp; Transfers</b>	<b>Revised Budget</b>	<b>2021 FBO</b>
PNG Towns' Electricity Investment Tranche 2	4,000.0	-488.0	3,512.0	3,512.0
Port Moresby Grid Development	4,000.0	-488.0	3,512.0	3,512.0
Ramu Transmission Reinforcement System Upgrade Project	4,000.0	-488.0	3,512.0	3,512.0
<b>Debt Services</b>	<b>2,270,700.0</b>	<b>-60,300.0</b>	<b>2,331,110.2</b>	<b>2,147,688.4</b>
<b>Debt Services</b>	<b>2,270,700.0</b>	<b>-60,300.0</b>	<b>2,331,110.2</b>	<b>2,147,688.4</b>
<b>299 Treasury And Finance - Public Debt Charges</b>	<b>2,270,700.0</b>	<b>-60,300.0</b>	<b>2,331,110.2</b>	<b>2,147,688.4</b>
<b>Operational</b>	<b>2,270,700.0</b>	<b>-60,300.0</b>	<b>2,331,110.2</b>	<b>2,147,688.4</b>
Debt (Interest Repayment)	2,270,700.0	-60,300.0	2,331,110.2	2,147,688.4
<b>Grand Total</b>	<b>16,335,100.0</b>	<b>-28,289.8</b>	<b>16,363,510.2</b>	<b>16,714,965.5</b>

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

Budget Agency	Sector	Section 3	
		Plus (+)	Minus (-)
208 Department of Treasury	Administration	-	4,310,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	550,000.00
503 Ombudsman Commission	Law & Justice	-	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	11,000,000.00
206 Department of Finance	Administration	-	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	1,000,000.00
522 Constitutional and Law Reform Commission	Law & Justice	-	1,500,000.00
225 Department of Attorney-General	Law & Justice	-	500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	500,000.00
264 Department of Works and Implementation	Transport	-	2,500,000.00
206 Department of Finance	Administration	-	2,000,000.00
226 Department of Corrective Institutional Services	Law & Justice	-	736,053.90
225 Department of Attorney-General	Law & Justice	-	1,500,000.00
503 Ombudsman Commission	Law & Justice	-	1,600,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	484,810.00
203 Department of Prime Minister & NEC	Administration	-	6,000,000.00
202 Office of Governor-General	Administration	-	300,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	1,250,000.00
203 Department of Prime Minister & NEC	Administration	-	6,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	50,000.00
218 Office of the Public Prosecutor	Law & Justice	-	450,000.00
573 Central Provincial Administration	Provinces	-	1,500,000.00
226 Department of Corrective Institutional Services	Law & Justice	-	300,000.00
245 Conservation and Environment Protection Authority	Economic	-	2,500,000.00
511 Papua New Guinea Climate Change Authority	Economic	-	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	-	5,969,136.00
			<b>60,000,000.00</b>

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

Budget Agency	Sector	Transfers Within		Transfer Out		Transfer In	
		Dept	Amount	Dept	Amount	Dept	Amount
578 Enga Provincial Administration	Provinces		-	207	-	578	23,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	-	207	6,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	9,000,000.00		-		-
242 Department of Community Development	Community & Culture		-	207	-	242	400,000.00
242 Department of Community Development	Community & Culture		-	207	-	242	400,000.00
230 Electoral Commission	Administration		-	207	-	230	5,000,000.00
618 Miline Bay Provincial Health Authority	Health		-	238	-	618	34,165,500.00
612 Western Highlands Provincial Health Authority	Health		-	239	-	612	37,709,500.00
610 Eastern Highlands Provincial Health Authority	Health		-	244	-	610	47,282,500.00
614 Southern Highlands Provincial Health Authority	Health		-	248	-	614	44,891,500.00
602 New Ireland Provincial Health Authority	Health		-	249	-	602	33,143,500.00
604 West New Britain Provincial Health Authority	Health		-	253	-	604	44,015,000.00
235 Department of Education	Education		-	207	-	235	123,000,000.00
601 Manus Provincial Health Authority	Health		-	256	-	601	16,299,500.00
613 Enga Provincial Health Authority	Health		-	260	-	613	42,210,000.00
615 Hela Provincial Health Authority	Health		-	265	-	615	28,642,000.00
606 Sandaun Provincial Health Authority	Health		-	266	-	606	34,211,100.00
592 Jiwaka Provincial Administration	Provinces		-	229	-	592	14,000,000.00
581 Eastern Highlands Provincial Administration	Provinces		-	229	-	581	7,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	132,000.00		-		-
208 Department of Treasury	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
229 Department of National Planning and Monitoring	Administration		-		-		-
584 East Sepik Provincial Administration	Provinces		-		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	35,832.00		-		-
503 Ombudsman Commission	Law & Justice		-		-		-
230 Electoral Commission	Administration		-	207	-	230	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000.00		-		-
229 Department of National Planning and Monitoring	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
585 Sandaun Provincial Administration	Provinces		-	207	-	585	2,000,000.00
206 Department of Finance	Administration		-		-		-

