# FINAL BUDGET OUTCOME

# 2008

**31ST MARCH 2009**

## INTRODUCTION

The Final Budget Outcome (FBO) Report is released in accordance with the requirements of Section 15 of the *Papua New Guinea Fiscal Responsibility Act 2006.*

The purpose of the FBO Report is to provide a report on the fiscal outcome for 2008. It aims to provide to Parliament and the public a comparison and explanation of the major variations from the 2008 Budget estimates for total revenue and grants, total expenditure and net lending and the budget balance. It also provides a summary of National Government financing activities for the financial year and a summary of the National Government's debt position, together with comparative figures for the previous financial year.

In addition, detailed information on the status of spending of funds appropriated to trust accounts through Supplementary Budgets in 2006, 2007 and 2008 as well as additional priority expenditure appropriated in the 2008 Budget has been provided, in line with the Government's commitments on transparency and accountability for these funds.

The FBO covers central government fiscal operations in what is known as the Government sector. Consistent with the 1986 Government Finance Statistics (GFS) cash reporting framework, the Government sector is defined as covering all units performing government functions, that is, the implementation of public policy through the provision of primarily non-commercial services and the transfer of income, supported mainly by compulsory levies on other institutional sectors.

Government owned or controlled units, which sell industrial or commercial goods and services to the public on a large scale, are excluded from the government sector and are classified separately as non-financial public enterprises. Government owned or controlled financial institutions are also classified separately from the Government sector as public financial institutions.

The financial information presented in this report is based on the same reporting standards as the 2008 Budget. Generally, this follows the cash reporting standards originally laid down in the 1986 'Manual of Government Finance Statistics' published by the International Monetary Fund (IMF).

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.

## 1.1 CENTRAL GOVERNMENT FISCAL OPERATIONS

The 2008 Final Budget Outcome (FBO) was a deficit of K478.5 million or 2.2 per cent of GDP. This is substantially higher than the deficit of K9.5 million expected for the 2008 fiscal year at the time of the 2009 Budget.

The fiscal outcome for 2008 compared to the original 2008 Budget estimates and the revised 2008 Budget estimates published with the 2009 Budget is set out in the following table.[1]

**Table 1: Budget Balance 2007–2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Total Revenue and Grants | 7,028.6 | 7,201.6 | 7,780.4 | 7,073.3 |
| Total Expenditure and Net Lending | 6,552.4 | 6,999.2 | 7,789.9 | 7,551.8 |
| **Budget Balance** | **476.2** | **202.4** | **-9.5** | **-478.5** |
| % of GDP | 2.5% | 1.0% | -0.0% | -2.2% |

Source: Department of Treasury

The 2008 FBO compares with the original budget estimate of a surplus of K202.4 million and the revised estimate for 2008 published with the 2009 Budget of a deficit of K9.5 million. The deterioration in the budget balance for 2008 is mainly due to the lower than expected revenue from the fall in commodity prices from exceptionally high levels. Commodity prices were at an all time high in the first part of 2008 and then declined sharply to lower levels in late 2008 due to low world demand associated with the global financial crisis.

Total Revenue and Grants for 2008 was K7,073.3 million. This was lower than both the original and the revised budget estimates published in the 2009 Budget by K128.3 million (or 1.8 per cent) and K707.1 million (or 9.1 per cent) respectively. The lower than expected revenue receipts mainly result from lower receipts from the mining and petroleum sector (both taxes and dividends), lower dividend receipts from State owned assets, and lower project grants due to the appreciation of the exchange rate.

Total Expenditure and Net Lending was K7,551.8 million in 2008. This was higher than the original budget by K552.6 million (or 7.9 per cent) but lower than the revised budget estimates (which included the supplementary appropriation approved by Parliament in September 2008) published in the 2009 Budget by K238.1 million (or 3.1 per cent).

## 1.2 REVENUE

Total tax revenue collections for 2008 were K5,756.1 million. This was higher than the original budget estimate by K239.4 million (or 4.3 per cent) but K360.1 million (or 5.9 per cent) lower than the revised estimate. The major variance was due to taxes on income and profits, where the outcome was higher than the original estimate, but lower than the revised estimates.

**Table 2: Tax Revenue 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Taxes on Income and Profits | 4,491.3 | 4,142.0 | 4,659.2 | 4,352.6 |
| Dom. Taxes on Goods and Services | 958.5 | 987.3 | 1,031.6 | 992.6 |
| Taxes on International Trade | 404.2 | 387.4 | 425.4 | 410.8 |
| **Total Tax Revenue** | **5,854.0** | **5,516.7** | **6,116.2** | **5,756.1** |

Source: Department of Treasury.

[1] Numbers may not sum to total due to rounding.

Tax on Income and Profits exceeded the original budget estimate by K210.6 million (or 5.1 per cent) however, were below the revised budget estimate published in the 2009 Budget by K306.6 million (or 6.6 per cent).

The major factor underlying the lower outcome relative to the revised estimate was the lower than forecast Mining and Petroleum Revenue.

**Table 3: Tax on Income and Profits 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Personal Income Tax | 1,006.9 | 1,053.7 | 1,086.2 | 1,108.8 |
| Company Tax | 723.7 | 699.7 | 778.2 | 888.1 |
| Dividend Withholding Tax | 199.3 | 195.5 | 196.8 | 189.9 |
| Interest Withholding Tax | 19.3 | 21.4 | 21.1 | 22.7 |
| Mining and Petroleum Taxes | 2,333.9 | 2,011.8 | 2,392.2 | 1,961.8 |
| Gaming Tax | 97.0 | 86.5 | 91.6 | 82.3 |
| Other: Direct | 111.2 | 73.4 | 93.1 | 99.0 |
| **Tax on Income and Profits** | **4,491.3** | **4,142.0** | **4,659.1** | **4,352.6** |

Source: Department of Treasury.

Mining and Petroleum Taxes came in lower by K430.4 million (or 18 per cent) against the revised estimate. This reflects the sharp decline in commodity prices combined with the appreciation of the Kina in 2008. Dividend Withholding Tax receipts were K6.9 million (or 3.5 per cent) lower than the revised budget estimate, and gaming tax receipts were K9.3 million (or 10.2 per cent) lower than the revised estimate.

This was partially offset by higher than expected collections of company taxes and personal income taxes, which were K109.9 million (or 14.1 per cent) and K22.6 million (or 2.0 per cent) higher than their revised estimate. This reflects stronger than expected profits, and higher employment and wage growth in 2008.

Domestic Taxes on Goods and Services were broadly in line with the original budget estimate and were K39.0 million (or 3.8 per cent) lower than the revised estimate, due to lower than expected GST receipts.

**Table 4: Domestic. Taxes on Goods and Services 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Excise | 342.0 | 368.3 | 370.2 | 365.5 |
| GST | 557.5 | 600.8 | 646.1 | 610.9 |
| Mining Levy | 56.6 | 15.0 | 12.0 | 11.4 |
| Other: Indirect | 2.4 | 3.2 | 3.3 | 4.9 |
| **Dom. Taxes on Goods and Services** | **958.5** | **987.3** | **1,031.7** | **992.6** |

Source: Department of Treasury.

Taxes on International Trade exceeded the original budget estimate by K23.4 million (or 6.0 per cent) but were lower than the revised budget estimate by K14.6 million (or 3.4 per cent). The main tax head under this category that did not perform as expected was export duty, which was lower by K25.2 million (or 16.6 per cent) against the revised estimate due to lower grades of log exports and the appreciation of the Kina. This was partially offset by slightly better collections of import duties and excise on imports.

**Table 5: Taxes on International Trade 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Import Duty | 135.9 | 132.7 | 149.9 | 158.0 |
| Export Duty | 155.2 | 155.2 | 152.0 | 126.8 |
| Excise duties on Imports | 113.1 | 99.5 | 123.5 | 126.0 |
| **Taxes on International Trade** | **404.2** | **387.4** | **425.3** | **410.8** |

Source: Department of Treasury

Non-tax revenue collections were significantly lower than both the original and revised budget estimates by K204.9 million (or 42.1 per cent) and K196.7 million (or 41.1 per cent) respectively. This was due to lower than anticipated dividend payments from Ok Tedi Mining Limited and a number of statutory authorities and state owned enterprises.

**Table 6: Non-tax Revenue 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Property Income | 312.7 | 388.3 | 376.5 | 188.0 |
| *Dividends* | *87.0* | *128.5* | *140.0* | *25.5* |
| *Mining and Petroleum Dividends* | *225.7* | *259.8* | *236.5* | *162.5* |
| Interest and Fees from Lending | 0.5 | 5.0 | 9.0 | 1.2 |
| Other Nontax Revenue | 119.8 | 94.2 | 93.7 | 93.4 |
| **Non-tax Revenue** | **433.0** | **487.5** | **479.2** | **282.6** |

Source: Department of Treasury

Non-mining dividend receipts were only K25.5 million in 2008 compared to the K128.5 million and the K140.0 million expected in the original and the revised budget estimates respectively. The K25.5 million received from IPBC related to the 2006 financial year. The expected 2007 financial year dividend payment from IPBC of K25.0 million was not received.

The Bank of PNG did not pay any dividends, compared to an expected payment of K80.0 million (in line with the large operating profit made in 2007), and no dividends were received from the National Fisheries Authority, compared to the expected payment of K10.0 million.

Mining and Petroleum Dividends were K97.3 million (or 37.5 per cent) and K74.0 million lower (or 31.3 per cent) than anticipated in the original and the revised budget estimates respectively. The lower Mining and Petroleum dividends reflect the decline in commodity prices and the appreciation of the Kina.

A total of K157.5 million in Mining and Petroleum dividends was received from Ok Tedi Mining Ltd while Petromin paid K5.0 million of the K10.0 million expected. The lower dividend payment from Ok Tedi reflects the lower commodity prices as well as increased reinvested earnings into various projects.

Other non-tax revenues collections also came in slightly lower than expected.

The recorded use of Infrastructure Tax Credits was K32.6 million compared to the Budget estimate of K73.7 million. Project grant receipts were lower by K121.7 million and K109.2 million against the original and the revised budget estimates respectively, mainly reflecting the appreciation of the Kina, particularly against the Australian dollar.

## 1.3 EXPENDITURE AND NET LENDING

Total expenditure and net lending in 2008 was K7,551.9 million. This was K552.7 million higher than the original budget estimate (due to the introduction of the 2008 Supplementary Budget) and K238.2 million lower than the revised estimate published in the 2009 Budget. Total GoPNG sourced expenditure (i.e. excluding project grants and infrastructure tax credits) was K115.1 million higher than the original estimate and K111.8 million higher than the revised estimate.

**Table 7: Total Expenditure and Net Lending 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Recurrent Budget | 3,498.1 | 3,636.4 | 3,639.3 | 3,766.7 |
| Development Budget | 1,327.6 | 1,887.1 | 1,874.6 | 1,630.1 |
| Additional Priority Expenditure | 405.7 | 1,476.0 | 1,476.0 | 1,376.0 |
| Supplementary Budget | 1,321.1 | 0.0 | 800.0 | 779.0 |
| **Total Expenditure and Net Lending** | **6,552.4** | **6,999.2** | **7,789.9** | **7,551.9** |

Note: The Additional Priority Expenditure and Supplementary Budget reported in Table 7 includes amounts that were paid into trust and spent directly through the budget, but excludes K200 million from the Additional Priority Expenditure and K50.0 million from the Supplementary Budget that were used to repay debt.

Total Recurrent Expenditure in 2008 was higher than both the original and revised budget estimates by K130.3 million (or 3.6 per cent) and K127.3 million (or 3.5 per cent) respectively. This was driven by higher expenditure by Provinces and Statutory Authorities. This overspend was largely offset by savings identified in the amounts appropriated through the additional priority expenditure (part of the 2008 recurrent appropriation) and the 2008 Supplementary Budget.

Total Development Expenditure in 2008 was lower than both the original and revised budget estimates by K257.0 million (or 13.6 per cent) and K244.5 million (or 13.0 per cent) respectively. This is due mainly to the lower than expected utilization of infrastructure tax credits by K41.1 million, lower drawdown of concession loans by K78.7 million and lower project grants due to the appreciation of the Kina.

Total Expenditure and Net Lending for 2008 excludes K480.5 million which was spent from Trust Accounts.

### Additional Priority Expenditure & Supplementary Budget

Additional Priority Expenditure (APE) was K100.0 million lower in 2008, compared to the original and revised estimates. This reflects a reallocation of K100.0 million set aside for the Commercialization of PNG's Gas resources which was not transferred to Trust but expended on other government priorities at the end of 2008. Similarly, K21.0 million of funding in the Supplementary Budget was redirected to offset recurrent budget commitments, including the reallocation of K6.0 million set aside for the National Television Service which was not transferred to Trust.

The APE and Supplementary Budget reported in Table 7 includes amounts that were paid into trust and spent directly through the budget, but excludes K200.0 million from the APE and K50.0 million from the Supplementary Budget that were used to repay debt.

### Recurrent Budget

Total Recurrent Expenditure in 2008 was K3,766.7 million. This was higher than both the original and revised estimates by K130.7 million (or 3.6 per cent) and K127.6 million (or 3.5 per cent) respectively.

Table 8 sets out the components of the recurrent budget. The overspend reflects higher than appropriated spending by provincial governments, including personnel emoluments and larger than expected interest expenses.

Total expenditure on personnel emoluments in 2008 was K1,588.0 million, K59.6 million higher than the original Budget, and K41.1 million higher than the revised estimate.

The higher than expected personnel emoluments expenditure in Provincial Governments was largely due to the need to fund the 27th pay, the teachers pay increase in late 2008 and the Health Awards that were agreed in 2007 but not implemented in Provinces until mid 2008. This expenditure had not been included in the 2008 Budget Estimate for Provincial Governments. This higher than forecast expenditure was offset to some extent by the lower than expected personnel emoluments expenditure by National Departments.

Total expenditure on goods and services was K1,490.9 million, higher than the original and revised estimates by K34.0 million and K33.7 million respectively. The higher expenditure in goods and services is due to slight over expenditures in both the National Departments and Provincial Governments, funded from the reallocation of K100.0 million from the Gas Equity Trust Fund and K21.0 million from the Supplementary Budget.

The total expenditure by Provincial Governments in 2008 excluding salaries and wages was K134.4 million, K7.6 million (or 5.9 per cent) higher than the original and the revised Budget estimates. This is due to higher than expected expenditure under administration grants.

**Table 8: Recurrent Expenditure 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Personnel Emoluments | 1,456.2 | 1,528.9 | 1,546.9 | 1,588.0 |
| *National Departments* | *834.7* | *932.1* | *945.4* | *919.6* |
| *Provincial Govts* | *621.6* | *596.8* | *601.5* | *668.4* |
| Goods and Services | 1,360.0 | 1,456.9 | 1,457.2 | 1,490.9 |
| *National Departments* | *1,263.7* | *1,330.2* | *1,330.4* | *1,356.5* |
| *Provincial Govts* | *123.3* | *126.7* | *126.8* | *134.4* |
| Autonomous Bougainville Govt | 50.0 | 54.0 | 54.3 | 52.3 |
| Transfers to CSAs | 238.6 | 226.8 | 226.8 | 256.7 |
| Interest Payments and Fees | 370.2 | 373.5 | 358.2 | 381.1 |
| Net Lending | -4.1 | -4.0 | -4.0 | -2.2 |
| **Recurrent Expenditure** | **3,497.8** | **3,636.1** | **3,639.3** | **3,766.7** |

Source: Department of Treasury

Expenditure by the Autonomous Bougainville Government was K1.7 million (or 3.1 per cent) and K2.0 million (or 3.7 per cent) below the original and revised budget estimates respectively, due to a lower than expected drawdown in recurrent grants. Transfers to Statutory Institutions were K250.7 million in 2008 compared with the original and revised estimates of K226.8 million. This is K23.9 million (or 10.5 per cent) higher.

Total interest expense was K37.6 million and K22.9 million higher than the original and revised budget estimates respectively. The higher domestic interest payment was due to higher than anticipated Treasury Bill yields, and the net replacement of external debt with domestic debt in line with the Medium Term Debt Strategy.

Net Lending to Statutory Authorities was -K2.2 million in 2008, compared to the original and revised budget estimate of -K4.0 million, reflecting a lower repayment to Central Government by Statutory Authorities of loans on lent to them in previous years.

**Development Budget**

Development expenditure in 2008 was K1,630.1 million, K257.0 million (or 13.6 per cent) and K244.5 million (or 13.0 per cent) below the original and revised budget estimate respectively. Lower development expenditure is due mainly to lower than expected utilization of infrastructure tax credits by K41.1 million, lower drawdown of concession loans by K78.7 million and lower project grants due to the appreciation of the Kina against donor currencies. The Domestic Funds component also came in lower than expected. The Department of National Planning has not explained the lower expenditure.

Expenditure on the Development Budget does not take into account the transfers of funds from the 2008 APE and the 2008 Supplementary Budget which are recorded separately.

**Table 9: Development Expenditure 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| Domestic Funds | 483.2 | 526.7 | 526.7 | 511.2 |
| Project Support Grants | 721.0 | 1,123.7 | 1,111.2 | 1,002.0 |
| Infrastructure Tax Credits | 20.6 | 73.7 | 73.7 | 32.6 |
| Loans | 102.8 | 163.0 | 163.0 | 84.3 |
| *Concessional* | *101.8* | *163.0* | *163.0* | *84.3* |
| *Commercial* | *1.0* | *0.0* | *0.0* | *0.0* |
| **Total Development Budget** | **1,327.6** | **1,887.1** | **1,874.6** | **1,630.1** |

Source: Department of Treasury

**Status of 2008 Additional Priority Expenditure**

A total of K1,676.0 million from additional mineral revenue was allocated as APE in the 2008 Budget. Table 10 shows the allocation and status of the K1,676.0 million.

**Table 10: 2008 Additional Priority Expenditure (Kina millions)**

| | Approp | Spent | Paid into Trust | Spent Other/ Lapsed | Yet to be Released |
|---|---|---|---|---|---|
| District Service Improvement Program | 534.0 | 0.0 | 534.0 | 0.0 | 0.0 |
| State Equity in Gas Commercialisation Project | 100.0 | 0.0 | 0.0 | 100.0 | 0.0 |
| Konebada Petroleum Park Infrastructure | 50.0 | 0.0 | 50.0 | 0.0 | 0.0 |
| National Infrastructure Development Program | 195.9 | 0.0 | 195.9 | 0.0 | 0.0 |
| Reduction of Superannuation Liability | 150.0 | 150.0 | 0.0 | 0.0 | 0.0 |
| Safety Margin/Debt Repayment | 200.0 | 200.0 | 0.0 | 0.0 | 0.0 |
| Additional Priority Expenditures | 446.1 | 241.1 | 205.0 | 0.0 | 0.0 |
| **Total** | **1,676.0** | **591.1** | **984.9** | **100.0** | **0.0** |

Source: Department of Treasury and Department of Finance

Of the total APE in the original Budget of K1,676.0 million, K1,376.0 million was spent directly on priority expenditures and/or paid into trust and K200.0 million was used to repay debt. In addition, the K100.0 million set aside for the Commercialization of PNG's Gas resources was not transferred to Trust but expended on other government priorities at the end of 2008.

Details of the K446.1 million for priority expenditures and the K534.0 million for DSIP are included in Appendix 1. The National Infrastructure Development Program of K195.9 million was distributed for maintenance and rehabilitation of high priority roads in the following manner:

- Highlands Highway K82.6 million
- Sepik Highway K53.0 million
- Koroba-Kopiago-Mendi Road K20.0 million
- Buluminsky Highway K20.0 million
- New Britain Highway K20.0 million

Of the K195.9 million, K0.3 million was not allocated.

**Status of 2008 Supplementary Budget**

Another K850.0 million was appropriated under the 2008 Supplementary Budget in September as a result of additional mineral revenue. Of this amount, K50.0 million was allocated for the repayment of public debt, with the remainder allocated for priority expenditures and other liabilities. Table 11 shows the allocation and status of the K850.0 million.

**Table 11: 2008 Supplementary Budget (Kina Millions)**

| | Approp | Spent | Paid into Trust | Spent Other/ Lapsed | Yet to be Released |
|---|---|---|---|---|---|
| Public Debt and Other Liabilities | 285.0 | 105.0 | 180.0 | 0.0 | 0.0 |
| Transport Infrastructure (roads, airports, wharves & jetties) | 250.5 | 0.0 | 250.5 | 0.0 | 0.0 |
| NEC Approved expenditures | 127.4 | 106.4 | 10.0 | 11.0 | 0.0 |
| Other Spending Priorities | 187.1 | 101.1 | 76.0 | 10.0 | 0.0 |
| **Total** | **850.0** | **312.5** | **516.5** | **21.0** | **0.0** |

Source: Department of Treasury and Department of Finance

Further details including the movements of funds from the 2008 Supplementary Budget are included in Appendix 1.

## 1.4 FINANCING

A budget deficit of K478.5 million (or 2.2 per cent of GDP) was recorded for 2008, compared with the original budget estimate of a surplus of K202.3 million (1.0 per cent of GDP), and the projection of a deficit of K9.5 million (or 0.05 per cent of GDP) announced in the 2009 Budget.

