FINAL BUDGET OUTCOME

2023

Acronyms

ABG	**Autonomous Bougainville Government**
ADB	**Asian Development Bank**
BPNG	**Bank of Papua New Guinea**
CSA	**Commercial and Statutory Authority**
DNPM	**Department of National Planning and Monitoring**
DSIP	**District Support Improvement Program**
FAA	**Final Available Appropriation**
FBO	**Final Budget Outcome**
GDP	**Gross Domestic Product**
GFS	**Government Financial Statistics**
GoPNG	**Government of Papua New Guinea**
GST	**Goods & Services Tax**
ICT	**Information and Communications Technology**
IMF	**International Monetary Fund**
IFMS	**Integrated Financial Management System**
IPBC	**Independent Public Business Corporation**
IRC	**Internal Revenue Commission**
LNG	**Liquefied Natural Gas**
MTDP	**Medium Term Development Plan IV (2022-2027)**
MTFS	**Medium Term Fiscal Strategy (2022-2027)**
MTRS	**Medium Term Revenue Strategy (2022-2027)**
MYEFO	**Mid-Year Economic and Fiscal Outlook**
NEC	**National Executive Council**
NSL	**Nambawan Super Limited**
OSPEAC	**Organisational Staffing and Personnel Emoluments Audit Committee**
PE	**Personal Emoluments**
PIP	**Public Investment Program**
PNGDSP	**Papua New Guinea Development Strategic Plan**
RMF	**Results Monitoring Framework**
SOE	**State Owned Enterprise**
UBSA	**Umbrella Benefits Sharing Agreement**
WPA	**Waigani Public Account**

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FOREWORD:

I am honoured to present the 2023 Final Budget Outcome (FBO) Report. This report reflects the Government's fiscal management in 2023 and affirms our unwavering commitment to economic sustainability and fiscal responsibility in Papua New Guinea. It reflects the continuation of the budget repair strategy outlined in the 13-year Budget Repair and Reconstruction Plan (13 Year Plan), a plan supported by our international partners.

In 2023, once again, we ensured growth in our revenues was higher than growth in our expenditures. Revenues grew by 6.5 per cent to K19,810.0 million. Expenditures grew by only 0.9 per cent to K24,614.6 million. This is budget repair – revenues growing faster than expenditures.

As a result of our hard work in lifting revenues and controlling expenditures, we achieved a commendable reduction in the budget deficit to K4,804.6 million, or 4.3 per cent of GDP.

2023 was another year with over K1 billion in budget repair – K1,047.2 million to be precise.

We have more than halved the deficit as a share of GDP in only three years – from 8.9 per cent in the midst of the COVID-19 crisis in 2020, down to 4.3 per cent in 2023. This rate of budget repair puts PNG in the top 10 per cent of countries. This demonstrates our ongoing commitment to fiscal consolidation and economic prudence.

This has also meant a reduction in the debt to GDP below expectations – with a final figure of 52.0 per cent of GDP, or over a half a percentage point (0.6 per cent of GDP) lower than the supplementary budget figure. PNG's debt to GDP ratio has fallen from 52.6 per cent in 2021 down to 52.0 per cent in 2023. Under the 13 year Budget Repair Plan, we have now reached our peak level of the debt to GDP ratio – and at a level lower than we expected. PNG's debt to GDP ratio now starts to fall, with the fall accelerating rapidly once we achieve a budget surplus.

Our capital expenditure remained a priority with significant investments that have further solidified the foundation for sustainable economic growth. We continued to enhance our infrastructure, thereby facilitating improved service delivery and economic development. This aligns with our government's strategy to focus on capital investments to bolster economic growth.

Despite the challenges presented by the global economic climate, including ongoing geopolitical tensions and imported inflationary pressures, our government has remained adaptable and responsive. We implemented targeted assistance programs to cushion our communities against economic burdens, reflecting our commitment to safeguard the welfare of all citizens.

In terms of revenue and grants, we saw a solid increase, which was 6.9 per cent higher compared to the previous year, driven by effective holistic revenue strategies. This robust growth in revenue, highlights our adept fiscal management and supports our strategic goals outlined in the 13 Year Budget Repair Plan. Indeed, our domestic and non-tax revenues increased by nearly K1.6 billion, or 9.3 per cent, with this domestic increase reduced by some partners not yet reporting their grant assistance to PNG in 2023.

Our continued focus on restructuring the budget to prioritize capital expenditure has proven effective, The GoPNG Public Investment Program grew substantially, from K6.9 billion to K7.3 billion, emphasizing our role as the infrastructure government, aimed at long-term developmental support. The GoPNG PIP program is now more than 3.5 times the size it was in 2018. There has been some slow-down in the drawdown of net concessional loans from

partners, and under-reporting of donor grants from some partners, but the overall capital budget program remains a very healthy K9.5 billion, well over double the level in 2018.

This FBO also demonstrates the budget reform commitments being undertaken on the operational budget side. In 2018, the over-run in salaries expenditure (Compensation of Employees) relative to the 2018 budget was K1,061.1 million. In 2023, we have actually slightly under-spent the wages budget – by K7.9 million. This is an extraordinary improvement in budget management!

Within this control of wages, there are some interesting highlights. National Departments Salaries and Allowances expenditure actually fell relative to 2022 down to K1.4 billion. Working through the OSPEAC, we are bringing the history of wage over-runs in National Departments under control. In its place has been a growth in wages for teachers of K145 million, especially from teacher upgrades from the merging of elementary schools into primary schools. Teacher funding increased to exceed K2 billion for the first time. We have continued to support our PHAs, with a 15% increase in wage funding from K624 million to K718 million.

On the operational budget, significant additional funding was provided for utilities and rentals, helping clear the backlog and reduce the risk of lockouts. This has all been done in the context of still reducing the budget deficit by over a billion Kina.

The 2023 FBO reflects not just the outcomes of these budget management efforts but also underscores the importance of vigilance in economic management to navigate the fluctuations in global commodity prices and other external economic pressures. For example, the reduction in the deficit helps reduce the current pressure on the Kina, and the continued acquisition of low-cost loans reduces the future calls on foreign exchange to help address a concern raised in the Monetary Policy Statement on the continued downward pressure on the Kina. The move to low-cost financing has also led to budgetary savings of over K1 billion, funds that we are re-directing to higher education, health and law and justice spending.

I express my gratitude to all Government Departments, our International Partners, and the citizens of Papua New Guinea for their resilience and contributions toward achieving these very encouraging fiscal outcomes. I want to especially thank my Ministry staff and also the Department of Treasury who have certainly worked to use our fiscal policies to keep our economy progressed in 2023. Indeed, using figures from the independent IMF, PNG is experiencing a period of strong and steady economic growth not seen since the PNG LNG project.

As we move forward, our government remains dedicated to maintaining fiscal discipline and ensuring economic stability for all. As was our completion and presentation of the FBOs since 2019. Once again, the FBO 2023 reflects economic growth, fiscal discipline and consolidation, debt reduction, high focus of infrastructure and the almost full delivery of our budget targets of 2023. And 2023 will be remembered as a year when we have finally brought wage cost pressures under control.

HON. IAN LING-STUCKEY, CMG. MP
Minister Assisting the Prime Minister on Treasury Matters

INTRODUCTION

The Final Budget Outcome (FBO) Report presents the fiscal outcome of the 2023 Budget. It provides details on revenue and grants, expenditure, net lending or borrowing and the financing activities for the 2023 Fiscal Year (FY). In accordance with the requirements of Sections 13 – 16 of the Papua New Guinea *Fiscal Responsibility Act (FRA) 2006,* this report is required to be released to the public no later than three months into the next fiscal year.

The 2023 FBO Report's main objectives are as follows:

- it updates economic developments, programs and policies, and challenges and risks compared to assumptions of the 2023 Supplementary Budget;
- it provides a comparative analysis of the 2023 Outcomes for Total Revenue and Grants, Total Expenditure & Net Lending, Financing and the Budget Balance compared to the 2023 Supplementary Budget estimates; and
- it explains the significant variances in outcomes compared to the 2023 Supplementary Budget estimates and 2022 FY actuals.

The 2023 FBO reports on statistics collected from the Internal Revenue Commission (IRC), PNG Customs Services (PNGCS), the Department of Finance (DoF) on Other Revenues (Non-Tax) and Donor Grants from the Department of National Planning and Monitoring (DNPM) as at 31st December, 2023.

The financial information presented in this report is based on the same reporting standards used in the 2023 Budget Volume 1 Document. Part 1 of this report presents the *Final Budget Outcome by Fiscal Operations* using the new Government Finance Statistics Manual (GFSM) 2014 reporting framework. This updated reporting framework was introduced in the 2016 Budget Volume 1 Document and subsequent Budget Documents. Part 2 of this report presents the *Final Budget Outcome by Agencies* using the GFSM 1986 reporting framework as reported in the 2023 Budget Volume 2 Document. This is transitional as the migration to the updated GFSM 2014 reporting framework is still ongoing.

The information presented in this report follows the traditional cash reporting standards laid out in the GFS 1986 Manual. The General Government Sector under GFSM 2014 consists of all Government Units, representing Budgetary Central Government, Provincial Government, Local Level Government and Extra Budgetary Accounts within the country that are controlled and largely financed by the National Government. In contrast, the coverage of the GFSM 1986 system was defined on a narrower functional basis to include few units performing government functions.

The current coverage of the GFSM 2014 includes Budgetary Fiscal Transactions of the Government. The ongoing roll-out currently covers the budgetary units and will eventually be extended to cover extra-budgetary units like statutory bodies and public corporations (SOEs). Work is underway to have Volume 2 of the Budget Document presented in the GFSM 2014 reporting framework format. Once this is done, future FBO reports will fully reflect the GFSM 2014 reporting framework.

This report also adjusts the fiscal balance through an agreement with the International Monetary Fund (IMF) set out in the Technical Memorandum of Understanding as part of the new IMF program agreement. This program seeks to "Calculate the **cumulative fiscal balance** on a cash basis, and will be calculated as the **net acquisition of financial assets less net incurrence of financial liabilities** by the Central Government from January 1st of the FY. This has important implications for the payments into and out of trust funds. A similar approach was adopted in 2021.

PART 1

FINAL BUDGET OUTCOME BY FISCAL OPERATIONS

1.1 General Government Fiscal Operations

The Government's fiscal operation in 2023 presented a budget deficit of K4,804.6 million or 4.3 per cent of GDP. This deficit resulted from total revenue and grants of K19,810.0 million which funded a total expenditure of K24,614.6 million. Compared to 2023 Supplementary Budget estimate, this deficit was lower by K130.3 million or 2.6 per cent.

Total Revenue and Grants collected in 2023 was K19,810.0 million, lower by K593.0 million or 2.9 per cent compared to 2023 Supplementary Budget estimate of K20,403.0 million. This lower than expected outcome primarily reflected the lower collections from non-tax revenues especially dividends from state entities and statutory fees and charges. This shortfall was attributed to a shortfall in dividends receipts of K652.8 million. This resulted from KPHL's decision to not pay its full dividends in 2023 while prioritizing its commitment to buy additional shares in the PNG LNG project. Lower reported donor grants performance also contributed to this outcome.

Total Expenditure and Net Lending from Government's fiscal operations in 2023 amounted to K24,614.6 million, which was lower by K723.3 million or 2.9 per cent compared to the 2023 Supplementary Budget estimate of K25,337.9 million. Compared to 2022 outcome, total expenditure and net lending was higher by K224.8 million or 0.9 per cent.

With both lower revenue and expenditure outcome compared to the 2023 Supplementary Budget estimates, the deficit (as percentage of GDP) has improved by 0.1 percentage points compared to the 2023 Supplementary Budget estimate. Also, the debt level has improved (by 0.6 percentage points) compared to the 2023 Supplementary Budget estimate.

Table 1: Budget Balance 2022 – 2023 (Kina, million)

	2022 Actuals	2023 Budget	2023 Supp. Budget	2023 Outcome
Revenue and Grants	**18,538.2**	**19,582.0**	**20,403.0**	**19,810.0**
GoPNG Expenditure	**21,470.4**	**21,386.0**	**22,157.0**	**22,423.1**
Operational*	14,518.1	14,500.6	15,271.6	15,085.6
Capital Investment*	6,952.3	6,885.4	6,885.4	7,337.5
Donor Grants	**1,472.1**	**2,024.9**	**2,024.9**	**1,158.6**
Concessional Loans	**1,447.5**	**1,156.0**	**1,156.0**	**1,033.0**
Total Expenditure and Net Lending	**24,390.0**	**24,566.9**	**25,337.9**	**24,614.6**
Budget Balance	**-5,851.8**	**4,984.9**	**-4,934.9**	**-4,804.6**
% of GDP	-5.3%	-4.4%	-4.4%	-4.3%
Debt to GDP (%)	48.3%	52.7%	52.6%	52.0%
Non-resource primary balance (% of non-resource GDP)	-10.1%	-7.6%	-7.5%	-7.7%

Source: Department of Treasury.
*This table incorporates the reclassification of K270.4 million in capital expenditure from Division 207 (further information is provided in Box 3).

The actual net incurrence of liabilities or net financing of the 2023 Budget was K4,263.8 million with the balance of K540.8 million of the 2023 deficit funded by carried-forward balances from the 2022 fiscal year. This resulted in a Debt to GDP ratio of 52.0 per cent, 0.6 percentage points lower than the 2023 Supplementary Budget estimated ratio of 52.6 per cent, and 0.7 percentage points lower than the original estimate of 52.7 per cent. Debt level in 2023

remained within the *Fiscal Responsibilities Act (FRA) (amended 2023)* prescribed limit of 57.5 per cent of GDP and will continue to require care with its fiscal operations and operating within the 13-Year Plan for Budget Repair and Reconstruction.

In terms of the debt structure in 2023, domestic debt represented 51.3 per cent of total debt while external debt covered 48.7 per cent. There was no compositional shift between external and domestic debt which remained the same as the debt composition in 2022. The Government aims to shift towards cheaper concessionary external financing and longer duration domestic debt over the medium term in line with the revised *Medium- Term Debt Strategy (MTdS).*

The outcome of the non-resource primary balance as a share of non-resource GDP was - 7.7 per cent, a 2.4 percentage point improvement from the 2022 Budget outcome of – 10.1 per cent.

Extraordinary Financing in 2023 comprised of the Australian Budget Support Loan of K1,502.3 million (AUD600.0 million) and the IMF Budget Program Loan of K637.2 million (USD175.3 million). The rest of external financing consisted of net concessional loans of K1,033.0 million. Total external principal amortisation (repayments) amounted to K1,084.7 million in 2023, which represents an increase of K113.2 million or 11.7 per cent from the Supplementary Budget estimate. This resulted in a net external borrowing of K2,049.2 million.

Domestic borrowing comprised of traditional sources including Treasury Bills and Treasury Bonds. Accounting for repayments, resulted in net domestic borrowing of K2,176.2 million. This outcome is lower K147.7 million (6.4 per cent) compared to the Supplementary Budget estimate and is attributed to the retirement of portion of the maturing Treasury Bills.

2023 Supplementary Budget

The Government introduced a supplementary budget to account for the anticipated increase in revenue and increased expenditure demands based on positive developments of the forecast economic assumptions in the first half of 2023 reported in the 2023 Mid-Year Economic & Fiscal Outlook (MYEFO) Report.

The 2023 Supplementary Budget estimated Total Revenue and Grants at K20,403.0 million and Total expenditure and Net Lending at K25,337.9 million. With these adjustments, the projected deficit was revised downwards by K50.0 million to K4,934.9 million or 4.4 per cent of GDP.

Table 2: 2023 Supplementary Budget (Kina, million)

Fiscal Aggregate	2023 Budget	2023 MYEFO	2023 Suppl. Budget	Budget Variance
Total Revenue and Grants	19,582.0	21,196.1	20,403.0	821.0
Total Expenditure and Net Lending	24,566.9	26,181.1	25,337.9	771.0
Net Lending (+)/Net Borrowing (-)	**-4,984.9**	**-4,984.9**	**-4,934.9**	-50.0
% of GDP	-4.4%	-4.4%	-4.4%	-0.0

Source: Department of Treasury

In anticipation of additional revenues of K821.0 million, the Government approved an additional expenditure of K771.0 million through the 2023 Supplementary Budget. The increase was allocated to the following items;

- Miscellaneous K498.0 million; and

- Interest Payments K273.0 million.

These adjustments resulted in a deficit estimate of K4,934.9 million which was K50.0 million lower compared to the initial budget estimate of K4,984.9 million.

Box 1: 2023 Household Assistance Package

2023 Household Assistance Package (K590.0 million)

In the 2023 National Budget, the Marape-Rosso Government, initiated a number of strategic measures (highlighted below) as part of its assistance to relieve the citizens from high costs of living. This was a continuation of efforts in the past years to counter the inflationary effects of the Ukraine-Russian War on the economy.

1. Lifting tax-free threshold to K20,000.0
2. Removal of excise taxes on fuel products
3. Abolishing Schools Project fees

Measure	Relief Purpose	Estimated Cost (K)	Implementation Status
Lifting tax-free Threshold to K20,000	To increase take-home pay for Papua New Guineans. Those earning more than K20,000.0 per annum are expected to save K63.0 per fortnight.	K280.0m (actual cost outcome re-estimated to K300.0m)	Implemented by IRC for the benefit of PNG citizens.
Removal of excise taxes on fuel through to 30 June 2023.	For reducing fuel prices. Expected to reduce petrol and diesel prices by 61.0 toea per litre and 23.0 toea per litre, respectively.	K150.0m (actual cost outcome re-estimated to K110.7m)	Implemented by PNG Customs which benefited ordinary PNG citizens and businesses.
Assistance on School Project Fees	To relieve rural parents on project fees burden	K160.0m (no change in estimated costing)	Implemented by Education Department as part of the Education Fee Free Subsidy*. As a result, all schools throughout the country abolished project fees charged on students.

Note:
*Education Fee Free Subsidy (Government Tuition Fee Subsidy) expense for 2023 is K763.6 million, of which, K160.0 million is expended on Project Fees Assistance to parents.

Source: Department of Treasury

1.2 Revenue

1.2.1 Total Revenue and Grants

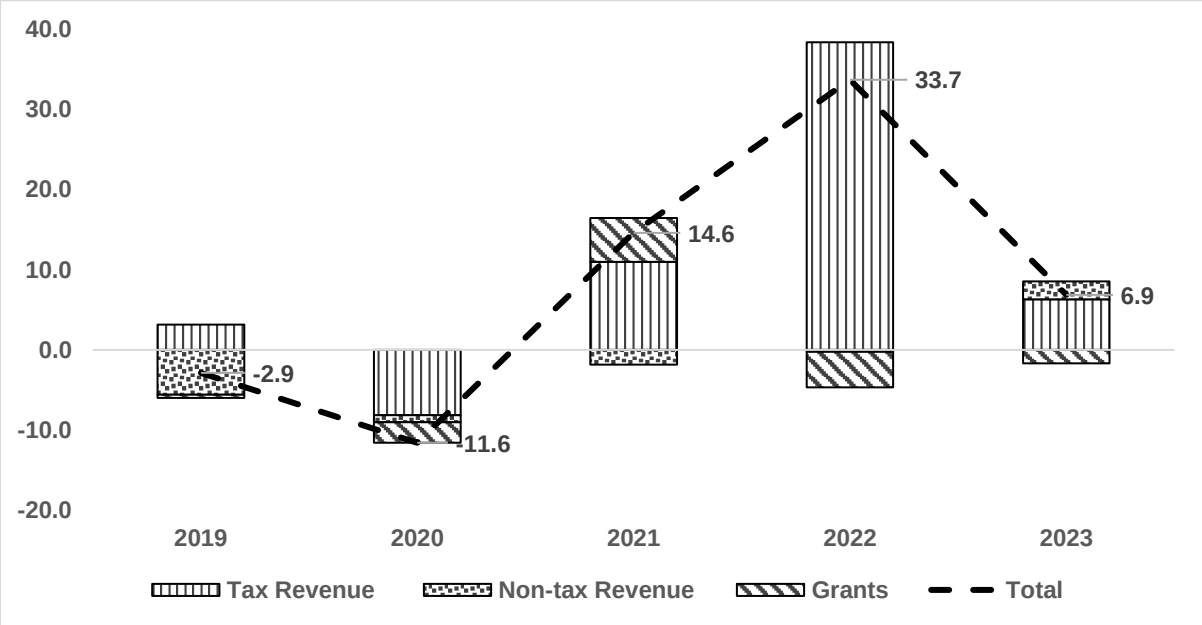
Total Revenue and Grants was K19,810.0 million in 2023, which was lower by K593.0 million or 2.9 per cent compared to the 2023 Supplementary Budget. However, when compared against the 2022 outcome, the 2023 outcome is higher by K1,271.7 million or 6.9 per cent.

Tax Revenue was K17,626.9 million in 2023, K1,306.3 million (8.0 per cent) and K1,173.4 million (7.1 per cent) higher than estimated in the 2023 Supplementary Budget and the 2022 actuals, respectively. Other Revenue was K1,024.4 million in 2023, K1,033.0 million (50.2 per cent) lower than the 2023 Supplementary Budget estimate, but K411.8 million (67.2 per cent) higher than the 2022 actuals.

Donor grants was K1,158.6 million in 2023, which is K866.3 million (42.8 per cent) and K313.5 million (21.3 per cent) lower than the 2023 Supplementary Budget estimate and the 2022 actuals, respectively.

Overall, the growth in Total Revenue and Grants in 2023 was moderate compared to historic growth of 33.7 per cent recorded in 2022. This was driven by the increases in Tax Revenue growth (7.1 per cent) and Other Revenue massive growth (67.3 per cent), offsetting dismal contraction in Donor Grants of (21.3 per cent), resulting in a net growth of 6.9 per cent as shown in Chart 1.

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



Source: Department of Treasury

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

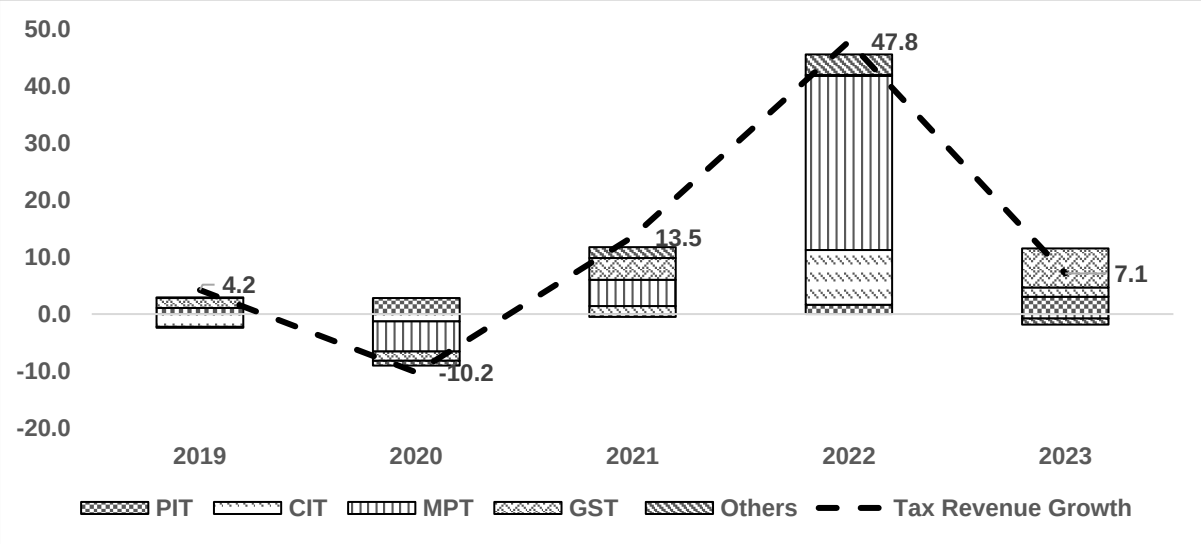
	2022 Outcome	2023 Budget	2023 Suppl. Budget	2023 Outcome
Tax Revenue	16,453.6	14,899.7	16,320.7	17,626.9
Grants	1,472.1	2,024.9	2,024.9	1,158.6
Other Revenue	612.5	2,657.4	2,057.4	1,024.5
Total Revenue & Grants	**18,538.2**	**19,582.0**	**20,403.0**	**19,810.0**

Source: Department of Treasury
*Total Revenue and Grants outcome is reported under the 2014 GFS reporting.

1.2.2 Tax Revenue

Tax Revenue in 2023 was K17,626.9 million which was 7.1 per cent higher than in 2022. The growth reflected increase in the Goods & Services Tax (GST) by 6.8 percentage points, Personal Income Tax (PIT) by 3.0 percentage points, and Company Income Tax (CIT) by 1.7 percentage points, offsetting a slight decrease in Mining & Petroleum Tax (MPT) by 0.8 percentage points, as shown in Chart 2.

Chart 2: Contribution to Tax Revenue Growth (%)



Source: Department of Treasury

Taxes on Income, Profits and Capital Gains

Taxes on Income, Profit and Capital Gains (TIPCG) totalled K11,730.4 million, K1,047.3 million (9.8 per cent) and K477.8 million (4.2 per cent) higher than estimated in the 2023 Supplementary Budget and the 2022 actuals respectively.

The increase in TIPCG mainly reflected increases in Personal Income Tax (PIT), Company Income Tax (CIT), Royalties and Management Tax, and Interest Withholding Tax (IWT), offsetting declines in MPT and dividend withholding tax (DWT).

PIT totalled K4,149.8 million in 2023, K281.6 million (7.3 per cent) and K497.7 million (13.6 per cent) higher than the 2023 Supplementary Budget estimate and the 2022 actuals, respectively. The higher-than-expected performance in PIT reflected robust employment and nominal wage growth and improved compliance efforts from the IRC which more than offset revenue loss emanating from temporarily household relief package announced in the 2023 Budget. The prohibition of GST credit offsets against Salaries and Wages Tax (SWT) liabilities contributed to the increase in PIT – although this measure was introduced earlier.

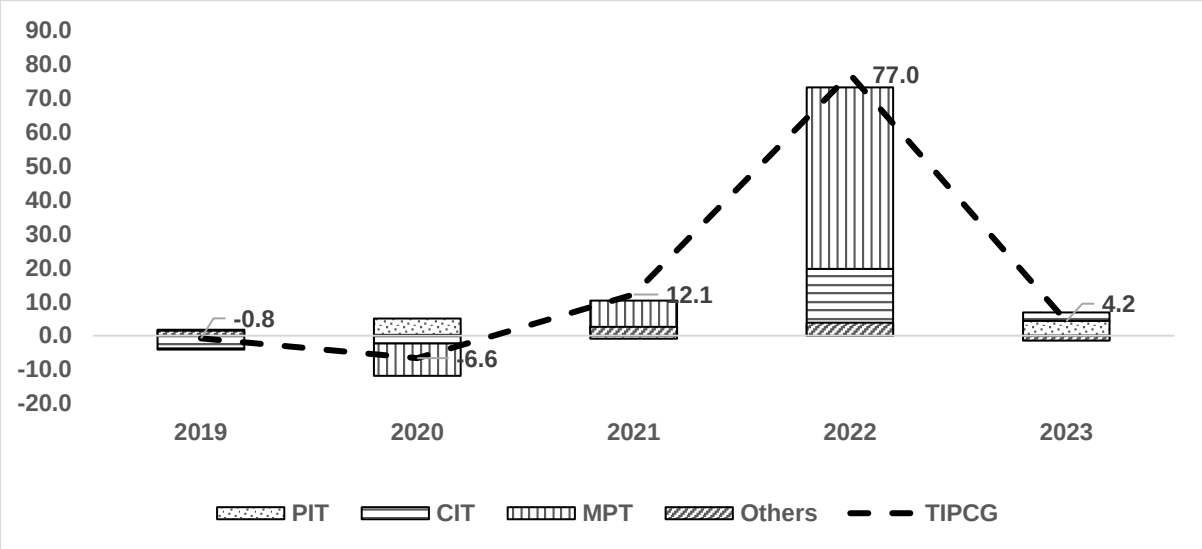
CIT amounted to K3,031.6 million in 2023, K8.9 million (0.3 per cent) lower than the 2023 Supplementary Budget estimate and K274.7 million (10.0 per cent) higher than the 2022 outcome. Higher corporate earnings in 2023 reflected the new tax rate levied on the commercial banking sector which raised an estimated K298.0 million.

Mining Petroleum Tax (MPT) amounted to K3,906.5 million in 2023, K880.9 million (29.1 per cent) higher than the 2023 Supplementary Budget estimate due to higher export volumes from the mining and petroleum sectors. However, when compared to the 2022 outcome, it was lower by K129.6 million (3.2 per cent), due to the moderation in oil prices in 2023 and the tax credit arising from the over-assessment of MPT in 2022.

Dividend Withholding Tax (DWT) amounted to K375.2 million in 2023, K77.6 million (17.1 per cent) and K305.4 million (44.9 per cent) lower than the 2023 Supplementary Budget estimate and the 2022 actuals, respectively. The decrease in DWT was due to removal of the one-off DWT payment made by ANZ in 2022 as part of its restructure. The DWT outcome for 2023 is consistent with the trend observed in recent years.

Interest Withholding Tax (IWT) amounted to K189.3 million, K29.5 million (13.5 per cent) lower than the 2023 Supplementary Budget estimate and K134.0 million higher than the 2022 actuals, respectively. This positive trend reflected interest payments on Treasury Bills (T-Bills) and Treasury Bonds (T- Bonds), among other interest payments.

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



Source: Department of Treasury

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

	2022 Outcome	2023 Budget	2023 Suppl. Budget	2023 Outcome
Taxes on Income, Profits and Capital Gains	**11,252.6**	**8,935.0**	**10,683.3**	**11,730.4**
Personal Income Tax	3,652.1	3,518.2	3,868.2	4,149.8
Company Tax	2,756.9	2,394.5	3,040.5	3,031.6
Mining and Petroleum Taxes	4,036.1	2,341.8	3,025.6	3,906.5
Royalties & Management Tax	51.0	75.5	70.0	64.0
Dividend Withholding Tax	680.6	426.9	452.8	375.2
Interest Withholding Tax	55.3	167.4	218.8	189.3
Non-Resident Insurers Withholding Tax	20.3	10.2	7.2	11.6
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.3	0.4	0.2	2.2

Source: Department of Treasury

Taxes on Payroll and Workforce

Payroll and Workforce tax collections, mainly through the Training Levy, amounted to K2.0 million in 2023. Payroll and Workforce tax was higher by K0.6 million when compared to 2022 records. Given that this tax head was abolished during the 2018 Budget, the collections in 2023 reflect the delayed collections.

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

	2022 Outcome	2023 Budget	2023 Suppl. Budget	2023 Outcome
Training Levy	1.4	0.0	1.2	2.0
Total	**1.4**	**0.0**	**1.2**	**2.0**

Source: Department of Treasury

Taxes on Goods and Services

Taxes on Goods and Services (TGS) totalled K5,227.0 million in 2023, K344.9 million (7.1 per cent) and K933.5 million (21.7 per cent) higher than estimated in the 2023 Supplementary Budget and the 2022 actuals respectively.

The increase in TGS in 2023 stemmed mainly from increases in GST[1] and import excise tax, which contributed 22.6 percentage points and 1.9 percentage points to total TGS growth respectively, as shown in Chart 4.

Goods and Services (GST) collections totalled K3,598.6 million, K562.5 million (18.5 per cent) and K1,123.5 million (45.4 per cent) higher than the 2023 Supplementary Budget estimate and the 2022 actuals respectively. Both the GST collections from provinces and at ports recorded a combined increase in growth of K1,631.6 million compared to the 2022 actuals. The higher performance reflected the removal of the GST relief provided to retail fuel, resulting in the recouping of forgone GST collections from 2022. In addition, higher GST collection was driven by IRC's ongoing tax compliance efforts and the extension of Section 65A to suppliers or service providers to Government Departments and State-owned enterprises (SOEs).

Excise Duty was K896.5 million, K276.4 million (23.6 per cent) lower than the 2023 Supplementary Budget estimate, and K260.7 million (22.5 per cent) lower compared to the 2022 Actuals. This is largely due to the extended fuel excise exemption and frequently fuel shortage dampening activities in 2023 following a rebound in 2022[1]. Import excise, on the other hand, recorded a higher outcome of K327.6 million in 2023, which was K80.4 million (32.5 per cent) higher than the 2022 actuals.

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

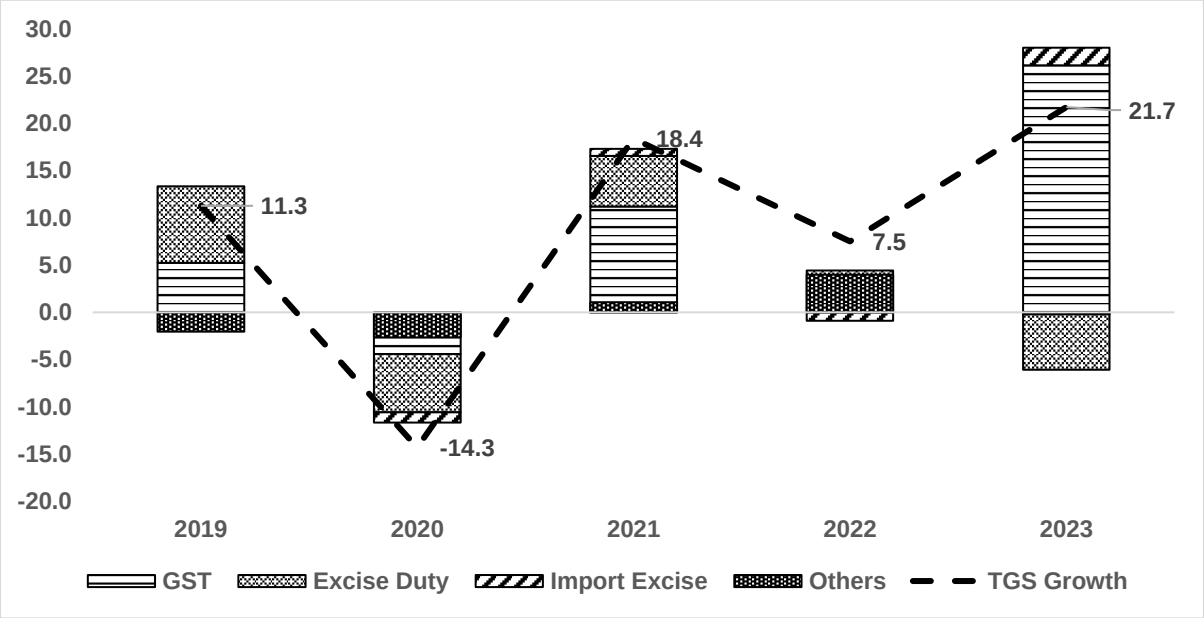
	2022 Outcome	2023 Budget	2023 Supp. Budget	2023 Outcome
Taxes on Goods and Services	**4,293.5**	**5015.3**	**4882.1**	**5,227.0**
GST[1]	2,475.1	3,321.7	3,036.1	3,598.6
Sales taxes	0.0	0.0	0.0	0.0
Bank Account Debit Fees	0.0	0.0	0.0	0.0
Stamp Duties	30.3	61.6	35.8	18.9
Excise Duty	1,157.2	1,105.7	1,172.9	896.5
Import Excise	247.2	154.8	254.5	327.6
Bookmakers' Turnover Tax	35.4	24.0	17.8	15.9
Gaming Machine Turnover Tax	328.1	334.6	337.8	341.5
Departure Tax	8.0	5.3	9.6	7.1
Motor Vehicle Tax	1.7	3.5	0.0	3.8
Other taxes on use of goods and on permission to use goods or perform activities	0.2	1.2	0.0	0.1
Other taxes on goods and services	10.4	3.0	17.6	16.9

Source: Department of Treasury

[1]The GST of K3,598.6 million includes GST Transfers to Provinces of K823.6 million. Net of this GST Transferred into Waigani Public Account (WPA) amounted to K2,775.0 million.

