FINAL BUDGET OUTCOME 2025

Report

Presented by

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Minister for Treasury of the Independent State of Papua New Guinea

Foreword

I am honoured to present the 2025 Final Budget Outcome (FBO) Report. This report demonstrates once again the good economic management of the Marape-Rosso Government. For the first time since 2011, the PNG budget has returned to a surplus on the "primary balance". Revenues received in 2025 were K499 million greater than all current expenditures on areas such as education, health, law and order, and infrastructure. This measure is used by international agencies as a key indicator of debt sustainability — measuring the flows into and out of the budget, excluding the historic legacy of interest costs. This "primary balance" surplus is expected to improve further in 2026 to an estimated K2,020 million, and PNG will return to an overall budget surplus by 2027. This is when PNG will finally start paying down its debts. The 2025 FBO outcome demonstrates another credible step along the path of budget repair following the disastrous economic mismanagement of the former government, made worse by the global COVID-19 pandemic.

This important budget repair outcome was achieved despite a very tough year for revenues. Indeed, 2025 ended up with the largest revenue and grant shortfalls compared to the budget in our history — even worse than the K2,002 million shortfall during the 2020 global pandemic of COVID19. Revenues grew much less than expected at the time of the 2025 budget - a shortfall of K2,173 million. PNG must continue moving towards living within its means, so expenditure cuts were also required of at least the same amount. The cuts amounted to K2,242 million. Most of these reductions were made through Treasury with-holding warrants, as a planned Supplementary Budget, such as we had in 2020, did not proceed. This was tough, and required courageous and unpopular decisions, but the cuts were made to ensure better prospects for our nation's children.

The headline budget result for 2025 is the deficit fell again — by more than a billion kina — while core services and priority investments were maintained. Even in the capital budget, expenditures in 2025 were significantly larger than in 2024 for education (111 per cent higher), the economic sector (90 per cent higher), health (52 per cent higher), and law and order (26 per cent higher).

In 2025, Revenue and Grants totalled K23,234 million and Expenditure and Net Lending totalled K26,115.1 million, resulting in a budget deficit of K2,880 million. This deficit was K68 million (2.3 per cent) lower than estimated in the 2025 Budget and K1,050 million (26.7 per cent) lower than the 2024 outcome. As a share of GDP, the deficit declined from 3.3 per cent in 2024 to 2.1 per cent in 2025, maintaining the consolidation trajectory that has guided our fiscal strategy. Indeed, relative to other countries, PNG has established a very credible international record, in reducing the budget deficit by over three-quarters from the 8.9 per cent levels in the days of the 2020 Global COVID-19 pandemic down to 2.1 per cent in 2025.

A lower deficit reduces the economy-wide inflationary pressures, supports more stable interest rates, assists the shift towards kina convertibility, and creates room for private sector activity.

Total Revenue and Grants in 2025 were K2,408 million higher than 2024 — an increase of 11.6 per cent. Expenditure and Net Lending were K1,358 million higher than 2024 — an increase of 5.5 per cent. Revenues growing faster than expenditures is the key for budget repair, and returning to a budget surplus by 2027.

The continued work on reducing PNG's budget deficit is also reflected in improvements in PNG's debt to GDP ratio. This ratio has fallen from 53.3 per cent in 2021, down to 52.5 per cent by 2023, and now down to 51.9 per cent in 2024, and 50.0 per cent in 2025.

One of the reasons for the delay in finalising the FBO this year has been the need to update PNG's debt figures, taking into account movements in the Kina since 2019, and other technical stock valuation movements. In some years, when the US dollar strengthened against other currencies, the updated levels of PNG debt is less in Kina terms (for example, in 2022). However, since the central bank decided to start depreciating the Kina since May 2023, there has been a significant impact on the Kina value of international debt. These valuation effects between 2023 and 2025 have added K4,497 million to the Kina value of PNG's debt. Given the size of these adjustments, considerable time has been spent on validating them, and aligning them with figures from the IMF. Despite these large increases in debt levels, including a K3,118 million increase in the Kina value of our international debt in 2025 alone, PNG's debt to GDP ratio has been falling, although not as rapidly as initially estimated. Specifically, debt to GDP peaked in 2021 at 53.1 per cent of GDP, and has been 52.5 per cent in 2023, 51.9 per cent in 2024, and down to 50.0 per cent of GDP in 2025. These various debt valuation changes are explained in full in a special box in the financing tables.

In comparison to the 2025 Budget, the FBO indicates 92.1 per cent budget completion for GoPNG expenditure. Specifically, K26,115 million expenditure relative to the K28,357 million original 2025 GoPNG expenditure.

The expenditure shortfall of K2,242 million reflects the expenditure reductions required by the K2,173 million shortfall in GoPNG revenues.

Within 2025 expenditures, there was once again a significant cost over-run in teachers' salaries which needed cuts in other areas of spending. Specifically, payments to teachers increased by 14 per cent, or K320 million, from a 2025 Budget estimate of K2,281 million to an outcome of K2,602 million. There was a smaller over-run in PHA health worker salaries of K45m. The on-going size of teacher and PHA cost over-runs indicates there is a need for better costings figures to be built into the budget, and stronger budget control mechanisms put in place between the provincial and national levels. Businesses continue to press for payment of outstanding contract arrears, and the government responded with a substantial increase in arrears payment, up from a 2025 Budget figure of K300 million to K566 million.

These increased operational costs for teachers' and PHA workers' salaries of K365 million, combined with a stronger performance in clearing arrears of K266 million, combined with a GoPNG revenue shortfall of K2,084 million, required an aggregate adjustment in expenditures of K2,715 million. These expenditure reductions were broadly split as a reduction in other operating expenditure of K1,025 million, GoPNG capital expenditure of K1,482 million, K276 million in Concessional Loans, and a K68 million improvement in the budget balance. This is shown in the table below, including a comparison with the figures in the 2024 FBO.

Revenue and Expenditure Pressures Km	2O24	2O25
GoPNG Tax Revenue Shortfall	- 248	- 1,229
GoPNG Non-Tax Revenue Shortfall	- 1,295	- 885
GoPNG Revenue Shortfall	- 1,543	- 2,084
Teachers Salaries Cost Over-Run	582	320
PHA Health Workers Cost Over-Run	156	45
Arrears		266
Total expenditure cuts required in budget	**- 2,280**	**- 2,715**
Expenditure Adjustments Km		
Reduction in other Operating Budget Costs	- 1,225	- 1,025
Reduction in Go PNG capital budget (PIP)	- 893	- 1,482
Reduction in Concessional Loans	- 215	- 276
Reduction in Budget deficit	**53**	**68**
Total adjustments made	**-2,280**	**-2,715**

The need for policy adjustments was highlighted in the 2025 MYEFO. The estimate at that stage was for budget cuts of K1,677 million in 2025, significantly higher than the K1,164 million estimate in the 2024 MYEFO. However, revenues fell K990 million short of the 2025 MYEFO estimates, especially in terms of dividends from the Kumul entities, and the Non-Tax Revenue Act. Under the 2025 Appropriation Acts, approved by Parliament, the Minister for Treasury is allowed to release funds up to the limit of the appropriations, but is not obliged to release the full appropriation (in line with Westminster traditions), especially when such fiscal management is required to keep to the Marape-Rosso Government's budget repair plan. This was unpopular, but necessary, and helps establish the economic credibility of the government.

Revenues and grants consist of three distinct parts. First, 2025 non-tax revenues increased by K653 million to K1,852 million, a 54.5 per cent increase on 2024. This reflected the hard work being done by Treasury to get more of the Kumul dividends back into the national budget, as well as bringing revenue raised by all agencies back into the budget. As noted above, there were still shortfalls relative to the 2025 Budget, reflecting the ambition from the Government to lift non-tax revenues to pay for essential services. These key shifts in non-tax revenue policy are not popular for many agencies, but they are vital for ensuring all revenues are prioritised by the elected Government, and passed by Parliament. More remains to be done in this area.

Second, donor grants increased from K1,180 million in 2024 to K1,481 million in 2025, a 25.5 per cent increase. The continuing support of our international friends is gratefully appreciated. The level of support is likely greater, as some donor agencies did not fully report their contributions.

Third, tax revenues increased to K19,901 million in 2025, which was K1,454 million higher than 2024. This was an increase of 7.9 per cent. This was considerably less than expected. With no changes in tax policy, a general rule is that tax revenues should grow by at least the same rate as the nominal value of the economy. PNG's nominal GDP growth rate is estimated at 15.4 per cent in 2025. If taxes had grown at the same rate as the economy, tax collections should have been K1,359 million higher. The removal of GST on 13 key household items from 1 June 2025 had a revenue impact of around K210 million. There is a remaining “tax gap” of K1,149 million. This builds on the 2024 “tax gap” of K464 million using the same methodology. This “tax gap” of over K1.6 billion over the last two years is one of the key reasons the Government has agreed to establish a Board for the internal Revenue Commission to deal

with strategic issues, including more effective compliance actions and approaches to dealing with the black economy.
PNG uses a modified cash system of budget reporting. This has been the case for many years. At the end of each calendar year, expenditure commitments are made within the Government's core financial management system, known as IFMIS. These expenditure commitments are recorded as 2025 expenditures, even pending the actual cash payments to the relevant accounts. This is known as the “cheque float”, where often cheques printed in one year, are not actually physically “cashed” until the next year. This “cheque float” from 2024 becomes a drag on the cash flows of 2025. This was a significant factor in 2025 budget implementation. The medium-term solution is being pursued through better cash management, including moves towards a Single Treasury Account. Significant progress was made in 2025 in cash management, with the size of the “cheque float” being halved, primarily through an extra K1,688 million in net financing beyond what was required to cover the 2025 budget deficit. This lower “cheque float” at the end of 2025 has assisted with 2026 budget implementation, and we are on track to eliminate the “cheque float” by the end of 2026.

Once again, despite the challenges presented by the global economic climate, including ongoing geopolitical tensions and imported inflationary pressures, our government has remained adaptable and responsive. In 2025, we extended the Household Assistance package into its fourth year, lifting total expenditure to K2,322 million. The highlight of the package in 2025 was work to lower cost of living pressures by removing GST on 13 key household items from 1 June. This was on top of making the income tax cuts permanent in 2024, providing up to K63 per fortnight of additional take home pay for anyone earning over K20,000 per annum, and removes all income tax on those earning less than K20,000 per annum. In addition, the Government continued its extended support for students through covering the costs of school project fees.

I express my gratitude to all Government Departments, our International Partners, and the citizens of Papua New Guinea for their resilience and contributions toward achieving these fiscal outcomes in our 50th year of Independence. I want to especially thank the Department of Treasury and also my Ministry staff who have certainly worked hard to use our fiscal policies to keep our economy progressed in 2025. Indeed, based on the strong growth performance in the non-resource sector, PNG is experiencing sustained improvements in living standards not seen since independence.

As we move forward, our government remains dedicated to maintaining fiscal discipline and ensuring economic stability for all. While traversing the on-going uncertainties of the global environment, we will continue our work in growing the economy, providing prudent budget management, and responding to the cost-of-living pressures facing our people, such as the removal of GST on 13 essential household products, and the more recent action to freeze retail fuel costs.

HON. IAN LING-STUCKEY, CMG. MP
Minister for Treasury

Introduction

As prescribed by the *Fiscal Responsibility Act 2006*, this 2025 Final Budget Outcome (FBO) Report presents the following information:

a) a summary of fiscal performance, including total revenue and grants, total expenditure and net lending and the budget balance for the 2025 financial year, together with the comparative figures for the 2024 financial year;

b) a comparison and explanation of major variations from the budget estimates for total revenue and grants, total expenditure and net lending and the budget balance;

c) a summary of national government financing activities for the 2025 financial year; and

d) a summary of the national government debt position, together with comparative figures for the 2025 financial year.

The 2025 FBO covers General Government fiscal and financial operations and is based on the same reporting standards as the 2025 Budget. In general, this standard is the Government Finance Statistics (GFS) Manual 2014 reporting framework published by the International Monetary Fund (IMF).

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1.1 General Government Fiscal Operations

In 2025, Revenue and Grants totalled K23,234.6 million while Expenditure and Net Lending totalled K26,115.1 million, resulting in a budget deficit of K2,880.5 million (see Table 1). This deficit is K68.7 million lower than the 2025 Budget estimate and K1,050.4 million lower than 2024 Budget outcome. This represents a deficit reduction from a 3.3 per cent of GDP in 2024 to 2.2 per cent of GDP in 2025.

The 2025 outcome demonstrates the Government's commitment to reducing the budget deficit in absolute and proportional terms in line with the consolidation trajectory outlined in the 13-Year Budget Repair Plan (13-Year Plan).

Supported by a growing economy, rising revenues and a responsible level of expenditure, PNG achieved its first primary budget balance surplus since 2011. A primary budget balance is the difference between a government's total revenues and its non-interest expenditure. It measures whether the Government's current policies are sustainable before accounting for interest payments on past debt. The primary balance isolates the fiscal stance of the government today, independent of legacy debt. It is a key indicator used by institutions like the IMF and central banks to assess whether a country is on a sustainable debt path. A return to the sustainability of current policies is a significant step on the process of budget repair.

Another measure of the budget balance excludes resource revenues, the non-resource primary balance. The non-resource primary balance as a share of non-resource GDP totalled -4.8 per cent, an improvement of 0.4 percentage point compared to the 2025 Budget estimate and an improvement of 1.3 percentage points from 2024 outcome.

Table 1: Budget Balance, 2024 – 2025 (Kina, Millions)

	2024 Actuals	2025 Budget	2025 Outcome	Variance - Outcome Vs Budget
Revenue and Grants	**20,826.2**	**25,408.0**	**23,234.6**	**-2,173.4**
GoPNG (Domestic) Expenditure	**22,382.4**	**25,631.3**	**23,666.7**	**-1,964.6**
Operational	15,994.1	18,014.5	17,535.6	-478.9
Capital Investment	6,388.3	7,616.8	6,131.1	-1,485.7
Donor Grants	**1,180.6**	**1,500.0**	**1,481.2**	**-18.8**
Concessional Loans	**998.9**	**1,225.9**	**967.2**	**-258.7**
Total Expenditure and Net Lending	**24,757.1**	**28,357.2**	**26,115.1**	**-2,242.1**
Budget Balance	**-3,931.0**	**-2,949.2**	**-2,880.5**	**68.7**
% of GDP	-3.3%	-2.2%	-2.1%	-0.1% pts
Debt to GDP (%)	51.9%	48.6%	50.0%	1.4% pts
Primary Balance	**-978.4**	**511.4**	**499.3**	**-12.1**
Primary Balance (% of GDP)	-0.8%	0.4%	0.4%	0.0% pts
Non-resource primary balance (% of non- resource GDP)	-6.1%	-5.2%	-4.8%	0.4% pts

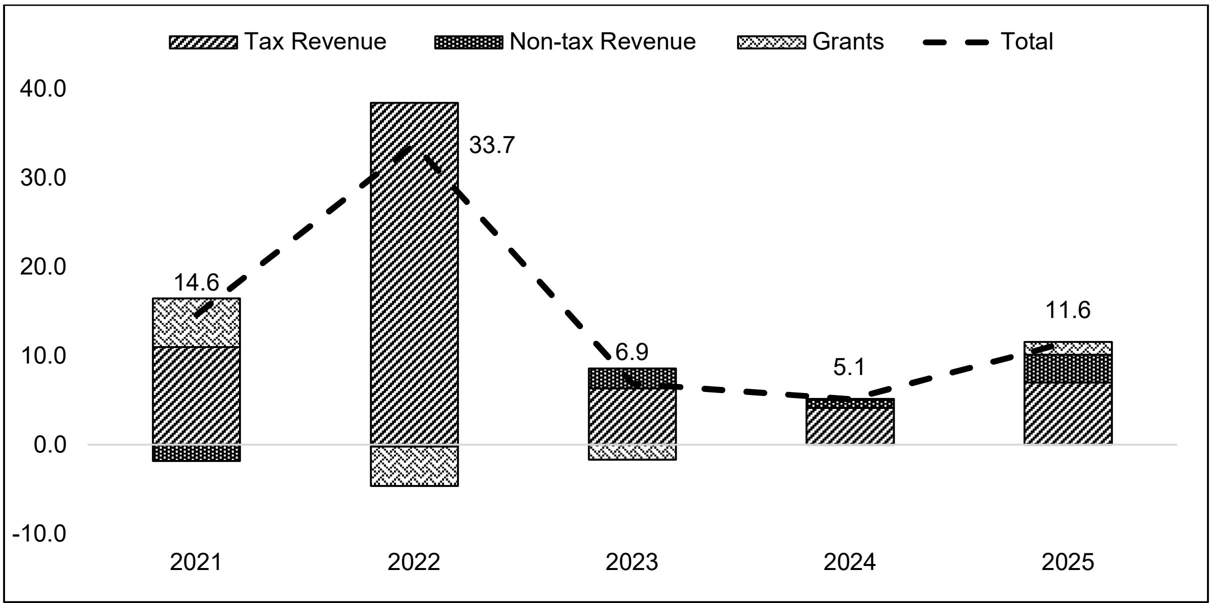
Source: Department of Treasury, 2026

1.2 Revenue

Total Revenue and Grants

Total Revenue and Grants in 2025 was K23,234.6 million, K2,173.5 million lower than the 2025 Budget but K2,408.3 million higher than 2024. This growth was driven by increases in Tax Revenue by 7.9 per cent, Grants by 25.5 per cent and Other Revenue by 54.5 per cent, resulting in an overall growth of 11.6 per cent compared to 2024 as shown in Figure 1 and Table 2.

Figure 1: Contribution to Total Revenue and Grants Growth (%)



Source: Department of Treasury, 2026

Table 2: Total Revenue and Grants (Kina, Million)

	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
Tax Revenue	18,447.0	21,201.0	19,995.7	19,901.3	-1,299.7	-94.4
Grants	1,180.6	1,500.0	1,774.0	1,481.2	-18.8	-292.8
Other Revenue	1,198.6	2,707.0	2,455.5	1,852.0	-855.0	-603.5
Total Revenue & Grants	**20,826.2**	**25,408.0**	**24,225.2**	**23,234.5**	**-2,173.5**	**-990.7**

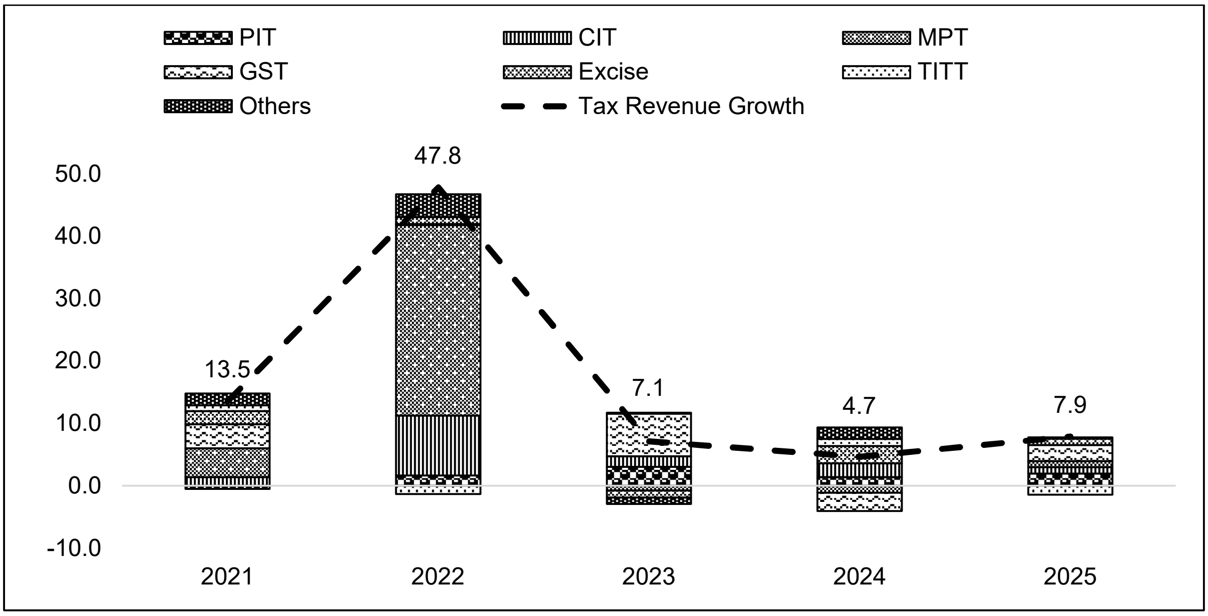
Source: Department of Treasury, 2026
*Total Revenue and Grants outcome is reported under the 2014 GFS reporting.

Tax Revenue

In 2025 Tax Revenue totalled K19,901.3 million, K1,299.3 million (6.1 per cent) lower than the 2025 Budget estimate but K1,454.3 million higher (7.9 per cent) than 2024. The tax revenue outcome of 7.9 per cent higher than 2024 is considerably lower than the nominal growth rate in the economy of 12.4 per cent. Nominal GDP growth sets the base rate for expectations of tax revenue increases. This implies a reduction in overall tax compliance levels and administrative efficiency.

Overall, the year-on-year growth of 7.9 per cent reflected increases in GST (2.6 percentage points), PIT (1.9 percentage points), CIT (1.1 percentage points), MPT (1.0 percentage point), Excise Taxes (1.0 percentage point), Other Taxes (0.2 percentage points) and Taxes on International Trade & Transactions (TITT) (0.1 percentage points) (see Figure 2).

Figure 2: Contribution to Tax Revenue Growth (%)



Source: Department of Treasury, 2026

Taxes on Income, Profits and Capital Gains (TIPCG)

In 2025, TIPCG totalled K13,124.8 million, K582.8 million (4.3 per cent) lower than the 2025 Budget but K760.0 million (6.1 per cent) higher than 2024 (see Figure 3 and Table 3).

PIT totalled K4,750.4 million, exceeding the 2025 Budget estimate by K21.4 million (0.5 per cent) and the 2024 outcome by K353.8 million (8.0 per cent). The higher-than-expected performance in PIT was driven by strong employment growth in both public[1] and private sectors. According to the Bank of PNG employment index, total employment in the formal private sector grew by 1.4 per cent in the December quarter of 2025. Further supporting the growth was the cessation of GST credit offsets against Salaries & Wages Tax (SWT).

CIT totalled K3,613.3 million, K345.7 million (8.7 per cent) lower than the 2025 Budget estimate. The lower outcome partly reflects the special banking tax relief provided to commercial banks.[2] Total CIT collection was higher than 2024 by K194.6 million (5.7 per cent).

MPT totalled K3,883.0 million, K253.6 million (6.1 per cent) lower than the 2025 Budget estimate but K175.9 million (4.7 per cent) higher than in 2024. The lower outcome compared against the 2025 Budget estimate reflects double Allowable Capital Expenditure (ACE) deduction

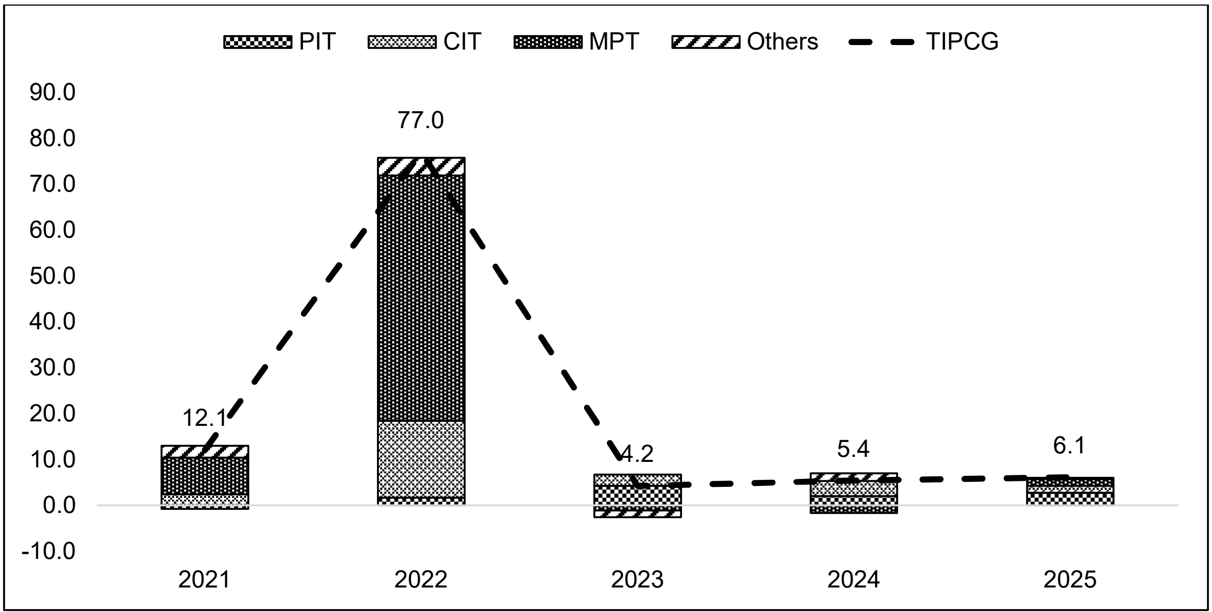
[1] Total Government payroll grew by 9.1 per cent in 2025 compared to 2024.
[2] The 2023 Budget imposed a corporate income tax rate of 45.0 per cent specifically for commercial banks. This has been reduced in the 2025 Budget as follows:

- Reducing the base rate of company tax on all commercial banks for profits below K300.0 million from 45.0 per cent to 40.0 per cent from 1st January 2025 with a further reduction to 35.0 per cent beginning on 1 January 2026.
- Reducing the rate of company tax for all commercial bank profits above K300.0 million from 45.0 per cent to 44.0 per cent from 1st January 2025. This rate will then decrease by one percentage point at the start of each successive fiscal year until the rate is 35.0 per cent.

on the PNG LNG project resulting in an estimated K1.9 billion to K2.1 billion reduction in LNG-related tax revenue in 2025. This shortfall was mostly offset by strong MPT revenue from the mining sector due to higher gold and copper prices.

Dividend Withholding Tax (DWT) totalled K548.5 million, K0.6 million (0.1 per cent) lower than the 2025 Budget. Meanwhile Interest Withholding Tax (IWT) totalled K221.9 million, K18.4 million (7.7 per cent) lower than the 2025 Budget. The lower outcome reflected lower interest payments on government securities.

Figure 3: Contribution to Taxes on Income, Profits and Capital Gains Growth (%)



Source: Department of Treasury, 2026

Table 3: Taxes on Income, Profit and Capital Gains (Kina, Million)

	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
Taxes on Income, Profits and Capital Gains	**12,364.8**	**13,707.6**	**13,626.9**	**13,124.8**	**-582.8**	**-502.0**
Personal Income Tax	4,396.6	4,729.0	4,629.0	4,750.4	21.4	121.4
Company Tax	3,418.7	3,959.0	3,759.0	3,613.3	-345.7	-145.7
Mining and Petroleum Taxes	3,707.1	4,136.6	4,336.6	3,883.0	-253.6	-453.6
Royalties & Management Tax	86.8	83.8	83.8	87.9	4.1	4.1
Dividend Withholding Tax	535.8	549.1	549.1	548.5	-0.6	-0.7
Interest Withholding Tax	204.7	240.4	240.4	221.9	-18.4	-18.4
Non-Resident Insurers Withholding Tax	14.2	7.4	14.0	15.1	7.7	1.1
Tax Related Court Fines	0.0	0.0	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.9	2.4	15.0	4.7	2.3	-10.3

Source: Department of Treasury, 2026

Taxes on Payroll and Workforce (TPW)

TPW totalled K2.1 million, K1.1 million higher than the 2025 estimate and K1.8 million higher than 2024 (see Table 4).