The budget deficit and higher cash balances were financed through net borrowing of K540.0 million. This is comprised of net new domestic borrowing of K924.6 million, partly offset by a net repayment of external debt of K384.6 million. This is in line with the Medium Term Debt Strategy, which seeks to rebalance the debt portfolio towards domestic and longer maturity debt.

## 1.5 PUBLIC DEBT

The level of total public debt was K6,821.7 million at the end of 2008, K551.6 million above the 2008 budget estimate and K570.7 million above the revised estimate due to the higher than expected Budget deficit and higher cash balances.

Public debt at the end of 2008 was K504.7 million higher than at the end of 2007, reflecting net borrowing of K540.0 million (used to finance the Budget deficit and increased balances in the Waigani Public Account), partially offset by an unrealised net exchange rate gain of K35.3 million, due to the appreciation of the Kina during 2008.

Despite the increase in public debt, strong nominal GDP growth led to a decline in public debt expressed as a percentage of GDP, which fell from 33.9 per cent at the end of 2007 to 31.6 per cent at the end of 2008.

Domestic debt increased by K924.6 million over 2008. This was due to:

- increased domestic borrowing mainly through Treasury Bills to cover the revenue shortfall towards the end of 2008; and
- a net replacement of external debt with domestic debt in line with the Medium Term Debt Strategy objective of reducing foreign currency risk by increasing domestic issuance of long-term stock (Inscribed Stock) to retire foreign currency loans.

The level of external debt fell by K419.9 million over 2008, due to scheduled amortization repayment by all external lenders, the early retirement of debt held by international agencies and unrealised exchange rate gains of K35.3 million.

**Table 12: Public Debt 2007 – 2008 (Kina Millions)**

| | 2007 Actuals | 2008 Budget | 2008 Revised | 2008 Outcome |
|---|---|---|---|---|
| **DOMESTIC** | **3,171.3** | **3,211.9** | **3,474.0** | **4,095.9** |
| Treasury Bills | 980.1 | 815.5 | 1,052.3 | 1,742.8 |
| Inscribed Stock | 2,172.8 | 2,382.8 | 2,408.0 | 2,339.5 |
| Other Domestic | 18.3 | 13.6 | 13.7 | 13.7 |
| *Domestic debt as a % of GDP* | *17.1%* | *16.0%* | *16.1%* | *19.0%* |
| **EXTERNAL** | **3,145.7** | **3,058.2** | **2,777.0** | **2,725.8** |
| International Agencies | 3,038.1 | 2,969.6 | 2,694.0 | 2,635.1 |
| Commercial Loans | 107.6 | 88.6 | 83.0 | 90.7 |
| Other Loans | 0.0 | 0.0 | 0.0 | 0.0 |
| *External debt as a % of GDP* | *16.8%* | *15.5%* | *12.9%* | *12.6%* |
| **TOTAL PUBLIC DEBT OUTSTANDING** | **6,317.0** | **6,270.1** | **6,251.0** | **6,821.7** |
| *As % of GDP* | *33.9%* | *31.8%* | *29.0%* | *31.6%* |

Source: Department of Treasury

## 1.6 TRUST ACCOUNTS

Table 13 shows the status of Supplementary Budgets and APE from 2005 to 2008. Over the past four years, during which there have been large windfall revenues due to high commodity prices, a total of K6,345.5 million was appropriated through Supplementary Budgets and through APE. Of this K2,471.2 million has been spent directly through the Budget, and K3,752.8 million was placed into trust accounts.

The purpose of holding funds in these Trust Accounts is to spread the spending over time to control demand and inflationary pressures on the economy, as well as to give time to implementing agencies to properly design implementation strategies to execute projects.

**Table 13: Supplementary Budgets & Additional Priority Expenditure Appropriations: 2005 - 2008 (Kina millions)**

| | Approp | Spent | Paid into Trust | Spent Other/ Lapsed | Yet to be Released |
|---|---|---|---|---|---|
| 2005 Supplementary Budget (Nov 2005) | 400.0 | 0.0 | 400.0 | 0.0 | 0.0 |
| 2006 Supplementary Budget (Aug 2006) | 682.5 | 489.9 | 192.1 | 0.5 | 0.0 |
| 2006 Additional Priority Expenditure (Nov 2006) | 650.0 | 273.7 | 376.3 | 0.0 | 0.0 |
| 2007 Supplementary Budget (Nov 2006) | 450.0 | 100.0 | 350.0 | 0.0 | 0.0 |
| 2007 Additional Supplementary Budget (Oct 2007) | 1,637.0 | 704.0 | 933.0 | 0.0 | 0.0 |
| 2008 Additional Priority Expenditure (Nov 2007) | 1,676.0 | 591.1 | 984.9 | 100.0 | 0.0 |
| 2008 Supplementary Budget (Sept 2008) | 850.0 | 312.5 | 516.5 | 21.0 | 0.0 |
| **Total** | **6,345.5** | **2,471.2** | **3,752.8** | **121.5** | **0.0** |

Source: Department of Treasury and Department of Finance

In addition, K28.0 million was paid into trust in 2008 for the National Agriculture Development Program from the Recurrent Budget. Including this with the 2008 APE increases the appropriation to K1,704.0 million (from K1,676.0 million) and the amount paid into trust to K1,012.9 million (from K984.9 million). This brings the total amount paid into trust to K3,780.8 million (from K3,752.8).

As of 31 December 2008, total spending from the trust accounts over the past four years was K551.8 million of which K480.5 million was spent in 2008. Table 14 shows the movements of these Trust Accounts for the period 1 January to 31 December 2008

**Table 14: Movements of Funds in Trust Accounts in 2008 (Kina millions)**

| TNO | Description | Total Approp since 2005 | Opening Balance as at 1-Jan-08 | Debits (Receipts) | Credits (Payments) | Closing Balance as at 31-Dec-08 | Deposits Outstanding as at 31-Dec-08 |
|---|---|---|---|---|---|---|---|
| 485 | Government's Gas Equity Financing[2] | 600.0 | 500.0 | - | - | 500.0 | - |
| 514 | Agriculture Sector Development | 108.0 | 30.4 | 40.2 | - 52.3 | 18.3 | 28.0 |
| 515 | Airport Repairs and Upgrade | 50.0 | 23.7 | 20.0 | - 31.0 | 12.7 | - |

[2] K100.0 million not transferred into Trust.

| TNO | Description | Total Approp since 2005 | Opening Balance as at 1-Jan-08 | Debits (Receipts) | Credits (Payments) | Closing Balance as at 31-Dec-08 | Deposits Outstanding as at 31-Dec-08 |
|---|---|---|---|---|---|---|---|
| 516 | Kubalia High School Rehabilitation | 2.0 | 2.0 | 0.0 | 1.7 | 0.3 | - |
| 517 | Outstanding PBSS (Teachers) | 45.1 | 45.3 | 0.2 | - | 45.4 | - |
| 518 | Education Sector Infrastructure Rehabilitation | 250.0 | 150.1 | 80.6 | 0.9 | 229.9 | 20.0 |
| 519 | Higher Education Sector Infrastructure Rehabilitation | 80.0 | 44.5 | 0.1 | 38.4 | 6.1 | 30.0 |
| 520 | Law and Justice Sector Infrastructure Rehabilitation | 130.0 | 50.0 | 80.4 | 43.4 | 87.0 | - |
| 521 | Strategic District Markets Infrastructure | 20.0 | 20.0 | 0.1 | 4.6 | 15.5 | - |
| 522 | National Parliament Infrastructure Rehabilitation | 10.0 | 10.0 | 0.0 | 3.4 | 6.6 | - |
| 523 | Outstanding PBSS (Police) | 20.0 | 3.0 | - | 3.0 | - | - |
| 524 | Transport Sector Infrastructure Rehabilitation | 607.5 | 325.6 | 271.3 | 73.8 | 523.1 | 20.0 |
| 525 | PNG Gas Development and Commitments | 53.3 | 15.0 | - | 11.2 | 3.8 | - |
| 526 | Resettlement of Volcano Victims | 20.0 | 18.6 | 0.1 | 3.6 | 15.1 | - |
| 527 | NBC Infrastructure Rehabilitation | 27.0 | 16.7 | 0.0 | 12.8 | 3.9 | - |
| 528 | Hospital and Healthcare Centre Rehabilitation | 250.3 | 227.8 | 0.4 | 24.4 | 203.8 | - |
| 529 | Rehabilitation of Housing for Nurses | 15.0 | 15.0 | 0.0 | - | 15.1 | - |
| 530 | Rehabilitation of Housing for Police | 50.0 | 47.2 | 0.1 | 1.6 | 45.8 | - |
| 562 | Highlands Highway Rehabilitation | 35.0 | 35.0 | 0.0 | 33.1 | 1.9 | - |
| 563 | District Services Improvement Program | 890.0 | - | 890.0 | 130.4 | 759.6 | - |
| 564 | Urbanization Pilots | 15.0 | - | 15.0 | - | 15.0 | - |
| 565 | Institutional Housing Pilot | 47.0 | - | 37.0 | 2.3 | 34.7 | 10.0 |
| 566 | Housing Development Pilot | 15.0 | - | 15.0 | - | 15.0 | - |
| 581 | Cooperative Societies Establishment | 10.0 | - | 5.0 | 3.4 | 1.6 | 5.0 |

| TNO | Description | Total Approp since 2005 | Opening Balance as at 1-Jan-08 | Debits (Receipts) | Credits (Payments) | Closing Balance as at 31-Dec-08 | Deposits Outstanding as at 31-Dec-08 |
|---|---|---|---|---|---|---|---|
| 582 | Madang Marine Park Development | 15.0 | - | 15.0 | 1.2 | 13.8 | - |
| 583 | Rural Electrification | 30.0 | - | 22.7 | - | 22.7 | 7.3 |
| 584 | Konebada Petroleum Park | 50.0 | - | - | - | - | 50.0 |
| 585 | National Infrastructure Development Program | 195.9 | - | 85.0 | - | 85.0 | 95.9 |
| 586 | Land Reform Program | 28.0 | - | 28.0 | - | 28.0 | - |
| | National Border Authority | 40.0 | - | - | - | - | 40.0 |
| | Regional Provincial Treasury and District Admin Offices | 26.0 | - | - | - | - | 26.0 |
| | Commission of Inquiry into Finance Department | 10.0 | | 15.5 | 4.0 | 11.5 | - |
| | Petroleum Outstanding MOA Commitments | 180.0 | - | 180.0 | - | 180.0 | - |
| | **TOTAL** | **3,925.1** | **1,580.0** | **1,801.7** | **480.5** | **2,901.1** | **332.2** |

Source: Department of Finance

Of the K3,925.1 million allocated to Trust Accounts, as at 31 December 2008 K3,780.8 million (balance represents K3,448.6 million in actual deposits and K332.2 million in outstanding deposits) has been released by the Department of Treasury into Trust Accounts. The remaining K144.3 million relates to amounts not transferred into Trust Accounts as appropriated including:

- K100.0 million for the Government's Gas Equity Financing (not transferred to Trust but used to offset other expenditure in the 2008 close of accounts process);
- K38.3 million for PNG Gas Developments and Commitments (spent directly from the Budget consistent with the original purpose); and
- K6.0 million for the National Television Service (not transferred to Trust but used to offset other expenditure in the 2008 close of accounts process).

The opening balance as at 1 January 2008 of Supplementary Budget Trust Accounts was K1,580.0 million. Total Receipts for the period 1 January to 31 December was K1,801.7 million and comprises Appropriations transferred from Department of Treasury for the year of K1,793.2 million, Interest earned on these Trust Fund deposits of K3.0 million and K5.5 million transferred from Department of Prime Minister & NEC to the Finance Commission of Inquiry Trust Account.

Total Expenditure incurred for the period 1 January to 31 December 2008 totaled K480.5 million. The closing balance of Supplementary Budget Trust Accounts at 31 December 2008 was K2,901.1 million. Expenditure information has been provided for K183.1 million, or 38.1 per cent, of the K480.5 million of expenditure that occurred in 2008. Agencies that have not reported trust expenditure information include:

- Department of National Planning and Monitoring (K66.9 million);

- Civil Aviation Authority of PNG (K31.0 million);
- Department of Agriculture (K52.3 million);
- Royal Papua New Guinea Constabulary (K4.6 million);
- Department of Commerce and Industry and East New Britain Province (K4.6 million); and
- East New Britain Province (K3.6 million).

In addition, no expenditure detail has been provided for the District Service Improvement Program which accounts for K130.4 million, or 27.1 per cent, of the K480.5 million of expenditure that occurred in 2008.

The Department of Finance has sourced, where possible, information by other means to enable detailed reporting of expenditure. Further detail of expenditure from Supplementary Budget Trust Accounts is provided in Appendices 1 and 2.

**District Service Improvement Program (DSIP) Trust Accounts**

A total of K890.0 million was appropriated through the 2007 Additional Supplementary Budget and the 2008 Recurrent Budget (under additional priority expenditure) for priority expenditures in the Districts.

For ease of management of these funds, an individual bank account has been established for each of the 89 Districts, and to date the first K4.0 million has been transferred to each of the 89 District bank accounts. As at 31 December 2008 the combined balance of the 89 District bank accounts was K225.6 million and the balance of the main bank account was K534.0 million, bringing the total balance to K759.6 million.

The Department of Finance, in consultation with the Departments of Treasury and Planning and the Office of Rural Development, have developed Finance Instruction 3C/2008 which provides guidance on the use and management of these funds. To date no reporting on the use of the DSIP funds has been provided to the Department of Finance to support the expenditure, however measures are being taken to ensure reporting in the future is improved.

Appendix 2 shows the movements of funds for the period 1 January to 31 December 2008 for each of the 89 DSIP Bank Accounts.

## FISCAL OUTTURN TABLES

Treasury publishes fiscal outturn reports on a monthly basis. The last report was issued for November 2008. The following tables provide the full year outturn for 2008 consistent with the presentation in the monthly reports. This presentation is consistent with the 1986 GFS cash reporting classification for the Government sector. The variance is relative to the revised estimates as published in the 2009 Budget.

# FISCAL OUTTURN 2008

**TABLE 1: CENTRAL GOVERNMENT REVENUE & GRANTS (Kina million)**

| | | 2008 Budget | 2008 Revised | 2008 Outcome | Variance From Revised |
|---|---|---|---|---|---|
| **A.** | **TAX REVENUE** | **5,516.7** | **6,116.2** | **5,756.1** | -360.1 |
| **A1.** | **TAX ON INCOME AND PROFITS** | **4,142.0** | **4,659.1** | **4,352.6** | -306.5 |
| | Personal Income Tax | 1,053.7 | 1,086.2 | 1,108.8 | 22.6 |
| | Company Tax | 699.7 | 778.2 | 888.1 | 109.9 |
| | Dividend Withholding Tax | 195.5 | 196.8 | 189.9 | -6.9 |
| | Interest Witholding Tax | 21.4 | 21.1 | 22.7 | 1.6 |
| | Mining and Petroleum Taxes | 2,011.8 | 2,392.2 | 1,961.8 | -430.4 |
| | Gaming Tax | 86.5 | 91.6 | 82.3 | -9.3 |
| | Other: Direct | 73.4 | 93.1 | 99.0 | 5.9 |
| **A2.** | **DOM. TAXES ON GOODS AND SERVICES** | **987.3** | **1,031.7** | **992.6** | -39.0 |
| | Excise | 368.3 | 370.2 | 365.5 | -4.7 |
| | GST | 600.8 | 646.1 | 610.9 | -35.2 |
| | Mining Levy | 15.0 | 12.0 | 11.4 | -0.6 |
| | Other: Indirect | 3.2 | 3.3 | 4.9 | 1.6 |
| **A3.** | **TAXES ON INTERNATIONAL TRADE** | **387.4** | **425.4** | **410.8** | -14.6 |
| | Import Duty | 132.7 | 149.9 | 158.0 | 8.1 |
| | Export Duty | 155.2 | 152.0 | 126.8 | -25.2 |
| | Excise duties on Imports | 99.5 | 123.5 | 126.0 | 2.5 |
| **B.** | **NON-TAX REVENUE** | **487.5** | **479.3** | **282.6** | -197.1 |
| **B1.** | **PROPERTY INCOME** | **388.3** | **376.5** | **188.0** | -188.5 |
| | Dividends | 128.5 | 140.0 | 25.5 | -114.5 |
| | Mining and Petroleum Dividends | 259.8 | 236.5 | 162.5 | -74.0 |
| **B2.** | **INTEREST AND FEES FROM LENDING** | **5.0** | **9.0** | **1.2** | -7.8 |
| **B3.** | **OTHER NON TAX REVENUE** | **94.2** | **93.7** | **93.4** | -0.3 |
| **B4.** | **ASSETS SALES** | **0.0** | **0.0** | **0.0** | 0.0 |
| **C.** | **TOTAL REVENUE** | **6,004.2** | **6,595.5** | **6,038.7** | -557.2 |
| | % of GDP | 30.4% | 30.6% | 28.0% | |
| **D.** | **INFRASTRUCTURE TAX CREDIT** | **73.7** | **73.7** | **32.6** | -41.1 |
| **E.** | **GRANTS** | **1,123.7** | **1,111.2** | **1,002.0** | -109.2 |
| | Budgetary Support | 0.0 | 0.0 | 0.0 | |
| | Project Grants | 1,123.7 | 1,111.2 | 1,002.0 | -109.2 |
| **F.** | **TOTAL REVENUE AND GRANTS** | **7,201.6** | **7,780.4** | **7,073.3** | -707.0 |
| | As % of GDP | 36.5% | 36.1% | 32.8% | |
| **G.** | **PRINCIPAL RECEIPTS FROM LENDING** | **4.0** | **4.0** | **4.9** | 0.9 |
| **H.** | **GROSS BORROWING** | **1,793.9** | **2,299.7** | **1,834.0** | -465.7 |
| **I.** | **ASSET SALES** | **0.0** | **0.0** | **0.0** | 0.0 |
| **J.** | **TOTAL RECEIPTS** | **8,999.5** | **10,084.0** | **8,912.2** | -1,171.8 |
| | As % of GDP | 45.6% | 46.8% | 41.3% | |

Source: Department of Treasury

**TABLE 2: CENTRAL GOVERNMENT EXPENDITURE (Kina millions)**

| | | 2008 Budget | 2008 Revised | 2008 Outcome | Variance From revised |
|---|---|---|---|---|---|
| 1 | **RECURRENT BUDGET** | | | | |
| A. | **NATIONAL DEPARTMENTS** | **2,262.3** | **2,275.7** | **2,276.1** | 0.3 |
| | Personnel Emoluments | 932.1 | 945.4 | 919.6 | -25.8 |
| | Total Goods & Services | 1,330.2 | 1,330.4 | 1,356.5 | 26.1 |
| | General Goods & Services | 1,079.3 | 1,084.1 | 1,133.6 | 49.5 |
| | Education Subsidies | 143.0 | 143.0 | 142.9 | -0.1 |
| | Arrears Payments | 0.0 | 1.2 | 0.0 | -1.2 |
| | SAP Payments | 55.9 | 51.3 | 8.8 | -42.5 |
| | Court Orders | 52.0 | 52.0 | 71.2 | 19.2 |
| B. | **PROVINCIAL GOVERNMENTS** | **723.5** | **728.4** | **802.8** | 74.4 |
| | Personnel Emoluments | 596.8 | 601.5 | 668.4 | 66.9 |
| | Staffing Grants | 166.3 | 171.0 | 204.8 | 33.8 |
| | Teachers Salaries | 430.5 | 430.5 | 463.6 | 33.1 |
| | **Goods & Other Services** | **65.8** | **65.9** | **71.4** | 5.6 |
| | Administration Grants | 15.5 | 15.5 | 42.7 | 27.2 |
| | Health Function Grant | 14.5 | 14.5 | 14.5 | 0.0 |
| | Education Subsidies | 21.7 | 21.7 | 21.7 | 0.0 |
| | Derivation Grants | 14.1 | 14.1 | 14.0 | -0.1 |
| | **Conditional Grants** | **60.9** | **60.9** | **62.9** | 1.9 |
| | Trans/Infra/Maint. Grants | 16.7 | 16.7 | 16.7 | 0.0 |
| | Local & Village Services Grants | 30.9 | 30.9 | 40.9 | 10.0 |
| | Town & Urban Services Grants | 11.1 | 11.1 | 3.0 | -8.1 |
| | Village Courts | 2.2 | 2.2 | 2.2 | 0.0 |
| C. | **AUTONOMOUS BOUGAINVILLE GOVT** | **54.0** | **54.2** | **52.3** | -2.0 |
| | Police Grant | 2.2 | 2.2 | 2.2 | 0.0 |
| | Recurrent Grant | 51.5 | 51.8 | 50.1 | -1.7 |
| | ConditionalGrant | 0.3 | 0.3 | 0.0 | -0.3 |
| D. | **TRANSFERS & LOANS TO C.S.A** | **226.8** | **226.8** | **256.7** | 29.9 |
| E. | **INTEREST PAYMENT & FEES** | **373.5** | **358.2** | **381.1** | 22.9 |
| | Domestic | 275.3 | 275.3 | 292.1 | 16.8 |
| | External | 98.2 | 82.9 | 89.0 | 6.1 |
| F. | **NET LENDING TO C.S.A** | **-4.0** | **-4.0** | **-2.2** | 1.8 |
| | Gross Lending | 0.0 | 0.0 | 0.0 | 0.0 |
| | Less : Loan Repayments | 4.0 | 4.0 | -2.2 | -6.2 |
| G. | **RECURRENT EXPENDITURE & NET LENDING** | **3,636.1** | **3,639.4** | **3,766.7** | 127.3 |
| | As % of GDP | 18.4% | 18.5% | 17.4% | |
| 2 | **DEVELOPMENT BUDGET** | | | | |
| | Domestic Funds | 526.7 | 526.7 | 511.2 | -15.5 |
| | Project Grants | 1,123.7 | 1,111.2 | 1,002.0 | -109.2 |
| | Infrastructure Tax Credits | 73.7 | 73.7 | 32.6 | -41.1 |
| | Concessional loans | 163.0 | 163.0 | 84.3 | -78.7 |
| | Commercial loans | 0.0 | 0.0 | 0.0 | 0.0 |
| H. | **TOTAL DEVELOPMENT BUDGET (PIP)** | **1,887.1** | **1,874.6** | **1,630.1** | -244.5 |
| | As % of GDP | 9.6% | 8.7% | 7.6% | |
| | **ADDITIONAL PRIORITY EXPENDITURE** | **1476.0** | **1476.0** | **1,376.0** | -100.0 |
| | **SUPPLEMENTARY BUDGET** | | **800.0** | **779.0** | -21.0 |

| | | 2008 Budget | 2008 Revised | 2008 Outcome | Variance From revised |
|---|---|---|---|---|---|
| **I.** | **TOTAL EXPENDITURE & NET LENDING** | **6,999.2** | **7,789.9** | **7,551.8** | -238.2 |
| | As % of GDP | 35.5% | 36.1% | 35.0% | |
| **J.** | **AMORTISATION** | **1,996.3** | **2,290.2** | **1,352.4** | -937.8 |
| | Domestic | 1,553.0 | 1,834.0 | 887.6 | -946.4 |
| | External | 443.3 | 456.2 | 464.8 | 8.6 |
| **K.** | **LOAN REPAYMENTS** | **4.0** | **4.0** | **4.9** | 0.9 |
| **L.** | **TOTAL PAYMENTS** | **8,999.5** | **10,084.1** | **8,909.1** | -1,175.1 |
| | As % of GDP | 45.6% | 46.8% | 41.3% | |