[1] In 2022, the domestic economy rebounded strongly with a growth of 5.4% driven by the 2022 election related spending, and the rebound in commodity prices.

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



Source: Department of Treasury

Taxes on International Trade and Transactions

Taxes on International Trade and Transactions (TITT) totalled K667.6 million in 2023, K86.4 million (11.5 per cent) and K238.4 million (26.3 per cent) lower than estimated in the 2023 Supplementary Budget and the 2022 Actuals, respectively.

Collections from Import Duty totalled K386.2 million, K28.1 million (6.8 per cent) and K83.7 million (17.8 per cent) lower than estimated in the 2023 Supplementary Budget and the 2022 Actuals, respectively, reflecting a decline in broad trade activities in 2023.

Export tax amounted to K281.4 million, K58.3 million (17.2 per cent) and K154.7 million (35.5 per cent) lower than estimated in the 2023 Supplementary Budget and the 2022 actual, respectively. The contraction reflected a major reduction in global demand for round log, especially from China, one of the major buyers of round logs, largely due to the property market crisis in their respective economies. Shift in government policy to support down-stream processing has also dampened domestic demand.

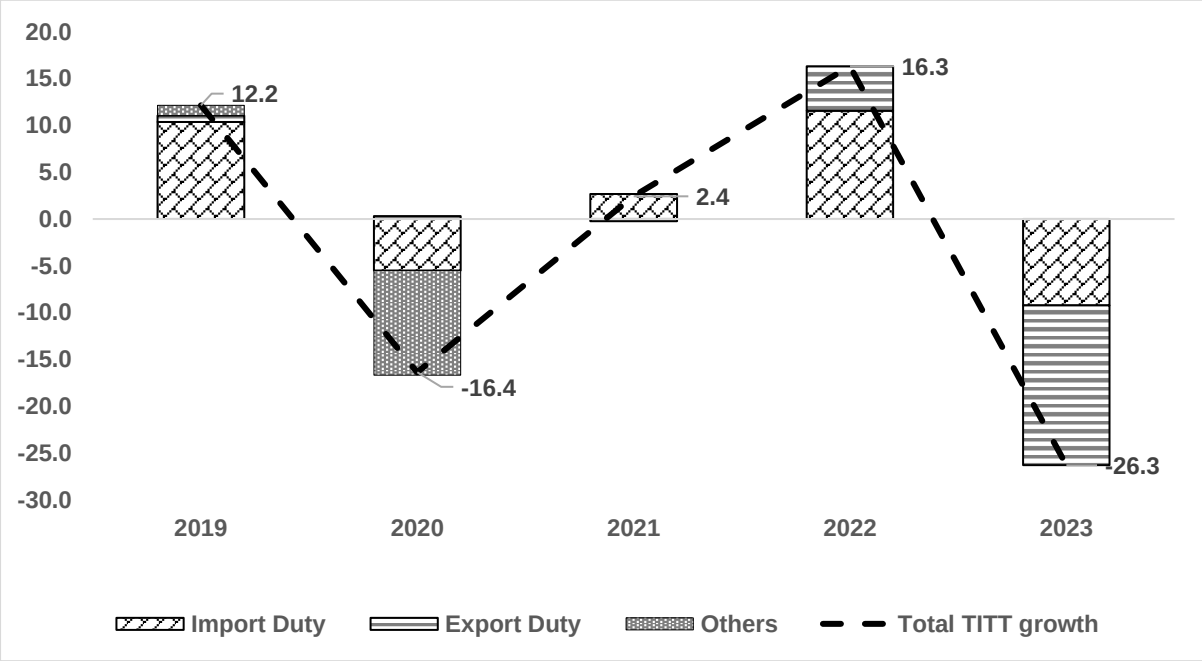
Table 7: Taxes on International Trade and Transactions (Kina, million)

	2022 Outcome	2023 Budget	2023 Suppl. Budget	2023 Outcome
Taxes on International Trade & Transactions	**906.0**	**949.4**	**754.0**	**667.6**
Import Duty	469.9	440.2	414.3	386.2
Other Import Taxes	0.0	0.0	0.0	0.0
Export Tax	436.2	509.2	339.7	281.4

Source: Department of Treasury

*The figure under the Other Import Taxes is used to account for unidentified trade revenue into the Waigani Public Account (WPA). For 2023, there was no unidentified trade revenue received, thus it's showing zero in the 2023 Supplementary Budget as well as the 2023 outcome.

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



Source: Department of Treasury

1.2.3 Grants

Donor Grants recorded K1,158.6 million, K866.3 million (42.8 per cent) and K313.5 million (21.3 per cent) lower than estimated in the 2023 Supplementary Budget and the 2022 actuals, respectively. The lower outcome is mainly due to lack of timely reporting by donors at the time of this report. The Australian Department of Foreign Affairs and Trade (DFAT) continues to remain as one of the largest donors, and has provided its information. This figure will be updated in the 2025 Budget.

Details by donors are shown in Table 15 in the expenditure section of the report.

Table 8: Donor Grants (Kina, million)

	2022 Outcome	2023 Budget	2023 Supp. Budget	2023 Outcome
GRANTS	**1,472.1**	**2,024.9**	**2,024.9**	**1,158.6**
From Foreign Governments	1,060.4	1,714.6	1,714.6	892.1
Current	848.3	1,561.3	1,561.3	713.7
Cash	0.0	0.0	0.0	0.0
In-Kind	848.3	1,561.3	1,561.3	713.7
Capital	212.1	153.2	153.2	178.4
Cash	0.0	0.0	0.0	0.0
In-Kind	212.1	153.2	153.2	178.4
From International Organizations	**411.8**	**310.4**	**310.4**	**266.6**
Current	329.4	277.2	277.2	213.3
Cash	0.0	0.0	0.0	0.0
In-Kind	329.4	277.2	277.2	213.3
Capital	82.4	33.2	33.2	53.3
Cash	0.0	0.0	0.0	0.0
In-Kind	82.4	33.2	33.2	53.3

Source: Department of Treasury and Department of National Planning & Monitoring
*Grants outcome is reported under the 2014 GFS reporting standard.

1.2.4 Other Revenue

Collections of Other Revenue amounted to K1,024.4 million in 2023. This was 50.2 per cent lower than the 2023 Supplementary Budget estimate of K2,057.4 million (see Table 9). The decrease was driven by lower dividend payments from the SOEs.

Dividend payments in 2023 amounted to K479.7 million, K652.8 million (57.6 per cent) lower than the 2023 Supplementary Budget estimate of K1,132.5 million. Compared to the 2022 actual of K480.0 million, it was lower by K0.3 million (0.1 per cent).

Of the K479.7 million dividend collected in 2023, Kumul Petroleum Holdings Limited (KPHL) paid K250.0 million, Kumul Mineral Holdings Limited (KMHL) paid K152.6 million, and Kumul Consolidated Holdings Limited (KCHL) paid K77.1 million.

The Non-Tax Revenue Administration (NTRA) collections amounted to K452.9 million, K206.4 million (31.3 per cent) lower than estimated in the 2023 Supplementary Budget. Of the K452.9 million collected, the National Fisheries Authority (NFA) paid K203.8 million, PNG Immigration and Citizenship Service Authority (PNGICA) paid K126.4 million, National Maritime and Safety Authority (NMSA) paid K38.0 million, National Agriculture and Quarantine Inspection Authority (NAQIA) paid K7.3 million, National Gaming and Control Board (NGCB) paid K2.0 million, Conservation and Environment Protection Authority (CEPA) paid K2.0 million, and Other State Services & Statutory Authorities paid a total of K73.5 million.

Fees and Charges amounted to K91.8 million, which was lower by K173.8 million (65.4 per cent) against the 2023 Supplementary Budget estimate of K265.5 million. This was mainly attributed to lower collections from land lease rentals, payroll commissions, administrative fees, and rentals for institutional housing.

Table 9: Other Revenue (Kina, million)

	2022 Outcome	2023 Budget	2023 Supp. Budget	2023 Outcome
OTHER REVENUE	**612.5**	**2,657.4**	**2,057.4**	**1,024.4**
Property Income	**514.3**	**2,024.1**	**1,224.1**	**517.8**
Interest	0.0	0.7	0.7	0.0
Dividends	480.0	1,932.5	1,132.5	479.7
Mining Petroleum and Gas Dividends	300.0	1,682.5	982.5	402.6
Dividends from Statutory Authorities	100.0	100.0	0.0	77.1
Dividends from State Owned Enterprises	80.0	150.0	150.0	0.0
Withdrawals from income of quasi-corporations	0.0	0.0	0.0	0.0
Property income from investment income disbursements	0.0	0.0	0.0	0.0
Rent	34.3	90.9	90.9	38.1
Sales of goods and services	**8.4**	**156.7**	**156.7**	**21.4**
Sales by market establishments	0.0	0.0	0.0	0.0
Administrative fees	3.7	122.0	122.0	7.0
Incidental sales by nonmarket establishments	4.8	34.7	34.7	14.4
Imputed sales of goods and services	0.0	0.0	0.0	0.0
Fines, penalties, and forfeits	**0.1**	**1.9**	**1.9**	**2.1**
Transfers not elsewhere classified	**89.7**	**474.7**	**674.7**	**483.0**
Current transfers not elsewhere classified	89.7	474.7	674.7	483.0

Source: Department of Treasury

Box 2: 2023 Dividend Outcome (Kina, million)

	2022 Actual	2023 Supp. Budget	2023 Outcome	Variance
Total Dividends	**480.0**	**1,132.5**	**479.7**	**-652.8**
Mining and Petroleum Dividends	**300.0**	**982.5**	**402.6**	**-579.9**
Kumul Mineral Holdings Limited	0.0	382.5	152.6	-229.9
Kumul Petroleum Holdings Limited	300.0	600.0	250.0	-350.0
Dividends from Statutory Authorities	**100.0**	**0.0**	**0.0**	**0.0**
Bank of Papua New Guinea	0.0	0.0	0.0	0.0
National Fisheries Authority	100.0	0.0	0.0	0.0
Dividends from State Owned Enterprises	**80.0**	**150.0**	**77.1**	**-72.9**
Kumul Consolidated Holdings Limited	80.0	150.0	77.1	-72.9
Motor Vehicle Insurance Limited	0.0	0.0	0.0	0.0
Other Dividends	**0.0**	**0.0**	**0.0**	**0.0**

Total dividend payment to the State in 2023 amounted to K479.7 million, which was K652.8 million lower than the 2023 Supplementary Budget estimate of K1,132.5 million. The decrease was due largely to lower dividend payments from KPHL, KMHL, and KCHL.

- KPHL paid a total of K250.0 million, lower by K350.0 million from the Supplementary Budget estimate of K600.0 million.
- KMHL paid K152.6 million, lower by K229.9 million from the Supplementary Budget estimate of K382.5 million.
- KCHL paid K77.1 million, lower by K72.9 million from the 2023 Supplementary Budget estimate of K150.0 million.

Source: Department of Treasury

1.3 Expenditure and Net Lending

Total Expenditure and Net Lending for 2023 recorded an outcome at K24,614.6 million, which is K723.3 million (or 2.9 per cent) lower than the 2023 Supplementary Budget estimate of K25,337.9 million. The lower outcome is fully attributed to lower expenditures from Donor Grants (down by K866.3 million or 42.8 per cent) and Concessional Loan drawdowns (down by K123.0 million or 10.6 per cent) against their respective 2023 Supplementary Budget appropriations.

Compared to 2022 fiscal year outcome, the 2023 Total Expenditure recorded a higher spending of K224.7 million or 0.9 per cent reflecting increased spending in government priority commitments. Looking at GoPNG-funded expenditure alone, the outcome is higher by K952.7 million or 4.4 per cent compared to the 2022 outcome.

Table 10: Expenditure by Funding Source 2022-2023 (Kina, million)

Source of Funding	2022 Actuals	2023 Budget	2023 Suppl. Budget	2023 Outcome	Outcome as % of Suppl. Budget
Domestic Funding	**21,470.4**	**21,386.0**	**22,157.0**	**22,423.1**	**101.2%**
Operational	14,518.1	14,500.6	15,271.6	15,085.5	98.8%
Capital Investment	6,952.3	6,885.4	6,885.4	7,336.5	106.6%
Donor Grants	**1,472.1**	**2,024.9**	**2,024.9**	**1,158.6**	**57.2%**
Concessional Loans	**1,447.5**	**1,156.0**	**1,156.0**	**1,033.0**	**89.4%**
Total Expenditure & Net Lending	**24,390.0**	**24,566.9**	**25,337.9**	**24,614.6**	**97.1%**
% of GDP	*22.6%*	*21.7%*	*22.4%*	*22.1%*	

Source: Department of Treasury

The increased spending in 2023 reflected the Government's commitment towards operational costs especially in Utilities, Rentals (mainly clearing of arrears and Exit Retirement Payments), Education subsidies including recruitment of additional teachers', meeting its debt service

obligations, and the increased capital budget spending via SIPS and Connect PNG Infrastructure programs.

Despite the global inflationary pressures brought about by the on-going Russia-Ukraine War and the recent Middle-East conflict combined with foreign currency shortages on the domestic economy, the Government prioritised expenditures towards health, education, law & order and ensured capital investment programs such as Connect PNG Infrastructures were delivered in a timely manner to promote the country's development agenda.

The 2023 outcome clearly reflects the Marape-Rosso Government's continued strong commitment to growing the economy.

Box 3: 2023 Capital Expenditure Facilitated through Operational Budget (Division 207)

As in previous years, in 2023 some capital projects were funded through Miscellaneous vote 207 (Finance and Treasury Division) – which fell under the Operational Budget – for easy control and management of funds. From the revised appropriation of Division 207, K270.4 million was for expenditure on capital projects expended in 2023. Therefore, for presentation throughout 2023 FBO (excluding the fiscal tables), this expenditure (and the implicit appropriations) has been reallocated to the Capital Budget. Refer to the table below with details of the capital expenditure items which were facilitated under the Operational Budget through the miscellaneous vote.

2023 Capital Expenditure under Vote 207 (Miscellaneous)	Kina (in million)
Payments to Pogera LO Association	50.00
XVII South Pacific GAMES Solomon Island (infrastructure)	20.00
Maintenance & rehabilitation of Central Govt. Office building	20.00
Outstanding Kutubu PDL2 MOA Projects	15.00
Trans wonderland per NEC Dec 137/23	15.00
LLA Investment per NEC Dec 137/23	15.00
Log Export Development Levy	15.00
PDL 2 Kutubu Project MOA Funds	10.80
Submarine cable Network Huawei Technology	10.00
Other Capital Expense	99.65
Total	270.45

Source: Department of Treasury

1.3.1 Compensation of Employee (CoE)

The 2023 Compensation of Employees (CoE) outcome is K6,934.1 million. This is lower by K7.9 million or 0.1 per cent compared to the 2023 Supplementary Budget estimate of K6,942.0 million. This slightly lower outcome compared to the supplementary budget reflects the ongoing efforts by the Government to accurately budget and coordinate CoE expenditure.

The Government is continuing to support improved service delivery through higher CoE expenditure on teachers and health workers. Expenditure on teachers' salaries in 2023 was K2,032.8 million, up K144.9 million from 2022. Salaries and allowance expenditure for PHAs was K718.2 million, up by K93.7 million from 2022. Meanwhile restraint was shown for National Departments' CoE, with salaries and allowance expenditure of K1,425.1 million, down K42.1 million from 2022. Detailed information on CoE is captured in part 2 of this document.

The main lower spending item in CoE was the 'Retirement Benefits, Pensions, Gratuities and Retrenchment' which was low by K250.8 million compared to the 2023 Supplementary Budget.

The main items underspent under this CoE category were Retirement and Recruitment and Nambawan Super Exit payment[2].

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

Descriptions	2022 Outcome	2023 Budget	2023 Supp. Budget	2023 Outcome
Salaries and Allowances (National Departments)	1,467.3	1,482.0	1,482.0	1,425.1
Salaries and Allowances (Non-PHA CSAs)	819.6	908.1	908.1	906.2
Salaries and Allowances (PHAs)	624.5	610.3	610.3	718.2
Teachers' Salaries (TSC)	1,887.9	1,813.3	1,813.3	2,032.8
Retirement Benefits, Pensions, Gratuities & Retrenchments	663.3	1,067.3	1,067.3	816.5
Staffing Grant	310.9	392.2	392.2	331.0
Wages Allowance	344.8	278.4	278.4	311.1
Leave fares	185.0	155.0	155.0	151.3
Members of Parliament	151.3	110.7	110.7	122.7
Other	35.8	124.7	124.7	119.2
Total	**6,490.3**	**6,942.0**	**6,942.0**	**6,934.1**

Source: Department of Treasury

Payroll reforms effort through the OSPEAC will continue in 2024 to ensure aged public servants are retired and that payroll reforms continue to manage CoE costs. This includes reforms to overhauling the payroll process, the control of salaries and wages by warrants and hard ceilings and strengthen recruitment policies for teachers, health workers and law enforcement agencies.

More details on the retirees' payments and other payroll reform programs are outlined in Part 2 of this document. Furthermore, other details of the operational budget including the goods and services are discussed in part 2 of this document.

1.3.4 Capital Investment

The 2023 Capital Investment Budget outcome recorded at K9,529.1 million. This was K537.2 million or 5.3 per cent lower than the 2023 Supplementary Budget estimate of K10,066.3 million, most of which came from the under-reporting on Donor Support Grants.

Compared to 2022 outcome, total expenditure in capital investment was lower by K614.2 million or 6.2 per cent, predominantly reflecting lower spending from donor support grants and drawdowns of net concessional loans in 2023.

Table 12: Capital Investment Expenditure by Fund Source 2022-2023 (Kina, million)

Capital Investment	2022 Actuals	2023 Budget	2023 Suppl. Budget	2023 Outcome	Outcome as % of Suppl. Budget
GoPNG PIP	6,952.3	6,885.4	6,885.4	7,336.5	106.6%
Donor Support Grants	1,472.1	2,024.9	2,024.9	1,158.6	57.2%
Concessional Loan Drawdowns	1,447.5	1,156.0	1,156.0	1,033.0	89.4%
Total	**9,871.9**	**10,066.3**	**10,066.3**	**9,528.1**	94.7%

Source: Department of Treasury

*The revised budget column captures the adjustments made via the supplementary budget, as well as the transfers that occurred during budget execution. Refer to Part 2 and 3 on transfers.

1. The increase budget in GoPNG capital was the reallocation of capital spending of K207.4 million that was captured under 207 operational vote.

[2] From the appropriation of K300.0 million, K85.7 million was expended on retirees. For Nambawan Supa Exit Payment, only K162.8 million was expended out of an appropriation of K200.0 million.

The 2023 GoPNG PIP expenditure outcome was K451.1 million, or 6.6 per cent higher than the 2023 Supplementary Budget estimate K6,885.4 million. It is also higher than the 2022 actual of K6,952.3 million.

The 2023 Donor Support Grants outcome of K1,158.6 million[3] was lower than the 2023 Supplementary Budget estimate by K866.3 million or 42.8 per cent. The Government continued to work with the development partners and key stakeholders, in line with its development strategy, to support critical investment priorities.

Concessional loan drawdowns outcome of K1,033.0 million was below the 2023 Supplementary Budget estimate by K123.0 million or 13.8 per cent. This is partly due to delays in releasing GoPNG counterpart funding component and slow implementation of some of the loan-funded projects.

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

Sector	2022 Actuals	2023 Budget	2023 Suppl. Budget	2023 Outcome	Outcome as a % of Supp. Budget
Administration	1,769.8	1,775.5	1,775.5	1,742.9	98.2%
Community & Culture	49.5	74.0	74.0	71.0	96.0%
Economic	416.9	651.0	651.0	576.9	88.6%
Education	65.3	184.0	184.0	126.0	68.5%
Health	357.4	312.0	312.0	282.1	90.4%
Law & Justice	88.0	323.0	323.0	221.3	68.5%
Provinces	2,220.5	2,147.5	2,147.5	2,709.5	126.2%
Transport	833.5	881.0	881.0	951.2	108.0%
Utilities	38.0	267.0	267.0	384.9	144.2%
Unallocated transfers-Capital budget	*1,113.4	270.4	270.4	270.4	100.0%
Total	**5,838.9**	**6,885.4**	**6,885.4**	**7,336.2**	**106.5%**

Source: Department of Treasury and Department of National Planning & Monitoring
*Unallocated transfers to the capital budget (K701.7m) + capital transfer from trust (K411.7m), see 2022 FBO.

Capital funding for the provincial sector reflected spending in key priority government commitments including DSIP (K973.0 million[4]) and PSIP (K222.0 million) programs in 2023. Other big ticket items under this sector include: the Connect PNG Infrastructure programs (K480.5 million); Restoration Development Grants (Outstanding)(K100.0 million); PM's Commitment (ABG)(K88.0 million); Porgera IDG (K70.0 million); and New Enga Hospital (K27.0 million). In addition, Special Support Grants (SSG) and District Support Grants (DSG) for 2023 recorded an outcome of K24.5 million and K59.0 million respectively.

The Administration Sector in capital expenditure recorded an outcome of K1,742.9 million. This included spending on big ticket items such as New District Infrastructure Development Program for new districts (K436.0 million), Special Intervention Programs (K250.6 million), Wafi -Golpu IDG (K100.0 million), Infrastructure Development Grant (PNGLNG) (K81.0 million), State Equity Fund (Agriculture and Others) (K60.0 million), High Impact Infrastructure Projects (PNGLNG) (K55.0 million), National Government Commitments (K50.0 million), Integrated Tax Administration System (ITAS) (K39.5 million), and National Commodity Price Support Program (K30.0 million).

Capital Spending in the Transport Sector in 2023 is difficult to fully identify with the Government's commitment to channel most funding, especially for roads and bridges, directly to the Provinces and Districts. However, under the Transport sector categorisation, key

[3] At the time of this report, not all Donors were able to report fully on the funds they have expended in delivering their programs in PNG, and it is likely this figure is a significant under-estimate of the value of donor assistance in 2023.
[4] Includes K15.0m for outstanding 2022 DSIP paid in 2023.

components are Connect PNG Road Programs (K480.5 million), Capital Arrears (DoWH) (K181.5 million), Missing Link Roads (Gulf-SHP) (K45.0 million), Rural Bridge Programs (K23.5 million), Lae- Nadzab Road (4-Lane) (K20.0 million), Fisika Road (K20.0 million), National Highways Rehabilitation Program (K15.0 million), CADIP Program Phase 2 (K10.0 million) and Rehabilitation & Maintenance of Rural Airstrips (K10.0 million).

Growth in the Utilities Sectors recorded an outcome of K410.9 million. Key investment spending in priority programs in the sector includes; SOE Reforms Program K321.0 million, Ramu Transmission Reinforcement System Program (K12.0 million), NBC Rehabilitation & Modernization Program (K10.0 million), Critical Infrastructure for Digital Government (Block chain) (K6.5 million), Port Moresby Grid Development K5.0 million, and Mendi-Hides Fibre Optic Cable Project (Missing Link) (K5.0 million).

Capital spending in the Economic Sector supports PNG households, businesses, and investors. Some major spending for this sector includes: National Land Partnership Program (K146.9 million), SME Funding for Agriculture (K134.0 million), Pacific Marine Industrial Zone (K37.0 million), Duran Farm Project (K20.0 million), National Agriculture Development Program (K18.0 million), Tourism Infrastructure Development Program (K12.0 million) and District Agriculture Projects (K11.0 million).

The Law & Justice Sector remains a crucial sector in providing a safe and enabling environment for investment growth with a capital expenditure outcome of K221.3 million to finance the law and order and national security key investments. Key investments include; Special Police Assistance Program (K65.0 million), Judiciary Support Services Program (K35.0 million), Air Capability Program (K20.0 million), MS Infrastructure Development Program (K15.0 million), CS Infrastructure Program (K10.0 million) and National Jail Infrastructure Program (K10.0 million).

The Education Sector's capital spending of K126.0 million included: Nursing College Infrastructure Rehabilitation (K14.0 million), Teacher's College Infrastructure Rehabilitation (K14.0 million), Education Infrastructure (K6.7 million), UOG Central Administration Building (K6.5 million), UNRE Infrastructure Development (K6.5 million), Schools of Excellence Infrastructure Program (K6.0 million), Improved TVET for Employment (K5.0 million), and National Skills Development Program (K5.0 million).

Health Sector capital spending of K282.1 million included the following programs, Provincial Hospital Redevelopment Program (K72.5 million), PMGH Cancer & Heart Institute (K65.0 million). Provincial Hospital Development Program (K53.0 million), District Hospital Development Program (K48.0 million), New Gerehu Hospital (K10.0 million), New Enga Hospital (K5.0 million), Medical Equipment/Cold chain K5.0 million, Community Health Workers Training Institutions Rehabilitation (K5.0 million) and Malaria Research Infrastructure (PNG Medical Research Lab) Project (K5.0 million).

Spending through Donor Support Grants in 2023 amounted to K1,158.6 million, which was K866.3 million or 42.8 per cent lower than the 2023 Supplementary Budget estimate of K2,024.9 million. The lower outcome mainly reflects lack of timely reporting of donors at the time of this report. The presentation of this information may be updated in future FBO publications to fully reflect the total value of direct donor grant support to PNG.

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

Development Partner	2022 Actuals	2023 Budget	2023 Supp. Budget	2023 Outcome	Variance (Supp. Budget v Outcome
USAID	31.7	0.0	0.0	0.0	0.0
Japan/JICA	53.7	66.3	66.3	10.8	-55.5
NZAID	38.4	15.0	15.0	0.5	-14.5
PRC	2.1	36.0	36.0	0.0	-36.0
Australia	934.5	1,326.2	1,326.2	880.8	-445.3
Global Partnership for Education (GPE)	0.0	5.0	5.0	0.0	-5.0
UNS	411.8	220.2	220.2	266.6	46.4
World Bank	0.0	2.0	2.0	0.0	-2.0
ADB	0.0	206.0	206.0	0.0	-206.0
EU	0.0	146.6	146.6	0.0	-146.6
IFAD	0.0	1.8	1.8	0.0	-1.8
Total	**1,472.2**	**2,025.1**	**2,025.1**	**1,158.7**	-866.3

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

Expenditure outcome by agencies recorded a total of K9,330.8 million for the National Departments, which was K982.6 million (9.5 per cent) lower than the 2023 Supplementary Budget estimate. Provincial Government recorded an outcome of K6,152.0 million, K766.0 million (14.2 per cent) higher than the 2023 Supplementary Budget estimate. Commercial and Statutory Authority (CSA) recorded an outcome of K3,716.0 million, which is K482.5 million (14.9 per cent) higher than the 2023 Supplementary Budget estimate. Spending under ABG recorded an outcome of K454.6 million, an increase of K14.5 million (3.3 per cent) from its 2023 Supplementary Budget estimate. Interest cost outcome was K2,769.7 million, which was K14.6 million or 0.5 per cent lower compared to the 2023 Supplementary Budget estimate.

Overall, the total GoPNG expenditure outcome by agency, compared against the 2023 Supplementary Budget was higher by K266.0 million or 1.2 per cent. This outcome is significantly higher by K1,258.0 million or 5.9 per cent higher compared to 2022 outcome.

Compared to the 2022 outcome, GoPNG-funded expenditures for National Departments decreased by K782.9 million. The reduction in National Department spending is due to the transition of the District Development Program (K600.0 million) from DNPM to be budgeted under each Provincial Government and the CSA's transition of SOE reform program (K321.0 million) being paid under Division 207 to IPBC (now KCHL), which is reported under CSA. There are also significant increases for Port Moresby General Hospital (K94.0 million), PHAs (K79.0 million), Judiciary Services (K71.0 million), National Trade Office (K44.0 million), Magisterial Services (K43.0 million) and the National Fisheries Authority (K34.0 million).

However, generally there are significant increases for other CSAs as well. This has resulted in a significant increase in CSA expenditure in 2023 when compared to the 2022 outcome (an increase of K841.7 million). For Provincial Governments, Autonomous Bougainville Government (ABG) and Interest costs, the outcomes were higher than 2022 by K973.9 million, K34.4 million and K190.6 million respectively.

Table 15: GoPNG Expenditure by Agency Type 2022-2023 (Kina, million)

Agency Type	2022 Outcome	2023 Budget	2023 Supp. Budget	2023 Outcome	Change from 2022
National Departments	10,113.8	9,716.5	10,214.5	9,330.9	-782.9

Provincial Government[1]	5,178.1	5,383.6	5,383.6	6,152.0	973.9
Commercial & Stat. Authorities	2,874.3	3,334.8	3,334.8	3,716.0	841.7
Autonomous Bougainville Govt.	420.3	440.1	440.1	454.6	34.3
Interest Payment*	2,578.7	2,511.0	2,784.0	2,769.7	191.0
Grand Total	**21,165.2**	**21,386.0**	**22,157.1**	**22,423.0**	**1,258.0**

Source: Department of Treasury
[1]Inclusive of GST and Bookmakers Turnover tax to provinces in compliance with the 2014 GFS reporting requirement.
*Includes debt-related fees and charges
Note: 2022 actuals have been reclassified to be consistent with the 2023 presentation (whereby PHAs are classified as CSAs), similarly net trust account expenditures of K305.1 million in 2022 have been excluded as per their treatment in 2023 FBO.

Total debt service expenditure (interest and fees & charges) in 2023 was K2,769.7 million, which was lower by K14.3 million or 0.5 per cent against its 2023 Supplementary Budget estimate. The outcome accounts for 12.4 per cent of total GoPNG funded expenditures for 2023. Of the K2,769.7 million, total domestic interest cost was K1,968.6 million, while external interest cost was K792.7 million. Fees & charges (debt-related costs) amounted to K8.4 million.

This interest cost outcome in 2023 was driven by domestic payments, reflecting the additional financing undertaken to provide necessary liquidity to cover for late receipt of external extraordinary financing. All extraordinary financing were received towards the end of 2023. Once again, the Temporary Advance Facility (TAF), which is the overdraft arrangement with Bank of PNG (BPNG), was repaid in full by the end of the financial year.

Table 16: GoPNG Expenses by GFS-2014 Economic Item 2022-2023 (Kina, million). Excluding Donor Grants and Concessional Loan Programs.

Economic Item	2022 Actuals	2023 Budget	2023 Suppl. Budget	2023 Outcome	Outcome as % of Suppl Budget
Compensation of Employees	**6,490.3**	**6,942.0**	**6,942.0**	**6,934.1**	**99.9%**
% of GDP	*6.0%*	*6.1%*	*6.1%*	*6.2%*	
Wages and salaries	**5,827.0**	**5,865.0**	**5,865.0**	**6,107.9**	**104.1%**
Wages and salaries in cash	5,641.9	5,660.4	5,660.4	5,902.3	104.3%
Wages and salaries in kind	185.0	204.6	204.6	205.6	100.5%
Employers' social contributions	**663.3**	**1,077.0**	**1,077.0**	**826.2**	**76.7%**
Actual employers' social contributions	663.3	1,077.0	1,077.0	826.2	76.7%
Use of goods and services	**6,858.3**	**5,516.1**	**6,014.2**	**6,357.9**	**105.7%**
% of GDP	*6.4%*	*4.9%*	*5.3%*	*5.7%*	
Use of goods and services	6,858.3	5,516.1	6,014.2	6,357.9	105.7%
Subsidies	**0.0**	**78.1**	**78.1**	**75.0**	**96.1%**
To private enterprises	0.0	78.1	78.1	75.0	96.1%
Grants	**3,017.6**	**4,081.4**	**4,081.4**	**4,296.9**	**105.3%**
Grants to other general government units	3,017.6	4,081.4	4,081.4	4,296.9	105.3%
Interest*	**2,572.5**	**2,496.1**	**2,769.1**	**2,761.3**	**99.7%**
To non-residents	427.6	707.6	707.6	792.7	112.0%
To residents other than general government	2,144.9	1,788.5	2,061.5	1,968.6	95.5%
Net Acquisition Nonfinancial assets	**2,139.1**	**2,203.1**	**2,203.1**	**1,928.6**	**87.5%**
Acquisition of Fixed assets	2,139.1	2,203.1	2,203.1	1,928.6	87.5%
Other expenses	**392.6**	**69.4**	**69.4**	**69.2**	**99.8%**
Transfers not elsewhere classified	392.6	69.4	69.4	69.2	99.8%
Grand Total	**21,470.3**	**21,386.0**	**22,157.1**	**22,423.1**	**101.2%**

Source: Department of Treasury
* Captures pure interest payments. The balance of other debt-related costs is captured under Uses of Goods and Services.

CoE outcome for 2023 was K6,934.1 million, which was K7.9 million or 0.1 per cent lower than the 2023 Supplementary Budget estimate. The Government is committed to address the

on-going wage over-runs, through the application of strict warrant controls. Currently, the wage budget is not actually subject to warrant limits, creating significant issues for the implementation of appropriations approved by Parliament.

The Use of Goods and Services expense recorded an outcome of K6,357.9 million, which was K343.8 million or 5.7 per cent above the 2023 Supplementary Budget estimate. This outcome reflects the spending in Utilities of K233.0 million and Rentals of K454.6 million, and Education Subsidy of K766.5 million. Furthermore, other operational expenses such as Provincial Functional Grants (K629.7 million), Arrears (K208.7 million), Medical Supplies Procurement & Distribution (K236.7 million), Tertiary Education Assistance Scheme (K47.1 million), with other priority items were adequately funded.