Table 4: Taxes on Payroll and Workforce (Kina, Million)

	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
Training Levy	0.3	1.0	2.5	2.1	1.1	-0.4
Total	**0.3**	**1.0**	**2.5**	**2.1**	**1.1**	**-0.4**

Source: Department of Treasury, 2026

Taxes on Goods and Services (TGS)

TGS totalled K5,989.6 million, K563.8 million (8.6 per cent) lower than estimated in the 2025 Budget but K669.5 million (12.6 per cent) higher than 2024 (see Figure 4). The increase was mainly driven by GST, Stamp Duties, Excise Duty, Import Excise Duty, Bookmakers Turnover Tax (BTT), Gaming Machine Tax (GMT) and Departure Tax, offsetting decreases in Motor Vehicle Tax and Other Taxes Goods and Services.

Net GST collections totalled K3,557.8 million, K628.6 million (15.0 per cent) lower than the 2025 Budget but K480.2 million (15.6 per cent) higher than 2024. The lower GST outcome against the 2025 Budget estimate was attributed to the impact of the Government's Household Assistance Package to zero-rate GST on thirteen (13) essential household items and non - implementation of the GST monitoring system (GMS). The higher GST outcome compared to 2024 was due to IRCs strict compliance measures which included the ceasing of GST offsets, strict verification of refunds, and the continuation of *Section 65A* while noting the level of GST refunds increased by 22.5 per cent during 2025, starting work to clear an extensive backlog.

Inland Excise (Excise Duty) recorded K1, 328.7 million, K57.6 million (4.5 per cent) and K123.5 million (10.2 per cent) higher than the 2025 Budget estimate and the 2024 actuals, respectively. The higher-than-expected performance reflected the increase in consumption and spending patterns on excisable items and PNG Customs Services increased efforts on compliance.

Import Excise recorded a higher outcome of K572.1 million, K69.1 million (13.7 per cent) and K66.0 million (13.1 per cent) higher than the 2025 Budget estimate and the 2024 actuals, respectively. This reflected the return of this tax head to its long run trend level after the cessation of fuel excise relief in 2023. In addition, the good performance is attributed to PNG Customs compliance efforts in improving its valuation database for imported excisable items.[3]

[3] The PNG Customs have started improving its Valuation Database in 2024, where the values of imported items (particularly vehicles) have been properly linked to the correct tax rates.

Table 5: Taxes on Goods and Services (Kina, Million)

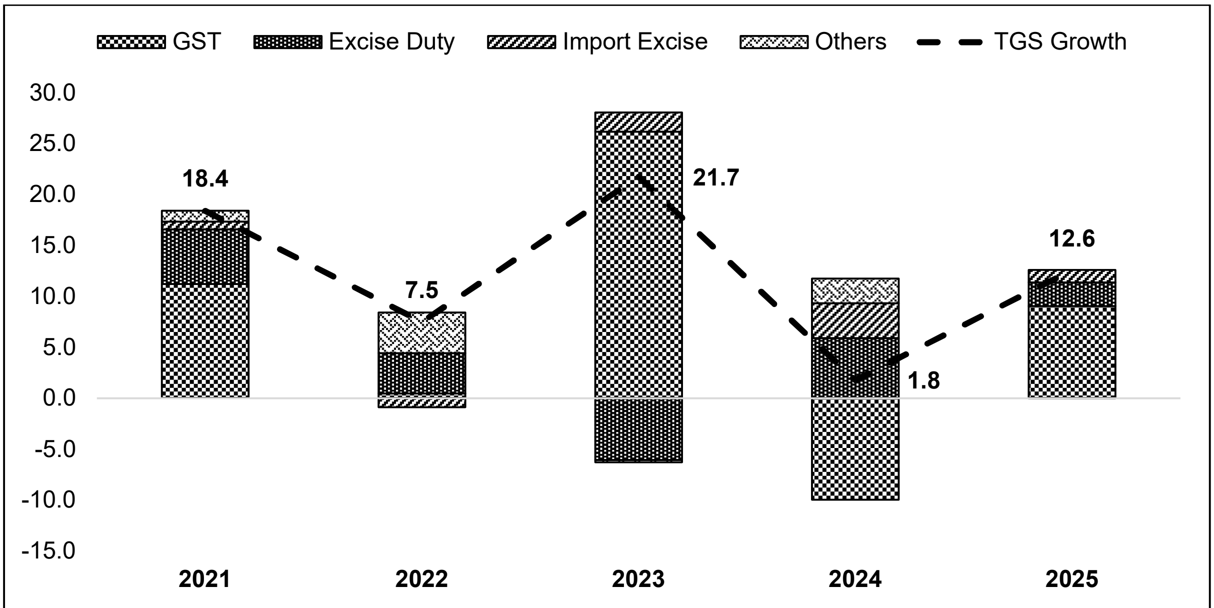
	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
Taxes on Goods and Services	**5,320.2**	**6,553.4**	**5,565.4**	**5,989.6**	**-563.8**	**424.2**
GST[1]	3,077.6	4,186.4	3,246.4	3,557.8	-628.6	311.4
GST Collection at Provinces	2,304.2	3,357.1	2,617.1	2,892.8	-464.3	275.7
GST Collection at Ports	1,564.7	1,849.0	1,649.0	1,634.0	-215.0	-15.0
GST Refunds	791.3	1,019.7	1,019.7	969.0	-50.7	-50.7
Sales taxes	0.0	0.0	0.0	0.0	0.0	0.0
Bank Account Debit Fees	0.0	0.0	0.0	0.0	0.0	0.0
Stamp Duties	73.9	79.1	79.1	99.5	20.4	20.4
Excise Duty	1,205.2	1,271.1	1,271.1	1,328.7	57.6	57.6
Import Excise	506.1	503.0	503.0	572.1	69.1	69.1
Bookmakers' Turnover Tax	50.3	52.1	52.1	62.1	9.9	10.0
Gaming Machine Turnover Tax	348.4	427.8	388.8	349.0	-78.8	-39.8
Departure Tax	3.7	7.6	7.6	11.2	3.5	3.5
Motor Vehicle Tax	45.6	5.0	5.0	5.5	0.5	0.5
Other taxes on use of goods and on permission to use goods or perform activities	0.3	2.4	2.4	0.2	-2.1	-2.1
Other taxes on goods and services	9.3	19.0	10.0	3.6	-15.4	-6.3

Source: Department of Treasury, 2026

1. GST represents the total of collections by Provinces and Ports, less Refunds.

*The GST of K3,603.3 million includes GST Transfers to Provinces of K1,126.8 million. Net of this GST Transferred into Waigani Public Account (WPA) amounted to K2,170.0 million.

Figure 4: Contribution to Taxes on Goods and Services (TGS) Growth (%)



Source: Department of Treasury, 2026

Taxes on International Trade and Transactions (TITT)

TITT totalled K784.8 million, K154.2 million (16.4 per cent) lower than estimated in the 2025 Budget but K23.0 million (3.0 per cent) higher than 2024 (see Table 6 and Figure 5).

Collections from Import Duty totalled K504.8 million, K34.2 million (6.3 per cent) lower than estimated in the 2025 Budget but K42.7 million (9.2 per cent) higher than 2024. The low performance against the Budget is attributed to low import volumes reflecting the exchange rate depreciation that increased the import costs for businesses including freight. On the other hand, the import duty collections were supported by an increase in the aircraft imports driven by the fleet renewal program of Air Niugini. The importation and leasing of Airbus A220 aircraft has resulted in an increase in import duty in 2025 compared to 2024.

Export Tax totalled K280.0 million, K119.9 million (30.0 per cent) lower than estimated in the 2025 Budget and K19.7 million (6.6 per cent) lower than 2024. Log production was projected to increase in 2025 on the back of improved global demand; however, export tax performance was low. A key contributing factor to this K119.9 million in expected revenues was the cessation of independent log monitoring due to non-renewal of the Log Monitoring Contract since December 2023 which has affected compliance. In its absence, there is an increased risk of under-reporting or misclassification of log species, potentially resulting in lower tax liabilities. In addition, weaker global demand for round logs, especially from China, amid the ongoing crisis in its real estate sector, continues to put downward pressure on export volumes and tax collections. This was despite the reduction in the progressive log export tax rate from 70.0 percent to 50.0 per cent in 2024 to support the forestry sector and encourage export growth.

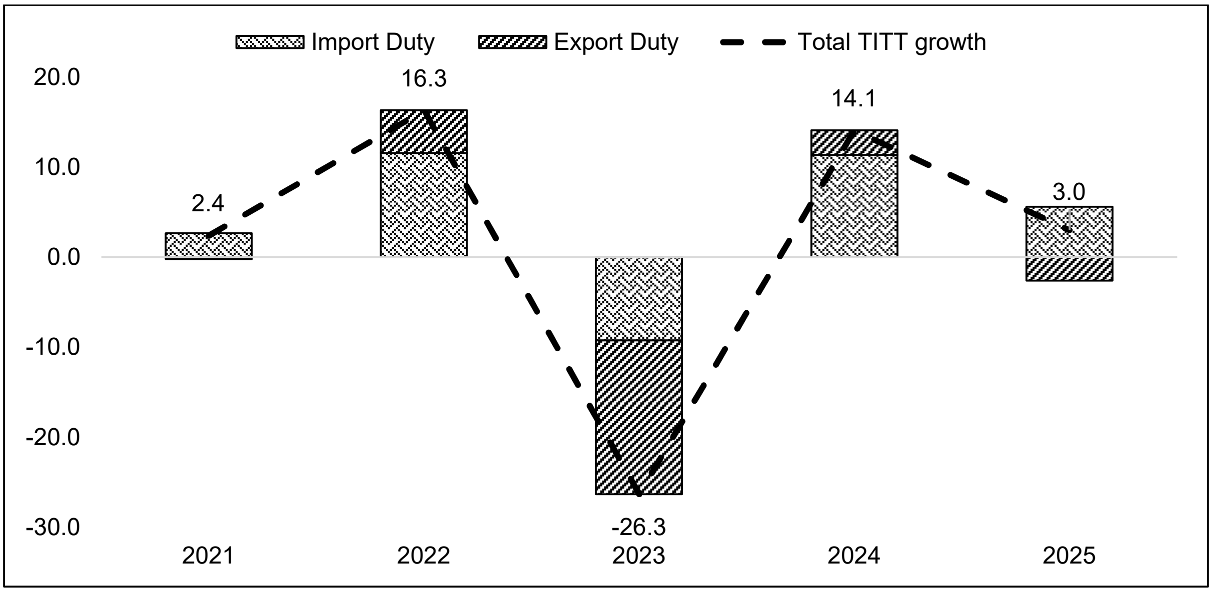
Table 6: Taxes on International Trade and Transactions (TITT) (Kina, Million)

	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
Taxes on International Trade & Transactions	**761.8**	**938.9**	**800.9**	**784.8**	**-154.2**	**-16.2**
Import Duty	462.0	539.0	501.0	504.8	-34.2	3.8
Other Import Taxes	0.0	0.0	0.0	0.0	0.0	0.0
Export Tax	299.8	400.0	300.0	280.0	-119.9	-19.9

Source: Department of Treasury, 2026

*The figure under the Other Import Taxes is used to account for unidentified trade revenue into the Waigani Public Account. For 2024, there was no unidentified trade revenue received, thus it's showing zero in the 2025 Budget and outcome.

Figure 5: Contribution to Taxes on Trade and International Tax (TITT) Growth (%)



Source: Department of Treasury, 2026

Grants

Donor Grants totalled K1,481.2 million, K18.8 million (1.3 per cent) lower than the 2025 Budget estimate which mostly reflects the timing of donor reporting (see Section 1.3).

Table 7: Donor Grants (Kina, Million)

	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
GRANTS	**1,180.6**	**1,500.0**	**1,774.0**	**1,481.2**	**-18.8**	**-292.8**
From Foreign Governments	**757.9**	**1,150.0**	**1,374.0**	**1,053.7**	**-96.3**	**-320.3**
Current	606.4	920.0	1,099.2	843.0	-77.0	-256.2
Cash	0.0	18.4	22.0	0.0	-18.4	-22.0
In-Kind	606.4	901.6	1,077.2	843.0	-58.6	-234.2
Capital	151.6	230.0	274.8	210.7	-19.3	-64.1
Cash	0.0	0.0	0.0	0.0	0.0	0.0
In-Kind	151.6	230.0	274.8	210.7	-19.3	-64.1
From International Organizations	**422.7**	**350.0**	**400.0**	**427.5**	**77.5**	**27.5**
Current	338.1	280.0	320.0	342.0	62.0	22.0
Cash	0.0	0.0	0.0	0.0	0.0	0.0
In-Kind	338.1	280.0	320.0	342.0	62.0	22.0
Capital	84.5	70.0	80.0	85.5	15.5	5.5
Cash	0.0	0.0	0.0	0.0	0.0	0.0
In-Kind	84.5	70.0	80.0	85.5	15.5	5.5

Source: Department of Treasury, 2026
*Grants' outcome is reported under the 2014 GFS reporting standard.

Other Revenue

Other Revenue collections totalled K1,852.0 million in 2025. This was 31.6 per cent lower than the 2025 Budget estimate of K2,707.0 million but K653.4 million (54.5 per cent) higher than

2024 (see Table 9). This is mostly attributed to higher dividend payments in 2025, but still substantially below the levels endorsed in the Government's dividend policy.

The lower outcome against the 2025 estimates was driven by lower dividend payments from the SOEs and lower collections from the implementation of the *Non-Tax Revenue Administration (NTRA) Act 2022*.

Dividend payments recorded K1,209.8 million, K321.2 million (21.0 per cent) lower than the 2025 Budget. Of the K1,209.8 million dividends collected, Kumul Petroleum Holdings Limited (KPHL) paid K700.0 million, Kumul Mineral Holdings Limited (KMHL) paid K461.4 million, and the Bank of Papua New Guinea (BPNG) paid K48.4 million.

Table 8: Dividend Outcome (Kina, Million)

	2024 Actual	2025 Budget	2025 MYEFO	2025 Outcome	Variance against Budget	Variance against MYEFO
Total Dividends	**642.3**	**1,531.0**	**1,531.0**	**1,209.8**	**-321.2**	**-321.2**
Mining and Petroleum Dividends	**560.1**	**1,471.0**	**1,471.0**	**1,161.4**	**-309.6**	**-309.6**
Kumul Mineral Holdings Ltd	158.6	921.0	571.0	461.40	**-459.6**	**-109.6**
Kumul Petroleum Holdings Ltd	401.5	550.0	900.0	700.0	**150.0**	**-200.0**
Dividends from Statutory Authorities	**0.0**	**0.0**	**48.5**	**48.4**	**48.4**	**-0.1**
Bank of Papua New Guinea	0.0	0	48.5	48.4	**48.4**	**-0.1**
National Fisheries Authority	0.0	0.0	0.0	0	**0.0**	**0.0**
Dividends from State Owned Enterprises	**82.2**	**60.0**	**60.0**	**0.0**	**-60.0**	**-60.0**
Kumul Consolidated Hold. Ltd	82.2	60.0	60.0	0.0	**-60.0**	**-60.0**
Other Dividends	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Source: Department of Treasury, 2026

*Total dividend payments to the State in 2025 amounted to K1, 209.8 million, which was K321.2 million and K369.7 million lower than the 2025 Budget and 2025 MYEFO estimates, respectively. The decrease was due largely to lower dividend payments from KMHL and KCHL.

- KMHL paid K461.4 million, lower by K459.6 million from the Budget estimate of K921.0 million.
- KPHL paid a total of K700.0 million, higher by K150.0 million from the Budget estimate of K550.0 million, however, lower by K200.0 million from the 2025 MYEFO estimate of K900.0 million.
- KCHL did not pay the K60.0 million as anticipated in the 2025 Budget.
- BPNG paid K48.4 million. There was no Budget estimate for BPNG but this was estimated during 2025 MYEFO.

Collections from the implementation of the *NTRA Act 2022* amounted to K509.0 million. This outcome reflected contributions from the sixteen (16) agencies of the twenty-three (23) agencies under the Interim Revenue Sharing Arrangement, in accordance with *Section 9 of the NTRA Act 2022.* The remaining agencies are working to remit their share.

Of the K509.0 million collected, the National Fisheries Authority (NFA) paid K236.3 million, PNG Immigration and Citizenship Service Authority (PNGICA) paid K169.0 million, National Maritime and Safety Authority (NMSA) paid K46.6 million, National Gaming Control Board (NGCB) paid K19.0 million, National Agriculture and Quarantine Inspection Authority (NAQIA) paid K12.8 million, Investment Promotion Authority (IPA) paid K4.8 million, Civil Aviation and Safety Authority (CASA) paid K4.4 million, Conservation and Environment Protection Authority (CEPA) paid K2.2 million and Other State Services & Statutory Authorities paid a total of K14.0 million.

Departmental Fees and Charges recorded K128.9 million, K147.1 million (53.3 per cent) lower than the 2025 Budget estimate of K276.0 million. This outcome was mainly attributed to lower collections from land lease rentals collected by the Department of Lands & Physical Planning (DLPP) and payroll commissions collected by the Department of Finance (DoF).

Table 9: Other Revenue (Kina, Million)

	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome	Variation against Budget	Variation against MYEFO
OTHER REVENUE	**1,198.6**	**2,707.0**	**2,455.5**	**1,852.0**	**-855.0**	**-603.5**
Property Income	**700.3**	**1,638.0**	**1,686.5**	**1,278.0**	**-360.1**	**-408.6**
Interest	0.0	0.0	0.0	10.0	10.0	10.0
Dividends	642.3	1,531.0	1,579.5	1,209.8	-321.2	-369.7
Mining Petroleum and Gas Dividends	560.1	1,471.0	1,471.0	1,161.4	-309.6	-309.6
Dividends from Statutory Authorities	0.0	0.0	48.5	48.4	48.4	-0.1
Dividends from State Owned Enterprises	82.2	60.0	60.0	0.0	-60.0	-60.0
Withdrawals from income of quasi-corporations	0.0	0.0	0.0	0.0	0.0	0.0
Property income from investment income disbursements	0.0	0.0	0.0	0.0	0.0	0.0
Rent	58.0	107.0	107.0	58.1	-48.9	-48.9
Sales of goods and services	**14.8**	**16.7**	**16.7**	**11.6**	**-5.0**	**-5.0**
Sales by market establishments	0.0	0.0	0.0	0.0	0.0	0.0
Administrative fees	8.8	10.2	10.2	7.2	-3.0	-3.0
Incidental sales by nonmarket establishments	6.1	6.5	6.5	4.5	-2.0	-2.0
Imputed sales of goods and services	0.0	0.0	0.0	0.0	0.0	0.0
Fines, penalties, and forfeits	**1.3**	**2.7**	**2.7**	**1.9**	**-0.8**	-0.8
Transfers not elsewhere classified	**482.1**	**1,049.6**	**749.6**	**560.5**	**-489.1**	**-189.1**
Current transfers not elsewhere classified	482.1	1,049.6	749.6	560.5	-489.1	-189.1

Source: Department of Treasury, 2026

1.3 Expenditure and Net Lending

In 2025, Expenditure and Net Lending totalled K26,115.1 million, a K1,358.0 million increase (5.5 per cent) relative to 2024 (see Table 10). The outcome is lower than the 2025 Budget estimate which reflects the Government's commitment to reduce the budget deficit in line with the 13-Year Plan.

Relative to 2024, the growth was driven by GoPNG (Domestic) operational spending and, to a much lesser extent, donor grants. Concessional loans and capital investments were slightly lower than 2024 outcomes by 3.2 per cent and 4.0 per cent respectively.

Table 10: Expenditure by Funding Source, 2024 – 2025 (Kina, Million)

Source of Funding	2024 Actuals	2025 Budget	2025 MYEFO	2025 Outcome	Outcome as a % of Budget	Var (Outcome vs. Budget)
GoPNG (Domestic)	**22,577.8**	**25,631.3**	**25,851.3**	**23,666.7**	**92.3%**	**-1,964.6**
Operational	16,189.5	18,014.5	18,234.5	17,535.6	97.3%	-478.9
Capital Investment	6,388.3	7,616.8	7,616.8	6,131.1	80.5%	-1,485.7
Donor Grants	**1,180.6**	**1,500.0**	**1,774.0**	**1,481.2**	**98.7%**	**-18.8**
Concessional Loans	**998.9**	**1,225.9**	**1,225.9**	**967.2**	**78.9%**	**-258.7**
Total Expenditure and Net Lending	**24,757.1**	**28,357.2**	**28,851.2**	**26,115.1**	**92.1%**	**-2,242.1**
% of GDP	*20.9%*	*21.3%*	*21.5%*	*19.0%*		*-2.3% pts*

Source: Department of Treasury, 2026

Compensation of Employees (CoE)

Compensation of Employees (CoE) was the main driver of operational expenditure. In 2025, CoE totalled K7,859.8 million, K658.5 million (9.1 per cent) higher than 2024 and K58.7 million higher (0.8 per cent) than the 2025 Budget (see Table 11). The increase was primarily driven by additional teacher recruitment and higher wage allowances for short-term contract employees in National Departments and Statutory agencies. CoE payments for National Department salaries increased by less that 0.1 per cent, indicating strong CoE at the national level. This contrasts with the 8.7 per cent increase in Teacher's Salaries, and 7.9 per cent increase for statutory authorities.

Table 11: Compensation of Employees Expenditure Items (Kina, Million)

CoE Items	2024 Actuals	2025 Budget	2025 MYEFO	2025 Outcome	Outcome as a % of Budget	Budget Variance
National Dept. Salaries	1,530.1	1,608.0	1,608.0	1,545.2	96.1%	-62.8
CSA Salaries	1,700.3	1,883.7	1,883.7	1,835.4	97.4%	-48.3
Teacher Sal Gr	2,394.8	2,281.1	2,501.1	2,602.0	114.1%	320.9
Retirement	617.2	844.3	844.3	688.0	81.5%	-156.3
Staffing Grants	326.3	394.2	394.2	342.5	86.9%	-51.7
Wages Allow	216.8	351.9	351.9	422.3	120.0%	70.4
Leave fares	154.3	234.5	234.5	224.0	95.5%	-10.5
MPs	130.9	128.9	128.9	140.7	109.2%	11.8
others	130.6	74.5	74.5	59.5	79.9%	-15.0
Total	**7,201.3**	**7,801.2**	**8,021.2**	**7,859.8**	**100.8%**	**58.7**

Source: Department of Treasury, 2026

Part 2 of this document provides more detailed information on CoE expenditure, and on retirees' payments and other payroll reform programs undertaken through the Organisational Staffing and Personnel Emoluments Audit Committee (OSPEAC). It also provides more detailed information on other parts of the operational budget.

Capital Investment (Including Grants)

In 2025, Capital Investment (Including Grants) totalled at K8,579.5 million, K11.7 million (0.1 per cent) higher than 2024 but lower than the 2025 Budget estimate (see Table 12). The lower outcome relative to the Budget reflects the Government's commitment to achieving the target budget deficit given the revenue shortfall noted above of K2,173.5 million. As a result, it prioritised critical projects while delaying others that needed more time for implementation.

Table 12: Capital Investment Expenditure by Fund Source, 2024 – 2025 (Kina Million)

Expenditure by Fund Source	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget	Variance Compared to Budget
Capital Investment Component	**8,567.8**	**10,342.7**	**8,579.5**	**83.0%**	**-1,763.2**
PIP	*5,264.3*	*6,436.8*	*4,954.1*	77.0%	**-1,482.7**
SIPs	*1,124.0*	*1,180.0*	*1,177.0*	99.7%	**-3.0**
Loans	*998.9*	*1,225.9*	*967.2*	78.9%	**-258.7**
Grants	*1,180.6*	*1,500.0*	*1,481.2*	98.7%	**-18.8**
Total	**8,567.8**	**10,342.7**	**8,579.5**	**83.0%**	**-1,763.2**

Source: Department of Treasury, 2026

*This excludes policy interventions as indicated in Table 11 above.

In 2025, GoPNG funded capital expenditure totalled at K6,131.1 million, comprising of K4,954.1 million in PIP and K1,177.0 million in SIPs. The lower totals relative to the Budget estimate reflects the expenditure restraint due to the revenue shortfall, as well as lower spending on projects whose implementation were delayed due to procurement or capacity constraints.

Concessional loan drawdowns expenditure totalled at K967.2 million, lower than the Budget estimate and the 2024 outcome. This outcome was primarily due to slower-than-anticipated project implementation, including procurement and compliance processes that deferred planned drawdowns (see details in the 1.4 Financing section).

Donor Support Grants totalled K1,481.2 million, K300.6 million higher than 2024 (see Table 13). The increase reflects higher grant and loan-funded program spending, particularly from Australia and the United Nations system. However, expenditures for several other donor-funded programs were below appropriation levels mainly due to reporting challenges and slower implementation of some projects.

Table 13: Project Support Grants for Donor Expenditure (Kina, Million)

Development Partner	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget
Japan/JICA	25.3	108.3	18.9	17.4%
NZAID	0.0	44.2	15.2	34.4%
PRC	5.5	0.0	8.0	0.0%
Australia	727.1	808.4	1,011.6	125.1%
Australia AIFFP	0.0	32.0		
UNDPG	293.6	189.0	378.7	200.4%
World Bank	0.0	0.0	0.0	0.0%
ADB	9.5	19.3	17.2	89.1%
China	0.0	157.0		
EU	119.6	89.0	31.6	35.5%

EIB	0.0	40.0	0.0	0.0%
France		12.7		
Total	**1,180.6**	**1,500.0**	**1,481,2**	**98.7%**

Source: Department of National Planning and Monitoring, 2026

Note: For some donor partners, updated reports were not at the time of this report, hence zero (0) or lower outcome were reported against the respective donor partners and/or not included in this report

Total capital expenditure by sector considerably varies, with some differences between Budget appropriation and outcome (see Table 14).

Table 14: GoPNG Capital Expenditure by Sector Excluding Donor Grants and Concessional Loans (Kina, Million)

Sector	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget
Administration	1,947.8	2,104.0	1,633.1	77.6%
Community & Culture	43.1	207.0	60.9	29.4%
Economic	444.9	1,144.0	849.2	74.2%
Education	96.8	365.0	204.7	56.1%
Health	131.3	342.5	200.3	58.5%
Law & Justice	244.3	380.0	308.3	81.1%
Provinces	1,921.2	1,661.3	1,784.5	107.4%
Transport	1,297.4	1,138.0	957.2	84.1%
Utilities	261.4	255.0	135.9	53.3%
Unallocated	0.0	20.0	0.0	0.0%
Total	**6,388.3**	**7,616.8**	**6,131.1**	**80.5%**

Source: Department of Treasury and Department of National Planning & Monitoring, 2026

In 2025, GoPNG funded capital expended totalled K6,131.1 million, lower than originally budgeted and 4.0 per cent lower than 2024. Major funded programs and projects include:

Administration Sector

- District Infrastructure Programs (K398.1 million),
- District Infrastructure Programs – Kina for Kina (K224.8 million),
- Provincial Infrastructure Program (K148.0 million), and
- Special Intervention Program (K36.0 million).