234 Department of Defence	Law & Justice		-	207	- 7,000,000.00	234	7,000,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	25,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
229 Department of National Planning and Monitoring	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
235 Department of Education	Education		-	207	- 5,500,000.00	235	5,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	5,414,200.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
208 Department of Treasury	Administration		-	207	- 100,000.00	208	100,000.00
522 Constitutional and Law Reform Commission	Law & Justice		-		-		-
225 Department of Attorney-General	Law & Justice		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	921,100.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	- 2,000,000.00	207	2,000,000.00
591 Hela Provincial Administration	Provinces		-	229	- 50,000,000.00	591	50,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	- 1,000,000.00	207	1,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
587 New Ireland Provincial Administration	Provinces		-	207	- 233,332.00	587	233,332.00
575 Milne Bay Provincial Administration	Provinces		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	451,906.00		-		-
208 Department of Treasury	Administration	208	500,000.00		-		-
229 Department of National Planning and Monitoring	Administration		-	207	- 6,000,000.00	229	6,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,879,907.70		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	167,000.00		-		-
235 Department of Education	Education		-	229	- 5,000,000.00	235	5,000,000.00
521 National Youth Commission	Community & Culture		-	207	- 500,000.00	521	500,000.00
262 Department of Industrial Relations	Administration		-	207	- 486,000.00	262	486,000.00
264 Department of Works and Implementation	Transport		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	227,441.00		-		-
206 Department of Finance	Administration		-		-		-
226 Department of Corrective Institutional Services	Law & Justice		-		-		-
592 Jiwaka Provincial Administration	Provinces		-	264	- 2,000,000.00	592	2,000,000.00
235 Department of Education	Education		-	207	- 20,000,000.00	235	20,000,000.00



230 Electoral Commission	Administration		-	207	-	230	3,500,000.00
208 Department of Treasury	Administration		-	203	-	208	1,000,000.00
234 Department of Defence	Law & Justice	234	2,900,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	108,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	20,000,000.00		-		-
255 Department of Petroleum and Energy	Economic		-	207	-	255	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,578,163.00		-		-
236 Department of Higher Education Research Science & Technology	Education	236	286,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,500,000.00		-		-
208 Department of Treasury	Administration		-	207	-	208	3,140,000.00
355 Office of Library & Archives	Community & Culture	355	300,000.00		-		-
208 Department of Treasury	Administration		-	207	-	208	3,140,000.00
235 Department of Education	Education	235	1,700,000.00		-		-
208 Department of Treasury	Administration		-	207	-	208	2,640,000.00
225 Department of Attorney-General	Law & Justice		-		-		-
240 Department of Health	Health	240	250,000.00		-		-
208 Department of Treasury	Administration		-	207	-	208	1,540,000.00
235 Department of Education	Education		-	207	-	235	100,000,000.00
208 Department of Treasury	Administration		-	207	-	208	500,000.00
602 New Ireland Provincial Health Authority	Health	602	818,000.00		-		-
208 Department of Treasury	Administration		-	207	-	208	2,040,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,073,146.00		-		-
230 Electoral Commission	Administration		-	207	-	230	5,000,000.00
220 Department of Personnel Management	Administration		-	207	-	220	94,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	500,000.00		-		-
208 Department of Treasury	Administration	208	2,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	205	-	207	400,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
220 Department of Personnel Management	Administration	220	50,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	4,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	8,130,737.00		-		-
217 Department of Foreign Affairs and Trade	Administration		-	207	-	217	3,000,000.00
217 Department of Foreign Affairs and Trade	Administration		-	207	-	217	3,000,000.00
234 Department of Defence	Law & Justice		-	207	-	234	7,663,766.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	432,482.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000.00		-		-

