

## APPENDIX A - STATEMENTS A TO K AND STATEMENT OF DEBTORS

### STATEMENT "A"

**LOCAL LEVEL GOVERNMENT *ABC***  
**LLG ACCOUNTS**  
**STATEMENT OF PUBLIC ACCOUNTS BALANCES**  
**AS AT 31<sup>st</sup> DECEMBER**

|                                   | NOTES | 2007<br>K'000 | 2006<br>K'000 |
|-----------------------------------|-------|---------------|---------------|
| LLG Fund                          | 3     | 0.00          | 0.00          |
| Trust Fund (Statement "C")        |       | 0.00          | 0.00          |
|                                   |       | <b>0.00</b>   | <b>0.00</b>   |
| <b>BANK BALANCES</b>              |       |               |               |
| Bank of .....                     | 10.1  | 0.00          | 0.00          |
| Bank of .....                     | 10.2  | 0.00          | 0.00          |
|                                   |       | <b>0.00</b>   | <b>0.00</b>   |
| <b>FINANCE OPERATING ACCOUNTS</b> |       |               |               |
| Investment (Statement "E")        |       | 0.00          | 0.00          |
|                                   |       | 0.00          | 0.00          |
|                                   |       | <b>0.00</b>   | <b>0.00</b>   |

The notes attached hereto form parts of these accounts and are to be read in conjunction with them.

**Provincial Administrator**

**Provincial Treasurer**

## STATEMENT "A" NOTES

1. The accounting policies and practices followed in the preparation of Public Accounts are based on concepts embodied in the Public Finances (Management) Act, other relevant Acts of the Parliament, and policies and practices evolved over the years.

Revenue consists of all receipts other than trust receipts and excludes amounts receivable. Expenditure consists of all charges to budgetary appropriations for goods and services received and paid for before the end of financial year and refunds of revenue collected in previous years. Goods and services received in one year but paid for in a subsequent year are brought to account in the year of payments.

All assets including investments acquired are charged to expenditure in the year the payment is made. Liabilities or financial obligations to outside organization or individuals outstanding at the end of the year are not brought into account. Financial obligations relating to the Public Debt are shown in Statement "H".

### 2. Changes in Accounting Policies and Practices

Accounting policies and practices used in the preparation of the accounts are consistent with those applied in former years.

### 3. Consolidated Revenue Fund

|  | <b>2007</b><br>K'000 | <b>2006</b><br>K'000 |
|--|----------------------|----------------------|
| 3.1 Accumulated Balance as at 1 <sup>st</sup> January    | 0.00                 | 0.00                 |
| Add: Prior year adjustment                               | 0.00                 | 0.00                 |
|  | <u>0.00</u>          | <u>0.00</u>          |
| Add: Surplus/(Deficit) for the year as per Statement "B" | 0.00                 | 0.00                 |
|  | <u>0.00</u>          | <u>0.00</u>          |
|  | <u><u>0.00</u></u>   | <u><u>0.00</u></u>   |

### 4. The Trust Fund

|   | <b>2007</b><br>K'000 | <b>2006</b><br>K'000 |
|---|----------------------|----------------------|
| Accumulated Balance as at 1 <sup>ST</sup> P January | 0.00                 | 0.00                 |
| Add: Receipts during the year                       | 0.00                 | 0.00                 |
|   | <u>0.00</u>          | <u>0.00</u>          |
| Less: Payments during the year                      | 0.00                 | 0.00                 |
|   | <u>0.00</u>          | <u>0.00</u>          |
|   | <u><u>0.00</u></u>   | <u><u>0.00</u></u>   |

A Schedule of Trust Fund Accounts showing the legal authority is shown in Statement C

## 5 General

Losses and deficiencies of the Public Monies and Property reported to or detected by the Inspection Branch of the Department of Treasury totaling to K xx,xxx.xx are listed in Appendix 1

## 6 Investments, Capital contributions and equity option Rights

Investments, Capital contributions and equity option Rights held as at 31st December, 2000 are listed in Statement "F". During the year the following investment movements occurred.

|  | <b>2007</b> | <b>2006</b> |
|--|-------------|-------------|
|  | K'000       | K'000       |
| Opening Investment as at 1 <sup>st</sup> January   | 0.00        | 0.00        |
| Acquisition / (Disposal)                           | 0.00        | 0.00        |
| Closing Investment as at 31 <sup>st</sup> December | <u>0.00</u> | <u>0.00</u> |

## 7 Local Debt

Borrowing and Public Debts are summarised in Statement "G"

## 8 Local Lending

Statement "G" shows details of lending for 2000 and the balance outstanding as at 31<sup>st</sup> December, 2000.

## 9 Advances Guaranteed by the Government

Under Section 37 of the Public Finances (Management) Act and other Acts, the Government may guarantee the repayment of principal and interest on loans to Statutory and Other Bodies.