Provincial Sector

- DSIP (K958.0 million),
- PSIP (K219.0 million),
- Restoration Development Grants Outstanding (K137.8 million),
- ABG Restoration Development Program Arrears (K80.0 million),
- Development of PNG Grass Roots Games (K30.0 million), and
- District Development Authority (DDA) (K138.8 million).

Transport Sector

- Connect PNG Program (K469.1 million),
- Connect PNG Roads Program (Arrears) (K148. million), and
- National Road Maintenance (K100.7 million).

Economic Sector

- National Lands Partnership Program K149.9 million),
- State Equity Funding for Agriculture (K80.1 million);
- SME funding for Agriculture (K130.1 million),
- Papua LNG Development Forum (K40.0 million),
- Agriculture Commercialisation and Market Program – KAL (K12.0 million),
- Tourism Hub Development Program (K20.0 million),
- Oil Palm Small Holder Roads (K15.5 million). and
- Air Niugini Refleeting (K100.0 million).

Education Sector

- Central Education Administration Building (K30.0 million),
- Innovative University of Enga (K19.0 million),
- National Education Reform Program (K13.2 million),
- Unitech Infrastructure Development – Telikom College (K13.0 million), and
- Technical and Business College Infrastructure Rehabilitation (K12.5 million).

Law and Justice Sector

- Special Police Assistance Program (K199.7 million),
- Defence Infrastructure Program (K14.5 million),
- National Jail Infrastructure Program (K10.8 million),
- 4 Border Post (K10.0 million), and
- National Emergency and Reduction Program K10.0 million).

Health Sector

- District Hospital Development Program (K47.8 million;
- PMGH Cancer Unit (K25.0 million),
- PMGH – Heart & Cardiac Cat Lab Project (K20.0 million),
- PMGH – Infrastructure Development Program (K20.0 million),
- Provincial Hospital Development Program (K17.0 million), and
- Malaria Research Infrastructure (K17.0 million).

GoPNG Expenditure by Agency Type

In 2025, GoPNG's expenditure totalled at K23,666.7 million, a K1,089.0 million increase relative to 2024 (see Table 15). Expenditure for every agency type increased.

Table 15: GoPNG Expenditure by Agency Type, 2025 – 2025 (Kina, Million)

Agency Type	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget
National Departments	9,539.5	10,921.1	9,764.9	89.4%
Provincial Government	5,900.7	5,818.6	5,903.5	101.5%
Commercial & Statutory Authority	3,729.5	4,884.6	4,142.0	84.8%
Autonomous Bougainville Govt.	444.5	486.5	452.8	93.1%
Interest Payment	2,963.5	3,522.5	3,403.5	96.6%
Total	**22,577.7**	**25,633.3**	**23,666.7**	**92.3%**

Source: Department of Treasury, 2026

*Inclusive of GST and Bookmakers Turnover tax to provinces in compliance with the 2014 GFS reporting requirement.
**Includes debt-related fees and charges

Table 16: GoPNG Expenses by Economic Item, 2024 – 2025 (Kina, Million)

Economic Item	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget
Compensation of Employees	**7,214.8**	**7,717.9**	**7,859.8**	**101.9%**
% of GDP	*6.1%*	*5.8%*	*5.7%*	
Wages and salaries	**6,597.6**	**6,980.3**	**7,171.8**	**102.7%**
Wages and salaries in cash	6,378.9	6,753.9	6,947.8	102.9%
Wages and salaries in kind	218.7	226.4	224.0	98.9%
Employers' social contributions	**617.2**	**737.6**	**688.0**	**93.3%**
Actual employers' social contributions	617.2	737.6	688.0	93.3%
Use of goods and services	**6,604.1**	**6,845.3**	**6,344.9**	**92.7%**
% of GDP	*5.6%*	*5.1%*	*4.6%*	
Use of goods and services	6,604.1	6,845.3	6,344.9	92.7%
Grants	**4,418.3**	**4,534.9**	**4,083.8**	**90.1%**
Grants to other general government units	4,418.3	4,534.9	4,083.8	90.1%
Social Benefits	**0.0**	**104.8**	**0.0**	**0.0%**
Social assistance benefits	0.0	104.8	0.0	0.0%
Interest*	**2,952.5**	**3,460.6**	**3,379.8**	**97.7%**
To non-residents	1,068.7	1,228.5	1,111.4	90.5%
To residents other than general government	1,883.8	2,232.1	2,268.4	101.6%
Net Acquisition Nonfinancial assets	**3,446.7**	**5,548.8**	**4,3172**	**79.7%**
Non-Produced Assets		8.0	0.0	**0.0%**
Acquisition of Fixed assets	3,446.7	5,540.8	4,317.2	77.8%
Other expenses	**120.8**	**144.9**	**129.6**	**89.4%**
Transfers not elsewhere classified	120.8	144.9	129.6	89.4%
Total**	**24,757.2**	**28,357.2**	**26,115.1**	**92.1%**

Source: Department of Treasury, 2026
*Captures pure interest payments. The balance of other debt-related costs is captured under Uses of Goods and Services.
**In GFSM 2014 reporting format (Excluding Donor Grants and Concessional Loan Programs)

Selected Key Expenditure Programs

Selected key GoPNG-funded programs delivered in 2025 are detailed in Table 17.

Table 17: Selected Key Expenditure Items, 2025 – 2025 (Kina, Million)

Key Expenditures	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget
SIPs	1,124.0	1,180.0	1,177.0	99.7%
GTFS	850.9	859.5	859.5	100.0%
Special Intervention Program (SIP)	128.0	70.0	36.0	51.4%
Provincial Functional Grants	644.8	706.1	352.0	49.6%
Arrears	256.2	300.0	567.3	189.1%
District Infrastructure (Kina for Kina)	456.6	400.0	224.8	56.2%
District Infrastructure Development Program	430.4	480.0	404.0	84.2%
Connect PNG Roads Program	754.2	490.0	415.3	84.8%
Multi-Departmental Office Accommodation (Rentals)	348.8	341.9	301.0	88.0%
Multi-Departmental Utilities	238.4	225.4	225.1	99.9%

Medical Supplies Procurement & Distribution	208.9	242.3	219.8	90.7%
Nambawan Supa Exit Payments	60.0	142.4	50.0	35.1%
Infrastructure Development Grant	185.5	160.0	78.0	48.8%
Health Function Grant	106.5	126.0	123.0	97.6%
District Hospitals Development Program	40.0	100.0	47.8	47.8%
Tertiary Education Study Assistance Scheme	47.1	98.9	98.4	99.5%
New Enga Hospital	27.0	10.0	10.0	100.0%
District Support Grants (DSG)	25.8	59.0	59.0	100.0%
Special Support Grant (SSG)	24.5	30.1	23.8	79.1%
Higher Education Loan Program	83.0	53.1	53.1	100.0%
Total	**6,040.6**	**6,074.6**	**5,442.7**	**89.6%**

Source: Department of Treasury, 2026

1.4 Financing

Financing

In 2025, the Government's net borrowing totalled K4,568.8 million. This total exceeded the financing requirement by K1,688.3 million (see Table 18). This was needed to offset the under-financing in the 2024 Budget deficit and consequently, support 2024 cheque float payments.

Relative to the 2025 Budget estimate, the Government made the strategic decision to shift the balance of borrowing towards the domestic market. Several factors created a more conducive environment for raising funds locally including improved market liquidity – stemming from the Bank of Papua New Guinea's (BPNG) decision to reduce the Cash Reserve Requirement (CRR) ratio from 11.0 per cent down to 9.0 per cent, and Treasury's nationwide awareness program on government securities to boost investor participation. As a result, commercial banks had additional funds to invest in government securities and auctions were consistently oversubscribed in the last quarter of 2025, driving interest rates down.

Table 18: Financing Sources, 2024 – 2025 (Kina, Million)

	2024 Actuals	2025 Budget	2025 Outcome
Net Domestic Borrowing	231.8	760.8	2,606.1
Net External Borrowing	2,302.0	2,188.5	1,962.7
Total Net Borrowing	**2,533.8**	**2,949.3**	**4,568.8**
Over (+) / Under (-) Financing	**-1,397.4**	**0.0**	**1,688.3**
Net Financing Position	3,931.2	0.0	2,880.5

Source: Department of Treasury, 2026

External Financing

In 2025, total external gross borrowings was K3,723.3 million (see Table 19). This was K258.6 million lower than 2025 Budget estimate and K31.7 million lower compared to the 2024 Budget outcome.

Principal repayments totalled K1,760.7 million which was largely comprised of concessional project loans (K875.1 million) and extraordinary budget support loans (K836.6 million). Total repayments were K93.3 million below the 2025 Budget appropriation which reflects initial conservative estimation of the payment schedule.

As a result, net external borrowing totalled K1,962.7 million, K225.8 million lower than the Budget estimate and K339.4 million lower than 2024.

Table 19: External Borrowing and Principal Repayments, 2024 – 2025 (Kina, Million)

	2024 Outcome	2025 Budget	2025 Outcome
New External Borrowing	**3,804.3**	**4,042.5**	**3,723.4**
Concessional Financing	998.8	1,225.8	967.2
Commercial Financing	0.0	100.2	0.0
Extraordinary Financing	2,805.4	2,716.5	2,756.1
External Securities (Bond)	0.0	0.0	0.0
Other Assets (SDR)	0.0	0.0	0.0
Repayment of Principal	**-1,502.3**	**-1,854.0**	**-1,760.7**
Concessional	-1,095.5	-832.6	-875.1
Commercial	-43.6	-45.6	-48.9
Extraordinary Financing	-363.2	-975.8	-836.6
Net External Borrowing	**2,302.0**	**2,188.5**	**1,962.7**

Source: Department of Treasury, 2026

Concessional loan drawdowns totalled K967.2 million, K31.7 million lower than 2024 and K258.6 million lower than 2025 budget estimate (see Table 19). The lower outcome reflects the delays in disbursements of project loans. These concessional funds were to support key infrastructure and sectoral projects. Table 20 identifies concessional drawdowns and repayments by creditor and Table 21 identifies the external loan drawdowns by sector.

Table 20: Concessional Loan Drawdowns and Repayments, 2025 (Kina, Million)

Creditor	Drawdowns	Repayments
Asian Development Bank	409.6	361.1
Exim Bank of China	79.1	368.1
Export Finance Australia	136.4	0.0
World Bank	267.9	71.4
Japan International Cooperation Agency	20.4	44.1
OPEC Fund for Agriculture Development	37.9	4.1
International Fund for Agriculture Development	15.9	11.2
European Community	0.0	7.2
European Investment Bank	0.0	6.6
Kreditanstalt Fur Wiederaufbau	0.0	1.4
Total	**967.2**	**875.1**

Source: Department of Treasury, 2026

Table 21: Key Government Drawdowns by Sector, 2025 (Kina, Million)

Sector	Total Amount Drawn in 2025 (in millions)	Share
Budget Support	K2,756.1	74.0%
Transport Sector	K516.2	13.9%
Energy Sector	K156.5	4.2%
Agriculture Sector	K95.3	2.6%
Health Sector	K84.4	2.3%
Employment Sector	K61.7	1.7%
Law and Order Sector	K35.2	0.9%
Water and Sanitation	K17.9	0.5%
Total Loan Drawdowns	**K3,723.3**	**100.0%**

Source: Department of Treasury, 2026

Extraordinary financing, mainly budget support loans from ADB, World Bank and IMF, remains the predominant source of external financing, totalling K2,756.1 million (see Table 22). This was above the 2025 estimate but K49.3 million lower than in 2024 (see Table 19).

Table 22: Extraordinary Loan Drawdowns and Repayments, 2025 (Kina, Million)

Development Partner	Drawdowns	Repayments
Australian Government	0.0	461.9
Asian Development Bank	629.9	280.5
International Development Association (World Bank)	425.6	20.2
International Monetary Fund	1,700.7	0.0
Japan International Cooperation Agency	0.0	73.9
Total	**2,756.1**	**836.6**

Source: Department of Treasury, 2026

In 2025, external principal repayments totalled K1,760.7 million, an increase of K258.4 million from 2024 (see Table 19). The bulk of the external repayments was from the existing concessional project loans (K875.1 million) and extraordinary budget support loans (K836.6 million), including Australian support loans which carry no grace period and require immediate repayment. The remaining K48.9 million was associated with existing commercial loan obligations.

Domestic Financing

Total new domestic borrowings in 2025 totalled K17,927.5 million, comprised of K14,964.1 million in Treasury Bills and K2,963.4 million in Treasury Bonds (see Table 23). This outcome is K1,845.3 million more than estimated in the 2025 Budget. Treasury Bills were the primary financing instrument, accounting for 83.5 per cent of the total domestic borrowings while Treasury Bonds made up 16.5 per cent of the total domestic financing.

Actual total domestic debt repayment in 2025 was K15,321.4 million, comprised of K13,173.2 million in Treasury Bills, K1,966.4 million in Treasury Bonds and K181.8 million in domestic loans. Hence, the total net domestic financing in 2025 totals K2,606.1 million which is K1,845.3 million higher than the 2025 Budget. This over-financing is mainly driven by Treasury Bills.

Table 23: Domestic Borrowing and Principal Repayments, 2024 – 2025 (Kina, Million)

	2024 Outcome	2025 Budget	2025 Outcome
New Domestic Borrowing	**16,410.4**	**18,111.7**	**17,927.6**
Treasury Bills Financing	12,889.3	15,261.5	14,964.1
Treasury Bonds Financing	3,521.0	2,850.2	2,963.4
Domestic Loans	0.0	0.0	0.0
Repayment of Principal	**-16,178.5**	**-17,350.9**	**-15,321.4**
Treasury Bills Maturities	-14,272.4	-15,148.8	-13,173.2
Treasury Bonds Maturities	-1,740.7	-1,966.4	-1,966.4
Domestic Loan (BSP Guarantee)	-165.5	-235.7	-181.8
Net Domestic Borrowing	**231.8**	**760.8**	**2,606.1**

Source: Department of Treasury, 2026

While the Government continues to prioritise cheaper external concessional financing from our bilateral and multilateral development partners, domestic borrowing has increased to make up for the financing shortfall and 2024 cheque floats carry-overs. The improved liquidity in the domestic financial market reflects the reduced CRR and Treasury's awareness program.

This has resulted in over-subscriptions of Treasury Bills and Bonds auctions and is beginning to drive the interest rates down from the significant high in 2024. From mid to end of 2025, Treasury Bills weighted average interest rate was 6.8 per cent, which was a reduction from the highs of 8.6 per cent in the first half of 2025.

Table 24: Government Securities Issuance & Redemption as at end of December 2025

Treasury Bills	Issuance	Amortisation	(%) of Issuance
Budget 2025	**18,111.7**	**-17,350.9**	
91-days	179.4	-175.0	1.0
182-days	951.6	-820.6	5.3
273-days	1,581.5	-717.0	8.7
364-days	12,251.7	-11,460.6	67.6
Total	**14,964.1**	**-13,173.2**	**82.6**
Treasury Bonds	**Volume**	**Redemption**	**(%) of Issuance**
Budget 2025	**2,962.9**	**-1,966.4**	
2 years	432.4	-229.0	14.6
3 years	-	-	0.0
4 years	335.6	-25.0	11.3
5 years	336.4	-856.0	11.4
6 years	208.4	-	7.0
7 years	423.3	-	14.3
8 years	276.0	-	9.3
9 years	420.5	-509.2	14.2
10 > years	530.8	-347.3	15.9
Total	**2,963.4**	**-1,966.4**	**100.0**

Source: Department of Treasury, 2026

Debt Service (Interest)

In 2025, total interest and debt-related fees and charges payments amounted to K3,403.5 million, K119.0 million less than the 2025 Budget but an increase of K439.9 million (14.8 per cent) compared with the 2024 actuals (see Table 25). Approximately two-thirds of the total is domestic interest and other costs which totalled K2,268.4 million, K35.6 million higher than the 2025 Budget partly due to regular weekly use of the Temporary Advance Facility (TAF).

The remaining one-third is external interest and related borrowing charges which totalled K1,135.0 million. The increase in external interest costs in 2025 compared with 2024 outcome was driven by higher variable international Secured Overnight Financing rate (SOFR) interest rates and the depreciation of the PNG Kina. Additionally, external debt-related charges amounted to K23.6 million - an increase of K12.6 million from the 2024 outcome. These charges represent fees imposed on the PNG Government for the Undisbursed Balance of existing loans (Committed Undisbursed Loan Balances).

Table 25: Interest and Fees, 2024 – 2025 (Kina, Million)

	2024 Outcome	2025 Budget	2025 Outcome
Total Domestic	**1,883.8**	**2,232.8**	**2,268.4**

Interest and other fees paid	1,883.8	2,232.8	2,268.4
Adjustments:	0.0	0.0	0.0
Interest accrued on issuance	0.0	0.0	0.0
Net discount/premium on issuance	0.0	0.0	0.0
Total External	**1,079.7**	**1,289.7**	**1,135.0**
Interest	1,068.7	1,239.7	1,111.4
External Borrowing related charges	11.0	50.0	23.6
Total Interest and Charges	**2,963.5**	**3,522.5**	**3,403.5**

Source: Department of Treasury, 2026

1.5 Public Debt

In 2025, public debt stock totalled K68,462.4 million, equivalent to 50.0 per cent of GDP (see Table 26). This total exceeded the Budget estimate as it reflects: (1) the K1,688.3 million additional net borrowing to service the 2024 under-financing, and (2) the incorporation of exchange rate valuations totalling K3,117.7 million.

The total domestic debt portfolio was K31,672.5 million at the end of 2025, K1,730.3 million higher than 2024. This increase was mainly due to higher than anticipated Treasury Bills issuance to cover the 2024 financing shortfall (see details in Tables 35 and 36). External Debt increased to K36,789.9 million from 2024 debt level of K31,709.4 million. This increase reflects both higher net external borrowings during the year and the impact of exchange rate movement at the end of 2025.

Public debt as a share of GDP is continuing to fall from its peak in 2021 of 53.1 per cent. The debt to GDP ratio fell to 51.9 per cent in 2024, and has fallen again in 2025 to 50.0 per cent.

Table 26: Central Government Debt, 2024 – 2025 (Kina, Million)

	2024 Outcome	2025 Budget	2025 Outcome
Domestic	**29,942.2**	**32,798.1**	**31,672.5**
Securities	**29,065.1**	**32,053.4**	**31,249.3**
Treasury Bills	12,756.3	14,081.0	13,943.5
Treasury Bonds	16,308.8	17,972.4	17,305.8
Loans	**877.1**	**744.7**	**423.2**
Domestic Debt as a % of GDP	25.2%	24.6%	23.7%
External	**31,709.4**	**32,078.7**	**36,789.9**
Monetary Gold & SDRs	1,244.1*	1,244.1*	1,244.1*
Debt Securities	**1,897.0**	**1,760.6**	**2,127.7**
Bonds	1,897.0	1,760.6	2,127.7
Loans	**28,574.9**	**29,074.0**	**33,418.1**
Concessional	*12,595.6*	*12,628.6*	*14,240.1*
Commercial	*121.9*	*362.6*	*222.4*
Extraordinary	*15,850.8*	*16,082.7*	*18,955.6*
External Debt as a % of GDP	26.7%	24.1%	27.6%
Total Public Debt Outstanding	**61,651.6**	**64,876.8**	**68,462.4**
As % of GDP	51.9%	48.6%	50.0%
Gross Domestic Product	**118,680.4**	**133,365.4**	**136,976.9**

Source: Department of Treasury, 2026
*IMF SDR debt (K1,244.1m) has been reclassified from Domestic to External due to external nature of the debt.
Note: The 2024 GDP figure is sourced from the 2024 NSO actuals, the 2025 GDP figure for the 2025 Budget is the 2025 Budget estimate, and the 2025 GDP figure for the 2025 Outcome is the 2026 Budget estimate.
*Note: The increase in debt stock from 2024 to 2025 reflects: deficit financing (K2,880.5 million), additional financing to pay for the 2024 underfinancing (K1,688.3 million), exchange rate valuation (K3,117.7 million) with a -K875.7 million adjustment to domestic BSP and Treasury Bill stock. In 2024, a partial valuation of K1,091 million was incorporated. The BPNG midrate exchange at end of year was used for valuation adjustments. See Box 1 for more details.

1.6 Medium-Term Debt Strategy (MTDS), 2024 – 2028 Performance

The 2025 outcomes remain consistent with the MTDS cost-risk framework. Continued efforts to lengthen domestic maturities and rebalance foreign currency exposure will be required.

On Track:

- The weighted average cost of total debt was 6.6 per cent in 2025, indicating that debt servicing costs remains manageable within the medium-term fiscal framework.
- The debt-to-GDP ratio of 50.0 per cent remains below the 60.0 per cent ceiling established under the MTDS and the 52.5 per cent in the *FRA 2006 (Amended 2025)*.
- Reserve-based liquidity indicators remain within prudent thresholds, with short-term foreign currency debt at 14.1 per cent of reserves and short-term foreign currency debt service at 26.5 per cent of reserves.

Risks:

- Foreign currency debt accounted for 53.7 per cent of total debt, slightly above the MTDS benchmark of 50.0 per cent. This decision reflects the continued cheaper rate of external borrowing provides (5.05 per cent average) compared to domestic debt (8.38 per cent average, in part due to historic Bonds issued at rates of 12.5 to 14 per cent) but results in exchange rate risks.
- Refinancing risk remains concentrated in domestic debt. The overall Average Time to Maturity (ATM) stood at 5.1 years, with domestic ATM at 2.6 years. Approximately 27 percent of total debt and 51.6 per cent of domestic debt mature within one year, indicating elevated rollover risk.
- Interest rate risk indicators show that 39.8 per cent of total debt is subject to refixing within one year. However, 76.0 per cent of total debt is contracted at fixed interest rates, providing stability against short-term rate fluctuations.

Table 27: Medium-Term Debt Strategy (MTDS) 2025 Performance

Debt Strategy Objective	2025 Performance	Status
Reduce Debt-to-GDP below 60 per cent	Debt-to-GDP at 50 per cent	
Shift towards concessional external borrowing	Weighted average interest rate on external debt remains low at 5.05 per cent, reflecting continued reliance on concessional financing	
Reduce reliance on Treasury Bills	T-Bills account for 44.6 per cent of domestic debt and 20.4 per cent of total debt, indicating continued but moderated reliance	
Reduce refinancing risk	Total debt maturing in 1 year stands at 27.1 per cent; domestic refinancing pressure remains high at 51.6 per cent, although external maturity profile is strong with ATM of 7.2 years	
Keep FX debt below 50 per cent	FX debt stands at 53.7 per cent of total debt	
Manage interest rate risk	ATR at 3.5 years; 39.8 per cent of total debt refixes within one year, with domestic exposure high at 53.5 per cent	

Key

	Objective Met		Objective Partially Met		Objective Target Not Met

Source: Department of Treasury, 2026

1.7 Government's Superannuation Obligation

In accordance with the *Superannuation (General Provisions) Act 2000* and the *Defence Force Retirement Benefit (DFRB) Fund Act 2015,* the Government is responsible for contributing 8.4 per cent as the employer.

In 2025, the Government spent K441.0 million on superannuation obligations, almost 78.4 per cent spent of which was automated employer contributions to Nambawan Super. Table 28 shows the Government's superannuation payments to Nambawan Super Limited (NSL) and Comrade Trustee Services Limited (CTSL).

Table 28: Government's Superannuation Obligations in 2025 (Kina, Million)

Description	2025 Budget	2025 Revised Budget	2025 Outcome
State Share Contribution to Nambawan Super - Automation	324.81	309.81	345.81
Nambawan Super Exit Payments	142.0	79.0	50.0
Defence Automation Payments	0.19	0.19	0.19
Defence Retirement Pension Scheme	7.0	5.0	5.0
DRBF Unfunded Liabilities	10.0	39.0	37.0
Defence Accumulation Scheme (Exit)	11.0	3.0	3.0
Total	**495.0**	**436.0**	**441.0**

Source: Department of Treasury, 2026

Total historic outstanding contributions carryover from 2024 to 2025 was K486.6 million. In 2025, a total of K95.0 million was paid to the funds (K50.0 million to NSL and K45.0 million CTSL). This has brought the carryover down to K391.6 million.

Nambawan Super Limited (NSL)

The Government pays employer superannuation contributions to NSL on a fortnightly basis for current public servants. The Government also pays the State's unfunded superannuation liability upon employee exits.

In 2025, K345.81 million was expended on Automation Payments, a K21.0 million overrun (6.0 per cent) due to an increase in employment in the public sector (primarily teachers and statutory authorities). Expenditure on exit payments totalled K50.0 million for 1,007 members.

Comrade Trustee Services Limited (CTSL)

The Government facilitates CTSL payments through the Defence Automation Payments, Defined Benefits (Pension) Scheme, DFRB Unfunded Liabilities and the Defence Accumulation Scheme (Exit Payment).

In 2025, the Government spent

- K0.19 million on Defence Automation Payment;
- K5.0 million on the Defined Benefit (Pension) Scheme, demonstrating its commitment to meeting retirement obligations for the PNG Defence Force retirees;
- K37.0 million fully executed (including the additional K27.0 million funding transfer) on DFRB Unfunded Liabilities, supporting efforts to reduce unfunded liabilities for the Defence Force; and
- K3.0 million fully executed on the Defence Accumulation Scheme (Exit Payment), while reinforcing compliance with superannuation obligations and improving administrative efficiency.

1.8 Trust Accounts

Status of Trust Accounts

Pursuant to *Section 15* of the *Public Finance Management Act (PFMA), (Amended 2016)*, the Department of Finance (DoF) authorises any government institution, including Statutory Authorities and National Departments, to establish and operate trust accounts to hold public monies provided through the National Budget. Monies include donor loans or grants, and funds from Government counterparts. Section 16 (6) of the *PFMA* requires that all trust accounts must be managed and operated according to the requirements of trust instruments.

A total of K23,329.7 million has been expended through budget-funded trust accounts since 2005 to support the implementation of Government's priority programs. The primary purpose of holding funds in Trust Accounts is to spread expenditure over time, thereby providing Government agencies with sufficient time to effectively plan and implement their priority programs and projects.

Table 29 presents the expenditure report for all the budget-funded trust accounts for the 1st January to 31st December 2025 period. The opening balance as at 1st January 2025 was K566.2 million. Payments incurred in this period totalled K1,322.5 million with K1,420.5 million as receipts. The closing balance as at 31st December 2025 was K664.2 million.

