

EXPLANATORY NOTES FOR MEMBERS OF THE NATIONAL PARLIAMENT

APPROPRIATION (GENERAL PUBLIC SERVICES EXPENDITURE 2015) BILL 2014

The purpose of the *Appropriation (General Public Services Expenditure 2015) Bill 2014* is to appropriate a sum of K24,487,983,900 for expenditure for the year ending 31 December 2015 as required under Section 209(2)(c) of the Constitution as amended.

This Bill is a continuation of the process that amalgamates the former Recurrent and Development Budgets to form a consolidated National Budget. The National Budget will hereafter be referred to as “*General Public Service Expenditure*” and shall compose of the following:

- (a) The former Recurrent Budget will hereafter be referred to as ‘*Operational Expenditure*’. This expenditure funds the Government Public Service in performing its ongoing activities which consists of ‘Personnel Emoluments’ and ‘Goods and Services’ expenditure.
- (b) The former Development Budget will hereafter be referred to as ‘*Capital Expenditure*’. This expenditure is made up of direct Government funding, estimated concessional loans, estimated donor grants and infrastructure tax credits.

This Bill will establish total appropriations in 2015 of **K24,487,983,900**, of which operational expenditure is **K17,502,434,300** comprising:

(a) Acquisition of Existing Assets	K 14,466,900
(b) Capital Formation	K 277,790,000
(c) Debt Services	K9,924,587,200
(d) Goods & Services	K1,296,376,900
(e) Grants Subsidies & Transfers	K1,401,878,400
(f) Personnel Emoluments	K3,905,536,400
(g) Utilities, Rentals and Property Cost	K 865,218,300

This Bill will also establish total appropriations in 2015 of **K6,985,549,600**, of capital expenditure for capital investment projects comprising:

(a) Direct Government financing	K4,496,114,400,
(b) Infrastructure tax credits	K208,000,000,
(c) Estimated concessional loans	K886,340,700,
(d) Estimated donor grants	K1,396,094,500.

The *Appropriation (General Public Services Expenditure 2015) Bill 2014* has One Part covering fourteen Sections.

Section One - Allows the Secretary of Treasury to issue K24,487,983,900 out of the Consolidated Revenue Fund for the ordinary purposes of the Public Service (operational expenditure) and Capital Investment Projects (capital expenditure). This section requires the prior authorisation of the Treasurer. In practice, this authorisation will occur before 31 December 2014 in order that the ordinary activities of the Public Service and Capital Investment Projects can commence on 1 January 2015.

Section Two – Establishes that the ordinary activities of the Public Service under Operational Expenditure and Capital Investment Projects to be undertaken from Capital expenditure are defined as per the Budget Books and Budget Speech publications.

In expanding on Government capital expenditure this section further provides that additional donor grants received during the Budget year, may be issued out of the Consolidated Revenue Fund. This section effectively allows the donor grants element of the budget to increase.

The section concludes by providing that appropriations for concessional loans and donor grants will lapse if the funding expected to be received from donors or concessional loans is not received.

Section Three – Identifies the circumstances under which transfers from the Secretary's Advance held under operational expenditure (Division 207) may be made. The 2015 Budget appropriation for Secretary's Advance is K50 million.

The section has been amended to prevent increases of the Secretary's Advance appropriation except by a new appropriation by the Parliament. Previously, the Appropriation Acts have not prevented transfers from other Divisions **into** the Secretary's Advance. This increased funding was then available for reallocation to other Divisions. This ensures that only amounts appropriated by the Parliament to the Secretary's Advance are available for reallocation.

Section Four – Identifies the circumstances under which the Secretary of Treasury may authorize transfers between and among activities, through the operational and capital expenditures identified in the Budget Documents. The section recognizes that during the Budget year circumstances may change necessitating a reallocation of funding within and between activities. To enhance Ministerial oversight of agencies, all requests must be approved by the relevant Minister.

This section will not apply to money appropriated in operational expenditure for the purposes of Division 207 "Treasury and Finance Miscellaneous" or Division 299 "Debt Services". Funding for these divisions has been appropriated for specific purposes which are fundamental to the function of Government and should not be available for reallocation.

The section also limits total reallocations of appropriations made under this section to ten (10) per cent of the gross of aggregate 'Operational Expenditure' plus the direct financing component of total capital expenditure. Ten (10) percent of Government gross appropriations as a part of the total 'General Public Service Expenditure'.