Advances guaranteed by the Government for which there existed a contingent liability as at 31<sup>st</sup> December, 2000 are listed in Statement "I"

## 10 Bank Balances

|                                 | <b>2007</b> | <b>2006</b> |
|---------------------------------|-------------|-------------|
|                                 | K'000       | K'000       |
| <b>10.1 Bank of</b>             |             |             |
| General Account (Name of LLG)   | 0.00        | 0.00        |
| Operating Account (Name of LLG) | <u>0.00</u> | <u>0.00</u> |
|                                 | <u>0.00</u> | <u>0.00</u> |
| <b>10.2 Bank of</b>             |             |             |
| Account 1                       | 0.00        | 0.00        |
| Account 2                       | 0.00        | 0.00        |
| Account 3                       | <u>0.00</u> | <u>0.00</u> |
|                                 | <u>0.00</u> | <u>0.00</u> |

**STATEMENT "B"**

**LOCAL LEVEL GOVERNMENT ABC  
SUMMARY OF RECEIPTS AND PAYMENTS  
YEAR ENDED 31st DECEMBER .....**

|  | Notes | 2007     | 2007     | 2007     | 2006     |
|--|-------|----------|----------|----------|----------|
|  |       | ESTIMATE | REVISED  | ACTUAL   | ACTUAL   |
| RECEIPTS                                 |       | K'000    | K'000    | K'000    | K'000    |
| <b>LLG REVENUE</b>                       |       |          |          |          |          |
| .....                                    |       | X        | X        | X        | X        |
| .....                                    |       | X        | X        | X        | X        |
| .....                                    |       | X        | X        | X        | X        |
| <b>TOTAL LLG REVENUE</b>                 |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>GRANT REVENUE</b>                     |       |          |          |          |          |
| <i>Administrative Support Grant</i>      |       | X        | X        | X        | X        |
| <i>Infrastructure Grants</i>             |       | X        | X        | X        | X        |
| <i>Town &amp; Urban Service Grants</i>   |       | X        | X        | X        | X        |
| <i>Staffing Grants</i>                   |       | X        | X        | X        | X        |
| <i>District Support Grants</i>           |       | X        | X        | X        | X        |
| <i>Other Support Grants</i>              |       | X        | X        | X        | X        |
| <i>Village Services</i>                  |       | X        | X        | X        | X        |
| <b>TOTAL GRANT REVENUE</b>               |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>TOTAL REVENUE</b>                     |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>OTHER RECEIPTS</b>                    |       |          |          |          |          |
| <i>Loan servicing from on lent funds</i> |       | X        | X        | X        | X        |
| <b>TOTAL OTHER RECEIPTS</b>              |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>BORROWINGS</b>                        |       |          |          |          |          |
| <i>Loan funds received</i>               |       | X        | X        | X        | X        |
| <b>TOTAL BORROWINGS</b>                  |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>TOTAL RECEIPTS</b>                    |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>RECURRENT EXPENDITURE</b>             |       |          |          |          |          |
| <i>Health</i>                            |       | X        | X        | X        | X        |
| <i>Economic</i>                          |       | X        | X        | X        | X        |
| <i>Education</i>                         |       | X        | X        | X        | X        |
| <i>Law &amp; Order</i>                   |       | X        | X        | X        | X        |
| <i>Infrastructure</i>                    |       | X        | X        | X        | X        |
| <i>Community Services</i>                |       | X        | X        | X        | X        |
| <i>Debt Servicing</i>                    |       | X        | X        | X        | X        |
| <i>Miscellaneous</i>                     |       | X        | X        | X        | X        |
| <b>TOTAL RECURRENT EXPENDITURE</b>       |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>DEVELOPMENT EXPENDITURE</b>           |       |          |          |          |          |
| <i>Grants to NGOs for projects</i>       |       | X        | X        | X        | X        |
| <b>TOTAL DEVELOPMENT EXPENDITURE</b>     |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>TOTAL EXPENDITURE</b>                 |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>EXCESS REVENUE / (EXPENDITURE)</b>    |       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**STATEMENT "C"**

**LOCAL LEVEL GOVERNMENT ABC  
PROVINCIAL RECEIPTS AND PAYMENTS OF TRUST FUNDS  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER .....**

| PARTICULARS | BAL. AS AT<br>1/1/2000<br>K'000 | RECEIPTS<br>K'000 | PAYMENTS<br>K'000 | BAL. AS AT<br>31/12/2000<br>K'000 |
|-------------|---------------------------------|-------------------|-------------------|-----------------------------------|
|             |                                 |                   |                   |                                   |
| TOTAL       |                                 |                   |                   |                                   |