The 2023 outcome for GoPNG Grants (transfers to other Government units) was K4,297.9 million, which was K215.6 million or 5.3 per cent higher when compared against the 2023 Supplementary Budget estimate, and that is attributed to slightly higher GST & BTT transfer outcome for 2023. Compared to the 2022 outcome, the 2023 outcome was higher by K1,279.3 million or 42.4 per cent. The higher outcome in 2022 was due to reclassification of expenditure items to other economic expense items given the nature or purpose of the funds specified under 2014 GFS economic classification.

Key GoPNG-funded infrastructure programs delivered in 2023 includes the Connect PNG Program (K480.5 million), New District Infrastructure Development Program (K436.0 million), SOE Reform Program (K321.0 million), Special Intervention Program (K250.6 million), DoWH Capital Arrears (K181.5 million), National Land Partnership Program (K146.9 million), SME Funding for Agriculture (K134.0 million), and Wafi-Golpu Infrastructure Development Grant (K100.0 million).

Table 18 below reflects some of the key expenditures undertaken by the Government in 2023.

Table 17: Selected Key Expenditure Items 2022-2023 (Kina, million)

Key Expenditures	2022 Actuals	2023 Budget	2023 Suppl. Budget	2023 Outcome	Outturn as % of Suppl. Budget
SIPs	998.0	1,180.0	1,185.0	1,185.0	100.0%
GTFS	790.5	766.5	766.5	766.5	100.0%
Special Intervention Program (SIP)	499.1	55.0	250.6	250.6	100.0%
Provincial Functional Grants	445.2	642.0	642.0	523.1	81.5%
Arrears	432.6	300.0	215.1	208.7	97.0%
Connect PNG Roads Program	350.0	450.0	480.5	480.5	100.0%
Multi-Dept'l Office Accommodation (Rentals)	281.1	200.0	455.0	454.6	99.9%
Multi-Departmental Utilities	264.5	200.0	223.0	223.0	100.0%
Medical Supplies Procurement & Distribution	201.2	236.8	236.8	236.7	100.0%
Nambawan Supa Exit Payments	124.7	200.1	162.8	162.8	100.0%
Infrastructure Development Grant	118.4	193.0	185.5	185.5	100.0%
Health Function Grant	99.8	101.6	101.6	101.6	100.0%
District Hospitals Development Program	90.0	70.0	48.0	48.0	100.0%
Tertiary Educn Study Assistance Scheme	59.0	47.1	47.1	47.1	100.0%
New Enga Hospital	56.0	0.0	27.0	27.0	100.0%
DSG	51.5	59.0	59.0	59.0	100.0%
SSG	36.0	24.5	24.5	24.5	100.0%
COVID-19 Containment Funds	6.7	0.0	1.3	0.0	0.0%

Source: Department of Treasury

1.4 Financing

In 2023, the total net incurrence of liabilities was K4,263.8 million (or 3.8 per cent of GDP), which is K671.1 million lower than the 2023 Supplementary Budget estimate of K4,934.9 million. The lower financing in 2023 was supported by the carried forward balances

from the 2022 fiscal year (Net Acquisition of Financial Assets) of K504.1 million, as well as improved revenue collections underpinned by favourable global commodity prices, especially crude oil from the impact of Russia-Ukraine War.

The 2023 external extraordinary financing outcome is K2,139.4 million. This includes the Australian budget support loan of K1,502.3 million (AUD600.0 million) and the IMF Budget support program loan of K637.2 million (USD175.3 million). The concessional projects/programs loan drawdowns outcome was K1,033.0 million.

The 2023 domestic financing outcome is K18,013.0 million, comprising Treasury Bills (K14,912.2 million), Treasury Bonds (K3,078.1 million), and Domestic Loan drawdowns (K22.7 million).

The 2023 outcome for the Central Government's debt is K57,943.7 million or 52.0 per cent of GDP. It is K4,263.8 million higher than the 2022 outcome of K53,679.9 million or 3.8 percentage points higher than 2022 debt to GDP ratio of 48.3 per cent and 0.6 percentage points lower than the 2023 Supplementary Budget estimate of 52.6 per cent of GDP.

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

1.4.1 Net Financing

The composition of the change in net incurrence of liabilities (Total Net Borrowing) of K4,263.8 million comprised of K2,087.7 million in external financing and K2,176.2 million in domestic financing. The Net Incurrence of Liabilities for 2023 is 22.4 per cent lower than the 2022 outcome of K5,496.2 million.

In its efforts to comply with the 13-year Budget Repair Plan and the Medium Term Debt Strategy (MTdS), the Government continued to secure cheaper concessional budget support funding from its bilateral and multilateral partners to finance the delivery of the Government's essential and priority programs in 2023.

Table 18: Financing Sources 2022 – 2023 (Kina, million)

	2022 Actuals	2023 Suppl. Budget	2023 Actuals
Net Domestic Borrowing	2,276.6	2,323.9	2,176.2
Net External Borrowing	3,219.5	2,611.0	2,087.7
Total Net Borrowing	**5,496.1**	**4,934.9**	**4,263.8**

Source: Department of Treasury

1.4.2 External Financing

As of 31st December 2023, the total new (gross) external borrowing was K3,172.4 million, which is K903.9 million lower than the 2022 actuals and K410.2 million lower than the 2023 Supplementary Budget estimate of K3,582.6 million.

Concessional loan drawdowns totalled K1,033.0 million which represents 32.6 per cent of new total external borrowings. This is K414.5 million lower than the 2022 outcome and K123.0 million lower than the 2023 Supplementary Budget estimate of K1,156.0 million.

The main infrastructure programs around the country that were funded under concessional loans include:

- the Lae Tidal Basin Development Project, the PNG Power Grid Project Phase II Project, the PNG Digital Television Transformation Project under the Exim Bank of China; and
- the Sustainable Highlands Highway Investment Program, Port Moresby Power Grid, and Health Service Sector Development projects under the Asian Development Bank and The OPEC Fund for International Development (OFID)

Compared to the trajectory in loan drawdowns in 2022 to support economic activities and growth, project/program loan drawdowns in 2023 was lower by K414.5 million. The lower outcome is attributed mainly to the delays in release of counterpart funding faced in 2023, coupled with some of the projects/programs coming to an end in 2023.

Extraordinary Financing in 2023 comprised of (i) the Australian Budget Support Loan and the (ii) the IMF Budget Program Loan to support financing of the 2023 Supplementary Budget.

The Australian Budget Support Loan amounted to PGK1,502.3 million (AUD600.0 million) while the IMF Budget Program Loan amounted to PGK637.2 million (USD175.3 million). The total contribution from Extraordinary financing was K2,139.4 million, representing about 67.4 per cent of the total new external borrowing in 2023, and is K287.2 million lower than the 2023 Supplementary Budget estimate of K2,426.6 million. The lower outcome is attributed to the increased issuance of Treasury Bills and Bonds in 2023.

Total external principal amortisation (repayments) amounted to K1,084.7 million in 2023, an increase of K227.9 million or 26.6 percent from the 2022 outcome. The 2023 outcome is K113.2 million or 11.7 per cent above the 2023 Supplementary Budget estimate of K971.5 million, with the bulk of the 2023 External Loan repayments coming from the concessional project loans amounting to K820.7 million.

Extraordinary Budget Support loan repayments amounted to K223.7 million that was mainly from the Australian Budget Support while the remaining repayments of K40.3 million came from commercial loans.

Table 19: External Borrowing and Principal Repayments 2022 - 2023 (Kina, million)

	2022 Actuals	2023 Suppl. Budget	2023 Outcome
New External Borrowing	**5,320.5**	**3,582.6**	**3,172.4**
Concessional Financing	1,447.5	1,156.0	1,033.0
Commercial Financing	8.6	-0.0	-0.0
Exceptional Financing	2,620.3	2,426.6	2,139.4
External Securities (Bond)	-0.0	-0.0	0.0-
Other Assets (SDR)	1,244.1	-0.0	0.0-
Repayment of Principal	-856.8	-971.5	-1,084.7
Net External Borrowing	**4,463.7**	**2,611.1**	**2,087.7**

Source: Department of Treasury

The increase in principal repayment was attributed mainly to the inclusion of principal amortization from the Australian Budget Support Loan (AUD750.0 million) that was contracted in December 2022 with no grace period and repayments commenced immediately in 2023 resulting in an overall net external financing of K2,087.7 million.

There are other existing bilateral project loans that have their repayments suspended through the Debt Service Suspension Initiative (DSSI) during the COVID-19 pandemic period also kicked in 2023 with additional impact of depreciation of Kina against the major loan trading currencies in the likes of USD, EUR, YEN and AUD which also contributed to the overall net increase in external financing in 2023.

1.4.3 Domestic Financing

At the end of December 2023, total new Domestic Borrowings amounted to K18,013.0 million, comprising K14,912.2 million in Treasury Bills, K3,078.1 million in Treasury Bonds, and K22.7 million in Domestic Loans. The Domestic Financing outcome for 2023 was K339.6 million higher or 1.9 per cent higher than the 2022 Outcome. Treasury Bills were the main financing instrument used weekly (as per the weekly issuance plan) while Treasury Bonds were issued from April up to September, 2023. Borrowing from Treasury Bills represented 82.8 per cent of the total Domestic Borrowing, Treasury Bonds made up 17.1 per cent and the drawdowns from the Domestic Loans made up the remaining 0.1 per cent of the Total Domestic Borrowing in 2023.

The total actual retirement (repayment) of Domestic Debt in 2023 was K15,836.8 million, comprising of K14,562.0 million (92.0 per cent) in Treasury Bills, K1,133.1 million (7.2 per cent) in Treasury Bonds, and K141.8 million (0.9 per cent) in Domestic Loans. The principal repayments on domestic debt increased by K440.4 million, which is 2.9 per cent higher than the 2022 outcome and a 9.2 per cent increase against the 2023 Supplementary Budget estimate of K14,497.0 million.

Hence, total net domestic financing for 2023 was K2,176.2 million, which represents 51.5 per cent of total financing for the 2023 fiscal year.

Table 20: Domestic Borrowing and Principal Repayments 2022 - 2023 (Kina, million)

	2022 Actuals	2023 Supp. Budget	2023 Outcome
New Domestic Borrowing	**17,673.1**	**16,821.0**	**18,013.0**
Treasury Bills Financing	14,888.7	13,659.7	14,912.2
Treasury Bonds Financing	2,709.3	3,078.1	3,078.1
Domestic Loans	75.1	83.2	22.7
Repayment of Principal	**-15,396.5**	**-14,497.1**	**-15,836.8**
Treasury Bills Maturities	-14,396.1	-13,285.8	-14,562.0
Treasury Bonds Maturities	-959.3	-1,133.1	-1,133.1
Domestic Loan (BSP Guarantee)	-41.1	-78.2	-141.8
Net Domestic Borrowing	**2,276.6**	**2,323.9**	**2,176.2**

Source: Department of Treasury

1.4.4 Debt Service (Interest)

Total Interest and debt-related fees & charges payment in 2023 was K2,769.7 million, which was higher by K190.9 million or 7.4 per cent against the 2022 actuals of K2,578.7 million. The increase in interest costs on the external debt in 2023 can be attributed to rises in international interest rates and the depreciation of the PNG Kina against the US Dollar.

Of the total debt service payments in 2023, external debt-related charges totalled K8.4 million. These are fees charged to the PNG Government on the Undisbursed Balance of existing loans (Committed Undisbursed Loan Balances). The total amount of committed undisbursed loans as at end of 2023 was K7,335.0 million.

The Government, as part of the 13-year Budget Repair Plan and MTdS, is continuing to develop a strategy to minimize these costs by providing sufficient counterpart funding for these projects to trigger drawdowns and inform projects to implement the scope of work once all feasibility studies on respective project sites are completed. Of course, faster drawdowns of these loans will have to fit within the approved budget in future years.

Table 21: Interest and Fees 2022 – 2023 (Kina, million)

	2022 Actuals	2023 Supp. Budget	2023 Outcome
Domestic			
Interest and other fees paid	2,144.9	1,928.0	1,968.6
Total Domestic	**2,144.9**	**1,928.0**	**1,968.6**
External			
Interest	427.6	841.1	792.7
External Borrowing related charges	6.2	14.9	8.4
Total External	**433.8**	**856.0**	**801.2**
Total Interest and Charges	**2,578.7**	**2,784.0**	**2,769.7**

Source: Department of Treasury

1.5 Public Debt

The total level of Central Government Debt at the end of 2023 fiscal year totalled K57,943.7 million or 52.0 per cent of GDP, a decrease of K671.1 million or 1.1 per cent when compared against the 2023 Supplementary Budget estimate of K58,614.9 million (or 52.6 per cent of GDP). This was driven by the improved revenue collections in 2023 due to higher oil prices, which meant that the Government had to borrow slightly less than what was anticipated at the time of the 2023 Supplementary Budget, as well as use of financial assets during 2023.

The total domestic debt portfolio was K29,710.4 million at the end of 2023, which is K2,176.2 million (or 7.9 per cent) higher than the 2022 level of K27,534.2 million. This reflects the increased issuance of Treasury Bills in the first half of 2023 to cater for both the delayed issuance of Treasury Bonds and the delay in external financing. The Government's strategy to rebalance its portfolio towards external debt with the additional retirement of short-term domestic debt using external sources of funds did not occur immediately since the external funds for budget support were received at the back end 2023.

External debt increased to K28,233.3 million from the 2022 level of K26,145.7 million, an increase of K2,087.7 million (or 7.8 per cent). This was due to an increase in net external borrowings through drawdowns from multilateral and bilateral sources for projects/programs support, as well as budgetary support of K1,502.3 million (AUD600.0 million) from the Government of Australia and K637.2 million (USD175.3 million) from the IMF Budget Support Program.

Table 22: Central Government Debt 2022 – 2023 (Kina, Million)

	2022 Actuals	2023Supp.Budget	2023 Outcome
Domestic	**27,534.2**	**29,858.2**	**29,710.4**
Domestic Debt as a % of GDP	25.5%	26.8%	26.7%
Securities	26,372.6	28,691.6	28,667.8
Treasury Bills	*13,789.2*	*14,163.1*	*14,139.4*
Treasury Bonds	*12,583.4*	*14,528.4*	*14,528.4*
Loans	1,161.6	1,166.7	1,042.6
External	**26,145.7**	**28,756.7**	**28,233.3**
External Debt as a % of GDP	24.3%	26.7%	25.4%
Monetary Gold & SDRs	1,244.1	1,244.1	1,244.1
Debt Securities	1,760.6	1,760.6	1,760.6
Bonds	*1,760.6*	*1,760.0*	*1,760.6*
Loans	23,141.0	27,752.0	25,228.6
Concessional	*11,774.4*	*12,176.3*	*11,986.7*
Commercial	*202.5*	*173.3*	*162.1*
Extraordinary	*11,164.1*	*13,402.4*	*13,079.8*
Total Public Debt Outstanding	**53,679.9**	**58,614.9**	**57,943.7**
As % of GDP	48.3%	52.6%	52.0%
Gross Domestic Product	*111,241.2	111,350.8	111,350.8

Source: Department of Treasury

*2022 GDP adjusted based on NSO actual

1.6 Government's Superannuation Obligation

1.6.1 Nambawan Super Limited (NSL)

The *Superannuation (General Provisions) Act 2000*, requires the State to make mandatory superannuation contributions for Public Servants who contribute to an Authorized Superannuation Fund. In accordance with the *Act*, the State contributes 8.4 per cent of the base salary for each employee that contributes to Nambawan Super Limited (NSL), as the employer's component.

The State's superannuation payment for its employees has two separate components – the automation payment and the exit payment. The Department of Treasury on behalf of the State makes these payments to NSL for the contributing and exiting employees of the Public Service.

i) Automation Payment

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

The 2023 Automation Payment outcome is K321.9 million, K3.1 million lower than the 2023 Supplementary estimate of K325.0 million. The outcome is within a responsible range considering the legal requirement for public servant to become permanent before they are eligible for superannuation, and the fall in National Departments Salaries and Allowances.

ii) Exit Payment

In addition, the Government makes annual appropriations to meet the State's Employer 8.4 per cent Contribution of the superannuation benefits owed to members (public servants) who have joined NSL (formerly POSF) prior to April 2012. Under the old regime, the State was required to meet certain portions of the employer contributions and carried forward the balance as an unfunded portion of its liability which is only crystalized upon an employee's exit and the need to pay them arises.

In 2023, the Government allocated K200.1 million for this purpose. However, the appropriation was reduced by K37.3 million in the 2023 Supplementary Budget to K162.8 million, mainly to accommodate other pressing Government priority commitments. The remaining funding (K162.8 million) was used to cater for 2,470 public servants who exited the fund.

1.6.2 Comrade Trustee Services Limited (CTSL)

The Comrade Trustee Services Limited administers two (2) forms of retirement benefit schemes, (i) the defined benefit (pension) and (ii) defined contribution (accumulation), as a result of a legislative amendment to the DFRB Fund Act in November 2015.

Defined Benefit (Pension)

The K7.4 million was allocated in the 2023 Budget for pension liability. It was fully expended as budgeted.

Defined Contribution (Accumulation)

Exit payment

An exist payment is an unfunded superannuation employer contribution (8.4%) by the State pays upon members existing the public service employment. Government allocated K10.7 million to which it was fully expended for this purpose.

Defence unfunded liability

The Government increased unfunded employer contribution liability from K20.0 million to K25.0 million in the 2023 Supplementary Budget. This funding is for the 439 serving members of the PNG Defence Force.

This annual allocation is intended to clear the portion of the State's unfunded liability owed to CTSL for the Accumulation Scheme members. It is only for current serving members who joined the PNG Defence Force prior to 2016.

Defence Automation Payment

The automation payment refers to fortnightly remittance of the States superannuation employer contribution. An appropriation of K12.7 million was allocated in 2023 Budget for this payment.

1.7 Trust Accounts

Status of Trust Accounts

Pursuant to Section 15 of the *Public Finance Management Act (PFMA)(amended 2016),* the Department of Finance (DoF) authorises Government institutions (Statutory Authorities and/or National Departments) to establish and operate trust accounts to hold public monies provided under the National Budget, Loan/Donor Funds and/or Government Counter-part Funds. Further, section 16 (6) of the PFMA requires all trust accounts to be managed and operated in accordance with the requirements of the relevant trust instruments.

A total of K20,951.2 million has been expended through budget-funded trust accounts since 2005. These trust accounts have been used to support implementation of various Government's priority programs. Funds are held in trust accounts mainly to spread spending

over time so that Government agencies are given sufficient time to properly plan and implement the various priority programs/projects.

The table 26 expenditure report below shows opening and closing balances of budget funded trust accounts from 01st January to 31st December, 2023. Over this period, a total of K1,840.1 million has been deposited and K2,350.6 million has been expended from various trust accounts.

Table 23: Movement of Funds in Budget Funded Trust Accounts from 01st January – 31st December 2023 (Kina, million)

Trust Account Name	Balance as at 1-Jan-2023	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2023
Flexible, Open and Distance Education (FODE) Rehabilitation - GoPNG	0.6	1.5	0.4	1.7
Government Tuition Fee Subsidy Education Trust Account	224.8	763.6	899.6	88.8
Tuition Fee Subsidy Education - Commodity Component Trust	186.3	122.7	127.8	181.2
Govt's Funding of Rehab. Of Higher Education Sector TA	26.9	10.8	3.0	34.7
PNG Rural Communications Project GOPNG	0.1	0.0	0.0	0.1
PNG Fire Service Infrastructure Rehabilitation Program - (PIP) T/A	0.0	0.5	0.0	0.5
National Road Maintenance Policy TA	0.0	0.0	0.0	0.0
Highlands Highway Rehabilitation T/A Subsidiary	0.0	0.0	0.0	0.0
Port Moresby Roads Trust Account	0.4	0.0	0.0	0.4
Small Medium Enterprise (SME) Risk Sharing Facility (GoPNG)	1.5	10.1	8.4	3.2
Central City Trust Account	26.9	0.0	0.0	26.9
Restoration and Development Grant Trust	0.0	8.3	0.0	8.3
Special Intervention Funds (Established on 28 Feb 2014)	0.0	0.0	0.0	0.0
LNG Pipeline Infrastructure Dev Grant (IDG) (Kikori Area)	0.0	0.0	0.0	0.0
LNG Plant Infrastructure Development Grant (IDG) (Papa/Lealea) TA	0.5	0.0	0.0	0.5
Financial Management Improvement Programme (FMIP) - GoPNG	7.2	5.6	11.6	1.2
Infrastructure Development (UBSA) Grant (IDG) Account - Main	7.9	0.0	7.9	0
Infrastructure Development (UBSA) Grant Account (IDG) Sub	1.4	0.0	0.0	1.4
PNG High Impact Infrastructure Projects	0.0	0.0	0.0	0.0
PNG High Impact Infrastructure Projects Sub	0.0	0.0	0.0	0.0
Public Service Audit Program	0.6	0.0	0.0	0.6
2017 PNG National General Election - Finance, Procurement, Personnel and Logistic Trust	0.0	0.0	0.0	0.0
NAOSPIII GoPNG Counterpart Funds (European Union)	0.5	4.7	1.9	3.3
Department of Prime Minister & NEC APEC Operations (OP) Plan 2018 TA	0.0	0.0	0.0	0.0
Highlands Region Roads Improve Invest Prog ADB - GoPNG Counterpart	0.1	0.0	0.0	0.1
HRRIP GoPNG Counterpart	1.0	0.0	1.0	0.0
Comm.Water Transport Proj. GoPNG C/Fund	2.5	32.8	32.2	3.1
Comm.Water Transportation Fund - GoPNG (ADB 2079)	0.0	0.0	0.0	0.0
PNG LNG Additional State Equity Financing	0.7	0.0	0.0	0.7
Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding TA (Inc	0.0	0.0	0.0	0.0
SHHIP- Tranche 1 - GoPNG Counterpart Fund	6.2	2.3	6.2	2.3

Trust Account Name	Balance as at 1-Jan-2023	Debit (Receipts)	Credit (Payments)	Balance as at 31-Dec-2023
Multiple LNG Development Trust Account	0.7	5.8	3.4	3.1
Coastal Vessels Account	0.1	0.0	0.0	0.1
Water Supply & Sanitation Development Project – GoPNG	1.6	0.5	0.1	2.0
Bougainville Referendum Non-electoral Support Funds	0.5	24.1	9.9	14.7
Land Reform Trust Account	0.0	0.0	0.0	0.0
Mukurumanda Jail Project Trust Account	2.6	0.0	2.0	0.6
Tsak Valley Electrification Project - GoPNG Counterpart Fund	0.0	0.0	0.0	0.0
2020 National Population and Housing Census Trust Account	1.3	2.2	1.9	1.6
Kokopau to Arawa Road	0.0	0.0	0.0	0.0
COVID-19 Emergency Trust Account	410.6	180.4	555.6	35.4
Health Service Sector Development Budget Support Trust Account	0.7	0.0	0.0	0.7
PNG's First Economic and Fiscal Resilience Development Policy TA	0.3	0.0	0.0	0.3
Connect PNG Economic Road Transport Infrastructure Dev. Prog. TA	1.2	0.0	0.0	1.2
Higher Education Loan Program Trust Account	9.8	89.9	82.7	17.0
Ihu Special Economic Zone	3.8	0.0	3.8	0.0
Government Commitment Trust Accounts	22.9	546.8	557.0	12.7
2022 National General Election - Finance Procurement, Personnel and Logistics Trust Account	9.5	0.2	9.5	0.2
Office of State Negotiations Trust Account	6.6	20.6	22.6	4.6
Project Readiness Finance - GoPNG C/part funding	0.0	5.7	2.1	3.6
SHHIP - Tranche 2 - GoPNG	0.0	0.0	0.0	0.0
Child Nutrition & Social Protection Program - GoPNG Trust Account	0.0	0.0	0.0	0.0
Total	968.3	1,840.1	2,350.6	457.8

Source: Department of Finance.
Note:

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

The aggregate trust account opening balance as at 01st January 2023 was K968.3 million. Through the year, a total amount of K1,840.1 million was deposited into the trust account which subsequently increased the overall cash balance to K2,808.4 million. A total expenditure of K2,350.6 million, on the other hand, reduced cash balance to K457.8 million as at 31st December 2023.

A summary of expenditures above K5.0 million is outlined below.

- **K899.6 million** Government's Tuition Fee Subsidy (GTFS) program;
- **K557.0 million** Government Commitment Trust Accounts.
- **K555.6 million** COVID-19 Trust Accounts being used to transfer other operational funding to Districts and Provinces allowed under Finance Instruction 11/2021 dated 04th November, as a result of IFMS system (cyber- attack in 2021) – details are provided in Tables 27 and 28.
- **K127.8 million** Tuition Fee Subsidy Education – Commodity Component Trust.
- **K82.7 million** Higher Education Loan Program Trust Account.
- **K32.2 million** Community Water Transport Project – GoPNG Counterpart Funding Trust Account.
- **K22.6 million** Office of State Negotiations Trust Account.

- **K11.6 million** Financial Management Improvement Program (FMIP) Project Trust Account.
- **K9.9 million** Bougainville Referendum Non-electoral Support Funds Trust Account.
- **K9.5 million** 2022 National General Elections – Finance Procurement, Personnel and Logistics Trust Account.
- **K8.4 million** Small Medium Enterprise (SME) Risk Sharing Facility (GoPNG) Trust Account.
- **K7.9 million** Infrastructure Development (UBSA) Grants (IDG) Trust Account.
- **K6.2 million** SHHIP- Tranche 1 - GoPNG Counterpart Fund Trust Account.

Tables 27 and 28 below show movement of funds in the COVID-19 Emergency Trust Accounts for the 89 Districts and the 22 Provincial Governments, respectively, for the period of 01st January to 31st December, 2023.

From these accounts, a total of K555.6 million was expended as at end of December 2023. The 2023 ending COVID-19 balances consist of operational funds allowed under Financial Instruction (11/2021) dated 04th November, 2021.

Table 24: Movement of Funds in the COVID Emergency Trust Accounts for Provinces from 01st January – 31st December 2023 (Kina, million)

Provincial Subsidiary Account	Bal as at 01 Jan 23	Receipts	Payments	Bal as at 31 Dec 23
COVID -19 Emergency Trust Account – Enga	0.2	0.0	0.2	0.0
COVID -19 Emergency Trust Account – Hela	0.3	-	-	0.3
COVID -19 Emergency Trust Account – SHP	0.0	-	0.0	0.0
COVID -19 Emergency Trust Account – Western	1.5	-	-	1.5
COVID -19 Emergency Trust Account – WHP	0.5	-	0.5	0.0
COVID -19 Emergency Trust Account – EHP	11.0	35.9	46.9	0.0
COVID -19 Emergency Trust Account – Morobe	16.2	31.1	47.3	0.0
COVID -19 Emergency Trust Account – Madang	17.1	20.8	38.0	-0.1
COVID -19 Emergency Trust Account – ESP	1.7	-	1.4	0.3
COVID -19 Emergency Trust Account – WSP	0.1	-	-	0.1
COVID -19 Emergency Trust Account – Milne Bay	1.9	8.0	9.9	0.0
COVID -19 Emergency Trust Account – Oro	40.9	0.0	37.3	3.6
COVID -19 Emergency Trust Account – NCD	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Central	8.8	-	8.8	0.0
COVID -19 Emergency Trust Account – ENB	54.6	0.0	53.1	1.5
COVID -19 Emergency Trust Account – WNB	5.1	-	5.1	0.0
COVID -19 Emergency Trust Account – New Ireland	0.2	-	0.0	0.2
COVID -19 Emergency Trust Account – Jiwaka	0.3	1.6	1.8	0.1
COVID -19 Emergency Trust Account – Simbu	0.0	20.0	20.0	0.0
COVID -19 Emergency Trust Account – Manus	2.3	-	0.5	1.8
COVID -19 Emergency Trust Account – Gulf	26.1	0.8	26.0	0.1
COVID -19 Emergency Trust Account – ABG	0.0	-	-	0.0
TOTAL OF COVID-19 TRUSTS – PROVINCIAL SUBS	**189.2**	**118.2**	**296.7**	**10.7**

Source: Department of Finance.

Table 25: Movement of Funds in the COVID Emergency Trust Accounts for Districts from 01st January – 31st December 2023 (Kina, million)

District Subsidiary Accounts	Bal as at 01 Jan 23	Receipts	Payments	Bal as at 31 Dec 23
COVID -19 Emergency Trust Account – Middle Fly District	1.2	-	0.0	1.2
COVID -19 Emergency Trust Account – North Fly District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – South Fly District	0.0	-	0.0	0.0
COVID -19 Emergency Trust Account – Kerema District	8.8	0.1	8.4	0.5
COVID -19 Emergency Trust Account – Kikori District	0.3	0.4	0.8	- 0.1
COVID -19 Emergency Trust Account – Goilala District	2.9	-	2.9	0.0

District Subsidiary Accounts	Bal as at 01 Jan 23	Receipts	Payments	Bal as at 31 Dec 23
COVID -19 Emergency Trust Account – Rigo District	0.9	-	-	0.9
COVID -19 Emergency Trust Account – Abau District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Kairuku Hiri District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Moresby South District	0.0	-	-	0.0
COVID - 19 Emergency Trust Account – Moresby North East	0.4	-	-	0.4
COVID -19 Emergency Trust Account – Moresby North West	1.6	0.0	1.6	0.0
COVID -19 Emergency Trust Account – Kiriwina Goodenough District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Central Bougainville District	0.1	-	0.0	0.1
COVID -19 Emergency Trust Account – Esa'ala District	0.3	-	-	0.3
COVID -19 Emergency Trust Account – Samarai Murua District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Ijivitari District	0.2	6.0	6.2	0.0
COVID -19 Emergency Trust Account – Kagua Erave District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Imbongu District	0.4	-	-	0.4
COVID -19 Emergency Trust Account – Mendi District	0.0	-	0.0	0.0
COVID -19 Emergency Trust Account – Ialibu Pangia District	1.0	-	-	1.0
COVID -19 Emergency Trust Account – Nipa Kutubu District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Tari Pori District	2.5	-	2.2	0.3
COVID -19 Emergency Trust Account – Komo Magarima District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Koroba Kopiago District	0.5	-	-	0.5
COVID -19 Emergency Trust Account – South Bougainville District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Wabag District	0.5	0.1	0.4	0.1
COVID -19 Emergency Trust Account – Kandep District	0.1	-	0.1	0.0
COVID -19 Emergency Trust Account – Laiagap Porgera District	0.0	0.7	0.6	0.1
COVID -19 Emergency Trust Account – Wapenamanda District	0.2	0.0	0.2	0.0
COVID -19 Emergency Trust Account – Kompiam Ambum District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Tambul Nebilyer District	0.7	-	0.7	0.0
COVID -19 Emergency Trust Account – Mul Baiyer District	1.4	-	0.2	1.2
COVID -19 Emergency Trust Account – Dei District	1.6	-	1.5	0.1
COVID -19 Emergency Trust Account - Hagen District	0.8	-	0.6	0.2
COVID -19 Emergency Trust Account - North Waghi District	0.6	5.7	6.2	0.0
COVID -19 Emergency Trust Account – Anglip South Waghi District	0.0	5.5	5.5	0.0
COVID -19 Emergency Trust Account – Jimi District	1.9	4.0	5.9	0.0
COVID -19 Emergency Trust Account – Kerowagi District	6.4	-	6.4	0.0
COVID -19 Emergency Trust Account – Kundiawa/ Gembogl District	0.7	2.0	2.7	0.0
COVID -19 Emergency Trust Account – Sinesine Yongomul District	6.4	-	6.4	0.0
COVID -19 Emergency Trust Account – Karamui Nomane District	3.8	0.5	4.0	0.3
COVID -19 Emergency Trust Account – Gumini District	2.7	-	2.7	0.0
COVID -19 Emergency Trust Account – Chuave District	2.7	-	2.7	-
COVID -19 Emergency Trust Account – Daulo District	1.0	0.0	1.0	0.0

District Subsidiary Accounts	Bal as at 01 Jan 23	Receipts	Payments	Bal as at 31 Dec 23
COVID -19 Emergency Trust Account – Goroka District	4.1	2.0	6.2	-0.1
COVID -19 Emergency Trust Account – Unggai Bena District	6.5	0.0	6.2	0.3
COVID -19 Emergency Trust Account – Henganofi District	0.5	12.1	12.6	0.0
COVID -19 Emergency Trust Account – Lufa District	1.6	-	1.6	0.0
COVID -19 Emergency Trust Account – Okapa District	8.3	0.1	8.4	0.0
COVID -19 Emergency Trust Account – Kainantu District	6.9	5.0	11.9	0.0
COVID -19 Emergency Trust Account – Obura Wonenara District	7.0	0.2	7.1	0.1
COVID -19 Emergency Trust Account – Tewai Siasi District	14.3	-	13.7	0.6
COVID -19 Emergency Trust Account – Markham District	1.3	2.0	2.4	0.9
COVID -19 Emergency Trust Account – Huon Gulf District	3.3	1.2	4.4	0.1
COVID -19 Emergency Trust Account – Lae District	10.2	-	10.2	0.0
COVID -19 Emergency Trust Account – Kabwum District	3.0	-	2.9	0.1
COVID -19 Emergency Trust Account – Bulolo District	0.2	5.0	5.2	0.0
COVID -19 Emergency Trust Account - Menyamya District	0.2	1.4	1.6	0.0
COVID -19 Emergency Trust Account – Finchafen District	6.5	1.7	8.1	0.1
COVID -19 Emergency Trust Account – Nawaeb District	11.4	2.0	13.2	0.2
COVID -19 Emergency Trust Account – Middle Ramu District	12.2	0.0	12.3	-0.1
COVID -19 Emergency Trust Account – Rai Coast District	7.4	-	7.2	0.2
COVID -19 Emergency Trust Account – Madang District	12.7	-	10.9	1.8
COVID -19 Emergency Trust Account – Bogia District	0.4	4.1	4.5	0.0
COVID -19 Emergency Trust Account – Usino Bundi District	0.3	-	0.3	0.0
COVID -19 Emergency Trust Account – Sumkar District	2.7	-	2.7	0.0
COVID -19 Emergency Trust Account – Yangoru Saussia District	0.5	-	0.5	0.0
COVID -19 Emergency Trust Account – Wewak District	3.4	-	2.0	1.4
COVID -19 Emergency Trust Account – Wosera Gawi District	2.3	-	2.3	0.0
COVID -19 Emergency Trust Account - Ambanti Drekiker District	8.4	-	8.1	0.3
COVID -19 Emergency Trust Account – Maprik District	0.3	-	0.3	0.0
COVID -19 Emergency Trust Account – Angoram District	1.3	-	-	1.3
COVID -19 Emergency Trust Account – Telephoning District	0.2	0.1	0.3	0.0
COVID -19 Emergency Trust Account – Vanimo Green District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Nuku District	0.2	-	-	0.2
COVID -19 Emergency Trust Account – Aitape Lummi District	0.0	-	0.0	0.0
COVID -19 Emergency Trust Account – Manus District	0.5	-	-	0.5
COVID -19 Emergency Trust Account – Kavieng District	6.4	0.0	-	6.4
COVID -19 Emergency Trust Account – Namatanai District	0.0	-	-	0.0
COVID -19 Emergency Trust Account – Pomio District	2.5	-	2.5	0.0
COVID -19 Emergency Trust Account – Rabaul District	5.7	0.0	4.4	1.3
COVID -19 Emergency Trust Account – Gazelle District	10.5	-	10.4	0.1
COVID -19 Emergency Trust Account – Kokopo District	1.0	-	0.7	0.3
COVID -19 Emergency Trust Account – Talasea District	0.0	-	0.0	-
COVID -19 Emergency Trust Account – Kandrian Gloucester District	2.0	-	1.2	0.8
COVID -19 Emergency Trust Account – North Bougainville District	0.0	-	-	0.0
COVID-19 Emergency Trust Account – Sohe District	2.4	0.4	2.7	0.1

District Subsidiary Accounts	Bal as at 01 Jan 23	Receipts	Payments	Bal as at 31 Dec 23
COVID-19 Emergency Trust Account – Alotau District	0.1	-	0.1	0.0
TOTAL OF COVID-19 TRUSTS – DISTRICT SUBS	**221.4**	**62.1**	**258.9**	**24.6**
TOTAL OF ALL COVID-19 TRUSTS –SUBSIDIARY TRUSTS	**410.6**	**180.4**	**555.6**	**35.4**

Source: Department of Finance.
*Note: The 2023 Ending COVID-19 balances consist of operational funds allowed under Finance Instruction 11/2021 dated 04th November, 2021, reflects bank balances as at the 31st December 2023.