Section Five – This section identifies through a schedule to the Act, the content of Division 207, held under Operational expenditure the circumstances under which the Treasurer may transfer funds for other purposes. This recognises that funding for division 207 has been appropriated for specific purposes which are fundamental to the function of Government and should not be available for reallocation.

The section requires that the Treasurer publish a notice on the Department of Treasury website identifying the amount of any transfer, the relevant Divisions the transfers took place between and the purpose of the transfer.

Section Six - Identifies the circumstances under which the Treasurer may direct transfers between capital expenditure activities for capital investment projects identified in the Budget Books. The section recognizes that during the Budget year project circumstances may change necessitating a reallocation of funding. Transfers may only occur to projects which are included in the Budget Books. This serves to limit the capacity for funding to be spent only on projects which are approved by Parliament.

Section Seven – Identifies the circumstances under which the Secretary of Treasury may authorize transfers between projects identified in the Bill that are funded by donor grants. The section recognizes that during the

Budget year project circumstances of activities held under capital expenditure may change necessitating a reallocation of funding within and between projects. For example, an underperforming project might have its funding reduced in favour of a more effectively delivered project.

The section seeks to limit the reallocation of funding under Capital expenditure to prioritised implementation whose component requires the approval of the donor (providing the grant) before any transfer can occur. The section also requires the endorsement of the Secretary of Treasury that the transfer is critical, unforeseen and necessary for the delivery of essential services to the people of PNG.

Section Eight – Identifies the circumstances under which the Treasurer may authorize transfers between activities under Capital expenditure identified in the Bill that are funded by concessional loans. The section seeks to prevent transfers to loans which have not previously been approved by the Parliament.

For example, the section would prevent drawdown of a loan entered in the Budget year as this loan would not be identified in the relevant budget book.

Section Nine- Identifies the circumstances under which transfers from Division 299 (Debt Services) under operational expenditure might occur. The section recognizes that interest, fees and charges may be lower than forecast due to variations in the level of Government debt. Such variations may lead to savings that could be transferred to other priority performing activities to avoid agencies exceeding their appropriations.

Due to the magnitude of the appropriations (and potential savings) it is prudent to place strict controls on the extent of any transfers.

In the event that actual expenses are lower than forecast at Budget, this section works to define the circumstances under which transfers to other Divisions are permitted. This section also includes a requirement for the Treasurer to publish a notice on the Department of Treasury website of intention to transfer funds before any transfer occurs.

Section Ten – Provides the Secretary of Treasury with the authority to delegate his powers under Section 3 and 4 of the Bill concerning both Operational and Capital expenditure to an officer in the Department of Treasury.

Section Eleven – Recognises that from time to time the Government will transfer activities between agencies. The section works to ensure that relevant appropriations are also transferred.

Section Twelve – Requires the publication of a monthly report detailing all transfers within and between activities for both Operational and Capital expenditure, excluding donor grants application and loan drawdowns. The report will be published on the Department of Treasury website.

The report shall identify the following matters:

1. The Division Number and Name;
2. The Initial Appropriation for the Division;
3. The Current Appropriation for the Division;
4. Warrants released for the Division in the relevant month;
5. Total Warrants released for the Division for the year to date;
6. The Expenditure of the Division in the relevant month;
7. Total Expenditure of the Division in the relevant month; and
8. An explanation of changes in the value of Current Appropriation for the Division.

Section Thirteen - Requires that a copy of each direction made under Sections 3, 4, 5, 6, 7, 8 or 9 shall be provided to the Auditor General at the conclusion of each quarter of the financial year

Section Fourteen - Identifies how expenditure appropriated to Trust accounts will be treated. This section is most relevant to the treatment of such funding provided for the Provincial Services Improvement Program (PSIP) or the different Umbrella Benefit Sharing Agreements (UBSA).



No. of 2014

Appropriation (General Public Services Expenditure 2015) Bill 2014.

ARRANGEMENT OF CLAUSES.