**STATEMENT "D"**

**LOCAL LEVEL GOVERNMENT ABC LLG ACCOUNTS STATEMENT OF SOURCES AND  
APPLICATION OF CASH  
YEAR ENDED 31<sup>st</sup> DECEMBER.....**

|  | <b>2007</b> | <b>2006</b> |
|--|-------------|-------------|
| <b>SOURCES OF FUNDS</b>                            |             |             |
| Total Revenue as per Statement "B"                 | <i>X</i>    | <i>X</i>    |
| Decrease in Trust Fund Investments                 | <i>X</i>    | <i>X</i>    |
| Temporary Borrowings                               | <i>X</i>    | <i>X</i>    |
| Prior Year Adjustments                             | <i>X</i>    | <i>X</i>    |
| Trust Receipts as per Statement "C"                | <i>X</i>    | <i>X</i>    |
| <b>TOTAL SOURCES</b>                               | <b>0.00</b> | <b>0.00</b> |
| <b>APPLICATIONS OF FUNDS</b>                       |             |             |
| Total Expenditure as per Statement "B"             | <i>X</i>    | <i>X</i>    |
| Increase in Trust Fund Investments                 | <i>X</i>    | <i>X</i>    |
| Increase in Advances                               | <i>X</i>    | <i>X</i>    |
| Increase in Cash – In – Transit                    | <i>X</i>    | <i>X</i>    |
| Repayment of Borrowings                            | <i>X</i>    | <i>X</i>    |
| Trust Payments as per Statement "C"                | <i>X</i>    | <i>X</i>    |
| <b>TOTAL APPLICATIONS</b>                          | <b>0.00</b> | <b>0.00</b> |
| <b>NET INCREASE/(DECREASE) IN FUNDS</b>            | <b>0.00</b> | <b>0.00</b> |
| <b>INCREASE / (DECREASE) IN FUNDS MADE UP OF:</b>  |             |             |
| Increase / Decrease in Balances with BPNG          | <i>X</i>    | <i>X</i>    |
| Increase / Decrease in Balances with PNGBC         | <i>X</i>    | <i>X</i>    |
| Increase / Decrease in Balances with ANZ Bank      | <i>X</i>    | <i>X</i>    |
| Increase / Decrease in Balances with BSP           | <i>X</i>    | <i>X</i>    |
| Increase / Decrease in Balances with Bank Overseas | <i>X</i>    | <i>X</i>    |
| <b>TOTAL</b>                                       | <b>0.00</b> | <b>0.00</b> |

### STATEMENT "E"

## LOCAL LEVEL GOVERNMENT ABC

## LLG ACCOUNTS

**STATEMENT OF LLG FINANCIAL INVESTMENT AS AT 31<sup>ST</sup> DECEMBER .....(KINA IN THOUSAND)**

[illegible]

### STATEMENT "F"

## LOCAL LEVEL GOVERNMENT ABC

## LLG ACCOUNTS

**STATEMENT OF LLG DIRECT INVESTMENT, CAPITAL CONTRIBUTION, EQUITY, OPTIONS AND RIGHTS AS AT 31<sup>ST</sup> DECEMBER .....(KINA IN THOUSAND)**

| <b>INVESTMENT</b>                  | <b>TYPE</b> | <b>FOR YEAR<br/>2000<br/>K'000</b> | <b>PERCENTAGE<br/>HELD BY<br/>GOVERNMENT<br/>%</b> | <b>TOTAL COST<br/>TO DATE<br/>K'000</b> |
|------------------------------------|-------------|------------------------------------|--|---|
|                                    |             |                                    |  |   |
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| <b>TOTAL LLG DIRECT INVESTMENT</b> |             |                                    |  |   |



## STATEMENT "G"

## LOCAL LEVEL GOVERNMENT ABC

## LLG ACCOUNTS

**STATEMENT OF LLG LENDING AS AT 31<sup>ST</sup> DECEMBER .....(KINA IN THOUSAND)**

| <b>LOAN REFERENCE PURPOSE OF LOANS</b> | <b>OPENING<br/>BALANCE<br/>AS AT<br/>01.01.2000<br/><br/>K'000</b> | <b>LENDING<br/>DURING<br/>THE<br/>YEAR<br/>2000<br/><br/>K'000</b> | <b>PRINCIPAL<br/>REPAYMENT<br/>RECEIVED<br/>2000<br/><br/>K'000</b> | <b>BALANCE<br/>AS AT<br/>31.12.2000<br/><br/>K'000</b> | <b>INTEREST<br/>COMMITMENT<br/>FEES<br/>RECEIVED<br/>2000<br/><br/>K'000</b> | <b>INTEREST<br/>RATE P.A%</b> |
|--|--|--|---|--|--|-------------------------------|
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| <b>TOTAL LLG FINANCIAL INVESTMENT</b>  |  |  |   |  |  |                               |