Table 29: Movement of Funds in Budget Funded Trust Accounts from 01st January – 31st December 2025 (Kina, Million)

Trust Account Name	Opening Balance	Debit (Receipts)	Credit (Payments)	Closing Balance
Flexible, Open and Distance Education (FODE) Rehabilitation - GoPNG	1.2	-	0.1	1.0
Government Tuition Fee Subsidy Education Trust Account*	159.6	859.5	928.7	90.4
Tuition Fee Subsidy Education - Commodity Component Trust	209.6	170.7	60.9	319.4

Trust Account Name	Opening Balance	Debit (Receipts)	Credit (Payments)	Closing Balance
Govt's Funding of Rehab. Of Higher Education Sector T/A	33.8	8.7	10.9	31.6
PNG Rural Communications Project GoPNG	0.1	0.0	0.0	0.1
PNG Fire Service Infrastructure Rehabilitation Program - (PIP) T/A	0.5	-	0.1	0.3
National Road Maintenance Policy T/A	0.0	0.0	0.0	0.0
Highlands Highway Rehabilitation T/A Subsidiary	0.0	0.0	0.0	0.0
Port Moresby Roads Trust Account	0.3	0.0	0.0	0.3
Small Medium Enterprise (SME) Risk Sharing Facility (GoPNG)	1.9	11.1	6.3	6.7
Central City Trust Account	27.1	0.1	1.5	25.7
Restoration and Development Grant Trust	0.0	0.0	0.0	0.0
Special Intervention Funds (Established on 28 Feb 2014)	0.0	0.0	0.0	0.0
Correctional Service Development Project GoPNG T/A	46.9	8.7	20.4	35.2
LNG Pipeline Infrastructure Dev Grant (IDG) (Kikori Area)	0.0	0.0	0.0	0.0
LNG Plant Infrastructure Development Grant (IDG) (Papa/Lealea) T/A	0.5	0.0	0.0	0.5
Financial Management Improvement Programme (FMIP) - GoPNG	0.7	8.0	5.7	3.0
Infrastructure Development (UBSA) Grant (IDG) Account - Main	0.0	0.0	0.0	0.0
Infrastructure Development (UBSA) Grant Account (IDG) Sub	0.0	0.0	0.0	0.0
PNG High Impact Infrastructure Projects	0.0	0.0	0.0	0.0
Public Service Audit Program	0.6	3.1	1.9	1.8
2017 PNG National General Election - Finance, Procurement, Personnel and Logistic Trust	0.0	0.0	0.0	0.0
NAOSPIII GoPNG Counterpart Funds (European Union)	1.5	2.0	1.5	2.1
Department of Prime Minister & NEC APEC Operations (OP) Plan 2018 T/A	0.0	0.0	0.0	0.0
Highlands Region Roads Improve Invest Prog ADB - GoPNG Counterpart	0.1	0.0	0.0	0.1
HRRIP GoPNG Counterpart	0.1	0.0	0.0	0.1
Comm.Water Transport Proj. GoPNG C/Fund	3.8	17.9	17.1	4.7
Comm.Water Transportation Fund - GoPNG (ADB 2079)	0.0	0.0	0.0	0.0
PNG LNG Additional State Equity Financing	0.7	0.0	0.7	-
Highlands Region Road Improvement Investment Program (HRRIP) Project 2 - GoPNG Counterpart Funding T/A (Inc	0.0	0.0	0.0	0.0
SHHIP- Tranche 1 - GoPNG Counterpart Fund	0.0	0.2	0.1	0.1
Multiple LNG Development Trust Account	3.6	2.0	4.6	1.1
Coastal Vessels Account	0.1	0.0	0.0	0.1

Trust Account Name	Opening Balance	Debit (Receipts)	Credit (Payments)	Closing Balance
Water Supply & Sanitation Development Project – GoPNG	1.7	1.0	0.5	2.2
Bougainville Referendum Non-electoral Support Funds	2.2	1.2	3.0	0.4
Land Reform Trust Account	4.2	80.0	3.6	80.5
Mukurumanda Jail Project Trust Account	0.6	-	0.1	0.5
2020 National Population and Housing Census Trust Account	0.0	1.0	1.0	0.0
Kokopau to Arawa Road	0.0	0.0	0.0	0.0
COVID-19 Emergency Trust Account	20.8	0.0	0.0	20.8
Health Service Sector Development Budget Support Trust Account	0.7	0.0	0.7	0.0
PNG's First Economic and Fiscal Resilience Development Policy T/A	0.3	0.0	0.3	0.0
Connect PNG Economic Road Transport Infrastructure Dev. Prog. T/A	1.2	0.0	0.0	1.2
Higher Education Loan Program Trust Account	7.2	64.2	69.0	2.5
Ihu Special Economic Zone	1.3	6.5	5.5	2.3
Government Commitment Trust Accounts	18.4	0.0	15.0	3.4
2022 National General Election - Finance Procurement, Personnel and Logistics Trust Account	0.1	0.0	0.0	0.1
Office of State Negotiations Trust Account	3.1	17.8	20.5	0.3
Project Readiness Finance - GoPNG C/part funding	5.6	11.4	2.3	14.6
SHHIP - Tranche 2 - GoPNG	0.5	4.7	4.0	1.2
Child Nutrition & Social Protection Program - GoPNG Trust Account	0.2	0.6	0.7	0.0
Enhancing Labour Mobility from PNG Project - GoPNG C/part	0.0	1.0	0.0	1.0
2024 National Population Census Project Trust Account	5.0	0.0	4.5	0.6
2025 By Election - Finance Procurement, Personnel and Logistics Trust Account	0.0	29.0	26.2	2.9
2025 PNG Local Level Government Election (LLG) - Finance Procurement, Personnel and Logistics Trust Account.	0.0	108.1	103.2	5.0
National Intelligence Organisation Public Investment Program (PIP) Trust Account	0.0	2.0	2.0	0.0
Total	**566.2**	**1,420.5**	**1,322.5**	**664.2**

Source: Department of Finance, 2026
*Government Tuition Fee Subsidy (GTFS) Education is the main account only and all the subsidiary COVID-19 trust accounts at BSP were closed in 2024 and remaining funds transferred to the main account at BPNG.

Of the 56 accounts in Table 29, 87.8 per cent of total payments were made to just four:

1. Government's Tuition Fee Subsidy (GTFS) (K928.7 million, 70.2 per cent of total payments);
2. 2025 PNG Local Level Government Elections (K103.2 million, 7.8 per cent);
3. High Education Loan Program (K69.0 million, 5.2 per cent); and

4. Tuition Fee Subsidy Education – Commodity Component Trust (K60.9 million, 4.6 per cent).

Out of these accounts 23 did not receive payments or generate receipts. DoF undertook a Trust Accounts Review in 2024 and 2025 to close dormant accounts and revert remaining balances to the Consolidated Revenue Fund (CRF). This process is ongoing.

1.9 Fiscal Tables

Table 30: Statement of Operations for the General Government of Papua New Guinea[1]

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
TRANSACTIONS AFFECTING NET WORTH:				
Revenue	**20,826.2**	**25,408.0**	**24,225.2**	**23,234.6**
Taxes	**18,447.0**	**21,201.2**	**19,995.7**	**19,901.4**
Taxes on Income, profits, and capital gains	12,364.8	13,707.7	13,626.9	13,124.8
Taxes on payroll and workforce	0.3	1.0	2.5	2.1
Taxes on goods and services	5,320.2	6,553.5	5,565.4	5,989.6
Taxes on international trade and transactions	761.8	939.0	800.9	784.8
Grants	**1,180.6**	**1,500.0**	**1,774.0**	**1,481.2**
Other Revenue	**1,198.6**	**2,706.8**	**2,455.5**	**1,852.0**
Dividends	642.3	1,531.0	1,579.5	1,209.8
Statutory Transfers (NTRA)	408.6	900.0	600.0	509.0
Fees and Charges	143.7	266.4	266.6	113.1
SWF Inflows	0.0	0.0	0.0	0.0
Interest & Fees from Lending	0.0	0.0	0.0	10.0
Revenue as percentage of GDP	*16.6%*	*17.9%*	*16.8%*	*15.9%*
Resource Revenue	***4,267.2***	***5,607.6***	***5,807.6***	***5,044.4***
Mining and Petroleum Taxes	*3,707.1*	*4,136.6*	*4,336.6*	*3,883.0*
Mining, Petroleum and Gas Dividends	*560.1*	*1,471.0*	*1,471.0*	*1,161.4*
Transfer from the Stabilization Fund (SWF)	*0.0*	*0.0*	*0.0*	*0.0*
Total Expenditure and Lending	**24,757.1**	**28,357.2**	**28,851.2**	**26,115.1**
Expense as percentage of GDP	*16.8%*	*15.8%*	*15.7%*	*15.1%*
Expense[2]	**21,310.6**	**22,809.4**	**23,028.9**	**21,797.9**
Compensation of employees	7,214.7	7,717.9	7,937.9	7,859.8
Use of goods and services	6,604.2	6,845.3	6,845.3	6,344.9
Interest	2,952.5	3,460.6	3,460.6	3,379.8
Grants	4,418.3	4,535.0	4,535.0	4,083.8
Social benefits	0.0	104.8	104.8	0.0
Other expense	120.8	145.3	145.3	129.6
Net Acquisition of Non-Financial Assets*	**3,446.5**	**5,548.3**	**5,822.8**	**4,317.2**
Fixed Assets	3,446.5	5,548.3	5,822.8	4,317.2
Policy Adjustments Required			**-1,676.8**	
Gross Operating Balance[3]	**-484.4**	**2,599.1**	**1,196.3**	**1,436.7**
Net Lending (+) / Net Borrowing (–)	**-3,930.9**	**-2,949.2**	**-4,625.9**	**-2,880.5**
Net lending/borrowing as percentage of GDP	-3.2%	-2.0%	-3.3%	-2.0%
Primary Balance[4]	-978.4	511.4	-1,165.3	499.3
Non-resource net lending (+)/borrowing (-)	-8,198.1	-8,556.8	-10,433.5	-7,924.9
Non-resource primary balance	-5,245.6	-5,096.2	-6,972.9	-4,545.1
Transactions in financial assets and liabilities	**3,930.9**	**2,949.3**	**4,623.9**	**2,880.5**
Net Acquisition of Financial Assets	**-1,397.1**	**0.0**	**-1,674.7**	**1,688.3**
Domestic	-1,397.1	0.0	-1,674.7	1,688.3
External	0.0	0.0	2.0	0.0
Net Incurrence of Liabilities	**2,533.8**	**2,949.3**	**2,949.3**	**4,568.8**
Domestic	**231.8**	**760.8**	**760.8**	**2,606.1**

Debt securities: Treasury bills	-1,383.0	112.7	112.7	1,790.9
Debt securities: Treasury bonds	1,780.4	883.8	883.8	997.0
Loans	-165.5	-235.7	-235.7	-181.8
External	**2,302.0**	**2,188.5**	**2,188.5**	**1,962.7**
Monetary gold and special drawing rights (SDR's)	0.0	0.0	0.0	0.0
Debt securities: Sovereign bonds	0.0	0.0	0.0	0.0
Loans	2,302.0	2,188.5	2,188.5	1,962.7
Gross Domestic Product[5]	**118,680.4**	**133,365.4**	**133,962.3**	**136,976.9**

Source: Department of Treasury, 2026

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities. District and local level governments are reflected as grants from provincial governments. The statement is produced to reflect transactions on a modified cash basis of accounting and includes in-kind related transactions.
2. Include items that may require reclassification due to interfaces from the legacy systems, (The Provincial Government Accounting System, ALESCO payroll and the Department of Public Works and Implementation, Oracle system).
3. Represents, revenue minus expense, excluding consumption of fixed capital (CFC). CFC are not yet calculated and reported for the government accounts in PNG.
4. Represent net lending/net borrowing excluding interest expense or net interest expense.
5. Total nominal GDP by economic activity, Actual: National Statistics Office and Projections: Treasury Department.

Note: *Net Acquisition of Non-Financial Assets excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

Table 31: Statement of Sources and Uses of Cash for the General Government of Papua New Guinea[1]

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
CASH FLOWS FROM OPERATING ACTIVITIES				
Revenue Cash Flows	**19,645.6**	**23,926.4**	**22,473.2**	**21,753.4**
Taxes	18,447.0	21,201.2	19,995.7	19,901.4
Grants	0.0	18.4	22.0	0.0
Other Revenue	1,198.6	2,706.8	2,455.5	1,852.0
Revenue as percentage of GDP	*16.6%*	*17.9%*	*16.8%*	*15.9%*
Expense cash flows[2]	**19,911.3**	**21,102.9**	**21,052.5**	**20,092.7**
Compensation of employees	6,996.0	7,493.5	7,713.5	7,635.8
Uses of goods and services	6,604.2	6,845.3	6,845.3	6,344.9
Interest	2,952.5	3,460.6	3,460.6	3,379.8
Grants	3,237.7	3,053.4	2,783.0	2,602.6
Other payments	120.8	250.1	250.1	129.6
Expense as percentage of GDP	*16.8%*	*15.8%*	*15.7%*	*14.7%*
Net cash inflow from operating activities	-265.7	2,823.5	1,420.8	1,660.7
CASH FLOWS FROM TRANSACTIONS IN NONFINANCIAL ASSETS:				
Net cash outflow from investment in nonfinancial assets	**3,446.5**	**5,548.8**	**5,822.8**	**4,317.2**
Expenditure cash flows	**23,357.8**	**26,651.1**	**26,874.8**	**24,409.9**
Cash surplus (+) / Cash deficit (–)	-3,712.2	-2,724.7	-4,401.5	-2,656.5
Surplus/Deficit as percentage of GDP	-3.1%	-2.0%	-3.3%	-1.9%
CASH FLOWS FROM TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
Transactions in financial assets and liabilities	1,136.8	2,950.4	1,274.7	6,260.2
Net acquisition of financial assets other than cash	**-1,397.1**	**1.1**	**-1,674.6**	**1,691.3**
Domestic	-1,397.1	0.1	-1,676.6	1,688.3
External	0.0	1.0	2.0	3.0
Net incurrence of liabilities	**2,533.8**	**2,949.3**	**2,949.3**	**4,568.8**
Domestic	231.8	760.8	760.8	2,606.1
External	2,302.0	2,188.5	2,188.5	1,962.7
Net cash inflow from financing activities	**3,930.9**	**2,948.2**	**4,623.9**	**2,877.5**
Net cash inflow as percentage of GDP	0.0	0.0	0.0	0.0
Net change in the stock of cash	**218.7**	**223.4**	**224.4**	**221.0**
Gross Domestic Product[3]	**118,680.4**	**133,365.4**	**133,962.3**	**136,976.9**

Source: Department of Treasury, 2026

1. General government represents National and Provincial Governments, the Autonomous Bougainville government and commercial and statutory authorities. District and local level governments are reflected as grants from provincial

governments. The statement is produced to reflect transactions on a modified cash basis of accounting but excludes in-kind related transactions.
2. Include items that may require reclassification due to interfaces from the legacy systems, (The Provincial Government Accounting System, ALESCO payroll and the Department of Public Works and Implementation, Oracle system).
3. Total nominal GDP by economic activity, Actual: National Statistics Office and Projections: Treasury Department.

Table 32: General Government Revenue by Economic Classification

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
REVENUE[1]	**20,826.2**	**25,408.0**	**24,225.2**	**23,234.6**
TAXES	**18,447.0**	**21,201.2**	**19,995.7**	**19,901.4**
Taxes on Income, Profits and Capital Gains	**12,364.8**	**13,707.7**	**13,626.9**	**13,124.8**
Payable by individuals	**4,396.6**	**4,729.0**	**4,629.0**	**4,750.4**
Personal Income Tax	4,396.6	4,729.0	4,629.0	4,750.4
Salaries/Wages (Group Tax)	0.0	0.0	0.0	0.0
Individual Income Tax (Assessed)	0.0	0.0	0.0	0.0
Payable by corporations and other enterprises	**7,212.7**	**8,179.4**	**8,179.4**	**7,584.2**
Company Tax	3,418.7	3,959.0	3,759.0	3,613.3
Mining and Petroleum Taxes	3,707.1	4,136.6	4,336.6	3,883.0
Royalties Tax	52.1	54.6	54.6	52.7
Management Tax	34.7	29.2	29.2	35.2
Other taxes on income, profits and capital gains	**755.5**	**799.3**	**818.5**	**790.2**
Dividend Withholding Tax Mining	0.0	0.0	0.0	0.0
Dividend Withholding Tax Non-Mining	535.8	549.1	549.1	548.5
Interest Withholding Tax	204.7	240.4	240.4	221.9
Non-Resident Insurers Withholding Tax	14.2	7.4	14.0	15.1
Tax Related Court Fines	0.0	0.0	0.0	0.0
Sundry IRC Taxes & Income	0.9	2.4	15.0	4.7
Taxes on Payroll and Workforce	**0.3**	**1.0**	**2.5**	**2.1**
Training Levy	0.3	1.0	2.5	2.1
Taxes on Goods and Services	**5,320.2**	**6,553.5**	**5,565.4**	**5,989.6**
General taxes on goods and services	**3,151.5**	**4,265.5**	**3,325.5**	**3,657.2**
Value Added Tax	**3,077.6**	**4,186.4**	**3,246.4**	**3,557.8**
GST[2]	**3,077.6**	**4,186.4**	**3,246.4**	**3,557.8**
GST Collection at Provinces	*2,304.2*	*3,357.1*	*2,617.1*	*2,892.8*
GST Collection at Ports	*1,564.7*	*1,849.0*	*1,649.0*	*1,634.0*
GST Refunds	*791.3*	*1,019.7*	*1,019.7*	*969.0*
GST from IRC Trust	*0.0*	*0.0*	*0.0*	*0.0*
Taxes on financial and capital transactions	**73.9**	**79.1**	**79.1**	**99.5**
Bank Account Debit Fees	0.0	0.0	0.0	0.0
Stamp Duties	73.9	79.1	79.1	99.5
Excise	**1,711.3**	**1,774.1**	**1,774.1**	**1,900.8**
Excise Duty	1,205.2	1,271.1	1,271.1	1,328.7
Import Excise	506.1	503.0	503.0	572.1
Profits of fiscal monopolies	0.0	0.0	0.0	0.0
Taxes on specific services	**402.3**	**487.4**	**448.5**	**422.2**
Bookmakers' Turnover Tax	50.3	52.1	52.1	62.1
Gaming Machine Turnover Tax	348.4	427.7	388.8	349.0
Departure Tax	3.7	7.6	7.6	11.2
Taxes on use of goods and on permission to use goods or perform activities	**45.9**	**7.4**	**7.4**	**5.7**
Motor vehicles taxes	**45.6**	**5.0**	**5.0**	**5.5**
Motor Vehicle Registration	45.6	5.0	5.0	5.5
Commercial Vehicle Licenses	0.0	0.0	0.0	0.0
Other taxes on use of goods and on permission to use goods or perform activities	**0.3**	**2.4**	**2.4**	**0.2**
Bookmakers' Licenses	0.0	0.0	0.0	0.0
Coastal Trading Licenses	0.3	0.5	0.5	0.2
Registration of Vessels	0.0	0.0	0.0	0.0
Inflammable Liquid	0.0	1.5	1.5	0.0
Trade Licenses	0.0	0.2	0.2	0.0
Mobile Phone Licenses	0.0	0.0	0.0	0.0
Import and export trade licences	0.0	0.0	0.0	0.0
Insurers' and Brokers' Licences	0.0	0.2	0.2	0.0
Banking & Financial Institutions License	0.0	0.0	0.0	0.0
Liquor Licensing Fee	0.0	0.0	0.0	0.0
Motor Vehicle Trade Licenses	0.0	0.0	0.0	0.0

Other taxes on goods and services	**9.3**	**19.0**	**10.0**	**3.6**
Sundry Taxes (Customs)	9.3	19.0	10.0	3.6
Taxes on International Trade and Transactions	**761.8**	**939.0**	**800.9**	**784.8**
Customs and other import duties	**462.0**	**539.0**	**501.0**	**504.8**
Import Duty	462.0	539.0	501.0	504.8
Other Import Taxes	**0.0**	**0.0**	**0.0**	**0.0**
Taxes on exports	**299.8**	**400.0**	**300.0**	**280.0**
Export Tax	299.8	400.0	300.0	280.0
GRANTS	**1,180.6**	**1,500.0**	**1,774.0**	**1,481.2**
From Foreign Governments	**1,180.6**	**1,150.0**	**1,374.0**	**1,053.7**
Current	**1,180.6**	**920.0**	**1,099.2**	**843.0**
Cash	0.0	18.4	22.0	0.0
In-Kind	1,180.6	901.6	1,077.2	843.0
Capital	**0.0**	**230.0**	**274.8**	**210.7**
Cash	0.0	0.0	0.0	0.0
In-Kind	0.0	230.0	274.8	210.7
From International Organizations	**0.0**	**350.0**	**400.0**	**427.5**
Current	**0.0**	**280.0**	**320.0**	**342.0**
Cash	0.0	0.0	0.0	0.0
In-Kind	0.0	280.0	320.0	342.0
Capital	**0.0**	**70.0**	**80.0**	**85.5**
Cash	0.0	0.0	0.0	0.0
In-Kind	0.0	70.0	80.0	85.5
OTHER REVENUE	**1,198.6**	**2,706.8**	**2,455.5**	**1,852.0**
Property Income	**700.3**	**1,637.9**	**1,686.5**	**1,278.0**
Interest	0.0	0.0	0.0	10.0
Interest from non-residents	0.0	0.0	0.0	0.0
Interest from Loans Abroad	0.0	0.0	0.0	0.0
Interest from residents other than general government	0.0	0.0	0.0	10.0
Dividends	**642.3**	**1,531.0**	**1,579.5**	**1,209.8**
Mining Petroleum and Gas Dividends	560.1	1,471.0	1,471.0	1,161.4
Dividends from Statutory Authorities	0.0	0.0	48.5	48.4
Shares in Private Enterprise	0.0	0.0	0.0	0.0
Dividends from State Owned Enterprises	82.2	60.0	60.0	0.0
Other Dividends	0.0	0.0	0.0	0.0
Withdrawals from income of quasi-corporations	**0.0**	**0.0**	**0.0**	**0.0**
Property income from investment income disbursements	0.0	0.0	0.0	0.0
Rent	**58.0**	**106.9**	**107.0**	**58.1**
Land Lease Rental	55.2	100.0	100.0	55.8
License Fees and Royalty Payments	0.0	0.0	0.0	0.0
Petroleum Prospecting Licenses	2.7	7	7.0	2.4
Mineral Prospecting Leases	0.0	0.0	0.0	0.0
Small-Scale Mining Fees	0.0	0.0	0.0	0.0
Reinvested earnings on foreign direct investment	**0.0**	**0.0**	**0.0**	**0.0**
Sales of goods and services	**14.8**	**16.5**	**16.7**	**11.6**
Sales by market establishments	**0.0**	**0.0**	**0.0**	**0.0**
Administrative fees	**8.8**	**10.4**	**10.2**	**7.2**
Incidental sales by nonmarket establishments	**6.1**	**6.1**	**6.5**	**4.5**
Navigational Services	0.0	0.0	0.0	0.0
Imputed sales of goods and services	0.0	0.0	0.0	0.0
Fines, penalties, and forfeits	**1.3**	**2.7**	**2.7**	**1.9**
Sheriff's Fees and Poundage	0.0	0.0	0.0	0.0
Judicial Fines	0.0	1.1	1.1	0.0
Fines - Criminal	0.0	0.5	0.5	0.0
District Courts Fines	1.2	1.0	1.0	1.7
Forfeitures & Court Bails	0.1	0.1	0.1	0.2
Transfers not elsewhere classified	**482.1**	**1,049.6**	**749.6**	**560.5**
Current transfers not elsewhere classified	**482.1**	**1,049.6**	**749.6**	**560.5**
Subsidies	**0.0**	**0.0**	**0.0**	**0.0**
Other current transfers	**482.1**	**1,049.6**	**749.6**	**560.5**
Recovery of Roads and Bridges Design	0.0	0.0	0.0	0.0
Recovery of Land Acquisition Charges	0.0	0.0	0.0	0.0
Recovery of Utility Charges	0.0	0.3	0.3	0.0
Payroll Commission	36.5	40.0	40.0	41.5

Recovery of Design Service Charges	33.1	0.0	0.0	0.0
State Services and Statutory Authority	408.6	900.0	600.0	509.0
Recoveries from Former Years" Appropriation	0.0	100.0	100.0	0.0
Unclaimed Monies	0.0	0.0	0.0	0.0
Credit Guarantee Scheme	0.0	0.0	0.0	0.0
Sundry/(Other) Income	3.9	9.4	9.4	10.0
Unacquitted Travel	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
SWF	0.0	0.0	0.0	0.0
Capital transfers not elsewhere classified	**0.0**	**0.0**	**0.0**	**0.0**
Premiums, fees and claims related to nonlife insurance and standardised guarantee schemes	**0.0**	**0.0**	**0.0**	**0.0**

Source: Department of Treasury, 2026

1. Under the GFS 2014 methodology, non-payable infrastructure tax credits, revenue on asset sales, recoveries and Trust Accounts are not classified as revenue.
2. GST represents the total of collections by Provinces, PNG Ports and less Refunds.