217 Department of Foreign Affairs and Trade	Administration		-	207	- 3,000,000.00	217	3,000,000.00
220 Department of Personnel Management	Administration		-	207	- 200,000.00	220	200,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,500,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	- 1,500,000.00	207	1,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	- 250,000.00	207	250,000.00
522 Constitutional and Law Reform Commission	Law & Justice		-	207	- 1,000,000.00	522	1,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	- 250,000.00	207	250,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	- 250,000.00	207	250,000.00
208 Department of Treasury	Administration	208	1,400,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,426,574.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,413,024.00		-		-
613 Enga Provincial Health Authority	Health		-	208	- 20,000,000.00	613	20,000,000.00
578 Enga Provincial Administration	Provinces		-	207	- 3,000,000.00	578	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
578 Enga Provincial Administration	Provinces		-		-		-
613 Enga Provincial Health Authority	Health		-	578	- 1,000,000.00	613	1,000,000.00
228 Department of Police	Law & Justice		-	207	- 1,000,000.00	228	1,000,000.00
503 Ombudsman Commission	Law & Justice		-		-		-
587 New Ireland Provincial Administration	Provinces		-	207	- 699,200.00	587	699,200.00
242 Department of Community Development	Community & Culture		-	207	- 4,000,000.00	242	4,000,000.00
228 Department of Police	Law & Justice		-	207	- 2,500,000.00	228	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	- 5,000,000.00	207	5,000,000.00
206 Department of Finance	Administration		-		-		-
206 Department of Finance	Administration		-		-		-
206 Department of Finance	Administration		-	204	- 26,000,000.00	206	26,000,000.00
259 Department of Transport	Transport		-	206	- 16,000,000.00	259	16,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	204	- 26,000,000.00	207	26,000,000.00
202 Office of Governor-General	Administration	202	600,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,116,800.00		-		-
232 Provincial and Local Government Affairs	Administration		-	207	- 15,000,000.00	232	15,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	313,440.00		-		-
255 Department of Petroleum and Energy	Economic		-	207	- 2,000,000.00	255	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	313,440.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	- 1,180,000.00	207	1,180,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	575,744.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	38,836.00		-		-
232 Provincial and Local Government Affairs	Administration		-	207	- 15,000,000.00	232	15,000,000.00
232 Provincial and Local Government Affairs	Administration		-	207	- 15,000,000.00	232	15,000,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	1,188,000.00		-		-

207 Treasury and Finance - Miscellaneous	Miscellaneous	207	521,400.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	7,000,000.00
203 Department of Prime Minister & NEC	Administration		-		-		-
578 Enga Provincial Administration	Provinces		-	205	-	578	3,000,000.00
578 Enga Provincial Administration	Provinces		-	207	-	578	1,000,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	116,000.00		-		-
230 Electoral Commission	Administration		-	207	-	230	694,000.00
578 Enga Provincial Administration	Provinces		-	207	-	578	2,500,000.00
228 Department of Police	Law & Justice		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	205	-	207	500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	205	-	207	500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	1,000,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	676,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	676,000.00		-		-
228 Department of Police	Law & Justice		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	311,000.00		-		-
202 Office of Governor-General	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	676,000.00		-		-
203 Department of Prime Minister & NEC	Administration	203	70,000.00		-		-
228 Department of Police	Law & Justice	228	1,500,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	7,000,000.00
203 Department of Prime Minister & NEC	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	200,596.00		-		-
235 Department of Education	Education		-	207	-	235	20,083,290.00
213 Fire Services	Administration	213	198,000.00		-		-
229 Department of National Planning and Monitoring	Administration		-	204	-	229	28,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	204	-	207	3,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000.00		-		-
213 Fire Services	Administration		-	207	-	213	1,500,000.00
225 Department of Attorney-General	Law & Justice		-	207	-	225	3,000,000.00
229 Department of National Planning and Monitoring	Administration		-	203	-	229	15,000,000.00
261 Department of Commerce and Industry	Economic		-	207	-	261	5,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	1,000,000.00
578 Enga Provincial Administration	Provinces		-	207	-	578	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	7,126,000.00		-		-