1. Grant for General Public Service Expenditure of K24,487,983,900.
2. Appropriation.
3. Adjustment of Appropriations Through The Secretary's Advance For New Activities And Between Activities.
4. Adjustment of Appropriations between Activities.
5. Adjustment of Appropriations for Activities Identified In Division 207.
6. Adjustment of Appropriations for Directly Funded Capital Expenditure.
7. Adjustment of Appropriation for Capital Expenditure Funded By Grants.
8. Adjustment of Appropriation for Capital Expenditure Funded From Concessional Loans.
9. Reallocation of Amounts from Division 299 Debt Services.
10. Delegation of Powers.
11. Transfer of Activities between Agencies.
12. Directions to be Published.
13. Directions to Reallocate Appropriations to be available to Auditor General.
14. Direction for Expenditure Appropriated to Trusts.

SCHEDULE 1

SCHEDULE 2



A BILL

for

AN ACT

entitled

Appropriation (General Public Services Expenditure 2015) Bill 2014.

Being an Act to appropriate out of the Consolidated Revenue Fund a sum for the General Public Service for operational and capital expenditure for the year ending 31 December 2015.

MADE by the National Parliament.

1. GRANT OF K24,487,983,900.00

Subject to authorisation from the Treasurer, the Secretary for Treasury may issue out of the Consolidated Revenue Fund and apply for the activities of the General Public Service for the year ending 31 December 2015 the sum of K24,487,983,900 .00 consisting of -

- (a) operational expenditure of K17,502,434,300.00; and
- (b) capital expenditure of K6,985,549,600.00 on -
 - (i) direct Government financing of K4,496,114,400.00; and
 - (ii) infrastructure tax credits of K207,000,000.00; and
 - (iii) concessional loans of K886,340,700.00' and
 - (iv) donor grants of K1,396,094,500.00.

2. APPROPRIATION.

Sums granted by this Act out of the Consolidated Revenue Fund for the year ending 31 December 2015 are appropriated for the activities of the agencies listed in the Schedule of this Act in the year ending 31 December 2015 as follows:

- (a) for the purposes of identifying the activities of agencies referred to in this Act, Volume 2, A,B,C and D of the 2015 Budget Books may be considered relevant documents; and
- (b) for the purpose of identifying the capital expenditure referred to in this Act Volume 2, A,B,C and D of the 2015 Budget Publications are to be considered relevant documents; and
- (c) where additional donor grants are received in the year ending 31 December 2015, they may be issued out of the Consolidated Revenue Fund and appropriated to capital expenditures with the approval of the Treasurer; and
- (d) in the event that amounts appropriated for either donor grants or concessional loans are not received from the respective donors in the year ending 31 December 2015, these appropriations may not be issued from the Consolidated Revenue Fund and will lapse.

Appropriation (General Public Services Expenditure 2015)

3. ADJUSTMENT OF APPROPRIATIONS THROUGH THE SECRETARY'S ADVANCE FOR NEW ACTIVITIES AND BETWEEN ACTIVITIES.

(1) The Secretary for Treasury may direct the reallocation of the appropriation entitled “Secretary’s Advance” which is appropriated to Division 207 – Treasury and Finance Miscellaneous for any activity under operational and capital expenditure.

(2) Reallocation of the appropriation under “Secretary’s Advance” may occur where the following conditions are met:

- (a) there is insufficient or no appropriation to meet expenditure for an activity within the operational and capital budget; and
- (b) the reallocation of appropriation is supported by the Minister responsible for the agency implementing the activity; and
- (c) the reallocation of appropriation is urgent and was unforeseen at the time of making this Act; and
- (d) the reallocation of appropriation is necessary for the delivery of essential services to the people of Papua New Guinea; and
- (e) the total Appropriation reallocated does not exceed the aggregate of the net appropriation for the Secretary’s Advance.

(3) Unexpended appropriations for activities within the operational budget may be reallocated to any Government activity, or activities of the National Parliament or Judiciary within the operational budget.

(4) The appropriation for “Secretary’s Advance” may only be increased by Parliament.

4. ADJUSTMENT OF APPROPRIATIONS BETWEEN ACTIVITIES.

(1) With the exception of the matters referred to in this section, the Secretary for Treasury may direct the reallocation of any unexpended appropriation for an activity under this Act to appropriations for other activities under this Act.