## STATEMENT "H"

## LOCAL LEVEL GOVERNMENT ABC

## LLG ACCOUNTS

**STATEMENT OF BORROWINGS AS AT 31<sup>ST</sup> DECEMBER .....**

| <b>LOAN REFERENCE PURPOSE OF LOANS</b> | <b>CURRENCY</b> | <b>OPENING<br/>BALANCE<br/>AS AT<br/>01.01.2000<br/>K'000</b> | <b>LENDING<br/><br/>2000<br/>K'000</b> | <b>PRINCIPAL<br/>REPAID<br/><br/>2000<br/>K'000</b> | <b>CLOSING<br/>BALANCE<br/>AS AT<br/>31.12.2000<br/>K'000</b> | <b>INTEREST<br/>PAID<br/>2000<br/>K'2000</b> |
|--|-----------------|---|--|---|---|--|
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|  |                 |   |  |   |   |  |
| <b>TOTAL</b>                           |                 |   |  |   |   |  |

**STATEMENT "I"**

**LOCAL LEVEL GOVERNMENT ABC**  
**LLG ACCOUNTS**  
**STATEMENT OF LOANS GUARANTEED BY THE LOCAL LEVEL GOVERNMENT**  
**BALANCE OF ACCOUNTS AS AT 31<sup>ST</sup> DECEMBER.....**

| Lender | Borrowers | Loan Details | Original Amount |                 |         | Balance Outstanding |         |
|--------|-----------|--------------|-----------------|-----------------|---------|---------------------|---------|
|        |           |              | Currency        | Currency Amount | (K'000) | Currency            | (K'000) |
|        |           |              |                 |                 |         |                     |         |
|        |           |              |                 |                 |         |                     |         |
|        |           |              |                 |                 |         |                     |         |
|        |           |              |                 |                 |         |                     |         |
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|        |           |              |                 |                 |         |                     |         |
|        |           |              |                 |                 |         |                     |         |

**STATEMENT "J"****LOCAL LEVEL GOVERNMENT ABC****LLG ACCOUNTS****RECEIPTS CLASSIFIED UNDER HEADS OF REVENUE ESTIMATES****YEAR ENDED 31<sup>ST</sup> DECEMBER.....****LOCAL REVENUE**

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>HEAD TOTAL</b>       |                                  |                                 |                               |                               |

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>HEAD TOTAL</b>       |                                  |                                 |                               |                               |

| DESCRIPTION OF SUB-HEAD  | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|--------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                          |                                  |                                 |                               |                               |
|                          |                                  |                                 |                               |                               |
| <b>HEAD TOTAL</b>        |                                  |                                 |                               |                               |
| <b>LLG REVENUE TOTAL</b> |                                  |                                 |                               |                               |

**GRANTS****NATIONAL GOVERNMENT GRANTS**

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>GRANTS TOTAL</b>     |                                  |                                 |                               |                               |

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>AGENCY TOTAL</b>     |                                  |                                 |                               |                               |

**STATEMENT "J"**

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>AGENCY TOTAL</b>     |                                  |                                 |                               |                               |

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>AGENCY TOTAL</b>     |                                  |                                 |                               |                               |
| <b>REVENUE TOTAL</b>    |                                  |                                 |                               |                               |

**LOAN SERVICE RECIPITS****LOAN SREVICE RECEIPTS**

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>TOTAL INTEREST</b>   |                                  |                                 |                               |                               |

| DESCRIPTION OF SUB-HEAD            | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|------------------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
| Repayment of funds on lent to..... |                                  |                                 |                               |                               |
|                                    |                                  |                                 |                               |                               |
| <b>AGENCY TOTAL</b>                |                                  |                                 |                               |                               |
| <b>INTERNAL REVENUE TOTAL</b>      |                                  |                                 |                               |                               |

**FINANCING****BORROWING:**

| DESCRIPTION OF SUB-HEAD | ORIGINAL<br>ESTIMATES<br>2000(K) | REVISED<br>ESTIMATES<br>2000(K) | ACTUAL<br>RECEIPTS<br>2000(K) | ACTUAL<br>RECEIPTS<br>1999(K) |
|-------------------------|----------------------------------|---------------------------------|-------------------------------|-------------------------------|
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>HEAD TOTAL</b>       |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>FINANCING TOTAL</b>  |                                  |                                 |                               |                               |
|                         |                                  |                                 |                               |                               |
| <b>TOTAL RECEIPTS</b>   |                                  |                                 |                               |                               |