220 Department of Personnel Management	Administration		-	207	- 8,095,399.00	220	8,095,399.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	- 5,000,000.00	207	5,000,000.00
577 Southern Highlands Provincial Administration	Provinces		-	264	- 14,000,000.00	577	14,000,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	1,860,000.00		-		-
245 Conservation and Environment Protection Authority	Economic		-	207	- 4,000,000.00	245	4,000,000.00
261 Department of Commerce and Industry	Economic		-	207	- 3,000,000.00	261	3,000,000.00
228 Department of Police	Law & Justice	228	300,000.00		-		-
557 PNG National Forest Authority	Economic		-	207	- 300,000.00	557	300,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	37,052.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000.00		-		-
228 Department of Police	Law & Justice	228	300,000.00		-		-
222 Office of the Public Solicitor	Law & Justice	222	50,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	6,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	4,670,600.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
228 Department of Police	Law & Justice	228	300,000.00		-		-
220 Department of Personnel Management	Administration	220	200,000.00		-		-
557 PNG National Forest Authority	Economic		-	207	- 4,000,000.00	557	4,000,000.00
264 Department of Works and Implementation	Transport		-	206	- 3,593,767.00	264	3,593,767.00
574 National Capital District	Provinces		-	261	- 3,000,000.00	574	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	4,247,495.00		-		-
248 Southern Highlands Provincial Health Authority	Health		-	207	- 5,241,662.00	248	5,241,662.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000.00		-		-
507 National Economic & Fiscal Commission	Administration	507	481,500.00		-		-
218 Office of the Public Prosecutor	Law & Justice		-		-		-
258 Department of Information and Communication	Utilities	258	105,000.00		-		-
518 PNG Maritime College	Education	518	70,000.00		-		-
542 National Cultural Commission	Community & Culture		-	207	- 500,000.00	542	500,000.00
582 Morobe Provincial Administration	Provinces		-	229	- 2,000,000.00	582	2,000,000.00
235 Department of Education	Education	235	1,855,000.00		-		-
240 Department of Health	Health		-	207	- 3,917,000.00	240	3,917,000.00
225 Department of Attorney-General	Law & Justice		-	207	- 3,000,000.00	225	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	741,450.00		-		-
208 Department of Treasury	Administration	208	864,000.00		-		-
522 Constitutional and Law Reform Commission	Law & Justice		-	207	- 500,000.00	522	500,000.00
582 Morobe Provincial Administration	Provinces		-	261	- 6,100,000.00	582	6,100,000.00
578 Enga Provincial Administration	Provinces		-	207	- 2,000,000.00	578	2,000,000.00
573 Central Provincial Administration	Provinces		-		-		-