(2) Reallocation of appropriation may only occur where the following conditions are met:

- (a) there is insufficient or no appropriation to meet expenditure for an activity; and
- (b) the reallocation of appropriation is requested by the Minister responsible for the agency implementing the activity; and
- (c) the reallocation of appropriation is urgent; and the reallocation of appropriation is unavoidable; and
- (d) the reallocation of appropriation was unforeseen at the time of making this Act; and
- (e) the reallocation of appropriation is necessary for the delivery of essential services to the people of Papua New Guinea.

(3) Subject to the exceptions outlined in this section, the total amount of reallocated appropriation authorised under this section shall not exceed a sum K219,985,487.00 or ten per cent of the total appropriation of operational expenditure plus the aggregate of the direct financing component of capital expenditures, made under this Act.

(4) An amount appropriated for an activity under Division 207 that is to be transferred either to a trust account or to the agency responsible for conducting the activity for which the amount is appropriated will not count towards the limit identified in this section.

(5) An amount transferred between agencies under Section 5 will not count towards the limit identified in this section.

(6) This section does not apply to appropriations made for the purposes of Division 207 - Treasury and Finance Miscellaneous or to Division 299 - Debt Servicing.

5. ADJUSTMENT OF APPROPRIATIONS FOR ACTIVITIES IDENTIFIED UNDER 207.

(1) The Treasurer may, in exceptional circumstances, direct the reallocation of funding held in Division 207 Treasury and Finance Miscellaneous for other purposes.

(2) Only the Treasurer may direct the reallocation of Appropriations for activities identified in Schedule 1 of this Act.

(3) The Treasurer shall publish in the Department of Treasury website a notice identifying the amount of the proposed transfer, the relevant divisions and the purpose of the transfer.

(4) The Treasurer may not delegate the powers provided by this section.

6. ADJUSTMENT OF APPROPRIATIONS FOR DIRECTLY FUNDED PROJECTS

The Secretary for Treasury may direct the reallocation of any unexpended appropriation for directly financed capital expenditure included in Volume 2, A,B,C and D of the 2015 Budget Publications to other capital expenditure included in Volume 2, A,B,C and D of the 2015 Budget Publications where -

- (a) there is insufficient or no appropriation to meet capital expenditure activities; and
- (b) the reallocation is supported by the agency head responsible for the agency implementing the capital expenditure activities; and
- (c) the reallocation of appropriation is urgent and was unforeseen at the time of making this Act and is necessary for the delivery of essential services to the People of Papua New Guinea; and
- (d) the total amount of all reallocations authorised under this section shall not exceed the sum of K449,611,440.00 or 10 per cent of total directly financed capital expenditures.

7. ADJUSTMENT OF APPROPRIATIONS FOR CAPITAL EXPENDITURE FUNDED BY GRANTS.

The Secretary for Treasury may direct the reallocation of any unexpended appropriation for a capital expenditure activity identified in Volume 2, A,B,C and D of the 2015 Budget Books to other capital expenditure activities identified in that volume of the Budget Publications where -

- (a) there is insufficient or no appropriation to meet expenditure for a capital expenditure activity; and
- (b) the transfer is requested by the donor providing the grant; and
- (c) the Secretary for Treasury agrees the need for reallocation of appropriation is urgent and was unforeseen at the time of making this Act and is necessary for the delivery of essential services to the people of Papua New Guinea.

8. ADJUSTMENT OF APPROPRIATIONS FOR CAPITAL EXPENDITURES FUNDED FROM CONCESSIONAL LOANS.

The Secretary for Treasury may direct the reallocation of any unexpended appropriation for a capital expenditure activity funded from a concessional loan to another capital expenditure activity included in Volume 2, A,B,C and D of the 2015 Budget Books and funded by a concessional loan where -

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- (a) there is insufficient or no appropriation to meet expenditure for that other capital expenditure activity; and
- (b) the reallocation is supported by the agency head responsible for the agency implementing the capital expenditure activity; and

- (c) the Secretary for Treasury agrees the need for reallocation of appropriation is urgent and was unforeseen at the time of making this Act and is necessary for the delivery of essential services to the people of Papua New Guinea.