**STATEMENT "K"**

**LOCAL LEVEL GOVERNMENT ABC  
LLG ACCOUNTS**

**EXPENDITURE CLASSIFIED UNDER HEADS OF APPROPRIATION YEAR ENDED 31<sup>ST</sup> DECEMBER .....**

| ITEM DESCRIPTION                   | INITIAL<br>APPROPRIATION<br>2000 | REVISED<br>APPROPRIATION<br>2000 | ACTUAL<br>EXPENDITURE<br>2000 | OVER<br>OR<br>UNDER |
|------------------------------------|----------------------------------|----------------------------------|-------------------------------|---------------------|
| <b>RECURRENT EXPENDITURE</b>       |                                  |                                  |                               |                     |
| DIVISION:                          |                                  |                                  |                               |                     |
| FUNCTION:                          |                                  |                                  |                               |                     |
| ACTIVITY/PROJECT:                  |                                  |                                  |                               |                     |
|                                    |                                  |                                  |                               |                     |
|                                    |                                  |                                  |                               |                     |
| <b>RECURRENT EXPENDITURE TOTAL</b> |                                  |                                  |                               |                     |

| ITEM DESCRIPTION                     | INITIAL<br>APPROPRIATION<br>2000 | REVISED<br>APPROPRIATION<br>2000 | ACTUAL<br>EXPENDITURE<br>2000 | OVER<br>OR<br>UNDER |
|--------------------------------------|----------------------------------|----------------------------------|-------------------------------|---------------------|
| <b>DEVELOPMENT EXPENDITURE</b>       |                                  |                                  |                               |                     |
| DIVISION:                            |                                  |                                  |                               |                     |
| FUNCTION:                            |                                  |                                  |                               |                     |
| ACTIVITY/PROJECT:                    |                                  |                                  |                               |                     |
|                                      |                                  |                                  |                               |                     |
| <b>DEVELOPMENT EXPENDITURE TOTAL</b> |                                  |                                  |                               |                     |
|                                      |                                  |                                  |                               |                     |
| <b>GRAND TOTAL EXPENDITURE</b>       |                                  |                                  |                               |                     |

**LOCAL LEVEL GOVERNMENT ABC  
LLG ACCOUNTS  
REPORT OF LOSSES AND DEFICIENCIES  
AS AT 31<sup>ST</sup> DECEMBER.....**

**APPENDIX 1**

Losses and deficiencies of Public Monies  
And Property reported to or detected by the  
Inspection Branch of the Department of  
Treasury

|   | 2000<br>(K'000)<br>(xxx)<br>(y.yy)<br>(z.zz) | 1999<br>(K'000)<br>(xxx)<br>(y.yy)<br>(z.zz) |
|---|--|--|
| Losses and deficiencies   |  |  |
| <u>Less:</u> Amounts recouped                                   |  |  |
| Amount subject of referrals to the Public Prosecutor 31.12.2000 | a.aa   | a.aa   |

**STATEMENT OF DEBTORS AS AT 31<sup>ST</sup> DECEMBER.....**

| <b>NAME</b> | <b>AMOUNT</b> | <b>Days over due</b> |
|-------------|---------------|----------------------|
|             |               |                      |
|             |               |                      |
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|             |               |                      |