Source: Department of Treasury

**TABLE 3: CENTRAL GOVERNMENT FINANCING (Kina millions)**

| | | 2008 Budget | 2008 Revised | 2008 Outcome | Variance From revised |
|---|---|---|---|---|---|
| **A.** | **TOTAL REVENUE AND GRANTS** | **7,201.6** | **7,780.3** | **7073.3** | -707.0 |
| **B.** | **TOTAL EXPENDITURE AND NET LENDING** | **6,999.2** | **7,789.98** | **7551.8** | -238.2 |
| **C.** | **DEFICIT (-) / SURPLUS (+)** | **202.4** | **-9.5** | **-478.5** | -469.0 |
| | % of GDP | 1.0% | -0.04% | -2.2% | 0.0 |
| **D.** | **EXTERNAL FINANCING** | **-279.3** | **-293.2** | **-384.7** | -91.5 |
| **D1.** | **CONCESSIONAL FINANCING** | **-210.3** | **-244.5** | **-324.9** | -80.4 |
| | New Borrowing | 163.0 | 163.0 | 84.3 | -78.7 |
| | Less Amortisation | -373.3 | -407.5 | -409.2 | -1.7 |
| **D2.** | **COMMERCIAL FINANCING** | **-15.0** | **-16.0** | **-18.1** | -2.1 |
| | New Borrowing | 1.0 | 0.0 | 0.0 | 0.0 |
| | Less Amortisation | -16.0 | -16.0 | -18.1 | -2.1 |
| **D3.** | **EXCEPTIONAL FINANCING** | **-54.0** | **-32.7** | **-41.7** | -9.0 |
| | New Borrowing | 0.0 | 0.0 | 0.0 | 0.0 |
| | Less Amortisation | -54.0 | -32.7 | -41.7 | -9.0 |
| **E.** | **DOMESTIC FINANCING** | **76.9** | **302.7** | **863.2** | 560.5 |
| **E1.** | **DOMESTIC MARKET BORROWING (NET)** | **77.0** | **302.7** | **924.6** | 621.9 |
| | New Domestic Borrowing | 1630.0 | 2136.7 | 2878.1 | 741.4 |
| | Less Amortisation | -1553.0 | -1834.0 | -1953.5 | -119.5 |
| **E2.** | **OTHER DOMESTIC FINANCING (b)** | **-0.1** | **0.0** | **-61.4** | -61.4 |
| **E3.** | **ASSETS SALES FINANCING** | **0.0** | **0.0** | **0.0** | 0.0 |
| **E4.** | **NET FINANCING** | **0.0** | **0.0** | **0.0** | 0.0 |
| **F.** | **TOTAL FINANCING** | **-202.4** | **9.5** | **478.5** | 469.0 |
| **G.** | **GROSS BORROWING** | **1793.9** | **2300.0** | **1816.7** | -483.3 |
| | Concessional | 163.0 | 163.0 | 84.3 | -78.7 |
| | Commercial | 1.0 | 0.0 | 0.0 | 0.0 |
| | Exceptional | 0.0 | 0.0 | 0.0 | 0.0 |
| | Domestic | 1629.9 | 2137.0 | 1732.4 | -404.6 |
| | Financing Gap | 0.0 | 0.0 | 0.0 | 0.0 |

Source: Department of Treasury

# PART 2

# FINAL BUDGET OUTCOME BY AGENCY

### REALLOCATIONS OF APPROPRIATED FUNDS

Section 3 and Section 4 of the annual appropriation Acts provide that, in certain circumstances, there may be a reallocation of funds appropriated to agencies at the discretion of the Secretary of Treasury.

This discretion allows unexpended appropriation to be reallocated through the Secretary's Advance to meet the cost of new or insufficiently funded services up to the limit of the Secretary's Advance (Section 3 transfers), or reallocated between services up to the limit specified in the appropriation Act (Section 4 transfers).

The tables on the following pages reflect the reallocations made through Sections 3 and 4 transfers and account for the expenditure variances between the 2008 budget allocation and the 2008 outcome. Details of the payments made from the Secretary's Advance during 2008 are on pages 28 – 31..

In 2008, K1,688.4 million was reallocated through Section 3 and Section 4 transfers. Of this amount, K1,655.3 million was reallocated through Section 4 transfers and K33.1 million was reallocated through Section 3 transfers (the Secretary's Advance).

Most of the reallocation between agencies occurred either as a result of amounts, which had been appropriated to Division 207 for specific purposes, being transferred to the implementing agencies, or as a result of the Close of Accounts process in late December 2008.

The Close of Accounts process identified K295.6 million in under expenditure, and K235.8 million in over expenditure. The K295.6 million in under expenditure represented savings from National Departments and Provinces of K270.5 million and K25.1 million respectively. The K235.8 million in over expenditure was due to National Departments overspending on Goods & Services by K38.7 million, and National Departments and Provinces overspending on Personnel Emoluments by a combined total of K197.0 million.

During the Close of Accounts process, the over expenditure was offset by the under expenditure, with the remaining K60.0 million being used to settle the items below.

| **Item** | **Amount (Kina, millions)** |
|---|---|
| Outstanding utilities and rental bills | 21.3 |
| Outstanding salary payments – Department of Defence | 14.9 |
| National Disaster Trust Account | 16.4 |
| Ex gratia payments | 2.7 |
| Building Lease – Datec | 2.1 |
| Pacific Island Forum special meeting | 1.0 |
| Reissuing of dishonored and stale cheques | 0.8 |
| Workers compensation payments | 0.4 |
| Other | 0.3 |
| **TOTAL** | **60.0** |

## NATIONAL DEPARTMENTS RECURRENT EXPENDITURE OUTCOME 2008

| Division | Agency | 2007 Actuals | 2008 Budget | 2008 Revised* | 2008 Outcome* | Variance |
|---|---|---|---|---|---|---|
| 201 | Parliament | 92,611,200 | 72,304,200 | 86,700,200 | 86,700,200 | 0 |
| 202 | Governor-General | 3,296,372 | 3,486,000 | 6,434,000 | 6,456,271 | -22,271 |
| 203 | Prime Minister & NEC | 60,720,870 | 48,830,100 | 89,188,400 | 89,258,524 | -70,124 |
| 204 | Statistics Office | 4,223,963 | 3,969,800 | 5,129,400 | 5,133,782 | -4,382 |
| 205 | Bougainville Affairs | 1,302,754 | 1,416,100 | 3,725,400 | 3,714,440 | 10,960 |
| 206 | Finance | 21,840,440 | 18,384,700 | 29,559,400 | 30,646,088 | -1,086,688 |
| 207 | Treasury & Finance Misc. | 2,481,396,403 | 2,189,454,500 | 2,287,845,200 | 706,342,018 | 1,581,503,182 |
| 208 | Treasury | 8,807,565 | 9,506,700 | 12,417,000 | 12,331,881 | 85,119 |
| 209 | ORPP | 4,132,367 | 4,961,300 | 5,172,500 | 5,145,447 | 27,053 |
| 212 | I.C.T.D | 12,803,382 | 14,602,800 | 12,863,400 | 13,021,849 | -158,449 |
| 213 | Fire Services | 11,941,905 | 14,953,400 | 14,365,000 | 14,440,675 | -75,675 |
| 216 | Internal Revenue | 41,097,593 | 43,598,400 | 41,723,200 | 42,633,428 | -910,228 |
| 217 | Foreign Affairs & Trade | 57,328,471 | 71,825,900 | 110,621,800 | 103,884,486 | 6,737,314 |
| 219 | PNG Inst. of Public Admin. | 4,729,194 | 5,553,700 | 6,064,700 | 5,649,525 | 415,175 |
| 220 | Personnel Management | 11,852,378 | 11,110,300 | 13,474,600 | 15,458,506 | -1,983,906 |
| 221 | Public Service Commission | 2,863,208 | 3,402,900 | 3,427,500 | 3,359,667 | 67,833 |
| 222 | Pub.Sol | 0 | 2,000,000 | 2,001,200 | 2,000,835 | 365 |
| 223 | Judiciary Services | 38,812,000 | 44,000,000 | 44,647,200 | 44,647,200 | 0 |
| 224 | Magisterial Services | 21,413,300 | 23,867,300 | 24,334,900 | 24,334,900 | 0 |
| 225 | Attorney-General | 37,866,928 | 32,225,200 | 38,985,400 | 38,828,811 | 156,589 |
| 226 | Correctional Instit | 55,135,168 | 55,227,000 | 65,819,700 | 65,649,082 | 170,618 |
| 227 | Provincial Treasuries | 61,889,614 | 24,325,800 | 24,471,400 | 30,353,693 | -5,882,293 |
| 228 | Police | 235,748,308 | 182,030,400 | 201,550,300 | 208,129,515 | -6,579,215 |
| 229 | National Planning & Monitoring | 7,871,753 | 8,662,000 | 10,517,900 | 10,570,771 | -52,871 |
| 230 | Electoral Commission | 118,628,536 | 53,840,400 | 57,199,200 | 71,531,727 | -14,332,527 |
| 231 | N.I.O | 3,189,578 | 3,000,000 | 3,661,600 | 3,652,797 | 8,803 |
| 232 | Prov. & Local Gov't Affairs | 38,051,336 | 9,139,000 | 46,781,200 | 47,133,679 | -352,479 |
| 234 | Defence | 113,786,080 | 95,037,400 | 100,786,300 | 100,163,962 | 622,338 |
| 235 | Education | 243,175,575 | 129,207,500 | 230,192,000 | 231,142,466 | -950,466 |
| 236 | OHE | 34,477,304 | 33,804,700 | 38,084,000 | 38,083,243 | 757 |
| 237 | UNESCO | 0 | 750,000 | 701,000 | 671,015 | 29,985 |
| 240 | Health | 135,525,770 | 157,338,100 | 156,826,000 | 154,776,178 | 2,049,822 |
| 241 | H.M.S | 195,679,376 | 213,638,300 | 250,949,800 | 249,536,948 | 1,412,852 |
| 242 | Community Development | 9,235,400 | 8,535,100 | 11,508,500 | 11,460,566 | 47,934 |
| 243 | NVS | 0 | 1,100,000 | 1,948,800 | 1,102,100 | 846,700 |
| 245 | Environment & Conservation | 10,281,852 | 9,621,900 | 10,408,400 | 10,427,817 | -19,417 |
| 247 | Agriculture & Livestock | 16,018,048 | 12,005,900 | 13,649,000 | 14,194,738 | -545,738 |
| 252 | Lands | 16,945,883 | 12,702,400 | 22,590,400 | 22,441,867 | 148,533 |
| 254 | (DMPGM) | 6,554,769 | 5,911,500 | 4,836,400 | 5,090,095 | -253,695 |
| 255 | Petroleum and Energy | 9,395,216 | 10,322,300 | 12,633,300 | 12,630,778 | 2,522 |
| 258 | Inform. & Comm. | 2,794,632 | 2,200,000 | 13,565,000 | 8,270,427 | 5,294,573 |
| 259 | Transport | 16,908,317 | 16,859,500 | 18,913,500 | 18,792,135 | 121,365 |
| 261 | Commerce & Industry | 8,244,261 | 7,430,000 | 9,079,400 | 9,168,506 | -89,106 |
| 262 | Industrial Relations | 6,867,423 | 8,162,300 | 9,355,100 | 9,197,114 | 157,986 |
| 263 | Tripartite | 351,467 | 938,800 | 951,300 | 700,915 | 250,385 |
| 264 | Works & Implementation | 44,014,787 | 50,120,300 | 50,603,900 | 49,861,405 | 742,495 |
| 267 | Rural Development | 4,857,537 | 5,086,300 | 7,491,200 | 7,488,241 | 2,959 |
| 268 | CS & TB | 1,106,570 | 1,854,200 | 1,705,000 | 1,686,176 | 18,824 |
| | | **4,315,774,853** | **3,738,304,400** | **4,215,460,000** | **2,647,896,489** | **1,567,563,511** |

* Figures are inclusive of Additional Priority Expenditure and/or Supplementary Budget appropriations and any Section 3 or Section 4 transfers.

## STATUTORY AUTHORITIES RECURRENT EXPENDITURE OUTCOME 2008

| Division | Agency | 2007 Actuals | 2008 Budget | 2008 Revised* | 2008 Outcome* | Variance |
|---|---|---|---|---|---|---|
| 502 | Auditor-General | 11,000,000 | 11,226,600 | 15,764,900 | 15,764,900 | 0 |
| 503 | Ombudsman | 11,000,000 | 11,500,000 | 11,892,900 | 11,892,900 | 0 |
| 505 | N.R.I. | 2,488,900 | 2,913,000 | 3,055,000 | 3,055,000 | 0 |
| 506 | N.T.C. | 1,913,700 | 2,249,500 | 2,265,200 | 2,265,200 | 0 |
| 507 | Economic & Fiscal Commission | 880,501 | 1,207,100 | 1,226,400 | 1,092,024 | 134,376 |
| 508 | N.G.C.B | 3,699,200 | 0 | 2,563,000 | 2,563,000 | 0 |
| 510 | L.T.I. | 975,200 | 1,317,400 | 1,351,600 | 1,351,600 | 0 |
| 512 | U.P.N.G. | 30,423,429 | 32,131,500 | 34,751,600 | 34,751,600 | 0 |
| 513 | UNITECH | 29,000,000 | 29,933,800 | 31,858,300 | 31,858,300 | 0 |
| 514 | University of Goroka | 11,090,316 | 11,600,000 | 12,053,600 | 11,850,000 | 203,600 |
| 515 | University of Vudal | 5,791,100 | 6,849,000 | 7,180,600 | 7,180,600 | 0 |
| 516 | PNG Sports Commision | 4,375,500 | 2,759,900 | 3,309,900 | 3,309,900 | 0 |
| 517 | Narcotics Bureau | 1,625,380 | 1,641,700 | 2,024,000 | 1,978,700 | 45,300 |
| 518 | PNG Maritime | 2,521,000 | 2,680,100 | 2,841,400 | 2,841,400 | 0 |
| 519 | AIDS COUNCIL | 5,436,300 | 5,490,700 | 5,587,400 | 5,587,400 | 0 |
| 520 | I.M.R. | 3,036,600 | 3,300,000 | 3,413,100 | 3,413,100 | 0 |
| 521 | N.Y.C | 1,347,800 | 1,500,000 | 4,199,800 | 4,199,800 | 0 |
| 522 | C.L.R.C | 2,030,337 | 1,738,400 | 1,759,400 | 1,449,131 | 310,269 |
| 525 | N.B.C. | 13,133,500 | 13,800,000 | 20,128,500 | 20,128,500 | 0 |
| 526 | N.M.S.A | 1,313,000 | 1,500,000 | 1,683,300 | 1,683,300 | 0 |
| 530 | I.P.A. | 1,414,200 | 1,700,000 | 2,151,000 | 2,151,000 | 0 |
| 531 | S.B.D.C | 2,135,900 | 2,200,000 | 2,284,900 | 2,284,900 | 0 |
| 532 | N.I.S.I.T | 1,382,300 | 1,993,000 | 2,065,600 | 2,065,600 | 0 |
| 533 | I.C.D.C | 1,411,400 | 1,425,500 | 1,506,100 | 1,506,100 | 0 |
| 539 | National Museum | 2,460,400 | 3,500,000 | 5,498,700 | 5,498,700 | 0 |
| 541 | N.H.C. | 208,100 | 210,200 | 210,200 | 210,200 | 0 |
| 542 | N.C.C. | 3,008,100 | 3,538,200 | 4,533,500 | 4,533,500 | 0 |
| 550 | C.C.I Ltd | 8,775,900 | 5,073,700 | 5,325,900 | 5,325,900 | 0 |
| 553 | F.P.D.C | 2,846,200 | 3,124,700 | 3,248,500 | 3,248,500 | 0 |
| 557 | Forest Authority | 35,207,900 | 24,450,000 | 32,302,200 | 32,302,200 | 0 |
| 558 | T.P.A | 8,149,600 | 8,950,000 | 9,095,400 | 9,095,400 | 0 |
| 562 | N.A.R.I. | 6,281,700 | 7,044,500 | 7,802,100 | 7,802,100 | 0 |
| 563 | Agr. Quarantine & Inspection | 6,492,000 | 3,387,300 | 3,588,900 | 3,588,900 | 0 |
| 565 | C.A.A | 29,746,000 | 12,200,000 | 17,966,000 | 17,966,000 | 0 |
| 567 | N.R.A | 2,874,808 | 837,700 | 1,022,500 | 923,401 | 99,099 |
| 569 | I.C.C.C | 1,359,297 | 1,800,000 | 1,916,900 | 1,916,900 | 0 |
| | | **256,835,568** | **226,773,500** | **269,428,300** | **268,635,656** | **792,644** |

* Figures are inclusive of Additional Priority Expenditure and/or Supplementary Budget appropriations and any Section 3 or Section 4 transfers.

## PROVINCIAL GOVERNMENTS RECURRENT EXPENDITURE OUTCOME 2008

| Division | Agency | 2007 Actuals | 2008 Budget | 2008 Revised* | 2008 Outcome* | Variance |
|---|---|---|---|---|---|---|
| 571 | Western P.G. | 34,288,431 | 36,843,200 | 33,626,100 | 33,615,474 | 10,626 |
| 572 | Gulf P.G. | 18,980,995 | 22,256,100 | 19,595,700 | 19,603,433 | -7,733 |
| 573 | Central P.G. | 42,462,341 | 40,406,600 | 48,115,700 | 47,979,866 | 135,834 |
| 574 | NCDC | 2,955,300 | 2,957,900 | 2,860,500 | 2,860,500 | 0 |
| 575 | Milne Bay P.G. | 39,039,798 | 39,316,400 | 62,520,800 | 62,465,210 | 55,590 |
| 576 | Oro P.G. | 23,730,081 | 23,275,800 | 26,297,700 | 26,207,921 | 89,779 |
| 577 | S.H.P. | 64,165,105 | 59,124,500 | 73,093,700 | 72,959,139 | 134,561 |
| 578 | Enga P.G. | 42,363,234 | 40,686,600 | 49,640,500 | 49,743,432 | -102,932 |
| 579 | W.H. P.G. | 58,594,078 | 50,812,900 | 63,564,400 | 63,099,079 | 465,321 |
| 580 | Simbu P.G. | 40,562,053 | 39,471,400 | 49,177,700 | 49,314,371 | -136,671 |
| 581 | E.H. P.G. | 57,605,574 | 49,234,500 | 62,478,400 | 62,049,898 | 428,502 |
| 582 | Morobe P.G. | 68,286,153 | 73,365,100 | 71,780,900 | 71,609,183 | 171,717 |
| 583 | Madang P.G. | 47,188,799 | 40,615,600 | 48,509,400 | 47,773,701 | 735,699 |
| 584 | East Sepik P.G. | 50,181,019 | 43,193,100 | 55,231,200 | 55,978,359 | -747,159 |
| 585 | Sandaun P.G. | 30,606,234 | 33,368,000 | 33,473,200 | 33,390,224 | 82,976 |
| 586 | Manus P.G. | 15,464,106 | 15,082,900 | 15,073,200 | 15,215,047 | -141,847 |
| 587 | New Ireland P.G. | 25,580,014 | 26,639,500 | 28,520,200 | 28,410,578 | 109,622 |
| 588 | E.N.B. P.G. | 45,378,042 | 49,668,300 | 46,160,100 | 46,127,578 | 32,522 |
| 589 | W.N.B. P.G. | 38,363,897 | 37,357,200 | 40,601,900 | 40,004,045 | 597,855 |
| 590 | A.B.G. | 52,297,294 | 54,000,000 | 51,241,900 | 52,421,838 | -1,179,938 |
| | | **798,092,548** | **777,675,600** | **881,563,200** | **880,828,876** | **734,324** |
| | **Total Recurrent Expenditure2008** | **5,370,702,969** | **4,742,753,500** | **5,366,451,500** | **3,797,361,021** | **1,569,090,479** |

* Figures are inclusive of Additional Priority Expenditure and/or Supplementary Budget appropriations and any Section 3 or Section 4 transfers.