1.8 Government Finance Statistics Manual (GFSM)

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

The GFSM 2014 reporting framework is a macroeconomic statistical system designed to support fiscal analysis. It incorporates economic and accounting principles that can be used when compiling government budgets and presenting fiscal statistics.

Since the 2016 Budget, the Government has implemented reforms to improve the reporting of its finances by moving to the updated international standard of reporting – the GFSM 2014. This has resulted in some re-categorisation of revenues and expenditures. Since then, the GFSM 2014 framework has been implemented in eight (8) successive annual budgets (2017 to 2023) and the recent 2024 Budget.

In addition, the GFSM-2014 framework has also been rolled out to other key policy documents, namely the Mid-Year Economic & Fiscal Outlook (MYEFO) report and the Final Budget Outcome (FBO) report.

Attempts to rollout the GFS 2014 reporting framework into Volume 2 of the budget document was delayed by the IFMS malware attack in 2021. Work is ongoing and the Government is hoping to have the updated version of the Volume 2 of the budget documents ready for the 2025 Budget.

In terms of Technical support, the IMF is assisting the Government of PNG in implementing this important budget reform.

Changes between the GFSM 1986 and GFSM 2014

The updated GFSM framework harmonises macroeconomic frameworks like the System of National Accounts, Monetary Statistics and Trade Statistics and supports cross-country comparisons. The GFSM 2014 represents a significant upgrade and expansion of coverage compared to GFSM 1986.

The GFSM 2014 clearly defines the General Government Sector as it is based on the concept of institutional unit coverage. The General Government Sector consists of all government units, representing budgetary units for the Central Government, Provincial Government, Local Level Government and Extra-Budgetary Accounts or Units that are controlled and largely financed by the Government. In contrast, the coverage of the GFSM 1986 system was defined on a narrower functional basis to include all units carrying out a function of the Government.

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

Three (3) new tables were introduced into the budget documents: (i) Statement of Sources and Uses of Cash, (ii) Statement of Operations, and the (iii) Classification of Functions of Government (COFOG). It also includes a new reporting approach to the pre-existing Revenue and Expense (previously Expenditure) Tables, the Transactions in Financial Assets and Liabilities Table (replacing the Central Government Financing Table), and a revised General Government Debt Table.

Balancing Items

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

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

- **Net Operating Balance** which is defined as revenue minus expense and represents the change in 'net worth' resulting from the transactions.
- **Net Lending/net Borrowing** which is defined as the net acquisition of financial assets minus the net-incurrence of liabilities, or, alternatively, as the net operating balance minus the net investment in nonfinancial assets. It is also equal to the gross operating balance minus gross investment in nonfinancial assets.

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

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

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

FISCAL TABLES

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

Kina Million	2021 Actuals	2022 Actuals	2023 Suppl. Budget	2023 Outcome
TRANSACTIONS AFFECTING NET WORTH:				
Revenue	**13,860.4**	**18,538.2**	**20,403.0**	**19,810.0**
Taxes	11,129.4	16,453.6	16,320.7	17,626.9
Taxes on Income,profits, and capital gains	6,356.1	11,252.6	10,683.3	11,730.4
Taxes on payroll and workforce	0.8	1.4	1.2	2.0
Taxes on goods and services	3,993.7	4,293.6	4,882.1	5,227.0
Taxes on international trade and transactions	778.8	906.0	754.0	667.6
Grants	2,088.0	1,472.1	2,024.9	1,158.6
Other Revenue	643.0	612.5	2,057.4	1,024.4
Dividends	530.5	480.0	1,132.5	479.7
Statutory Transfers (NTRA)	50.0	54.3	659.3	452.9
Fees and Charges	62.1	74.0	264.5	87.0
SWF Inflows	0.0	0.0	0.0	0.0
Interest & Fees from Lending	0.0	0.0	0.7	0.0
Resource Revenue	1,015.9	4,336.1	4,008.1	4,309.2
Mining and Petroleum Taxes	635.4	4,036.1	3,025.6	3,906.5
Mining, Petroleum and Gas Dividends	380.5	300.0	982.5	402.6
Transfer from the Stabilization Fund (SWF)	0.0	0.0	0.0	0.0
Revenue as percentage of GDP	*15.1%*	*16.7%*	*18.3%*	*17.8%*
Total Expenditure and lending	**20,130.7**	**24,389.7**	**25,337.9**	**24,614.6**
Expense as percentage of GDP	*22.0%*	*21.9%*	*22.8%*	*22.1%*
Expense[2]	**16,253.8**	**19,940.0**	**20,727.8**	**20,965.6**
Compensation of employees	6,105.0	6,490.3	6,833.7	6,934.1
Use of goods and services	6,161.2	7,467.3	7,434.1	6,911.5
Interest	2,249.1	2,572.5	2,769.1	2,761.3
Grants	1,677.0	3,321.8	3,513.8	4,289.5
Social benefits	0.0	0.0	108.3	0.0
Other expense	61.3	88.2	68.9	69.2
Net Acquition of Non-Financial Assets*	**3,877.0**	**4,449.6**	**4,610.1**	**3,649.0**
Fixed Assets	3,877.0	4,449.6	4,610.1	3,649.0
Gross Operating Balance[3]	**-2,393.3**	**-1,401.8**	**-324.9**	**-1,155.6**
Net Lending (+) / Net Borrowing (–)	**-6,270.3**	**-5,851.5**	**-4,934.9**	**-4,804.6**
Net lending/borrowing as percentage of GDP	*-6.8%*	*-5.3%*	*-4.4%*	*-4.3%*
Primary Balance[4]	-4,021.2	-3,279.0	-2,165.9	-2,043.4
Non-resource net lending (+)/borrowing (-)	-7,286.1	-10,187.6	-8,943.0	-9,113.8
Non-resource primary balance	-5,037.0	-7,615.1	-6,174.0	-6,352.5
Transactions in financial assets and liabilities	**6,270.3**	**5,851.5**	**4,934.9**	**4,804.6**
Net Acquisition of Financial Assets	**-1,685.2**	**-355.3**	**0.0**	**-540.8**
Domestic	-910.4	-355.3	0.0	-540.8
External	-774.8	0.0	0.0	0.0
Net Incurrence of Liabilities	**7,955.5**	**5,496.1**	**4,934.9**	**4,263.8**
Domestic	**3,042.1**	**2,276.6**	**2,323.9**	**2,176.2**
Debt securities: Treasury bills	*1,394.8*	*492.6*	*373.8*	*350.2*
Debt securities: Treasury bonds	*1,600.6*	*1,750.0*	*1,945.0*	*1,945.0*
Loans	*46.7*	*34.0*	*5.0*	*-119.1*
External	**4,913.4**	**3,219.5**	**2,611.1**	**2,087.7**
Monetary gold and special drawing rights (SDR's)	*1,244.1*	*0.0*	*0.0*	*0.0*
Debt securities: Sovereign bonds	*0.0*	*0.0*	*0.0*	*0.0*
Loans	*3,669.3*	*3,219.5*	*2,611.1*	*2,087.7*
Gross Domestic Product[5]	**91,625.7**	**111,241.2**	**111,350.8**	**111,350.8**

Source: Department of Treasury

1. General Government represents National and Provincial Governments, the Autonomous Bougainville government and Commercial & Statutory Authorities. District and Local Level Governments are reflected as grants from Provincial Governments. The statement is produced to reflect transactions on a modified cash basis of accounting and includes in-kind related transactions.
2. Include items that may require reclassification due to interfaces from the legacy systems, (The Provincial Government Accounting System, ALESCO payroll and the Department of Public Works and Implementation, Oracle system).
3. Represents, revenue minus expense, excluding consumption of fixed capital (CFC). CFC are not yet calculated and reported for the government accounts in PNG.
4. Represent net lending/net borrowing excluding interest expense or net interest expense.
5. Total nominal GDP by economic activity, Actual: National Statistics Office and Projections: Treasury Department.

*Net Acquisition of Non-Financial Assets, excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

Table B: Statement of Sources and Uses of Cash for the General Government of Papua New Guinea

Kina Million	2021 Actuals	2022 Actuals	2023 Suppl. Budget	2023 Outcome
CASH FLOWS FROM OPERATING ACTIVITIES				
Revenue Cash Flows	**11,998.0**	**17,066.1**	**18,651.3**	**18,651.3**
Taxes	11,129.4	16,453.6	17,626.9	17,626.9
Grants	225.6	0.0	0.0	0.0
Other Revenue	643.0	612.5	1,024.4	1,024.4
Revenue as percentage of GDP	*0.1*	*0.2*	*0.2*	*0.2*
Expense cash flows[2]	**14,212.2**	**18,282.9**	**19,713.2**	**19,591.6**
Compensation of employees	5,925.8	6,305.2	6,718.7	6,718.7
Uses of goods and services	6,161.2	7,467.3	6,911.5	6,911.5
Interest	2,249.1	2,572.5	2,769.1	2,761.3
Grants	-185.4	1,849.7	3,130.9	3,130.9
Other payments	61.3	88.2	183.1	69.2
Expense as percentage of GDP	*0.2*	*0.2*	*0.2*	*0.2*
Net cash inflow from operating activities	**-2,214.1**	**-1,216.8**	**-1,061.9**	**-940.3**
CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSE				
Net cash outflow from investment in nonfinancial assets	**0.0**	**4,449.6**	**4,610.1**	**3,649.0**
Expenditure cash flows	**14,212.2**	**22,732.5**	**24,323.2**	**23,240.6**
Cash surplus (+) / Cash deficit (–)	**-2,214.1**	**-5,666.4**	**-5,671.9**	**-4,589.3**
Surplus/Deficit as percentage of GDP	*-2.4%*	*-5.1%*	*-5.1%*	*-4.1%*
CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
Transactions in financial assets and liabilities	7,045.1	5,140.8	4,394.1	3,723.0
Net acquisition of financial assets other than cash	**-910.4**	**-355.3**	**-540.8**	**-540.8**
Domestic	-910.4	-355.3	-540.8	-540.8
External	0.0	0.0	0.0	0.0
Net incurrence of liabilities	**7,955.5**	**5,496.1**	**4,934.9**	**4,263.8**
Domestic	3,042.1	2,276.6	2,323.9	2,176.2
External	4,913.4	3,219.5	2,611.1	2,087.7
Net cash inflow from financing activities	**8,865.9**	**5,851.5**	**5,475.8**	**4,804.6**
Net cash inflow as percentage of GDP	*0.1*	*0.1*	*0.0*	*0.0*
Net change in the stock of cash	**6,651.8**	**185.0**	**-196.2**	**215.4**
Gross Domestic Product[3]	**91,625.7**	**111,241.2**	**111,350.8**	**111,350.8**

Source: Department of Treasury
1. General Government represents National and Provincial Governments, the Autonomous Bougainville Government and Commercial & Statutory Authorities. District and Local Level Governments are reflected as grants from Provincial Governments. The statement is produced to reflect transactions on a modified cash basis of accounting but excludes in-kind related transactions.
2. Include items that may require reclassification due to interfaces from the legacy systems, (The Provincial Government Accounting System, ALESCO payroll and the Department of Public Works and Implementation, Oracle system).
3. Total nominal GDP by economic activity, Actual: National Statistics Office and Projections: Treasury Department.

Table C: General Government Revenue by Economic Classification

Kina Million	2021 Actuals	2022 Actuals	2023 Suppl. Budget	2023 Outcome
REVENUE[1]	**13,860.4**	**18,538.2**	**20,403.0**	**19,810.0**
TAXES	**11,129.4**	**16,453.6**	**16,320.7**	**17,626.9**
Taxes on Income, Profits and Capital Gains	**6,356.1**	**11,252.6**	**10,683.3**	**11,730.4**
Payable by individuals	**3,467.9**	**3,652.1**	**3,868.2**	**4,149.8**
Personal Income Tax	3,467.9	3,652.1	3,868.2	4,149.8
Salaries/Wages (Group Tax)	0.0	0.0	0.0	0.0
Individual Income Tax (Assessed)	0.0	0.0	0.0	0.0
Payable by corporations and other enterprises	**2,374.9**	**6,844.0**	**6,136.1**	**7,002.2**
Company Tax	1,690.3	2,756.9	3,040.5	3,031.6
Mining and Petroleum Taxes	635.4	4,036.1	3,025.6	3,906.5
Royalties Tax	29.6	30.6	44.4	38.4
Management Tax	19.7	20.4	25.6	25.6
Other taxes on income, profits and capital gains	**513.3**	**756.5**	**679.0**	**578.3**
Dividend Withholding Tax Mining	0.0	0.0	0.0	0.0
Dividend Withholding Tax Non Mining	366.0	680.6	452.8	375.2
Interest Withholding Tax	127.0	55.3	218.8	189.3
Non-Resident Insurers Withholding Tax	20.2	20.3	7.2	11.6
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.0	0.3	0.2	2.2
Taxes on Payroll and Workforce	**0.8**	**1.4**	**1.2**	**2.0**
Training Levy	*0.8*	*1.4*	*1.2*	*2.0*
Taxes on Goods and Services	**3,993.7**	**4,293.6**	**4,882.1**	**5,227.0**
General taxes on goods and services	**2,458.6**	**2,505.4**	**3,071.9**	**3,617.5**
Value Added Tax	**2,457.2**	**2,475.1**	**3,036.1**	**3,598.6**
GST[2]	**2,457.2**	**2,475.1**	**3,036.1**	**3,598.6**
GST Collection at Provinces	*1,450.6*	*1,693.6*	*2,227.4*	*2,937.8*
GST Collection at Ports	*1,104.3*	*1,112.4*	*1,561.6*	*1,499.8*
GST Refunds	*97.6*	*330.9*	*752.9*	*839.0*
GST from IRC Trust	*0.0*	*0.0*	*0.0*	*0.0*
Taxes on financial and capital transactions	**1.4**	**30.3**	**35.8**	**18.9**
Bank Account Debit Fees	0.0	0.0	0.0	0.0
Stamp Duties	1.4	30.3	35.8	18.9
Excise	**1,281.2**	**1,404.4**	**1,427.4**	**1,224.1**
Excise Duty	998.3	1,157.2	1,172.9	896.5
Import Excise	282.8	247.2	254.5	327.6
Profits of fiscal monopolies	**0.0**	**0.0**	**0.0**	**0.0**
Taxes on specific services	**235.9**	**371.5**	**365.2**	**364.6**
Bookmakers' Turnover Tax	6.6	35.4	17.8	15.9
Gaming Machine Turnover Tax	228.1	328.1	337.8	341.5
Departure Tax	1.3	8.0	9.6	7.1
Taxes on use of goods and on permission to use goods or perfo	**11.6**	**1.9**	**0.0**	**3.9**
Other taxes on goods and services	**6.5**	**10.4**	**17.6**	**16.9**
Sundry Taxes (Customs)	6.5	10.4	17.6	16.9
Taxes on International Trade and Transactions	**778.8**	**906.0**	**754.0**	**667.6**
Customs and other import duties	**379.7**	**469.9**	**414.3**	**386.2**
Import Duty	379.7	469.9	414.3	386.2
Other Import Taxes	**0.0**	**0.0**	**0.0**	**0.0**
Mining Levy	0.0	0.0	0.0	0.0
Import Duties & Fees	0.0	0.0	0.0	0.0
Customs Duty & Related Taxes	0.0	0.0	0.0	0.0
General Import Levy	0.0	0.0	0.0	0.0
Value Added Tax Including Mining Levy	0.0	0.0	0.0	0.0
Sundry Tax Receipts (Import Duties)	0.0	0.0	0.0	0.0
Taxes on exports	**399.1**	**436.2**	**339.7**	**281.4**
Export Tax	399.1	436.2	339.7	281.4
GRANTS	**2,088.0**	**1,472.1**	**2,024.9**	**1,158.6**
From Foreign Governments	**1,630.6**	**1,060.3**	**1,714.6**	**892.1**
Current	**1,349.6**	**848.3**	**1,561.3**	**713.7**
Cash	225.6	0.0	0.0	0.0
In-Kind	1,124.0	848.3	1,561.3	713.7
Capital	**281.0**	**212.1**	**153.2**	**178.4**
Cash	0.0	0.0	0.0	0.0
In-Kind	281.0	212.1	153.2	178.4
From International Organizations	**457.4**	**411.8**	**310.4**	**266.6**
Current	**365.9**	**329.4**	**277.2**	**213.3**
Cash	0.0	0.0	0.0	0.0
In-Kind	365.9	329.4	277.2	213.3
Capital	**91.5**	**82.4**	**33.2**	**53.3**
Cash	0.0	0.0	0.0	0.0
In-Kind	91.5	82.4	33.2	53.3
OTHER REVENUE	**643.0**	**612.5**	**2,057.4**	**1,024.4**
Property Income	**551.8**	**514.3**	**1,224.1**	**517.8**
Interest	**0.0**	**0.0**	**0.7**	**0.0**
Dividends	**530.5**	**480.0**	**1,132.5**	**479.7**
Mining Petroleum and Gas Dividends	380.5	300.0	982.5	402.6
Dividends from Statutory Authorites	150.0	100.0	0.0	0.0
Shares in Private Enterprise	0.0	0.0	0.0	0.0
Dividends from State Owned Enterprises	0.0	80.0	150.0	77.1
Other Dividends	0.0	0.0	0.0	0.0
Withdrawals from income of quasi-corporations	**0.0**	**0.0**	**0.0**	**0.0**
Property income from investment income disbursements	**0.0**	**0.0**	**0.0**	**0.0**
Rent	**21.3**	**34.3**	**90.9**	**38.1**
Land Lease Rental	17.9	33.7	87.3	37.9
Petroleum Prospecting Licenses	3.4	0.6	3.5	0.2
Reinvested earnings on foreign direct investment	**0.0**	**0.0**	**0.0**	**0.0**
Sales of goods and services	**11.5**	**8.4**	**156.7**	**21.4**
Sales by market establishments	**0.0**	**0.0**	**0.0**	**0.0**
Administrative fees	**4.9**	**3.7**	**122.0**	**7.0**
Incidental sales by nonmarket establishments	**6.6**	**4.8**	**34.7**	**14.4**
Imputed sales of goods and services	**0.0**	**0.0**	**0.0**	**0.0**
Fines, penalties, and forfeits	**1.2**	**0.1**	**1.9**	**2.1**
Transfers not elsewhere classified	**78.6**	**89.7**	**674.7**	**483.0**
Current transfers not elsewhere classified	**78.6**	**89.7**	**674.7**	**483.0**
Subsidies	0.0	0.0	0.0	0.0
Other current transfers	**78.6**	**89.7**	**674.7**	**483.0**
Payroll Commission	28.2	31.1	15.0	25.4
State Services and Statutory Authority	50.0	54.3	659.3	452.9
Credit Guarantee Scheme	0.0	0.0	0.0	0.0
Sundry/(Other) Income	0.4	4.3	0.4	4.7
SWF	0.0	0.0	0.0	0.0
Capital transfers not elsewhere classified	**0.0**	**0.0**	**0.0**	**0.0**
Premiums, fees and claims related to nonlife insurance and stand	**0.0**	**0.0**	**0.0**	**0.0**

Source: Department of Treasury

1. Under the GFS 2014 methodology, non-payable infrastructure tax credits, revenue on asset sales, recoveries and Trust Accounts are not classified as revenue

2. GST represents the total of collections by Provinces, PNG Ports and less Refunds.

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

	2021	2022	2023	
Kina Million	2021 Actuals	2022 Actuals	2023 Suppl. Budget	2023 Outcome
Compensation of Employees	**6,105.0**	**6,490.3**	**6,833.7**	**6,934.1**
Wages and salaries	**5,374.4**	**5,827.0**	**5,880.6**	**6,117.6**
Wages and salaries in cash	5,195.2	5,641.9	5,661.3	5,902.2
Wages and salaries in kind	179.2	185.0	219.3	215.4
Employers' social contributions	**730.6**	**663.3**	**953.1**	**816.5**
Actual social contributions	730.6	663.3	953.1	816.5
Use of goods and services*	**6,161.2**	**7,467.3**	**7,434.1**	**6,911.5**
Use of goods and services	**6,161.2**	**7,467.3**	**7,434.1**	**6,911.5**
Use of goods and services	6,161.2	7,467.3	7,434.1	6,911.5
Interest**	**2,249.1**	**2,572.5**	**2,769.1**	**2,761.3**
To nonresidents	**328.2**	**427.6**	**841.1**	**792.7**
Interest to Non residents	328.2	427.6	841.1	792.7
To residents other than general government	**1,920.9**	**2,144.9**	**1,928.0**	**1,968.6**
Interest to residents other than general governments	1,920.9	2,144.9	1,928.0	1,968.6
Grants***	**1,677.0**	**3,321.8**	**3,513.8**	**4,289.5**
Grants to other general government units	**1,677.0**	**3,321.8**	**3,513.8**	**4,289.5**
Grants to other general governments current	1,187.9	2,669.8	3,041.8	3,750.0
Grants to other general governments capital	489.1	652.0	472.0	539.5
Social Benefits	**0.0**	**0.0**	**108.3**	**0.0**
Social assistance benefits	0.0	0.0	108.3	0.0
Social assistance benefits in cash	0.0	0.0	108.3	0.0
Other expenses	**61.3**	**88.2**	**68.9**	**69.2**
Transfers not elsewhere classified	61.3	88.2	68.9	69.2
Other expense - Current transfers not elsewhere classified	61.3	88.2	68.9	69.2
Net Aquisition Nonfinancial assets****	**3,877.0**	**4,449.6**	**4,610.1**	**3,649.0**
Nonproduced assets	0.0	0.0	7.8	0.0
NFA:Intangible nonproduced assets	0.0	0.0	7.8	0.0
NFA:Land	0.0	0.0	0.0	0.0
Aquisition of Fixed assets	3,877.0	4,449.6	4,602.3	3,649.0
NFA:Buildings and structures	989.1	958.6	771.0	726.7
NFA: Dwellings	0.0	0.0	46.6	0.0
NFA:Fixed assets	1,951.6	2,722.5	2,773.9	2,310.6
NFA:Information, computer, & telecommunications equipment	59.3	52.9	56.2	47.6
NFA:Machinery & equipment other than transport equipment	27.3	26.8	26.0	24.0
NFA:Other structures	0.0	0.0	11.8	0.0
NFA:Transport equipment	1.3	10.6	7.7	18.4
Other expense - Current transfers not elsewhere classified	848.4	678.2	909.1	521.7
Total expenditure	**20,130.7**	**24,389.7**	**25,337.9**	**24,614.6**
as % of GDP	*22.0%*	*21.9%*	*22.8%*	*22.1%*

Source: Department of Treasury

* Use of goods and services includes operational cost like maintenance and repair of fixed assets.
** Excluding K5.6 million for fees, other than interest, captured under use of goods and services.
*** Grants are inclusive of payments made to other General Government Units for the purposes of capital projects.
**** Net Acquisition of Non-Financial Assets, excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

Table D (ii): General Budgetary Government Expenditure by Economic Classification

Kina Million	2021 Actuals	2022 Actuals	2023 Budget	2023 Suppl Budget	2023 Outcome
National Departments	**7,252.6**	**10,114.8**	**9,815.4**	**10,319.3**	**9,330.8**
Compensation of Employees	**2,383.2**	**2,417.4**	**2,838.1**	**2,838.1**	**2,519.8**
Wages and salaries	**1,733.6**	**1,850.9**	**1,913.4**	**1,913.4**	**1,806.6**
Wages and salaries in cash	1,655.1	1,768.1	1,815.8	1,815.8	1,712.8
Wages and salaries in kind	78.5	82.8	97.6	97.6	93.8
Employers' social contributions	**649.6**	**566.5**	**924.7**	**924.7**	**713.2**
Actual social contributions	649.6	566.5	924.7	924.7	713.2
Use of goods and services	**3,675.9**	**5,110.4**	**4,407.5**	**4,911.9**	**4,569.2**
Use of goods and services	**3,675.9**	**5,110.4**	**4,407.5**	**4,911.9**	**4,569.2**
Use of goods and services	3,675.9	5,110.4	4,407.5	4,911.9	4,569.2
Grants	**630.1**	**1,181.5**	**1,035.6**	**1,035.6**	**1,011.3**
Grants to other general government units	**630.1**	**1,181.5**	**1,035.6**	**1,035.6**	**1,011.3**
Grants to other general governments current	630.1	1,181.5	1,035.6	1,035.6	1,011.3
Grants to other general governments capital	0.0	0.0	0.0	0.0	0.0
Other expenses	**59.2**	**84.4**	**64.4**	**64.4**	**64.2**
Transfers not elsewhere classified	**59.2**	**84.4**	**64.4**	**64.4**	**64.2**
Other expense - Current transfers not elsewhere classified	59.2	84.4	64.4	64.4	64.2
Net Aquisition Nonfinancial assets	**504.1**	**1,321.1**	**1,423.8**	**1,423.8**	**1,166.2**
Nonproduced assets	**0.0**	**0.0**	**7.8**	**7.8**	**0.0**
NFA:Intangible nonproduced assets	0.0	0.0	7.8	7.8	0.0
NFA:Land	0.0	0.0	0.0	0.0	0.0
Aquisition of Fixed assets	**504.1**	**1,321.1**	**1,416.0**	**1,416.0**	**1,166.2**
NFA:Buildings and structures	0.0	0.0	2.6	2.6	0.0
NFA:Dwellings	0.0	0.0	1.1	1.1	0.0
NFA:Fixed assets	482.9	1,298.0	1,376.7	1,376.7	1,130.9
NFA:Information, computer, & telecommunications equipment	9.5	4.8	14.1	14.1	11.2
NFA:Machinery & equipment other than transport equipment	11.0	11.1	10.8	10.8	8.5
NFA:Other structures	0.0	0.0	5.6	5.6	0.0
NFA:Transport equipment	0.7	7.1	5.0	5.0	15.6
Social Benefits	**0.0**	**0.0**	**45.6**	**45.6**	**0.0**
Social assistance benefits	0.0	0.0	45.6	45.6	0.0
Social assistance benefits in cash	0.0	0.0	45.6	39.7	0.0
Out of scope for GFS coding purposes	**0.0**	**0.0**	**0.5**	**0.0**	**0.0**
Out of scope for GFS coding purposes	0.0	0.0	0.5	0.0	0.0
Provincial Governments	**4,492.6**	**5,482.3**	**5,386.0**	**5,386.0**	**6,152.0**
Compensation of Employees	**2,043.7**	**2,120.8**	**2,144.2**	**2,144.2**	**2,291.7**
Wages and salaries	**2,042.8**	**2,118.2**	**2,144.2**	**2,144.2**	**2,291.4**
Wages and salaries in cash	1,993.7	2,070.7	2,089.6	2,089.6	2,237.0
Wages and salaries in kind	49.1	47.6	54.6	54.6	54.4
Employers' social contributions	**0.8**	**2.6**	**0.0**	**0.0**	**0.4**
Actual social contributions	0.8	2.6	0.0	0.0	0.4
Use of goods and services	**1,132.4**	**995.5**	**914.4**	**914.4**	**754.4**
Use of goods and services	1,132.4	995.5	914.4	914.4	754.4
Grants	**990.6**	**1,946.6**	**2,300.5**	**2,300.5**	**3,039.0**
Grants to other general government units	**990.6**	**1,946.6**	**2,300.5**	**2,300.5**	**3,039.0**
Grants to other general governments current*	511.5	1,331.6	1,868.5	1,868.5	2,548.5
Grants to other general governments capital	479.1	615.0	432.0	432.0	490.5
Net Aquisition Nonfinancial assets	**325.9**	**419.3**	**26.8**	**26.8**	**66.8**
Aquisition of Fixed assets	**325.9**	**419.3**	**26.8**	**26.8**	**66.8**
NFA:Fixed assets	325.9	419.3	26.8	26.8	0.0
NFA:Buildings and structures	0.0	0.0	0.0	0.0	66.8
Autonomous Bougainville Government	**328.9**	**420.3**	**440.1**	**440.1**	**454.6**
Compensation of Employees	**141.5**	**134.4**	**140.7**	**140.7**	**148.2**
Wages and salaries	**141.5**	**134.4**	**140.7**	**140.7**	**148.2**
Wages and salaries in cash	132.5	126.6	131.0	131.0	138.4
Wages and salaries in kind	9.0	7.8	9.8	9.8	9.8
Employers' social contributions	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Actual social contributions	0.0	0.0	0.0	0.0	0.0
Use of goods and services	**163.8**	**137.2**	**134.4**	**134.4**	**104.0**
Grants	**10.0**	**37.0**	**65.0**	**65.0**	**108.4**
Grants to other general government units	**10.0**	**37.0**	**65.0**	**65.0**	**108.4**
Grants to other general governments current	0.0	0.0	25.0	25.0	59.4
Grants to other general governments capital	10.0	37.0	40.0	40.0	49.0
Net Aquisition Nonfinancial assets	**13.5**	**111.7**	**100.0**	**100.0**	**94.0**
Fixed Assets	13.5	111.7	100.0	100.0	94.0
Commercial & Statutory Authorities	**2,446.1**	**2,874.0**	**3,233.4**	**3,233.4**	**3,716.0**
Compensation of Employees	**1,536.6**	**1,817.6**	**1,710.6**	**1,710.6**	**1,974.4**
Wages and salaries	**1,456.4**	**1,723.4**	**1,682.2**	**1,682.2**	**1,871.5**
Wages and salaries in cash	1,413.8	1,676.6	1,624.9	1,624.9	1,814.0
Wages and salaries in kind	42.6	46.8	57.4	57.4	57.5
Employers' social contributions	**80.2**	**94.2**	**28.4**	**28.4**	**102.9**
Actual social contributions	80.2	94.2	28.4	28.4	102.9
Use of goods and services	**438.8**	**609.0**	**684.5**	**684.5**	**1,004.2**
Use of goods and services	**438.8**	**609.0**	**684.5**	**684.5**	**1,004.2**
Use of goods and services	438.8	609.0	684.5	684.5	1,004.2
Grants	**46.3**	**156.7**	**112.7**	**112.7**	**130.7**
Grants to other general government units	**46.3**	**156.7**	**112.7**	**112.7**	**130.7**
Grants to other general governments current	46.3	156.7	112.7	112.7	130.7
Other expenses	**2.1**	**3.8**	**4.5**	**4.5**	**5.1**
Transfers not elsewhere classified	**2.1**	**3.8**	**4.5**	**4.5**	**5.1**
Other expense - Current transfers not elsewhere classified	2.1	3.8	4.5	4.5	5.1
Other expense - Premiums	0.0	0.0	0.0	0.0	0.0
Net Aquisition Nonfinancial assets	**422.2**	**287.0**	**652.5**	**652.5**	**601.6**
Aquisition of Fixed assets	**422.2**	**287.0**	**652.5**	**652.5**	**601.6**
NFA:Buildings and structures	0.0	0.0	2.8	2.8	0.0
NFA:Dwellings	0.0	0.0	45.1	45.1	0.0
NFA:Buildings other than dwellings	0.0	0.0	0.3	0.3	0.0
NFA:Fixed assets	405.1	267.8	576.4	576.4	580.0
NFA:Machinery & equipment other than transport equipment	16.4	15.6	15.2	15.2	15.5
NFA:Other structures	0.0	0.0	6.2	6.2	0.0
NFA:Transport equipment	0.6	3.5	2.7	2.7	2.7
NFA: Information, computer, and telecommunications (ICT) equipmer	0.2	0.1	3.7	3.7	3.4
Social Benefits	**0.0**	**0.0**	**68.6**	**68.6**	**0.0**
Social assistance benefits	0.0	0.0	68.6	68.6	0.0
Debt Service (Interest Payment)	**2,254.7**	**2,578.7**	**2,511.0**	**2,784.0**	**2,769.7**
Use of goods and services	**5.6**	**6.2**	**14.9**	**14.9**	**8.4**
Interest	**2,249.1**	**2,572.5**	**2,496.1**	**2,769.1**	**2,761.3**
To nonresidents	**328.2**	**427.6**	**707.6**	**841.1**	**792.7**
Interest to Non residents	328.2	427.6	707.6	841.1	792.7
To residents other than general government	**1,920.9**	**2,144.9**	**1,788.5**	**1,928.0**	**1,968.6**
Interest to residents other than general governments	1,920.9	2,144.9	1,788.5	1,928.0	1,968.6
Expenditure supported by donor grants	**1,862.4**	**1,472.1**	**2,024.9**	**2,024.9**	**1,158.6**
Use of goods and services	**630.6**	**498.4**	**685.6**	**685.6**	**392.3**
Net Aquisition Nonfinancial assets	**1,231.8**	**973.7**	**1,339.3**	**1,339.3**	**766.3**
Aquisition of Fixed assets (Buildings and Structures)	**1,231.8**	**973.7**	**1,339.3**	**1,339.3**	**766.3**
NFA:Fixed assets	426.0	336.7	463.2	463.2	265.0
Other expense - Current transfers not elsewhere classified	805.8	636.9	876.1	876.1	501.3
Expenditure financed by concessional loans	**1,493.5**	**1,447.5**	**1,156.0**	**1,156.0**	**1,033.0**
Use of goods and services	**114.1**	**110.6**	**88.3**	**88.3**	**78.9**
Net Aquisition Nonfinancial assets	**1,379.4**	**1,336.9**	**1,067.7**	**1,067.7**	**954.0**
Aquisition of Fixed assets (Buildings and Structures)	**1,379.4**	**1,336.9**	**1,067.7**	**1,067.7**	**954.0**
NFA:Buildings and structures	989.1	958.6	765.6	765.6	659.9
NFA:Fixed assets	298.2	289.0	230.8	230.8	240.8
NFA:Information, computer, & telecommunications equipment	49.5	48.0	38.3	38.3	33.0
NFA:Machinery & equipment other than transport equipment	0.0	0.0	0.0	0.0	0.0
Other expense - Current transfers not elsewhere classified	42.6	41.3	33.0	33.0	20.4
Total expenditure	**20,130.7**	**24,389.8**	**24,566.9**	**25,343.8**	**24,614.6**
as % of GDP	*22.0%*	*21.9%*	*21.7%*	*22.8%*	*22.1%*

Source: Department of Treasury

* Net Acquisition of Non-Financial Assets, excludes operational costs like maintenance and repair of fixed assets, which are included in the use of goods and services.