**DISTRICT TREASURY O/ Acct CASH BOOK CODES and TRUST CODES**
**ANNEXURE 1**

| Sr. No. | ACCOUNT NAME                  | BRANCH LOCATION | Cash book Code |     | Permanent Advance Code |     | SBTA BSP Code |     | Cash - In Transit Code |     | Other Advance Code |     |
|---------|-------------------------------|-----------------|----------------|-----|------------------------|-----|---------------|-----|------------------------|-----|--------------------|-----|
| 1       | Alotau District               | Alotau          | 32-            | 601 | 31-                    | 601 | 36-           | 201 | 31-                    | 301 | 31-                | 401 |
| 2       | Esa'ala District              | Alotau          | 32-            | 602 | 31-                    | 602 | 36-           | 202 | 31-                    | 302 | 31-                | 402 |
| 3       | Samarai Murua District        | Alotau          | 32-            | 603 | 31-                    | 603 | 36-           | 203 | 31-                    | 303 | 31-                | 403 |
| 4       | Kiriwina Good Enough          | Alotau          | 32-            | 604 | 31-                    | 604 | 36-           | 204 | 31-                    | 304 | 31-                | 404 |
| 5       | Central Bougainville District | Buka            | 32-            | 605 | 31-                    | 605 | 36-           | 205 | 31-                    | 305 | 31-                | 405 |
| 6       | North Bougainville District   | Buka            | 32-            | 606 | 31-                    | 606 | 36-           | 206 | 31-                    | 306 | 31-                | 406 |
| 7       | South Bougainville District   | Buka            | 32-            | 607 | 31-                    | 607 | 36-           | 207 | 31-                    | 307 | 31-                | 407 |
| 8       | Daulo District                | Goroka          | 32-            | 608 | 31-                    | 608 | 36-           | 208 | 31-                    | 308 | 31-                | 408 |
| 9       | Goroka District               | Goroka          | 32-            | 609 | 31-                    | 609 | 36-           | 209 | 31-                    | 309 | 31-                | 409 |
| 10      | Henganofi District            | Goroka          | 32-            | 610 | 31-                    | 610 | 36-           | 210 | 31-                    | 310 | 31-                | 410 |
| 11      | Kainantu District             | Goroka          | 32-            | 611 | 31-                    | 611 | 36-           | 211 | 31-                    | 311 | 31-                | 411 |
| 12      | Obura-Wanenara District       | Goroka          | 32-            | 612 | 31-                    | 612 | 36-           | 212 | 31-                    | 312 | 31-                | 412 |
| 13      | Unggai-Beni District          | Goroka          | 32-            | 613 | 31-                    | 613 | 36-           | 213 | 31-                    | 313 | 31-                | 413 |
| 14      | Lufa District                 | Goroka          | 32-            | 614 | 31-                    | 614 | 36-           | 214 | 31-                    | 314 | 31-                | 414 |
| 15      | Okapa District                | Goroka          | 32-            | 615 | 31-                    | 615 | 36-           | 215 | 31-                    | 315 | 31-                | 415 |
| 16      | Namatanai District            | Kavieng         | 32-            | 616 | 31-                    | 616 | 36-           | 216 | 31-                    | 316 | 31-                | 416 |
| 17      | Kavieng District              | Kavieng         | 32-            | 617 | 31-                    | 617 | 36-           | 217 | 31-                    | 317 | 31-                | 417 |
| 18      | Kerema District               | Kerema          | 32-            | 618 | 31-                    | 618 | 36-           | 218 | 31-                    | 318 | 31-                | 418 |
| 19      | Kikori District               | Kerema          | 32-            | 619 | 31-                    | 619 | 36-           | 219 | 31-                    | 319 | 31-                | 419 |
| 20      | Talasea District              | Kimbe           | 32-            | 620 | 31-                    | 620 | 36-           | 220 | 31-                    | 320 | 31-                | 420 |
| 21      | Kandrian District             | Kimbe           | 32-            | 621 | 31-                    | 621 | 36-           | 221 | 31-                    | 321 | 31-                | 421 |
| 22      | Middle Fly District           | Kiunga          | 32-            | 622 | 31-                    | 622 | 36-           | 222 | 31-                    | 322 | 31-                | 422 |
| 23      | South Fly District            | Kiunga          | 32-            | 623 | 31-                    | 623 | 36-           | 223 | 31-                    | 323 | 31-                | 423 |
| 24      | North Fly District            | Kiunga          | 32-            | 624 | 31-                    | 624 | 36-           | 224 | 31-                    | 324 | 31-                | 424 |
| 25      | Kokopo District               | Kokopo          | 32-            | 625 | 31-                    | 625 | 36-           | 225 | 31-                    | 325 | 31-                | 425 |
| 26      | Pomio District                | Kokopo          | 32-            | 626 | 31-                    | 626 | 36-           | 226 | 31-                    | 326 | 31-                | 426 |
| 27      | Rabaul District               | Kokopo          | 32-            | 627 | 31-                    | 627 | 36-           | 227 | 31-                    | 327 | 31-                | 427 |
| 28      | Gazalle District              | Kokopo          | 32-            | 628 | 31-                    | 628 | 36-           | 228 | 31-                    | 328 | 31-                | 428 |
| 29      | Chuave District               | Kundiawa        | 32-            | 629 | 31-                    | 629 | 36-           | 229 | 31-                    | 329 | 31-                | 429 |
| 30      | Karamui-Nomane District       | Kundiawa        | 32-            | 630 | 31-                    | 630 | 36-           | 230 | 31-                    | 330 | 31-                | 430 |
| 31      | Kerowagi District             | Kundiawa        | 32-            | 631 | 31-                    | 631 | 36-           | 231 | 31-                    | 331 | 31-                | 431 |
| 32      | Sinasina-Yonggamugi District  | Kundiawa        | 32-            | 632 | 31-                    | 632 | 36-           | 232 | 31-                    | 332 | 31-                | 432 |
| 33      | North Wahgi                   | Kundiawa        | 32-            | 633 | 31-                    | 633 | 36-           | 233 | 31-                    | 333 | 31-                | 433 |
| 34      | Gumine District               | Kundiawa        | 32-            | 634 | 31-                    | 634 | 36-           | 234 | 31-                    | 334 | 31-                | 434 |
| 35      | Kundiawa-Gembogl District     | Kundiawa        | 32-            | 635 | 31-                    | 635 | 36-           | 235 | 31-                    | 335 | 31-                | 435 |
| 36      | Bulolo District               | Lae             | 32-            | 636 | 31-                    | 636 | 36-           | 236 | 31-                    | 336 | 31-                | 436 |
| 37      | Finschaffen District          | Lae             | 32-            | 637 | 31-                    | 637 | 36-           | 237 | 31-                    | 337 | 31-                | 437 |
| 38      | Huon Gulf District            | Lae             | 32-            | 638 | 31-                    | 638 | 36-           | 238 | 31-                    | 338 | 31-                | 438 |
| 39      | Kabwum District               | Lae             | 32-            | 639 | 31-                    | 639 | 36-           | 239 | 31-                    | 339 | 31-                | 439 |