Table 33: General Budgetary Expenditure by Economic Classification

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
Compensation of Employees	**7,214.7**	**7,717.9**	**7,937.9**	**7,859.8**
Wages and salaries	**6,597.5**	**6,978.3**	**7,198.3**	**7,171.8**
Wages and salaries in cash	6,378.8	6,753.9	6,973.9	6,947.8
Wages and salaries in kind	218.7	224.4	224.4	224.0
Employers' social contributions	**617.2**	**737.6**	**737.6**	**688.0**
Actual social contributions	617.2	737.6	737.6	688.0
Use of goods and services[1]	**6,604.2**	**6,845.3**	**6,845.3**	**6,344.9**
Use of goods and services	**6,604.2**	**6,845.3**	**6,845.3**	**6,344.9**
Use of goods and services	6,604.2	6,845.3	6,845.3	6,344.9
Interest[2]	**2,952.5**	**3,460.6**	**3,460.6**	**3,379.8**
To non-residents	**1,068.7**	**1,228.5**	**1,228.5**	**1,111.4**
Interest to Non residents	1,068.7	1,228.5	1,228.5	1,111.4
To residents other than general government	**1,883.8**	**2,232.1**	**2,232.1**	**2,268.4**
Interest to residents other than general governments	1,883.8	2,232.1	2,232.1	2,268.4
Grants[3]	**4,418.3**	**4,535.0**	**4,535.0**	**4,083.8**
Grants to other general government units	**4,418.3**	**4,535.0**	**4,535.0**	**4,083.8**
Grants to other general governments current	3,956.3	4,063.0	4,063.0	3,613.8
Grants to other general governments capital	462.0	472.0	472.0	470.0
Social Benefits	**0.0**	**104.8**	**104.8**	**0.0**
Social assistance benefits	0.0	104.8	104.8	0.0
Social assistance benefits in cash	0.0	104.8	104.8	0.0
Policy Adjustments Required**	**0.0**	**0.0**	**0.0**	**0.0**
Other expenses	**120.8**	**145.3**	**145.3**	**129.6**
Transfers not elsewhere classified	120.8	145.3	145.3	129.6
Other expense - Current transfers not elsewhere classified	120.8	145.3	145.3	129.6
Net Acquisition Nonfinancial assets[4]	**3,446.5**	**5,548.8**	**5,822.8**	**4,317.2**
Non-produced assets	**0.0**	**8.0**	**8.0**	**0.0**
NFA: Intangible non-produced assets	**0.0**	**7.9**	**7.9**	**0.0**
NFA: Land	0.0	0.1	0.1	0.0
Acquisition of Fixed assets	3,446.5	5,540.8	5,814.8	4,317.2
NFA: Buildings and structures	695.5	826.4	826.4	652.0
NFA: Dwellings	0.0	4.5	4.5	0.0
NFA: Fixed assets	2,082.9	3,760.2	3,760.2	2,790.0
NFA: Information, computer, & telecommunications equipment	76.0	145.2	145.2	110.7
NFA: Machinery & equipment other than transport equipment	26.3	27.7	27.7	19.0
NFA: Other structures	0.0	11.5	11.5	0.0
NFA: Transport equipment	30.1	37.6	37.6	34.6
Other expense - Current transfers not elsewhere classified	535.6	727.8	1,001.8	711.0
Total expenditure	**24,757.1**	**28,357.2**	**28,851.2**	**26,115.1**
as % of GDP	*20.9%*	*21.3%*	*21.5%*	*19.0%*

Source: Department of Treasury, 2026

1. Compensation of Employees – Includes all personnel costs captured in the Capital and Operational Budget and Outcome Reports is slightly different from the write up tables.
2. In accordance with the economic classification framework, Social Benefits are reported separately from Compensation of Employees.
3. Use of goods and services includes operational cost like maintenance and repair of fixed assets.
4. Excluding fees, other than interest, captured under use of goods and services.
5. Grants are inclusive of payments made to other general government units for the purposes of capital projects.
6. Net Acquisition of Non-Financial Assets excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

Table 34: General Budgetary Government Expenditure by Agency Type & Economic Classification

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
NATIONAL DEPARTMENTS	**9,539.4**	**10,901.1**	**10,901.1**	**9,764.9**
Compensation of Employees	**2,334.3**	**2,685.1**	**2,685.1**	**2,552.3**
Wages and salaries	**1,820.9**	**2,025.0**	**2,025.0**	**2,008.1**
Wages and salaries in cash	1,726.4	1,944.9	1,944.9	1,926.2
Wages and salaries in kind	94.5	80.1	80.1	81.9
Employers' social contributions	**513.4**	**660.1**	**660.1**	**544.2**
Actual social contributions	513.4	660.1	660.1	544.2
Use of goods and services	**3,622.6**	**3,575.3**	**3,575.3**	**3,555.5**
Use of goods and services	**3,622.6**	**3,575.3**	**3,575.3**	**3,555.5**
Use of goods and services	3,622.6	3,575.3	3,575.3	3,555.5
Grants	**2,231.0**	**2,340.3**	**2,340.3**	**1,855.7**
Grants to other general government units	**2,231.0**	**2,340.3**	**2,340.3**	**1,855.7**
Grants to other general governments current	2,231.0	2,340.3	2,340.3	1,855.7
Grants to other general governments capital	0.0	0.0	0.0	0.0
Other expenses	**118.0**	**132.3**	**132.3**	**126.2**
Transfers not elsewhere classified	**118.0**	**132.3**	**132.3**	**126.2**
Other expense - Current transfers not elsewhere classified	118.0	132.3	132.3	126.2
Net Acquisition Nonfinancial assets	**1,233.6**	**2,127.7**	**2,127.7**	**1,675.1**
Non-produced assets	**0.0**	**8.0**	**8.0**	**0.0**
NFA: Intangible non-produced assets	0.0	7.9	7.9	0.0
NFA: Land	0.0	0.1	0.1	0.0
Acquisition of Fixed assets	**1,233.6**	**2,119.7**	**2,119.7**	**1,675.1**
NFA: Buildings and structures	0.0	0.0	0.0	0.0
NFA: Dwellings	0.0	2.4	2.4	0.0
NFA: Fixed assets	1,172.7	2,014.2	2,014.2	1,586.3
NFA: Information, computer, & telecommunications equipment	25.6	64.0	64.0	57.6
NFA: Machinery & equipment other than transport equipment	9.4	11.8	11.8	7.0
NFA: Other structures	0.0	3.6	3.6	0.0
NFA: Transport equipment	25.9	23.7	23.7	24.1
Social Benefits	**0.0**	**40.0**	**40.0**	**0.0**
Social assistance benefits	0.0	40.0	40.0	0.0
Social assistance benefits in cash	0.0	0.0	0.0	0.0
Out of scope for GFS coding purposes	**0.0**	**0.3**	**0.3**	**0.0**
Out of scope for GFS coding purposes	0.0	0.3	0.3	0.0
PROVINCIAL GOVERNMENTS	**5,900.7**	**5,816.6**	**6,036.6**	**5,903.5**
Compensation of Employees	**2,629.9**	**2,598.9**	**2,818.9**	**2,849.0**
Wages and salaries	**2,627.2**	**2,598.9**	**2,818.9**	**2,842.7**
Wages and salaries in cash	2,572.7	2,542.3	2,762.3	2,786.7
Wages and salaries in kind	54.5	56.6	56.6	56.0
Employers' social contributions	**2.7**	**0.0**	**0.0**	**6.3**
Actual social contributions	2.7	0.0	0.0	6.3
Use of goods and services	**1,234.5**	**1,101.1**	**1,101.1**	**967.6**
Use of goods and services	**1,234.5**	**1,101.1**	**1,101.1**	**967.6**
Use of goods and services	1,234.5	1,101.1	1,101.1	967.6
Grants	**2,011.9**	**1,978.1**	**1,978.1**	**2,027.5**
Grants to other general government units	**2,011.9**	**1,978.1**	**1,978.1**	**2,027.5**
Grants to other general governments current*	1,589.9	1,546.1	1,546.1	1,596.5
Grants to other general governments capital	422.0	432.0	432.0	431.0

Net Acquisition Nonfinancial assets	**24.3**	**138.5**	**138.5**	**59.5**
Acquisition of Fixed assets	**24.3**	**138.5**	**138.5**	**59.5**
NFA: Fixed assets	0.0	138.5	138.5	59.5
NFA: Buildings and structures	24.3	0.0	0.0	0.0
Autonomous Bougainville Government	**444.5**	**486.5**	**486.5**	**452.8**
Compensation of Employees	**170.1**	**159.1**	**159.1**	**170.4**
Wages and salaries	**170.1**	**159.1**	**159.1**	**170.4**
Wages and salaries in cash	160.3	148.9	148.9	160.2
Wages and salaries in kind	9.8	10.2	10.2	10.2
Employers' social contributions	**0.0**	**0.0**	**0.0**	**0.1**
Actual social contributions	0.0	0.0	0.0	0.1
Use of goods and services	**134.4**	**187.4**	**187.4**	**159.4**
Use of goods and services	**134.4**	**187.4**	**187.4**	**159.4**
Use of goods and services	134.4	187.4	187.4	159.4
Grants	**40.0**	**40.0**	**40.0**	**43.0**
Grants to other general government units	**40.0**	**40.0**	**40.0**	**43.0**
Grants to other general governments current	0.0	0.0	0.0	4.0
Grants to other general governments capital	40.0	40.0	40.0	39.0
Net Acquisition Nonfinancial assets	**100.0**	**100.0**	**100.0**	**80.0**
Fixed Assets	100.0	100.0	100.0	80.0
COMMERCIAL & STATUTORY AUTHORITIES	**3,729.4**	**4,904.5**	**4,904.5**	**4,142.0**
Compensation of Employees	**2,080.4**	**2,274.8**	**2,274.8**	**2,288.1**
Wages and salaries	**1,979.3**	**2,195.3**	**2,195.3**	**2,150.6**
Wages and salaries in cash	1,919.4	2,117.8	2,117.8	2,074.7
Wages and salaries in kind	59.9	77.5	77.5	75.9
Employers' social contributions	**101.1**	**79.5**	**79.5**	**137.4**
Actual social contributions	101.1	79.5	79.5	137.4
Use of goods and services	**1,124.1**	**1,411.5**	**1,411.5**	**1,150.9**
Use of goods and services	**1,124.1**	**1,411.5**	**1,411.5**	**1,150.9**
Use of goods and services	1,124.1	1,411.5	1,411.5	1,150.9
Grants	**135.4**	**176.5**	**176.5**	**157.6**
Grants to other general government units	**135.4**	**176.5**	**176.5**	**157.6**
Grants to other general governments current	135.4	176.5	176.5	157.6
Other expenses	**2.8**	**12.7**	**12.7**	**3.4**
Transfers not elsewhere classified	**2.8**	**12.7**	**12.7**	**3.4**
Other expense - Current transfers not elsewhere classified	2.8	12.1	12.1	3.4
Other expense - Premiums	0.0	0.6	0.6	0.0
Net Acquisition Nonfinancial assets	**386.7**	**964.2**	**964.2**	**542.1**
Acquisition of Fixed assets	**386.7**	**964.2**	**964.2**	**542.1**
NFA: Buildings and structures	0.0	0.0	0.0	0.0
NFA: Dwellings	0.0	0.0	0.0	0.0
NFA: Buildings other than dwellings	0.0	2.1	2.1	0.0
NFA: Fixed assets	347.1	885.3	885.3	499.3
NFA: Machinery & equipment other than transport equipment	16.9	15.8	15.8	12.0
NFA: Other structures	0.0	7.9	7.9	0.0
NFA: Transport equipment	4.2	13.9	13.9	10.5
NFA: Information, computer, and telecommunications (ICT) equipment	18.5	39.8	39.8	20.4
Social Benefits	**0.0**	**64.8**	**64.8**	**0.0**
Social assistance benefits	0.0	64.8	64.8	0.0
Social assistance benefits in cash	0.0	64.8	64.8	0.0
Out of scope for GFS coding purposes	**0.0**	**0.0**	**0.0**	**0.0**
Policy Adjustments Required**			-1,676.9	
Debt Service (Interest Payment)	**2,963.5**	**3,522.5**	**3,522.5**	**3,403.4**
Use of goods and services	**11.0**	**61.9**	**61.9**	**23.6**
Use of goods and services	**11.0**	**61.9**	**61.9**	**23.6**
Use of goods and services	11.0	61.9	61.9	23.6
Interest	**2,952.5**	**3,460.6**	**3,460.6**	**3,379.8**
To non-residents	**1,068.7**	**1,228.5**	**1,228.5**	**1,111.4**
Interest to Non residents	1,068.7	1,228.5	1,228.5	1,111.4
To residents other than general government	**1,883.8**	**2,232.1**	**2,232.1**	**2,268.4**

Interest to residents other than general governments	1,883.8	2,232.1	2,232.1	2,268.4
Expenditure supported by donor grants	**1,180.6**	**1,500.0**	**1,774.0**	**1,481.2**
Use of goods and services	**403.9**	**438.0**	**438.0**	**432.5**
Use of goods and services	**403.9**	**438.0**	**438.0**	**432.5**
Use of goods and services	403.9	438.0	438.0	432.5
Net Acquisition Nonfinancial assets	**776.7**	**1,062.0**	**1,336.0**	**1,048.7**
Acquisition of Fixed assets (Buildings and Structures)	**776.7**	**1,062.0**	**1,336.0**	**1,048.7**
NFA:Fixed assets	268.6	373.1	373.1	368.4
Other expense - Current transfers not elsewhere classified	508.1	688.9	962.9	680.3
Expenditure financed by concessional loans	**998.9**	**1,225.9**	**1,225.9**	**967.2**
Use of goods and services	**73.6**	**70.1**	**70.1**	**55.3**
Use of goods and services	**73.6**	**70.1**	**70.1**	**55.3**
Use of goods and services	73.6	70.1	70.1	55.3
Net Acquisition Nonfinancial assets	**925.3**	**1,155.8**	**1,155.8**	**911.9**
Acquisition of Fixed assets (Buildings and Structures)	**925.3**	**1,155.8**	**1,155.8**	**911.9**
NFA: Buildings and structures	671.2	826.4	826.4	652.0
NFA: Fixed assets	194.6	249.1	249.1	196.5
NFA: Information, computer, & telecommunications equipment	32.0	41.4	41.4	32.7
NFA: Machinery & equipment other than transport equipment	0.0	0.0	0.0	0.0
Other expense - Current transfers not elsewhere classified	27.5	38.9	38.9	30.7
Total expenditure	**24,757.3**	**28,357.2**	**28,851.2**	**26,115.1**
as % of GDP	*20.9%*	*21.3%*	*21.5%*	*19.0%*

Source: Department of Treasury, 2026
Note: *Net Acquisition of Non-Financial Assets excludes operational costs like maintenance and repair of fixed assets which are included in the use of goods and services.

Table 35: Transaction in Assets and Liabilities for the General Government[1]

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
Net Acquisition of Financial Assets	**-1,397.1**	**0.1**	**-1,676.7**	**1,688.3**
Domestic	**-1,397.1**	**0.1**	**-1,676.7**	**1,688.3**
Currency and deposits	-1,397.1	-0.9	-1,676.7	1,688.3
Other accounts receivable	0.0	1.0	2.0	0.0
External	0.0	0.0	0.0	0.0
Net Incurrence of Liabilities	**2,533.8**	**2,949.3**	**2,949.3**	**4,568.0**
Net Incurrence of Liabilities as a % of GDP	*2.1%*	*2.2%*	*2.2%*	3.4%
Domestic	**231.8**	**760.8**	**760.8**	**2,606.1**
Monetary gold and special drawing rights (SDR's)	0.0	0.0	0.0	0.0
Currency and deposits	0.0	0.0	0.0	0.0
Debt securities	**397.3**	**996.5**	**996.5**	**2,787.9**
New instruments	*16,410.4*	*18,111.7*	*18,111.7*	*17,927.5*
Amortisation	*-16,013.0*	*-17,115.2*	*-17,115.2*	*-15,139.6*
Treasury Bills	***-1,383.1***	***112.7***	***112.7***	***1,790.9***
New instruments	*12,889.3*	*15,261.5*	*15,261.5*	*14,964.1*
Amortisation	*-14,272.4*	*-15,148.8*	*-15,148.8*	*-13,173.2*
Treasury Bonds	***1,780.4***	***883.8***	***883.8***	***997.0***
New instruments	*3,521.0*	*2,850.2*	*2,850.2*	*2,963.4*
Amortisation	*-1,740.7*	*-1,966.4*	*-1,966.4*	*-1,966.4*
Loans	**-165.5**	**-235.7**	**-235.7**	**-181.8**
New borrowing	0.0	0.0	0.0	0.0
Amortisation	-165.5	-235.7	-235.7	-181.8
Insurance, pension, and standardized guarantee schemes	0.0	0.0	0.0	0.0
Financial derivatives and employee stock options	0.0	0.0	0.0	0.0
Other accounts payable	0.0	0.0	0.0	0.0
External	**2,302.0**	**2,188.5**	**2,188.5**	**1,962.7**
Monetary gold and special drawing rights (SDR's)	0.0	0.0	0.0	0.0
Currency and deposits	0.0	0.0	0.0	0.0

Debt securities	0.0	0.0	0.0	0.0
New instruments	0.0	0.0	0.0	0.0
Amortisation	0.0	0.0	0.0	0.0
Concessional financing	0.0	0.0	0.0	0.0
Commercial financing	0.0	0.0	0.0	0.0
Extraordinary financing	0.0	0.0	0.0	0.0
Loans	**2,302.0**	**2,188.5**	**2,188.5**	**1,962.7**
New borrowing	3,804.3	4,042.6	4,042.6	3,723.4
Amortisation	-1,502.3	-1,854.1	-1,854.1	-1,760.7
Concessional financing	***-96.7***	***393.2***	***393.2***	***92.1***
New borrowing	*998.9*	*1,225.9*	*1,225.9*	*967.2*
Amortisation	*-1,095.6*	*-832.7*	*-832.7*	*-875.1*
Commercial financing	***-43.6***	***54.6***	***54.6***	***-48.9***
New borrowing	*0.0*	*100.2*	*100.2*	*0.0*
Amortisation	*-43.6*	*-45.6*	*-45.6*	*-48.9*
Extraordinary financing	***2,442.3***	***1,740.7***	***1,740.7***	***1,919.5***
New borrowing	*2,805.5*	*2,716.5*	*2,716.5*	*2,756.1*
Amortisation	*-363.2*	*-975.8*	*-975.8*	*-836.6*

Source: Department of Treasury, 2026

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities.
2. There has been a K875.7 million adjustment to the value of the stock of Treasury Bills and BSP Loans. In the case of TBills, previous reports only reported the face value of stock (not the interest costs) - the adjustment reflects the reconciliation with audited statements from the Bank of PNG. In the case of BSP loans, Treasury previously over-estimated the value which has been adjusted to reflect audited figures from BSP.

Box 1: Debt Composition and Valuation Adjustments, 2025

Public debt closed 2025 at K68,462.4 million (50.0 per cent of GDP) below both the 60.0 per cent MTDS ceiling and the 52.5 per cent FRA (2006, amended 2025) limit.

The 2025 increase was driven roughly equally by financing and by valuation changes as a result both of changes in the kina, and significantly, changes in the US dollar, to which the kina is pegged.

The net financing changes comprised financing to cover the deficit (K2,880.5 million) and additional borrowing to cover the 2024 under-financing (K1,688.3 million), with a total net borrowing of K 4,568.8 million.

On top of this, the figure incorporates a net exchange-rate valuation of K3,117.7 million, and an adjustment to the domestic debt to reflect historic capitalized t-bill interest that needed to be removed from stock (as it was paid with interest transactions and is not part of the debt stock).

The table below shows the debt stock over time, with exchange rate valuations adjusted for:

Years	2019	2020	2021	2022	2023	2024	2025
EXTERNAL	**14,333**	**18,772**	**23,428**	**25,943**	**28,317**	**31,710**	**36,791**
Transaction	2,388	4,374	4,913	3,249	2,086	2,302	1,963
Holding Gains and Losses	90	65	(257)	(734)	288	1,091	3,118
DOMESTIC	**19,334**	**22,216**	**25,258**	**27,534**	**29,717**	**29,942**	**31,673**
Transactions	(1,054)	2,882	3,042	2,277	2,176	232	2,606
Holding Gains and Losses	-	-	-	-	-	-	-
Other Adjustments	1,176	-	-	-	-	-	(876)
TOTAL DEBT	**33,667**	**40,988**	**48,686**	**53,478**	**58,034**	**61,653**	**68,463**
GDP	83,846	82,515	91,626	111,241	110,619	118,680	136,976
% GDP	**40.2%**	**49.7%**	**53.1%**	**48.1%**	**52.5%**	**51.9%**	**50.0%**

Note: Valuation adjustments use the BPNG midrate at end of year.

Explanations:

- 2025 Change: The increase in debt stock from 2024 to 2025 reflects: deficit financing (K2,880.5 million), additional financing to pay for the 2024 underfinancing (K1,688.3 million), exchange rate valuation (K3,117.7 million) with a -K875.7 million adjustment to domestic BSP and Treasury Bill stock.
- In 2024, a valuation change of K1,091 million was incorporated, and figures through 2020 to 2024 reflect valuation adjustments due to changes in the exchange rate in those years.
- 2019 figures reflect the changes undertaken in the Due Diligence, i.e. the inclusion of the Government guarantees for 3 domestic loans (original loan values in brackets): (i) Kumul Consolidated Holdings (KCH) for the acquisition of Motukea Port (K600.0 million); (ii) Kumul Minerals Holdings (KMHL) equity financing for Solwara 1 Project (K375.0 million); and (iii) the National Capital District Commission's (NCDC) major road works in NCD (K560.0 million), which were being paid by the Government. The 2019 exchange rate adjustment reflects an adjustment on 2018's debt as though 2018 had all exchange rate changes incorporated.

Some historic FBO publications reflect the IMF SDR allocation under domestic debt, as this is remitted via the Bank of Papua New Guinea, however in this, and going forward, it will be included in line with international practice as an external debt

Table 36: Stocks in General Government Debt[1]

Kina Million	2024 Outcome	2025 Budget	2025 MYEFO	2025 Outcome
Domestic	**29,942.2**	**32,798.1**	**32,798.1**	**31,672.5**
Debt securities	**29,065.1**	**32,053.4**	**32,053.4**	**31,249.3**
Treasury Bills	*12,756.3*	*14,081.0*	*14,081.0*	*13,943.5*
Treasury Bonds	*16,308.8*	*17,972.4*	*17,972.4*	*17,305.8*
Loans	**877.1**	**744.7**	**744.7**	**423.2**
Guarantees	*877.1*	*744.7*	*744.7*	*423.2*
External	**31,709.4**	**32,078.7**	**32,215.1**	**36,789.9**
Monetary Gold & SDRs	**1,244.1**	**1,244.1**	**1,244.1**	**1,244.1**
Debt securities	**1,897.0**	**1,760.6**	**1,897.0**	**2,127.7**
Concessional financing	-	-	-	-
Commercial financing	-	-	-	-
Extraordinary financing	*1,897.0*	*1,760.6*	*1,897.0*	*2,127.7*
Loans	**28,568.4**	**29,074.0**	**29,074.0**	**33,418.1**
Concessional financing	*12,595.6*	*12,628.6*	*12,628.6*	*14,240.1*
Commercial financing	*121.9*	*362.6*	*362.6*	*222.4*
Extraordinary financing	*15,850.2*	*16,082.7*	*16,082.7*	*18,955.6*
Total Central Government Debt	**61,651.2**	**64,876.8**	**65,013.3**	**68,462.4**
Total debt as percentage of GDP	*51.9%*	*48.6%*	*48.5%*	*50.0%*
Gross Domestic Product[2]	**118,680.4**	**133,365.4**	**133,962.3**	**136,976.9**

Source: Department of Treasury, 2026

1. General government represents national and provincial governments, the Autonomous Bougainville government and commercial and statutory authorities.
2. Total nominal GDP by economic activity, Actual: National Statistics Office and Projections: Treasury Department.
3. Debt Securities figure varies each month due to current exchange rate fluctuations particularly with USD.

Part 2: Outcome by Agency

2.1 Overview

Part 2 of the FBO reports the Government's 2025 expenditure outcome compared to the revised and original 2025 Budget appropriation. The revised budget reflects all reallocations and transfers under Sections 6 and 7 of the Appropriation *(General Public Services Expenditures 2025*) Act 2024 which outline the process for budget transfers that are made between the 1st of January and the 31st of December 2025.

This section also presents the aggregate of both the Bookmakers Turnover Tax (BTT) and Goods & Services Tax (GST) transfers made to provinces. Furthermore, this section includes high level reporting on donor grants and concessional loan drawdowns, highlighting their contribution towards funding Government capital investment programs.

2.2 Expenditure Outcome by Category

Section 2.2 presents a report on the 2025 expenditure outcome (excluding Debt Amortization) against the original budget and its ensuing revisions across key expenditure categories. This section examines the numbers in the context of previous budget reports, expenditure performance and deviations from planned allocations.

Table 37: Summary of Expenditure by Major Expenditure Category

2025 Budget Items	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget
Operational	**18,014.5**	**18,448.0**	**17,535.6**	**97.3%**
Compensation of Employees	7,801.2	7,701.7	7,854.1	100.7%
Goods and Services	4,838.3	5,255.3	4,753.6	98.2%
Provincial Functional Grant	710.1	720.1	345.5	48.7%
Interest Repayment	3,522.5	3,628.5	3,403.5	96.6%
GST & BMT	1,142.4	1,142.4	1,179.0	103.2%
Capital	**10,342.7**	**10,015.2**	**8,579.5**	**83.0%**
GoPNG PIP	6,436.8	6,109.3	4,954.1	77.0%
Service Improvement Program (SIPs)	1,180.0	1,180.0	1,177.0	99.7%
Concessional Loans	1,225.9	1,225.9	967.2	78.9%
Donor Grants	1,500.0	1,500.0	1,481.2	98.7%
Total	**28,357.2**	**28,463.2****	**26,115.1**	**92.1%**

Source: Department of Treasury, 2026
*Note: CoE excludes the K5.8 million in employee compensation which forms part of PIP (Budget of K21.5 million with an outcome of K5.8 million).
**Note: Includes a transfer of K106.0 million from Amortization into Debt Interest Repayment, hence this has increased the revised budget by K106.0 million. In addition, the outcome on this table also excludes Debt Amortization.

The 2025 Budget (excluding debt amortization) was revised up to K28,463.2 million (see footnote to Table 37). In 2025, a total of K26,115.1 million or 92.1 per cent of the original budget appropriation was expended.

2.3 Operational Budget

In 2025, the Government spent K17,535.0 million in operational funding, representing 97.3 per cent of the original budget of K18,014.5 million (see Table 37). This outcome comprised of the following:

- Compensation of Employees (CoE) (K7,854.1 million);
- Goods and Services (K4,753.6 million);
- Provincial Functional Grants (K345.5 million);
- Debt Interest Repayments (K3,403.5 million); and
- GST & Bookmakers Turnover Tax (BTT) (K1,179.0 million).

Compensation of Employees (CoE)

The 2025 CoE outcome recorded expenditure of K7,854.1 million against a budget of K7,801.2 million, representing a slight increase of K52.9 million, or 0.7 per cent of the appropriation.

This outcome reflects continuing improvement in the control of salary costs. The main area of salary over-runs was once again in Teachers' Salaries, with an over-expenditure relative to the budget of K320.9 million, or 14.1 per cent higher.

This outcome emphasises the need for on-going stronger establishment control, more accurate costing of allowances, and improved alignment between payroll records, staff establishment structure and approved budget appropriations.

Table 38: Expenditure Items by Compensation of Employees Category (Kina, Million)

Details Compensation of Employees	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget
Salaries and Allowances	3,491.8	3,486.2	3,379.1	96.8%
Teachers' Salaries (TSC)	2,281.1	2,308.5	2,602.0	114.1%
Retirement Benefits, Pensions, Gratuities & Retrenchments	844.3	698.4	688.0	81.5%
Staffing Grant	394.2	403.6	342.5	86.9%
Wages	351.9	352.6	418.3	118.9%
Leave fares	167.7	169.5	157.8	94.1%
Members of Parliament	128.9	140.7	140.7	109.2%
Teachers Leave Fares	51.6	51.6	51.5	99.8%
Others	89.7	90.6	74.1	82.6%
Total	**7,801.2**	**7,701.7**	**7,854.1**	**100.7%**

Source: Department of Treasury, 2026
Note: Refer to Table 37 notes for classified CoE allocations

Goods and Services

Good and Services expenditure totalled K4,753.6 million against the original budget of K4,838.3 million, resulting in a 98.2 per cent execution rate.

The priority expenditures were:

- Education Fee Free Subsidy (K859.5 million);

- Arrears (K567.3 million);
- Multi-Departmental Office Accommodation (K301.0 million);
- Multi –Department Utilities (K225.1 million); and
- Medical Supplies Procurement and Distribution (K217.5 million).

Provincial Functional Grants

The original operational budget for Provincial and Local Level Government (LLG) Functional Grants totalled K710.1 million then revised to K720.1 million. The total outcome stood at K345.5 million (48.7 per cent) of the original appropriation. Out of this total, K122.7 million was specifically allocated to Local Level Governments.

These Functional Grants were distributed to all Provincial Governments except the Autonomous Bougainville Government (ABG) and the National Capital District (NCD). Both ABG and NCD operate under separate administrative operational structure and are therefore not included under the National Economic and Fiscal Commission (NEFC) Fiscal Determination. Hence, their funding is treated differently and classified as Goods and Services expenditure, totalling K44.6 million.

On average, most provinces received funds around the 60.0 per cent mark. However, there is variation across provinces with smaller provinces tending to receive a higher proportion than larger provinces.