[1] Details sourced from the Department of National Planning and Monitoring.

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

Kina Million	2021 Actuals	2022 Actuals	2023 Suppl. Budget	2023 Outcome
Net Acquisition of Financial Assets	**-1,685.2**	**-355.5**	**0.0**	**-540.8**
Domestic	**-1,685.2**	**-355.5**	**0.0**	**-540.8**
Currency and deposits	-910.4	-355.5	0.0	-540.8
Other accounts receivable	-774.8	0.0	0.0	0.0
External	**0.0**	**0.0**	**0.0**	**0.0**
Net Incurrence of Liabilities	**7,955.5**	**5,496.1**	**4,934.9**	**4,263.8**
Net Incurrence of Liabilities as a % of GDP	*8.7%*	*4.9%*	*4.4%*	*3.8%*
Domestic	**3,042.1**	**2,276.6**	**2,323.9**	**2,176.2**
Debt securities	**2,995.4**	**2,242.6**	**2,318.9**	**2,295.2**
New instruments	16,794.6	17,598.0	16,737.7	17,990.3
Amortisation	-13,799.2	-15,355.3	-14,418.8	-15,695.1
Treasury Bills	***1,394.8***	***492.6***	***373.8***	***350.2***
New instruments	*14,147.9*	*14,888.7*	*13,659.6*	*14,912.2*
Amortisation	*-12,753.1*	*-14,396.1*	*-13,285.8*	*-14,562.0*
Treasury Bonds	***1,600.6***	***1,750.0***	***1,945.0***	***1,945.0***
New instruments	*2,646.7*	*2,709.3*	*3,078.1*	*3,078.1*
Amortisation	*-1,046.1*	*-959.3*	*-1,133.1*	*-1,133.1*
Loans	**46.7**	**34.0**	**5.0**	**-119.1**
New borrowing	107.9	75.1	83.2	22.7
Amortisation	-61.2	-41.1	-78.2	-141.8
Insurance, pension, and standardized guarantee scheme	0.0	0.0	0.0	0.0
Financial derivatives and employee stock options	0.0	0.0	0.0	0.0
Other accounts payable	0.0	0.0	0.0	0.0
External	**4,913.4**	**3,219.5**	**2,611.1**	**2,087.7**
Monetary gold and special drawing rights (SDR's)	1,244.1	0.0	0.0	0.0
Currency and deposits	0.0	0.0	0.0	0.0
Debt securities	**0.0**	**0.0**	**0.0**	**0.0**
New instruments	0.0	0.0	0.0	0.0
Amortisation	0.0	0.0	0.0	0.0
Concessional financing	0.0	0.0	0.0	0.0
Commercial financing	0.0	0.0	0.0	0.0
Extraordinary financing	0.0	0.0	0.0	0.0
Loans	***3,669.3***	***3,219.5***	***2,611.1***	***2,087.7***
New borrowing	4,991.8	4,076.3	3,582.6	3,172.4
Amortisation	-1,322.4	-856.8	-971.5	-1,084.7
Concessional financing	***1,108.3***	***834.5***	***401.9***	***212.3***
New borrowing	*1,493.5*	*1,447.5*	*1,156.0*	*1,033.0*
Amortisation	*-385.2*	*-612.9*	*-754.1*	*-820.7*
Commercial financing	***-862.7***	***-29.0***	***-29.2***	***-40.3***
New borrowing	*59.7*	*8.6*	*0.0*	*0.0*
Amortisation	*-922.4*	*-37.5*	*-29.2*	*-40.3*
Extraordinary financing	***3,423.7***	***2,414.0***	***2,238.4***	***1,915.7***
New borrowing	*3,438.6*	*2,620.3*	*2,426.6*	*2,139.4*
Amortisation	*-14.9*	*-206.3*	*-188.2*	*-223.7*
Insurance, pension, and standardized guarantee scheme	0.0	0.0	0.0	0.0
Financial derivatives and employee stock options	0.0	0.0	0.0	0.0
Other accounts payable	0.0	0.0	0.0	0.0

Source: Department of Treasury.

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

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

Table F: Stocks in General Government Debt

Kina Million	Actuals 2021	2022 Actuals	2023 Suppl. Budget	2023 Outcome
Domestic	**25,257.6**	**27,534.2**	**29,858.1**	**29,710.4**
Debt securities	**24,129.9**	**26,372.6**	**28,691.5**	**28,667.8**
Treasury Bills	*13,296.6*	*13,789.2*	*14,163.0*	*14,139.4*
Treasury Bonds	*10,833.4*	*12,583.4*	*14,528.4*	*14,528.4*
Loans	**1,127.6**	**1,161.6**	**1,166.7**	**1,042.6**
Guarantees	*1,127.6*	*1,161.6*	*1,166.7*	*1,042.6*
External	**22,915.6**	**26,145.7**	**28,756.7**	**28,233.3**
Monetary Gold & SDRs	**1,244.1**	**1,244.1**	**1,244.1**	**1,244.1**
Debt securities	**1,750.0**	**1,760.6**	**1,760.6**	**1,760.6**
Concessional financing	*0.0*	*0.0*	*0.0*	*0.0*
Commercial financing	*0.0*	*0.0*	*0.0*	*0.0*
Extraordinary financing	*1,750.0*	*1,760.6*	*1,760.6*	*1,760.6*
Loans	**19,921.5**	**23,141.0**	**25,752.0**	**25,228.6**
Concessional financing	*10,939.9*	*11,774.4*	*12,176.3*	*11,986.7*
Commercial financing	*231.4*	*202.5*	*173.3*	*162.1*
Extraordinary financing	*8,750.1*	*11,164.1*	*13,402.4*	*13,079.8*
Total Central Government Debt	**48,173.1**	**53,679.9**	**58,614.8**	**57,943.7**
Total debt as percentage of GDP	*52.6%*	*48.3%*	*52.6%*	*52.0%*
Gross Domestic Product[2]	**91,625.7**	**111,241.2**	**111,350.8**	**111,350.8**

Source: Department of Treasury.

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

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

PART 2

FINAL BUDGET OUTCOME BY AGENCY

2.1 Overview

This section of the Final Budget Outcome (FBO) reports on the performance of the Government's actual expenditure compared to estimates set out in the 2023 Budget (initial and revised). This section provides an assessment of the GoPNG component of the revised Operational and Capital Budgets and an analysis of specific categories of expenditure. Revised budget captures any transfers done from January 2023 up to the 2023 Supplementary budget and from the 2023 Supplementary Budget up to 31st December 2023.

This section of the report includes reporting of Bookmakers Turnover Tax (BTT) and Goods & Services Tax (GST) transfers to provinces at the high level only. Due to insufficient information on how the funds are expended at the Provincial level, details of the expenditure are not presented. Furthermore, this section includes donor grants and concessional loan drawdowns and reports specifically on transfers and expenditure of appropriated GoPNG funds.

2.2 2023 Expenditure Outcome by Category

Section 2.2 provides an analysis of expenditure outcomes by categories compared with the Initial, Supplementary and Revised 2023 Budget appropriations.

Total Expenditure for the 2023 fiscal year (excluding amortization) amounted to K24,614.6 million compared against the 2023 Revised Budget of K25,305.0 million. The Operational Budget recorded an outcome of K15, 086.6 million, whilst the Capital Investment Budget (including Donor Support Grants and Concessional Loans) recorded an expenditure outcome of K9, 528.1million. Refer to table 29 below for details.

Table 26: Summary by Budget Components and High Level Expenditure Category

Budget Item	2023 Budget	2023 Suppl. Budget	2023 Revised Budget	2023 Outcome	Variance (Outcome vs Rev. Budget
Operational	**14,500.6**	**15,271.6**	**14,754.9**	**15,086.5**	**331.6**
Personnel Emoluments	6,942.0	6,942.0	6,664.6	6,934.1	269.5
Goods and Services	3,589.5	4,087.5	4,070.1	4,032.6	-37.5
Functional Grants	642.1	642.1	525.4	523.1	-2.3
Debt (Interest Repayment)	2,511.0	2,784.0	2,678.8	2,769.7	90.9
GST & BMT	816.0	816.0	816.0	827.1	11.1
Capital Investment	**10,066.3**	**10,066.3**	**10,550.1**	**9,528.1**	**-1,022.0**
Public Investment Program	5,435.0	5,435.0	5,903.8	5,871.1	-32.7
Service Improvement Program	1,180.0	1,180.0	1,195.0	1,195.0	0.0
Misc. capital expenditure	270.4	270.4	270.4	270.4	0.0
Concessional Loans	1,156.0	1,156.0	1,156.0	1,033.0	-123.0
Donor Grants	2,024.9	2,024.9	2,024.9	1,158.6	-866.3

Source: Department of Treasury

Notes:

- This table reflects the reallocation of capital funding from Division 207 as set out in Box 3 totaling K270.4 million.
- Total expenditure in the 2023 Revised Budget is K32.9m less than the Supplementary Budget. This is because this amount was transferred from interest payments to amortization (which is not presented here) to meet higher than expected amortization costs.
- The total expenditure in the 2023 Service Improvement program includes a K10.0m of the 2022 outstanding DSIP.

Operational Budget Expenditure Outcome

Operational Budget Expenditure outcome for the fiscal year 2023 amounted to K15,086.5 million compared against the 2023 Revised Budget of K14,754.9 million. The outcome is K331.6 million or 2.2 per cent above the Revised 2023 Operational Budget. The higher outcome mainly reflects expenditure overruns under Compensation of Employees (CoE) (K269.5 million) and Interest Payments (K90.9 million).

Compensation of Employees (CoE)

The total cost of employees' compensation for 2023 is K6,934.1 million against the revised appropriation of K6,664.6 million, reflecting an expenditure overrun of K269.4 million (refer to table 30 below). From the table, it can be noted that apart from Salaries & Allowances, the largest expenditure item under CoE is Teachers' Salaries at K2,032.8 million, which is K241.5 million over the revised appropriation. The cost overrun is mostly because of the restructure in the school system where Elementary system is now done away causing all teachers at that level to be elevated and their base salaries increased as well. The 2023 Revised CoE allocation is K277.4 million less than the original appropriation, this is primarily due to a reduction in the allocation for the retirement program (K214.1 million) via Section 5 transfer.

Table 27: Expenditure Items By Compensation of Employees (CoE) Category (Kina, million)

Details	2023 Budget	2023 Revised Budget	2023 Outcome
Salaries and Allowances (National Departments)	1,482.0	1,489.5	1,425.1
Salaries and Allowances (Non-PHA CSAs)	908.1	920.1	906.2
Salaries and Allowances (PHAs)	610.3	614.8	718.2
Teachers' Salaries (TSC)	1,813.3	1,791.3	2,032.8
Retirement Benefits, Pensions, Gratuities & Retrenchments	1,067.3	819.4	816.5
Staffing Grant	392.2	348.6	331.0
Wages Allowance	278.4	278.9	311.1
Leave fares	155.0	154.6	151.3
Members of Parliament	110.7	122.7	122.7
Other	124.7	124.7	119.2
Total	**6,942.0**	**6,664.6**	**6,934.1**

Source: Department of Treasury

Goods and Services

Goods and Services (G&S) is the second largest expenditure category under Operational Budget. Goods and Services was initially budgeted with K3,589.5 million. This was revised up by K480.6 million (13.4 per cent) to K4,070.1 million. As at 31st December 2023, total expenditure outcome for the G&S amounted to K4,032.6 million, which is K37.5 million or 0.9 per cent below the revised budget estimate.

Functional Grants to Provinces was initially appropriated K642.1 million in the 2023 Budget. This was revised down to K525.4 million to correct the classification of health grants (see 2023 MYEFO for more detail). Expenditure outcome as at end of the 2023 amounted to K523.1 million, which was lower by K2.3 million or 0.4 per cent against its revised budget estimate.

Debt Service – Interest Repayments

The Government allocated K2,511.0 million for Debt Services (Interest) Repayment in the 2023 Budget. This was revised up by a net of K167.8 million (6.7 per cent) to K2,678.8 million. As at end of the year, expenditure outcome for the Interest amounted to K2,769.9 million, which was K90.9 million (or 3.4 per cent) above the revised budget estimate.

Goods & Services Tax and Bookmakers Turnover Tax (GST & BTT)

This report also includes reporting of Bookmakers Turnover Tax (BTT) and Goods & Services Tax (GST) transfers to provinces at higher level. GST & BTT was initially budgeted for at K816.0 million, which was maintained in the revised budget for the year 2023. At the end of the year, total expenditure outcome for the GST & BTT amounted to K827.1 million, which is K11.1 million (1.4 per cent) above its revised budget. Due to insufficient information provided on how the funds are disbursed and expended at the Provincial level, details of the expenditure overrun are not included in this report.

Capital Investment – GoPNG

Total GoPNG Capital Investment Initial Budget appropriation for the 2023 fiscal year was K6,885.4 million. This was revised up by K486.8 million or 7.0 per cent to K7,369.2 million. The increase in the revised budget reflects reprioritization and reallocation of funds from Operational Budget to key Government commitments and priorities under Public Investment Program (PIP) and Services Improvement Program (SIPs).

As at end of the 2023 fiscal year, total expenditure outcome amounted to K7,336.5 million (or 99.6 per cent) compared against the revised budget estimate. GoPNG Funded Capital Investment Expenditure comprises of Public Investment Programs (PIP's) and Districts and Provinces Support Improvement Program (SIPs).

Public Investment Programs (PIP's) were appropriated with initial budget of K5,435.0 million and throughout the year it was revised up by K471.8 million (or 8.0 per cent) to K5,903.8 million. As at end of the year, PIP Expenditure Outcome amounted to K5,871.1 million or 99.4 per cent against its revised budget estimate.

Major expenditure programs under the PIP includes implementation of the Government's fixed commitments and priorities such as Connect PNG Roads Programs, District Infrastructure Development Program, State Owned Enterprise (SOE) reforms, Provincial Infrastructure Development Program, Special Police Assistance Program, SME Funding for Agriculture, District Hospital Development Program, Wafi Golpu Infrastructure Development Grant, National Land Partnership Program, Special Intervention Program, Restoration Development Grant and Prime Minister's (PM's) Commitment to Autonomous Region of Bougainville (ABG).

Service Improvement Programs (SIPs) were appropriated with initial budget of K1,180.0 million, which was revised up by K15.0 million or 1.3 per cent to K1,195.0 million for the fiscal year 2023. The upward revision was to account for the outstanding SIPs for 2022 which were brought forward and settled in 2023 As at end of the year, SIP's Expenditure Outcome amounted to K1,195.0 million. Funding for the SIP's funding includes Government commitment to the districts through the District Support Improvement Programs (DSIP) and the provinces through the Provincial Support Improvement Programs (PSIP).

Expenditure by Sectors

Below are the details of the factors that contributed to the variation in expenditure from Revised Budget for four key sectors. Table 31 shows the expenditure outcome by sectors. Government agencies are categorized into sectors according to the nature of their roles and functions.

Total Expenditure for the Administration Sector in 2023 was K2,986.7 million. This was K60.7 million less than the revised budget allocation. This was primarily driven by underspends on Government Representation Abroad (K18.8 million), Assessment & Collection of Income Tax (K9.3 million) and General Administration (K10.4 million) and Buildings & Construction (K10.0 million).

Total Expenditure for the Provinces Sector in 2023 was K5,779.6 million. This was K215.4 million higher than the revised budget allocation. This was primarily driven by the overspend on teachers' salaries (K241.5 million).

Total Expenditure for the Health Sector in 2023 was K2,215.5 million. This was K180.6 million higher than the revised budget allocation. This was primarily driven by COE overruns for Provincial and Rural Services (K84.7 million) and Church Health Services (K24.6 million). CoE overruns for other programs contributed to the remaining overspending. This emphasis on ensuring health workers get paid reflects the Government's priority on enhancing the health of its people.

Total Expenditure for the Miscellaneous Sector in 2023 was K2,629.2 million. This was K12.7 million less than the revised budget allocation. This was primarily driven by an underspending on Arrears (K6.4 million).

Table 31 below shows the expenditure outcome by sectors. Government agencies are categorized into sectors according to the nature of their roles and functions. See the Transfers Section (2.3) for more detail on explanations for some of the variations between 2023 Budget and 2023 Revised Budget, beyond those announced in the Supplementary Budget.

Table 28: GoPNG Funded Expenditure by Sectors (Kina, million)

Budget Items	2023 Budget	2023 Revised Budget	2023 Expense Outcome	Variance
Administration	**2,743.4**	**3,047.4**	**2,986.0**	**-61.4**
Operational	967.9	1,283.8	1,243.1	-40.7
GoPNG PIP	1,775.5	1,763.6	1,742.9	-20.7
Community & Culture	**152.6**	**158.8**	**161.2**	**2.3**
Operational	78.6	87.2	90.1	3.0
GoPNG PIP	74.0	71.7	71.0	-0.6
Debt Services	**2,511.0**	**2,678.8**	**2,769.4**	**90.6**
Operational	2,511.0	2,678.8	2,769.4	90.6
Economic	**871.6**	**894.7**	**880.1**	**-14.6**
Operational	246.6	332.1	329.1	-2.9
GoPNG PIP	625.0	562.6	550.9	-11.7
Education	**1,556.7**	**919.1**	**870.9**	**-48.2**
Operational	1,372.7	789.4	744.9	-44.5
GoPNG PIP	184.0	129.7	126.0	-3.7
Health	**2,052.5**	**2,034.9**	**2,215.5**	**180.6**
Operational	1,740.5	1,752.3	1,933.4	181.1
GoPNG PIP	312.0	282.7	282.1	-0.5
Law & Justice	**1,707.5**	**1,777.0**	**1,692.0**	**-85.1**
Operational	1,384.5	1,555.5	1,470.6	-84.9
GoPNG PIP	323.0	221.5	221.3	-0.2
Miscellaneous	**2,560.7**	**2,641.9**	**2,629.2**	**-12.7**
Operational	2,290.3	2,641.9	2,629.2	-12.7

Budget Items	2023 Budget	2023 Revised Budget	2023 Expense Outcome	Variance
GoPNG PIP	270.4	270.4	270.4	0
Provinces	**5,007.7**	**5,564.2**	**5,779.6**	**215.4**
Operational	2,860.2	2,849.6	3,070.0	220.4
GoPNG PIP	2,147.5	2,714.5	2,709.5	-5.0
Transport	**1,047.9**	**1,105.0**	**1,125.0**	**20.0**
Operational	166.9	162.4	173.8	11.3
GoPNG PIP	881.0	942.5	951.2	8.7
Utilities	**358.3**	**486.3**	**486.9**	**0.6**
Operational	65.3	76.3	76.0	-0.3
GoPNG PIP	293.0	410.0	410.9	0.9
Grand Total	**20,570.0**	**21,308.1**	**21,595.7**	**287.6**

Source: Department of Treasury

Outcome of the key priority expenditure for 2023

The Connect PNG Infrastructure program budget for 2023 was K480.5 million which this program has been focused on connecting the missing link roads from its beginning through to date. More than 350km (55.0 per cent) of the phase 1 target of the 633km of new roads has been constructed and opened to standard class (three) 3 roads. Some of these roads include; Erave – Semberigi section of the Gulf – Southern Highlands highway, Vanimo – Aitape section of the Sepik Coastal highway the Trans-Island highway and the Magi highway.

The Government is committed to building its human resources particularly in the Education and Health Sectors, consisting 23.1 per cent of the revised 2023 GoPNG funded Budget (inclusive of teacher's salaries and education function grants). In 2023, a total of K763.6 million was allocated to GTFS that was spread across 10,917 schools. The funding supported a total of 2,244,475 students from elementary up to National High Schools (2,103,443 students), Vocational College (35,994 students), FODE (89,560 school leavers) and Special Education Resource Centres (15,478 students). Furthermore, a total funding of K77.4 million for Tertiary Education Student Assistant Scheme (TESAS) assisted 18,460 students and K89.0 million for Higher Education Loan Program (HELP) supported 13,670 students. Capital Investment in education sector also highlights some achievements as a result of the 2023 expenditure. These achievements are as follows; National School of Excellence sent 43 STEM students to two universities in USA, Western Pacific University pioneer students are in their 4th year (2024), DWU Purchase of Anatomage Table for Simulation Lab (Health Science Faculty), and successful completion of PAU New Science laboratory.

In terms of the Health Sector, Medical Supplies Procurement & Distribution was allocated K237.4 million in the 2023 Budget. These funds assisted with providing medical equipment, procurement, malaria drugs and test kits, TB drugs, medical stores, HIV treatment drugs and vaccines. All PHAs and health care facilities across the 22 Provinces benefited from this funding. The health sector in capital investment has made some significant achievements and progress against the set targets and improving indicators from 2022-2023 through various programs/projects. Some of these achievements are; Major hospitals infrastructures rehabilitation and redevelopment (Kimbe, Boram, ANGAU), Construction of new Provincial Hospital about 90.0 per cent complete (New Enga), Construction of new cancer centres (Port Moresby and Lae) and Opening of Kidney Dialysis Center for Mendi Hospital, commissioned in April 2023.

The Law, Justice and Security Sector is another area which critical funding have been allocated in the 2023 Budget. The Government committed funding towards Police Recruitment Training, K5.3 million was spent on recruiting 500 new recruits and K60.0 million was provided for outstanding service allowances for over 6,000 police man and women. The service allowance has been an outstanding matter since 2010. A total of K37.0 million was expended

on 130 new police vehicles as part of re-fleeting over a four (4) year period. This has reduced the cost of hire and greater mobility to Police. A total of K15.1 million was expended on prisoner's food rations to cater for 5,728 inmates across 20 Provincial Prisons in the country. Furthermore, K40.5 million was expended on catering services to cater 2,594 Defense personnel. Also, under this sector, K60.3.3 million was expended to ensure 13,066 village court officials and 1,400 land mediators were captured on the government payroll. The Capital investment budget highlights its key achievements as follows; Establishment of the National Security Project Management Unit, PNGDF successfully purchased the PAC-750 aircraft and Waigani National Court Complex is about 98.0 per cent and is set for its official opening in 2024.

Rentals and Utilities has been another key area of expenditure. This is important to ensure that the Government offices are in operation in order to maintain delivery of Government services. In 2023, K400.0 million was allocated in the 2023 Budget (Utilities K200.0 million, Rentals K200.0 million), and further revised up to K687.0 million (Utilities K223.0 million, Rentals K455.0 million) and fully expended. This budget supported 80 office buildings that the Government occupies, payments of utilities for PHAs, Tertiary Institutions, all Law & Order sector barracks and other Government institutional houses, payment of garbage and other services. The funds included payment for electricity (K78.0 million), water (K75.0 million), telephone expenses (K62.0 million), office rental (K455.0 million) and payment to other minor utility providers (K17.0 million).

The Government has honored its Superannuation commitment to the public servants. This includes State Share Superannuation Contribution, a total payment of K321.9 million was paid to Nambawan Super Limited (NSL) and K162.8 million was expended on Nambawan Super Exit payments. Furthermore, K85.7 million was paid to NSL as part of exit payment for the 1,043 officers that exited the public service in 2022.

The above are some of many outcomes that the Marape-Rosso government has delivered in 2023.

Update on Expenditure Efficiency Reforms – OSPEAC

Expenditure Efficiency Reforms

Public Expenditure reforms have become a critical agenda of GoPNG in addressing the annual overruns experienced in the CoE budget. As part of the expenditure reforms, the GoPNG through the Organization Staffing and Personnel Emolument Audit Committee (OSPEAC) continues to monitor manpower in the public service, and the recruitment and retirement exercise for public servants who have reached their compulsory retirement age or are retiring in medical grounds.

The current focus has been on responding to payroll reforms to cater for changes in systems and processes to meet the growing demand of the public service in priority sectors. This will be facilitated through the digitalization of Human Resource Processes and upgrading of the Ascender payroll system. In 2023, the OSPEAC was allocated K2.5 million to undertake the expenditure reform initiatives as part of the OSPEAC plan.

Highlighted below are the activities undertaken in 2023:

1. *2023 Human Resource Forums*

The Annual Human Resources (HR) Forum provides an avenue to keep all HR practitioners updated with the Government's existing HR business processes and future plans. With DPM

taking the lead, discussions amongst respective Government agencies on Digitalization of the HR Business Processes has commenced in 2023. This involved the automation of HR Business Process, automation of general orders and Digital HR reporting.

The HR Forum ensured all HR practitioners became aware of the directions of the Government relating to promoting efficiency in the public service particularly in the field of HR. The ultimate objective of the Government in undertaking such initiatives is to control cost overruns in personnel emolument (PE) budget.

2. *Review of Whole of Government Staffing Data*

The review of Government payroll and staffing data commenced in 2023, with respective agencies undertaking fortnightly desktop analysis on manpower and the associated costs in the first quarter. In the second quarter, staffing review workshops were conducted by Payroll and Pay Policy officers from DPM, DoF and Treasury. The main purpose of these workshops were to:

i. rectify all anomalies in staffing numbers from agencies and payroll records,
ii. collect issues affecting agencies and
iii. provide solutions to rectify these issues.

It was evident during the review workshops that not all agencies conduct the fortnightly staffing reconciliation against the payroll data, which at the end usually results in improper budgeting. To mitigate this issue, measures have been developed and put in place. As directed by DPM through circular instruction 18/2023, any recruitment request by Government agencies undergoes a screening process by the Strategic Devolution Committee (SDC) to ensure compliance before any new employees' personnel data are loaded onto the Government payroll.

To assist with manpower and payroll forecasting, especially in the priority sectors such as Law & Order, Health and Education, the OSPEAC team will continue to review staffing data through the Teachers Budget Review and desktop analysis for non-teachers.

3. *Initiate discussions on Payroll Upgrade from Version 12 to Version 22*

Upgrading of the payroll system is vital to reduce risk of human errors and compliance issues Upgrading of the payroll system is vital to reduce risk of human errors and compliance issues and provides a user-friendly interface. DoF has been the lead Government agency in discussions with Ceridian (vender) to ensure the payroll software is upgraded from Version 12 to Version 22. The following are some of the achievements in 2023:

i. review of Project Management Agreement 2022 and Master Service Agreement (MSA) in conjunction with the State Solicitor,
ii. completion of the Questionnaire on the Master Service Agreement (MSA) and
iii. settling of 2022 Outstanding Bills at K3.3 million, this was made available to Ceridian (vender) to pay for maintenance & support fee and Licensing.

DoF will continue to lead in this activity in 2024 and onwards to ensure payroll data is upgraded to the latest Version 22. This work would involve close collaboration with DPM to ensure pay-related policies are captured during the upgrade. The payroll upgrade exercise is aimed at promoting efficiency in processing of entitlements such as automatic calculation of final entitlements and gratuities.

4. Whole of Government Retirement Exercise

Whilst the Government is targeting retirees at 65+ years of age, this is not limited to those who are retiring on medical grounds. In 2023, K300.0 million was allocated for the Retirement Exercise. The funding was to cater for the final entitlements, plus the superannuation component. A total of K90.1 million was expended through the retirement exercise in 2023. The K90.1 million includes payment of batch one (1) retirement at K4.4 million for 2023 and K85.7 million for the outstanding superannuation cost component (8.4 per cent) for retirees in the retirement batches 2, 3 and 4 of 2022, which were cleared for payment in 2023.

4.1. 2023 Batch 1 Retirement Listing

The batch one (1) retirement listing for 2023 consisted of seventy-three (73) retirees who exited the public service on pay period 22 of 2023. Table 32 below highlights the breakup of the retirees in each sector. The funds (K4.4 million) was sourced by the respective agencies from their own CoE appropriations to pay off their retirees respectively. A minor challenge was encountered during the management of personnel files and validation process which saw only batch one (1) listing being processed.

Table 29: 2023 Retirees By Sector

Agencies by Sector	No. of Retirees	Amount (K)
Provincial Health Authority	27	1.2
Provincial Administration	19	1.2
Law and Order	10	0.7
Administration	2	0.2
Utilities	15	1.1
Grand Total	**73**	**4.4**

Source: Department of Treasury

The retirees in the second batch will be forwarded for processing in 2024. This batch will undergo the compliance and validation process by the Department of Personnel Management before funds are made available for processing.

4.2. Processing the outstanding 8.4 per cent State Component

A total of K85.7 million was released from the 2023 appropriation for the retirement exercise in 2023 to settle the outstanding superannuation cost component for retirees in 2022. This is the outstanding State's component payment (8.4 per cent) for the retirees in the retirement batches 2, 3 and 4 under the 2022 retirement exercise. The K85.7 million superannuation cost component was disbursed as follows:

- Nambawan Super Limited – K79.9 million; and
- Comrade Trustee Limited – K5.8 million.

Arrears Payments

In 2023, total of K300.0 million was initially appropriated for the Arrears Program. However, a total of K84.9 million was transferred during the year to meet shortfalls in other pressing Government commitments and priority programs. Consequently, the arrears appropriation was revised downwards to K215.1 million. The K215.1 million was fully warranted, of which a total of K208.7 million was expended for paying vetted and approved claims including from previous years.

Table 33 below shows the high level warranting and expenditure report as at 31st December 2023.

Table 30: Warranting & Expenditure Report (Arrears vote) (Kina, million)

Appropriation	2023 Budget	2023 Revised Budget	WA YTD	Expense YTD
Arrears (G&S)	300.0	215.1	215.1	208.7

Source: Department of Treasury

Furthermore, in 2023, the Arrears Verification Committee (AVC) received a total of 207 claims worth K483.4 million through the Departments of Finance, National Planning and Treasury. From the 207 claims received, only 51 claims or 24.6 per cent of claims (worth of K90.1 million) were assessed, verified and pre-endorsed by the AVC.

The remaining 156 claims (75.4 per cent) were non-compliant, as they did not meet the *Public Financial Management Act (PFMA)* and the *National Procurement Act* requirements. These claims were referred back to AVC Secretariat for referral to the respective originating agencies for further information and/or confirmation.

Table 34 below shows the status report on number of claims received, vetted and approved.

Table 31: Total Arrears Endorsed and Settled through the Arrears Vote

Claims Received	Claims Received & Vetted	Claims Pre-endorsed	Non-Compliant Claims Referred Back
Number of Claims	207	51	156
Value of Claims	K483.4m	K90.1m	K393.3m

Source: Department of Treasury

2.3 Section 3 & Section 4 Transfers

Sections 3, 4 and 5 of the *Appropriation (General Public Services Expenditure 2023) Bill 2022* provide for transfers and flexible budget management responsibilities to respond to unforeseen expenditure pressures. Debt servicing transfers are covered by Section 9. Transfers occur between agencies or within respective activities in an agency as requested by department heads and authorized by the Treasurer.

In the 2023 Budget, no funding was appropriated to the Section 3 Secretary's Advance program as a direct consequence of the amendment to the Appropriation Bill.

2.3.1 Section 4 and Section 5 Transfers

A large proportion of transfers were executed to or from major Programs budgeted under the Treasury & Finance Miscellaneous (Division 207) vote. As per the *Appropriation (General Public Services Expenditure 2023) Bill 2022*, these transfers are regulated by Section 5. They are not Section 4 transfers and are not capped. There was a total of K990.7 million of outgoing transfers counted as Section 4 transfers. This is 27 per cent of the transfer limit.

Large adjustments to appropriations under Section 4 (K50.0 million or above) were:

- **K195.6 million** increase for Special Interventions Program (capital).
- **K121.0 million** increase for the SOE Reforms Program (capital).
- **K105.1 million** increase for Top Management & Administrative Services at the Royal Papua New Guinea Constabulary. This was partially met by a K85.0 million decrease from the Special Police Assistance Program (capital).

- **K65.0 million** increase for the Cancer and Heart Institute at Port Moresby General Hospital (capital).
- **K65.0 million** decrease from SME Funding for Agriculture sector (capital).
- **K60.0 million** decrease from the Local Level Government program at the Department of Provincial and Local Government Affairs.

There was a total of K1,979.8 million of outgoing Section 5 Transfers. The Division 207-related appropriations that had their allocation altered by K50.0 million or more (beyond changes announced in the Supplementary Budget) were:

- **K763.6 million** from Department of Education to Division 207 for the payment of Government's tuition free scheme. This does not change the amount of funding and was budgeted.
- **K411.0 million** out of the allocations for Prime Minister's Commitments and NEC decisions (combined) and K130.0 million out of the contingency fund. These were budgeted.
- **K233.6 million** increase for "general unforeseen expenditure" for other Government priorities including landowners, supporting the 2023 South Pacific Games in Solomon Islands and government commitments to Pacific partner countries.
- **K214.1 million** out of the retirement vote.
- **K195.6 million** out of the general arrears appropriation. This was more than offset by increases of K176.5 million for Department of Works and Highways arrears (capital) and K66.6 million for TESAS arrears.
- An increase of **K102.0 million** for office accommodation.
- **K99.2 million** out of the allocation to support non-tax revenue collecting agencies.
- **K89.0 million** for the Higher Education Loan Program; K40.0 million of this was budgeted and transferred from Division 207.
- **K75.0 million** out of District Maintenance.
- **K74.8 million** out of the appropriation for Sustainable Development Goal 8.
- **K60.0 million** out of Local Level Government Officials Allowances.