9. REALLOCATION OF AMOUNTS FROM DIVISION 299 – DEBT SERVICING.

(1) The Treasurer may authorise the reallocation of any unexpended appropriation for interest, fees or charges held under Division 299 and this reallocation may only be for activities identified in Division 207 where –

- (a) reallocation of appropriation is permitted to only occur after the following conditions are met:
 - (i) reallocation of Appropriation may only occur to the extent that projections of interest, fees or charges for the 2015 year published in the Mid-Year Economic and Fiscal Outlook Report are lower than the projections of interest, fees or charges for the 2015 year published in Volume 1 of the 2015 Budget Books; and
 - (ii) the Treasurer publishes a notice in the Department of Treasury website identifying the amount reallocated from Division 299, the circumstances justifying the reallocation and the remaining balance of the Division; and
- (b) the total amount of reallocation of appropriations for interest, fees or charges shall not exceed five percent of the total appropriation for these items or a sum of K56,505,000.00.

(2) The Treasurer may not delegate the authority to reallocate unexpended appropriations held under Division 299.

10. DELEGATION OF POWERS.

The Secretary for Treasury may, by written instrument, delegate the powers provided under Sections 3 and 4 of this Act to a permanently appointed public servant in the Department of Treasury holding the position of Deputy Secretary.

11. TRANSFER OF ACTIVITIES BETWEEN AGENCIES.

Where an activity is transferred from one agency to another, the authority conferred by Section 3 and 4 extends to the reallocation or transfer of the remaining appropriation for that activity to the agency now responsible for the activity.

12. DIRECTIONS TO BE PUBLISHED.

The Secretary for Treasury shall publish a monthly report of all transfers made under this Act on the Department of the Treasury website and the report shall identify the following matters:

- (a) the division number and name; and
- (b) the initial appropriation for the Division; and
- (c) the current appropriation for the Division; and
- (d) warrants released for the Division in the relevant month; and
- (e) total warrants released for the Division for the year to date; and
- (f) the expenditure of the Division in the relevant month; and

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- (g) total expenditure of the Division for the year to date; and
- (h) an explanation of changes in the value of current appropriation for the Division.

13. DIRECTION TO REALLOCATE APPROPRIATIONS TO BE AVAILABLE TO AUDITOR GENERAL.

A copy of each direction under Sections 3, 4, 5, 6, 7 and 8 shall be made available to the Auditor General at the conclusion of each quarter of the year ending 31 December 2015.

14. DIRECTION FOR EXPENDITURE APPROPRIATED TO TRUSTS.

(1) K598,000,000 of the amount appropriated in this Act is to be immediately transferred to the Trust Accounts identified for the approved capital expenditures expressed in Schedule 2.

(2) Where a Trust Account specified in Schedule 2 does not exist, a new trust account is to be established by the Minister for Finance under Section 15 of the *Public Finances (Management) Act 1995* and the transfer is to take place immediately on the establishment of the Trust Account.

(3) In the event that the amounts expressed in Schedule 2 are not transferred, the appropriation will lapse and the amounts will be returned to the Consolidated Revenue Fund.

(4) These funds cannot be utilized, transferred or reallocated for any other purpose.

SCHEDULE 1.

Div	Agency Name	SUMMARY	Kina
202	Office of Governor-General		7,239,600.0
		Operational	7,239,600.0
203	Department of Prime Minister & NEC		544,750.2
		Operational	95,904,300.0
		Capital Investment	448,845,900.0
204	National Statistical Office		9,523,500.0
		Operational	9,523,500.0
205	Office of Bougainville Affairs		5,000,000.0
		Operational	5,000,000.0
206	Department of Finance		84,340,200.0
		Operational	35,377,500.0
		Capital Investment	48,962,700.0
207	Treasury and Finance - Miscellaneous		1,196,013.9
		Operational	1,196,013,900.0
208	Department of Treasury		242,863,700.0
		Operational	30,223,600.0
		Capital Investment	212,640,100.0
209	Registrar For Political Parties		9,152,900.0
		Operational	9,152,900.0
211	PNG Customs Service		52,170,000.0
		Operational	50,170,000.0
		Capital Investment	2,000,000.0
212	Information Technology Division		20,486,500.0
		Operational	20,486,500.0
213	Fire Services		24,848,900.0
		Operational	24,848,900.0
215	PNG Immigration and Citizenship Services		12,914.6
		Operational	12,914,600.0
216	Internal Revenue Commission		76,552,000.0
		Operational	60,552,000.0

