

No. 303 of 2015

*Appropriation (General Public Services Expenditure 2016) Bill 2015*

# EXPLANATORY NOTES FOR MEMBERS OF THE NATIONAL PARLIAMENT

## APPROPRIATION (GENERAL PUBLIC SERVICES EXPENDITURE 2016) BILL 2015

The purpose of the *Appropriation (General Public Services Expenditure 2016) Bill 2015* is to appropriate a sum of **K13,834,027,770**, for expenditure for the year ending 31 December 2016 as required under Section 209(2)(c) of the Constitution as amended.

This Bill will establish total appropriations in 2016 of **K13,834,027,770**, of which operational expenditure is **K8,818, 083,770** comprising:

(a) Capital Formation	K 114,569,638
(b) Debt Services	K1,479,565,158
(c) Goods & Services	K1,366,588,427
(d) Grants Subsidies & Transfers	K2,846,938,790
(e) Personnel Emoluments	K2,272,769,658
(f) Utilities, Rentals and Property Cost	K 737,652,099

This Bill will also establish total appropriations in 2016 of **K5,015,944,000**, of capital expenditure for capital investment projects comprising:

(a) Direct Government financing	K2,951,700,000
(b) Estimated concessional loans	K 922,080,000
(c) Estimated donor grants	K1,142,164,000

The *Appropriation (General Public Services Expenditure 2016) Bill 2015* has One Part covering fourteen Sections.

**Section One** - Allows the Secretary of Treasury to issue K 13,834,027,770 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 2015 in order that the ordinary activities of the Public Service and Capital Investment Projects can commence on 1 January 2016.

**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 2016 Budget appropriation for Secretary's Advance is K100,000,000

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).



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**ARRANGEMENT OF CLAUSES.**

1. Grant for general public service expenditure of K13,834,027,770.00.
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 2016) Bill 2015,***

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 2016,

MADE by the National Parliament.

**1. GRANT OF K13,834,027,770.**

Subject to authorisation from the Minister, 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 2016 the sum of K13,834,027,770 consisting of -

- (a) operational expenditure of K8,818, 083,770, and
- (b) capital expenditure of K5,015,944,000 on -
  - (i) direct Government financing K2,951,700,000; and
  - (ii) estimated concessional loans K 922,080,000; and
  - (iii) estimated donor grants K1,142,164,000.

**2. APPROPRIATION.**

Sums granted by this Act out of the Consolidated Revenue Fund for the year ending 31 December 2016 are appropriated for the activities of the agencies listed in the Schedule to this Act in the year ending 31 December 2016 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 2016 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 2016 Budget Publications are to be considered relevant documents; and
- (c) where additional donor grants are received in the year ending 31 December 2016, they may be issued out of the Consolidated Revenue Fund and appropriated to capital expenditures with the approval of the Minister; 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 2016, these appropriations may not be issued from the Consolidated Revenue Fund and will lapse.

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**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 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.

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

(2) Only the Minister may direct the reallocation of appropriations for activities identified in Schedule 1 to this Act.

(3) The Minister 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 Minister 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 2016 Budget Publications to other capital expenditure included in Volume 2, A,B,C and D of the 2016 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 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 2016 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 2016 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 Minister 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) the 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 2016 year published in the Mid-Year Economic and Fiscal Outlook Report are lower than the projections of interest, fees or charges for the 2016 year published in Volume 1 of the 2016 Budget Books; and
  - (ii) the Minister 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 K73,978,258.

(2) The Minister 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
- (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.

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**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 2016.

**14. DIRECTION FOR EXPENDITURE APPROPRIATED TO TRUSTS.**

(1) K190,000,000 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**

**General Public Service Expenditure for the Year ending 31 December 2016**

<b>Div</b>	<b>Summary</b>	<b>Operational (Kina)</b>	<b>Capital (Kina)</b>	<b>Total (Kina)</b>
202	Office of Governor-General	5,229,011	-	5,229,011
203	Department of Prime Minister & NEC	83,069,623	82,520,000	165,589,623
204	National Statistical Office	6,401,908	4,000,000	10,401,908
205	Office of Bougainville Affairs	3,388,028	-	3,388,028
206	Department of Finance	29,376,145	36,580,000	65,956,145
207	Treasury & Finance Miscellaneous	1,051,550,900	-	1,051,550,900
208	Department of Treasury	29,375,303	126,370,000	155,745,303
209	Office of the Registrar for Political Parties	7,753,832	-	7,753,832
211	PNG Customs Service	49,631,721	10,000,000	59,631,721
212	Information Technology Division	18,340,042	-	18,340,042
213	Fire Services	18,015,004	11,000,000	29,015,004
215	PNG Immigration and Citizenship Services	10,016,508	-	10,016,508
216	Internal Revenue Commission	54,992,480	20,000,000	74,992,480
217	Department of Foreign Affairs	59,931,794	900,000	60,831,794
218	Office of the Public Prosecutor	7,393,762	-	7,393,762
219	PNG Institute of Public Administration	7,162,631	3,000,000	10,162,631
220	Department of Personnel Management	22,077,797	124,550,000	146,627,797
221	Public Service Commission	6,435,483	-	6,435,483