261 Department of Commerce and Industry	Economic		-	207	-	261	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	261	-	582	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	20,000,000.00		-		-
582 Morobe Provincial Administration	Provinces	582	2,500,000.00		-		-
578 Enga Provincial Administration	Provinces	578	2,000,000.00		-		-
573 Central Provincial Administration	Provinces	573	1,500,000.00		-		-
577 Southern Highlands Provincial Administration	Provinces	577	3,600,000.00		-		-
234 Department of Defence	Law & Justice		-	207	-	234	7,684,255.00
582 Morobe Provincial Administration	Provinces		-	229	-	582	34,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	2,255,422.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	7,000,000.00		-		-
264 Department of Works and Implementation	Transport		-		-		-
264 Department of Works and Implementation	Transport		-		-		-
582 Morobe Provincial Administration	Provinces		-	261	-	582	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	20,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
577 Southern Highlands Provincial Administration	Provinces		-	229	-	577	20,000,000.00
589 West New Britain Provincial Administration	Provinces		-	240	-	589	10,000,000.00
585 Sandaun Provincial Administration	Provinces		-	207	-	585	10,000,000.00
264 Department of Works and Implementation	Transport		-	207	-	264	4,425,619.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	15,736,444.00		-		-
203 Department of Prime Minister & NEC	Administration	203	1,000,000.00		-		-
208 Department of Treasury	Administration	208	526,500.00		-		-
203 Department of Prime Minister & NEC	Administration	203	5,000,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	42,215.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	100,000,000.00
228 Department of Police	Law & Justice		-	207	-	228	15,000,000.00
228 Department of Police	Law & Justice		-	207	-	228	15,000,000.00
267 Department of Implementation and Rural Development	Administration		-	208	-	267	13,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
542 National Cultural Commission	Community & Culture		-	207	-	542	500,000.00
203 Department of Prime Minister & NEC	Administration	203	2,500,000.00		-		-
584 East Sepik Provincial Administration	Provinces		-	261	-	584	33,000,000.00
264 Department of Works and Implementation	Transport		-	207	-	264	16,137,604.00
208 Department of Treasury	Administration		-		-		-
584 East Sepik Provincial Administration	Provinces		-		-		-
582 Morobe Provincial Administration	Provinces		-	207	-	582	5,000,000.00

207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	-	207	2,100,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
511 Papua New Guinea Climate Change Authority	Economic		-	207	-	511	500,000.00
230 Electoral Commission	Administration		-	207	-	230	40,000,000.00
536 Kokonas Industri Koporesen	Economic		-	207	-	536	500,000.00
503 Ombudsman Commission	Law & Justice		-	207	-	503	4,683,496.00
614 Southern Highlands Provincial Health Authority	Health		-	229	-	614	10,000,000.00
234 Department of Defence	Law & Justice		-	207	-	234	4,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	60,000,000.00		-		-
614 Southern Highlands Provincial Health Authority	Health		-	229	-	614	10,000,000.00
299 Treasury and Finance - Public Debt Charges	Debt Services	299	10,171,000.00		-		-
259 Department of Transport	Transport	259	412,000.00		-		-
609 Morobe Provincial Health Authority	Health		-	207	-	609	32,787,176.00
259 Department of Transport	Transport	259	88,000.00		-		-
208 Department of Treasury	Administration	208	95,000.00		-		-
226 Department of Corrective Institutional Services	Law & Justice		-		-		-
261 Department of Commerce and Industry	Economic		-	206	-	261	1,906,235.00
231 National Intelligence Organisation	Law & Justice		-	207	-	231	800,000.00
615 Hela Provincial Health Authority	Health		-	265	-	615	312,678.00
602 New Ireland Provincial Health Authority	Health		-	249	-	602	472,747.00
614 Southern Highlands Provincial Health Authority	Health		-	248	-	614	84,981.00
606 Sandaun Provincial Health Authority	Health		-	266	-	606	1,242,067.00
228 Department of Police	Law & Justice	228	7,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,207,479.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,600,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,600,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	108,000.00		-		-
582 Morobe Provincial Administration	Provinces		-	229	-	582	23,000,000.00
582 Morobe Provincial Administration	Provinces		-	229	-	582	23,000,000.00
581 Eastern Highlands Provincial Administration	Provinces		-	203	-	581	2,500,000.00
206 Department of Finance	Administration		-	202	-	206	2,500,000.00
255 Department of Petroleum and Energy	Economic	255	373,000.00		-		-
245 Conservation and Environment Protection Authority	Economic		-		-		-
511 Papua New Guinea Climate Change Authority	Economic		-		-		-
514 University of Goroka	Education		-	207	-	514	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	574,600.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	-	207	14,800,000.00