217 Department of Foreign Affairs and Trade	Capital Investment	16,000,000.0
		76,497.4
	Operational	75,821,800.0
218 Office of the Public Prosecutor	Capital Investment	675,600.0
		8,594,500.0
	Operational	8,594,500.0
219 PNG Institute of Public Administration		8,852.4
	Operational	8,852,400.0
220 Department of Personnel Management		187,549.1
	Operational	25,328,700.0
221 Public Service Commission	Capital Investment	162,220,400.0
		8,418,500.0
	Operational	8,418,500.0
222 Office of the Public Solicitor		19,213,900.0
	Operational	14,213,900.0
224 Magisterial Services	Capital Investment	5,000,000.0
		50,546,100.0
	Operational	40,334,900.0
225 Department of Attorney-General	Capital Investment	10,211,200.0
		173,631,600.0
	Operational	111,097,700.0
226 Department of Corrective Institutional Services	Capital Investment	62,533,900.0
		139,170.2
	Operational	129,170,200.0
227 Provincial Treasuries	Capital Investment	10,000,000.0
		48,284,400.0
	Operational	48,284,400.0
228 Department of Police		367,179,400.0
	Operational	367,179,400.0
229 Department of National Planning and Monitoring		930,649.0
	Operational	22,002,200.0
230 Electoral Commission	Capital Investment	908,646,800.0
		36,152,000.0
	Operational	26,852,100.0
231 National Intelligence Organisation	Capital Investment	9,299,900.0
		5,908,300.0
	Operational	5,908,300.0
232 Provincial and Local Government Affairs		101,292.0
	Operational	17,313,100.0
233 Office of Censorship	Capital Investment	83,978,900.0
		3,675,800.0
	Operational	3,675,800.0
234 Department of Defence		261,202,600.0
	Operational	261,202,600.0
235 Department of Education		1,140,848,400.0
	Operational	924,477,700.0
236 Office of Higher Education	Capital Investment	216,370,700.0
		282,544,400.0
	Operational	85,044,400.0
237 PNG National Commission for UNESCO	Capital Investment	197,500,000.0
		4,355.3
	Operational	4,355,300.0

238 Milne Bay Provincial Health Authority		28,460.1
	Operational	28,460,100.0
239 Western Highlands Provincial Health Authority		33,820.0
	Operational	33,820,000.0
240 Department of Health		614,535,200.0
	Operational	355,357,700.0
	Capital Investment	259,177,500.0
241 Hospital Management Services		806,286,500.0
	Operational	497,389,100.0
	Capital Investment	308,897,400.0
242 Department of Community Development		81,652.9
	Operational	16,065,500.0
	Capital Investment	65,587,400.0
243 National Volunteer Services		2,849,900.0
	Operational	2,849,900.0
244 Eastern Highlands Provincial Health Authority		31,579.5
	Operational	31,579,500.0
245 Department of Environment and Conservation		40,939.7
	Operational	22,606,000.0
	Capital Investment	18,333,700.0
246 Office of Urbanization		2,032,800.0
	Operational	2,032,800.0
247 Department of Agriculture and Livestock		73,158.8
	Operational	15,733,100.0
	Capital Investment	57,425,700.0
251 PNG Science & Technology Secretariat		4,220.1
	Operational	4,220,100.0
252 Department of Lands and Physical Planning		58,874.3
	Operational	38,874,300.0
	Capital Investment	20,000,000.0
254 Department of Mineral Policy and Geohazards Management		9,784.5
	Operational	9,684,500.0
	Capital Investment	100,000.0
255 Department of Petroleum and Energy		37,672.6
	Operational	21,915,100.0
	Capital Investment	15,757,500.0
257 Department of Public Enterprises		8,271,600.0
	Operational	8,271,600.0
258 Department of Information and Communication		17,295.0
	Operational	4,977,200.0
	Capital Investment	12,317,800.0
259 Department of Transport		34,953,900.0
	Operational	25,649,100.0
	Capital Investment	9,304,800.0
261 Department of Trade Commerce and Industry		69,054.6
	Operational	15,760,600.0
	Capital Investment	53,294,000.0
262 Department of Industrial Relations		34,554,800.0
	Operational	28,924,200.0
	Capital Investment	5,630,600.0
263 National Tripartite Consultative Council		995.8
	Operational	995,800.0