<b>Div</b>	<b>Summary</b>	<b>Operational</b>	<b>Capital</b>	<b>Total</b>
222	Office of the Public Solicitor	12,559,548	-	12,559,548
224	Magisterial Services	38,317,365	-	38,317,365
225	Department of Attorney-General	98,500,000	60,900,000	159,400,000
226	Department of Corrective Institutional Services	129,699,381	10,000,000	139,699,381
227	Provincial Treasuries	45,153,661	-	45,153,661
228	Department of Police	356,294,689	5,000,000	361,294,689
229	Department of National Planning and Monitoring	16,585,979	176,240,000	192,825,979
230	Electoral Commission	21,741,378	710,000	22,451,378
231	National Intelligence Organisation	4,669,962	-	4,669,962
232	Department of Provincial and Local Government Affairs	16,226,881	65,440,000	81,666,881
233	Office of Censorship	3,675,840	-	3,675,840
234	Department of Defence	237,474,765	19,000,000	256,474,765
235	Department of Education	845,055,017	108,330,000	953,385,017
236	Department of Higher Education	54,248,390	83,000,000	137,248,390
237	PNG National Commission for UNESCO	3,062,017	-	3,062,017
238	Milne Bay Provincial Health Authority	29,820,252	-	29,820,252
239	Western Highlands Provincial Health Authority	32,735,052	-	32,735,052
240	Department of Health	310,651,064	310,124,000	620,775,064
241	Hospital Management Services	383,538,040	332,290,000	715,828,040
242	Department of Community Development	11,928,930	48,080,000	60,008,930
243	National Volunteer Services	1,882,502	-	1,882,502
244	Eastern Highlands Provincial Health Authority	34,991,681	-	34,991,681
245	Conservation and Environment Protection Authority	13,532,507	51,260,000	64,792,507
246	Office of Urbanization	1,753,723	-	1,753,723
247	Department of Agriculture & Livestock	15,815,575	27,490,000	43,305,575
251	PNG Science & Technology Secretariat	4,220,146	-	4,220,146
252	Department of Lands & Physical Planning	39,596,665	-	39,596,665
253	West New Britain Provincial Health Authority	36,159,272	-	36,159,272
254	Department of Mineral Policy and Geohazards Management	8,695,800	3,000,000	11,695,800
255	Department of Petroleum & Energy	19,837,026	27,700,000	47,537,026
256	Manus Provincial Health Authority	17,730,297	-	17,730,297
257	Department of Public Enterprises	7,777,378	-	7,777,378
258	Department of Information and Communication	4,274,803	12,470,000	16,744,803
259	Department of Transport	24,704,857	21,420,000	46,124,857
260	Enga Provincial Health Authority	29,659,749	-	29,659,749
261	Department of Commerce & Industry	15,643,883	46,740,000	62,383,883
262	Department of Industrial Relations	31,431,144	2,000,000	33,431,144
263	National Tripartite Consultative Council	862,859	-	862,859

<b>Div</b>	<b>Summary</b>	<b>Operational</b>	<b>Capital</b>	<b>Total</b>
264	Department of Works & Implementation	319,898,081	744,540,000	1,064,438,081
266	Sandaun Provincial Health Authority	26,953,372	-	26,953,372
267	Department of Implementation & Rural Development	10,129,697	55,500,000	65,629,697
268	Central Supply & Tenders Board	2,727,530	-	2,727,530
269	Office of Tourism Arts and Culture	1,843,913	50,000,000	51,843,913
299	Treasury and Finance - Public Debt Charges	11,330,043,040	-	11,330,043,040
501	Konebada Petroleum Park Authority	6,447,100	-	6,447,100
502	Office of the Auditor General	23,927,754	-	23,927,754
503	Ombudsman Commission	18,350,185	2,000,000	20,350,185
505	National Research Institute	7,160,541	-	7,160,541
506	National Training Council	2,492,045	37,640,000	40,132,045
507	National Economic & Fiscal Commission	3,498,475	-	3,498,475
509	Border Development Authority	4,173,107	2,900,000	7,073,107
510	Legal Training Institute	2,865,372	2,000,000	4,865,372
511	Office of Climate Change and Development	8,532,618	6,520,000	15,052,618
512	University of Papua New Guinea	47,469,169	30,000,000	77,469,169
513	University of Technology	45,247,257	20,000,000	65,247,257
514	University of Goroka	19,399,327	15,000,000	34,399,327
515	University of Environment & Natural Resources	18,565,756	10,000,000	28,565,756
516	PNG Sports Foundation	10,511,550	43,840,000	54,351,550
517	National Narcotics Bureau	4,376,599	-	4,376,599
518	PNG Maritime College	4,803,502	-	4,803,502
519	National AIDS Council Secretariat	8,926,734	-	8,926,734
520	Institute of Medical Research	12,355,782	-	12,355,782
521	National Youth Development Authority	4,137,142	-	4,137,142
522	Constitutional & Law Reform Commission	3,094,390	1,000,000	4,094,390
523	Papua New Guinea Accidents Investigation Commission	5,585,403	-	5,585,403
524	Independent Public Business Corporation	-	178,700,000	178,700,000
525	National Broadcasting Commission	25,240,268	-	25,240,268
526	National Maritime Safety Authority	3,302,911	37,540,000	40,842,911
530	Investment Promotion Authority	2,969,471	-	2,969,471
531	Small & Medium Enterprises Corporation	3,132,404	1,500,000	4,632,404
532	Nat Institute of Standards & Industrial Technology	3,466,677	-	3,466,677
533	Industrial Centres Development Corp	2,572,994	-	2,572,994
535	Mineral Resources Authority	-	26,420,000	26,420,000
536	Kokonas Industry Kopration	2,042,732	4,500,000	6,542,732
537	National Airports Corporation	-	70,830,000	70,830,000
539	National Museum & Art Gallery	7,773,964	15,100,000	22,873,964
541	National Housing Corporation	230,158	7,000,000	7,230,158