The shortfalls reflect the pressures on the overall budget due to revenue shortfalls in 2025 of K2,173.4 million. While there was a shortfall in these Provincial Functional Grant payments, overall Provincial funding was slightly higher than the Budget, with an outcome of K5,263.1 million, K62.2 million higher than the budget of K5,201.9 million (see Attachment 3). Overall, Provinces were largely protected from the requirements for expenditure cuts following the revenue shortfalls, with lower Functional Grants payments being more than offset by over-expenditure in other areas, especially teachers' salaries.

Debt Servicing – Interest Payment

Debt Servicing (Interest Payments) totalled K3,403.5 million, which was slightly below the original budget of K3,522.5 million, resulting in an unspent balance of K119.0 million. Overall, 96.6 per cent of the expenditure target was achieved for the fiscal year. This outcome includes interest payments on both domestic and external loans.

GST and BMT Disbursements

The National Government transfers a portion of Bookmakers Turnover Tax (BTT) and Goods & Services Tax (GST) revenues to provinces. GST distributions are calculated at 60.0 per cent of total inland GST collections, while BMT is distributed at 40.0 per cent of total collections recorded two years prior. This means 2025 GST and BMT transfers were calculated based on revenue collections from 2023.

In 2025, GST & BTT were allocated K1,142.4 million for distribution to the provinces. The actual outcome totalled, exceeding the appropriation by 3.2 per cent mainly reflecting distributions made to ABG. The disbursement of this fund is managed by Internal Revenue

Commission (IRC) via direct transfers and not through the Warrant Authorization Process of Treasury.

These transfer of funds to Provinces were substantially higher than in 2024, when K979.7 million was distributed. The outcome represents an increase of K199.3 million, or a 20.3 per cent increase in these grant transfers to Provinces compared to 2024.

Expenditure By Sectors

Table 39: GoPNG Funded Expenditure by Sectors (Kina Millions)

2025 Budget Items	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget
Administration	**3,363.5**	**3,251.0**	**2,979.6**	**88.6%**
Operational	1,259.5	1,487.9	1,401.5	111.3%
GoPNG PIP	2,104.0	1,763.1	1,578.1	75.0%
Community & Culture	**284.2**	**149.6**	**133.1**	**46.8%**
Operational	77.2	85.8	72.3	93.7%
GoPNG PIP	207.0	63.8	60.9	29.4%
Debt Services	**3,522.5**	**3,628.5**	**3,403.5**	**96.6%**
Operational	3,522.5	3,628.5	3,403.5	96.6%
Economic	**1,482.8**	**1,332.5**	**1,140.1**	**76.9%**
Operational	366.8	410.1	356.9	97.3%
GoPNG PIP	1,116.0	922.4	783.2	70.2%
Education	**4,354.1**	**4,360.4**	**4,495.6**	**103.2%**
Operational	3,989.1	4,026.1	4,290.8	107.6%
GoPNG PIP	365.0	334.3	204.7	56.1%
Health	**2,486.3**	**2,405.2**	**2,343.5**	**94.3%**
Operational	2,143.8	2,155.2	2,143.2	100.0%
GoPNG PIP	342.5	250.0	200.3	58.5%
Law & Justice	**2,172.9**	**2,203.2**	**1,981.5**	**91.2%**
Operational	1,792.9	1,853.7	1,676.2	93.5%
GoPNG PIP	380.0	349.5	305.3	80.3%
Miscellaneous	**2,302.7**	**2,220.1**	**2,053.6**	**89.2%**
Operational	2,302.7	2,220.1	2,053.6	89.2%
Provinces	**2,869.2**	**3,473.5**	**2,609.6**	**91.0%**
Operational	1,207.9	1,228.5	770.1	63.8%
GoPNG PIP	1,661.3	2,245.0	1,839.5	110.7%
Transport	**1,404.8**	**1,364.6**	**1,206.2**	**85.9%**
Operational	166.8	166.8	149.0	89.3%
GoPNG PIP	1,238.0	1,197.8	1,057.2	85.4%
Utilities	**245.9**	**206.4**	**141.5**	**57.5%**
Operational	42.9	42.9	39.6	92.3%
GoPNG PIP	203.0	163.5	101.9	50.2%
Total	**24,488.9**	**24,594.9**	**22,487.7**	**91.8%**

Source: Department of Treasury, 2026
* Teacher's salaries, teacher's leave fares & GTFS are classified under the Education Sector. In Part 3, some of this is classified as Provincial expenditure.
** Note that these totals exclude expenditure on GST & BMT, Concessional Loans and Donor Grants.

In 2025, **GoPNG expenditure** (excluding GST & BMT, Concessional Loans and Grants) totalled K22,487.7 million. The overall sectoral performance was mixed, with recurrent-heavy sectors tending to expend amounts closer to their Budget appropriation (see Table 39). This result reflects the Government prioritisation of social obligations, with Education, Health, and Province's spending making up nearly 42.0 per cent of total expenditure, supporting essential human development services. Growth related spending (Transport, Economic, and Utilities) accounted for about 11.1 per cent. Meanwhile, Debt Services consumed 15.1 per cent of spending while Cross–Cutting Activities expended 9.1 per cent on contingency provisions and centrally managed expenditures. The remaining expenditure (22.7 per cent) was directed toward Administration, Law and Justice, and Community & Culture, supporting core government operations, governance, security, and social cohesion. Overall, budget execution reflects a policy balance between service delivery, development priorities, and fiscal obligations.

The **Administration Sector's** original budget was K3,363.5 million, with actual expenditure amounting to K2,979.6 million. The lower expenditure mainly reflects the under-utilisation of operational funds across government agencies, including savings in administrative costs such as travel, consultancy services, and general operational activities. Delays in procurement processes and the implementation of planned administrative programs also contributed to the reduced outturn. Despite these constraints, several priority expenditures were implemented under the sector, including:

- District Infrastructure Development Program (K444.8m)
- Election Preparation (K53.1m).

The **Community & Culture Sector's** original budget was K284.2 million, with actual expenditure totalling K133.1 million. The lower outturn reflects slower program implementation during the year, as some planned activities and events were either deferred or delivered on a reduced scale compared to initial expectations. Notwithstanding these challenges, priority expenditures in the sector focused on key social and community programs, including:

- Church-State Partnership (K20.0m)
- National Youth Development (K10.0m)
- District Community Development Centres (K9.9m).

The Government's allocation for **debt interest payments** was K3,522.5 million. The total outcome for year-end totalled K3,403.5 million, a 96.6 per cent utilization. This underspend was largely due to lower-than-expected interest payments and adjustments to the timing of debt servicing obligations.

The **Economic Sector's** original budget was K1,482.8 million, with total expenditure amounting to K1,140.1 million, representing 76.9 per cent of the appropriation. The under-execution reflects delays in the implementation of several key programs across the sector. Procurement constraints and the slower rollout of development projects also contributed to the lower expenditure outcome. Despite these challenges, priority expenditures under the sector directed towards supporting economic growth, included:

- National Land Partnership (K149.9m)
- SME Agriculture Funding (K130.0m)
- State Equity Fund (K80.0m).

The **Education Sector** received an original budget of K4,354.1 million. This allocation included the reclassification of major expenditure components, comprising Teachers' Salaries and Allowances (52.9 percent), Teachers' Leave Fares (1.2 percent), and the Government Tuition Fee Subsidy (GTFS) at 19.7 per cent. The total expenditure outcome for the sector amounted to K4,495.6 million. The higher outturn was primarily driven by increased spending on teachers' salaries, as well as higher disbursements under key education support programs, including government tuition subsidies and student assistance schemes. This over-execution reflects the Government's strong commitment to sustaining education service delivery nationwide. In 2025, priority expenditures within the Education Sector included:

- Teachers' Salaries (K2,602.0m)

- Government Tuition Fee Subsidy (GTFS) (K859.5m)
- Tertiary Education Student Assistance Scheme (TESAS) (K98.4m).

The **Health Sector's** original budget for the 2025 fiscal year amounted to K2,486.3 million, with total expenditure reaching K2,343.5 million, representing 94.3 per cent of the sector's approved appropriation. Priority expenditures within the sector focused on maintaining essential health services and strengthening hospital operations which included:

- Medical Supplies (K217.5m)
- Port Moresby General Hospital (K72.5m)
- District Hospitals Program (K47.8m).

The **Law and Justice Sector's** original budget was K2,172.9 million, with year-end expenditure totalling K1,981.5 million, equivalent to 91.2 per cent of the approved appropriation. The lower outturn reflects delays in infrastructure development and institutional reform programs across key agencies, including the police, courts, and correctional services. Administrative processes and procurement delays also contributed to the under-utilisation of funds. Priority expenditures within the sector were directed towards strengthening core justice institutions and maintaining essential services, which included:

- Special Police Assistance (K199.7m)
- Courts Administration (K132.3m)
- Defence Catering (K71.2m).

The **Cross-Cutting Activities** original budget was K2,302.7 million and the actual outcome was K2,053.6 million. This category typically includes contingency provisions and centrally managed expenditures.

The **Provinces Sector's** original budget was K2,869.2 million, excluding Teachers' Salaries and Leave Fares, which were reclassified to the Education Sector for reporting purposes. The total expenditure outcome for the sector amounted to K2,609.6 million, with spending largely concentrated on capital budget programs. Capital programs under the sector mainly comprise infrastructure and service delivery investments at the sub-national level, including district and provincial infrastructure grants. Priority expenditures within the Provincial Sector were directed towards supporting provincial and district-level operations and service delivery, which included:

- Infrastructure Maintenance Grants (K150.8m)
- Restoration Development Grant (K137.8m)
- ABG RDG Arrears (K80.0m).

The **Transport Sector's** original budget was K1,404.8 million, with total expenditure amounting to K1,206.2 million, representing 85.9 per cent of the budget. The under-execution reflects delays in the implementation of major road and transport infrastructure projects, including procurement constraints and contractor mobilisation challenges. As a result, several projects were deferred. Priority expenditures within the sector were largely directed toward improving national transport connectivity and infrastructure, which included:

- Connect PNG Program (K469.1m)
- Connect PNG (Arrears) (K148.6m)
- National Roads Maintenance (K100.7m)
- Air Niugini Re-fleeting (K100.0m).

The **Utilities Sector's** original budget was K245.9 million, with total expenditure amounting to K141.5 million, representing a lower-than-anticipated outturn. The under-execution largely reflects slower implementation of sector programs due to delays in project preparation, procurement processes, and the rollout of infrastructure initiatives. Priority expenditures under the Utilities Sector were directed towards sustaining essential services and advancing sector reforms, which included:

- SOE Reforms (K21.0m)
- Transmission Grid Expansion (K9.0m)
- Ramu System Extension (K9.0m).

2.4 Capital Investment Budget

In 2025, Capital Investment totalled K8,579,5 million, K11.7 million (0.1 per cent) higher than 2024 but lower than 2025 Budget (see Table 40). The lower outcome relative to the Budget reflects the Government's commitment to responsible fiscal management in the face of major falls in expected revenues, including prioritising critical projects while delaying others that needed more time for implementation.

Table 40: Capital Investment Expenditure by Fund Source, 2024 – 2025 (Kina, Million)

Expenditure by Fund Source	2024 Actuals	2025 Budget	2025 MYEFO	2025 Outcome	Outcome as a % of Budget	Variance Compared to Budget
Total	**8,567.8**	**10,342.7**	**10,616.7**	**8,579.5**	**83.0%**	**-1,763.2**
PIP	*5,264.3*	*6,436.8*	*6,436.8*	*4,954.1*	77.0%	**-1,482.7**
SIPs	*1,124.0*	*1,180.0*	*1,180.0*	*1,177.0*	99.7%	**-3.0**
Loans	*998.9*	*1,225.9*	*1,225.9*	*967.2*	78.9%	**-258.7**
Grants	*1,180.6*	*1,500.0*	*1,774.0*	*1,481.2*	98.7%	**-18.8**

Source: Department of Treasury, 2026

Despite the lower outcome, the Government remains committed to maintain strategic investments in priority areas including subnational infrastructure, transport connectivity, utilities expansion, economic diversification, and law and order. In 2025, GoPNG funded capital expenditure totalled K6,131.1 million, lower than originally budgeted but comparable to 2024 (see Table 41).

Table 41: GoPNG Capital Expenditure by Sector (Kina, Million)

Sector	2024 Actuals	2025 Budget	2025 Outcome	Outcome as a % of Budget
Administration	1,947.8	2,104.0	1,633.1	77.6%
Community & Culture	43.1	207.0	60.9	29.4%
Economic	444.9	1,144.0	849.2	74.2%
Education	96.8	365.0	204.7	56.1%
Health	131.3	342.5	200.3	58.5%
Law & Justice	244.3	380.0	308.3	81.1%
Provinces	1,921.2	1,661.3	1,784.5	107.4%
Transport	1,297.4	1,138.0	957.2	84.1%
Utilities	261.4	255.0	135.9	53.3%
Unallocated	0.0	20.0	0.0	0.0%
Total	**6,388.3**	**7,616.8**	**6,131.1**	**80.5%**

Source: Department of Treasury and Department of National Planning & Monitoring, 2026

The focus and major funded programs and projects include:

Administration Sector: Strengthen governance, digitally transform government, improve border security, implement public service reforms and improve revenue generating mechanisms and systems. In 2025, expenditure on major programs and projects included:

- Provincial Capacity Building Program (K4.0 million)
- Public Service Housing Program (K5.0 million)
- Labor Development Program (K17.7 million)
- Integrated Tax Administration System (ITAS) (K13.5 million)

Community & Culture: Deliver effective services by fostering inclusive growth to improve social indicators relating to youth, children, and people with special needs, including through religion, morality, welfare, culture and human development. In 2025, expenditure on major programs and projects included:

- Censorship Intervention Program (K4.7 million)
- District Community Development Centre (K9.9 million)
- National Youth Development Program (K10.0 million)
- PNG Church Partnership Program (K20.0 million)

Economic Sector: Revitalize the agriculture and livestock sector, support micro-, small- and medium-sized enterprises (MSMEs), foster trade and investment, drive land reforms and mobilization, enhance downstream processing, develop finance and banking, support mining and petroleum. In 2025, expenditure on major programs and projects included:

- Agriculture Programs (K245.8 million)
- Land Development Program (K155.4 million)
- Building Resilience to Climate Change (K2.0 million)
- Downstream Processing (K13.6 million)
- National Trade Facilitation Program (K5.0 million)

Education Sector: Improve early childhood, primary and secondary education including through education infrastructure, schools of excellence, teacher training, TVET and other tertiary education scholarship programs. In 2025, expenditure on major programs and projects included:

- Technical & Business College Infrastructure Rehabilitation Program (K12.5 million)
- National Education Reform Program (K13.5 million)
- Inclusive Education Impact Project (K4.0 million)
- Alternate Pathways Program (K6.2 million)

Health Sector: Preventative primary healthcare (including via awareness and vaccinations), public health, development and construction of specialist hospitals and increased specialized healthcare workers. In 2025, expenditure on major programs and projects included:

- Angau Memorial Hospital Rehabilitation (K5.0 million)
- Area Medical Stores Rehabilitation Program (K9.0 million)
- CHW Training Institutions Rehabilitation Program (K4.0 million)
- PMGH Cancer Unit (K25.0 million)
- Provincial and District Hospital Development Program (K64.8 million

Law & Justice Sector: Strengthening community policing, capacity building for police, crime prevention and restorative justice, enhancing rehabilitation and reintegration mechanisms, improving access to law and justice services, bolstering the judiciary system, and improving good governance and accountability. In 2025, expenditure on major programs and projects included:

- Special Police Assistance Program (K199.7 million)
- National Emergency and Disaster Reduction Program (K10.0 million)
- Judiciary Support Services Program (K5.0 million)
- Juvenile Justice Rehabilitation Program (K1.2 million)

Provinces Sector: Ensure the Central Government makes commitments to Subnational Governments. In 2025, expenditure on major programs and projects included:

- PSIP (K219.0 million)
- DSIP (K958.0 million)
- Special Support Grant (K23.8 million)
- District Infrastructure Programs (K55.0 million)
- Other Key Economic Investments (K53.3 million)

Transport Sector: Enable economic growth, connect people and deliver services across the country by land, air and sea. In 2025, expenditure on major programs and projects included:

- Connect PNG (K627.7 million)
- National Road Maintenance Program (K100.7 million)
- Civil Aviation Development Investment Program (K17.0 million)
- National Shipping Services Program (K6.0 million)

Utilities Sector:
Focus: Support electricity generation, transmission and distribution, develop water supply and sanitation, promote affordable housing, transform telecommunication and digital services, and reform State-Owned Enterprises (SOEs). In 2025, expenditure on major programs and projects included:

- Water, Supply and Sanitation Development Program (WSSDP), Water, Sanitation & Hygiene (WaSH) Program (K4.0 million)
- District Water Supply (K3.6 million)
- Air Niugini (K100.0 million)
- National Power Grid Development Study (K10.0 million)
- Off-Grid Renewable Energy (K2.0 million)

Donor Grants

Donor grants supported expenditure programs amounted to K1,481.2 million, K18.7 million lower than in 2025 Budget estimate but K300.6 million higher than 2024. Australia makes over two-thirds of the donor support.

Table 42: Project Support Grants for Donor Expenditure by Donor (Kina, Million)

Development Partner	2024 Actuals	2025 Budget	2025 Outcome	Variance
Australia	727.1	808.4	1,011.6	203.2
AIFFP	0.0	32.0	0.0	-32.0
EU	119.6	89.0	31.6	-57.4
UNS	293.6	189.0	378.7	-189.7

NZAID	0.0	44.2	15.2	-29.0
PRC	5.5	157.0	8.0	-149.0
ADB	9.5	19.3	17.2	-2.1
Japan	25.3	108.3	18.9	-89.4
European Investment Bank (EIB)	0.0	40.0	0.0	-40.0
AFD (France)	0.0	12.7	0.0	-12.7
Total	**1,180.6**	**1,500.0**	**1,481.2**	**18.71**

Source: Department of National Planning & Monitoring, 2026

Note: For some donor partners, updated reports were not available to the Department of National Planning & Monitoring (DNPM) at the time of this report, hence zero (0) or lower expenditures were reported.

2.5 Expenditure Efficiency Measures – OSPEAC

Organizational Staffing and Personnel Emolument Audit Committee (OSPEAC)

In 2017, the Government established OSPEAC to improve productivity, ensure pay increases are justified and affordable, and strengthen oversight of the public sector wage bill. Since inception, OSPEAC has maintained its position in ensuring all expenditure efficiency activities are undertaken as scheduled. In 2025, OSPEAC pursued the following activities:

1. **Retirement Program**

The whole-of-government retirement exercise continued in 2025 as part of an effort to not only clear the backlog of retirees and those medically unfit for duty, but also to enhance operational efficiencies. From the total funding of K97.2 million, a total of K63.8 million was utilized to service the final entitlement payouts for 1,356 retirees. These payments exclude the 8.4 per cent superannuation component. The retirees comprise of 861 teachers at a cost of K29.5 million and 495 batch 1 non-teachers at a cost of K34.3 million.

Reforms during the Retirement Process

The retirement reforms that were established at the program's inception continue to be institutionalized. These are:

1. Processing Final Entitlements through Ascender Payroll (prior to this a warrant was issued to Department of Personnel Management (DPM) for cheques to be raised to the retirees);
2. Making available the 8.4 per cent Superannuation State component upon retirement;
3. Creation of repatriation code on the payroll; and
4. Inclusion of teachers in the whole of government retirement process in 2024 for the smooth transition to exit the service.

All reforms indicated above are currently being implemented. Reform 2 on *"Making available the 8.4 per cent Superannuation State component upon retirement"* is yet to be executed, awaiting the superfunds to provide the superannuation components for the retirees.

2. **Upgrading of payroll**

The OSPEAC through Department of Finance (Finance) aims to sign the Master Service Agreement (MSA) with the organisation Dayforce for payroll system services, the Ascender Pay system. Finance has consulted respective agencies, including DPM, State Solicitors

Office and Department of Treasury, to ensure administrative, funding, HR laws and legal aspects of GoPNG are captured in the updated MSA prior to signing.

Once executed, the MSA will enable GoPNG to upgrade the payroll software from the outdated ALESCO version 12 to latest ASCENDER version 23.

Finance is currently preparing to sign the agreement on behalf of the State with Dayforce.NEC Decision 296/2023 has approved DPMs Digital HR Transformation Program (2023-2027), including the transfer of payroll-related HR functions from Finance to DPM.

DPM and Finance are still in the process of aligning all activities to support NEC decision 296/2023, which will involve organisational restructuring and associated costs.

3. Three (3) Per Cent Salary Adjustment negotiations

It was noted that the current Pay Fixation Agreement (2022–2024) expired on December 31st 2024. To ensure a fair and sustainable improvement to salary adjustment while maintaining responsible fiscal management, the Treasury and DPM worked closely with the Public Employees Association (PEA) to negotiate an appropriate salary increment for public servants.

Towards the end of 2025, an agreement was reached and signed, providing for a 3.0 per cent salary increment based on affordability considerations.

The new agreement replaces the 2022–2024 pay arrangement and reaffirms the State’s recognition of the critical role public servants play in Papua New Guinea’s development. Implementation was scheduled in the first quarter of 2026.

The 3.0 per cent salary increase applies to mainstream public servants operating under the 20-grade Public Service pay structure. DPM will work in close collaboration with agencies not directly covered by this agreement to ensure a flow on effect, so that their remuneration adjustments are aligned with the rest of the public service.

2.6 Arrears Payments

In 2025, the Arrears Program was initially appropriated K300.0 million. Recognizing the significant contribution of service providers and the need to clear the backlog of Arrears, the government subsequently revised the Arrears budget up to K600.4 million. A total of K566.4 million was expended to facilitate arrears payments. The following table illustrates the 2025 Arrears budget.

Table 43: Arrears Vote (Kina, Million)

Original Budget	Revised Budget	Expense
300.0	**600.4**	**566.4**

Source: Department of Treasury, 2026

In 2025, AVC received a total of 198 claims worth K3.7 billion, of these, 96 claims went through the verification process. However, only 24 of these arrears claims worth K99.6 million were pre-endorsed for payment while the other 72 claims worth K58.6 million were referred back due to non-compliance and insufficient documentation. The non-compliant claims are either referred back to the AVC Secretariat to provide more documentations and information or are referred back to the procuring agency to address through other remedial measures.

The claims pre-endorsed in 2025 represented 17.6 per cent of the arrears' expenditures in 2025 while 82.4 per cent of the arrears expenditures is made up of claims pre-endorsed in previous years (2020 – 2024). The carryover in pre-endorsements reflects the tight cash management. Despite this challenge the AVC has continued to undertake robust verification and raising awareness to educate and reinforce the message of complying with standard procurement processes as a measure to reduce stock of arrears in the near future.

2.7 Section 6 and Section 7 Transfers

Appropriation Reallocations (Transfers)

Section 6 & Section 7 Transfers

Sections 6 and 7 of the *Appropriation (General Public Services Expenditures 2025) Act 2024* outline the process for budget transfers. Transfers arise when unplanned or unforeseen activities occur which were not included in the original budget. This requires shifting funds from one program to another. Before any transfer or adjustment can take place, the Minister for Treasury must issue a Transfer Authority, as provided under the Appropriation Bill 2025, which grants full authority to the Treasurer.

These movements allow government agencies to reallocate funds internally and reprioritize their activities as needed, ensuring that programs and operations can continue effectively despite unexpected changes. Transfers may also occur between the budgets of different agencies. Once a transfer is completed, the budget is updated to reflect the revised allocations.

General Public Services was appropriated K28,357.2 million excluding amortization in the 2025 budgetary allocations comprising K18,014.5 million in operational expenditure and K7,616.80 million in capital expenditures excluding Concessional Loans and Donor Grants. From the operational budget, Goods and Services Tax (GST) and Bookmakers Turnover Tax (BMT) were transferred to provinces. Debt Interest Payments, Cross Cutting Activities (Division 207) appropriations and externally-funded capital expenditures were excluded from Section 6 transfers.

Throughout 2025, adjustments were made to both the operational and capital budgets to accommodate key government priorities. These transfers took place within individual agencies as well as between different departments. The total amount of transfers made through sections 6 & 7 transfers as at 31st December 2025 amounted to K3.6 billion (see Table 44).

Table 44: Section 6 & 7 Expenditure Reallocation (December 2025) (Kina, Million)

Sector	Section 6 & 7 Transfers (Kina, Million)		% Share	
	Transfer Out	Transfer In	Out %	In %
Administration	-837.0	799.4	22.97	21.94
Community & Culture	-147.0	12.4	4.03	0.34
Debt Services	-365.1	365.1	10.02	10.02
Economic	-296.8	136.5	8.14	3.74
Education	-892.0	11.4	24.48	0.31

Health	-92.5	11.4	2.54	0.31
Law & Justice	-53.3	83.5	1.46	2.29
Cross Cutting Activities	-789.7	1,566.7	21.67	42.99
Provinces	-17.8	574.5	0.49	15.76
Transport	-113.7	73.4	3.12	2.02
Utilities	-39.5	10.0	1.08	0.27
Total	**-3,644.4**	**3,644.4**	**100.0**	**100.0**

Source: Department of Treasury, 2026

Significant transfers were made from programs and activities budgeted under Cross-Cutting Activities (Division 207). These Cross-Cutting Activities transfers, as well as the substantial GTFS transfers shown under the education sector, are excluded from the financial limit of Section 6. Most of the transfers were allocated to address the backlog of Arrears payment including those from the Connect PNG Program, and to the Education Sector for the Government Tuition Fee Subsidy (GTFS). All transfers were made within the 2025 budget appropriation to redistribute the funds to accommodate government priorities.

Part 3: Attachment

Table 45 presents the budget outcome for each agency, disaggregated by budget types, component and by sectoral classification. The table reflects expenditure for Operations - excluding GST and Bookmakers Turnover Tax transferred to Provinces (which increased by 20.3 per cent in 2025 to K1,179.0 million), including Interest Cost but excluding Debt Amortization, – as well as Capital Investment expenditure which excludes Donor Grants and Concessional Loans.