207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	- 3,500,000.00	207	3,500,000.00
228 Department of Police	Law & Justice		-	207	- 843,150.00	228	843,150.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000.00		-		-
228 Department of Police	Law & Justice		-	207	- 1,600,000.00	228	1,600,000.00
208 Department of Treasury	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
264 Department of Works and Implementation	Transport		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
236 Department of Higher Education Research Science & Technology	Education		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
614 Southern Highlands Provincial Health Authority	Health		-	207	- 5,992,000.00	614	5,992,000.00
580 Simbu Provincial Administration	Provinces		-	264	- 1,500,000.00	580	1,500,000.00
228 Department of Police	Law & Justice		-	207	- 3,528,654.00	228	3,528,654.00
240 Department of Health	Health		-	207	- 3,917,000.00	240	3,917,000.00
620 Port Moresby General Hospital	Health		-	207	- 3,000,000.00	620	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	85,000,000.00		-		-
255 Department of Petroleum and Energy	Economic		-	207	- 700,000.00	255	700,000.00
582 Morobe Provincial Administration	Provinces		-	580	- 2,000,000.00	582	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	578	- 2,000,000.00	582	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	578	- 3,000,000.00	582	3,000,000.00
582 Morobe Provincial Administration	Provinces		-	579	- 2,000,000.00	582	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	574	- 2,000,000.00	582	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	576	- 2,000,000.00	582	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	581	- 2,000,000.00	582	2,000,000.00
582 Morobe Provincial Administration	Provinces		-	577	- 1,000,000.00	582	1,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	- 20,000,000.00	207	20,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	- 10,000,000.00	207	10,000,000.00
255 Department of Petroleum and Energy	Economic		-	207	- 700,000.00	255	700,000.00
203 Department of Prime Minister & NEC	Administration		-		-		-
213 Fire Services	Administration	213	150,000.00		-		-
203 Department of Prime Minister & NEC	Administration		-		-		-
208 Department of Treasury	Administration		-	207	- 1,500,000.00	208	1,500,000.00
557 PNG National Forest Authority	Economic		-	207	- 4,000,000.00	557	4,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	7,190,032.00		-		-
222 Office of the Public Solicitor	Law & Justice	222	200,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	206,211,765.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	100,000.00		-		-
204 National Statistical Office	Administration	204	250,000.00		-		-
507 National Economic & Fiscal Commission	Administration	507	100,000.00		-		-

207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,700,000.00		-		-
230 Electoral Commission	Administration	230	20,319,200.00		-		-
211 PNG Customs Service	Administration		-	208	80,000.00	211	80,000.00
208 Department of Treasury	Administration	208	922,900.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	7,190,032.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	300,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	7,004,400.00		-		-
220 Department of Personnel Management	Administration		-	207	231,892.00	220	231,892.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	480,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,600,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	20,000,000.00		-		-
245 Conservation and Environment Protection Authority	Economic		-		-		-
563 National Agriculture Quarantine & Inspection Authority	Economic		-	207	5,000,000.00	563	5,000,000.00
226 Department of Corrective Institutional Services	Law & Justice		-	207	2,000,000.00	226	2,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	189,860.00		-		-
561 National Trade Office	Economic		-	207	1,600,000.00	561	1,600,000.00
220 Department of Personnel Management	Administration		-	207	437,688.00	220	437,688.00
220 Department of Personnel Management	Administration		-	207	875,376.00	220	875,376.00
614 Southern Highlands Provincial Health Authority	Health	614	1,128,500.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	130,208,022.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
608 Madang Provincial Health Authority	Health		-	201	237,413,341.00	608	237,413,341.00
619 Oro Provincial Health Authority	Health		-	203	28,395,500.00	619	28,395,500.00
518 PNG Maritime College	Education		-	206	854,000.00	518	854,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	676,308.00		-		-
622 NCD Provincial Health Authority	Health		-	207	16,936,767.00	622	16,936,767.00
615 Hela Provincial Health Authority	Health		-	248	5,390,914.00	615	5,390,914.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000.00		-		-
255 Department of Petroleum and Energy	Economic		-	207	30,000,000.00	255	30,000,000.00
542 National Cultural Commission	Community & Culture	542	479,000.00		-		-
232 Provincial and Local Government Affairs	Administration		-	207	11,584,895.00	232	11,584,895.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	50,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	5,705,315.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	156,000,000.00		-		-
252 Department of Lands and Physical Planning	Economic		-	207	1,000,000.00	252	1,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-