264 Department of Works and Implementation		1,529,255.7
	Operational	392,854,800.0
	Capital Investment	1,136,400,900.0
267 Office of Rural Development		39,702,600.0
	Operational	12,472,600.0
	Capital Investment	27,230,000.0
268 Central Supply & Tenders Board		2,830,400.0
	Operational	2,830,400.0
269 Office of Tourism Arts and Culture		2,072,400.0
	Operational	2,072,400.0
299 Treasury and Finance - Public Debt Charges		9,924,587.2
	Operational	9,924,587,200.0
501 Konebada Petroleum Park Authority		5,447.1
	Operational	5,447,100.0
502 Office of the Auditor-General		28,989,400.0
	Operational	28,989,400.0
503 Ombudsman Commission		22,177,900.0
	Operational	22,177,900.0
505 National Research Institute		5,379,500.0
	Operational	5,379,500.0
506 National Training Council		16,725,100.0
	Operational	3,110,100.0
	Capital Investment	13,615,000.0
507 National Economic & Fiscal Commission		4,168.0
	Operational	4,168,000.0
509 Border Development Authority (BDA)		16,949.4
	Operational	5,231,800.0
	Capital Investment	11,717,600.0
510 Legal Training Institute		13,595,400.0
	Operational	3,595,400.0
	Capital Investment	10,000,000.0
511 Papua New Guinea Climate Change Authority		9,203.6
	Operational	9,203,600.0
512 University of Papua New Guinea		98,277,500.0
	Operational	52,891,000.0
	Capital Investment	45,386,500.0
513 University of Technology		47,031,500.0
	Operational	47,031,500.0
514 University of Goroka		21,247,000.0
	Operational	21,247,000.0
515 University of Environment & Natural Resources		28,895.1
	Operational	18,895,100.0
	Capital Investment	10,000,000.0
516 Papua New Guinea Sports Foundation		22,585.2
	Operational	17,585,200.0
	Capital Investment	5,000,000.0
517 National Narcotics Bureau		4,626,000.0
	Operational	4,626,000.0
518 PNG Maritime College		4,493,700.0
	Operational	4,493,700.0
519 National Aids Council Secretariat		8,791,500.0
	Operational	8,791,500.0

520 Institute of Medical Research		10,072,500.0
	Operational	10,072,500.0
521 National Youth Commission		4,997,300.0
	Operational	4,997,300.0
522 Constitutional and Law Reform Commission		3,680.7
	Operational	3,680,700.0
523 Papua New Guinea Accidents Investigation Commission		7,396.6
	Operational	7,396,600.0
524 Independent Public Business Corporation		83,235.1
	Capital Investment	83,235,100.0
525 National Broadcasting Commission		43,396.8
	Operational	43,396,800.0
526 National Maritime Safety Authority		35,113,500.0
	Operational	7,900,000.0
	Capital Investment	27,213,500.0
530 Investment Promotion Authority		4,000,000.0
	Operational	4,000,000.0
531 Small Business Development Corporation		3,409.4
	Operational	3,409,400.0
532 National Institute of Standards & Industrial Technology		4,147.4
	Operational	4,147,400.0
533 Industrial Centers Development Corporation		3,409.5
	Operational	3,409,500.0
535 Mineral Resources Authority		73,654,800.0
	Capital Investment	73,654,800.0
536 Kokonas Industry Kopration		1,206,000.0
	Operational	1,206,000.0
537 National Airports Corporation		151,000,000.0
	Capital Investment	151,000,000.0
539 National Museum and Art Gallery		21,657,300.0
	Operational	8,657,300.0
	Capital Investment	13,000,000.0
541 National Housing Corporation		250,700.0
	Operational	250,700.0
542 National Cultural Commission		5,087,900.0
	Operational	5,087,900.0
543 National Development Bank		50,000,000.0
	Capital Investment	50,000,000.0
545 Rural Airstrips Authority		5,900,000.0
	Operational	5,900,000.0
546 PNG Power Limited		117,478,900.0
	Capital Investment	117,478,900.0
549 Office of Coastal Fisheries Development Agency		27,928.5
	Operational	2,928,500.0
	Capital Investment	25,000,000.0
550 Cocoa Coconut Institute Ltd		8,332,600.0
	Operational	8,332,600.0
551 Fisheries (project)		20,000,000.0
	Capital Investment	20,000,000.0
553 Fresh Produce Development Company		11,730.5
	Operational	6,560,500.0
	Capital Investment	5,170,000.0

