



**DEPARTMENT OF TREASURY  
OFFICE OF THE SECRETARY**



Level 10, The Treasury Islander Drive  
P.O. Box 542, Waigani 131, NCD  
Papua New Guinea

Telephone: (675) 313 3507  
(675) 313 3506  
Website: www.treasury.gov.pg  
Email: enquiries@treasury.gov.pg

**BUDGET CIRCULAR 4/2026**

TO : ALL HEADS OF DEPARTMENT,  
: ALL HEADS OF STATUTORY AUTHORITIES,  
: ALL HEADS OF CONSTITUTIONAL OFFICES,  
: ALL PROVINCIAL ADMINISTRATORS.

DATE : 17<sup>th</sup> of March, 2026

**SUBJECT : 2026 FIRST 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 First Quarter of 2026, which is from the **1<sup>st</sup> of January to the 31<sup>st</sup> of March 2026.**

<b>Action</b>	<b>Due Date</b>
Agencies to provide signed hardcopy and electronic copy of the First Quarter Review Reports to DoT	<b>Monday 13<sup>th</sup> April 2026</b>

**2. STRICT ADHERENCE & COMPLIANCE**

All agencies are reminded to adhere to their legislated funding levels, as the quarterly review process is not intended to accommodate additional funding requests. The simplified QBR templates are for ease of reporting, and all government-funded agencies must submit their reports in line with *Section 5 (subsection 5c)* of the PFMA, which mandates the submission of quarterly financial statements. Compliance with Treasury Instructions is also required to ensure effective management of public funds.

Non-compliance with the Quarterly Budget Review (QBR) process is a breach of the PFMA, and such non-compliance may impact future budget deliberations by the Department of Treasury and National Planning.

### 3. ACTION REQUIRED BY AGENCIES

All agencies are required to ensure that the First Quarter Budget Review (QBR) templates contained in Attachment A (Tables 1 to 10) are duly completed and submitted to the Department of Treasury (DoT) no later than 13th April 2026.

Agencies are required to submit both electronic and hardcopy reports. The hardcopy submissions must be duly signed and clearly marked for the attention of the Office of the Secretary, Department of Treasury.

### 4. ALL OFFLINE AGENCIES

To assist the Department of Treasury generate correct expenditure data, all offline agencies, especially the agencies operating with or on their own PGAS systems, are required to provide their first quarterly expenditure data to General Ledgers Branch, Department of Finance before the end of March for uploading into the integrated Financial Management System (IFMS).

Instructions for completing all templates (Table 1 to 10) are in Attachment A to this Circular. Agencies without Capital Investment (Development) Budget can disregard Capital Investment expenditure templates.

### 5. 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	Name of Officer	Telephone	Email Address
<b>Economic Sector (DoT)</b>	Mr. Godfrey Ivun	313 3548	<a href="mailto:Godfrey_Ivun@treasury.gov.pg">Godfrey_Ivun@treasury.gov.pg</a>
<b>Economic Sector (DNPM)</b>	Mrs. Marie Pais	308 4113	<a href="mailto:Marie_pais@planning.gov.pg">Marie_pais@planning.gov.pg</a>
<b>Infrastructure &amp; Transport Sector (DoT)</b>	Mr. Godfrey Ivun	313 3548	<a href="mailto:Godfrey_Ivun@treasury.gov.pg">Godfrey_Ivun@treasury.gov.pg</a>
<b>Infrastructure &amp; Transport Sector (DNPM)</b>	Dr. Oti Jigo	308 4110	<a href="mailto:Oti_jigo@planning.gov.pg">Oti_jigo@planning.gov.pg</a>
<b>Health Sector (DoT)</b>	Mr. Gabriel Kaku	313 3549	<a href="mailto:Gabriel_Kaku@treasury.gov.pg">Gabriel_Kaku@treasury.gov.pg</a>
<b>Health Sector (DNPM)</b>	Mrs. Rose Koyama	328 8572	<a href="mailto:Rose_koyama@planning.gov.pg">Rose_koyama@planning.gov.pg</a>
<b>Education Sector (DoT)</b>	Mr. Gabriel Kaku	313 3549	<a href="mailto:Gabriel_Kaku@treasury.gov.pg">Gabriel_Kaku@treasury.gov.pg</a>
<b>Education Sector (DNPM)</b>	Mrs. Rose Koyama	328 8572	<a href="mailto:Rose_koyama@planning.gov.pg">Rose_koyama@planning.gov.pg</a>

<b>Community &amp; Culture Sector (DoT)</b>	Mr. Gabriel Kaku	313 3549	<a href="mailto:Gabriel_Kaku@treasury.gov.pg">Gabriel_Kaku@treasury.gov.pg</a>
<b>Community &amp; Culture Sector (DNPM)</b>	Mrs. Rose Koyama	328 8572	<a href="mailto:Rose_koyama@planning.gov.pg">Rose_koyama@planning.gov.pg</a>
<b>Law &amp; Order Sector (DoT)</b>	Ms. Cathy Haro	313 3776	<a href="mailto:Cathy_Haro@treasury.gov.pg">Cathy_Haro@treasury.gov.pg</a>
<b>Law &amp; Justice Sector (DNPM)</b>	Mr. Willie Kumanga	328 8572	<a href="mailto:Willie_kumanga@planning.gov.pg">Willie_kumanga@planning.gov.pg</a>
<b>Administrative Sector (DoT)</b>	Ms. Roselyn Irum	313 3613	<a href="mailto:Roselyn_Irum@treasury.gov.pg">Roselyn_Irum@treasury.gov.pg</a>
<b>Administrative Sector (DNPM)</b>	Mr. Jonathan Kenneth	328 8520	<a href="mailto:Jonathan_Kenneth@planning.gov.pg">Jonathan_Kenneth@planning.gov.pg</a>
<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>



**ANDREW OAEKE**  
Secretary