Table 45: Budget Outcome by Budget Component and Expenditure Item (Activity for Capital) for Each Agency (Kina, Million)

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Provinces	**5,201.9**	**5,833.6**	**5,263.1**	**101.2%**
358 MANAN RESETTLEMENT AUTHORITY	**13.2**	**13.2**	**2.1**	**15.9%**
Operational	**3.2**	**3.2**	**2.1**	**65.6%**
Compensation of Employees	2.2	2.2	1.5	68.2%
Goods and Services	0.9	0.9	0.6	66.7%
GoPNG PIP	**10.0**	**10.0**	**0.0**	**0.0%**
Manam Islanders Resettlement	10.0	10.0	0.0	0.0%
359 MT HAGEN CITY AUTHORITY	**8.0**	**8.0**	**8.3**	**103.8%**
Operational	**8.0**	**8.0**	**8.3**	**103.8%**
Compensation of Employees	5.0	5.0	6.8	136.0%
Goods and Services	3.0	3.0	1.5	50.0%
361 LAE CITY AUTHORITY	**20.0**	**95.0**	**75.4**	**377.0%**
Operational	**20.0**	**20.0**	**20.4**	**102.0%**
Compensation of Employees	5.0	5.0	5.4	108.0%
Goods and Services	15.0	15.0	15.0	100.0%
GoPNG PIP	**0.0**	**75.0**	**55.0**	**0.0%**
Infrastructure Development Program	0.0	30.0	30.0	0.0%
Lae City Authority PIP	0.0	45.0	25.0	0.0%
571 FLY RIVER PROVINCIAL ADMINISTRATION	**171.3**	**173.0**	**151.1**	**88.2%**
Operational	**119.7**	**121.4**	**100.1**	**83.6%**
Compensation of Employees	89.3	91.0	87.5	98.0%
Goods and Services	30.4	30.4	12.6	41.4%
GoPNG PIP	**51.6**	**51.6**	**51.0**	**98.8%**
DSIP- Middle Fly District	10.0	10.0	10.0	100.0%
DSIP- North Fly District	10.0	10.0	10.0	100.0%
DSIP- South Fly District	10.0	10.0	10.0	100.0%
DSIP-Delta Fly District	10.0	10.0	10.0	100.0%
Fly River Provincial Government SSG	1.6	1.6	1.0	62.5%
Provincial Support Improvement Program-Fly	10.0	10.0	10.0	100.0%
572 GULF PROVINCIAL ADMINISTRATION	**117.7**	**229.0**	**106.0**	**90.1%**
Operational	**72.4**	**72.7**	**60.7**	**83.8%**
Compensation of Employees	45.0	45.2	48.3	107.3%
Goods and Services	27.5	27.5	12.3	101.2%
GoPNG PIP	**45.3**	**156.3**	**45.3**	**15.9%**
DSIP- Kerema District	10.0	10.0	10.0	65.6%
DSIP- Kikori District	10.0	10.0	10.0	68.2%
Gulf Provincial Government SSG	0.3	0.3	0.3	66.7%
Ihu SEZ	5.0	5.0	0.0	0.0%
Ihu-Kikori Road	10.0	106.0	0.0	0.0%
Landing Craft Barge	0.0	15.0	15.0	103.8%
Provincial Support Improvement Program-Gulf	10.0	10.0	10.0	103.8%
573 CENTRAL PROVINCIAL ADMINISTRATION	**225.8**	**228.7**	**201.9**	**136.0%**
Operational	**165.8**	**167.7**	**140.9**	**50.0%**
Compensation of Employees	119.5	120.4	116.3	377.0%
Goods and Services	46.3	47.3	24.6	44.7%
GoPNG PIP	**60.0**	**61.0**	**61.0**	**100.0%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Abau District Infrastructure Development Program	0.0	1.0	1.0	100.0%
DSIP- Abau District	10.0	10.0	10.0	100.0%
DSIP- Goilala District	10.0	10.0	10.0	100.0%
DSIP- Kairiku District	10.0	10.0	10.0	0.0%
DSIP-Hiri Koiari District	10.0	10.0	10.0	0.0%
DSIP-Rigo District	10.0	10.0	10.0	0.0%
Provincial Support Improvement Program-Central	10.0	10.0	10.0	100.0%
574 NATIONAL CAPITAL DISTRICT	**71.1**	**78.6**	**57.7**	**89.4%**
Operational	**7.1**	**7.1**	**7.0**	**85.0%**
Compensation of Employees	0.0	0.0	0.0	97.3%
Goods and Services	7.1	7.1	7.0	53.1%
GoPNG PIP	**64.0**	**71.5**	**50.7**	**101.7%**
Urban Youth Employment Project	0.8	0.8	0.2	0.0%
DSIP- Moresby South District	10.0	10.0	10.0	100.0%
DSIP- North-East District	10.0	10.0	10.0	100.0%
DSIP- North-West Distirct	10.0	10.0	10.0	100.0%
Moresby North-East DDA	0.0	7.5	7.5	100.0%
New NCD Hospital Development	20.0	20.0	3.0	100.0%
Provincial Support Improvement Program-NCD	10.0	10.0	10.0	100.0%
Urban Youth Employment Project	3.2	3.2	0.0	81.2%
575 MILNE BAY PROVINCIAL ADMINISTRATION	**203.8**	**210.8**	**193.0**	**98.6%**
Operational	**146.8**	**148.8**	**139.0**	**0.0%**
Compensation of Employees	109.0	111.0	120.7	98.6%
Goods and Services	37.8	37.8	18.2	79.2%
GoPNG PIP	**57.0**	**62.0**	**54.0**	**25.0%**
Bubuletta Agriculture Resource Station Development	5.0	5.0	2.5	100.0%
DSIP- Alotau Distirct	10.0	10.0	10.0	100.0%
DSIP- Esa'ala District	10.0	10.0	10.0	100.0%
DSIP- Samarai Murua District	10.0	10.0	10.0	0.0%
DSIP-Krirwina-Goodenough District	10.0	10.0	10.0	15.0%
Jomard Passage Pilotage and Conservation Project	2.0	2.0	1.5	100.0%
Provincial Support Improvement Program-Milne Bay	10.0	10.0	10.0	0.0%
Samarai Murua District Infrastructure Development Program	0.0	5.0	0.0	94.7%
576 ORO PROVINCIAL ADMINISTRATION	**132.6**	**166.5**	**139.9**	**94.7%**
Operational	**82.6**	**94.0**	**83.9**	**110.7%**
Compensation of Employees	56.0	57.5	60.7	48.1%
Goods and Services	26.5	36.5	23.3	94.7%
GoPNG PIP	**50.0**	**72.5**	**56.0**	**50.0%**
DSIP- Ijvitari Distict	10.0	10.0	10.0	100.0%
DSIP- Popondetta District	10.0	10.0	10.0	100.0%
DSIP-Sohe District	10.0	10.0	10.0	100.0%
Manangalese FCCB Project	5.0	11.5	8.5	100.0%
Oro Bay Aqua Fishery Farm Project	3.0	3.0	1.5	75.0%
Oro Provincial Infrastructure Program	0.0	10.0	0.0	100.0%
Popondetta DDA	0.0	6.0	6.0	0.0%
Popondetta Town Expansion Program	2.0	2.0	0.0	105.5%
Provincial Support Improvement Program - Oro	10.0	10.0	10.0	101.6%
577 SOUTHERN HIGHLANDS PROVINCIAL ADMINISTRATION	**281.9**	**392.6**	**360.0**	**108.4%**
Operational	**216.2**	**216.9**	**226.3**	**87.9%**
Compensation of Employees	179.6	180.3	208.2	115.9%
Goods and Services	36.6	36.6	18.1	49.5%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
GoPNG PIP	**65.7**	**175.7**	**133.7**	**203.5%**
DSIP- Ialibu Pangia District	10.0	10.0	10.0	100.0%
DSIP- Imbonggu District	10.0	10.0	10.0	100.0%
DSIP- Kagua Erave District	10.0	10.0	10.0	100.0%
DSIP- Mendi District	10.0	10.0	10.0	100.0%
DSIP- Nipa Kutubu District	10.0	10.0	10.0	100.0%
Moran LLG SPA	2.0	2.0	2.0	100.0%
Nipa Kutubu DDA	0.0	38.0	38.0	0.0%
PNG Grassroots Games	0.0	72.0	30.0	0.0%
Provincial Support Improvement Program-SHP	10.0	10.0	10.0	100.0%
Southern Highlands Provincial Government SSG	0.7	0.7	0.7	100.0%
Special Support Grant- Southest Mananda SPA	2.0	2.0	2.0	100.0%
Special Support Grant-Kutubu Spa	1.0	1.0	1.0	100.0%
578 ENGA PROVINCIAL ADMINISTRATION	**311.5**	**311.3**	**252.9**	**81.2%**
Operational	**183.0**	**183.6**	**161.6**	**88.3%**
Compensation of Employees	136.1	136.7	137.4	101.0%
Goods and Services	46.9	46.9	24.2	51.6%
GoPNG PIP	**128.5**	**127.7**	**91.3**	**71.1%**
DSIP- Kandep District	10.0	10.0	10.0	100.0%
DSIP- Kompiam Ambum District	10.0	10.0	10.0	100.0%
DSIP- Lagaip District	10.0	10.0	10.0	100.0%
DSIP Pogera Paiela District	10.0	10.0	8.0	80.0%
DSIP Wabag District	10.0	10.0	10.0	100.0%
DSIP- Wapenamanda District	10.0	10.0	10.0	100.0%
Enga Provincial Government SSG	4.2	4.2	0.0	0.0%
Kompiam Ambum District Infrastructure Projects	0.0	5.0	5.0	0.0%
Lagaip DDA	0.0	5.0	0.0	0.0%
Porgera IDG	50.0	35.2	10.0	20.0%
Provincial Support Improvement Program - Enga	10.0	10.0	10.0	100.0%
Special Support Grant-Porgera SPA	4.3	4.3	4.3	100.0%
Wabag DDA PIP	0.0	4.0	4.0	0.0%
579 WESTERN HIGHLANDS PROVINCIAL ADMINISTRATION	**246.4**	**272.6**	**297.0**	**120.5%**
Operational	**186.4**	**187.6**	**221.0**	**118.6%**
Compensation of Employees	178.1	179.3	219.0	123.0%
Goods and Services	8.3	8.3	2.1	25.3%
GoPNG PIP	**60.0**	**85.0**	**76.0**	**126.7%**
DSIP Dei District	10.0	10.0	10.0	100.0%
DSIP- Mt. Hagen District	10.0	10.0	10.0	100.0%
DSIP- Tambul Nebilyer District	10.0	10.0	10.0	100.0%
DSIP-Mul Bayer District	10.0	10.0	10.0	100.0%
Provincial Support Improvement Program- WHP	10.0	10.0	10.0	100.0%
Western Highlands Coffee Rehabilitation	10.0	10.0	1.0	10.0%
Western Highlands Provincial Roads	0.0	25.0	25.0	0.0%
580 SIMBU PROVINCIAL ADMINISTRATION	**264.3**	**279.6**	**246.3**	**93.2%**
Operational	**184.3**	**185.6**	**165.3**	**89.7%**
Compensation of Employees	144.0	145.3	144.9	100.6%
Goods and Services	40.3	40.3	20.4	50.6%
GoPNG PIP	**80.0**	**94.0**	**81.0**	**101.3%**
DSIP- Chuave District	10.0	10.0	10.0	100.0%
DSIP- Gumine District	10.0	10.0	10.0	100.0%
DSIP Karamui/Nomane District	10.0	10.0	10.0	100.0%
DSIP- Kerowagi District	10.0	10.0	10.0	100.0%
DSIP- Kundiawa- Gembogl District	10.0	10.0	10.0	100.0%
DSIP-Sinasina Yonggamugl District	10.0	10.0	10.0	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Karamui Cocoa Development Program	10.0	10.0	2.0	20.0%
Kerowaghi DDA Fund	0.0	13.0	8.0	0.0%
Kerowaghi District Infrastructure Development Program	0.0	1.0	1.0	0.0%
Provincial Support Improvement Program-Simbu	10.0	10.0	10.0	100.0%
581 EASTERN HIGHLANDS PROVINCIAL ADMINISTRATION	**365.9**	**407.4**	**391.1**	**106.9%**
Operational	**245.9**	**249.2**	**243.4**	**99.0%**
Compensation of Employees	200.9	204.2	221.6	110.3%
Goods and Services	45.0	45.0	21.7	48.2%
GoPNG PIP	**120.0**	**158.2**	**147.7**	**123.1%**
DSIP- Daulo District	10.0	10.0	10.0	100.0%
DSIP- Goroka District	10.0	10.0	10.0	100.0%
DSIP- Henganofi District	10.0	10.0	10.0	100.0%
DSIP- Kainantu District	10.0	10.0	10.0	100.0%
DSIP- Lufa District	10.0	10.0	10.0	100.0%
DSIP- Oburra Wanenara District	10.0	10.0	10.0	100.0%
DSIP- Okapa District	10.0	10.0	10.0	100.0%
DSIP- Unggai/ Benna District	10.0	10.0	10.0	100.0%
Eastern Highlands Provincial Government SSG	7.0	10.0	9.0	128.6%
Eastern Highlands Provincial Infrastructure Development Prog	0.0	3.2	3.2	0.0%
EHP Coffee Rehabilitation and SME Program	3.0	3.0	2.0	66.7%
Goroka Agriculture Park	5.0	5.0	0.5	10.0%
Goroka DDA	0.0	18.0	18.0	0.0%
Goroka District Office Complex	10.0	7.0	7.0	70.0%
JUCAU Technology - Lufa, EHP Mushroom Project	3.0	3.0	0.0	0.0%
Okapa - Kripaga - Gimi Road	0.0	5.0	5.0	0.0%
Okapa District Development Authority	0.0	2.0	2.0	0.0%
Okapa District Infrastructure Development Program	0.0	8.0	8.0	0.0%
Provincial Support Improvement Program-EHP	10.0	10.0	10.0	100.0%
Unggai Bena District Agriculture Projects	0.0	2.0	2.0	0.0%
Yonki Eco-Tourism Project	2.0	2.0	1.0	50.0%
582 MOROBE PROVINCIAL ADMINISTRATION	**422.6**	**451.0**	**443.5**	**104.9%**
Operational	**300.6**	**304.3**	**307.7**	**102.4%**
Compensation of Employees	279.4	283.0	304.4	108.9%
Goods and Services	21.3	21.3	3.3	15.5%
GoPNG PIP	**122.0**	**146.8**	**135.8**	**111.3%**
Bumbu & Busu River Embankment & Protection	10.0	10.0	0.0	0.0%
DSIP- Bulolo District	10.0	10.0	10.0	100.0%
DSIP- Finschaffen District	10.0	10.0	10.0	100.0%
DSIP- Huon Gulf District	10.0	10.0	10.0	100.0%
DSIP- Kabwum Distict	10.0	10.0	10.0	100.0%
DSIP- Lae District	10.0	10.0	10.0	100.0%
DSIP- Markham District	10.0	10.0	10.0	100.0%
DSIP- Menyama District	10.0	10.0	10.0	100.0%
DSIP- Nawaeb District	10.0	10.0	10.0	100.0%
DSIP- Tewai Siasi District	10.0	10.0	10.0	100.0%
DSIP- Wau- Waria District	10.0	10.0	10.0	100.0%
Fincshafen District Infrastructure Development Program	0.0	10.0	10.0	0.0%
Marham DDA	0.0	14.8	14.8	0.0%
Provincial Support Improvement Program-Morobe	10.0	10.0	10.0	100.0%
Special Support Grant (Hidden Valley)	2.0	2.0	1.0	50.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
583 MADANG PROVINCIAL ADMINISTRATION	**300.8**	**311.7**	**290.0**	**96.4%**
Operational	**230.8**	**231.7**	**220.0**	**95.3%**
Compensation of Employees	187.5	188.4	199.0	106.1%
Goods and Services	43.2	43.2	21.0	48.6%
GoPNG PIP	**70.0**	**80.0**	**70.0**	**100.0%**
DSIP- Bogia District	10.0	10.0	10.0	100.0%
DSIP- Madang District	10.0	10.0	10.0	100.0%
DSIP- Middle Ramu District	10.0	10.0	10.0	100.0%
DSIP- Rai Coast District	10.0	10.0	10.0	100.0%
DSIP- Sumkar District	10.0	10.0	10.0	100.0%
DSIP- Usino Bundi District	10.0	10.0	10.0	100.0%
Provincial Support Improvement Program-Madang	10.0	10.0	10.0	100.0%
Rai Coast DDA	0.0	10.0	0.0	0.0%
584 EAST SEPIK PROVINCIAL ADMINISTRATION	**341.8**	**351.5**	**314.0**	**91.9%**
Operational	**261.8**	**264.5**	**235.0**	**89.8%**
Compensation of Employees	187.3	190.0	206.4	110.2%
Goods and Services	74.4	74.4	28.5	38.3%
GoPNG PIP	**80.0**	**87.0**	**79.0**	**98.8%**
Ambunti Drekikir District Infrastructure Development Program	0.0	1.0	0.0	0.0%
Community Based Tourism Project	5.0	5.0	1.5	30.0%
DSIP- Ambunti/ Drekikir District	10.0	10.0	10.0	100.0%
DSIP- Angoram District	10.0	10.0	10.0	100.0%
DSIP- Maprik District	10.0	10.0	10.0	100.0%
DSIP- Wewak District	10.0	10.0	10.0	100.0%
DSIP- Wosera Gawi District	10.0	10.0	10.0	100.0%
DSIP- Yangoru/Saussia District	10.0	10.0	10.0	100.0%
Provincial Support Improvement Program - ESP	10.0	10.0	10.0	100.0%
Sepik Organic Commercial Rice	5.0	5.0	1.5	30.0%
Wosera Gawi District Infrastructure Development Program	0.0	6.0	6.0	0.0%
585 SANDAUN PROVINCIAL ADMINISTRATION	**197.6**	**201.3**	**187.1**	**94.7%**
Operational	**147.6**	**149.3**	**135.1**	**91.5%**
Compensation of Employees	98.5	100.2	110.5	112.2%
Goods and Services	49.1	49.1	24.6	50.1%
GoPNG PIP	**50.0**	**52.0**	**52.0**	**104.0%**
DSIP- Aitape Lumi District	10.0	10.0	10.0	100.0%
DSIP- Nuku District	10.0	10.0	10.0	100.0%
DSIP- Telefomin District	10.0	10.0	10.0	100.0%
DSIP- Vanimo Green District	10.0	10.0	10.0	100.0%
Nuku District Road	0.0	2.0	2.0	0.0%
Provincial Support Improvement Program - WSP	10.0	10.0	10.0	100.0%
586 MANUS PROVINCIAL ADMINISTRATION	**83.5**	**105.6**	**95.0**	**113.8%**
Operational	**63.5**	**65.1**	**61.0**	**96.1%**
Compensation of Employees	44.0	45.7	48.5	110.2%
Goods and Services	19.4	19.4	12.5	64.4%
GoPNG PIP	**20.0**	**40.5**	**34.0**	**170.0%**
MANUS DDA	0.0	13.5	12.0	0.0%
District Support Improvement Program-Manus	10.0	10.0	10.0	100.0%
Manus Provincial Infrastructure Program	0.0	5.0	0.0	0.0%
Provincial Special Intervention Program - Manus	0.0	2.0	2.0	0.0%
Provincial Support Improvement Program-Manus	10.0	10.0	10.0	100.0%
587 NEW IRELAND PROVINCIAL ADMINISTRATION	**141.1**	**151.9**	**147.6**	**104.6%**
Operational	**104.1**	**105.9**	**105.1**	**101.0%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Compensation of Employees	91.1	92.7	97.4	106.9%
Goods and Services	13.0	13.3	7.7	59.2%
GoPNG PIP	**37.0**	**46.0**	**42.5**	**114.9%**
DSIP- Kavieng District	10.0	10.0	10.0	100.0%
DSIP- Namatanai District	10.0	10.0	10.0	100.0%
Kavieng District Infrastructure Development Program	0.0	2.0	2.0	0.0%
Namatanai District Infrastructure Development Program	0.0	2.0	2.0	0.0%
Namatanai District SSG	2.0	2.0	1.0	50.0%
New Ireland Provincial Government SSG	2.0	2.0	1.0	50.0%
New Ireland Provincial Infrastructure Program	0.0	5.0	5.0	0.0%
Provincial Support Improvement Program-NIP	10.0	10.0	10.0	100.0%
Special Support Grant-Nimarmar Spa	3.0	3.0	1.5	50.0%
588 EAST NEW BRITAIN PROVINCIAL ADMINISTRATION	**233.6**	**264.7**	**261.6**	**112.0%**
Operational	**178.6**	**182.2**	**180.6**	**101.1%**
Compensation of Employees	151.4	155.1	167.3	110.5%
Goods and Services	27.1	27.1	13.3	49.1%
GoPNG PIP	**55.0**	**82.5**	**81.0**	**147.3%**
DSIP- Gazelle District	10.0	10.0	10.0	100.0%
DSIP- Kokopo District	10.0	10.0	10.0	100.0%
DSIP- Pomio District	10.0	10.0	10.0	100.0%
DSIP- Rabaul District	10.0	10.0	10.0	100.0%
East New Britain Provincial Infrastructure Program	0.0	10.0	10.0	0.0%
Gazelle District	0.0	2.0	2.0	0.0%
Kokopo District	0.0	6.5	6.5	0.0%
Pomio District Infrastructure Development Program	0.0	2.0	2.0	0.0%
Provincial Special Intervention Program - ENB	0.0	5.0	5.0	0.0%
Provincial Support Improvement Program-ENB	10.0	10.0	10.0	100.0%
Rabaul Cruise Terminal Project	5.0	5.0	3.5	70.0%
Rabaul DDA	0.0	2.0	2.0	0.0%
589 WEST NEW BRITAIN PROVINCIAL ADMINISTRATION	**207.2**	**227.2**	**222.6**	**107.4%**
Operational	**167.2**	**171.2**	**166.6**	**99.6%**
Compensation of Employees	119.3	123.3	143.1	119.9%
Goods and Services	47.9	47.9	23.5	49.1%
GoPNG PIP	**40.0**	**56.0**	**56.0**	**140.0%**
DSIP- Kandrian Glouster District	10.0	10.0	10.0	100.0%
DSIP Nakanai Central District	10.0	10.0	10.0	100.0%
DSIP- Talasea District	10.0	10.0	10.0	100.0%
Kandrian Glouster DDA	0.0	2.0	2.0	0.0%
Provincial Support Improvement Program-WNB	10.0	10.0	10.0	100.0%
Talasea DDA	0.0	2.0	2.0	0.0%
West New Britain Infrastructure Development	0.0	12.0	12.0	0.0%
590 AUTONOMOUS BOUGAINVILLE ADMINISTRATION	**486.5**	**495.2**	**452.8**	**93.1%**
Operational	**196.5**	**199.2**	**192.0**	**97.7%**
Compensation of Employees	159.1	161.7	170.4	107.1%
Goods and Services	37.4	37.4	21.6	57.8%
GoPNG PIP	**290.0**	**296.0**	**260.8**	**89.9%**
ABG Restoration Development Grant (RDG) Arrears	100.0	100.0	80.0	80.0%
DSIP- Central Bougainville District	10.0	10.0	10.0	100.0%
DSIP- North Bougainville District	10.0	10.0	10.0	100.0%
DSIP- South Bougainville District	10.0	10.0	10.0	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
North Bougainville District Infrastructure Development Progr	0.0	2.0	2.0	0.0%
Provincial Special Intervention Program - ARB	0.0	2.0	0.0	0.0%
Provincial Support Improvement Program- ABG	10.0	10.0	9.0	90.0%
Restoration Development Grant (Outstanding)	150.0	150.0	137.8	91.9%
South Bougainville District Infrastructure Development Progr	0.0	2.0	2.0	0.0%
591 HELA PROVINCIAL ADMINISTRATION	**167.0**	**197.2**	**176.0**	**105.4%**
Operational	**101.8**	**102.0**	**102.8**	**101.0%**
Compensation of Employees	70.5	70.7	87.7	124.4%
Goods and Services	31.3	31.3	15.1	48.2%
GoPNG PIP	**65.2**	**95.2**	**73.2**	**112.3%**
Angore Special Purpose Authority	2.2	2.2	2.2	100.0%
DSIP- Komo Hulia District	10.0	10.0	10.0	100.0%
DSIP- Koroba- Lake Kopiago District	10.0	10.0	10.0	100.0%
DSIP- Magarima District	10.0	10.0	10.0	100.0%
DSIP- Tar Pori District	10.0	10.0	10.0	100.0%
Hela Provincial Infrastructure Program	0.0	12.0	0.0	0.0%
Hides Special Purpose Authority	2.0	2.0	1.0	50.0%
Juha Special Purpose Authority (SPA)	2.0	2.0	2.0	100.0%
Koroba Lake Kopiago DDA	0.0	3.0	3.0	0.0%
Magarima Plaza	5.0	5.0	0.0	0.0%
New Komo-Hulia District-Seat of Government	4.0	4.0	0.0	0.0%
Provincial Support Improvement Program-Hela	10.0	10.0	10.0	100.0%
Tari Pori District Infrastructure Development Program	0.0	15.0	15.0	0.0%
592 JIWAKA PROVINCIAL ADMINISTRATION	**186.9**	**209.9**	**190.3**	**101.8%**
Operational	**146.9**	**147.4**	**137.8**	**93.8%**
Compensation of Employees	111.5	112.1	119.9	107.5%
Goods and Services	35.3	35.3	17.8	50.4%
GoPNG PIP	**40.0**	**62.5**	**52.5**	**131.3%**
Anglimp South Waghie District Infrastructure Development Pro	0.0	4.5	4.5	0.0%
DSIP- Anglimp South Waghi District	10.0	10.0	10.0	100.0%
DSIP- Jimi District	10.0	10.0	10.0	100.0%
DSIP- North Waghi District	10.0	10.0	10.0	100.0%
Jiwaka Provincial Infrastructure Program	0.0	10.0	5.0	0.0%
New Provincial Headquarters Infrastructure Development	0.0	5.0	0.0	0.0%
North Waghi DDA	0.0	3.0	3.0	0.0%
Provincial Support Improvement Program- Jiwaka	10.0	10.0	10.0	100.0%
Administration	**3,363.5**	**3,251.0**	**2,979.6**	**88.6%**
201 NATIONAL PARLIAMENT	**386.7**	**388.0**	**387.0**	**100.1%**
Operational	**356.7**	**367.4**	**367.4**	**103.0%**
Compensation of Employees	236.8	257.9	257.9	108.9%
Goods and Services	119.9	109.4	109.4	91.2%
GoPNG PIP	**30.0**	**20.6**	**19.6**	**65.3%**
National Parliament	0.0	0.6	0.6	0.0%
Parliament D-Wing Project	20.0	10.0	9.0	45.0%
Parliament Infrastructure	10.0	10.0	10.0	100.0%
202 OFFICE OF GOVERNOR-GENERAL	**13.8**	**13.9**	**13.8**	**100.0%**
Operational	**8.8**	**8.9**	**8.8**	**100.0%**
Compensation of Employees	3.2	3.3	3.3	103.1%
Goods and Services	5.6	5.6	5.5	98.2%
GoPNG PIP	**5.0**	**5.0**	**5.0**	**100.0%**
Government House Rehabilitation Program	5.0	5.0	5.0	100.0%
203 DEPARTMENT OF PRIME MINISTER & NEC	**193.7**	**306.2**	**281.5**	**145.3%**
Operational	**111.7**	**208.2**	**198.1**	**177.4%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Compensation of Employees	70.5	70.5	63.0	89.4%
Goods and Services	41.2	137.7	135.1	327.9%
GoPNG PIP	**82.0**	**97.9**	**83.4**	**101.7%**
Bougainville Unity Program	5.0	5.0	5.0	100.0%
CACC Support	5.0	5.0	5.0	100.0%