**DISTRICT TREASURY O/ Acct CASH BOOK CODES and TRUST CODES**
**ANNEXURE 1**

| Sr. No. | ACCOUNT NAME               | BRANCH LOCATION | Cash book Code | Permanent Advance Code | SBTA BSP Code | Cash - In Transit Code | Other Advance Code |
|---------|----------------------------|-----------------|----------------|------------------------|---------------|------------------------|--------------------|
| 40      | Lae District               | Lae             | 32- 640        | 31- 640                | 36- 240       | 31- 340                | 31- 440            |
| 41      | Markham District           | Lae             | 32- 641        | 31- 641                | 36- 241       | 31- 341                | 31- 441            |
| 42      | Nawae District             | Lae             | 32- 642        | 31- 642                | 36- 242       | 31- 342                | 31- 442            |
| 43      | Menyamy District           | Lae             | 32- 643        | 31- 643                | 36- 243       | 31- 343                | 31- 443            |
| 44      | Nawae-Siassi District      | Lae             | 32- 644        | 31- 644                | 36- 244       | 31- 344                | 31- 444            |
| 45      | Manus District             | Loengau         | 32- 645        | 31- 645                | 36- 245       | 31- 345                | 31- 445            |
| 46      | Bogia District             | Madang          | 32- 646        | 31- 646                | 36- 246       | 31- 346                | 31- 446            |
| 47      | Middle Ramu                | Madang          | 32- 647        | 31- 647                | 36- 247       | 31- 347                | 31- 447            |
| 48      | Sumkar District            | Madang          | 32- 648        | 31- 648                | 36- 248       | 31- 348                | 31- 448            |
| 49      | Usino-Bundi District       | Madang          | 32- 649        | 31- 649                | 36- 249       | 31- 349                | 31- 449            |
| 50      | Madang District            | Madang          | 32- 650        | 31- 650                | 36- 250       | 31- 350                | 31- 450            |
| 51      | Rai Coast District         | Madang          | 32- 651        | 31- 651                | 36- 251       | 31- 351                | 31- 451            |
| 52      | Kagua-Erave District       | Mendi           | 32- 652        | 31- 652                | 36- 252       | 31- 352                | 31- 452            |
| 53      | Komo-Magarime District     | Mendi           | 32- 653        | 31- 653                | 36- 253       | 31- 353                | 31- 453            |
| 54      | Koroba-L/Kopiago District  | Mendi           | 32- 654        | 31- 654                | 36- 254       | 31- 354                | 31- 454            |
| 55      | Nipa-Kutubu District       | Mendi           | 32- 655        | 31- 655                | 36- 255       | 31- 355                | 31- 455            |
| 56      | Tari-Pori District         | Mendi           | 32- 656        | 31- 656                | 36- 256       | 31- 356                | 31- 456            |
| 57      | Ialibu-Pangia District     | Mendi           | 32- 657        | 31- 657                | 36- 257       | 31- 357                | 31- 457            |
| 58      | Imbonggu District          | Mendi           | 32- 658        | 31- 658                | 36- 258       | 31- 358                | 31- 458            |
| 59      | Mendi District             | Mendi           | 32- 659        | 31- 659                | 36- 259       | 31- 359                | 31- 459            |
| 60      | Angalimp-S/ Wahgi District | Mt. Hagen       | 32- 660        | 31- 660                | 36- 260       | 31- 360                | 31- 460            |
| 61      | Mul-Baiyer District        | Mt. Hagen       | 32- 661        | 31- 661                | 36- 261       | 31- 361                | 31- 461            |
| 62      | Dei District               | Mt. Hagen       | 32- 662        | 31- 662                | 36- 262       | 31- 362                | 31- 462            |
| 63      | Jimi District              | Mt. Hagen       | 32- 663        | 31- 663                | 36- 263       | 31- 363                | 31- 463            |
| 64      | Tambul-Nebilyer District   | Mt. Hagen       | 32- 664        | 31- 664                | 36- 264       | 31- 364                | 31- 464            |
| 65      | Hagen District             | Mt. Hagen       | 32- 665        | 31- 665                | 36- 265       | 31- 365                | 31- 465            |
| 66      | Ijivitari District         | Popondetta      | 32- 666        | 31- 666                | 36- 266       | 31- 366                | 31- 466            |
| 67      | Sohe District              | Popondetta      | 32- 667        | 31- 667                | 36- 267       | 31- 367                | 31- 467            |
| 68      | Moresby Nth West District  | Port Moresby    | 32- 668        | 31- 668                | 36- 268       | 31- 368                | 31- 468            |
| 69      | Moresby South District     | Port Moresby    | 32- 669        | 31- 669                | 36- 269       | 31- 369                | 31- 469            |
| 70      | Abau District              | Port Moresby    | 32- 670        | 31- 670                | 36- 270       | 31- 370                | 31- 470            |
| 71      | Goilala District           | Port Moresby    | 32- 671        | 31- 671                | 36- 271       | 31- 371                | 31- 471            |
| 72      | Kairuku Hiri District      | Port Moresby    | 32- 672        | 31- 672                | 36- 272       | 31- 372                | 31- 472            |
| 73      | Rigo District              | Port Moresby    | 32- 673        | 31- 673                | 36- 273       | 31- 373                | 31- 473            |
| 74      | Moresby Nth East District  | Port Moresby    | 32- 674        | 31- 674                | 36- 274       | 31- 374                | 31- 474            |
| 75      | Aitape-Lumi District       | Vanimo          | 32- 675        | 31- 675                | 36- 275       | 31- 375                | 31- 475            |
| 76      | Telefomin District         | Vanimo          | 32- 676        | 31- 676                | 36- 276       | 31- 376                | 31- 476            |
| 77      | Vanimo-Green District      | Vanimo          | 32- 677        | 31- 677                | 36- 277       | 31- 377                | 31- 477            |

