

Departments of Treasury and National Planning & Monitoring

BUDGET CIRCULAR 3/2025

TO : Departmental Heads,
: Heads of Statutory Authorities,
: Provincial Administrators,
: Heads of Constitutional Offices

DATE : 18th of June, 2025

SUBJECT: 2025 SECOND QUARTER BUDGET REVIEW (QBR) REPORTS

1. PURPOSE

This Budget Circular advises National Departments, Heads of Statutory Authorities, Provincial Administrations and Heads of Constitutional Offices (Agencies) to provide progressive financial performance reports for the Second Quarter of 2025, which is from the **1st of April to the 30th of June 2025**

2. BACKGROUND

The Quarterly Budget Review (QBR) process is conducted under Section 36 of the Public Finance (Management) Act (PFMA) 1995. The QBR process has been streamlined for agencies to provide an integrated report on the implementation of both the Capital Investment and Operational components of the National Budget.

The QBR process allows the Government to;

- i. Monitor implementation of the annual Budget by assessing the outcomes and effectiveness of program expenditures;
- ii. Identify spending trends that may lead to expenditure under/overruns as per budget allocations;
- iii. Identify and Update agencies staffing and payroll trends and mitigate plans to correct and reconcile discrepancies on a timely manner against the annual budget appropriations.

3. KEY DATES

AGENCIES ARE URGED TO FOLLOW THE SCHEDULED OUTLINED IN THE TABLE BELOW:

No	Action	Due Date
1	Agencies to provide signed hard and electronic copies of the completed Second Quarter Review (QBR) templates to DNPM and Treasury	Friday 11 th July 2025
2	Agencies to attend Mid-Year Review Meetings with DoT & DNPM (and relevant Central Agencies)	Monday 21 st July to Friday 1 st August 2025 (see attachment A for specific time and date)

4. VENUE

The Second Quarter Budget Review Meetings will be conducted in the Treasury Building conference rooms as stated in the Second Quarter Budget Meeting Timetable (**Attachment A**)

5. PARTICIPANTS

To allow in-depth discussions, DoT & DNPM require the following officers from your organization to attend this meeting:

- i. The **Budget Officer**,
- ii. The **Project Management Officer**,
- iii. The **Human Resource Officer** and
- iv. The **Planning & Policy Officer**.

Agencies may designate any other relevant officers to attend this meeting apart from the officers mentioned above.

6. REPORTING REQUIREMENT

Agencies are required to provide a detailed QBR report on:

- i. Overall Revenue Collection to end of June 2025 and related performance
- ii. Overall Expenditure. This should cover spending on Personal Emoluments and Goods and Services;
- iii. Overall Capital Expenditure. This should cover spending on Public Investment Programs (PIP projects) to end of June 2025;
- iv. Project execution, including: progress to date on technical and financial implementation; risks, issues and challenges; and recommendations and way forward
- v. Expenditure from Trust Accounts, where applicable.

7. DOCUMENTATION

Agencies can refer to the following:

- a) **Attachment B** for guidance on how to populate the templates on;
- b) **Attachment C (Tables 1-10)**
 - i. Revenue estimates **(Table 2)**
 - ii. Agency Budget Summary **(Table 1)**
 - iii. Expenditure (s) by economic items **(Table 4)**
 - iv. Staffing level **(Table 3)**
 - v. The Outcomes/Issues by programs they faced on the Operational Side **(Table 5)**
 - vi. Their Trust Accounts **(Table 6)**
 - vii. The Outcomes/Issues by programs they faced on the Capital Expenditure Side **(Table 7)**
 - viii. Their capital Investment Implementation and Financial Disbursement **(Table 8)**
 - ix. Their Summary of Issues **(Table 9)**
 - x. Their Recommendations/ Lessons Learnt **(Table 10)**

The Non-IMFS and standalone agencies are also reminded to submit their updated PGAS files to the Accounting and Frameworks Division of the Department of Finance to be uploaded into the Integrated Financial Management System (IMFS). Reports can be submitted to:

- i. Mr. Allan Genun on: allan_genun@finance.gov.pg / 73966669/ 3011400
- ii. Veremu Dagina on: veremu_dagina@finance.gov.pg

Both "Electronic" and "Hard copies" of your reports for the Operational Budget must be Addressed to:

Secretary,
Department of Treasury
P. O Box 540,
WAIGANI,
NCD

For all reports on the PIP, please ensure the reports are addressed to:

Secretary
Department of National Planning & Monitoring
P O Box 631
WAIGANI
NCD

Agencies are urged to complete and submit their Second Quarter Budget Review by **1th of July 2025**

8. COMPLIANCE

All agencies are reminded to adhere to their legislated level of funding as quarterly review process is not intended to cater for any additional funding requests. The QBR templates provided are simplified for ease of reporting. Therefore, all the government funded agencies are required to comply in submitting their reports.

9. PANEL MEMBERS

Please be advised that the review panel for this meeting will consist of the representatives of the following agencies:

- i. The **Department of Treasury (DoT)**,
- ii. The **Department of National Planning & Monitoring (DNPM)**,
- iii. The **Department of Finance (DoF)** and
- iv. The **Department Personnel Management (DPM)**.

Additional panel members for the provinces' discussions include;

- v. The **Department of Implementation and Rural Development (DIRD)**,
- vi. The **National Economic & Fiscal Commission (NEFC)** and
- vii. The **Department of Provincial and Local Level Government Affairs (DPLIGA)**.

10. CONTACTS

Any queries can be directed to the relevant Assistant Secretaries (AS) and First Assistance Secretaries (FAS) from the Department of Treasury and Department of National Planning & Monitoring using the contact details provided below.


Sector	Responsible AS & FAS	Phone	Email Address
Economic (DoT)	Mr. Godfrey Ivun	313 3548	Godfrey_ivun@treasury.gov.pg
Economic (DNPM)	Mrs. Jenny Bire	328 8505	jenny_tumun@planning.gov.pg
Infrastructure & Transport (DoT)	Mr. Godfrey Ivun	313 3548	Godfrey_ivun@treasury.gov.pg
Infrastructure & Transport (DNPM)	Dr. Oti Jigo	308 4110	Oti_jigo@planning.gov.pg
Health (DoT)	Mr. Gabriel Kaku	313 3549	Gabriel_Kaku@treasury.gov.pg
Health (DNPM)	Mrs. Rose Koyama	328 8572	rose_koyama@planning.gov.pg
Education (DoT)	Mr. Gabriel Kaku	313 3549	Gabriel_Kaku@treasury.gov.pg

Sector	Responsible AS & FAS	Phone	Email Address
Education (DNPM)	Mrs. Rose Koyama	328 8572	rose_koyama@planning.gov.pg
Community & Culture (DoT)	Mr. Gabriel Kaku	313 3549	Gabriel_Kaku@treasury.gov.pg
Community & Culture (DNPM)	Mrs. Rose Koyama	328 8572	rose_koyama@planning.gov.pg
Law & Order (DoT)	Mrs. Cathy Haro	313 3776	Cathy_Haro@treasury.gov.pg
Law & Justice (DNPM)	Mr. Willie Kumanga	328 8572	Willie_kumanga@planning.gov.pg
Administrative (DoT)	Ms. Roselyn Irum	313 3613	Roselyne_Irum@treasury.gov.pg
Administrative (DNPM)	Mr. Jonathan Kennett	328 8520	jonathan_kennett@planning.gov.pg
Provincial (DoT)	Mr. Amos Ropkil	3133642	amos_ropkil@treasury.gov.pg
Provincial (DNPM)	Mr. Jonathan Kennett	328 8520	jonathan_kennett@planning.gov.pg



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Secretary
Department of Treasury



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Secretary
Department of National Planning & Monitoring