## NATIONAL DEPARTMENTS DEVELOPMENT EXPENDITURE OUTCOME 2008

| | | 2007 OUTCOME | | 2008 BUDGET | | 2008 REVISED | | 2008 OUTCOME | | VARIANCE | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Div | Department | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH |
| 201 | Parliament | 0 | | 1,895,600 | | 1,895,600 | 0 | 0 | | 1,895,600 | 0 |
| 202 | Governor-General | | 150,000 | | | | | | | 0 | 0 |
| 203 | Prime Minister & NEC | 1,456,712 | | 317,800 | 4,600,000 | 317,800 | 3,023,700 | 0 | 2,423,515 | 317,800 | 600,185 |
| 204 | Statistics Office | 0 | 2,950,000 | | 2,000,000 | | 5,099,900 | | 4,464,935 | 0 | 634,965 |
| 206 | Finance | 10,128,805 | 6,929,653 | 19,501,500 | 10,000,000 | 19,501,500 | 15,884,600 | 1,392,819 | 15,037,983 | 18,108,681 | 846,617 |
| 207 | Treasury & Finance Misc. | | 2,800,000 | 5,000,000 | | 5,000,000 | | | | 5,000,000 | 0 |
| 208 | Treasury | | | 2,461,800 | 400,000 | 2,461,800 | 400,000 | 0 | 306,031 | 2,461,800 | 93,969 |
| 217 | Foreign Affairs & Trade | | | 5,000,000 | | 5,000,000 | | 0 | | 5,000,000 | 0 |
| 220 | Personel Management | | 1,532,734 | | 5,000,000 | | 4,247,700 | | 3,704,755 | 0 | 542,945 |
| 229 | National Planning & Monitoring | 33,919,226 | 52,794,676 | 422,365,000 | 40,300,000 | 422,365,000 | 53,694,000 | 25,028,086 | 53,202,223 | 397,336,914 | 491,777 |
| 230 | Electoral Commission | 1,493,083 | | 12,383,100 | | 12,383,100 | | 0 | | 12,383,100 | 0 |
| 232 | Prov. & Local Gov't Affairs | 102,023 | | 55,003,400 | 1,500,000 | 55,003,400 | 1,500,000 | 0 | 1,499,946 | 55,003,400 | 54 |
| 234 | Defence | | 3,000,000 | | 6,000,000 | | 6,000,000 | | 6,000,000 | 0 | 0 |
| 235 | Education | 7,626,468 | 6,687,962 | 163,051,200 | 13,800,000 | 163,051,200 | 13,800,000 | 23,746,216 | 13,790,158 | 139,304,984 | 9,842 |
| 236 | OHE | | 50,447 | | 0 | | 350,000 | | 350,000 | 0 | 0 |
| 240 | Health | 8,587,483 | 14,800,000 | 137,160,200 | 22,000,000 | 137,160,200 | 22,000,000 | 9,845,907 | 22,000,000 | 127,314,293 | 0 |
| 242 | Community Development | 3,025,287 | 5,965,083 | 17,158,500 | 3,000,000 | 17,158,500 | 3,150,000 | 3,992,129 | 3,150,000 | 13,166,371 | 0 |
| 245 | Environment & Conservation | | 1,920,000 | | 2,200,000 | | 1,250,000 | | 1,200,000 | 0 | 50,000 |
| 247 | Agriculture & Livestock | 1,251,049 | 3,749,996 | 25,281,700 | | 25,281,700 | | 231,816 | | 25,049,884 | 0 |
| 252 | Lands | | 2,299,831 | 984,700 | 2,500,000 | 984,700 | 2,350,000 | 0 | 2,350,000 | 984,700 | 0 |
| 254 | (DMPGM) | 0 | 10,493,616 | 1,193,500 | | 1,193,500 | | 0 | | 1,193,500 | 0 |
| 255 | Petroleum and Energy | | 42,073,513 | | 40,500,000 | | 123,664,100 | | 123,678,134 | 0 | -14,034 |
| 258 | Inform. & Comm. | | | | 800,000 | | 800,000 | | 800,000 | 0 | 0 |
| 259 | Transport | 20,234,451 | 6,200,000 | 9,739,400 | 12,800,000 | 9,739,400 | 12,800,000 | 312,086 | 12,800,000 | 9,427,314 | 0 |
| 261 | Commerce & Industry | | 2,799,000 | 760,200 | 1,500,000 | 760,200 | 1,500,000 | 0 | 1,500,000 | 760,200 | 0 |
| 264 | Works & Implementation | 56,007,605 | 95,529,400 | 250,277,400 | 125,700,000 | 250,277,400 | 178,971,800 | 49,880,002 | 170,375,408 | 200,397,398 | 8,596,392 |
| 267 | Rural Development | | 108,450,000 | | 28,250,000 | | 28,421,400 | | 27,769,747 | 0 | 651,653 |
| | | **143,832,192** | **371,175,911** | **1,129,535,000** | **322,850,000** | **1,129,535,000** | **478,907,200** | **114,429,061** | **466,402,835** | **1,015,105,939** | **12,504,365** |

## STATUTORY AUTHORITIES DEVELOPMENT EXPENDITURE OUTCOME 2008

| | | 2007 OUTCOME | | 2008 BUDGET | | 2008 REVISED | | 2008 OUTCOME | | VARIANCE | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Div | Agency | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH |
| 505 | N.R.I. | 1,012,309 | | | | | | | | 0 | 0 |
| 506 | N.T.C. | 6,038,385 | 718,500 | 44,813,400 | 300,000 | 44,813,400 | 300,000 | 0 | 300,000 | 44,813,400 | 0 |
| 512 | U.P.N.G. | 575,767 | | 1,230,900 | 2,500,000 | 1,230,900 | 2,500,000 | 0 | 2,500,000 | 1,230,900 | 0 |
| 514 | University of Goroka | | 5,000,000 | | 2,000,000 | | 2,000,000 | | 2,000,000 | 0 | 0 |
| 515 | University of Vudal | 0 | 2,700,000 | | 5,000,000 | | 5,000,000 | | 5,000,000 | 0 | 0 |
| 519 | AIDS COUNCIL | 4,583,434 | 12,544,000 | | 3,700,000 | | 3,700,000 | | 3,700,000 | 0 | 0 |
| 520 | I.M.R. | 0 | 1,948,000 | | 700,000 | | 700,000 | | 700,000 | 0 | 0 |
| 529 | Media Council | 463,800 | | 59,946,200 | 17,000,000 | 59,946,200 | 17,000,000 | 13,329,172 | 17,000,000 | 46,617,028 | 0 |
| 530 | I.P.A. | | 450,000 | 4,923,700 | 1,000,000 | 4,923,700 | 1,000,000 | 0 | 1,000,000 | 4,923,700 | 0 |
| 531 | S.B.D.C | 0 | 500,000 | 9,035,000 | | 9,035,000 | | 0 | | 9,035,000 | 0 |
| 532 | N.I.S.I.T | | 800,000 | | 1,000,000 | | 1,000,000 | | 1,000,000 | 0 | 0 |
| 533 | I.C.D.C | | 500,000 | | 800,000 | | 800,000 | | 690,000 | 0 | 110,000 |
| 540 | Nat. Water Board | 9,776,422 | 7,000,000 | | 2,000,000 | | 2,000,000 | | 1,800,000 | 0 | 200,000 |
| 541 | N.H.C. | | 1,000,000 | 37,100,000 | 11,700,000 | 37,100,000 | 11,700,000 | 0 | 11,500,000 | 37,100,000 | 200,000 |
| 543 | R.D.B | | 6,000,000 | 9,276,200 | 8,600,000 | 9,276,200 | 8,600,000 | 3,276,321 | 6,600,000 | 5,999,879 | 2,000,000 |
| 546 | PNG Power | | 300,000 | | 2,000,000 | | 2,000,000 | | 2,000,000 | 0 | 0 |
| 548 | PNG H.B | | 3,300,000 | | 2,000,000 | | 1,000,000 | | 1,000,000 | 0 | 0 |
| 550 | C.C.I Ltd | 0 | 1,600,000 | | 4,000,000 | | 4,000,000 | | 4,000,000 | 0 | 0 |
| 551 | Fisheries | 1,075,277 | | | 1,300,000 | | 1,300,000 | | 1,300,000 | 0 | 0 |
| 552 | PNG O.P.R.A | 0 | | 4,258,700 | 2,000,000 | 4,258,700 | 8,000,000 | 614,541 | 8,000,000 | 3,644,159 | 0 |
| 553 | F.P.D.C | 0 | 750,000 | 3,267,300 | 1,820,000 | 3,267,300 | 1,820,000 | 0 | 1,820,000 | 3,267,300 | 0 |
| 554 | PNG C.I.C | 0 | 930,000 | 2,600,000 | 1,100,000 | 2,600,000 | 1,100,000 | 0 | 1,100,000 | 2,600,000 | 0 |
| 557 | Forest Authority | | 1,500,000 | | 1,000,000 | | 1,000,000 | | 1,000,000 | 0 | 0 |
| 558 | T.P.A | | 4,175,000 | | 2,400,000 | | 2,400,000 | | 2,350,000 | 0 | 50,000 |
| 562 | N.A.R.I. | 708,432 | 900,000 | 5,507,700 | 500,000 | 5,507,700 | 0 | 0 | 0 | 5,507,700 | 0 |
| 563 | Agr. Quarantine & Inspection | | 500,000 | 18,709,900 | 1,200,000 | 18,709,900 | 1,200,000 | 1,539,112 | 1,200,000 | 17,170,788 | 0 |
| 565 | C.A.A | | 0 | | 500,000 | | 0 | | 0 | 0 | 0 |
| 566 | PNG C.B | 0 | | | 0 | | 20,000,000 | | 20,000,000 | 0 | 0 |
| 568 | L.D.C | | 2,500,000 | | 1,000,000 | | 1,000,000 | | 1,200,000 | 0 | -200,000 |
| | | **24,233,826** | **55,615,500** | **200,669,000** | **77,120,000** | **200,669,000** | **101,120,000** | **18,759,146** | **98,760,000** | **181,909,854** | **2,360,000** |

## PROVINCIAL GOVERNMENTS DEVELOPMENT EXPENDITURE OUTCOME 2008

| | | 2007 OUTCOME | | 2008 BUDGET | | 2008 REVISED | | 2008 OUTCOME | | VARIANCE | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Div | Province | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH | NON-CASH | CASH |
| 571 | Western P.G. | | 19,620,000 | | 22,298,000 | | 22,298,000 | | 22,298,000 | 0 | 0 |
| 572 | Gulf P.G. | | 6,050,000 | | 5,170,000 | | 5,170,000 | | 4,170,000 | 0 | 1,000,000 |
| 573 | Central P.G. | | 1,950,000 | | 2,850,000 | | 2,850,000 | | 2,850,000 | 0 | 0 |
| 574 | NCDC | | 1,000,000 | | 2,000,000 | | 2,000,000 | | 2,000,000 | 0 | 0 |
| 575 | Milne Bay P.G. | | 1,250,000 | | 3,250,000 | | 3,250,000 | | 3,250,000 | 0 | 0 |
| 576 | Oro P.G. | | 750,000 | | 1,750,000 | | 1,750,000 | | 1,750,000 | 0 | 0 |
| 577 | S.H.P. | | 15,150,000 | | 15,832,000 | | 15,832,000 | | 15,832,000 | 0 | 0 |
| 578 | Enga P.G. | 0 | 6,550,000 | 500,000 | 9,000,000 | 500,000 | 9,000,000 | 0 | 9,000,000 | 500,000 | 0 |
| 579 | W.H. P.G. | 0 | 2,000,000 | 666,700 | 3,000,000 | 666,700 | 3,000,000 | 0 | 3,000,000 | 666,700 | 0 |
| 580 | Simbu P.G. | | 1,750,000 | | 2,750,000 | | 2,750,000 | | 2,750,000 | 0 | 0 |
| 581 | E.H. P.G. | | 3,250,000 | | 5,250,000 | | 5,250,000 | | 5,250,000 | 0 | 0 |
| 582 | Morobe P.G. | 0 | 3,000,000 | 2,400,000 | 4,500,000 | 2,400,000 | 4,500,000 | 0 | 4,500,000 | 2,400,000 | 0 |
| 583 | Madang P.G. | | 1,750,000 | | 3,750,000 | | 2,750,000 | | 2,750,000 | 0 | 0 |
| 584 | East Sepik P.G. | 0 | 4,250,000 | 9,666,700 | 5,250,000 | 9,666,700 | 5,250,000 | 0 | 5,250,000 | 9,666,700 | 0 |
| 585 | Sandaun P.G. | | 2,750,000 | | 3,450,000 | | 3,450,000 | | 3,450,000 | 0 | 0 |
| 586 | Manus P.G. | | 500,000 | | 1,500,000 | | 1,500,000 | | 1,500,000 | 0 | 0 |
| 587 | New Ireland P.G. | | 8,950,000 | | 12,630,000 | | 12,630,000 | | 12,630,000 | 0 | 0 |
| 588 | E.N.B. P.G. | 10,385,092 | 6,250,000 | 7,500,000 | 3,750,000 | 7,500,000 | 3,750,000 | 0 | 3,750,000 | 7,500,000 | 0 |
| 589 | W.N.B. P.G. | | 750,000 | | 1,750,000 | | 1,750,000 | | 1,750,000 | 0 | 0 |
| 590 | A.B.G. | 1,812,845 | 34,000,000 | 14,481,100 | 17,000,000 | 14,481,100 | 17,000,000 | 50,620 | 17,000,000 | 14,430,480 | 0 |
| | | **12,197,937** | **121,520,000** | **35,214,500** | **126,730,000** | **35,214,500** | **125,730,000** | **50,620** | **124,730,000** | **35,163,880** | **1,000,000** |
| | **Total Development Budget 2008** | **180,263,955** | **548,311,411** | **1,365,418,500** | **526,700,000** | **1,365,418,500** | **705,757,200** | **133,238,827** | **689,892,835** | **1,232,179,673** | **15,864,365** |

## DETAILS OF EXPENDITURE FROM AND REALLOCATIONS THROUGH SECRETARY'S ADVANCE (DIVISION 207)

The funds available in the Secretary's Advance for 2008 totalled K33.2 million. This included:

- K20.0 million from the original appropriation;
- K12.6 million appropriated under the Supplementary Budget; and
- K 0.5 million from the Department of Lands and Physical Planning for a settlement payment funded from the Secretary's Advance.

Out of the K33.2 million appropriated to the Secretary's Advance in 2008, a total of K33.1 million was expended.

| Description | 2008 Budget/Other | 2008 Outcome |
|---|---|---|
| Original Appropriation | 20,000,000 | |
| Supplementary Budget | 12,630,000 | |
| Other - Reimbursement from the Department of Lands and Physical Planning for a settlement payment funded from the Secretary's Advance in early 2008 | 534,000 | |
| **Total Funds Available From Secretary's Advance** | **33,164,000** | |
| ***As published in 2008 MYEFO*** <br> ***For the period 1 January 2008 to 31 May 2008*** | | |
| DPM - funding for Reform Task Group for rolling out of government and administrative reforms | | 1,000,000 |
| Australian PM Official visit to PNG | | 3,200,000 |
| Settlement of lease/rental payment to a citizen in Central Province | | 534,000 |
| Commission of Inquiry - 2006 riots in Honiara and Solomon Islands | | 1,000,000 |
| Foreign Affairs and Trade Foreign Policy Review consultation at Alotau | | 91,700 |
| Funding to replace the Department of Treasury's stolen 15 seater support vehicle | | 79,000 |
| IPA - PNG-China symposium in Port Moresby in June 08 | | 155,000 |
| Purchase of Governor-General's support vehicle | | 330,000 |
| Funding for three additional annual NEC meetings | | 831,000 |
| January 2008 consultancy fee for the joint review on the Enhanced Cooperation Program | | 200,000 |

| Description | 2008 Budget/Other | 2008 Outcome |
|---|---|---|
| Implementation of the 2008 Work plan by the National Planning Committee Technical Advisory Team | | 1,470,000 |
| Purchase of new vehicle for Secretary, Department of Provincial and Local Government Affairs | | 144,000 |
| For the roll-out of District Service Improvement Program funding by the office of Rural Development | | 1,656,200 |
| **Total Funds spent from Secretary's Advance for the period 1 January 2008 to 31 May 2008** | | **10,690,900** |
| ***Post 2008 MYEFO*** | | |
| Additional funding to the Department of Environment and Conservation for Kokoda Track Landowner Consultations | | 200,000 |
| The ADB's Vice President and the IMF's Executive Director's visit to PNG during the period 15-18 June 2008 | | 76,000 |
| Funding for six regional workshops to assist the rollout of the District Services Improvement Program | | 192,200 |
| Funeral expenses for the late President of the Autonomous Bougainville Government, Hon. Joseph Kabui | | 700,000 |
| Funding for the PNG Chancellery Building in Tokyo, Japan | | 2,900,000 |
| Funding to Mineral Oil Resource Limited for the payment of statutory fees and assistance in securing development partners | | 200,000 |
| To fund the shortfall in Air Charter fees for the 10th Pacific Arts Forum in Samoa | | 768,000 |
| Governor General's traveling expenses to Solomon Islands to participate in 30th Independence Day celebrations on 7 July 2008 | | 175,000 |
| To monitor the situation in Bougainville | | 100,000 |
| Establishment of the Ministerial Sectoral Committee | | 150,000 |
| Institute of Medical Research's 40th Anniversary celebrations | | 65,000 |
| IPA - PNG-China symposium in Port Moresby in June 08 | | 145,000 |
| PNG one-off pledge towards the establishment of the MSG Secretariat in Port Vila, Vanuatu | | 1,000,000 |
| Funding provided to the Department of Personnel Management for Government and Administrative Reforms and | | 500,000 |
| Additional funding to purchase vehicles for the re-activation of the Tactical Response Unit | | 1,000,000 |
| MMI insurance for Department of Treasury Division Heads | | 34,400 |
| Funding for the Governor General's travel to Tonga | | 342,100 |

| Description | 2008 Budget/Other | 2008 Outcome |
|---|---|---|
| Funding for Eastern Highlands Province Cultural Centre | | 160,000 |
| Funding provided to the Department of Treasury for outstanding expenses and increased operational expenses | | 397,000 |
| Sponsorship for the Port Moresby Public Servants Netball Association to compete in the Asia Pacific Masters Tournament in Australia in November 2008 | | 10,000 |
| Funding for the Minister for Commerce and Industry and his delegation to attend the SME meeting in Peru over the period 25 – 28 August 2008 | | 80,000 |
| Additional funding for printing the 2009 Budget Documentation | | 110,000 |
| Funding for the Minister for Commerce and Industry and his delegation to attend the China Pacific Islands Ministerial Conference and the International Trade Fair in China over the period 6 – 12 September 2008 | | 200,000 |
| Funding for the Minister for Commerce and Industry and his delegation to attend an Expo in China over the period 12 - 16 September 2008 | | 100,000 |
| Outstanding expenses incurred from the refurbishment of the Regional Member for Bougainville's electorate boat, the *MV Buka Princess* | | 71,500 |
| Funding for the Minister for Commerce and Industry and his delegation to attend a business presentation in Australia over the period 24 – 25 October 2008 | | 150,000 |
| National Museum and Art Gallery's outstanding power expenses | | 568,900 |
| Funding provided to the Department of Provincial and Local Government Affairs for disaster flood mitigation projects on the Markham and Bumbu rivers in Morobe Province | | 800,000 |
| Implementation of National Youth Policy | | 2,670,000 |
| Reimbursement of village court allowances to the Enga Provincial Government | | 2,000,000 |
| Additional funding to Milne Bay Provincial Government | | 2,000,000 |
| Funding provided to the Office of the Auditor-General to undertake an audit of the National Housing Corporation as directed by the Public Accounts Committee in September 2008 | | 70,000 |

| Description | 2008 Budget/Other | 2008 Outcome |
|---|---|---|
| Vice Minister for Agriculture and Livestock's travel expenses to participate in the Indonesian Cocoa Symposium in Bali over the period 28 – 30 October 2008 | | 45,500 |
| Additional funding to the National Intelligence Organisation | | 325,000 |
| Additional funding to the National Narcotics Bureau | | 332,500 |
| Vice Minister for Mineral Policy and Geohazards Management's rental and consultancy expenses | | 140,300 |
| Panguna Mine Reconciliation and Restoration Program | | 118,000 |
| Police Operations in the Highlands Region | | 2,300,000 |
| Purchase of passport booklets | | 521,900 |
| Pipes and drums for the Department of Corrective Institutional Services | | 100,000 |
| Funding provided to the Department of Provincial and Local Government Affairs for outstanding utility bills | | 360,000 |
| Prime Minister's commitment to Olympic medal winners | | 250,000 |
| **Total Funds spent from Secretary's Advance for the period 1 June 2008 to 31 December 2008** | | **22,428,300** |
| **Total Funds spent from Secretary's Advance for the period 1 January 2008 to 31 December 2008** | | **33,119,200** |