**DISTRICT TREASURY O/ Acct CASH BOOK CODES and TRUST CODES**
**ANNEXURE 1**

| Sr. No. | ACCOUNT NAME              | BRANCH LOCATION | Cash book Code | Permanent Advance Code | SBTA BSP Code | Cash - In Transit Code | Other Advance Code |
|---------|---------------------------|-----------------|----------------|------------------------|---------------|------------------------|--------------------|
| 78      | Kandep District           | Wabag           | 32- 678        | 31- 678                | 36- 278       | 31- 378                | 31- 478            |
| 79      | Lagaip-Porgera District   | Wabag           | 32- 679        | 31- 679                | 36- 279       | 31- 379                | 31- 479            |
| 80      | Wabag District            | Wabag           | 32- 680        | 31- 680                | 36- 280       | 31- 380                | 31- 480            |
| 81      | Wapenamanda District      | Wabag           | 32- 681        | 31- 681                | 36- 281       | 31- 381                | 31- 481            |
| 82      | Kompiani-Ambun District   | Wabag           | 32- 682        | 31- 682                | 36- 282       | 31- 382                | 31- 482            |
| 83      | Ambunti-Drekikir District | Wewak           | 32- 683        | 31- 683                | 36- 283       | 31- 383                | 31- 483            |
| 84      | Angoram District          | Wewak           | 32- 684        | 31- 684                | 36- 284       | 31- 384                | 31- 484            |
| 85      | Maprik District           | Wewak           | 32- 685        | 31- 685                | 36- 285       | 31- 385                | 31- 485            |
| 86      | Wewak District            | Wewak           | 32- 686        | 31- 686                | 36- 286       | 31- 386                | 31- 486            |
| 87      | Wosera-Gawi District      | Wewak           | 32- 687        | 31- 687                | 36- 287       | 31- 387                | 31- 487            |
| 88      | Yangoru-Saussia District  | Wewak           | 32- 688        | 31- 688                | 36- 288       | 31- 388                | 31- 488            |
| 89      | Nuku District             | Wewak           | 32- 689        | 31- 689                | 36- 289       | 31- 389                | 31- 489            |
|         | <b>TOTAL</b>              |                 |                |                        |               |                        |                    |

**INDIVIDUAL TRANSACTIONS AND RELATED TRUST CODES TO BE USED IN DISTRICT TREASURY**

|  |   |                        |
|--|---|------------------------|
| PAYMENT OF PERMANENT ADVANCE TO CASH OFFICES                             | → | Permanent Advance Code |
| SAVING BANKS DEPOSIT AND WITHDRAWAL BY CASH OFFICES                      | → | SBTA BSP Code          |
| CHEQUES RECEIVED IN CASH OFFICES HANDED OVER TO DISTRICT TREASURY OFFICE | → | Cash - In Transit Code |
| POSTAL SERVICES AND OTHER TRUST PAYMENTS                                 | → | Other Advance Code     |
| BAIL REFUND AND CHILD MAINTENANCE  | → | Trust Suspense 36-31   |

NOTE : TRUST ENTRIES IN PGAS

|      | DEBIT    | CREDIT   |
|------|----------|----------|
| PGAS | 41 - *** | 31 - *** |
| PGAS | 32 - *** | 32 - *** |
| PGAS | 46 - *** | 36 - *** |