PART 3: ATTACHMENTS

Attachment A shows the budget outcome for each agency by budget type and component and by sectoral classification. This table only shows expenditure for Operations (excluding Debt Service), but excludes Donor Grants and Concessional Loan on the Capital Investment side.

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

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Administration	**2,743.4**	**304.0**	**3,047.4**	**2,986.0**
201 NATIONAL PARLIAMENT	**220.7**	**15.5**	**236.1**	**236.1**
Operational	**200.7**	**25.5**	**226.1**	**226.1**
Personnel Emoluments	180.0	17.0	197.0	197.0
Goods and Services	20.7	8.5	29.2	29.2
GoPNG PIP	**20.0**	**-10.0**	**10.0**	**10.0**
Parliament Infrastructure	10.0	-5.0	5.0	5.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Parliament D-Wing Project	10.0	-5.0	5.0	5.0
202 OFFICE OF GOVERNOR-GENERAL	**17.3**	**-2.9**	**14.4**	**14.6**
Operational	**7.3**	**0.1**	**7.4**	**7.6**
Personnel Emoluments	3.2	0.0	3.2	3.4
Goods and Services	4.1	0.1	4.2	4.2
GoPNG PIP	**10.0**	**-3.0**	**7.0**	**7.0**
Government House Rehabilitation Program	10.0	-3.0	7.0	7.0
203 DEPARTMENT OF PRIME MINISTER & NEC	**168.9**	**77.8**	**246.7**	**238.8**
Operational	**97.9**	**87.8**	**185.7**	**177.8**
Personnel Emoluments	69.1	0.0	69.1	62.0
Goods and Services	28.8	87.8	116.7	115.8
GoPNG PIP	**71.0**	**-10.0**	**61.0**	**61.0**
National Government Commitments	50.0	0.0	50.0	50.0
State Negotiating Team	5.0	0.0	5.0	5.0
Mirigini Haus Fencing Project	5.0	-5.0	0.0	0.0
Manasupe Haus Refurbishment	5.0	-5.0	0.0	0.0
CACC Support	4.0	0.0	4.0	4.0
Management & Coordination of Multiple LNG Development	2.0	0.0	2.0	2.0
204 NATIONAL STATISTICAL OFFICE	**60.4**	**-12.5**	**48.0**	**43.7**
Operational	**10.4**	**0.5**	**11.0**	**10.0**
Personnel Emoluments	9.8	0.0	9.8	8.8
Goods and Services	0.6	0.5	1.2	1.2
GoPNG PIP	**50.0**	**-13.0**	**37.0**	**33.7**
Personnel Emoluments	5.0	-3.0	2.0	0.0
Goods and Services	45.0	-10.0	35.0	33.7
2020 Population Census Preparation	45.0	-10.0	35.0	33.7
205 OFFICE OF BOUGAINVILLE AFFAIRS	**6.1**	**0.0**	**6.1**	**5.8**
Operational	**6.1**	**0.0**	**6.1**	**5.8**
Personnel Emoluments	4.1	0.0	4.1	3.7
Goods and Services	2.1	0.0	2.1	2.1
206 DEPARTMENT OF FINANCE	**67.2**	**3.4**	**70.5**	**55.6**
Operational	**34.2**	**1.9**	**36.1**	**35.9**
Personnel Emoluments	25.4	1.9	27.3	27.3
Goods and Services	8.8	0.0	8.8	8.7
GoPNG PIP	**33.0**	**1.5**	**34.5**	**19.7**
Refurbishment of International Convention Centre (ICC)	10.0	0.0	10.0	0.0
Public Private Partnership Centre	5.0	0.0	5.0	5.0
Financial Management Project	5.0	1.5	6.5	6.5
Financial Technology (Fintech) Blockchain Government	5.0	0.0	5.0	3.5
District and Provincial Treasury Roll-out Program	4.0	0.0	4.0	0.7
Provincial Capacity Building Project	2.0	0.0	2.0	2.0
Non-Tax Revenue Digitalization Project	2.0	0.0	2.0	2.0
208 DEPARTMENT OF TREASURY	**60.5**	**2.7**	**63.1**	**49.1**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Operational	**58.5**	**3.7**	**62.1**	**48.9**
Personnel Emoluments	25.7	0.2	25.8	14.4
Goods and Services	32.8	3.5	36.3	34.5
GoPNG PIP	**2.0**	**-1.0**	**1.0**	**0.2**
Urban Infrastructures	1.0	-1.0	0.0	0.0
Enhancing Labour Mobility from PNG	1.0	0.0	1.0	0.2
209 REGISTRAR FOR POLITICAL PARTIES	**6.4**	**-0.2**	**6.1**	**6.8**
Operational	**6.4**	**-0.2**	**6.1**	**6.8**
Personnel Emoluments	5.7	0.0	5.7	6.4
Goods and Services	0.6	-0.2	0.4	0.4
211 PNG CUSTOMS SERVICE	**101.4**	**17.1**	**118.5**	**117.1**
Operational	**91.4**	**7.1**	**98.5**	**97.1**
Personnel Emoluments	72.0	0.9	72.9	71.6
Goods and Services	19.4	6.2	25.5	25.5
GoPNG PIP	**10.0**	**10.0**	**20.0**	**20.0**
Container Examination Facility-Project	5.0	0.0	5.0	5.0
PNG Border Post Infrastructure Development	3.0	0.0	3.0	3.0
Single Window Registration Program	2.0	0.0	2.0	2.0
Customs House Ownership Scheme	0.0	10.0	10.0	10.0
212 INFORMATION TECHNOLOGY DIVISION	**4.2**	**-0.3**	**3.9**	**3.4**
Operational	**4.2**	**-0.3**	**3.9**	**3.4**
Personnel Emoluments	3.3	0.0	3.3	2.9
Goods and Services	0.9	-0.3	0.6	0.6
213 FIRE SERVICES	**23.1**	**4.5**	**27.6**	**31.2**
Operational	**19.1**	**4.5**	**23.6**	**27.7**
Personnel Emoluments	17.6	2.0	19.7	23.8
Goods and Services	1.5	2.5	4.0	4.0
GoPNG PIP	**4.0**	**0.0**	**4.0**	**3.5**
Construction, Rehabilitation & Upgrading of 14 Fire Stations	4.0	0.0	4.0	3.5
215 PNG IMMIGRATION AND CITIZENSHIP SERVICES	**16.3**	**0.0**	**16.3**	**26.1**
Operational	**16.3**	**0.0**	**16.3**	**26.1**
Personnel Emoluments	16.3	0.0	16.3	26.1
216 INTERNAL REVENUE COMMISSION	**115.1**	**38.7**	**153.8**	**147.3**
Operational	**95.1**	**6.7**	**101.8**	**95.8**
Personnel Emoluments	61.7	1.7	63.3	57.4
Goods and Services	33.4	5.0	38.4	38.4
GoPNG PIP	**20.0**	**32.0**	**52.0**	**51.5**
Integrated Tax Administration System (ITAS)	20.0	20.0	40.0	39.5
GST Monitoring System	0.0	12.0	12.0	12.0
217 DEPARTMENT OF FOREIGN AFFAIRS AND TRADE	**125.4**	**0.9**	**126.3**	**103.4**
Operational	**123.4**	**0.9**	**124.3**	**101.4**
Personnel Emoluments	57.4	0.0	57.4	34.6
Goods and Services	66.0	0.9	66.9	66.9

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
GoPNG PIP	**2.0**	**0.0**	**2.0**	**2.0**
Foreign Affairs Act Review and Foreign Policy Development	2.0	0.0	2.0	2.0
219 PNG INSTITUTE OF PUBLIC ADMINISTRATION	**13.0**	**0.0**	**13.0**	**14.5**
Operational	**10.0**	**0.0**	**10.0**	**12.0**
Personnel Emoluments	9.6	0.0	9.6	11.6
Goods and Services	0.4	0.0	0.4	0.4
GoPNG PIP	**3.0**	**0.0**	**3.0**	**2.5**
PNG IPA Infrastructure Development	3.0	0.0	3.0	2.5
220 DEPARTMENT OF PERSONNEL MANAGEMENT	**31.9**	**20.2**	**52.1**	**49.6**
Operational	**18.9**	**20.2**	**39.1**	**36.7**
Personnel Emoluments	16.0	1.5	17.5	15.4
Goods and Services	2.9	18.7	21.6	21.3
GoPNG PIP	**13.0**	**0.0**	**13.0**	**12.9**
Public Servant Housing Program	10.0	0.0	10.0	10.0
Payroll Management System Upgrade	2.0	0.0	2.0	2.0
Smarter HR Business Intelligence Strategy System	1.0	0.0	1.0	0.9
221 PUBLIC SERVICE COMMISSION	**8.4**	**0.0**	**8.4**	**9.5**
Operational	**6.4**	**0.0**	**6.4**	**7.5**
Personnel Emoluments	5.7	0.0	5.7	6.8
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	**2.0**	**0.0**	**2.0**	**2.0**
Capacity Building Program	2.0	0.0	2.0	2.0
227 PROVINCIAL TREASURIES	**40.7**	**0.0**	**40.7**	**42.5**
Operational	**40.7**	**0.0**	**40.7**	**42.5**
Personnel Emoluments	37.3	0.0	37.3	39.7
Goods and Services	3.4	0.0	3.4	2.9
229 DEPARTMENT OF NATIONAL PLANNING AND MONITORING	**1,481.1**	**19.2**	**1,500.3**	**1,499.5**
Operational	**26.1**	**27.8**	**53.9**	**53.2**
Personnel Emoluments	17.3	0.0	17.3	16.7
Goods and Services	8.7	27.8	36.5	36.5
GoPNG PIP	**1,455.0**	**-8.6**	**1,446.4**	**1,446.3**
New District Infrastructure Development Program	480.0	-44.0	436.0	436.0
Infrastructure Development Grant (PNG LNG)	120.0	-39.0	81.0	81.0
Porgera Infrastructure Development Grant- IDG	100.0	-30.0	70.0	70.0
State Equity Fund (Agriculture and Others)	100.0	-40.0	60.0	60.0
Wafi-Golpu Infrastructure Development Grant	100.0	0.0	100.0	100.0
Special Intervention Program	55.0	195.6	250.6	250.6
Seat of Government	50.0	-23.0	27.0	27.0
PNG University of Medicine and Health Sciences	50.0	-10.0	40.0	40.0
High Impact Infrastructure Projects (PNGLNG)	50.0	5.0	55.0	55.0
New Central Provincial Hospital Development Program	50.0	0.0	50.0	50.0
Infrastructure Development Grant- Papua LNG	50.0	-30.0	20.0	20.0
National Commodity Price Support Program	30.0	0.0	30.0	30.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
National Coffee Development Program	30.0	0.0	30.0	30.0
Oil Palm Development Program	30.0	-10.0	20.0	20.0
National Livestock Development Program	30.0	-2.0	28.0	28.0
National Shipping Services Program	20.0	-16.0	4.0	4.0
National Freight Support Program	20.0	0.0	20.0	20.0
National E-ID Card Project	10.0	0.0	10.0	10.0
National Limestone Development Program	10.0	0.0	10.0	10.0
National Land and Housing Program	10.0	0.0	10.0	10.0
Rural Water Supply & Sanitation Program	5.0	0.0	5.0	5.0
National Energy Authority Capacity Development	5.0	0.0	5.0	5.0
Kumul Satellite Project	5.0	0.0	5.0	5.0
Public Service University	4.0	-4.0	0.0	0.0
National Gold Refinery and Mint Program	4.0	0.0	4.0	4.0
Wutung Border Trade Center Development	4.0	-4.0	0.0	0.0
EU-PNG Development Corporation Implementation Support	3.0	0.0	3.0	3.0
Monitoring and Evaluation Programme	3.0	0.0	3.0	3.0
Tax Credit Secretariat Support	3.0	26.3	29.3	29.3
Medium Term Development Plan III Implementation Support	3.0	0.0	3.0	3.0
National Downstream Processing Intervention Program	3.0	0.0	3.0	3.0
National Determination & Standard Policy Development	3.0	0.0	3.0	3.0
National Compulsory Services Development Program	3.0	0.0	3.0	3.0
Water, Sanitation & Hygiene	2.0	0.0	2.0	2.0
State Marketing Option Development Program	2.0	0.0	2.0	2.0
Nutrition and Wellness Program	2.0	0.0	2.0	2.0
Partnership in Electrification Program (APEC Commitment)	2.0	0.0	2.0	2.0
Open Government Partnership	1.0	0.0	1.0	1.0
11th EDF Focal Sector 3 on Good Governance and Policy	1.0	0.0	1.0	1.0
CIMC Support	1.0	0.0	1.0	1.0
11th EDF Focal Sector 1 - Support to Rural Entrepreneurship	1.0	0.0	1.0	1.0
Lihir IDG	0.0	10.0	10.0	10.0
Kokopo City Authority Projects	0.0	6.5	6.5	6.5
230 ELECTORAL COMMISSION	**11.5**	**28.1**	**39.6**	**37.0**
Operational	**11.5**	**28.1**	**39.6**	**37.0**
Personnel Emoluments	8.2	0.0	8.2	6.2
Goods and Services	3.3	28.1	31.3	30.8
232 PROVINCIAL AND LOCAL GOVERNMENT AFFAIRS	**26.1**	**57.3**	**83.3**	**81.3**
Operational	**17.6**	**61.5**	**79.1**	**77.1**
Personnel Emoluments	12.2	0.0	12.2	10.4
Goods and Services	5.3	61.5	66.8	66.7
GoPNG PIP	**8.5**	**-4.2**	**4.3**	**4.2**
Kadovar Resettlement Program	3.0	-1.0	2.0	1.4
Ward Recorder Books	3.0	-1.6	1.4	1.4

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
PNG Disaster Risk Management Program	1.5	0.0	1.5	0.7
Rural Service Delivery & Local Governance	1.0	-1.6	-0.6	0.7
262 DEPARTMENT OF INDUSTRIAL RELATIONS	**23.1**	**1.8**	**24.9**	**26.7**
Operational	**20.1**	**4.8**	**24.9**	**26.7**
Personnel Emoluments	16.4	0.0	16.4	18.2
Goods and Services	3.7	4.8	8.5	8.5
GoPNG PIP	**3.0**	**-3.0**	**0.0**	**0.0**
Integrated Database Management Information System	2.0	-2.0	0.0	0.0
Labour and Industrial Relations Capacity Development	1.0	-1.0	0.0	0.0
263 NATIONAL TRIPARTITE CONSULTATIVE COUNCIL	**0.6**	**0.0**	**0.6**	**0.6**
Operational	**0.6**	**0.0**	**0.6**	**0.6**
Personnel Emoluments	0.5	0.0	0.5	0.5
Goods and Services	0.1	0.0	0.1	0.1
267 DEPARTMENT OF IMPLEMENTATION AND RURAL DEVELOPMENT	**69.4**	**-0.5**	**68.9**	**67.9**
Operational	**7.4**	**0.0**	**7.4**	**6.4**
Personnel Emoluments	6.5	0.0	6.5	5.6
Goods and Services	0.9	0.0	0.9	0.9
GoPNG PIP	**62.0**	**-0.5**	**61.5**	**61.5**
District Support Grant-Morobe	5.5	0.0	5.5	5.5
District Support Grant-EHP	4.5	0.0	4.5	4.5
District Support Grants-East Sepik	3.5	0.0	3.5	3.5
District Support Grant- Simbu	3.5	0.0	3.5	3.5
District Support Grant-Enga	3.5	0.0	3.5	3.5
District Support Grant-Madang	3.5	0.0	3.5	3.5
Compliance and Monitoring - SIP Data Base System	3.0	-0.5	2.5	2.5
District Support Grant-SHP	3.0	0.0	3.0	3.0
District Support Grant - Central	3.0	0.0	3.0	3.0
District Support Grant-Sandaun	2.5	0.0	2.5	2.5
District Support Grant - Western Highlands	2.5	0.0	2.5	2.5
District Support Grants-Hela	2.5	0.0	2.5	2.5
District Support Grant-ENB	2.5	0.0	2.5	2.5
District Support Grant-Milne Bay	2.5	0.0	2.5	2.5
District Support Grant-Fly	2.5	0.0	2.5	2.5
District Support Grant-Oro	2.0	0.0	2.0	2.0
District Support Grant-WNB	2.0	0.0	2.0	2.0
District Support Grant-Jiwaka	2.0	0.0	2.0	2.0
District Support Grant-ABG	2.0	0.0	2.0	2.0
District Support Grant-NCD	2.0	0.0	2.0	2.0
District Support Grant - Gulf	1.5	0.0	1.5	1.5
District Support Grant-NIP	1.5	0.0	1.5	1.5
District Support Grant-Manus	1.0	0.0	1.0	1.0
268 CENTRAL SUPPLY & TENDERS BOARD	**7.0**	**0.0**	**7.0**	**8.6**
Operational	**5.0**	**0.0**	**5.0**	**6.6**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Personnel Emoluments	4.1	0.0	4.1	5.7
Goods and Services	0.9	0.0	0.9	0.9
GoPNG PIP	**2.0**	**0.0**	**2.0**	**2.0**
NPC e-Procurement Strategy	2.0	0.0	2.0	2.0
358 MANAM RESETTLEMENT AUTHORITY	**8.2**	**-2.0**	**6.2**	**5.7**
Operational	**3.2**	**0.0**	**3.2**	**2.7**
Personnel Emoluments	2.2	0.0	2.2	1.8
Goods and Services	0.9	0.0	0.9	0.9
GoPNG PIP	**5.0**	**-2.0**	**3.0**	**3.0**
Manam Islanders Resettlement	5.0	-2.0	3.0	3.0
359 MT HAGEN CITY AUTHORITY	**0.0**	**8.0**	**8.0**	**8.0**
Operational	**0.0**	**8.0**	**8.0**	**8.0**
Personnel Emoluments	0.0	0.0	0.0	0.0
Goods and Services	0.0	8.0	8.0	8.0
361 LAE CITY AUTHORITY	**0.0**	**24.3**	**24.3**	**24.3**
Operational	**0.0**	**24.3**	**24.3**	**24.3**
Goods and Services	0.0	24.3	24.3	24.3
502 OFFICE OF THE AUDITOR-GENERAL	**22.5**	**0.0**	**22.5**	**22.5**
Operational	**22.5**	**0.0**	**22.5**	**22.5**
Personnel Emoluments	16.2	0.0	16.2	16.2
Goods and Services	6.3	0.0	6.3	6.3
506 NATIONAL TRAINING COUNCIL	**2.4**	**0.0**	**2.4**	**1.4**
Operational	**2.4**	**0.0**	**2.4**	**1.4**
Personnel Emoluments	2.0	0.0	2.0	1.0
Goods and Services	0.4	0.0	0.4	0.4
507 NATIONAL ECONOMIC & FISCAL COMMISSION	**4.8**	**3.0**	**7.8**	**7.2**
Operational	**4.8**	**3.0**	**7.8**	**7.2**
Personnel Emoluments	3.0	-0.5	2.5	1.9
Goods and Services	1.8	3.5	5.3	5.3
Community & Culture	**152.6**	**6.2**	**158.8**	**161.2**
233 OFFICE OF CENSORSHIP	**8.2**	**-1.0**	**7.2**	**6.3**
Operational	**4.2**	**0.0**	**4.2**	**4.3**
Personnel Emoluments	3.5	0.0	3.5	3.6
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	**4.0**	**-1.0**	**3.0**	**2.0**
Censorship Information and Intervention Program (CIIP)	4.0	-1.0	3.0	2.0
242 DEPARTMENT OF COMMUNITY DEVELOPMENT	**51.3**	**-3.0**	**48.3**	**48.8**
Operational	**24.3**	**-3.0**	**21.3**	**21.4**
Personnel Emoluments	13.3	0.0	13.3	13.4
Goods and Services	11.0	-3.0	8.0	8.0
GoPNG PIP	**27.0**	**0.0**	**27.0**	**27.4**
PNG Church-State Partnership Programme	25.0	0.0	25.0	25.4
Empowerment Program for Vulnerable and Disadvantage People	1.0	0.0	1.0	1.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Gender Equality/Gender Based Violence (AUSAID)	1.0	0.0	1.0	1.0
243 NATIONAL VOLUNTEER SERVICES	**14.8**	**3.0**	**17.8**	**19.5**
Operational	**4.8**	**3.0**	**7.8**	**9.5**
Personnel Emoluments	3.0	0.0	3.0	4.6
Goods and Services	1.9	3.0	4.9	4.9
GoPNG PIP	**10.0**	**0.0**	**10.0**	**10.0**
National Volunteers Intervention	10.0	0.0	10.0	10.0
351 NATIONAL OFFICE FOR CHILD & FAMILY SERVICES	**9.3**	**-0.9**	**8.5**	**6.5**
Operational	**3.3**	**0.0**	**3.3**	**1.3**
Personnel Emoluments	2.3	0.0	2.3	0.3
Goods and Services	1.0	0.0	1.0	1.0
GoPNG PIP	**6.0**	**-0.9**	**5.2**	**5.2**
Out of Home Care Program	3.0	-0.9	2.2	2.2
Child Protection Program	3.0	0.0	3.0	3.0
352 PNG OFFICE OF CIVIL REGISTRATION & NATIONAL IDENTITY	**4.2**	**0.0**	**4.2**	**3.4**
Operational	**4.2**	**0.0**	**4.2**	**3.4**
Personnel Emoluments	3.9	0.0	3.9	3.1
Goods and Services	0.3	0.0	0.3	0.2
355 OFFICE OF LIBRARY & ARCHIVES	**10.1**	**0.0**	**10.1**	**14.1**
Operational	**10.1**	**0.0**	**10.1**	**14.1**
Personnel Emoluments	6.0	0.0	6.0	10.1
Goods and Services	4.1	0.0	4.1	4.1
516 PAPUA NEW GUINEA SPORTS FOUNDATION	**22.2**	**7.4**	**29.6**	**29.2**
Operational	**12.2**	**7.4**	**19.6**	**19.2**
Personnel Emoluments	10.3	0.1	10.4	10.1
Goods and Services	1.8	7.3	9.1	9.1
GoPNG PIP	**10.0**	**0.0**	**10.0**	**10.0**
Provincial Sports Infrastructure Development Program	10.0	0.0	10.0	10.0
521 NATIONAL YOUTH COMMISSION	**9.6**	**0.0**	**9.6**	**9.7**
Operational	**4.6**	**0.0**	**4.6**	**4.7**
Personnel Emoluments	3.9	0.0	3.9	4.0
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	**5.0**	**0.0**	**5.0**	**5.0**
National Youth Development Program	5.0	0.0	5.0	5.0
539 NATIONAL MUSEUM AND ART GALLERY	**13.1**	**-0.5**	**12.6**	**11.6**
Operational	**6.1**	**0.0**	**6.1**	**5.1**
Personnel Emoluments	4.9	0.0	4.9	3.9
Goods and Services	1.2	0.0	1.2	1.2
GoPNG PIP	**7.0**	**-0.5**	**6.5**	**6.5**
National Museum Rehabilitation	5.0	-0.5	4.5	4.5
Modern History Warehouse	2.0	0.0	2.0	2.0
542 NATIONAL CULTURAL COMMISSION	**9.8**	**1.2**	**10.9**	**12.0**
Operational	**4.8**	**1.2**	**5.9**	**7.0**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Personnel Emoluments	3.7	0.0	3.7	4.8
Goods and Services	1.1	1.2	2.3	2.3
GoPNG PIP	**5.0**	**0.0**	**5.0**	**5.0**
NCC Infrastructure Rehabilitation Program	3.0	0.0	3.0	3.0
National Cultural Events & Festivals	2.0	0.0	2.0	2.0
Economic	**871.6**	**23.1**	**894.7**	**880.1**
245 CONSERVATION AND ENVIRONMENT PROTECTION AUTHORITY	**8.2**	**0.0**	**8.2**	**5.9**
Operational	**8.2**	**0.0**	**8.2**	**5.9**
Personnel Emoluments	8.2	0.0	8.2	5.9
247 DEPARTMENT OF AGRICULTURE AND LIVESTOCK	**44.0**	**25.4**	**69.3**	**69.7**
Operational	**18.0**	**1.4**	**19.3**	**19.7**
Personnel Emoluments	14.5	0.0	14.5	14.8
Goods and Services	3.5	1.4	4.9	4.9
GoPNG PIP	**26.0**	**24.0**	**50.0**	**50.0**
National Agriculture Development Program	20.0	-2.0	18.0	18.0
Rubber Nursery Development Rehabilitation	2.0	0.0	2.0	2.0
Spice Board	2.0	0.0	2.0	2.0
Market for Village Farmers	1.0	0.0	1.0	1.0
PNG Agriculture Commercialization and	1.0	0.0	1.0	1.0
District Agriculture Projects	0.0	11.0	11.0	11.0
Bautama Integrated Poultry Project	0.0	5.0	5.0	5.0
Oil Palm Development Program	0.0	10.0	10.0	10.0
252 DEPARTMENT OF LANDS AND PHYSICAL PLANNING	**182.9**	**13.0**	**195.9**	**193.9**
Operational	**22.9**	**17.6**	**40.5**	**38.6**
Personnel Emoluments	19.8	0.8	20.6	16.3
Goods and Services	3.1	16.8	19.9	22.2
GoPNG PIP	**160.0**	**-4.6**	**155.4**	**155.4**
National Land Partnership Program	150.0	-3.1	146.9	146.9
Border Survey and Mapping Development Project	4.0	-1.5	2.5	2.5
LEAP (GoLands)	4.0	0.0	4.0	4.0
National Land Development Program Phase II	2.0	0.0	2.0	2.0
254 DEPARTMENT OF MINERAL POLICY AND GEOHAZARDS MANAGEMENT	**10.3**	**0.0**	**10.3**	**9.9**
Operational	**7.3**	**0.0**	**7.3**	**6.9**
Personnel Emoluments	5.1	0.0	5.1	4.8
Goods and Services	2.2	0.0	2.2	2.1
GoPNG PIP	**3.0**	**0.0**	**3.0**	**3.0**
POM Geophysical Observatory Extension	2.0	0.0	2.0	2.0
Rabaul Volcanological Observatory Relocation	1.0	0.0	1.0	1.0
255 DEPARTMENTOF PETROLEUM AND ENERGY	**16.6**	**0.0**	**16.6**	**15.0**
Operational	**13.6**	**0.0**	**13.6**	**12.0**
Personnel Emoluments	10.2	0.0	10.2	8.6
Goods and Services	3.5	0.0	3.5	3.5
GoPNG PIP	**3.0**	**0.0**	**3.0**	**3.0**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Development of New Petroleum Projects	3.0	0.0	3.0	3.0
261 DEPARTMENT OF COMMERCE AND INDUSTRY	**213.3**	**-60.1**	**153.3**	**153.0**
Operational	**12.3**	**0.0**	**12.3**	**13.0**
Personnel Emoluments	10.4	0.0	10.4	11.0
Goods and Services	1.9	0.0	1.9	1.9
GoPNG PIP	**201.0**	**-60.1**	**140.9**	**140.0**
SME Funding for Agriculture	200.0	-65.1	134.9	134.0
Financial Access Project- Credit Enhancement Project SME Support	1.0	0.0	1.0	1.0
Sirinumu & Rouna LO Development Package	0.0	5.0	5.0	5.0
354 BANK OF PAPUA NEW GUINEA	**10.0**	**-5.0**	**5.0**	**5.0**
GoPNG PIP	**10.0**	**-5.0**	**5.0**	**5.0**
Establishment of Credit Guarantee Corporation	10.0	-5.0	5.0	5.0
356 SECURITIES COMMISSION OF PNG	**10.7**	**-0.5**	**10.2**	**10.2**
Operational	**7.7**	**0.0**	**7.7**	**7.7**
Personnel Emoluments	5.8	0.0	5.8	5.8
Goods and Services	1.9	0.0	1.9	1.9
GoPNG PIP	**3.0**	**-0.5**	**2.5**	**2.5**
Security Commission PNG Enterprise System	3.0	-0.5	2.5	2.5
511 PAPUA NEW GUINEA CLIMATE CHANGE AUTHORITY	**6.9**	**6.1**	**13.1**	**13.4**
Operational	**6.9**	**6.1**	**13.1**	**13.4**
Personnel Emoluments	5.7	0.0	5.7	6.1
Goods and Services	1.2	6.1	7.3	7.3
531 SMALL BUSINESS DEVELOPMENT CORPORATION	**13.0**	**0.0**	**13.0**	**13.0**
Operational	**9.0**	**0.0**	**9.0**	**9.0**
Personnel Emoluments	8.3	0.0	8.3	8.3
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Nationwide Business Incubation Centres	4.0	0.0	4.0	4.0
532 NATIONAL INSTITUTE OF STANDARDS & INDUSTRIAL TECHNOLOGY	**10.8**	**-1.2**	**9.6**	**8.5**
Operational	**7.8**	**-1.0**	**6.8**	**5.7**
Personnel Emoluments	6.7	-1.0	5.7	4.6
Goods and Services	1.1	0.0	1.1	1.1
GoPNG PIP	**3.0**	**-0.2**	**2.8**	**2.8**
NISIT Institutional Strengthening	3.0	-0.2	2.8	2.8
533 INDUSTRIAL CENTERS DEVELOPMENT CORPORATION	**6.9**	**0.0**	**6.9**	**6.9**
Operational	**2.9**	**0.0**	**2.9**	**2.9**
Personnel Emoluments	2.5	0.0	2.5	2.5
Goods and Services	0.4	0.0	0.4	0.4
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Ulaveo Industrial Center (Rabaul)	2.0	0.0	2.0	2.0
Malahang Industrial Centre Project	2.0	0.0	2.0	2.0
535 MINERAL RESOURCES AUTHORITY	**23.0**	**-1.0**	**22.0**	**22.0**
GoPNG PIP	**23.0**	**-1.0**	**22.0**	**22.0**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Lihir & Ramu Nickel Mineral Review	10.0	-1.0	9.0	9.0
Alluvial Mining Support Program	5.0	0.0	5.0	5.0
Wafi-Golpu Development Forum	3.0	0.0	3.0	3.0
Porgera Reopening	3.0	0.0	3.0	3.0
Kainantu Moa	1.0	0.0	1.0	1.0
Ok Tedi MoA	1.0	0.0	1.0	1.0
536 KOKONAS INDASTRY KOPRATION	**26.3**	**0.0**	**26.3**	**26.3**
Operational	**9.3**	**0.0**	**9.3**	**9.3**
Personnel Emoluments	7.6	0.0	7.6	7.6
Goods and Services	1.8	0.0	1.8	1.8
GoPNG PIP	**17.0**	**0.0**	**17.0**	**17.0**
Coconut Disease Containment & International Genebank Relocation	5.0	0.0	5.0	5.0
Market Development & Trade	5.0	0.0	5.0	5.0
Coconut Plantations and Seed Distribution	5.0	0.0	5.0	5.0
Coconut Research and Nursery Program	2.0	0.0	2.0	2.0
551 NATIONAL FISHERIES AUTHORITY	**50.0**	**-13.0**	**37.0**	**37.0**
GoPNG PIP	**50.0**	**-13.0**	**37.0**	**37.0**
Pacific Marine Industrial Zone	50.0	-13.0	37.0	37.0
553 FRESH PRODUCE DEVELOPMENT COMPANY	**14.5**	**0.0**	**14.5**	**14.5**
Operational	**6.5**	**0.0**	**6.5**	**6.5**
Personnel Emoluments	5.2	0.0	5.2	5.2
Goods and Services	1.3	0.0	1.3	1.3
GoPNG PIP	**8.0**	**0.0**	**8.0**	**8.0**
Infrastructure Development (Cool Room)	5.0	0.0	5.0	5.0
Market Supply Value Chain	3.0	0.0	3.0	3.0
554 PNG COFFEE INDUSTRY CORPORATION	**28.2**	**0.5**	**28.7**	**28.7**
Operational	**10.2**	**0.5**	**10.7**	**10.7**
Personnel Emoluments	6.7	0.5	7.2	7.2
Goods and Services	3.5	0.0	3.5	3.5
GoPNG PIP	**18.0**	**0.0**	**18.0**	**18.0**
Coffee Access Roads Program	8.0	0.0	8.0	8.0
Lae Coffee Export Office and Quality Assurance Capacity	5.0	0.0	5.0	5.0
Freight Assurance Subsidy Scheme	5.0	0.0	5.0	5.0
557 PNG NATIONAL FOREST AUTHORITY	**45.5**	**18.4**	**63.9**	**63.9**
Operational	**38.5**	**18.4**	**56.9**	**56.9**
Personnel Emoluments	35.9	-1.6	34.3	34.3
Goods and Services	2.6	20.0	22.6	22.6
GoPNG PIP	**7.0**	**0.0**	**7.0**	**7.0**
PNGFA Headquarters Construction Project	5.0	0.0	5.0	5.0
Forest Development Legislative Reviews	2.0	0.0	2.0	2.0
558 TOURISM PROMOTION AUTHORITY	**21.6**	**0.0**	**21.6**	**21.7**
Operational	**6.6**	**3.0**	**9.6**	**9.7**
Personnel Emoluments	4.5	0.0	4.5	4.5