# PART 3

# APPENDICE 1

**Table A: 2008 Additional Priority Expenditure (Kina, Millions)**

| | Appropriated | Spent as Indicated | Spent - Other | Paid Into Trust | Lapsed | Yet to be Released | Total |
|---|---|---|---|---|---|---|---|
| **Additional Investment Expenditure** | **1,229.9** | **350.0** | **100.0** | **779.9** | **0.0** | **0.0** | **1,229.9** |
| District Services Improvement Programs | 534.0 | | | 534.0 | | 0.0 | 534.0 |
| State Equity in Gas Project/s | 100.0 | | 100.0 | | | 0.0 | 100.0 |
| Konebada Petroleum Park Infrastructure | 50.0 | | | 50.0 | | 0.0 | 50.0 |
| National Infrastructure Development Program (Note 2) | 195.9 | | | 195.9 | | 0.0 | 195.9 |
| Nambawan Superannuation - Liability Reduction | 150.0 | 150.0 | | | | 0.0 | 150.0 |
| Debt Repayment / Safety Margin | 200.0 | 200.0 | | | | 0.0 | 200.0 |
| **Additional Priority Expenditure** | **446.1** | **241.1** | | **205.0** | **0.0** | **0.0** | **446.1** |
| Outstanding MOAs | 55.0 | 55.0 | | | | 0.0 | 55.0 |
| National Road Maintenance | 50.0 | 50.0 | | | | 0.0 | 50.0 |
| Government Aircraft | 40.0 | 40.0 | | | | 0.0 | 40.0 |
| Rural Electrification | 30.0 | | | 30.0 | | 0.0 | 30.0 |
| Tertiary Institutions Infrastructure | 30.0 | | | 30.0 | | 0.0 | 30.0 |
| Land Reform Program | 28.0 | | | 28.0 | | 0.0 | 28.0 |
| Public Servant Housing | 27.0 | | | 27.0 | | 0.0 | 27.0 |
| Lae Roads | 25.0 | | | 25.0 | | 0.0 | 25.0 |
| Maritime Boundaries | 25.0 | 25.0 | | | | 0.0 | 25.0 |
| ICT Policy | 20.0 | 20.0 | | | | 0.0 | 20.0 |
| Central City | 20.0 | | | 20.0 | | 0.0 | 20.0 |
| Technical Schools Maintenance | 20.0 | | | 20.0 | | 0.0 | 20.0 |
| Misima Mine Closure | 20.0 | 20.0 | | | | 0.0 | 20.0 |
| Border Development | 20.0 | 20.0 | | | | 0.0 | 20.0 |
| Madang Marine Park | 15.0 | | | 15.0 | | 0.0 | 15.0 |
| Cooperative Societies | 10.0 | | | 10.0 | | 0.0 | 10.0 |

| | Appropriated | Spent as Indicated | Spent - Other | Paid Into Trust | Lapsed | Yet to be Released | Total |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| South Bougainville Feeder Roads | 4.1 | 4.1 | | | | 0.0 | 4.1 |
| Lutheran University (Note 3) | 3.0 | 3.0 | | | | 0.0 | 3.0 |
| Buka/Arawa Road - pre-funding | 3.0 | 3.0 | | | | 0.0 | 3.0 |
| Bougainville Regional Office | 1.0 | 1.0 | | | | 0.0 | 1.0 |
| **Recurrent Budget Funding** | **28.0** | **0.0** | **0.0** | **28.0** | **0.0** | **0.0** | **28.0** |
| NADP | 28.0 | | | 28.0 | | 0.0 | 28.0 |
| **Total** | **1,704.0** | **591.1** | **100.0** | **1,012.9** | **0.0** | **0.0** | **1,704.0** |

**Table B: 2008 Supplementary Budget (Kina, Millions)**

| | Appropriated | Spent as Indicated | Spent - Other | Paid Into Trust | Lapsed | Yet to be Released | Total |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Transport Infrastructure** | **250.5** | **0.0** | **0.0** | **250.5** | **0.0** | **0.0** | **250.5** |
| Priority Roads | 90.0 | | | 90.0 | | 0.0 | 90.0 |
| Rural Town Roads | 64.0 | | | 64.0 | | 0.0 | 64.0 |
| Lae Ports | 21.5 | | | 21.5 | | 0.0 | 21.5 |
| Ports, Wharves & Jetties | 20.0 | | | 20.0 | | 0.0 | 20.0 |
| Airport Upgrades | 20.0 | | | 20.0 | | 0.0 | 20.0 |
| National/Rural Bridges | 35.0 | | | 35.0 | | 0.0 | 35.0 |
| **NEC Approved Expenditures** | **127.4** | **106.4** | **11.0** | **10.0** | **0.0** | **0.0** | **127.4** |
| Air Niugini - purchase of aircraft | 70.0 | 70.0 | | | | 0.0 | 70.0 |
| NBC - National TV Service | 12.0 | 6.0 | 6.0 | 0.0 | | 0.0 | 12.0 |
| Outstanding Land Settlements | 12.0 | 12.0 | | | | 0.0 | 12.0 |
| Office of Climate Change | 3.8 | 3.8 | | | | 0.0 | 3.8 |
| Attorney General's - Housing Allowance | 2.6 | 2.6 | | | | 0.0 | 2.6 |
| Finance - Commission of Inquiry | 10.0 | | | 10.0 | | 0.0 | 10.0 |
| National Disaster Office - O/s payments for Oro | 6.5 | 6.5 | | | | 0.0 | 6.5 |
| Road Feasibility Studies | 5.0 | | 5.0 | | | 0.0 | 5.0 |
| National Planning Tech Advisory Team | 5.0 | 5.0 | | | | 0.0 | 5.0 |
| Bougainville Office | 0.5 | 0.5 | | | | 0.0 | 0.5 |
| **Other Spending Priorities** | **187.1** | **101.1** | **10.0** | **76.0** | **0.0** | **0.0** | **187.1** |
| National Border Authority | 40.0 | | | 40.0 | | 0.0 | 40.0 |
| Regional Provincial Treasury & District Admin Offices | 26.0 | | | 26.0 | | 0.0 | 26.0 |
| Defence liabilities | 1.4 | 1.4 | | | | 0.0 | 1.4 |
| Museum - Airconditioner & Generator | 1.4 | 1.4 | | | | 0.0 | 1.4 |
| Electoral Commission - O/s payments for 2007 Elections | 12.9 | 12.9 | | | | 0.0 | 12.9 |
| Land acquisitions for state schools | 1.7 | 1.7 | | | | 0.0 | 1.7 |
| IFMS | 5.9 | 5.9 | | | | 0.0 | 5.9 |

| | Appropriated | Spent as Indicated | Spent - Other | Paid Into Trust | Lapsed | Yet to be Released | Total |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Secretary's Advance | 12.6 | 12.6 | | | | 0.0 | 12.6 |
| PNG National Games | 2.3 | 2.3 | | | | 0.0 | 2.3 |
| Church Run Hospital Partnerships | 14.0 | 14.0 | | | | 0.0 | 14.0 |
| Government House - Additional Funding | 1.6 | 1.6 | | | | 0.0 | 1.6 |
| National Parliament - Additional Funding | 6.0 | 6.0 | | | | 0.0 | 6.0 |
| Public Accounts Committee | 1.3 | 1.3 | | | | 0.0 | 1.3 |
| Mirigini House Renovation | 3.0 | 3.0 | | | | 0.0 | 3.0 |
| PM's Overseas & Domestic Commitments | 5.0 | 5.0 | | | | 0.0 | 5.0 |
| Court Orders | 20.0 | 20.0 | | | | 0.0 | 20.0 |
| PNG Canberra Office - Purchase of Residence | 12.0 | 12.0 | | | | 0.0 | 12.0 |
| Public Service Housing | 10.0 | | | 10.0 | | 0.0 | 10.0 |
| Waigani Office Redevelopment | 10.0 | | 10.0 | | | 0.0 | 10.0 |
| **Public Debt & Other Liabilities** | **285.0** | **105.0** | **0.0** | **180.0** | **0.0** | **0.0** | **285.0** |
| Publc Debt Repayment | 50.0 | 50.0 | | | | 0.0 | 50.0 |
| Nambawan Super Liabilities | 40.0 | 40.0 | | | | 0.0 | 40.0 |
| MOAs | | | | | | 0.0 | 0.0 |
| *Southern Highlands Province* | 100.0 | | | 100.0 | | 0.0 | 100.0 |
| *Gulf Province* | 60.0 | | | 60.0 | | 0.0 | 60.0 |
| *Gobe Samberigi Road* | 10.0 | 10.0 | | | | 0.0 | 10.0 |
| *Hela* | 2.5 | 2.5 | | | | 0.0 | 2.5 |
| *Jiwaka* | 2.5 | 2.5 | | | | 0.0 | 2.5 |
| *Expenditure Implementation Committee* | 20.0 | | | 20.0 | | 0.0 | 20.0 |
| **Total** | **850.0** | **312.5** | **21.0** | **516.5** | **0.0** | **0.0** | **850.0** |

# APPENDICE 2

## Trust accounts

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| **GOVERNMENT'S GAS PIPELINE PROJECT EQUITY TRUST ACCOUNT** | | | |
| NO EXPENDITURE SINCE THE INCEPTION OF THIS TRUST ACCOUNT | | | |
| **AGRICULTURE SECTOR DEVELOPMENT TRUST ACCOUNT** | | | **51,974,361** |
| | Marking Farming Co Limited | | 9,945,000 |
| | Bogia Cocoa Coconut Extension Project | | 5,000,000 |
| | Kainkain Kaikai T/A Dylup Estates | Logistics Movements and Management Fee | 3,409,500 |
| | CIC WHP | CIC Extension Project | 3,000,000 |
| | Lagaip District Treasury Office | Pyrethrum Project | 2,000,000 |
| | NDB | | 1,500,000 |
| | CCI PNG Angoram Project | | 1,500,000 |
| | Cape Rodney Rubber Development | | 1,500,000 |
| | Maip Limited | Coffee Rehabilitation | 1,500,000 |
| | Auete Coffee Producers Limited | | 1,500,000 |
| | Meddent | 100% payment support lab equip for NARI | 1,209,861 |
| | Payment details not known | Govt of PNG Certification | 1,200,000 |
| | LDC | | 1,000,000 |
| | NARI | Purch Rubber and Spice Labv Equip | 1,000,000 |
| | Koo Management Limited | | 1,000,000 |
| | CIC WHP | Coffee Nursery Project | 910,000 |
| | Sawa Building | | 750,000 |
| | Tigi Coffee Estate | 50% Mobilisation Costs | 750,000 |
| | Anogo Company Limited | Coffee Plantation | 750,000 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Nuku DT Operations | | 700,000 |
| | Zuguru Cattle Ranch | Replace Cheque 1023 | 700,000 |
| | Oil Palm Research Agency | | 500,000 |
| | Pangia Investments Limited | Mt Hagen Seed Capital | 500,000 |
| | Wambin Coffee Limited | Seed Capital | 500,000 |
| | FPDA | Food Processing | 400,000 |
| | Project SS Limited | | 300,000 |
| | Norsam Trading (PNG) Limited | | 254,732 |
| | Mama Graun Cooperative Society | | 250,000 |
| | Norsam Trading (PNG) Limited | | 122,201 |
| | Norsam Trading (PNG) Limited | | 123,067 |
| | Abau District Treasury | District Extension | 200,000 |
| | Rigo District Treasury | District Extension | 200,000 |
| | Gazelle District Treasury | District Extension | 200,000 |
| | Nuku | District Extension | 200,000 |
| | Wosera-Gawi District | District Extension | 200,000 |
| | Daulo | District Extension | 200,000 |
| | Gordon District | District Extension | 200,000 |
| | Lufa | District Extension | 200,000 |
| | Obura-Wanenara | District Extension | 200,000 |
| | Okapa District | District Extension | 200,000 |
| | Unggai-Bena District | District Extension | 200,000 |
| | Kompiam-Ambun District | District Extension | 200,000 |
| | Porgera District | District Extension | 200,000 |
| | Kerema District | District Extension | 200,000 |
| | Sumkar District | District Extension | 200,000 |
| | Alotau / Rabaraba District | District Extension | 200,000 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Kiriwina Good Enough | District Extension | 200,000 |
| | Finschaffen District | District Extension | 200,000 |
| | Huon Gulf District | District Extension | 200,000 |
| | Kabwum District | District Extension | 200,000 |
| | Markham District | District Extension | 200,000 |
| | Nawaeb District | District Extension | 200,000 |
| | Tewa-Siasi District | District Extension | 200,000 |
| | Kavieng District | District Extension | 200,000 |
| | Namatanai District | District Extension | 200,000 |
| | North Bougainville District | District Extension | 200,000 |
| | Aitape-Lumi District | District Extension | 200,000 |
| | Telefomin District | District Extension | 200,000 |
| | Kagua-Erave District | District Extension | 200,000 |
| | Komo-Magarima District | District Extension | 200,000 |
| | Koroba-L/Kopiago District | District Extension | 200,000 |
| | Nipa-Kutubu District | District Extension | 200,000 |
| | Tari-Pori District | District Extension | 200,000 |
| | Jimi District | District Extension | 200,000 |
| | Mul/Bayer District | District Extension | 200,000 |
| | South Waghi District | District Extension | 200,000 |
| | Tambul-Nebiler District | District Extension | 200,000 |
| | South Fly | District Extension | 200,000 |
| | Moresby North East | District Extension | 200,000 |
| | Kandrian District | District Extension | 200,000 |
| | Moresby North West | District Extension | 200,000 |