554 PNG Coffee Industry Corporation		3,374,000.0
	Operational	3,374,000.0
557 PNG National Forest Authority		35,779,200.0
	Operational	31,649,000.0
	Capital Investment	4,130,200.0
558 Tourism Promotion Authority		11,617,700.0
	Operational	11,617,700.0
562 National Agriculture Research Institute		11,321.7
	Operational	11,321,700.0
563 National Agriculture Quarantine & Inspection Authority		5,100.0
	Operational	5,100,000.0
565 Civil Aviation Safety Authority		14,291,700.0
	Operational	14,291,700.0
566 Cocoa Board		4,700,000.0
	Operational	4,700,000.0
567 National Road Authority		15,000,000.0
	Capital Investment	15,000,000.0
569 Independent Consumer and Competition Commission		11,776.3
	Operational	11,776,300.0
571 Fly River Provincial Government		121,046,800.0
	Operational	58,506,800.0
	Capital Investment	62,540,000.0
572 Gulf Provincial Government		93,263,300.0
	Operational	55,963,300.0
	Capital Investment	37,300,000.0
573 Central Provincial Government		179,154,400.0
	Operational	89,654,400.0
	Capital Investment	89,500,000.0
574 National Capital District		62,334,300.0
	Operational	3,792,200.0
	Capital Investment	58,542,100.0
575 Milne Bay Provincial Government		160,045,000.0
	Operational	95,945,000.0
	Capital Investment	64,100,000.0
576 Oro Provincial Government		85,411,300.0
	Operational	53,011,300.0
	Capital Investment	32,400,000.0
577 Southern Highlands Province		225,405,600.0
	Operational	101,245,600.0
	Capital Investment	124,160,000.0
578 Enga Provincial Government		172,518,200.0
	Operational	81,218,200.0
	Capital Investment	91,300,000.0
579 Western Highlands Provincial Government		189,163.9
	Operational	95,763,900.0
	Capital Investment	93,400,000.0
580 Simbu Provincial Government		200,502,600.0
	Operational	105,002,600.0
	Capital Investment	95,500,000.0
581 Eastern Highlands Provincial Government		260,544.6
	Operational	127,144,600.0
	Capital Investment	133,400,000.0

582 Morobe Provincial Government		334,799,100.0
	Operational	184,917,700.0
	Capital Investment	149,881,400.0
583 Madang Provincial Government		242,753,800.0
	Operational	147,353,800.0
	Capital Investment	95,400,000.0
584 East Sepik Provincial Government		225,584,900.0
	Operational	129,484,900.0
	Capital Investment	96,100,000.0
585 Sandaun Provincial Government		171,530,200.0
	Operational	107,330,200.0
	Capital Investment	64,200,000.0
586 Manus Provincial Government		68,698,500.0
	Operational	51,498,500.0
	Capital Investment	17,200,000.0
587 New Ireland Provincial Government		127,605.5
	Operational	73,005,500.0
	Capital Investment	54,600,000.0
588 East New Britain Provincial Government		169,479.5
	Operational	105,179,500.0
	Capital Investment	64,300,000.0
589 West New Britain Provincial Government		108,877.4
	Operational	76,277,400.0
	Capital Investment	32,600,000.0
590 Autonomous Bougainville Government		299,358.2
	Operational	127,977,000.0
	Capital Investment	171,381,200.0
591 Hela Provincial Government		96,652,600.0
	Operational	42,052,600.0
	Capital Investment	54,600,000.0
592 Jiwaka Provincial Government		94,762,200.0
	Operational	46,562,200.0
	Capital Investment	48,200,000.0
Grand Total		24,487,983,600.0

SCHEDULE 2.

Immediate transfer of funds Appropriated in this Act from Divisions identified in the Budget Books to Specified Trust Accounts for the year ending 31 December, 2015.

SUMMARY

	KINA
2015 South Pacific Games	K368,000,000.00
Infrastructure Development Grant (UBSA)	K120,000,000.00
Special Intervention Fund (ABG)	K70,000,000.00
High Impact Projects (UBSA)	K40,000,000.00
Amount to be Transferred	K 598,000,000.00