<b>Div</b>	<b>Summary</b>	<b>Operational</b>	<b>Capital</b>	<b>Total</b>
542	National Cultural Commission	4,669,020	-	4,669,020
543	National Development Bank	-	61,500,000	61,500,000
545	Rural Airstrip Authority	4,500,000	-	4,500,000
546	PNG Power Limited	-	149,500,000	149,500,000
549	Office of Coastal Fisheries Development Agency	2,602,633	23,000,000	25,602,633
550	Cocoa Coconut Institute	6,699,182	-	6,699,182
551	PNG National Fisheries Authority	-	1,000,000	1,000,000
553	Fresh Produce Development Company	6,677,180	4,700,000	11,377,180
554	PNG Coffee Industry Corporation	3,018,560	7,000,000	10,018,560
557	PNG National Forest Authority	29,374,653	8,190,000	37,564,653
558	Tourism Promotion Authority	9,841,089	-	9,841,089
562	National Agriculture Research Institute	11,498,610	2,000,000	13,498,610
563	National Agriculture Quarantine & Inspection Authority	8,413,662	2,000,000	10,413,662
565	Civil Aviation Safety Authority	12,275,341	-	12,275,341
566	PNG Cocoa Board	6,847,866	10,000,000	16,847,866
567	National Road Authority	2,500,000	7,000,000	9,500,000
569	Independent Consumer & Competition Commission	9,772,191	-	9,772,191
571	Fly River Provincial Government	69,073,400	44,900,000	113,973,400
572	Gulf Provincial Government	63,116,200	32,000,000	95,116,200
573	Central Provincial Government	93,565,600	51,650,000	145,215,600
574	National Capital District	3,325,000	165,820,000	169,145,000
575	Milne Bay Provincial Government	101,821,300	51,600,000	153,421,300
576	Oro Provincial Government	56,990,402	30,900,000	87,890,402
577	Southern Highlands Provincial Government	104,605,484	69,500,000	174,105,484
578	Enga Provincial Government	85,683,828	76,680,000	162,363,828
579	Western Highlands Provincial Government	108,762,590	60,900,000	169,662,590
580	Simbu Provincial Government	111,155,290	72,000,000	183,155,290
581	Eastern Highlands Provincial Government	141,368,704	92,400,000	233,768,704
582	Morobe Provincial Government	194,651,300	106,170,000	300,821,300
583	Madang Provincial Government	156,378,600	71,900,000	228,278,600
584	East Sepik Provincial Government	137,216,710	72,600,000	209,816,710
585	Sandaun Provincial Government	114,030,200	61,700,000	175,730,200
586	Manus Provincial Government	51,312,000	21,200,000	72,512,000
587	New Ireland Provincial Government	80,854,500	34,900,000	115,754,500
588	East New Britain Provincial Government	115,517,100	57,220,000	172,737,100
589	West New Britain Provincial Government	89,404,900	31,100,000	120,504,900
590	Bougainville Autonomous Government	128,007,500	215,970,000	343,977,500
591	Hela Provincial Government	48,344,974	85,100,000	133,444,974
592	Jiwaka Provincial Government	59,519,013	41,200,000	100,719,013
	<b>Grand Total</b>	<b>18,668,291,652</b>	<b>5,015,944,000</b>	<b>23,684,235,652</b>

*Appropriation (General Public Services Expenditure 2016)*

**SCHEDULE 2**

**TRUST ACCOUNT**

<b>ACTIVITY</b>	<b>KINA</b>
Infrastructure Development Grant	120,000,000.0
Special Interventions Program -Bougainville	70,000,000.0
<b>TOTAL FOR TRUST</b>	<b>190,000,000.0</b>