**AIRPORT REPAIRS AND UPGRADES TRUST ACCOUNT**

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| **KUBALIA HIGH SCHOOL REHABILITATION TRUST ACCOUNT** | | | **1,681,861** |
| East Sepik | SBA Construction Limited | Yangoru-Sausia District - Rehabilitation of Kubalia High School - Ist Installment | 1,681,861 |
| **OUTSTANDING PBSS (TEACHERS) TRUST ACCOUNT** | | | |
| NO EXPENDITURE SINCE THE INCEPTION OF THIS TRUST ACCOUNT | | | |
| **EDUCATION SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT** | | | **933,300** |
| Southern Highlands | Nipa Kutubu Development Foundation | Nipa Kutubu District School Maintenance | 933,300 |
| **HIGHER EDUCATION SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT** | | | **38,126,855** |
| University of Technology | Able Computing (PNG) LTD | Student learning eqquipmemnt | 11,405 |
| University of Technology | Able Computing (PNG) LTD | Maxtor/WD 2.5160Gb Ext USB | 429 |
| University of Technology | AFC Group Australia | Internet cabling (fibre Optic) | 149,653 |
| University of Technology | Smart Solution Australia | 200 computers Unitech Stdt Lab | 350,561 |
| University of Technology | Archie's Business Equipment | Student learning equipment | 78,303 |
| University of Technology | Australia Cal Services- Australia | Student equipment | 176,146 |
| University of Technology | Barnsie Enterprise | Maintenance recreational facilities | 54,150 |
| University of Technology | Bishop Brothers Ltd | Student learning eqquipmemnt | 36,508 |
| University of Technology | Bishop Brothers Ltd | Tools and equipment bldgs & grounds | 16,732 |
| University of Technology | BNBM PNG LTD | Materials Bulolo estry College | 8,510 |
| University of Technology | BOC Gases | Tools and equipment bldgs & grounds | 8,152 |
| University of Technology | Boinamo Enterprises Ltd | Maintenance of Lae School of Nursing | 475,000 |
| University of Technology | Bookland PNG Ltd | Student lab equipments (ERMC) | 33,171 |
| University of Technology | Boroko Motors | 1x3 tone truck Bulolo university | 127,490 |
| University of Technology | Boroko Motors | Unitech grounds & building vehicle | 135,498 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of Technology | Bowmans | Student learning eqquipmemnt | 9,714 |
| University of Technology | Bowmans | Purchase of maintenance materials | 315,856 |
| University of Technology | Brian Bell & Co. Ltd | Plastic chairs | 64,884 |
| University of Technology | Brian Bell & Co. Ltd | Student learning eqquipmemnt | 42,773 |
| University of Technology | Brian Bell & Co. Ltd | White goods staff houses | 358,410 |
| University of Technology | Brian Bell & Co. Ltd | Audio Visual Unit equipment | 28,534 |
| University of Technology | Brian Bell & Co. Ltd | Student lab equipments ERMC | 6,368 |
| University of Technology | Brian Bell & Co. Ltd | Tools and equipment bldgs & grounds | 5,802 |
| University of Technology | Chemica | Student learning equipment | 660 |
| University of Technology | Cummins Ltd | Replace Sandover Bldg Genset | 255,288 |
| University of Technology | Daikin | UOT Sandover aircon replacement | 163,915 |
| University of Technology | Daikin | Replace aircon at UOT Duncanson Hall | 106,578 |
| University of Technology | Daikin | Student learning equipment | 5,824 |
| University of Technology | Daikin | Maintenance materials to TFTC | 37,043 |
| University of Technology | Daltron Electronic Ltd | Haus Europa server equipment | 156,974 |
| University of Technology | Daltron Electronic Ltd | Student learning eqquipmemnt | 419,042 |
| University of Technology | Daltron Electronic Ltd | Student computer accessories | 24,824 |
| University of Technology | Datec | Student learning eqquipmemnt | 339,325 |
| University of Technology | Datec Limited | Student computers & accessories | 165,808 |
| University of Technology | Ebos (PNG) Ltd | Student learning equipment | 277,656 |
| University of Technology | Ela Motors | 3 x Buses | 380,400 |
| University of Technology | Ela Motors | Student learning equipment | 107,800 |
| University of Technology | Ela Motors | Bulolo University students vehicle | 89,658 |
| University of Technology | ESCO Ltd | Maintenance materials to TFTC | 40,627 |
| University of Technology | Farmset Ltd | Student learning equipment | 41,506 |
| University of Technology | Gie 2000 Ltd | Maintenance staff houses/flats | 345,286 |
| University of Technology | Global Technologies | Student learning equipment | 130,966 |
| University of Technology | Hube Building Contractors | Maintenance staff houses | 245,171 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of Technology | Hube Building Contractors | Maintenance to brown, gold lodges | 74,898 |
| University of Technology | Hube Building Contractors | Maintenance of UOT infrastructure | 88,750 |
| University of Technology | Hube Building Contractors | Refurbishment to female laundry | 49,951 |
| University of Technology | Hube Building Contractors | Maintenance of Unitech Security office | 37,545 |
| University of Technology | Huon Electrical | Electrical repairs | 79,703 |
| University of Technology | Jamb Building Maint. Construction | Maintenance of Arch & Bldg Workshop | 2,269 |
| University of Technology | Jamb Building Maint. Construction | Maintenance of estry building | 10,867 |
| University of Technology | Kelford Engineering - New Zealand | Student equipment | 154,828 |
| University of Technology | Key-Line Distributors - Australia | Student equipment | 94,268 |
| University of Technology | KK Kingston | Tools and equipment bldgs & grounds | 42,012 |
| University of Technology | Lambda - Australia | Student learning equipment | 45,415 |
| University of Technology | Meddent | Student learning equipment | 168,653 |
| University of Technology | Meddent | Student lab equipments (ERMC) | 16,262 |
| University of Technology | Morobe Scrap Metal Recycling | Maintenance of estry bldg | 38,034 |
| University of Technology | Morobe Scrap Metal Recycling | Maintenance of Arch Bldg | 7,431 |
| University of Technology | Niugini Builders | Maintenance to Agr Dept | 143,273 |
| University of Technology | Niugini Builders | Maintenance to Agriculture Bldg | 143,397 |
| University of Technology | Niugini Builders | Maintenance to Applied Physics Dept | 186,483 |
| University of Technology | Niugini Builders | Maintenance to Arch Bldg & Bus Dept | 207,798 |
| University of Technology | Niugini Builders (Variations) | Maintenance to Civil Eng. Dept | 109,117 |
| University of Technology | Niugini Builders | Maintenance to Civil Eng.bldg | 319,678 |
| University of Technology | Niugini Builders | Maintenance to Duncanson Hall | 175,072 |
| University of Technology | Niugini Builders | Maintenance to Unitech Clinic | 161,661 |
| University of Technology | Niugini Building Supplies | Maintenance materials staff houses | 95,983 |
| University of Technology | Niugini Building Supplies | Maintenance materials male international quter | 19,229 |
| University of Technology | Niugini Building Supplies | Maintenance materials students village dorms | 97,985 |
| University of Technology | Niugini Communications Services | Repair damage telephone cables - UOT | 93,494 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of Technology | Noka Builders | Maintenance to mech. Engineerin | 165,935 |
| University of Technology | Noka Builders | General maintenace of Union Hall | 285,205 |
| University of Technology | Noka Builders | Maintenance of Administration Building | 232,740 |
| University of Technology | Noka Builders | Maintenance of repair to student mess | 23,023 |
| University of Technology | Noka Builders | Maintenance of Sandover Bldg | 210,461 |
| University of Technology | Noka Builders | Roof replacement - Poroman | 90,714 |
| University of Technology | Noka Builders | Maintenance of UOT infrastructure | 148,502 |
| University of Technology | Noka Builders | Maintenance to staff houses | 97,683 |
| University of Technology | Noka Builders | Replace roof - Poroman house | 44,194 |
| University of Technology | Nuigini Link - Australia | Student equipment | 74,123 |
| University of Technology | OZITRONICS - Australia | Student equipment | 9,791 |
| University of Technology | Plumtrade Ltd | Maintenance materials | 123,950 |
| University of Technology | Plumtrade Ltd | Tools and equipment bldgs & grounds | 26,373 |
| University of Technology | ProSciTech - Australia | Student equipment | 14,040 |
| University of Technology | R.S Components - Australia | Student equipment | 76,551 |
| University of Technology | Regional Engineering & Construction Ltd | Maintenance of Rose Kekedo Bldg | 49,877 |
| University of Technology | Regional Engineering & Construction Ltd | Maintennce Library | 706,857 |
| University of Technology | Regional Engineering & Construction Ltd | Maintennce Applied Science Bldg | 335,629 |
| University of Technology | Regional Engineering & Construction Ltd | Maintenance of Agri. Farm building | 166,798 |
| University of Technology | Regional Engineering & Construction Ltd | Roof repairs | 252,320 |
| University of Technology | Remington Technologies Ltd | Student lab equipments (ERMC) | 3,758 |
| University of Technology | Rhema Ltd | Maintenance to Mining Engineering Bldgs | 47,398 |
| University of Technology | Rhema Ltd | Maintenance to ATCDI & Civil Engin Bldgs | 17,166 |
| University of Technology | Rhema Ltd | Maitenance to Building & Grounds Bldgs | 24,072 |
| University of Technology | Rhema Ltd | Rehabilitation of Bulolo water supply | 148,875 |
| University of Technology | Sawinbori Communication & Cabling | Ffixing damage telephone/internet | 31,270 |
| University of Technology | Scientific Equipment - USA | Student learning equipment | 125,529 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of Technology | Seeto Kui Holdings Ltd | Student learning equipment | 4,373 |
| University of Technology | Sika Fire Protection Ltd | Repair & replacement fire fighting equipt | 75,708 |
| University of Technology | Soft Tech Engineers | Student equipment | 2,984 |
| University of Technology | South Pacific Air Conditioning | Replace Aircon Library | 436,728 |
| University of Technology | St. Old Boys Organisation | Supply of tables & computer workstations | 494,582 |
| University of Technology | Superservice Hardware | Materials Bulolo estry College | 85,910 |
| University of Technology | Tandy - Australia | Student equipment | 4,353 |
| University of Technology | TE PNG Limited | Computers - building & grounds | 28,619 |
| University of Technology | TE PNG Limited | Lecture theatre seating stools | 214,553 |
| University of Technology | TE PNG Limited | Supply of chairs, lab stools & white boards | 71,518 |
| University of Technology | TE PNG Limited | Student learning equipment | 139,843 |
| University of Technology | Theodist Ltd | Student learning equipment | 266,925 |
| University of Technology | Theodist Ltd | Tools and equipment bldgs & grounds | 1,870 |
| University of Technology | Tolec Electronics | Multimedia equipment Adio Visual Unit | 18,368 |
| University of Technology | Unitech Dev.& Consultancy Ltd | Maintenance of computer science dept | 710,687 |
| University of Technology | Unitech Dev.& Consultancy Ltd | Maintenance of electrical engineering dept | 325,977 |
| University of Technology | Unitech Dev.& Consultancy Ltd | Maintenance to lodges 7,8,& 9 | 200,000 |
| University of Technology | Unitech Dev.& Consultancy Ltd | Maintenance female sub-warden rooms | 36,912 |
| University of Technology | Unitech Dev.& Consultancy Ltd | Maintenace of Unitech Chapel | 29,035 |
| University of Technology | Unitech Dev.& Consultancy Ltd | General Maintenance Staff Houses | 207,674 |
| University of Technology | University of Technology | Purchase of tractor by Unitech | 147,500 |
| University of Technology | University of Technology | Purchase of SON Lae bus | 123,293 |
| University of Technology | Vugar Limited | Maintenance/replace UoT boundary fencing | 23,946 |
| University of Technology | Vugar Limited | Maintenance of lodges 1, 2, & 3 | 186,508 |
| University of Technology | Vugar Limited | Maintenance of lodge 4,5, & 6 | 180,395 |
| University of Technology | Vugar Limited | Maintenance to male laundry | 26,125 |
| University of Technology | Vugar Limited | Maintenance Uintech Boundry Fencing | 102,543 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of Technology | Waiyum Building Contractors | Maintenance student lodges | 333,018 |
| University of Goroka | Boroko Motors Ltd | 1xdump truck garbage picking | 92,290 |
| University of Goroka | Brian Bell Co. LTD | Student mess equipment | 238,161 |
| University of Goroka | Gold Bell Construction | Maintenance student mess | 279,343 |
| University of Goroka | Gold Bell Construction | Maintenance of sewerage | 289,703 |
| University of Goroka | Laikos Architects Ltd | Architectural design music bldg | 24,853 |
| University of Goroka | New Guine Water Drillers Ltd | UOG Bore Water Works mobilisation fee | 32,252 |
| University of Goroka | Shorncliffe (PNG) Ltd | Road maintenance | 355,538 |
| University of Goroka | UMW Niugini Ltd | Installation of generator | 432,517 |
| University of Vudal | AP Engineering Limited | General maintenance | 2,155,000 |
| University of Vudal | JBJ EnterprisesLtd | Maintenance at ORO campus | 367,000 |
| University of PNG | 2 Vees General Contractors | Replace ceiling lining | 16,993 |
| University of PNG | 2-Vees General Contractors | Roof leaking staff houses | 48,204 |
| University of PNG | 2-Vees General Contractors | Maintenance of yaram hall G bl | 51,011 |
| University of PNG | 2-Vees General Contractors | Maintenance of staff houses | 92,527 |
| University of PNG | 2-Vees General Contractors | Maintenance of KD201 & 202 clsroom | 23,433 |
| University of PNG | 2-Vees General Contractors | Maintenance of Talaigu dorm | 61,482 |
| University of PNG | 3K Construction | Maintenance staff houses | 189,124 |
| University of PNG | Bena Construction | to roof rplacement to house | 56,390 |
| University of PNG | Bena Construction | replacement of roof leaking to staff hse F-17&18 | 55,710 |
| University of PNG | Bena Construction | staff house # H-13 | 60,210 |
| University of PNG | Bena Construction | replacement of rppfleaking to staff hse I-24/25 | 40,320 |
| University of PNG | Bena Construction | Maintenance of house sect.40 lot 41 | 55,000 |
| University of PNG | Bena Construction | Maintenance to new purchasing office | 43,357 |
| University of PNG | Bena Construction | painting Union house | 45,000 |
| University of PNG | Bena Construction | repainting spike fencing | 35,000 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of PNG | Benson Plumbing and Construct | Maintenance of student hall | 81,900 |
| University of PNG | Benson Plumbing and Construct | Maintenance poroman hall | 77,032 |
| University of PNG | Benson Plumbing and Construct | Maintenance of P&D & HR offices | 42,595 |
| University of PNG | Benson Plumbing and Construct | Maintenance of staff houses/flats | 420,250 |
| University of PNG | Brian Bell Co.Ltd | Student mess equipments | 480,728 |
| University of PNG | Coastal Maint. Const. Ltd | Maintenance of yaram hall | 56,992 |
| University of PNG | Coastal Maint. Const. Ltd | Maintenace to Toa 1 Dormitory | 38,989 |
| University of PNG | Coastal Maint. Const. Ltd | Metal fencing mess hall | 64,125 |
| University of PNG | Coastal Maint. Const. Ltd | Maintenance staff houses | 367,681 |
| University of PNG | Datec PNG Ltd | Computer systems Unice UPNG | 13,810 |
| University of PNG | Ela Motors | 3 x buses students - UPNG | 378,000 |
| University of PNG | Eltech Engineering Services Ltd | Installation of split air cinditions to S.Library | 43,965 |
| University of PNG | Eltech Engineering Services Ltd | Replace Tauram genset | 373,409 |
| University of PNG | Eltech Engineering Services Ltd | Electrical repairs - UPNG | 59,963 |
| University of PNG | Eltech Engineering Services Ltd | Upgrading of electrical cables Taurama | 38,818 |
| University of PNG | Eltech Engineering Services Ltd | Upgrading Taurama air cond | 257,554 |
| University of PNG | Eltech Engineering Services Ltd | Replacement of electrical fittings -Tuloan hall | 44,665 |
| University of PNG | Eltech Engineering Services Ltd | Replace new spike fence to genset/fuel install | 16,286 |
| University of PNG | Eltech Engineering Services Ltd | Replacing air condition at Tauram campus | 290,554 |
| University of PNG | Eltech Engineering Services Ltd | Replace chillers at Somare Library | 648,102 |
| University of PNG | Eltech Engineering Services Ltd | Supply & installation air con 5# 60,000 BTU | 91,519 |
| University of PNG | Eltech Engineering Services Ltd | Upgrading electrical cables to dentistry bldg | 40,258 |
| University of PNG | Eltech Engineering Services Ltd | 2x gensets Bldg Estate & Waterpump | 206,453 |
| University of PNG | Eltech Engineering Services Ltd | Upgrading air con Somare Library | 615,102 |
| University of PNG | Gabsy Plumbing & Const. Ltd | Maintenance of yaram Hall | 34,117 |
| University of PNG | Gabsy Plumbing & Const. Ltd | General Maintenance to staff house | 299,543 |
| University of PNG | G-Man Building Contrtactor Ltd | Maintenance staff houses | 319,731 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of PNG | G-Man Building Contrtactor Ltd | Repainting of boundry spikes fence | 27,104 |
| University of PNG | G-Man Building Contrtactor Ltd | Repair of basket ball & const stage | 15,708 |
| University of PNG | Goldie Tech Investment Limited | Installation of split air conditions to S.Library | 57,527 |
| University of PNG | Goldie Tech Investment Limited | Replace genset to Gunter/Somare library | 166,725 |
| University of PNG | Goldie Tech Investment Limited | Refurbish UPNG executive hse | 208,530 |
| University of PNG | Goldie Tech Investment Limited | Maintenance to executive HRH-6 house | 225,462 |
| University of PNG | Goldie Tech Investment Limited | Upgrading electrical cables to genset - mess/science | 56,286 |
| University of PNG | Goldie Tech Investment Limited | Electrical repairs to Tuag dorm | 21,450 |
| University of PNG | Goldie Tech Investment Limited | General electrical maintenance to gunther bldg | 37,532 |
| University of PNG | Goldie Tech Investment Limited | Install air cond to P&D office | 24,781 |
| University of PNG | Goldie Tech Investment Limited | Installation of under ground cables to clinic | 41,405 |
| University of PNG | Goldie Tech Investment Limited | Maintenance Lasitewa dormitory | 64,172 |
| University of PNG | Goldie Tech Investment Limited | Maintenance of air cond Taurma | 28,203 |
| University of PNG | Goldie Tech Investment Limited | Maintenance of HRH executive hse | 74,564 |
| University of PNG | Goldie Tech Investment Limited | Maintenance of MLT air condition | 89,815 |
| University of PNG | Goldie Tech Investment Limited | Maintenance of Toa 1,2,&3 dorm | 69,873 |
| University of PNG | Goldie Tech Investment Limited | Replace of stage compressor | 35,909 |
| University of PNG | Goldie Tech Investment Limited | Supply air con to medical Taurama | 57,909 |
| University of PNG | Goldie Tech Investment Limited | Upgrading electrical cables to gunther/M,S bldg | 72,344 |
| University of PNG | Goldie Tech Investment Limited | Replace generator | 333,449 |
| University of PNG | Goldie Tech Investment Limited | Replacement of 3 x gensets at UPNG | 1,167,072 |
| University of PNG | Gopa Construction | Maintenance staff housing | 114,404 |
| University of PNG | Gopa Construction | Renovations of Hetura dormitory | 73,981 |
| University of PNG | Gopa Construction | Repairing of boundary fencing metal spike | 17,248 |
| University of PNG | Gopa Construction | Replacing of spike metal fencing to clinic areas | 24,668 |
| University of PNG | Gopa Construction | Maintenance of DMK dormitory | 24,668 |
| University of PNG | Gula Construction Ltd | Ggeneral Maintenance to DMK - old wing | 60,577 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of PNG | Gula Construction Ltd | Maintenance of L4,L5&L6 classroom | 42,360 |
| University of PNG | Gula Construction Ltd | Maintenance to stdt resident temu bldg | 50,964 |
| University of PNG | Gula Construction Ltd | Replacement of columns, ceiling & picket fence | 14,400 |
| University of PNG | Gula Construction Ltd | Maintenance staff houses | 491,517 |
| University of PNG | Hela Convenient Builders Ltd | Supply & installation air con 7x24000 top | 35,856 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance of Arts 2 bldg - level | 72,460 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance of building estate office | 138,303 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance to yaram hall | 57,319 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance to DMK new wing - stdt dorm | 40,000 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance of staff houses/flats | 513,382 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance of L2 classroom | 44,787 |
| University of PNG | Hela Convenient Builders Ltd | Electrical repairs - UPNG | 110,558 |
| University of PNG | Hela Convenient Builders Ltd | General Maintenance to sport building | 66,330 |
| University of PNG | Hela Convenient Builders Ltd | Installation of flood loghts to student mess | 20,050 |
| University of PNG | Hela Convenient Builders Ltd | Maintenance of Kapandu Dormitory | 82,905 |
| University of PNG | Hela Convenient Builders Ltd | Repair & installation of boundry security lights | 25,500 |
| University of PNG | Hela Convenient Builders Ltd | Replacement of security lights Atrs 2 building | 12,500 |
| University of PNG | Hela Convenient Builders Ltd | Replacing old & rust water mains/sewer lines | 35,700 |
| University of PNG | Hiritano Electrical | Upgrade electrical cables - Basketball | 20,499 |
| University of PNG | Hiritano Electrical | Electrical repairs to staff houses/flats | 53,384 |
| University of PNG | Kaina Enterprises | Maintenance staff houses | 238,175 |
| University of PNG | Kaina Enterprises | Maintenance of yaram hall | 43,705 |
| University of PNG | Kaina Enterprises | Maintenance to lasitewa hall | 27,148 |
| University of PNG | Kaina Enterprises | Maintenance to Tuloan hall | 32,731 |
| University of PNG | Kaina Enterprises | Fabrication & installation of student benches | 35,016 |
| University of PNG | Kaina Enterprises | Maintennce of Toa 5&6 dorms | 44,486 |
| University of PNG | Kaina Enterprises | Replacing facia boards & roofing iron | 41,310 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of PNG | Kalaovaona Const. Ltd | Maintenance staff houses | 349,335 |
| University of PNG | Kalaovaona Const. Ltd | Maintenance to Toa 2 dormitories | 38,000 |
| University of PNG | Kapokomia Construction | Maintenance staff houses | 523,825 |
| University of PNG | Kitek Investment Ltd | Roof Repairs | 27,900 |
| University of PNG | Know How Construction | General Maintenance to Hetura haus | 70,000 |
| University of PNG | Know How Construction | Maintenance of staff house | 47,999 |
| University of PNG | Know How Construction | Conversion of common rooms into stdt bed space | 69,264 |
| University of PNG | Magi-Tech Electrical | Elecrical repairs to B,C,D,E, flats | 39,313 |
| University of PNG | Magi-Tech Electrical | Roof replacement to hse No. B-9 & B-10 | 48,421 |
| University of PNG | Magi-Tech Electrical | Maintenance of staff houses | 112,472 |
| University of PNG | Magi-Tech Electrical | Construction office partition wall | 17,206 |
| University of PNG | Micro Cleaning & Pest Control | Pest Control | 310,600 |
| University of PNG | Navumauli Building Maint. | Maintenance staff houses/flats | 326,779 |
| University of PNG | Navumauli Building Maint. | Maintenance of Yaram Hall J bl | 52,596 |
| University of PNG | Navumauli Building Maint. | Maintenance to Tumbuna Vill Dorm | 15,000 |
| University of PNG | Navumauli Building Maint. | Painting | 44,500 |
| University of PNG | Navumauli Building Maint. | Maintenance of Bldg & estate compoun | 52,067 |
| University of PNG | Otheniel Construction Ltd | Maintenance of UPNG staff houses | 228,053 |
| University of PNG | Otheniel Construction Ltd | Maintenance to Veari village dorm | 15,000 |
| University of PNG | Pang Coe Limited | Maintenance Niomuro dormitory | 77,254 |
| University of PNG | Pang Coe Limited | Maintenance DMK dorms | 45,483 |
| University of PNG | Pang Coe Limited | Maintenance to Yaram B block | 52,790 |
| University of PNG | Pang Coe Limited | General Maintenance Staff House/Flats | 191,936 |
| University of PNG | Pang Coe Limited | Maintenance of L1&L3 classroom | 34,775 |
| University of PNG | Premier Biomedical Services | Replacement of student learning equipment | 318,340 |
| University of PNG | Promark Construction Ltd | Maintenance of UPNG staff houses | 209,860 |
| University of PNG | Promark Construction Ltd | Maintenance of Yaram Hall | 57,047 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| University of PNG | Promark Construction Ltd | Maintenance to Luavi Hall | 40,368 |
| University of PNG | Promark Construction Ltd | Removal of rubbish staff houses | 8,500 |
| University of PNG | Quality Reno.Maint.Cotr | Maintenance of UPNG Staff House/Flats | 363,730 |
| University of PNG | Quality Reno.Maint.Cotr | Maintenance of inter. Village Dorm | 38,603 |
| University of PNG | Quality Reno.Maint.Cotr | Maintenance of inter. A,B,C, Dorm | 19,272 |
| University of PNG | Quality Reno.Maint.Cotr | Maintenance of Yaram Hall | 43,555 |
| University of PNG | Quality Reno.Maint.Cotr | Maintenance to Toa 6 Dormitories | 20,000 |
| University of PNG | R&I Plumbing Construction Ltd | Roof Maintenance | 141,235 |
| University of PNG | Rad - Tel PNG Ltd | UPNG Unifrce radio systems | 42,968 |
| University of PNG | Terro Cleaning & Pest Control | Pest treatments UPNG dormitories | 16,558 |
| University of PNG | Terro Cleaning & Pest Control | Release of retention | 1,840 |
| University of PNG | Terro Cleaning & Pest Control | Pest treatment main thetre/arts | 35,850 |
| University of PNG | Terro Cleaning & Pest Control | Pest control and termite treatment ot 44 houses | 44,000 |
| University of PNG | Terro Cleaning & Pest Control | Pest control and termite treatment ot 12 flats | 29,748 |
| University of PNG | Terro Cleaning & Pest Control | Termite treatment to 9H houses | 18,000 |
| University of PNG | Trade Link International Ltd | Sheet vinyl replacement to planning off. | 22,128 |
| University of PNG | Vams Building Maint. Constr. | Maintenance of UPNG staff houses | 187,490 |
| University of PNG | Vams Building Maint. Constr. | Roof Replacement House A-1 | 19,355 |
| University of PNG | Vams Building Maint. Constr. | Toa 3 Dormitories - General Maintenance | 20,000 |
| University of PNG | Vias Construction Ltd | Staff Housing - Maintenance | 578,875 |
| University of PNG | Vias Construction Ltd | Yaram A block - Maintenance | 34,629 |
| University of PNG | Vias Construction Ltd | Staff Housing - Replace/Repair Roofs | 85,590 |
| University of PNG | Vias Construction Ltd | Niomuro/kapandu House - General Maintenance | 70,000 |
| University of PNG | Vias Construction Ltd | General Maintenance - Rubbish Removal | 15,180 |
| University of PNG | W&R Investment Ltd | Staff Housing - Replace Roofs | 99,903 |
| University of PNG | W&R Investment Ltd | Staff Flats # I-4-2 and E-4-3 and E-4-4 | 123,167 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| **LAW AND JUSTICE SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT** | | | **43,450,000** |
| Southern Highlands | Southern Highlands Provincial Government | Project Details Not Available | 28,450,000 |
| Southern Highlands | Southern Highlands Provincial Government | Project Details Not Available | 15,000,000 |
| **STRATEGIC DISTRICT MARKETS INFRASTRUCTURE TRUST ACCOUNT** | | | **4,587,521** |
| Manus | Department of Works | Strategic District Market Payments | 500,000 |
| Tari | Selpriz Limited | Strategic District Market Payments | 2,500,000 |
| Hagen | K -Islands Builders | Strategic District Market Payments (Contract Value K450,000, Outstanding | 270,000 |
| Huon | Jark Limited | Strategic District Market Payments (Contract Value K593,868, Outstanding | 356,321 |
| Kerema | Mamtora | Strategic District Market Payments (Contract Value K1,404,000, Outstanding | 421,200 |
| Pomio | Pantreid | Strategic District Market Payments (Contract Value K1,800,000, Outstanding | 540,000 |
| **NATIONAL PARLIAMENT INFRASTRUCTURE REHABILITATION TRUST ACCOUNT** | | | **3,399,000** |
| NCD | T.M. Electrical and Refrigeration Limited | Generator | 3,399,000 |
| **OUTSTANDING PBSS (POLICE) TRUST ACCOUNT** | | | **3,031,244** |
| N/A | Police | Transfer to New Trust Account - Royal PNG Constabulary Communication and | 3,031,244 |
| **TRANSPORT SECTOR INFRASTRUCTURE REHABILITATION TRUST ACCOUNT** | | | **73,783,775** |
| LAE PORT EXPANSION | | | |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| PORTS AND JETTIES | | | |
| East Sepik | PNG Quality Services Limited | 4 x Boats as per Prime Minister request | 2,640,000 |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| WEWAK WHARF UPGRADING | | | |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| PORT MORESBY WHARF REDEVELOPMENT | | | |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| NATIONAL ROADS | | | |
| Madang | Shorncliffe | National Roads - Madang (Contract Value K2,978,774, Actual Expenditure | 2,978,774 |
| Madang | Madang Provincial Government | Madang Town Roads (Contract Value K4,000,000, Actual Expenditure K4,000,000, | 4,000,000 |
| Morobe | Dee Earth Movers | Huon Gulf (Contract Value K2,000,000, Actual Expenditure K600,000, Outstanding | 600,000 |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| PROVINCIAL ROADS | | | |
| East New Britain | Dalmine Enterprises Limited | Kokopo (Contract Value K1,500,000, Actual Expenditure K450,000, Outstanding | 450,000 |
| Manus | Department of Works | Urgent Roads Works in Manus (Contract Value K1,000,000, Actual Expenditure | 1,000,000 |
| Sandaun | Ela Motors PNG Limited | Aitape / Lumi Road (Contract Value K447,641, Actual Expenditure K447,641, No | 447,641 |
| Enga | Enga Provincial Works Unit | Kompiam Ambum (Contract Value K15,000,000, Actual Expenditure K15,000,000, | 15,000,000 |
| Sandaun | Hari PNG Limited | Aitape / Lumi Road (Contract Value K280,000, Actual Expenditure K280,000, No | 280,000 |
| Sandaun | Pan Pacific Machine and Parts | Aitape / Lumi (Contract Value K2,194,960, Actual Expenditure K2,194,960, No | 2,194,960 |
| Madang | Shorncliffe | Provincial Roads- Madang (Contract Value K2,021,119, Actual Expenditure | 2,021,119 |
| Enga | Slaby Construction Limited | Provincial Roads - Wapenamanda (Contract Value K2,000,000, Actual Expenditure | 1,398,600 |
| Sandaun | UMW Niugini Limited | Aitape / Lumi Road (Contract Value K772,086, Actual Expenditure K772,086, No | 772,086 |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| DISTRICT ROADS | | | |
| Southern Highlands | Kagerasn Sawmilling and Construction | District Feeder Roads - Kagua (Contract Value K2,000,000, Actual Expenditure | 1,400,000 |
| Enga | Kaystar Construction Limited | Kandep (Contract Value K4,200,000, Actual Expenditure K3,780,000, Outstanding | 2,520,000 |
| Simbu | Kurah Construction | District Feeder Roads - Simbu/Karamui (Contract Value K5,500,000, Actual | 4,900,000 |
| Central | Maku Plant and Construction | Aravure-Delena-Hisu Road, Central Province (Contract Value K6,931,696, Actual | 4,852,187 |
| Western Highlands | Pena Civil and Building Construction | District Feeder Roads - Dei (Contract Value K1,711,278, Actual Expenditure | 1,050,818 |
| Central | Seseka Consultants Limited | District Feeder Roads - Rigo - Final (Contract Value K6,272,320, Actual Expenditure | 1,880,086 |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| WEWAK ROADS RESEALING | | | |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| LAE CITY ROADS | | | |
| Morobe | Robert Pohory | Administration / Supervisory Costs | 480 |
| Morobe | Julius Aijau | Administration / Supervisory Costs | 1,320 |
| Morobe | Bank Cheque Number 609782 | Administration / Supervisory Costs | 1,936 |
| Morobe | Bank Cheque | Administration / Supervisory Costs | 40 |
| Morobe | Bank Cheque Number 609782 | Administration / Supervisory Costs | 20 |
| Morobe | Bank Cheque Number 609787 | Administration / Supervisory Costs | 3,500 |
| Morobe | Bank Cheque Number 609788 | Administration / Supervisory Costs | 1,056 |
| Morobe | Dekenai Construction | | 15,454,743 |
| Morobe | FTM Construction Limited | | 1,025,905 |
| Morobe | JLW Construction | | 1,611,396 |
| Morobe | Lae Engineering Contractors | 30% Mobilisation Payment | 900,000 |
| Morobe | Morobe Provincial Treasury | | 250,000 |
| Morobe | NME Construction (PNG) Limited | | 845,616 |
| Morobe | Shorncliffe (PNG) Limited | | 3,285,888 |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |
| CENTRAL CITY | | | |
| N/A | Moore Printing Limited | Printing - Cheque Leaves | 1,560 |