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Goods and Services	2.2	3.0	5.2	5.2
GoPNG PIP	**15.0**	**-3.0**	**12.0**	**12.0**
Tourism Infrastructure Development Program	15.0	-3.0	12.0	12.0
559 PNG OIL PALM INDUSTRY CORPORATION	**20.5**	**0.0**	**20.5**	**20.5**
Operational	**6.5**	**0.0**	**6.5**	**6.5**
Personnel Emoluments	4.5	0.6	5.1	5.1
Goods and Services	2.0	-0.6	1.4	1.4
GoPNG PIP	**14.0**	**0.0**	**14.0**	**14.0**
Oil Palm Small Holder Roads	10.0	0.0	10.0	10.0
Research and Development	4.0	0.0	4.0	4.0
561 NATIONAL TRADE OFFICE	**29.6**	**39.2**	**68.8**	**56.6**
Operational	**4.6**	**39.2**	**43.8**	**42.3**
Personnel Emoluments	3.6	0.0	3.6	2.1
Goods and Services	1.0	39.2	40.2	40.2
GoPNG PIP	**25.0**	**0.0**	**25.0**	**14.3**
Special Economic Zone Development Program	20.0	0.0	20.0	9.3
National Trade Facilitation Program	5.0	0.0	5.0	5.0
562 NATIONAL AGRICULTURE RESEARCH INSTITUTE	**19.9**	**-0.5**	**19.4**	**19.4**
Operational	**11.9**	**0.0**	**11.9**	**11.9**
Personnel Emoluments	11.1	0.0	11.1	11.1
Goods and Services	0.8	0.0	0.8	0.8
GoPNG PIP	**8.0**	**-0.5**	**7.5**	**7.5**
NARI Infrastructure Development Program	5.0	-0.5	4.5	4.5
Research and Development Program	3.0	0.0	3.0	3.0
563 NATIONAL AGRICULTURE QUARANTINE & INSPECTION AUTHORITY	**9.4**	**-1.9**	**7.5**	**10.8**
Operational	**9.4**	**-1.9**	**7.5**	**10.8**
Personnel Emoluments	9.4	-1.9	7.5	10.8
566 COCOA BOARD	**32.0**	**0.2**	**32.1**	**33.6**
Operational	**12.0**	**0.2**	**12.1**	**13.6**
Personnel Emoluments	9.3	0.2	9.4	11.0
Goods and Services	2.7	0.0	2.7	2.6
GoPNG PIP	**20.0**	**0.0**	**20.0**	**20.0**
Remote Areas Cocoa Freight Subsidy Scheme	5.0	0.0	5.0	5.0
Cocoa Access Roads	5.0	0.0	5.0	5.0
Establish Regional Cocoa Nurseries Project	5.0	0.0	5.0	5.0
Infrastructure Improvements to Cocoa Research Centre	3.0	0.0	3.0	3.0
Rehabilitation of Cocoa Board Plantation	2.0	0.0	2.0	2.0
568 LIVESTOCK DEVELOPMENT CORPORATION	**3.7**	**1.7**	**5.4**	**5.2**
Operational	**3.7**	**-0.3**	**3.4**	**3.2**
Personnel Emoluments	2.6	0.0	2.6	2.4
Goods and Services	1.1	-0.3	0.8	0.8
GoPNG PIP	**0.0**	**2.0**	**2.0**	**2.0**
Post Entry Quarantine Facilities	0.0	2.0	2.0	2.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
569 INDEPENDENT CONSUMERAND COMPETITION COMMISSION	**13.6**	**1.9**	**15.5**	**15.5**
Operational	**10.6**	**2.4**	**13.0**	**13.0**
Personnel Emoluments	8.9	0.0	8.9	8.9
Goods and Services	1.8	2.4	4.1	4.1
GoPNG PIP	**3.0**	**-0.5**	**2.5**	**2.5**
Economic Regulatory Reviews	3.0	-0.5	2.5	2.5
Education	**1,556.7**	**-637.7**	**919.1**	**870.9**
235 DEPARTMENT OF EDUCATION	**1,069.4**	**-772.6**	**296.7**	**276.5**
Operational	**1,023.4**	**-758.6**	**264.7**	**247.8**
Personnel Emoluments	147.4	0.0	147.4	131.8
Goods and Services	876.0	-758.6	117.4	116.0
GoPNG PIP	**46.0**	**-14.0**	**32.0**	**28.7**
Education Infrastructure	10.0	-2.0	8.0	6.7
Schools of Excellence Infrastructure Program (National High	10.0	-4.0	6.0	6.0
ICT Development and Capacity Building	5.0	-2.0	3.0	2.5
Alternate Pathways Program	5.0	-2.0	3.0	3.0
Early Childhood Teachers Development Program	5.0	-2.0	3.0	3.0
3-6-6 School Restructure (Multiskilled Tech School Pilot)	4.0	-1.0	3.0	3.0
Teachers Development and Training	3.0	-1.0	2.0	1.5
Curriculum Development	3.0	0.0	3.0	2.0
Best PNG Program	1.0	0.0	1.0	1.0
236 DEPARTMENT OF HIGHER EDUCATION RESEARCH SCIENCE & TECHNOLOGY	**185.9**	**163.6**	**349.5**	**322.5**
Operational	**115.9**	**175.6**	**291.5**	**264.5**
Personnel Emoluments	49.8	0.0	49.8	53.1
Goods and Services	66.1	175.6	241.7	211.4
GoPNG PIP	**70.0**	**-12.0**	**58.0**	**58.0**
Teacher's College Infra Rehabilitation	20.0	-6.0	14.0	14.0
Nursing College Infra. Rehabilitation	20.0	-6.0	14.0	14.0
Divine Word University Infrastructure Development	5.0	0.0	5.0	5.0
Improved TVET for Employment	5.0	0.0	5.0	5.0
Technical and Business College Infra. Rehabilitation	5.0	0.0	5.0	5.0
National Skills Development Program	5.0	0.0	5.0	5.0
Pacific Adventist University Infrastructure Development	5.0	0.0	5.0	5.0
Agriculture College Infrastructure Program	3.0	0.0	3.0	3.0
Tertiary Institutions Accreditation and Quality Assurance	2.0	0.0	2.0	2.0
251 PNG SCIENCE & TECHNOLOGY SECRETARIAT	**5.5**	**0.0**	**5.5**	**5.0**
Operational	**3.5**	**0.0**	**3.5**	**3.0**
Personnel Emoluments	2.6	0.0	2.6	2.1
Goods and Services	0.9	0.0	0.9	0.9
GoPNG PIP	**2.0**	**0.0**	**2.0**	**2.0**
Research and Technological Development Program	2.0	0.0	2.0	2.0
505 NATIONAL RESEARCH INSTITUTE	**9.0**	**-2.8**	**6.2**	**5.8**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Operational	**5.0**	**0.0**	**5.0**	**5.0**
Personnel Emoluments	4.2	0.0	4.2	4.2
Goods and Services	0.7	0.0	0.7	0.7
GoPNG PIP	**4.0**	**-2.8**	**1.2**	**0.8**
PNG Knowledge Hub Development Project	4.0	-2.8	1.2	0.8
512 UNIVERSITY OF PAPUA NEW GUINEA	**90.4**	**-5.0**	**85.4**	**85.4**
Operational	**80.4**	**0.0**	**80.4**	**80.4**
Personnel Emoluments	80.4	0.0	80.4	80.4
GoPNG PIP	**10.0**	**-5.0**	**5.0**	**5.0**
UPNG Infrastructure Maintenance	10.0	-5.0	5.0	5.0
513 UNIVERSITY OF TECHNOLOGY	**93.6**	**-13.0**	**80.6**	**80.6**
Operational	**70.6**	**0.0**	**70.6**	**70.6**
Personnel Emoluments	68.6	0.0	68.6	68.6
Goods and Services	2.0	0.0	2.0	2.0
GoPNG PIP	**23.0**	**-13.0**	**10.0**	**10.0**
Unitech Infrastructure Development (Telikom College)	10.0	-8.0	2.0	2.0
Multi-Purpose Hall	10.0	-4.5	5.5	5.5
Library Extension	3.0	-0.5	2.5	2.5
514 UNIVERSITY OF GOROKA	**47.2**	**-4.0**	**43.2**	**43.2**
Operational	**32.2**	**0.0**	**32.2**	**32.2**
Personnel Emoluments	30.0	0.0	30.0	30.0
Goods and Services	2.2	0.0	2.2	2.2
GoPNG PIP	**15.0**	**-4.0**	**11.0**	**11.0**
Central Administration Building	10.0	-3.5	6.5	6.5
UoG Infrastructure Development Program	5.0	-0.5	4.5	4.5
515 UNIVERSITY OF ENVIRONMENT & NATURAL RESOURCES	**43.8**	**-3.8**	**40.0**	**40.0**
Operational	**33.8**	**-0.3**	**33.5**	**33.5**
Personnel Emoluments	32.7	0.0	32.7	32.7
Goods and Services	1.1	-0.3	0.8	0.8
GoPNG PIP	**10.0**	**-3.5**	**6.5**	**6.5**
UNRE Infrastructure Development	10.0	-3.5	6.5	6.5
518 PNG MARITIME COLLEGE	**12.0**	**0.0**	**12.0**	**12.0**
Operational	**8.0**	**0.0**	**8.0**	**8.0**
Personnel Emoluments	7.4	0.0	7.4	7.4
Goods and Services	0.6	0.0	0.6	0.6
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Maritime College Recapitalization Program	4.0	0.0	4.0	4.0
Health	**2,052.5**	**-17.5**	**2,034.9**	**2,215.5**
240 DEPARTMENT OF HEALTH	**576.9**	**-70.3**	**506.6**	**522.4**
Operational	**386.9**	**0.0**	**386.9**	**402.7**
Personnel Emoluments	67.1	0.0	67.1	84.5
Goods and Services	319.9	0.0	319.9	318.3
GoPNG PIP	**190.0**	**-70.3**	**119.7**	**119.6**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Provincial Hospital Development Program	100.0	-47.0	53.0	53.0
District Hospitals Development Program	70.0	-22.0	48.0	48.0
Medical Equipment/Cold Chain	5.0	0.0	5.0	5.0
Prov transit medical stores construction	5.0	-1.3	3.7	3.7
CHW Training Institutions Rehabilitation & Support	5.0	0.0	5.0	5.0
Health Services Sector Development Program	4.0	0.0	4.0	4.0
Impact Health PNG - Financing Health Frontline Project	1.0	0.0	1.0	1.0
COVID19 Emergency Response Project Additional Funding II	0.0	0.0	0.0	0.0
241 HOSPITAL MANAGEMENT SERVICES	**257.0**	**-4.9**	**252.1**	**297.0**
Operational	**243.0**	**0.1**	**243.1**	**289.0**
Personnel Emoluments	230.5	0.1	230.5	277.0
Goods and Services	12.6	0.0	12.6	12.0
GoPNG PIP	**14.0**	**-5.0**	**9.0**	**8.0**
Laloki Psychiatric Hospital Rehabilitation	10.0	-5.0	5.0	4.0
Buka Hospital Redevelopment	4.0	0.0	4.0	4.0
519 NATIONAL AIDS COUNCIL SECRETARIAT	**8.5**	**0.0**	**8.5**	**8.5**
Operational	**5.5**	**0.0**	**5.5**	**5.5**
Personnel Emoluments	4.4	0.0	4.4	4.4
Goods and Services	1.1	0.0	1.1	1.1
GoPNG PIP	**3.0**	**0.0**	**3.0**	**3.0**
HIV/AIDS Support Program	3.0	0.0	3.0	3.0
520 INSTITUTE OFMEDICAL RESEARCH	**21.6**	**0.0**	**21.6**	**21.6**
Operational	**14.6**	**0.0**	**14.6**	**14.6**
Personnel Emoluments	14.0	0.0	14.0	14.0
Goods and Services	0.6	0.0	0.6	0.6
GoPNG PIP	**7.0**	**0.0**	**7.0**	**7.0**
Malaria Research Infrastructure (PNG Medical Research Lab)	5.0	0.0	5.0	5.0
Health and Epidemiological Surveillance System	2.0	0.0	2.0	2.0
601 MANUS PROVINCIAL HEALTH AUTHORIY	**26.7**	**0.0**	**26.7**	**26.9**
Operational	**22.7**	**0.0**	**22.7**	**22.4**
Personnel Emoluments	15.8	0.0	15.9	15.6
Goods and Services	6.8	0.0	6.8	6.8
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.5**
Manus Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.5
602 NEW IRELAND PROVNCIAL HEALTH AUTHORITY	**49.6**	**0.1**	**49.8**	**42.9**
Operational	**45.6**	**0.1**	**45.8**	**38.9**
Personnel Emoluments	35.2	0.1	35.4	28.5
Goods and Services	10.4	0.0	10.4	10.4
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
New Ireland Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
603 EAST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	**44.0**	**0.0**	**44.0**	**54.0**
Operational	**40.0**	**0.0**	**40.0**	**50.0**
Personnel Emoluments	34.0	0.0	34.0	44.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Goods and Services	6.0	0.0	6.0	6.0
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
East New Britain Hospital Redevelopment Program	4.0	0.0	4.0	4.0
604 WEST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	**61.7**	**0.0**	**61.7**	**63.7**
Operational	**57.7**	**0.0**	**57.7**	**59.7**
Personnel Emoluments	44.0	-0.8	43.2	45.2
Goods and Services	13.7	0.8	14.5	14.5
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
West New Britain Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
605 WESTERN PROVINCIAL HEALTH AUTHORITY	**34.7**	**0.0**	**34.7**	**39.2**
Operational	**30.7**	**0.0**	**30.7**	**35.2**
Personnel Emoluments	18.9	0.0	18.9	23.5
Goods and Services	11.7	0.0	11.7	11.7
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Daru Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
606 SANDAUN PROVINCIAL HEALTH AUTHORITY	**53.7**	**-1.0**	**52.7**	**52.5**
Operational	**49.7**	**0.0**	**49.7**	**49.5**
Personnel Emoluments	31.6	0.0	31.6	31.4
Goods and Services	18.1	0.0	18.1	18.1
GoPNG PIP	**4.0**	**-1.0**	**3.0**	**3.0**
Sandaun Provincial Hospital Redevelopment Program	4.0	-1.0	3.0	3.0
607 EAST SEPIK PROVINCIAL HEALTH AUTHORITY	**51.4**	**0.6**	**52.0**	**69.5**
Operational	**47.4**	**0.6**	**48.0**	**65.5**
Personnel Emoluments	29.3	0.6	29.9	47.3
Goods and Services	18.1	0.0	18.1	18.2
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
East Sepik Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
608 MADANG PROVINCIAL HEALTH AUTHORITY	**52.7**	**0.0**	**52.7**	**64.9**
Operational	**48.7**	**0.0**	**48.7**	**60.9**
Personnel Emoluments	32.8	0.0	32.8	45.0
Goods and Services	15.9	0.0	15.9	15.9
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Madang Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
609 MOROBE PROVINCIAL HEALTH AUTHORITY	**62.3**	**0.0**	**62.3**	**85.1**
Operational	**58.3**	**0.0**	**58.3**	**81.1**
Personnel Emoluments	44.6	0.0	44.6	67.4
Goods and Services	13.7	0.0	13.7	13.7
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Morobe Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
610 EASTERN HIGHLANDS PROVINCIAL HEALTH AUHTORITY	**65.3**	**0.0**	**65.3**	**64.7**
Operational	**61.3**	**0.0**	**61.3**	**60.7**
Personnel Emoluments	48.0	0.0	48.0	47.4
Goods and Services	13.3	0.0	13.3	13.3

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Eastern Highlands Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
611 JIWAKA PROVINCIAL HEALTH AUTHORUITY	**43.3**	**0.1**	**43.4**	**50.0**
Operational	**39.3**	**0.1**	**39.4**	**46.0**
Personnel Emoluments	24.5	0.1	24.6	31.1
Goods and Services	14.8	0.0	14.8	14.8
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Jiwaka Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
612 WESTERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	**52.9**	**0.8**	**53.7**	**62.5**
Operational	**48.9**	**0.8**	**49.7**	**58.5**
Personnel Emoluments	39.7	0.8	40.6	49.3
Goods and Services	9.1	0.0	9.1	9.1
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Western Highlands Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
613 ENGA PROVICNAIL HEALTH AUTHROTY	**88.0**	**-25.0**	**63.1**	**70.3**
Operational	**58.0**	**0.0**	**58.1**	**65.3**
Personnel Emoluments	47.0	0.0	47.1	54.3
Goods and Services	11.0	0.0	11.0	11.0
GoPNG PIP	**30.0**	**-25.0**	**5.0**	**5.0**
New Enga Hospital Development	30.0	-25.0	5.0	5.0
614 SOUTHERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	**66.1**	**1.0**	**67.1**	**69.0**
Operational	**62.1**	**1.0**	**63.1**	**65.0**
Personnel Emoluments	52.4	1.0	53.4	55.3
Goods and Services	9.8	0.0	9.8	9.8
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Southern Highlands Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
615 HELA PROVINCIAL HEALTH AUTHROTIY	**42.9**	**0.0**	**42.9**	**42.7**
Operational	**38.9**	**0.0**	**38.9**	**38.7**
Personnel Emoluments	29.0	0.0	29.0	28.8
Goods and Services	9.8	0.0	9.8	9.8
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Hela Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
616 GULF PROVINCIAL HEALTH AUTHORITY	**31.1**	**0.0**	**31.1**	**32.6**
Operational	**31.1**	**0.0**	**31.1**	**32.6**
Personnel Emoluments	20.4	0.0	20.4	21.9
Goods and Services	10.7	0.0	10.7	10.7
617 CENTRAL PROVINCIAL HEALTH AUTHORITY	**26.9**	**0.3**	**27.2**	**21.7**
Operational	**26.9**	**0.3**	**27.2**	**21.7**
Personnel Emoluments	17.8	0.3	18.1	12.6
Goods and Services	9.0	0.0	9.0	9.0
618 MILINE BAY PROVINCIAL HEALTH AUTHORITY	**48.9**	**-1.6**	**47.4**	**54.4**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Operational	**44.9**	**1.4**	**46.4**	**53.4**
Personnel Emoluments	31.6	1.4	33.0	40.0
Goods and Services	13.3	0.0	13.3	13.3
GoPNG PIP	**4.0**	**-3.0**	**1.0**	**1.0**
Milne Bay Provincial Hospital Redevelopment Program	4.0	-3.0	1.0	1.0
619 ORO PROVINCIAL HEALTH AUTHORITY	**34.0**	**0.1**	**34.0**	**36.2**
Operational	**30.0**	**0.1**	**30.0**	**32.2**
Personnel Emoluments	19.4	0.1	19.4	21.5
Goods and Services	10.6	0.0	10.6	10.6
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Northern Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
620 PORT MORESBY GENERAL HOSPITAL	**146.7**	**72.1**	**218.8**	**236.7**
Operational	**146.7**	**7.1**	**153.8**	**171.8**
Personnel Emoluments	84.0	7.1	91.1	109.1
Goods and Services	62.7	0.0	62.7	62.7
GoPNG PIP	**0.0**	**65.0**	**65.0**	**65.0**
PMGH- Cancer and Heart Institute	0.0	65.0	65.0	65.0
621 SIMBU PROVINCIAL HEALTH AUTHORITY	**43.4**	**0.0**	**43.4**	**59.9**
Operational	**39.4**	**0.0**	**39.4**	**55.9**
Personnel Emoluments	28.8	0.0	28.9	45.4
Goods and Services	10.5	0.0	10.5	10.5
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Simbu Provincial Hospital Redevelopment Program	4.0	0.0	4.0	4.0
622 NCD PROVINCIAL HEALTH AUTHORTIY	**44.5**	**10.0**	**54.5**	**58.2**
Operational	**44.5**	**0.0**	**44.5**	**48.2**
Personnel Emoluments	35.2	0.0	35.2	38.9
Goods and Services	9.3	0.0	9.3	9.3
GoPNG PIP	**0.0**	**10.0**	**10.0**	**10.0**
Gerehu New NCD PHA Hospital Development	0.0	10.0	10.0	10.0
623 DIRECTORATE FOR SOCIAL CHANGE & MENTAL HEALTH	**17.8**	**0.0**	**17.8**	**8.5**
Operational	**17.8**	**0.0**	**17.8**	**8.5**
Personnel Emoluments	15.8	0.0	15.8	6.5
Goods and Services	2.0	0.0	2.0	2.0
Law & Justice	**1,707.5**	**69.5**	**1,777.0**	**1,692.0**
218 OFFICE OF THE PUBLIC PROSECUTOR	**18.7**	**7.4**	**26.1**	**20.0**
Operational	**18.7**	**7.4**	**26.1**	**20.0**
Personnel Emoluments	15.5	3.4	18.9	12.9
Goods and Services	3.2	4.0	7.2	7.1
222 OFFICE OF THE PUBLIC SOLICITOR	**16.5**	**5.5**	**22.0**	**20.7**
Operational	**16.5**	**5.5**	**22.0**	**20.7**
Personnel Emoluments	12.6	5.5	18.1	16.9
Goods and Services	3.9	0.0	3.9	3.8
223 JUDICIARY SERVICES	**272.5**	**-5.0**	**267.5**	**242.6**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Operational	**232.5**	**0.0**	**232.5**	**207.6**
Personnel Emoluments	144.5	0.0	144.5	119.6
Goods and Services	88.0	0.0	88.0	88.0
GoPNG PIP	**40.0**	**-5.0**	**35.0**	**35.0**
Judiciary Support Services Program	40.0	-5.0	35.0	35.0
224 MAGISTERIAL SERVICES	**91.3**	**0.2**	**91.5**	**89.2**
Operational	**76.3**	**0.2**	**76.5**	**74.2**
Personnel Emoluments	47.3	0.2	47.5	45.2
Goods and Services	29.0	0.0	29.0	29.0
GoPNG PIP	**15.0**	**0.0**	**15.0**	**15.0**
MS Infrastructure Development Program	15.0	0.0	15.0	15.0
225 DEPARTMENT OF ATTORNEY-GENERAL	**158.8**	**22.3**	**181.2**	**173.8**
Operational	**139.8**	**24.3**	**164.2**	**156.9**
Personnel Emoluments	123.2	9.0	132.2	124.9
Goods and Services	16.7	15.3	32.0	32.0
GoPNG PIP	**19.0**	**-2.0**	**17.0**	**16.8**
Infrastructure and Capital Works Program	10.0	-2.0	8.0	7.9
Restorative Justice Initiative Program (Crime Prevention)	3.0	0.0	3.0	3.0
Land Tenure Conversion & Quasi Judicia Establishment	2.0	0.0	2.0	2.0
Juvenile Justice Rehabilitation Program	2.0	0.0	2.0	2.0
Furthering Human Rights Program	1.0	0.0	1.0	1.0
Child Nutrition and Social Protection Project	1.0	0.0	1.0	1.0
226 DEPARTMENT OF CORRECTIVE INSTITUTIONAL SERVICES	**174.6**	**0.0**	**174.6**	**172.3**
Operational	**147.6**	**0.0**	**147.6**	**145.3**
Personnel Emoluments	114.7	0.0	114.7	112.5
Goods and Services	32.9	0.0	32.9	32.8
GoPNG PIP	**27.0**	**0.0**	**27.0**	**27.0**
National Jail Infrastructure Program	10.0	0.0	10.0	10.0
CS Infrastructure Program	10.0	0.0	10.0	10.0
Community Correction Centres	5.0	0.0	5.0	5.0
Prison Industries Program	2.0	0.0	2.0	2.0
228 DEPARTMENT OF POLICE	**539.7**	**21.2**	**560.9**	**515.8**
Operational	**389.7**	**106.2**	**495.9**	**450.8**
Personnel Emoluments	300.6	62.8	363.5	318.4
Goods and Services	89.1	43.4	132.5	132.4
GoPNG PIP	**150.0**	**-85.0**	**65.0**	**65.0**
Special Police Assistance Program	150.0	-85.0	65.0	65.0
231 NATIONAL INTELLIGENCE ORGANISATION	**17.9**	**-2.1**	**15.8**	**14.2**
Operational	**5.9**	**0.4**	**6.3**	**4.7**
Personnel Emoluments	5.4	0.0	5.4	3.8
Goods and Services	0.5	0.4	0.9	0.9
GoPNG PIP	**12.0**	**-2.5**	**9.5**	**9.5**
NIO Infrastructure Program	10.0	-2.5	7.5	7.5

