



# DEPARTMENT OF TREASURY OFFICE OF THE SECRETARY



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## BUDGET CIRCULAR 3/2026

**TO :** PROVINCIAL ADMINISTRATORS  
**LOCAL LEVEL GOVERNMENT PRESIDENTS**

**DATE :** 29<sup>th</sup> of January 2026

**SUBJECT :** REQUIREMENTS FOR PROVINCIAL GOVERNMENTS & LOCAL  
LEVEL GOVERNMENTS FOR 2026 BUDGET SUBMISSIONS

### 1. Purpose

The purpose of this Circular is to advise all Provincial Administrations and Local Level Governments (LLGs) of the requirements to be complied with when submitting their 2026 Budget submissions to the Minister for Treasury for approval. This is to support consistent, transparent, and effective budget assessment.

### 2. Requirements for Submissions for Personal Emoluments (PE) Budget Submissions

This Circular is issued in reference to **Budget Circular 10/2025** – Sub-National Governments Budget Preparations. All Provincial Administrations and LLGs are required to ensure that their 2026 Budget submissions adhere to the following:

#### 2.1. Core Services and Budget Allocation

Provincial Administrations and LLGs are required to clearly identify all core services and indicate the share of the total 2026 Budget allocated to each core service. Examples of Core Services include Health, Education, and Law and Justice.

#### 2.2. Comparative Budget Information and Graphical Presentation

Provincial Administrations and LLGs are to provide comparative budget information, including current and previous years' allocations, and present this information graphically to support analysis of funding levels and trends, variations, and budget movements over time.


These requirements are new procedures for Annual and Provincial Government budget submissions and are to be applied by all Provincial Administrations and LLGs when preparing and submitting their 2026 budgets.

Any queries can be directed to the relevant Assistant Secretaries from the Departments of Treasury and Department of National Planning on the contact details below.

Sector	Name	Phone	Email Address
<b>Provincial Sector (DoT)</b>	Mr. Amos Ropkil	313 3554	<a href="mailto:Amos_Ropkil@treasury.gov.pg">Amos_Ropkil@treasury.gov.pg</a>
<b>Provincial Sector (DNPM)</b>	Mr. Jonathan Kenneth	328 8520	<a href="mailto:Jonathan_Kenneth@planning.gov.pg">Jonathan_Kenneth@planning.gov.pg</a>

For overall response, please contact the Budget Coordination and Analysis Division, Department of Treasury, for compiling and consolidation. The contact details are:

Position	Name	Phone	Email Address
First Assistant Secretary	Ms. Maryanne Maspok	313 3539	<a href="mailto:maryanne_maspok@treasury.gov.pg">maryanne_maspok@treasury.gov.pg</a>
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**Andrew Oaeke**  
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