# DEPARTMENT OF TREASURY
## Office of the Secretary

| TREASURY INSTRUCTION 01/2023 | 12TH MAY 2023 |
|---|---|

## SUBJECT: THE NON-TAX REVENUE ADMINISTRATION COMMITTEE

### 1.0 INTRODUCTION

### 1.1 Authority

This Treasury Instruction (hereafter, the Treasury Instruction No. 01/2023), is issued under section 9(9) of the *Non-Tax Revenue Administration Act 2022* (**NTRA Act**), whereby the Departmental Head responsible for Treasury matters (hereafter, the Treasury Secretary) may issue Treasury Instructions by notice published in the National Gazette, consistent with the NTRA Act or the *Public Finances (Management) Act 1995 (as amended)* (**PFMA**), as to any matter relating to the conduct and control of the operations of the Non-Tax Revenue Administration Committee (**NTRA Committee**) created by the NTRA Act.

### 1.2 Legal & Enforcement

Pursuant to section 9(10) of the NTRA Act, all persons (public bodies, statutory bodies, and the implementing agency or agencies) shall comply with the terms, conditions and the requirements of this Treasury Instruction No. 01/2023 issued under section 9 (9) of the NTRA Act.

### 2.0 PURPOSE

### 2.1 Establishment and Composition of the Non-Tax Revenue Administration Committee

a) The NTRA Committee is established as per section 9(1) of the NTRA Act.

b) The NTRA Committee consists of:

(i) the Treasury Secretary, who shall be the Chairman of the NTRA Committee;
(ii) the Departmental Head responsible for financial matters (hereafter, Finance Secretary); and
(iii) other Departmental Heads, who may be appointed by the Treasury Secretary and Finance Secretary, to consider sectorial specific matters.

### 2.2 Powers of the Non-Tax Revenue Administration Committee

The NTRA Committee shall ensure that the purpose and objectives of the NTRA Act is fully and effectively implemented immediately after the date of commencement of the NTRA Act.

## 2.3 Operation of the Non-Tax Revenue Administration Committee

The NTRA Committee shall come into operation from the date of signing of this Treasury Instruction.

## 2.4 Functions of the Non-Tax Revenue Administration Committee

### 2.4.1 Determinations of Non-Tax Revenue Sharing

(a) The NTRA Committee shall:

(i) assess submissions from a public or statutory body pursuant to section 9(4) of the NTRA Act;

(ii) pursuant to section 9(2) of the NTRA Act, determine an amount of non-tax revenue raised by a public or statutory body to be remitted to the public or statutory body to meet the reasonable operating budget requirements of the public or statutory body; and

(iii) advise its decision on determination to the Treasurer for written approval. A determination shall come into effect upon:

- a written approval issued by the Treasurer; and
- a warrant under the PFMA being issued in respect of that determination against an appropriation under the National Budget.

(iv) express the determination as a percentage of the non-tax revenue received into the revenue bank account of that public or statutory body.

(b) The Finance Secretary shall implement a determination by the NTRA Committee by transferring to a public or statutory body an amount equal to the percentage determined by the NTRA Committee.

(c) Transfers shall be made to the operating account of a public or statutory body, unless that operating account is a drawing account, in which case, the funds shall be transferred to a trust account specifically opened and maintained solely for the purpose of the receipt of those funds.

### 2.4.2 Furnish to the Treasurer Revenue Collection Performance Reports

The NTRA Committee shall furnish to the Treasurer, Revenue Performance Reports in a timely manner, or as and when requested by the Treasurer.

The Treasurer shall then table in Parliament the details of all determinations approved by him.

### 2.4.3 Establishment of a Standard Operating Procedures or Terms of Reference of the NTRA Committee

The NTRA Committee shall develop and endorse a Standard Operating Procedures (**SOP**) or Terms of Reference (**TOR**) for the NTRA Committee.

#### 2.4.4 Establishment of the Non-Tax Revenue Secretariat

The Non-Tax Revenue Administration Committee shall establish the NTRA Secretariat.

### 2.5 Function of the Non-Tax Revenue Administration Secretariat

The function of the NTRA Secretariat is to assist and support the NTRA Committee to oversee the actual implementation of the NTRA Act under the delegation of the NTRA Committee.

### 2.6 Operations of the Non-Tax Revenue Administration Secretariat

a) **Location of the NTRA Secretariat**

The NTRA Secretariat shall be housed or located at the Department of Finance.

b) **The Composition of the Members of the Secretariat**

The composition of the Core Membership of the Secretariat shall be drawn from the Departments of Treasury and Finance.

The NTRA Secretariat in supporting the NTRA Committee in implementing the NTRA Act, may co-opt members from other relevant agencies to be members of the NTRA Secretariat.

## 3.0 EFFECTIVE DATE OF THIS TREASURY INSTRUCTION

This Treasury Instruction is effective of the date of signing by the Secretary of Treasury.

## 4.0 HELP DESK

Should you require further information the following office should be contacted:

**The NTRAC-NTRAS**
**Department of Finance**
**Level 5, Twin Tower 1**
**Sir John Guise Drive**
**P. O. Box 710**
**Email:** ntra@finance.gov.pg.
**Phone:** 341 6906

..........................................
**MR. ANDREW OAEKE**
Secretary
Department of Treasury

Date: 12 / 05 /2023