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
National Security Program	2.0	0.0	2.0	2.0
234 DEPARTMENT OF DEFENCE	**348.5**	**12.0**	**360.5**	**367.9**
Operational	**303.5**	**19.5**	**323.0**	**330.4**
Personnel Emoluments	235.1	0.0	235.1	242.5
Goods and Services	68.4	19.5	87.9	87.9
GoPNG PIP	**45.0**	**-7.5**	**37.5**	**37.5**
Air Capability Program	20.0	0.0	20.0	20.0
4 Border Posts	10.0	-3.0	7.0	7.0
Defense Infrastructure Program	10.0	-4.5	5.5	5.5
Nation Building Program - Missing Link - Baiyer - Madang Road	5.0	0.0	5.0	5.0
360 INDEPENDENT COMMISSION AGAINST CORRUPTION	**10.3**	**0.0**	**10.3**	**10.3**
Operational	**10.3**	**0.0**	**10.3**	**10.3**
Personnel Emoluments	5.3	0.0	5.3	5.3
Goods and Services	5.0	0.0	5.0	5.0
503 OMBUDSMAN COMMISSION	**32.1**	**5.0**	**37.1**	**37.1**
Operational	**32.1**	**0.0**	**32.1**	**32.1**
Personnel Emoluments	23.3	0.0	23.3	23.3
Goods and Services	8.8	0.0	8.8	8.8
GoPNG PIP	**0.0**	**5.0**	**5.0**	**5.0**
Ombudsman Commission- Home Ownership Scheme	0.0	5.0	5.0	5.0
510 LEGAL TRAINING INSTITUTE	**13.3**	**-3.0**	**10.3**	**9.9**
Operational	**3.3**	**0.0**	**3.3**	**2.9**
Personnel Emoluments	3.1	0.0	3.1	2.8
Goods and Services	0.2	0.0	0.2	0.2
GoPNG PIP	**10.0**	**-3.0**	**7.0**	**7.0**
Relocation of Legal Training Institute (LTI)	10.0	-3.0	7.0	7.0
522 CONSTITUTIONAL AND LAW REFORM COMMISSION	**13.2**	**6.0**	**19.2**	**18.2**
Operational	**8.2**	**7.5**	**15.7**	**14.7**
Personnel Emoluments	3.9	0.0	3.9	2.8
Goods and Services	4.4	7.5	11.9	11.9
GoPNG PIP	**5.0**	**-1.5**	**3.5**	**3.5**
CLRC Infrastructure Program	5.0	-1.5	3.5	3.5
Miscellaneous	**2,560.7**	**81.2**	**2,641.9**	**2,629.2**
207 TREASURY AND FINANCE - MISCELLANEOUS	**2,560.7**	**81.2**	**2,641.9**	**2,629.2**
Operational	**2,290.3**	**81.2**	**2,371.5**	**2,358.8**
Personnel Emoluments	952.0	-327.1	624.8	615.2
Goods and Services	1,338.4	408.3	1,746.7	1,743.6
GoPNG PIP	**270.4**	**0.0**	**270.4**	**270.4**
Payment to Porgera Land Owners Association	50.0	0.0	50.0	50.0
Capital arrears	51.6	0.0	51.6	51.6
Other capital unforeseen payments	168.8	0.0	168.8	168.8
Provinces	**5,007.7**	**556.5**	**5,564.2**	**5,779.6**
571 FLY RIVER PROVINCIAL ADMINISTRATION	**182.8**	**-5.7**	**177.2**	**183.5**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Operational	**97.8**	**-9.2**	**88.6**	**95.0**
Personnel Emoluments	78.5	-9.2	69.3	75.6
Goods and Services	19.4	0.0	19.4	19.4
GoPNG PIP	**85.0**	**3.5**	**88.5**	**88.5**
District Support Improvement Program-Fly	40.0	-32.0	8.0	8.0
Provincial Support Improvement Program-Fly	10.0	0.0	10.0	10.0
Western Provincial Infrastructure Program	10.0	0.0	10.0	10.0
South Fly District Infrastructure Development Program	5.0	0.0	5.0	5.0
North Fly District Infrastructure Development Program	5.0	0.0	5.0	5.0
New Delta Fly District Infrastructure Development Program	5.0	0.0	5.0	5.0
Middle Fly District Infrastructure Development Program	5.0	0.0	5.0	5.0
Fly River Provincial Government SSG	4.0	0.0	4.0	4.0
North Fly Development Authority	1.0	0.0	1.0	1.0
DSIP- North Fly District	0.0	8.0	8.0	8.0
DSIP-Delta Fly District	0.0	8.0	8.0	8.0
DSIP- Middle Fly District	0.0	8.0	8.0	8.0
DSIP- South Fly District	0.0	8.0	8.0	8.0
North Fly District Road Sealing & Maintenance	0.0	3.5	3.5	3.5
572 GULF PROVINCIAL ADMINISTRATION	**117.3**	**70.5**	**187.8**	**185.0**
Operational	**64.0**	**0.0**	**64.0**	**61.2**
Personnel Emoluments	41.2	0.0	41.2	38.5
Goods and Services	22.8	0.0	22.8	22.7
GoPNG PIP	**53.3**	**70.5**	**123.8**	**123.8**
District Support Improvement Program-Gulf	20.0	-16.0	4.0	4.0
Gulf Provincial Infrastructure Program	10.0	20.0	30.0	30.0
Provincial Support Improvement Program-Gulf	10.0	0.0	10.0	10.0
Kikori District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kerema District Infrastructure Development Program	5.0	0.0	5.0	5.0
Ihu SEZ	3.0	0.0	3.0	3.0
Gulf Provincial Government SSG	0.3	0.0	0.3	0.3
DSIP- Kikori District	0.0	8.0	8.0	8.0
Kikori Town Sealing- Gulf PG	0.0	10.0	10.0	10.0
DSIP- Kerema District	0.0	8.0	8.0	8.0
Ihu Govt Station Settlement	0.0	5.5	5.5	5.5
IDG- Gulf Province	0.0	35.0	35.0	35.0
573 CENTRAL PROVINCIAL ADMINISTRATION	**234.9**	**2.5**	**237.4**	**234.3**
Operational	**139.9**	**0.5**	**140.4**	**137.3**
Personnel Emoluments	104.6	0.5	105.1	102.0
Goods and Services	35.3	0.0	35.3	35.3
GoPNG PIP	**95.0**	**2.0**	**97.0**	**97.0**
District Support Improvement Program-Central	50.0	-40.0	10.0	10.0
Central Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-Central	10.0	0.0	10.0	10.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Kairuku District Infrastructure Development Program	5.0	0.0	5.0	5.0
Hiri Koiari District Infrastructure Development Program	5.0	0.0	5.0	5.0
Goilala District Infrastructure Development Program	5.0	0.0	5.0	5.0
Rigo District Infrastructure Development Program	5.0	0.0	5.0	5.0
Abau District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kairuku SME Program	0.0	2.0	2.0	2.0
DSIP- Goilala District	0.0	8.0	8.0	8.0
DSIP-Rigo District	0.0	8.0	8.0	8.0
DSIP- Kairiku District	0.0	8.0	8.0	8.0
DSIP- Abau District	0.0	8.0	8.0	8.0
DSIP-Hiri Koiari District	0.0	8.0	8.0	8.0
574 NATIONAL CAPITAL DISTRICT	**72.1**	**34.7**	**106.8**	**106.8**
Operational	**7.1**	**16.8**	**23.9**	**23.9**
Personnel Emoluments	0.0	0.0	0.0	0.0
Goods and Services	7.1	16.8	23.9	23.9
GoPNG PIP	**65.0**	**17.9**	**82.9**	**82.9**
District Support Improvement Program-NCD	30.0	-24.0	6.0	6.0
Provincial Support Improvement Program-NCD	10.0	0.0	10.0	10.0
NCD Provincial Infrastructure Program	10.0	0.0	10.0	10.0
North West District Infrastructure Development Program	5.0	0.0	5.0	5.0
North East District Infrastructure Development Program	5.0	0.0	5.0	5.0
Moresby South District Infrastructure Development Program	5.0	0.0	5.0	5.0
DSIP- North West District	0.0	8.0	8.0	8.0
DSIP- Moresby South District	0.0	8.0	8.0	8.0
Moresby North East DDA	0.0	6.4	6.4	6.4
Moresby South Infrastructure Project	0.0	6.5	6.5	6.5
Moresby South Health Facilities Rehab	0.0	5.0	5.0	5.0
DSIP- North East District	0.0	8.0	8.0	8.0
575 MILNE BAY PROVINCIAL ADMINISTRATION	**205.1**	**-5.5**	**199.6**	**205.8**
Operational	**125.1**	**-5.5**	**119.6**	**125.8**
Personnel Emoluments	98.2	-5.5	92.7	98.9
Goods and Services	26.9	0.0	26.9	26.9
GoPNG PIP	**80.0**	**0.0**	**80.0**	**80.0**
District Support Improvement Program Milne Bay	40.0	-32.0	8.0	8.0
Milne Bay Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-Milne Bay	10.0	0.0	10.0	10.0
Alotau District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kiriwina - Goodenough District Infrastructure Development Program	5.0	0.0	5.0	5.0
Esa'ala District Infrastructure Development Program	5.0	0.0	5.0	5.0
Samarai Murua District Infrastructure Development Program	5.0	0.0	5.0	5.0
DSIP- Alotau District	0.0	8.0	8.0	8.0
DSIP- Esa'ala District	0.0	8.0	8.0	8.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
DSIP- Samarai Murua District	0.0	8.0	8.0	8.0
DSIP-Kiriwina-Goodenough District	0.0	8.0	8.0	8.0
576 ORO PROVINCIAL ADMINISTRATION	**132.6**	**26.8**	**159.4**	**158.6**
Operational	**67.6**	**0.0**	**67.6**	**66.8**
Personnel Emoluments	49.4	0.0	49.4	48.6
Goods and Services	18.2	0.0	18.2	18.2
GoPNG PIP	**65.0**	**26.8**	**91.8**	**91.8**
District Support Improvement Program - Oro	30.0	-24.0	6.0	6.0
Provincial Support Improvement Program - Oro	10.0	0.0	10.0	10.0
Oro Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Ijivitari District Infrastructure Development Program	5.0	0.0	5.0	5.0
Sohe District Infrastructure Development Program	5.0	0.0	5.0	5.0
New Popondetta Infrastructure Development Program	5.0	0.0	5.0	5.0
Popondetta DDA	0.0	6.8	6.8	6.8
DSIP- Popondetta District	0.0	8.0	8.0	8.0
DSIP- Ijivitari District	0.0	8.0	8.0	8.0
DSIP-Sohe District	0.0	8.0	8.0	8.0
Northern Highway - Kokoda	0.0	10.0	10.0	10.0
Pacific Rim Plantation Ltd Interest	0.0	10.0	10.0	10.0
577 SOUTHERN HIGHLANDS PROVINCIAL ADMINISTRATION	**280.9**	**70.6**	**351.5**	**384.2**
Operational	**170.2**	**0.5**	**170.7**	**203.4**
Personnel Emoluments	149.2	-4.7	144.6	177.3
Goods and Services	21.0	5.2	26.2	26.2
GoPNG PIP	**110.7**	**70.0**	**180.7**	**180.7**
District Support Improvement Program-SHP	60.0	-50.0	10.0	10.0
Southern Highlands Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-SHP	10.0	0.0	10.0	10.0
Kagua Erave District Infrastructure Development Program	5.0	0.0	5.0	5.0
Nipa - Kutubu District Infrastructure Development Program	5.0	0.0	5.0	5.0
Ialibu Pangia District Infrastructure Development Program	5.0	0.0	5.0	5.0
Imbonggu District Infrastructure Development Program	5.0	0.0	5.0	5.0
Mendi Munihu District Infrastructure Development Program	5.0	0.0	5.0	5.0
Special Support Grant- South East Mananda SPA	2.0	0.0	2.0	2.0
Moran LLG SPA	2.0	0.0	2.0	2.0
Special Support Grant-Kutubu Spa	1.0	0.0	1.0	1.0
Southern Highlands Provincial Government SSG	0.7	0.0	0.7	0.7
SHPG Development Funds	0.0	15.0	15.0	15.0
Nipa Kutubu District Roads	0.0	4.0	4.0	4.0
Nipa Kutubu DDA	0.0	35.5	35.5	35.5
Southern Highlands Provincial Government	0.0	0.0	0.0	0.0
DSIP- Nipa Kutubu District	0.0	8.0	8.0	8.0
Mendi Munihu DDA	0.0	3.5	3.5	3.5
2022 DSIP O/S- Nipa Kutubu	0.0	2.0	2.0	2.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
DSIP- Kagua Erave District	0.0	8.0	8.0	8.0
DSIP- Ialibu Pangia District	0.0	8.0	8.0	8.0
New Mendi Hospital Redevelopment Project	0.0	10.0	10.0	10.0
DSIP- Imbonggu District	0.0	8.0	8.0	8.0
DSIP- Mendi District	0.0	8.0	8.0	8.0
Mendi Nipa Highway	0.0	10.0	10.0	10.0
578 ENGA PROVINCIAL ADMINISTRATION	**264.1**	**113.3**	**377.4**	**385.2**
Operational	**145.6**	**22.0**	**167.6**	**175.4**
Personnel Emoluments	106.6	0.0	106.6	114.5
Goods and Services	38.9	22.0	60.9	60.9
GoPNG PIP	**118.5**	**91.3**	**209.8**	**209.8**
District Support Improvement Program - Enga	60.0	-48.0	12.0	12.0
Provincial Support Improvement Program - Enga	10.0	0.0	10.0	10.0
Enga Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Lagaip District Infrastructure Development Program	5.0	0.0	5.0	5.0
New Porgera- Paiela District Infrastructure Development	5.0	0.0	5.0	5.0
Kandep District Infrastructure Development Program	5.0	0.0	5.0	5.0
Wabag District Infrastructure Development Program	5.0	0.0	5.0	5.0
Wapenamanda District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kompiam Ambum District Infrastructure Development Program	5.0	0.0	5.0	5.0
Special Support Grant-Porgera SPA	4.3	0.0	4.3	4.3
Enga Provincial Government SSG	4.2	0.0	4.2	4.2
PNGDF Call Out Extension	0.0	0.0	0.0	0.0
DSIP- Kandep District	0.0	8.0	8.0	8.0
DSIP- Kompiam Ambum District	0.0	8.0	8.0	8.0
Transport Infrastructure Project- Wapenamanda DDA	0.0	4.0	4.0	4.0
DSIP- Lagaip District	0.0	8.0	8.0	8.0
DSIP- Wapenamanda District	0.0	8.0	8.0	8.0
DSIP Porgera Paiela District	0.0	8.0	8.0	8.0
Kandep DDA PIP	0.0	2.0	2.0	2.0
Enga Provincial Government PIP (Colleges & CIS)	0.0	13.0	13.0	13.0
Lagaip DDA	0.0	1.0	1.0	1.0
Wabag DDA PIP	0.0	17.3	17.3	17.3
DSIP Wabag District	0.0	8.0	8.0	8.0
Wapenamanda DDA (Road, Coffee & Health)	0.0	15.0	15.0	15.0
Makrumanda Jail	0.0	2.0	2.0	2.0
New Enga Hospital	0.0	27.0	27.0	27.0
Kompiam DDA PIP (Restoration)	0.0	10.0	10.0	10.0
579 WESTERN HIGHLANDS PROVINCIAL ADMINISTRATION	**234.6**	**0.1**	**234.7**	**253.0**
Operational	**154.6**	**0.1**	**154.7**	**173.0**
Personnel Emoluments	147.4	0.1	147.5	165.8
Goods and Services	7.2	0.0	7.2	7.2
GoPNG PIP	**80.0**	**0.0**	**80.0**	**80.0**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
District Support Improvement Program-WHP	40.0	-32.0	8.0	8.0
Provincial Support Improvement Program-WHP	10.0	0.0	10.0	10.0
Western Highlands Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Mul Baiyer District Infrastructure Development Program	5.0	0.0	5.0	5.0
Mt. Hagen District Infrastructure Development Program	5.0	0.0	5.0	5.0
Tambul Nebilyer District Infrastructure Development Program	5.0	0.0	5.0	5.0
Dei District Infrastructure Development Program	5.0	0.0	5.0	5.0
DSIP Dei District	0.0	8.0	8.0	8.0
DSIP- Mt. Hagen District	0.0	8.0	8.0	8.0
DSIP- Tambul Nebilyer District	0.0	8.0	8.0	8.0
DSIP-Mul Bayer District	0.0	8.0	8.0	8.0
580 SIMBU PROVINCIAL ADMINISTRATION	**257.9**	**-5.0**	**252.9**	**260.7**
Operational	**147.9**	**-6.0**	**141.9**	**149.7**
Personnel Emoluments	115.4	-6.0	109.4	117.1
Goods and Services	32.6	0.0	32.6	32.6
GoPNG PIP	**110.0**	**1.0**	**111.0**	**111.0**
District Support Improvement Program- Simbu	60.0	-47.0	13.0	13.0
Simbu Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-Simbu	10.0	0.0	10.0	10.0
Kerowagi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Karamui District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kundiawa Gembog District Infrastructure Development Program	5.0	0.0	5.0	5.0
Gumine District Infrastructure Development Program	5.0	0.0	5.0	5.0
Chuave District Infrastructure Development Program	5.0	0.0	5.0	5.0
Sinasina Yonggomugl District Infrastructure Development Program	5.0	0.0	5.0	5.0
DSIP Karamui/Nomane District	0.0	8.0	8.0	8.0
DSIP- Gumine District	0.0	8.0	8.0	8.0
DSIP- Kerowagi District	0.0	8.0	8.0	8.0
DSIP- Chuave District	0.0	8.0	8.0	8.0
DSIP- Kundiawa- Gembogl District	0.0	8.0	8.0	8.0
DSIP-Sinasina Yonggomugl District	0.0	8.0	8.0	8.0
581 EASTERN HIGHLANDS PROVINCIAL ADMINISTRATION	**344.3**	**40.6**	**384.9**	**401.6**
Operational	**201.3**	**-1.1**	**200.2**	**216.9**
Personnel Emoluments	159.5	-1.1	158.3	175.0
Goods and Services	41.9	0.0	41.9	41.9
GoPNG PIP	**143.0**	**41.7**	**184.7**	**184.7**
District Support Improvement Program-EHP	80.0	-64.0	16.0	16.0
Provincial Support Improvement Program-EHP	10.0	0.0	10.0	10.0
Eastern Highlands Provincial Infrastructure Development Program	10.0	0.0	10.0	10.0
Obura Wonenara District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kainantu District Infrastructure Development Program	5.0	0.0	5.0	5.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Lufa District Infrastructure Development Program	5.0	0.0	5.0	5.0
Okapa District Infrastructure Development Program	5.0	0.0	5.0	5.0
Goroka District Infrastructure Development Program	5.0	0.0	5.0	5.0
Unggai Benna District Infrastructure Development Program	5.0	0.0	5.0	5.0
Henganofi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Daulo District Infrastructure Development Program	5.0	0.0	5.0	5.0
JUCAU Technology - Lufa, EHP Mushroom Project	3.0	0.0	3.0	3.0
DSIP- Goroka District	0.0	8.0	8.0	8.0
Obura Wonenara DDA	0.0	8.4	8.4	8.4
DSIP- Daulo District	0.0	8.0	8.0	8.0
DSIP- Henganofi District	0.0	8.0	8.0	8.0
DSIP- Obura Wonenara District	0.0	8.0	8.0	8.0
Okapa - Lufa Road	0.0	10.0	10.0	10.0
DSIP- Okapa District	0.0	8.0	8.0	8.0
DSIP- Unggai- Benna District	0.0	8.0	8.0	8.0
DSIP- Kainantu District	0.0	8.0	8.0	8.0
Unggai Benna District Roads Sealing	0.0	5.0	5.0	5.0
DSIP- Lufa District	0.0	8.0	8.0	8.0
Goroka DDA	0.0	18.3	18.3	18.3
582 MOROBE PROVINCIAL ADMINISTRATION	**417.6**	**-8.0**	**409.6**	**433.3**
Operational	**247.6**	**-10.0**	**237.6**	**261.3**
Personnel Emoluments	232.3	-10.0	222.3	246.0
Goods and Services	15.3	0.0	15.3	15.3
GoPNG PIP	**170.0**	**2.0**	**172.0**	**172.0**
District Support Improvement Program-Morobe	100.0	-80.0	20.0	20.0
Provincial Support Improvement Program-Morobe	10.0	0.0	10.0	10.0
Morobe Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Markham District Infrastructure Development Program	5.0	0.0	5.0	5.0
Finschhafen District Infrastructure Development Program	5.0	0.0	5.0	5.0
Menyamya District Infrastructure Development Program	5.0	0.0	5.0	5.0
Nawaeb Districts Infrastructure Development Program	5.0	0.0	5.0	5.0
Huon Gulf District Infrastructure Development Program	5.0	0.0	5.0	5.0
New Wau Waria Infrastructure Development Program	5.0	0.0	5.0	5.0
Kabwum District Infrastructure Development Program	5.0	0.0	5.0	5.0
Tewae Siassi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Lae District Infrastructure Development Program	5.0	0.0	5.0	5.0
Bulolo District Infrastructure Development Program	5.0	0.0	5.0	5.0
DSIP- Tawae Siassi District	0.0	8.0	8.0	8.0
DSIP- Menyamya District	0.0	8.0	8.0	8.0
DSIP- Bulolo District	0.0	8.0	8.0	8.0
DSIP- Huon Gulf District	0.0	8.0	8.0	8.0
DSIP- Nawaeb District	0.0	8.0	8.0	8.0
DSIP- Kabwum District	0.0	8.0	8.0	8.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Wau Waria DDA	0.0	2.0	2.0	2.0
DSIP- Lae District	0.0	8.0	8.0	8.0
DSIP- Finschhafen District	0.0	8.0	8.0	8.0
DSIP- Markham District	0.0	8.0	8.0	8.0
DSIP- Wau- Waria District	0.0	8.0	8.0	8.0
583 MADANG PROVINCIAL ADMINISTRATION	**304.9**	**-2.7**	**302.2**	**317.7**
Operational	**189.9**	**-15.2**	**174.7**	**190.2**
Personnel Emoluments	152.5	-15.2	137.3	152.8
Goods and Services	37.4	0.0	37.4	37.4
GoPNG PIP	**115.0**	**12.5**	**127.5**	**127.5**
District Support Improvement Program- Madang	60.0	-48.0	12.0	12.0
Provincial Support Improvement Program-Madang	10.0	0.0	10.0	10.0
Madang Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Raicoast District Infrastructure Development Program	5.0	0.0	5.0	5.0
Usino Bundi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Sumkar District Infrastructure Development Program	5.0	0.0	5.0	5.0
Middle Ramu District Infrastructure Development Program	5.0	0.0	5.0	5.0
Bogia District Infrastructure Development Program	5.0	0.0	5.0	5.0
Madang District Infrastructure Development Program	5.0	0.0	5.0	5.0
Infrastructure Development Grant- Ramu Nickel Mine	3.0	0.0	3.0	3.0
Madang- Merauke Rice Trade and Development Program	2.0	0.0	2.0	2.0
DSIP- Sumkar District	0.0	8.0	8.0	8.0
DSIP- Rai Coast District	0.0	8.0	8.0	8.0
Rai Coast DDA	0.0	0.5	0.5	0.5
Madang Provincial Government PIP	0.0	12.0	12.0	12.0
DSIP- Usino Bundi District	0.0	8.0	8.0	8.0
DSIP- Madang District	0.0	8.0	8.0	8.0
DSIP- Bogia District	0.0	8.0	8.0	8.0
DSIP- Middle Ramu District	0.0	8.0	8.0	8.0
584 EAST SEPIK PROVINCIAL ADMINISTRATION	**302.5**	**7.0**	**309.5**	**334.8**
Operational	**192.5**	**-3.0**	**189.5**	**214.8**
Personnel Emoluments	142.0	-3.0	139.0	164.2
Goods and Services	50.6	0.0	50.6	50.6
GoPNG PIP	**110.0**	**10.0**	**120.0**	**120.0**
District Support Improvement Program- ESP	60.0	-48.0	12.0	12.0
East Sepik Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program - ESP	10.0	0.0	10.0	10.0
Angoram District Infrastructure Development Program	5.0	0.0	5.0	5.0
Maprik District Infrastructure Development Program	5.0	0.0	5.0	5.0
Ambunti Drekikir District Infrastructure Development Program	5.0	0.0	5.0	5.0
Wewak District Infrastructure Development Program	5.0	0.0	5.0	5.0
Wosera Gawi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Yangoru Saussia District Infrastructure Development Program	5.0	0.0	5.0	5.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
DSIP- Wewak District	0.0	8.0	8.0	8.0
DSIP- Angoram District	0.0	8.0	8.0	8.0
DSIP- Ambunti/ Drekikir District	0.0	8.0	8.0	8.0
ESP- Hydro	0.0	5.0	5.0	5.0
DSIP- Maprik District	0.0	8.0	8.0	8.0
ESP-Hospital Staff Housing	0.0	5.0	5.0	5.0
DSIP- Wosera Gawi District	0.0	8.0	8.0	8.0
DSIP- Yangoru/Saussia District	0.0	8.0	8.0	8.0
585 SANDAUN PROVINCIAL ADMINISTRATION	**195.2**	**35.0**	**230.2**	**230.6**
Operational	**115.2**	**-2.0**	**113.2**	**118.6**
Personnel Emoluments	80.4	-2.0	78.4	83.7
Goods and Services	34.8	0.0	34.8	34.8
GoPNG PIP	**80.0**	**37.0**	**117.0**	**112.0**
District Support Improvement Program- WSP	40.0	-32.0	8.0	8.0
Sandaun Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program - WSP	10.0	0.0	10.0	10.0
Telefomin District Infrastructure Development Program	5.0	0.0	5.0	5.0
Vanimo District Infrastructure Development Program	5.0	0.0	5.0	5.0
Aitape Lumi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Nuku District Infrastructure Development Program	5.0	5.0	10.0	10.0
Telefomin District Reimbursement	0.0	5.0	5.0	5.0
DSIP- Aitape Lumi District	0.0	8.0	8.0	8.0
Teleformin DDA	0.0	27.0	27.0	22.0
DSIP- Telefomin District	0.0	8.0	8.0	8.0
DSIP- Nuku District	0.0	8.0	8.0	8.0
DSIP- Vanimo Green District	0.0	8.0	8.0	8.0
586 MANUS PROVINCIAL ADMINISTRATION	**96.5**	**9.0**	**105.5**	**107.2**
Operational	**56.5**	**-1.0**	**55.5**	**57.2**
Personnel Emoluments	39.3	-1.0	38.3	40.0
Goods and Services	17.2	0.0	17.2	17.2
GoPNG PIP	**40.0**	**10.0**	**50.0**	**50.0**
District Support Improvement Program-Manus	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-Manus	10.0	0.0	10.0	10.0
Manus Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Manus District Infrastructure Development Program	5.0	10.0	15.0	15.0
Manus Tax Free Zone	5.0	0.0	5.0	5.0
587 NEW IRELAND PROVINCIAL ADMINISTRATION	**162.9**	**-9.4**	**153.5**	**161.4**
Operational	**84.9**	**-1.4**	**83.5**	**91.4**
Personnel Emoluments	78.1	-1.4	76.7	84.6
Goods and Services	6.8	0.0	6.8	6.8
GoPNG PIP	**78.0**	**-8.0**	**70.0**	**70.0**
District Support Improvement Program-NIP	20.0	-16.0	4.0	4.0
IDG- NIPG- Lihir	20.0	-10.0	10.0	10.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
New Ireland Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-NIP	10.0	2.0	12.0	12.0
Kavieng District Infrastructure Development Program	5.0	0.0	5.0	5.0
Namatanai District Infrastructure Development Program	5.0	0.0	5.0	5.0
Special Support Grant-Nimarmar Spa	3.0	0.0	3.0	3.0
New Ireland Provincial Government SSG	2.0	0.0	2.0	2.0
Namatanai District SSG	2.0	0.0	2.0	2.0
Special Support Grant - Simberi	1.0	0.0	1.0	1.0
DSIP- Kavieng District	0.0	8.0	8.0	8.0
DSIP- Namatanai District	0.0	8.0	8.0	8.0
588 EAST NEW BRITAIN PROVINCIAL ADMINISTRATION	**228.2**	**31.2**	**259.4**	**273.8**
Operational	**148.2**	**-1.0**	**147.2**	**161.6**
Personnel Emoluments	125.9	-2.0	123.9	138.3
Goods and Services	22.4	1.0	23.4	23.3
GoPNG PIP	**80.0**	**32.2**	**112.2**	**112.2**
District Support Improvement Program-ENB	40.0	-32.0	8.0	8.0
Provincial Support Improvement Program-ENB	10.0	0.0	10.0	10.0
East New Britain Provincial Infrastructure Program	10.0	1.0	11.0	11.0
Rabaul District Infrastructure Development Program	5.0	3.0	8.0	8.0
Pomio District Infrastructure Development Program	5.0	3.0	8.0	8.0
Kokopo District Infrastructure Development Program	5.0	4.0	9.0	9.0
Gazelle District Infrastructure Development Program	5.0	4.0	9.0	9.0
Gazelle District	0.0	6.2	6.2	6.2
DSIP- Gazelle District	0.0	8.0	8.0	8.0
DSIP- Rabaul District	0.0	8.0	8.0	8.0
DSIP- Kokopo District	0.0	8.0	8.0	8.0
2022 DSIP Outstanding	0.0	8.0	8.0	8.0
Kokopo District	0.0	3.0	3.0	3.0
DSIP- Pomio District	0.0	8.0	8.0	8.0
589 WEST NEW BRITAIN PROVINCIAL ADMINISTRATION	**196.0**	**40.0**	**236.0**	**243.2**
Operational	**131.0**	**8.0**	**139.0**	**146.2**
Personnel Emoluments	96.9	-2.0	94.9	102.1
Goods and Services	34.1	10.0	44.1	44.1
GoPNG PIP	**65.0**	**32.0**	**97.0**	**97.0**
District Support Improvement Program-WNB	30.0	-24.0	6.0	6.0
Provincial Support Improvement Program-WNB	10.0	0.0	10.0	10.0
West New Britain Provincial Infrastructure Program	10.0	2.0	12.0	12.0
Talasea District Infrastructure Development Program	5.0	0.0	5.0	5.0
Kandrian Gloucester District Infrastructure Development Program	5.0	0.0	5.0	5.0
Nakanai District Infrastructure Development Program	5.0	0.0	5.0	5.0
WNB PG Law & Order	0.0	5.0	5.0	5.0
Kandrian Glouster DDA	0.0	5.0	5.0	5.0
Nakanai DDA	0.0	5.0	5.0	5.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
DSIP Nakanai Central District	0.0	8.0	8.0	8.0
West New Britain Provincial Roads	0.0	5.0	5.0	5.0
DSIP- Talasea District	0.0	8.0	8.0	8.0
WNBP Projects	0.0	5.0	5.0	5.0
Talasea DDA	0.0	5.0	5.0	5.0
DSIP- Kandrian Glouster District	0.0	8.0	8.0	8.0
590 AUTONOMOUS BOUGAINVILLE ADMINISTRATION	**440.1**	**5.1**	**445.2**	**454.6**
Operational	**175.1**	**-1.9**	**173.2**	**182.6**
Personnel Emoluments	140.7	-1.9	138.8	148.2
Goods and Services	34.4	0.0	34.4	34.4
GoPNG PIP	**265.0**	**7.0**	**272.0**	**272.0**
Restoration Development Grant (Outstanding)	100.0	0.0	100.0	100.0
PM's Commitment to ABG	100.0	-12.0	88.0	88.0
District Support Improvement Program-ABG	30.0	-22.0	8.0	8.0
Provincial Support Improvement Program-ABG	10.0	0.0	10.0	10.0
Bougainville Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Central Bougainville District Infrastructure Dev Program	5.0	0.0	5.0	5.0
North Bougainville District Infrastructure Development Program	5.0	0.0	5.0	5.0
South Bougainville District Infrastructure Development Program	5.0	0.0	5.0	5.0
Project & Economic Support -S/Bougainville DDA	0.0	3.0	3.0	3.0
Humanitarian & Economic Support -ABG	0.0	3.0	3.0	3.0
ABG- Atolls Resettlement Program	0.0	7.0	7.0	7.0
DSIP- Central Bougainville District	0.0	8.0	8.0	8.0
ABG Contractual Obligations	0.0	4.0	4.0	4.0
DSIP- North Bougainville District	0.0	8.0	8.0	8.0
DSIP- South Bougainville District	0.0	8.0	8.0	8.0
591 HELA PROVINCIAL ADMINISTRATION	**152.4**	**107.7**	**260.2**	**273.7**
Operational	**78.4**	**0.1**	**78.6**	**92.0**
Personnel Emoluments	56.1	0.1	56.2	69.7
Goods and Services	22.3	0.0	22.3	22.3
GoPNG PIP	**74.0**	**107.6**	**181.6**	**181.6**
District Support Improvement Program-Hela	30.0	-22.0	8.0	8.0
Provincial Support Improvement Program-Hela	10.0	0.0	10.0	10.0
Hela Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Komo Magarima Districts Infrastructure Development Program	5.0	0.0	5.0	5.0
New Komo- Hulia District Infrastructure Development Program	5.0	0.0	5.0	5.0
Koroba Kopiago District Infrastructure Development Program	5.0	0.0	5.0	5.0
Tari Pori District Infrastructure Development Program	5.0	0.0	5.0	5.0
Angore Special Purpose Authority	2.0	0.0	2.0	2.0
Hides Special Purpose Authority	2.0	0.0	2.0	2.0
DSIP- Komo Hulia District	0.0	8.0	8.0	8.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
DSIP- Magarima District	0.0	8.0	8.0	8.0
Koroba Lake Kopiago DDA	0.0	41.7	41.7	41.7
IDG-Hela Province	0.0	36.5	36.5	36.5
Awatangi -Benalia Road	0.0	9.4	9.4	9.4
DSIP- Tar Pori District	0.0	8.0	8.0	8.0
DSIP- Koroba- Lake Kopiago District	0.0	8.0	8.0	8.0
Hela Township & Growth Centers (HIP)	0.0	10.0	10.0	10.0
592 JIWAKA PROVINCIAL ADMINISTRATION	**184.6**	**-1.5**	**183.1**	**190.7**
Operational	**119.6**	**-1.5**	**118.1**	**125.7**
Personnel Emoluments	90.8	-1.5	89.4	97.0
Goods and Services	28.8	0.0	28.8	28.8
GoPNG PIP	**65.0**	**0.0**	**65.0**	**65.0**
District Support Improvement Program-Jiwaka	30.0	-24.0	6.0	6.0
Jiwaka Provincial Infrastructure Program	10.0	0.0	10.0	10.0
Provincial Support Improvement Program-Jiwaka	10.0	0.0	10.0	10.0
North Waghi Districts Infrastructure Development Program	5.0	0.0	5.0	5.0
Jimi District Infrastructure Development Program	5.0	0.0	5.0	5.0
Anglimp South Waghie District Infrastructure Development Program	5.0	0.0	5.0	5.0
DSIP- Anglimp South Waghi District	0.0	8.0	8.0	8.0
DSIP- Jimi District	0.0	8.0	8.0	8.0
DSIP- North Waghi District	0.0	8.0	8.0	8.0
Transport	**1,047.9**	**57.1**	**1,105.0**	**1,125.0**
259 DEPARTMENT OF TRANSPORT	**33.3**	**-0.6**	**32.6**	**28.7**
Operational	**17.3**	**0.4**	**17.6**	**17.3**
Personnel Emoluments	14.3	0.4	14.7	14.3
Goods and Services	3.0	0.0	3.0	3.0
GoPNG PIP	**16.0**	**-1.0**	**15.0**	**11.4**
Purchase and Installation of Simulator	4.0	0.0	4.0	4.0
Vanimo Wharf Development	2.5	-1.0	1.5	1.5
Manus Wharf Development	2.5	0.0	2.5	1.5
Wewak Wharf Development	2.5	0.0	2.5	1.5
Kikori Wharf Development	2.5	0.0	2.5	1.5
Transport Sector Database & Information System Development	2.0	0.0	2.0	1.4
264 DEPARTMENT OF WORKS AND IMPLEMENTATION	**950.0**	**59.0**	**1,009.0**	**1,033.0**
Operational	**126.0**	**-4.0**	**122.0**	**133.7**
Personnel Emoluments	91.7	0.0	91.7	103.7
Goods and Services	34.3	-4.0	30.3	29.9
GoPNG PIP	**824.0**	**63.0**	**887.0**	**899.4**
Connect PNG Roads Program	450.0	30.5	480.5	480.5
Missing Link Road (Gulf - SHP)	50.0	-12.5	37.5	45.0
National Highways Rehabilitation Program	20.0	-5.0	15.0	15.0
Lae-Nadzab Road (4Lane)	20.0	0.0	20.0	20.0
Fisika Road	20.0	0.0	20.0	20.0

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Obura Wonenara - Menyamna Road	20.0	-20.0	0.0	0.0
Kandrian - Kimbe (Missing Link)	10.0	0.0	10.0	10.0
40 mile to Menyamya Road	10.0	0.0	10.0	10.0
Lae-Salamua Road	10.0	-5.0	5.0	5.0
Lake Marray- Indonesian Boarder	10.0	-5.0	5.0	5.0
National Bridges Program	10.0	-4.0	6.0	6.0
Northern Highway- Kokoda	10.0	-10.0	0.0	0.0
New Britain Highway: Kimbe - Kokopo	10.0	-10.0	0.0	0.0
Okapa Lufa Road	10.0	-10.0	0.0	0.0
Undiri Club to Waterbum Road (Hela-SHP Missing Link)	10.0	0.0	10.0	10.0
Sepik Corridor-Ambunti-Maramuni	10.0	-10.0	0.0	0.0
Chuave-Ungai-Goroka Road	10.0	0.0	10.0	10.0
Sustainable Highlands Region Core Road Network Project Phase	10.0	-4.0	6.0	6.0
Togoba Junction - Mendi - Tari	10.0	-10.0	0.0	0.0
Momase Highway: Watarais - Madang	10.0	-10.0	0.0	0.0
Wau-Waria-Goilala Road	10.0	0.0	10.0	10.0
Momase Highway: Wewak - Vanimo	10.0	-10.0	0.0	0.0
Mul Baiyer- Lumusa- Wapenamanda Road	10.0	-3.0	7.0	7.0
Sustainable Highlands Highway Improvement Program Tranche 3	7.0	-3.0	4.0	4.0
Road Maintenance and Rehab. Project (RMRP) Phase 2- Additional Funding	7.0	-2.0	5.0	5.0
Bogia-Middle Ramu-Madang Road	5.0	-5.0	0.0	0.0
Aitape Nuku Road	5.0	-5.0	0.0	0.0
Subnational Bridges Program	5.0	-2.5	2.5	2.5
Poroma- Sugu Road	5.0	-5.0	0.0	0.0
Imilhoma Honda Biako Road	5.0	0.0	5.0	5.0
Kurai - Kongara Road	5.0	0.0	5.0	5.0
Laloki Bridge- Goldie Barracks Road Upgrade	5.0	-5.0	0.0	0.0
Huhuna-Lavora Road	5.0	-5.0	0.0	0.0
Rural Bridge Program	5.0	18.5	23.5	23.5
Maprik- Lumi Road Reconstruction	4.0	-4.0	0.0	0.0
Economic &Social Development Program- Heavy Equipment	3.0	-1.0	2.0	2.0
Transport Sector Support Program Phase 2	3.0	-0.5	2.5	2.5
Trans National Highway	1.0	0.0	1.0	1.0
Project Readiness Facility (Transport Sector Preparatory Program	1.0	0.0	1.0	1.0
Land Transport Improvement Program-Northern Corridor (T1)	1.0	0.0	1.0	1.0
Wau - Bulolo Highway Rehabilitation	1.0	0.0	1.0	1.0
Resilience Transport Project	1.0	0.0	1.0	1.0
DoW Capital Arrears	0.0	176.5	176.5	181.5
Poloko Access Road Project	0.0	4.0	4.0	4.0
523 PAPUA NEW GUINEA ACCIDENTS INVESTIGATION COMMISSION	**6.8**	**-0.7**	**6.0**	**6.0**
Operational	**6.8**	**-0.7**	**6.0**	**6.0**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
Personnel Emoluments	6.2	-0.7	5.5	5.5
Goods and Services	0.6	0.0	0.6	0.6
526 NATIONAL MARITIME SAFETY AUTHORITY	**4.0**	**0.0**	**4.0**	**4.0**
GoPNG PIP	**4.0**	**0.0**	**4.0**	**4.0**
Maritime & Waterways Safety Project	4.0	0.0	4.0	4.0
537 NATIONAL AIRPORTS CORPORATION	**17.0**	**0.0**	**17.0**	**17.0**
GoPNG PIP	**17.0**	**0.0**	**17.0**	**17.0**
CADIP Program Phase 2 Project 1	10.0	0.0	10.0	10.0
CADIP Program Tranche 3	7.0	0.0	7.0	7.0
545 RURAL AIRSTRIP AUTHORITY	**11.3**	**-0.4**	**10.9**	**10.9**
Operational	**1.3**	**-0.4**	**0.9**	**0.9**
Goods and Services	1.3	-0.4	0.9	0.9
GoPNG PIP	**10.0**	**0.0**	**10.0**	**10.0**
Rehabilitation & Maintenance of Rural Airstrips	10.0	0.0	10.0	10.0
548 PNG HARBOURS BOARD	**5.0**	**-0.5**	**4.5**	**4.5**
GoPNG PIP	**5.0**	**-0.5**	**4.5**	**4.5**
PNG Ports Infrastructure Investment Program	5.0	-0.5	4.5	4.5
565 CIVIL AVIATION SAFETY AUTHORITY	**20.5**	**0.3**	**20.8**	**20.8**
Operational	**15.5**	**0.3**	**15.8**	**15.8**
Personnel Emoluments	15.2	0.3	15.5	15.5
Goods and Services	0.3	0.0	0.3	0.3
GoPNG PIP	**5.0**	**0.0**	**5.0**	**5.0**
Construction of Aviation Building	5.0	0.0	5.0	5.0
Utilities	**358.3**	**128.0**	**486.3**	**486.9**
258 DEPARTMENT OF INFORMATION AND COMMUNICATION	**21.3**	**-2.8**	**18.6**	**19.8**
Operational	**7.3**	**1.3**	**8.6**	**8.9**
Personnel Emoluments	5.6	0.0	5.6	6.0
Goods and Services	1.7	1.3	3.0	2.9
GoPNG PIP	**14.0**	**-4.0**	**10.0**	**10.9**
Critical Infrastructure for Digital Government (Blockchain)	10.0	-4.0	6.0	6.5
Digital Government Infrastructure and Services Program	4.0	0.0	4.0	4.4
350 NATIONAL ENERGY AUTHORITY	**15.5**	**2.0**	**17.5**	**17.5**
Operational	**15.5**	**2.0**	**17.5**	**17.5**
Personnel Emoluments	9.2	0.0	9.2	9.2
Goods and Services	6.3	2.0	8.3	8.3
524 INDEPENDENT PUBLIC BUSINESS CORPORATION	**200.0**	**121.0**	**321.0**	**321.0**
GoPNG PIP	**200.0**	**121.0**	**321.0**	**321.0**
SOE Reforms Program	200.0	121.0	321.0	321.0
525 NATIONAL BROADCASTING COMMISSION	**41.2**	**1.8**	**43.1**	**43.1**
Operational	**30.2**	**1.8**	**32.1**	**32.1**
Personnel Emoluments	28.5	0.8	29.3	29.3
Goods and Services	1.8	1.0	2.8	2.8
GoPNG PIP	**11.0**	**0.0**	**11.0**	**11.0**

Budget Items	2023 Budget	Transfers/ Adjust	2023 Revised Budget	2023 Outcome
NBC Rehabilitation & Modernization Program	10.0	0.0	10.0	10.0
Analogue to Digital Migration	1.0	0.0	1.0	1.0
540 WATER PNG	**5.0**	**0.0**	**5.0**	**5.0**
GoPNG PIP	**5.0**	**0.0**	**5.0**	**5.0**
Provincial and District Towns Water Supply and Sanitation Program	4.0	0.0	4.0	4.0
WSSDP: Urban Water & Sanitation Part 3	1.0	0.0	1.0	1.0
541 NATIONAL HOUSING CORPORATION	**38.3**	**5.9**	**44.2**	**43.7**
Operational	**12.3**	**5.9**	**18.2**	**17.7**
Personnel Emoluments	10.8	0.4	11.1	10.6
Goods and Services	1.5	5.6	7.1	7.1
GoPNG PIP	**26.0**	**0.0**	**26.0**	**26.0**
Duran Farm Project	20.0	0.0	20.0	20.0
NHC Headquarters Building	5.0	0.0	5.0	5.0
NHC Flats Renovation Project	1.0	0.0	1.0	1.0
544 PNG DATACO	**5.0**	**0.0**	**5.0**	**5.0**
GoPNG PIP	**5.0**	**0.0**	**5.0**	**5.0**
Mendi - Hides Fibre Optic Cable Project (Missing Link)	5.0	0.0	5.0	5.0
546 PNG POWER LIMITED	**32.0**	**0.0**	**32.0**	**32.0**
GoPNG PIP	**32.0**	**0.0**	**32.0**	**32.0**
Gerehu Substation & Smart Metering Project	10.0	-8.0	2.0	4.0
Port Moresby Grid Development	5.0	0.0	5.0	5.0
Power Sector Development Project (Laitim Haus)	5.0	-2.0	3.0	2.0
Energy Utility Performance & Reliability Improvement Project	5.0	-2.0	3.0	2.0
Hagen Mendi Tari Grid Development Project	3.0	0.0	3.0	3.0
Ramu System Extension Yonki- Mt. Hagen Phase 2	1.0	0.0	1.0	1.0
Ramu 1 Hydro Power Refurbishment	1.0	0.0	1.0	1.0
Economic and Social Development Program- Support to Rural	1.0	0.0	1.0	1.0
PNG National Energy Access Project	1.0	0.0	1.0	1.0
Ramu Transmission Reinforcement System Upgrade Project	0.0	12.0	12.0	12.0
Grand Total	**18,059.0**	**570.3**	**18,629.3**	**18,826.3**

Source: Department of Treasury