**PNG GAS DEVELOPMENT AND COMMITMENT TRUST ACCOUNT**

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

**RESETTLEMENT OF VOLCANO VICTIMS TRUST ACCOUNT**

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

**NBC INFRASTRUCTURE REHABILITATION TRUST ACCOUNT** **14,527,380**

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| NATIONAL TELEVISION PROJECT | | | |
| | Brian Bell & Co Ltd | Furniture and Office Equipment | 63,598 |
| | Daltron Electronics | Furniture and Office Equipment | 43,488 |
| | Data Nets Limited | Furniture and Office Equipment | 80,969 |
| | Nichtosh (PNG) Ltd | Furniture and Office Equipment | 49,657 |
| | PowerCom PNg Ltd | Furniture and Office Equipment | 124,740 |
| | T.E (PNG) Pty Ltd | Furniture and Office Equipment | 32,003 |
| | V-Soft Communications | Furniture and Office Equipment | 37,542 |
| | Theodist | Materials and Supplies | 41,846 |
| | Ela Motors Pty Ltd | Motor Vehicles | 30,000 |
| | ALWED TECHNICAL SERVICES | Operational Expense | 12,900 |
| | Avant-garde Limited | Operational Expense | 229 |
| | Blue 7 Team | Operational Expense | 3,289 |
| | Blue Sky Electrical | Operational Expense | 4,605 |
| | Boroko Foodworld Limited | Operational Expense | 5,622 |
| | Colorpak Limited | Operational Expense | 1,316 |
| | Cool Grafix | Operational Expense | 138,950 |
| | Deugro (PNG) Limited | Operational Expense | 34,487 |
| | Dhl InterNational | Operational Expense | 1,265 |
| | Directorate of Air Operations | Operational Expense | 75,000 |
| | Esco Pty Ltd | Operational Expense | 2,351 |
| | Express Freight Management | Operational Expense | 138,234 |
| | FREELANCE PRODUCTION | Operational Expense | 15,000 |
| | Gala Enterprises | Operational Expense | 400 |
| | Hitron Pty Ltd | Operational Expense | 476 |
| | Joe Sabbath | Operational Expense | 620 |
| | John Matagarakika | Operational Expense | 5,000 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | K.K.Kingston Pty Ltd | Operational Expense | 1,306 |
| | Kengpo Construction | Operational Expense | 9,350 |
| | Lae Everclean | Operational Expense | 5,198 |
| | Lou Gou | Operational Expense | 5,000 |
| | Makalai Bel | Operational Expense | 320 |
| | Malia Daniel | Operational Expense | 9,960 |
| | Maraks Electrical | Operational Expense | 231 |
| | Multi Electrical Services Ltd | Operational Expense | 4,466 |
| | Pacific Gardens Hotel | Operational Expense | 1,125 |
| | Pacific Star Pty Ltd | Operational Expense | 12,121 |
| | Pacific View Media Production | Operational Expense | 891,819 |
| | Datec PNG Ltd | Operational Expense | 27,639 |
| | Palanga & Associates P/L | Operational Expense | 15,838 |
| | Pame Ltd | Operational Expense | 40,000 |
| | Peluwa Limited | Operational Expense | 5,000 |
| | Daltron Electronics | Operational Expense | 2,737 |
| | T.E PNG | Operational Expense | 146 |
| | PNG Kick Boxing Association In | Operational Expense | 70,000 |
| | PNG Tailoring Ltd | Operational Expense | 204,507 |
| | PNG Toner & Ink Supplies | Operational Expense | 52,019 |
| | Powa Industries Pty Ltd | Operational Expense | 1,207 |
| | Reel Production | Operational Expense | 38,000 |
| | Sun System Engineering Ltd | Operational Expense | 18,337 |
| | Suntech Electrical Services | Operational Expense | 16,600 |
| | Payment Details Unknown (T/T Pmt 0009410) | Operational Expense | 137,796 |
| | Telikom (PNG) | Operational Expense | 200 |
| | Umw Niugini Pty Ltd | Operational Expense | 224,783 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Vulcan Electrical P/L | Operational Expense | 8,933 |
| | Wasan Scenic Tours | Operational Expense | 560 |
| | Zucos Media & Promotions | Operational Expense | 6,080 |
| | N-Com Pty Ltd | Plant, Equipment and Machinery | 2,659,993 |
| | PowerCom PNg Ltd | Plant, Equipment and Machinery | 124,740 |
| | Sirius Corporation | Plant, Equipment and Machinery | 290,682 |
| | ViaSat Australia Pty Ltd | Plant, Equipment and Machinery | 747,613 |
| | Videopro Business Centre | Plant, Equipment and Machinery | 169,978 |
| | Able Computing (PNG) Pty Ltd | Routine Maintenance | 5,967 |
| | Ben Tavatuna | Routine Maintenance | 560 |
| | Bnbm Hardware Pty Ltd | Routine Maintenance | 2,273 |
| | Communication Rigging Ltd | Routine Maintenance | 41,700 |
| | Daikin Airconditioning | Routine Maintenance | 10,884 |
| | Dima Building & Maintenance | Routine Maintenance | 11,840 |
| | DNS Contractors Limited | Routine Maintenance | 12,800 |
| | G K Building Contractors Limit | Routine Maintenance | 3,685 |
| | HG Construction Ltd | Routine Maintenance | 403,763 |
| | Island Mobile Hire Cars Ltd | Routine Maintenance | 3,180 |
| | Joalos Office Services & Print | Routine Maintenance | 2,843 |
| | Kimininga Hotel | Routine Maintenance | 960 |
| | Leading Electrical Service | Routine Maintenance | 24,348 |
| | Leading Electrical Services | Routine Maintenance | 42,512 |
| | Noah Robin | Routine Maintenance | 240 |
| | Paradise Interiors | Routine Maintenance | 6,776 |
| | Plumbers & Builders Supplies | Routine Maintenance | 1,776 |
| | R & P Limited | Routine Maintenance | 1,480 |
| | Richard Saini | Routine Maintenance | 45,200 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Steel Industries Pty Ltd | Routine Maintenance | 4,953 |
| | Swilly Limited (Richard Saini) | Routine Maintenance | 15,490 |
| | Taklam Guest House | Routine Maintenance | 8,100 |
| | TK Building & Maintenance | Routine Maintenance | 4,200 |
| | Air Niugini | Travel and Subsistance | 169,607 |
| | Airlines PNG | Travel and Subsistance | 112,731 |
| | Akogere Estate | Travel and Subsistance | 1,980 |
| | Avis Rent A Car | Travel and Subsistance | 40,700 |
| | Bird of Paradise Hotel | Travel and Subsistance | 1,672 |
| | Gateway Hotel | Travel and Subsistance | 659 |
| | Windjammer International Hotel | Travel and Subsistance | 21,910 |
| | Granville Motel | Travel and Subsistance | 47,720 |
| | Harbourside Hotel | Travel and Subsistance | 1,540 |
| | Hertz Rent A Car | Travel and Subsistance | 6,188 |
| | Highlander Hotel | Travel and Subsistance | 5,036 |
| | Huon Gulf Motel | Travel and Subsistance | 2,024 |
| | In WEWAK Boutique Hotel | Travel and Subsistance | 10,890 |
| | Interoil Products Ltd | Travel and Subsistance | 87,087 |
| | John Wuri Hire Car | Travel and Subsistance | 3,250 |
| | JAM HIRE CAR | Travel and Subsistance | 13,781 |
| | Liamo Reef Resort | Travel and Subsistance | 941 |
| | NBC - Radio WEWAK | Travel and Subsistance | 56,000 |
| | NBC Manus Imprest A/c | Travel and Subsistance | 6,796 |
| | No. 1 Hire Car | Travel and Subsistance | 32,723 |
| | Madang Resort Hotel | Travel and Subsistance | 14,490 |
| | Mediwae Lodge | Travel and Subsistance | 480 |
| | Melanesian Hotel | Travel and Subsistance | 5,036 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Masurina Lodge | Travel and Subsistance | 16,160 |
| | Matali Technologies | Travel and Subsistance | 20,845 |
| | Ravalian Lodge | Travel and Subsistance | 8,700 |
| | Pmt to Mendikwae Lodge | Travel and Subsistance | 240 |
| | Tnt Air Cargo | Travel and Subsistance | 39,704 |
| | TRAVEL CAR | Travel and Subsistance | 19,852 |
| | Vanimo Beach Hotel | Travel and Subsistance | 13,545 |
| | Sea View Hotel | Travel and Subsistance | 4,500 |
| | Shell (PNG) Pty Ltd | Travel and Subsistance | 61,624 |
| | South Pacific Post Pty Ltd | Travel and Subsistance | 2,877 |
| | Travel Allowances and Subsidistance paid to | Travel and Subsistance | 535,866 |
| SUBTOTAL NATIONAL TELEVISION PROJECT | | | 8,770,554 |
| REHABILITATION PROJECT | | | |
| | AMTEX ELECTRONICS PTY LTD | Furniture and Office Equipment | 11,977 |
| | Data Nets Limited | Furniture and Office Equipment | 17,548 |
| | Datec (PNG) Pty Ltd | Furniture and Office Equipment | 20,120 |
| | Daltron Electronics | Furniture and Office Equipment | 25,563 |
| | LXO Enterprises | Furniture and Office Equipment | 52,391 |
| | T.E (PNG) Pty Ltd | Furniture and Office Equipment | 19,752 |
| | Ela Motors Pty Ltd | Motor Vehicles | 84,200 |
| | Freeway Motors | Motor Vehicles | 1,522,600 |
| | Sai Nou | Operational Expense | 560 |
| | Demas Lolo | Operational Expense | 930 |
| | Demas Totil | Operational Expense | 1,400 |
| | PNG Ports Corporation Limited | Operational Expense | 1,026 |
| | Rapidfones | Operational Expense | 1,590 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Oro Guest House | Operational Expense | 1,696 |
| | Department of Works | Operational Expense | 2,100 |
| | Pacific Star | Operational Expense | 2,174 |
| | MIKEYOUNGSTUDIOS | Operational Expense | 2,497 |
| | Airfare Allan | Operational Expense | 2,750 |
| | Magi Seafood Restaurant | Operational Expense | 4,000 |
| | Malia Daniel (Allow) | Operational Expense | 4,200 |
| | Motor Rewind | Operational Expense | 4,862 |
| | Club Shooters | Operational Expense | 5,000 |
| | Ravalian Lodge | Operational Expense | 5,000 |
| | Attache Software Australia | Operational Expense | 7,638 |
| | Avis Rent A Car | Operational Expense | 28,500 |
| | Wotae Security | Operational Expense | 8,200 |
| | South Pacific Post Pty Ltd | Operational Expense | 28,680 |
| | The Golden Crop Multimedia Lim | Operational Expense | 36,000 |
| | Lamana Motel | Operational Expense | 43,085 |
| | Lamana | Operational Expense | 43,085 |
| | Steven Taptehi | Operational Expense | 2,320 |
| | Express Freight Management | Operational Expense | 58,892 |
| | Wotae Ltd | Operational Expense | 56,884 |
| | Fordray Electronics | Plant, Equipment and Machinery | 5,307 |
| | Amtex Electronics | Plant, Equipment and Machinery | 14,559 |
| | Richardson Electronics P/L | Plant, Equipment and Machinery | 24,563 |
| | LXO Enterprise | Plant, Equipment and Machinery | 52,279 |
| | Continental Elect.Corp | Plant, Equipment and Machinery | 264,373 |
| | NBC-Karai Commercial A/C air condition | Plant, Equipment and Machinery | 298,832 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | R.V.R. Elettronica | Plant, Equipment and Machinery | 400,941 |
| | Eltech Engineering Services Limited | Plant, Equipment and Machinery | 506,413 |
| | Brian Bell & Co Ltd | Plant, Equipment and Machinery | 25,921 |
| | Edwin Wawu | Routine Maintenance | 240 |
| | Bnbm Hardware Pty Ltd | Routine Maintenance | 1,282 |
| | Avant-garde Limited | Routine Maintenance | 2,673 |
| | Esco Pty Ltd | Routine Maintenance | 2,929 |
| | Margaret S. Aihi | Routine Maintenance | 3,600 |
| | RICHARD SAINI | Routine Maintenance | 14,000 |
| | Leading Electrical Services | Routine Maintenance | 20,520 |
| | IAGU PTY LTD | Routine Maintenance | 44,354 |
| | Suntech Electrical Services | Routine Maintenance | 69,000 |
| | Tnt Air Cargo | Routine Maintenance | 103,745 |
| | Continental Elect.Corp | Routine Maintenance | 446,380 |
| | WANEM YA LTD | Routine Maintenance | 475,299 |
| | Air Niugini | Travel and Subsistance | 14,328 |
| | Australian Broadcasting Corp | Travel and Subsistance | 10,968 |
| | Comfort Inn Limited | Travel and Subsistance | 4,312 |
| | EVITO INVESTMENT | Travel and Subsistance | 4,220 |
| | Gateway Hotel | Travel and Subsistance | 2,240 |
| | Kimbe Bay Hotel | Travel and Subsistance | 3,300 |
| | Lamington Lodge P/L | Travel and Subsistance | 4,736 |
| | NBC Radio E.H. Imprest Account | Travel and Subsistance | 260 |
| | NBC-Buka Imprest Account | Travel and Subsistance | 11,840 |
| | Paula Haus Win Ltd | Travel and Subsistance | 2,090 |
| | Radio Enga Imprest Account | Travel and Subsistance | 120 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| | Radio Simbu Trust Account | Travel and Subsistance | 120 |
| | Radio Western H/lands Imprest | Travel and Subsistance | 1,280 |
| | Sea View Hotel | Travel and Subsistance | 957 |
| | Sofitel Hotel Sydney | Travel and Subsistance | 8,921 |
| | Suva Holiday Inn | Travel and Subsistance | 8,371 |
| | Taki Matu | Travel and Subsistance | 400 |
| | Telikom (PNG) | Travel and Subsistance | 200 |
| | Terry Longbut | Travel and Subsistance | 15,448 |
| | The Business Time | Travel and Subsistance | 2,000 |
| | Tony Maben | Travel and Subsistance | 800 |
| | Winjammer InterNational Hotel | Travel and Subsistance | 9,636 |
| | YUMI YET CAR RENTAL | Travel and Subsistance | 6,567 |
| | David Siraba | Travel and Subsistance | 25,450 |
| | Jose Mendoza | Travel and Subsistance | 2,860 |
| | Marinjembi Isaac | Travel and Subsistance | 65,929 |
| | Rex Toudarousi | Travel and Subsistance | 6,320 |
| | Veari Mape | Travel and Subsistance | 200 |
| | Edward Kenas | Travel and Subsistance | 1,120 |
| | Francesca Maradei | Travel and Subsistance | 2,240 |
| | Masurina Lodge | Travel and Subsistance | 4,383 |
| | Travel Allowances and Subsistance paid to | Travel and Subsistance | 252,209 |
| | PNG Power Limited | Utilities | 398,572 |
| SUBTOTAL REHABILITATION PROJECT | | | 5,756,826 |