223 Judiciary Services	Law & Justice		-		-		-
255 Department of Petroleum and Energy	Economic		-	207	-	255	30,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	17,723,197.00		-		-
225 Department of Attorney-General	Law & Justice		-	207	-	225	1,700,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,334,000.00		-		-
218 Office of the Public Prosecutor	Law & Justice		-	207	-	218	250,000.00
620 Port Moresby General Hospital	Health		-	207	-	620	3,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,750,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
574 National Capital District	Provinces		-		-		-
208 Department of Treasury	Administration		-	207	-	208	1,600,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	880,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	602,140.00		-		-
228 Department of Police	Law & Justice	228	6,867,745.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,900,000.00		-		-
208 Department of Treasury	Administration		-	207	-	208	143,600.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	202	-	207	500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	8,000,000.00
621 Simbu Provincial Health Authority	Health		-	204	-	621	40,946,202.00
209 Registrar For Political Parties	Administration		-	207	-	209	1,785,617.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	6,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	-	207	2,300,000.00
578 Enga Provincial Administration	Provinces		-		-		-
574 National Capital District	Provinces		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
255 Department of Petroleum and Energy	Economic		-	207	-	255	30,000,000.00
578 Enga Provincial Administration	Provinces		-		-		-
610 Eastern Highlands Provincial Health Authority	Health		-	244	-	610	6,552,173.00
588 East New Britain Provincial Administration	Provinces		-	207	-	588	1,000,000.00
618 Milne Bay Provincial Health Authority	Health	618	426,556.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,200,979.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	5,239.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	2,500,000.00		-		-
203 Department of Prime Minister & NEC	Administration		-		-		-

207 Treasury and Finance - Miscellaneous	Miscellaneous		-	201	-	207	10,000,000.00
208 Department of Treasury	Administration	208	500,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	-	207	10,000,000.00
203 Department of Prime Minister & NEC	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	203	-	207	100,000,000.00
577 Southern Highlands Provincial Administration	Provinces		-	207	-	577	10,000,000.00
359 Mt Hagen City Authority	Administration		-	207	-	359	5,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	5,194,393.00		-		-
590 Autonomous Bougainville Administration	Provinces		-	207	-	590	1,000,000.00
579 Western Highlands Provincial Administration	Provinces		-	208	-	579	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	911,266.00		-		-
208 Department of Treasury	Administration	208	916,300.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	912,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	879,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	15,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,183,422.00		-		-
258 Department of Information and Communication	Utilities	258	405,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	3,950,000.00		-		-
264 Department of Works and Implementation	Transport		-		-		-
578 Enga Provincial Administration	Provinces		-	207	-	578	2,800,000.00
208 Department of Treasury	Administration		-	207	-	208	2,500,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	43,352,000.00		-		-
299 Treasury and Finance - Public Debt Charges	Debt Services	299	54,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	43,352,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	7,749,466.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	43,352,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	5,270,831.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	166,065.00		-		-
220 Department of Personnel Management	Administration	220	400,000.00		-		-
208 Department of Treasury	Administration		-		-		-
208 Department of Treasury	Administration		-		-		-
208 Department of Treasury	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	20,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
544 PNG DataCo	Utilities		-	201	-	544	97,506,164.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	24,563,104.00		-		-

236 Department of Higher Education Research Science & Technology	Education		-	207	- 10,000,000.00	236	10,000,000.00
228 Department of Police	Law & Justice		-	207	- 5,000,000.00	228	5,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	- 10,000,000.00	207	10,000,000.00
206 Department of Finance	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-	206	- 10,000,000.00	207	10,000,000.00
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	1,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
206 Department of Finance	Administration		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	50,000,000.00		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	10,000,000.00		-		-
203 Department of Prime Minister & NEC	Administration		-		-		-
203 Department of Prime Minister & NEC	Administration		-		-		-
264 Department of Works and Implementation	Transport		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
602 New Ireland Provincial Health Authority	Health		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous		-		-		-
207 Treasury and Finance - Miscellaneous	Miscellaneous	207	33,476,737.50		-		-
264 Department of Works and Implementation	Transport		-	203	- 50,000,000.00	264	50,000,000.00
607 East Sepik Provincial Health Authority	Health		-	203	- 70,000,000.00	607	70,000,000.00
			<b>1,593,838,878.20</b>		<b>- 2,543,058,729.00</b>		<b>2,543,058,729.00</b>