**HOSPITAL AND HEALTHCARE CENTRE REHABILITATION TRUST ACCOUNT** **16,731,077**

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| EXPENDITURE DETAIL FOR PERIOD 1 OCTOBER TO 31 DECEMBER NOT PROVIDED | | | |
| Central | Ela Motors | Kupiano - Ambulance | 100,134 |
| Central | Terence Karo Architects | Bereina - Renovate - Health Centre | 9,790 |
| Central | Terence Karo Architects | Kupiano - Renovate - Health Centre | 9,790 |
| Central | Terence Karo Architects | Kwikila - General Maintenance | 9,790 |
| Central | Terence Karo Architects | Tapini - General Maintenance | 9,790 |
| East New Britain | GRA | Rabaul Urban Clinic - GOPNG contribution to Donor funded project | 100,000 |
| East New Britain | GRA | Butuwin - New STI Clinic | 600,000 |
| East New Britain | GRA | Butuwin - New STI Clinic | 400,000 |
| East New Britain | Premier Biomedical | Nonga Hospital - Pulse Oximeter | 3,529 |
| East New Britain | Premier Biomedical | Nonga Hospital - Film Processor, Bench top | 7,582 |
| East New Britain | Premier Biomedical | Vunapope Hospital - Ultrasound Scanner Medium | 30,954 |
| East Sepik | Ela Motors | Provincial Health - Purchase Vehicle for Outreach Activities | 96,306 |
| East Sepik | Wallie Building & Construction Ltd | Boram Hospital - Accommodation - Staff house maintenance | 9,652 |
| East Sepik | Wallie Building & Construction Ltd | Boram Hospital - Accommodation - Staff house maintenance | 11,798 |
| Eastern Highlands | Dan Lee Hardware Ltd | Kainantu - General Maintenance | 12,193 |
| Eastern Highlands | Dan Lee Hardware Ltd | Kainantu Hospital - Renovate - Wards & Buildings | 20,572 |
| Eastern Highlands | Ela Motors | Goroka Hospital - Purchase - Troop Carrier | 96,306 |
| Eastern Highlands | Robin Minu Ltd | Asaro Hospital - Renovate - Wards & Buildings | 20,250 |
| Eastern Highlands | Simiga Builders & Contractors | Asaro Marawaka - General Maintenance | 78,227 |
| Enga | Boroko Motors | Kandep Health Centre - Purchase - Troop Carrier | 96,306 |
| Enga | Ela Motors | Provincial Health - Purchase Vehicle for Outreach Activities | 96,306 |
| Enga | Enga Baptist Mission Hospital | Kompiam - General Maintenance | 175,000 |
| Enga | Premier Biomedical | Wabag Hospital - Centrifuge General | 6,219 |
| Enga | Premier Biomedical | Wabag Hospital - Monitor Defibrillator | 16,073 |
| Enga | Premier Biomedical | Wabag Hospital - Dental Chair Complete | 31,471 |
| Gulf | Ela Motors | Kerema Health Division - Purchase - Vehicle | 96,306 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| Gulf | Lucky Manoka Architects | Kerema Hospital - Redevelopment | 303,660 |
| Madang | Brian Bell & Company | Modilon Hospital - Renovate - Laundry incl Equipment | 173,115 |
| Madang | Ela Motors | Modilon - Purchase of new ambulance | 100,134 |
| Madang | G - Man Building Construction | Modilon Hospital - Replacement Picket Fence | 575,824 |
| Madang | Melanesian Foundation | District Health, Madang - Construction of 1st Stage Health Centre Mamus (Hagahai) | 200,000 |
| Madang | Melanesian Foundation | Basamuk VCT and HC - Construction of 1st Stage Health Centre Mamusi | 250,000 |
| Madang | Premier Biomedical | Gaubin Health Centre - Ultra Sound Scanner, Basic | 18,488 |
| Madang | Premier Biomedical | Modilon Hospital - Ultrasound Scanner Medium | 30,954 |
| Manus | CEO Lorengau Hospital | Lorengau Hospital - Renovate - Wards & Buildings | 43,624 |
| Milne Bay | Ela Motors | Alotau Hospital - Purchase of Ambulance | 100,134 |
| Morobe | ABCO Transport Ltd | Angau Hospital - Radiotherapy Simulator with x-ray system | 7,478 |
| Morobe | Belltek Laboratory | Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and | 554,210 |
| Morobe | Belltek Laboratory | Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and | 554,210 |
| Morobe | Belltek Laboratory | Angau Hospital - Radiotherapy Simulator with x-ray system | 277,105 |
| Morobe | Braun Memorial Hospital | Braun Hospital - Hospital Redevelopment | 166,106 |
| Morobe | CMS Alphatech | Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and | 306,967 |
| Morobe | Daikin PNG Ltd | Angau Hospital - Replace Radiotherapy Unit Air Con System | 129,013 |
| Morobe | Ela Motors | Wau Health Centre - Purchase of Ambulance | 100,134 |
| Morobe | Hornibrook NGI Ltd | Angau Hospital - 4 New Wards & Ablution Blocks | 3,780,785 |
| Morobe | Lae Builders and Contractors | Angau Hospital - Cobalt Machine (includes installation) | 94,413 |
| Morobe | Oxford First Aid Supply | Angau Hospital - New Wards x 4 & Ablution Blocks | 129,982 |
| Morobe | Premier Biomedical | Angau Hospital - Film Processor Automatic Large x 2 | 34,684 |
| Morobe | Premier Biomedical | Angau Hospital - Film Processor Automatic Large x 2 | 57,806 |
| Morobe | Regional Engineering & Construction Ltd | Angau Hospital - Purchase Radiotherapy Simulator with x-ray system and | 502,064 |
| Morobe | | Angau Hospital - Cobalt Machine (includes installation) | 930,925 |
| NCD | CEO Laloki Hospital | Laloki Psychiatric Hospital - General Maintenance of Wards / Renovations & | 27,500 |
| NCD | JJW Construction Ltd | Morata Clinic - General Maintenance | 38,673 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| NCD | JJW Construction Ltd | Tokarara - General Maintenance | 38,673 |
| NCD | JJW Construction Ltd | Morata Clinic - General Maintenance | 112,151 |
| NCD | JJW Construction Ltd | Tokarara - General Maintenance | 112,152 |
| NCD | Premier Biomedical | Port Moresby General Hospital - Monitor Defibrillator | 16,073 |
| NCD | Premier Biomedical | Port Moresby General Hospital - Film Processor Automatic Large x 2 | 34,684 |
| NCD | Premier Biomedical | Port Moresby General Hospital - Operating Microscope - ENT | 57,572 |
| NCD | Terance Karo Architects | Port Moresby General Hospital - Renovate - Antenatal Clinic and Labour Ward | 43,890 |
| NCD | Terence Karo Architects | Morata, Tokarara, Badili, Gordons, Kilakila & Lawes Road Urban Clinics - General | 38,115 |
| NDoH | Boroko Motors | Medical Supplies - Purchase of 3.5 Ton Truck for Area Medical Stores | 77,230 |
| New Ireland | Ela Motors | Kavieng Hospital - Purchase of Ambulance | 100,134 |
| New Ireland | Maiah Builder and Wood Products | Kavieng Hospital - Replacement of 50kg/Cycle Medical Waste Incinerator - Shed | 22,275 |
| New Ireland | Maiah Builders | Kavieng Hospital - Replacement of 50kg/Cycle Medical Waste Incinerator - Shed | 23,963 |
| New Ireland | Meddent | Kavieng Hospital - Replacement of 50kg/Cycle Medical Waste Incinerator | 279,267 |
| Non Government | Boroko Motors | St. John Ambulance - Ambulance x 2 | 299,219 |
| North Solomons | Ela Motors | Buka Hospital - Purchase of Ambulances x 2 | 200,268 |
| North Solomons | Wakopitz Construction Ltd | Hantoa - Renovate - Health Centre | 36,887 |
| Oro | Ela Motors | Provincial Health - Vehicle for Outreach Activities | 100,134 |
| Other | PNG Construction Ltd | Project Management - CWIT + Contract Admin Costs | 33,540 |
| Other | Qld Consultancy Project Partners | Consulting - Pop/ANGAU Master Plan | 29,407 |
| Other | SMEC | Project Management - CWIT + Contract Admin Costs | 2,216,207 |
| Other | ZD Systems | Others - Number plates for all vehicles purchased under Supp Budget. | 3,190 |
| Sandaun | CEO Vanimo Hospital | Vanimo Hospital - General Maintenance of wards | 200,000 |
| Sandaun | Premier Biomedical | Vanimo Hospital - Ultra Sound Scanner, Basic | 18,488 |
| Simbu | Ela Motors | Provincial Health - Purchase - Troop Carrier | 96,306 |
| Simbu | Premier Biomedical | Kundiawa Hospital - Film Processor, Bench top | 7,582 |
| Southern Highlands | Arman Larmer Surveys | Mendi Hospital - Hospital Redevelopment | 20,339 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| Southern Highlands | Ela Motors | Tari District Health - Purchase of Ambulance | 100,134 |
| Southern Highlands | Ella Motors | Mendi Hospital - Purchase Vehicle for Outreach Activities | 96,306 |
| Southern Highlands | PNG Construction Ltd | Tari Hospital & staff houses, District Health - General Redevelopment | 3,000 |
| Southern Highlands | PNG Construction Ltd | Mendi Hospital - Hospital Redevelopment | 31,914 |
| Southern Highlands | PNG Construction Ltd | Mendi Hospital - Hospital Redevelopment | 3,750 |
| Southern Highlands | PNG Construction Ltd | Tari Hospital & staff houses, District Health - General Redevelopment | 19,170 |
| Southern Highlands | Premier Biomedical Engineering | Mendi Hospital - Equipment | 255,353 |
| West New Britain | Ela Motors | Kimbe Hospital - Purchase of Ambulance | 100,134 |
| Western | Laurabada Shipping | Mambudawan - Purchase of dingy | 2,332 |
| Western | Premier Biomedical | Daru Hospital - Ultra Sound Scanner, Basic | 18,488 |
| Western Highlands | Ela Motors | Mt. Hagen Hospital - Purchase - Troop Carrier - Kudjip | 96,306 |
| Western Highlands | Ela Motors | Mt. Hagen Hospital - Purchase - Troop Carrier | 96,306 |
| Western Highlands | Premier Biomedical | Mt. Hagen Hospital - Film Processor X Ray | 57,806 |

**REHABILITATION OF HOUSING FOR POLICE TRUST ACCOUNT**

NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD

| | | | |
|---|---|---|---|
| **HIGHLANDS HIGHWAY REHABILITATION TRUST ACCOUNT** | | | **33,103,558** |
| | Shorncliffe (PNG) Limited | | 1,020,519 |
| | Covec (PNG) Limited | | 341,334 |
| | Lorma Construction | | 713,690 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.08a | 293,784 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.09 | 160,245 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.10 | 1,032,868 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.11 | 1,332,828 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.12 | 1,082,815 |

| Province | Supplier | Description | Expenditure * |
|---|---|---|---|
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.13 | 1,843,938 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.14 | 2,291,575 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.15 | 1,799,677 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.16 | 2,026,403 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.17 | 2,187,174 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18 | 152,119 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18 | 394,968 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18 | 1,947,206 |
| Simbu | Covec PNG Ltd | Kundiawa to Miunde Bridge - Contract No.10 & 11 - Claim No.18 | 518,053 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.09 | 1,290,796 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.10 | 909,078 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.02 | 1,427,388 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.12 | 2,455,968 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.13 | 1,485,001 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.14 | 997,570 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.14 | 1,699,251 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.16 | 2,212,009 |
| Simbu | Shorncliffe PNG Ltd | Mangiro Bridge to Kundiawa - Contract No.9 - Claim No.19 | 1,487,303 |
| **DISTRICT SERVICE IMPROVEMENT PROGRAM TRUST ACCOUNT** | | | |
| NO REPORTING PROVIDED TO SUPPORT EXPENDITURE INCURRED FOR THE PERIOD | | | |
| **INSTITUTIONAL HOUSING PILOT TRUST ACCOUNT** | | | **2,336,784** |
| NCD | Nambawan Super Limited | NCD Purchase of Devon Lodge | 2,246,784 |
| NCD | Amanana Enterprises Limited | NCD Maintenance of June Valley Primary School | 90,000 |

* The Expenditure Summaries contained in this report have not been reconciled back the Bank Balances as at 31 December

2008. Variances are the result of timing differences on the presentation of cheques.

There were no expenditures recorded for the period 1 January to 31 December 2008 for the following Trust accounts:

- Rehabilitation Of Housing For Nurses Trust Account
- Urbanisation Pilots Trust Account
- Housing Development Trust Account
- Cooperative Societies Establishment Trust Account
- Madang Marine Park Development Trust Account
- Rural Electrification Trust Account
- Konebada Petroleum Park Trust Account
- National Infrastructure Development Trust Account
- Land Reform Program Trust Account
- National Border Authority Trust Account
- Regional Provincial Treasury And District Administration Offices Trust Account
- Petroleum Outstanding Moa Commitments Trust Account

**Movement of District Service Improvement Program Bank Accounts during 2008 Financial Year (Kina millions)**

| District | Total Approp | Opening Balance as at 1-Jan-08 | Debits (Receipts) | Credits (Payments) | Closing Balance as at 31-Dec-08 |
|---|---|---|---|---|---|
| Abau | 10.0 | - | 4.0 | 4.0 | - |
| Goilala | 10.0 | - | 4.0 | 4.0 | - |
| Kairuku Hiri | 10.0 | - | 4.0 | 3.8 | 0.2 |
| Rigo | 10.0 | - | 4.0 | 2.9 | 1.1 |
| Gazelle | 10.0 | - | 4.0 | 0.6 | 3.4 |
| Kokopo | 10.0 | - | 4.0 | 2.1 | 1.9 |
| Pomio | 10.0 | - | 4.0 | - | 4.0 |
| Rabaul | 10.0 | - | 4.0 | - | 4.0 |
| Ambunti-Drekikir t | 10.0 | - | 4.0 | 2.5 | 1.5 |
| Angoram | 10.0 | - | 4.0 | 0.1 | 3.9 |
| Maprik | 10.0 | - | 4.0 | 0.3 | 3.7 |
| Wewak | 10.0 | - | 4.0 | 2.5 | 1.5 |
| Wosera-Gawi | 10.0 | - | 4.0 | -0.1 | 4.1 |
| Yangogoru-Saussia | 10.0 | - | 4.0 | 3.0 | 1.0 |
| Daulo | 10.0 | - | 4.0 | 0.2 | 3.8 |
| Goroka | 10.0 | - | 4.0 | 2.3 | 1.7 |
| Henganofi | 10.0 | - | 4.0 | 0.9 | 3.1 |
| Kainantu | 10.0 | - | 4.0 | 2.4 | 1.6 |
| Lufa | 10.0 | - | 4.0 | 0.2 | 3.8 |
| Obura-Wanenara | 10.0 | - | 4.0 | 3.3 | 0.7 |
| Okapa | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Unggai-Bena | 10.0 | - | 4.0 | 0.5 | 3.5 |
| Kandep | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Kompiam-Ambun | 10.0 | - | 4.0 | 1.1 | 2.9 |
| Lagaip-Porgera | 10.0 | - | 4.0 | 2.2 | 1.8 |
| Wabag | 10.0 | - | 4.0 | 0.8 | 3.2 |
| Wapenamanda | 10.0 | - | 4.0 | 0.8 | 3.2 |
| Kerema | 10.0 | - | 4.0 | 2.6 | 1.4 |
| Kikori | 10.0 | - | 4.0 | 2.6 | 1.4 |
| Bogia | 10.0 | - | 4.0 | - | 4.0 |
| Madang | 10.0 | - | 4.0 | 1.1 | 2.9 |
| Middle Ramu | 10.0 | - | 4.0 | - | 4.0 |
| Raikos | 10.0 | - | 4.0 | - | 4.0 |
| Sumkar | 10.0 | - | 4.0 | 1.5 | 2.5 |
| Usino-Bundi | 10.0 | - | 4.0 | 0.7 | 3.3 |
| Manus | 10.0 | - | 4.0 | 1.7 | 2.3 |
| Alotau / Rabaraba | 10.0 | - | 4.0 | 1.6 | 2.4 |
| Esa'ala | 10.0 | - | 4.0 | 0.5 | 3.5 |
| Kiriwina Good Enough | 10.0 | - | 4.0 | -0.1 | 4.1 |
| Samarai Murua | 10.0 | - | 4.0 | 3.3 | 0.7 |
| Bulolo | 10.0 | - | 4.0 | 3.9 | 0.1 |

| District | Total Approp | Opening Balance as at 1-Jan-08 | Debits (Receipts) | Credits (Payments) | Closing Balance as at 31-Dec-08 |
|---|---|---|---|---|---|
| Finschaffen | 10.0 | - | 4.0 | 1.6 | 2.4 |
| Huon Gulf | 10.0 | - | 4.0 | 2.8 | 1.2 |
| Kabwum | 10.0 | - | 4.0 | 3.1 | 0.9 |
| Lae | 10.0 | - | 4.0 | - | 4.0 |
| Markham | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Menyamya | 10.0 | - | 4.0 | 0.2 | 3.8 |
| Nawaeb | 10.0 | - | 4.0 | 3.9 | 0.1 |
| Tewa-Siasi | 10.0 | - | 4.0 | 1.6 | 2.4 |
| Moresby North East | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Moresby North West | 10.0 | - | 4.0 | 0.1 | 3.9 |
| Moresby South | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Kavieng | 10.0 | - | 4.0 | 0.1 | 3.9 |
| Namatanai | 10.0 | - | 4.0 | 1.5 | 2.5 |
| Central Bougainville | 10.0 | - | 4.0 | - | 4.0 |
| North Bougainville | 10.0 | - | 4.0 | 3.3 | 0.7 |
| South Bougainville | 10.0 | - | 4.0 | - | 4.0 |
| Ijivitari | 10.0 | - | 4.0 | - | 4.0 |
| Sohe | 10.0 | - | 4.0 | 3.5 | 0.5 |
| Aitape-Lumi | 10.0 | - | 4.0 | 0.9 | 3.1 |
| Nuku | 10.0 | - | 4.0 | 4.0 | - |
| Telefomin | 10.0 | - | 4.0 | 0.8 | 3.2 |
| Vanimo-Green | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Chuave | 10.0 | - | 4.0 | 2.7 | 1.3 |
| Gumine | 10.0 | - | 4.0 | 3.5 | 0.5 |
| Karamui-Nomane | 10.0 | - | 4.0 | 0.1 | 3.9 |
| Kerowagi | 10.0 | - | 4.0 | 1.3 | 2.7 |
| Kundiawa-Gembogl | 10.0 | - | 4.0 | 1.6 | 2.4 |
| Sinasina-Yongumugl | 10.0 | - | 4.0 | 0.1 | 3.9 |
| Ialibu-Pangia | 10.0 | - | 4.0 | 0.4 | 3.6 |
| Imbongu | 10.0 | - | 4.0 | 3.7 | 0.3 |
| Kagua-Erave | 10.0 | - | 4.0 | 3.9 | 0.1 |
| Komo-Magarima | 10.0 | - | 4.0 | 2.0 | 2.0 |
| Koroba-L/Kopiago | 10.0 | - | 4.0 | 3.7 | 0.3 |
| Mendi | 10.0 | - | 4.0 | 3.2 | 0.8 |
| Nipa-Kutubu | 10.0 | - | 4.0 | 0.6 | 3.4 |
| Tari-Pori | 10.0 | - | 4.0 | 1.5 | 2.5 |
| Kandrian | 10.0 | - | 4.0 | 0.4 | 3.6 |
| Talasea | 10.0 | - | 4.0 | 0.2 | 3.8 |
| Middle Fly | 10.0 | - | 4.0 | - 0.2 | 4.2 |
| North Fly | 10.0 | - | 4.0 | - 0.2 | 4.2 |
| South Fly | 10.0 | - | 4.0 | - | 4.0 |
| Dei | 10.0 | - | 4.0 | 0.3 | 3.7 |
| Hagen | 10.0 | - | 4.0 | 0.1 | 3.9 |
| Jimi | 10.0 | - | 4.0 | 3.1 | 0.9 |

| District | Total Approp | Opening Balance as at 1-Jan-08 | Debits (Receipts) | Credits (Payments) | Closing Balance as at 31-Dec-08 |
|---|---|---|---|---|---|
| Mul/Bayer | 10.0 | - | 4.0 | 1.3 | 2.7 |
| North Wahgi | 10.0 | - | 4.0 | 0.7 | 3.3 |
| South Waghi | 10.0 | - | 4.0 | 1.5 | 2.5 |
| Tambul-Nebiler | 10.0 | - | 4.0 | 0.4 | 3.6 |
| **Total** | **890.0** | **-** | **356.0** | **130.4** | **225.6** |

Source: Department of Finance