Churches National Celebration Program	5.0	5.0	5.0	100.0%
Management & Coordination of Multiple LNG Development in the	2.0	2.0	2.0	100.0%
Manasupe Haus Refurblishment	5.0	0.0	0.0	0.0%
Melanesian Haus Project	0.0	7.6	7.3	0.0%
National Government Commitments	50.0	40.0	39.1	78.2%
NMCA Expended Audit Activities	0.0	10.0	9.8	0.0%
Pogera SOE	0.0	12.0	0.0	0.0%
Somare Memorial Museum	10.0	6.3	5.3	53.0%
State Negotiating Team	0.0	5.0	5.0	0.0%
204 NATIONAL STATISTICAL OFFICE	**11.8**	**11.8**	**11.3**	**95.8%**
Operational	**11.8**	**11.8**	**11.3**	**95.8%**
Compensation of Employees	9.8	9.8	10.0	102.0%
Goods and Services	2.0	2.0	1.3	65.0%
205 OFFICE OF BOUGAINVILLE AFFAIRS	**7.9**	**10.4**	**9.3**	**117.7%**
Operational	**7.9**	**10.4**	**9.3**	**117.7%**
Compensation of Employees	4.1	4.1	3.6	87.8%
Goods and Services	3.9	6.4	5.8	148.7%
206 DEPARTMENT OF FINANCE	**70.6**	**501.2**	**424.1**	**600.7%**
Operational	**41.6**	**44.5**	**32.9**	**79.1%**
Compensation of Employees	32.8	35.8	24.6	75.0%
Goods and Services	8.8	8.8	8.3	94.3%
GoPNG PIP	**29.0**	**456.7**	**391.2**	**1349.0%**
Financial Management Project	0.0	0.0	1.6	0.0%
District and Provincial Treasury Roll-out Program	3.0	3.0	1.3	43.3%
District Infrastructure Development Program	0.0	226.3	220.0	0.0%
District Infrastructure Program Program (Kina-for-Kina)	0.0	69.0	62.0	0.0%
Financial Management Project	10.0	13.4	13.4	134.0%
Non-Tax Revenue Digitalisation Project	2.0	3.0	3.0	150.0%
Payroll Management System Upgrade Project	5.0	5.0	5.0	100.0%
Provincial Capacity Building Project	4.0	4.0	4.0	100.0%
Provincial Infrastructure Development Program	0.0	129.0	77.0	0.0%
Public Expenditure & Financial Accountability (PEFA) Project	2.0	1.0	1.0	50.0%
Public Private Partnership Centre	3.0	3.0	3.0	100.0%
208 DEPARTMENT OF TREASURY	**71.0**	**71.7**	**49.0**	**69.0%**
Operational	**68.0**	**68.7**	**46.5**	**68.4%**
Compensation of Employees	30.7	30.7	18.9	61.6%
Goods and Services	37.3	38.0	27.6	74.0%
GoPNG PIP	**3.0**	**3.0**	**2.5**	**83.3%**
Enhancing Labour Mobility from PNG	1.0	1.0	1.0	100.0%
Improving Resource related Revenue Management Phase II	2.0	2.0	1.5	75.0%
209 REGISTRAR FOR POLITICAL PARTIES	**6.8**	**18.1**	**17.8**	**261.8%**
Operational	**6.8**	**18.1**	**17.8**	**261.8%**
Compensation of Employees	5.7	5.7	5.9	103.5%
Goods and Services	1.1	12.4	11.9	1081.8%
210 NEC SECRETARIAT	**2.4**	**10.1**	**3.8**	**158.3%**
Operational	**2.4**	**10.1**	**3.8**	**158.3%**
Compensation of Employees	1.3	4.1	0.2	15.4%
Goods and Services	1.2	6.0	3.6	300.0%
211 PNG CUSTOMS SERVICE	**146.4**	**148.4**	**141.3**	**96.5%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Operational	**116.4**	**118.4**	**115.3**	**99.1%**
Compensation of Employees	74.9	75.9	79.1	105.6%
Goods and Services	41.5	42.5	36.2	87.2%
GoPNG PIP	**30.0**	**30.0**	**26.0**	**86.7%**
Container Examination Facility-Project	15.0	15.0	13.0	86.7%
Customs Training Institute	5.0	5.0	5.0	100.0%
PNG Border Post Infrastructure Development	10.0	10.0	8.0	80.0%
212 INFORMATION TECHNOLOGY DIVISION	**5.5**	**13.5**	**11.7**	**212.7%**
Operational	**5.5**	**13.5**	**11.7**	**212.7%**
Compensation of Employees	3.3	3.3	1.7	51.5%
Goods and Services	2.2	10.2	9.9	450.0%
213 FIRE SERVICES	**22.6**	**23.2**	**30.7**	**135.8%**
Operational	**19.6**	**20.2**	**27.7**	**141.3%**
Compensation of Employees	18.1	18.8	26.6	147.0%
Goods and Services	1.5	1.5	1.2	80.0%
GoPNG PIP	**3.0**	**3.0**	**2.9**	**96.7%**
Construction, Rehabilitation & Upgrading of 14 Fire Stns	3.0	3.0	2.9	96.7%
215 PNG IMMIGRATION AND CITIZENSHIP SERVICES	**21.3**	**21.3**	**28.8**	**135.2%**
Operational	**16.3**	**16.3**	**28.8**	**176.7%**
Compensation of Employees	16.3	16.3	28.8	176.7%
GoPNG PIP	**5.0**	**5.0**	**0.0**	**0.0%**
Intergrated Boarder Management System	5.0	5.0	0.0	0.0%
216 INTERNAL REVENUE COMMISSION	**162.6**	**164.6**	**119.8**	**73.7%**
Operational	**137.6**	**139.6**	**101.3**	**73.6%**
Compensation of Employees	100.2	100.2	66.9	66.8%
Goods and Services	37.4	39.4	34.4	92.0%
GoPNG PIP	**25.0**	**25.0**	**18.5**	**74.0%**
Integrated Tax Administration System (ITAS)	20.0	20.0	13.5	67.5%
IRC- Data Analytics program	5.0	5.0	5.0	100.0%
217 DEPARTMENT OF FOREIGN AFFAIRS AND TRADE	**138.4**	**159.9**	**136.2**	**98.4%**
Operational	**123.4**	**144.9**	**123.3**	**99.9%**
Compensation of Employees	57.4	58.9	37.3	65.0%
Goods and Services	66.0	86.0	86.0	130.3%
GoPNG PIP	**15.0**	**15.0**	**12.9**	**86.0%**
Foreign Affairs Act Review and Foreign Policy Development	5.0	5.0	2.9	58.0%
PNG Overseas Missions Maintenance Programme	10.0	10.0	10.0	100.0%
219 PNG INSTITUTE OF PUBLIC ADMINISTRATION	**20.8**	**21.0**	**22.0**	**105.8%**
Operational	**10.8**	**11.0**	**12.0**	**111.1%**
Compensation of Employees	9.6	9.8	11.7	121.9%
Goods and Services	1.2	1.2	0.4	33.3%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
SILAG Infrastructure Rehabilitation Program	10.0	10.0	10.0	100.0%
220 DEPARTMENT OF PERSONNEL MANAGEMENT	**33.0**	**37.7**	**30.8**	**93.3%**
Operational	**23.0**	**27.7**	**20.9**	**90.9%**
Compensation of Employees	20.7	20.9	15.0	72.5%
Goods and Services	2.3	6.8	5.9	256.5%
GoPNG PIP	**10.0**	**10.0**	**9.9**	**99.0%**
Digital HR Transformation Program	5.0	5.0	4.9	98.0%
Public Servant Housing Program	5.0	5.0	5.0	100.0%
221 PUBLIC SERVICE COMMISSION	**11.7**	**11.7**	**8.2**	**70.1%**
Operational	**6.7**	**6.7**	**6.8**	**101.5%**
Compensation of Employees	5.9	5.9	6.4	108.5%
Goods and Services	0.8	0.8	0.4	50.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
GoPNG PIP	**5.0**	**5.0**	**1.4**	**28.0%**
Capacity Building Program	5.0	5.0	1.4	28.0%
227 PROVINCIAL TREASURIES	**41.5**	**41.5**	**43.4**	**104.6%**
Operational	**41.5**	**41.5**	**43.4**	**104.6%**
Compensation of Employees	37.8	37.8	41.3	109.3%
Goods and Services	3.7	3.7	2.0	54.1%
229 DEPARTMENT OF NATIONAL PLANNING AND MONITORING	**1,757.1**	**989.0**	**914.6**	**52.1%**
Operational	**27.1**	**27.1**	**22.4**	**82.7%**
Compensation of Employees	17.8	17.8	16.8	94.4%
Goods and Services	9.2	9.2	5.6	60.9%
GoPNG PIP	**1,730.0**	**961.9**	**892.2**	**51.6%**
National Compulsory Services Development Program	0.3	0.3	0.0	0.0%
National E-ID Card Project	20.0	20.0	4.0	20.0%
Open Government Partnership	0.2	0.2	0.0	0.0%
Water, Sanitation & Hygiene	0.2	0.2	0.0	0.0%
Agriculture College Infrastructure Rehabilitation Project	5.0	5.0	0.0	0.0%
Business Development Grant- Papua LNG	30.0	30.0	25.8	86.0%
Central Province Rice Development Program	30.0	30.0	30.0	100.0%
CIMC Support	1.0	1.0	1.0	100.0%
Development Partner Subscription Fund	5.0	5.0	5.0	100.0%
District Infrastructure Development Program	480.0	178.0	178.0	37.1%
District Infrastructure Development Program (Kina-for-Kina)	400.0	225.0	224.8	56.2%
Government External Audit and Evaluation Program (M&E)	5.0	5.0	5.0	100.0%
High Impact Infrastructure Projects (PNGLNG)	40.0	31.9	25.0	62.5%
Infrastructure Development Grant (PNG LNG)	70.0	38.0	38.0	54.3%
Innovative Research and Development Program	4.0	4.0	2.0	50.0%
Kumul Inteligence Program	2.0	2.0	1.6	80.0%
Lihir IDG	10.0	10.0	10.0	100.0%
National Compulsory Services Development Program	1.7	1.7	1.7	100.0%
National E-ID Card Project	40.0	27.0	26.0	65.0%
National Freight Support Program	40.0	30.0	25.2	63.0%
National Land and Housing Program	40.0	40.0	31.1	77.8%
New District Infrastructure Development Program 2027	21.0	21.0	21.0	100.0%
Open Government Partnership	0.8	0.8	0.8	100.0%
Partnership in Electrification Program (APEC Commitment)	1.0	1.0	1.0	100.0%
PNG Development Information System Project	2.0	2.0	2.0	100.0%
PNG University of Medicine and Health Sciences	10.0	10.0	10.0	100.0%
Provincial Assemblies-Maintenance and Upgrade Support	44.0	24.0	24.0	54.5%
Provincial Infrastructure Development Program	220.0	71.0	71.0	32.3%
Rabaul Town Restoration Program	10.0	10.0	10.0	100.0%
Ramu Nickel IDG	30.0	30.0	20.0	66.7%
Refurbishment of International Convention Centre (ICC)	3.0	3.0	3.0	100.0%
Review of National Strategies and Policies DSP/Vision 2050	5.0	5.0	2.0	40.0%
Rural Water Supply & Sanitation Program	20.0	20.0	17.5	87.5%
Smart Communities Intervention Program	5.0	5.0	3.0	60.0%
Special Intervention Program	70.0	36.0	36.0	51.4%
Support to Implementation to EU-PNG DCP	2.0	2.0	2.0	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Tax Credit Secretariat Support	5.0	5.0	5.0	100.0%
Wafi Golpu Infrastructure Development Grant	50.0	25.0	23.0	46.0%
Water, Sanitation & Hygiene	1.8	1.8	1.8	100.0%
Wutung Border Trade Center Development	5.0	5.0	5.0	100.0%
230 ELECTORAL COMMISSION	**10.5**	**63.5**	**60.0**	**571.4%**
Operational	**10.5**	**63.5**	**60.0**	**571.4%**
Compensation of Employees	8.2	8.2	4.9	59.8%
Goods and Services	2.3	55.3	55.0	2391.3%
232 PROVINCIAL AND LOCAL GOVERNMENT AFFAIRS	**60.6**	**59.3**	**94.2**	**155.4%**
Operational	**24.6**	**28.3**	**66.0**	**268.3%**
Compensation of Employees	12.2	13.0	56.4	462.3%
Goods and Services	12.3	15.3	9.6	78.0%
GoPNG PIP	**36.0**	**31.0**	**28.2**	**78.3%**
6 New Districts Infrastructure Development	2.0	2.0	1.0	50.0%
Kadavor Resettlement Program	10.0	5.0	5.2	52.0%
Kokoda Track Infrastructure Development Program	4.0	4.0	3.0	75.0%
PNG Disaster Risk Management Program	1.0	1.0	1.0	100.0%
Rural Service Delivery & Local Governance	4.0	4.0	3.0	75.0%
Ward Recorder Books	5.0	5.0	5.0	100.0%
Wutung Border Post- Infrastructure Facilities Development Pr	10.0	10.0	10.0	100.0%
262 DEPARTMENT OF INDUSTRIAL RELATIONS	**51.7**	**49.7**	**34.4**	**66.5%**
Operational	**28.7**	**28.7**	**21.7**	**75.6%**
Compensation of Employees	21.4	21.4	15.2	71.0%
Goods and Services	7.2	7.2	6.5	90.3%
GoPNG PIP	**23.0**	**21.0**	**12.7**	**55.2%**
Labour and Industrial Relations Capacity Development	3.0	3.0	1.9	63.3%
Labour Development Program	20.0	18.0	10.8	54.0%
263 NATIONAL TRIPARTITE CONSULTATIVE COUNCIL	**1.0**	**1.0**	**0.4**	**40.0%**
Operational	**1.0**	**1.0**	**0.4**	**40.0%**
Compensation of Employees	0.6	0.6	0.1	16.7%
Goods and Services	0.4	0.4	0.3	75.0%
267 DEPARTMENT OF IMPLEMENTATION AND RURAL DEVELOPMENT	**69.4**	**69.4**	**67.2**	**96.8%**
Operational	**7.4**	**7.4**	**6.3**	**85.1%**
Compensation of Employees	6.5	6.5	5.8	89.2%
Goods and Services	0.9	0.9	0.4	44.4%
GoPNG PIP	**62.0**	**62.0**	**61.0**	**98.4%**
Compliance and Monitoring - SIP Data Base System	3.0	3.0	2.0	66.7%
District Support Grant - Central	3.0	3.0	3.0	100.0%
District Support Grant - Gulf	1.5	1.5	1.5	100.0%
District Support Grant - Western Highlands	2.5	2.5	2.5	100.0%
District Support Grant- Simbu	3.5	3.5	3.5	100.0%
District Support Grant-ABG	2.0	2.0	2.0	100.0%
District Support Grant-EHP	4.5	4.5	4.5	100.0%
District Support Grant-ENB	2.5	2.5	2.5	100.0%
District Support Grant-Enga	3.5	3.5	3.5	100.0%
District Support Grant-Fly	2.5	2.5	2.5	100.0%
District Support Grant-Jiwaka	2.0	2.0	2.0	100.0%
District Support Grant-Madang	3.5	3.5	3.5	100.0%
District Support Grant-Manus	1.0	1.0	1.0	100.0%
District Support Grant-MilneB	2.5	2.5	2.5	100.0%
District Support Grant-Morobe	5.5	5.5	5.5	100.0%
District Support Grant-NCD	2.0	2.0	2.0	100.0%
District Support Grant-NIP	1.5	1.5	1.5	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
District Support Grant-Oro	2.0	2.0	2.0	100.0%
District Support Grant-Sandaun	2.5	2.5	2.5	100.0%
District Support Grants-East Sepik	3.5	3.5	3.5	100.0%
District Support Grants-Hela	2.5	2.5	2.5	100.0%
District Support Grant-SHP	3.0	3.0	3.0	100.0%
District Support Grant-WNB	2.0	2.0	2.0	100.0%
268 NATIONAL PROCUREMENT COMMISSION	**6.1**	**6.3**	**6.7**	**109.8%**
Operational	**5.1**	**5.3**	**6.2**	**121.6%**
Compensation of Employees	4.1	4.3	5.9	143.9%
Goods and Services	0.9	0.9	0.3	33.3%
GoPNG PIP	**1.0**	**1.0**	**0.5**	**50.0%**
NPC e-Procurement Strategy	1.0	1.0	0.5	50.0%
502 OFFICE OF THE AUDITOR-GENERAL	**27.4**	**27.4**	**22.2**	**81.0%**
Operational	**27.4**	**27.4**	**22.2**	**81.0%**
Compensation of Employees	20.2	20.2	19.5	96.5%
Goods and Services	7.1	7.1	2.7	38.0%
506 NATIONAL TRAINING COUNCIL	**2.7**	**2.7**	**1.8**	**66.7%**
Operational	**2.7**	**2.7**	**1.8**	**66.7%**
Compensation of Employees	2.0	2.0	1.5	75.0%
Goods and Services	0.6	0.6	0.3	50.0%
507 NATIONAL ECONOMIC & FISCAL COMMISSION	**8.7**	**8.7**	**7.7**	**88.5%**
Operational	**8.7**	**8.7**	**7.7**	**88.5%**
Compensation of Employees	3.0	3.0	2.3	76.7%
Goods and Services	5.7	5.7	5.3	93.0%
Community & Culture	**284.2**	**149.6**	**133.1**	**46.8%**
233 OFFICE OF CENSORSHIP	**9.3**	**9.3**	**8.9**	**95.7%**
Operational	**4.3**	**4.3**	**4.2**	**97.7%**
Compensation of Employees	3.8	3.8	4.0	105.3%
Goods and Services	0.6	0.6	0.2	33.3%
GoPNG PIP	**5.0**	**5.0**	**4.6**	**92.0%**
Censorship Information and Intervention Program (CIIP)	5.0	5.0	4.6	92.0%
242 DEPARTMENT OF COMMUNITY DEVELOPMENT	**58.2**	**59.2**	**57.3**	**98.5%**
Operational	**26.2**	**27.2**	**25.3**	**96.6%**
Compensation of Employees	15.2	15.2	16.9	111.2%
Goods and Services	11.0	12.0	8.5	77.3%
GoPNG PIP	**32.0**	**32.0**	**31.9**	**99.7%**
District Community Development Centre	10.0	10.0	9.9	99.0%
Gender Equality/Gender Based Violence (AUSAID)	2.0	2.0	2.0	100.0%
PNG Church-State Partnership Programme	20.0	20.0	20.0	100.0%
243 NATIONAL VOLUNTEER SERVICES	**6.0**	**13.1**	**13.6**	**226.7%**
Operational	**6.0**	**9.3**	**9.8**	**163.3%**
Compensation of Employees	3.5	3.5	5.3	151.4%
Goods and Services	2.5	5.8	4.5	180.0%
GoPNG PIP	**0.0**	**3.8**	**3.8**	**0.0%**
National Volunteers Intervention	0.0	3.8	3.8	0.0%
351 NATIONAL OFFICE FOR CHILD & FAMILY SERVICES	**3.6**	**3.6**	**0.7**	**19.4%**
Operational	**3.6**	**3.6**	**0.7**	**19.4%**
Compensation of Employees	2.6	2.6	0.2	7.7%
Goods and Services	1.0	1.0	0.5	50.0%
352 PNG OFFICE OF CIVIL REGISTRATION & NATIONAL IDENTITY	**4.2**	**6.0**	**4.8**	**114.3%**
Operational	**4.2**	**6.0**	**4.8**	**114.3%**
Compensation of Employees	3.9	3.9	2.9	74.4%
Goods and Services	0.3	2.1	1.9	633.3%
516 PAPUA NEW GUINEA SPORTS FOUNDATION	**166.4**	**21.9**	**16.8**	**10.1%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Operational	**16.4**	**18.9**	**13.8**	**84.1%**
Compensation of Employees	12.3	12.3	9.4	76.4%
Goods and Services	4.1	6.6	4.4	107.3%
GoPNG PIP	**150.0**	**3.0**	**3.0**	**2.0%**
PNG Grassroots Games (Mendi)	50.0	3.0	3.0	6.0%
PNG NRL Bid Support Program	100.0	0.0	0.0	0.0%
521 NATIONAL YOUTH COMMISSION	**14.5**	**14.5**	**14.5**	**100.0%**
Operational	**4.5**	**4.5**	**4.5**	**100.0%**
Compensation of Employees	3.9	3.9	4.2	107.7%
Goods and Services	0.6	0.6	0.3	50.0%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
National Youth Development Pogram	10.0	10.0	10.0	100.0%
539 NATIONAL MUSEUM AND ART GALLERY	**11.1**	**11.1**	**6.1**	**55.0%**
Operational	**6.1**	**6.1**	**3.6**	**59.0%**
Compensation of Employees	4.9	4.9	3.1	63.3%
Goods and Services	1.2	1.2	0.5	41.7%
GoPNG PIP	**5.0**	**5.0**	**2.5**	**50.0%**
National Museum Rehabilitation	5.0	5.0	2.5	50.0%
542 NATIONAL CULTURAL COMMISSION	**10.7**	**10.7**	**10.5**	**98.1%**
Operational	**5.7**	**5.7**	**5.5**	**96.5%**
Compensation of Employees	4.3	4.3	4.9	114.0%
Goods and Services	1.4	1.4	0.6	42.9%
GoPNG PIP	**5.0**	**5.0**	**5.0**	**100.0%**
NCC Infrastructure Rehabilitation Program	5.0	5.0	5.0	100.0%
Debt Services	**3,522.5**	**3,628.5**	**3,403.5**	**96.6%**
299 TREASURY AND FINANCE - PUBLIC DEBT CHARGES	**3,522.5**	**3,628.5**	**3,403.5**	**96.6%**
Operational	**3,522.5**	**3,628.5**	**3,403.5**	**96.6%**
Debt (Interest Repayment)	3,522.5	3,628.5	3,403.5	96.6%
Economic	**1,482.8**	**1,332.5**	**1,140.1**	**76.9%**
245 CONSERVATION AND ENVIRONMENT PROTECTION AUTHORITY	**14.2**	**17.7**	**14.4**	**101.4%**
Operational	**8.2**	**11.7**	**9.1**	**111.0%**
Compensation of Employees	8.2	8.2	5.6	68.3%
Goods and Services	0.0	3.5	3.5	0.0%
GoPNG PIP	**6.0**	**6.0**	**5.3**	**88.3%**
Kokoda Track Initiative	2.0	2.0	2.0	100.0%
Protected Areas	4.0	4.0	3.3	82.5%
247 DEPARTMENT OF AGRICULTURE AND LIVESTOCK	**72.0**	**78.1**	**67.1**	**93.2%**
Operational	**20.0**	**21.1**	**17.6**	**88.0%**
Compensation of Employees	15.5	16.5	15.1	97.4%
Goods and Services	4.6	4.6	2.5	54.3%
GoPNG PIP	**52.0**	**57.0**	**49.5**	**95.2%**
Commodity Price Support Program	20.0	7.5	7.5	37.5%
Market for Village Farmers	2.0	2.0	2.0	100.0%
Minister's SME & DDA Projects	0.0	18.5	18.5	0.0%
National Agriculture Development Program	20.0	19.0	13.9	69.5%
PNG Agriculture Commercialisation & Diversification Project	2.0	2.0	2.0	100.0%
Rubber Downstream Processing Development Program	5.0	5.0	2.6	52.0%
Spice Development Program	3.0	3.0	3.0	100.0%
252 DEPARTMENT OF LANDS AND PHYSICAL PLANNING	**183.8**	**197.9**	**204.6**	**111.3%**
Operational	**21.8**	**35.9**	**46.8**	**214.7%**
Compensation of Employees	19.8	19.8	26.9	135.9%
Goods and Services	2.0	16.1	19.9	995.0%
GoPNG PIP	**162.0**	**162.0**	**157.8**	**97.4%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Border Survey and Mapping Development Project	5.0	5.0	2.5	50.0%
LEAP (GoLands)	5.0	5.0	3.4	68.0%
National Land Development Program Phase II	2.0	2.0	2.0	100.0%
National Land Partnership Program	150.0	150.0	149.9	99.9%
254 DEPARTMENT OF MINERAL POLICY AND GEOHAZARDS MANAGEMENT	**15.7**	**15.7**	**12.7**	**80.9%**
Operational	**7.7**	**7.7**	**6.4**	**83.1%**
Compensation of Employees	5.6	5.6	5.1	91.1%
Goods and Services	2.0	2.0	1.2	60.0%
GoPNG PIP	**8.0**	**8.0**	**6.3**	**78.8%**
POM Geophysical Observatory Extension	4.0	4.0	3.1	77.5%
Rabaul Volcanological Observatory Relocation	4.0	4.0	3.2	80.0%
255 DEPARTMENTOF PETROLEUM AND ENERGY	**27.1**	**77.0**	**66.9**	**246.9%**
Operational	**17.1**	**17.1**	**11.0**	**64.3%**
Compensation of Employees	11.3	11.3	8.3	73.5%
Goods and Services	5.8	5.8	2.7	46.6%
GoPNG PIP	**10.0**	**59.9**	**55.8**	**558.0%**
Development of New Petroleum Projects	5.0	14.9	11.9	238.0%
Papua LNG Development Forum	0.0	40.0	40.0	0.0%
Petroleum Electronic Licencing System	2.0	2.0	1.9	95.0%
PNG LNG LBBSA Review (PPFL 2)	3.0	3.0	2.0	66.7%
260 DEPARTMENT OF INTERNATIONAL TRADE & INVESTMENT	**182.9**	**116.4**	**99.4**	**54.3%**
Operational	**6.9**	**10.4**	**6.5**	**94.2%**
Compensation of Employees	2.7	2.7	1.4	51.9%
Goods and Services	4.2	7.7	5.1	121.4%
GoPNG PIP	**176.0**	**106.0**	**92.9**	**52.8%**
Konebada Petroleum Park	5.0	5.0	5.0	100.0%
PNG-Indonesia Trade Agreement Feasibility Studies	1.0	1.0	1.0	100.0%
SEZ Land Mobilisation and Acquisition	20.0	20.0	6.9	34.5%
State Equity Fund (Agriculture and Others)	150.0	80.0	80.0	53.3%
261 DEPARTMENT OF COMMERCE AND INDUSTRY	**313.0**	**151.1**	**141.2**	**45.1%**
Operational	**13.0**	**13.0**	**11.2**	**86.2%**
Compensation of Employees	10.4	10.4	9.7	93.3%
Goods and Services	2.5	2.5	1.5	60.0%
GoPNG PIP	**300.0**	**138.1**	**130.0**	**43.3%**
Porgera Business Development Grant	50.0	0.0	0.0	0.0%
SME Funding for Agriculture	200.0	138.0	130.0	65.0%
Wafi Golpu Business Development Grant	50.0	0.1	0.0	0.0%
301 SPECIAL ECONOMIC ZONE AREA	**19.3**	**19.3**	**15.2**	**78.8%**
Operational	**9.3**	**9.3**	**5.2**	**55.9%**
Compensation of Employees	6.0	6.0	3.6	60.0%
Goods and Services	3.3	3.3	1.6	48.5%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
Special Economic Zone Development Program	10.0	10.0	10.0	100.0%
350 NATIONAL ENERGY AUTHORITY	**42.9**	**52.9**	**27.5**	**64.1%**
Operational	**15.9**	**15.9**	**10.5**	**66.0%**
Compensation of Employees	11.2	11.2	8.2	73.2%
Goods and Services	4.7	4.7	2.2	46.8%
GoPNG PIP	**27.0**	**37.0**	**17.0**	**63.0%**
Energy Profiling Program	5.0	5.0	1.5	30.0%
National Power Generation Investment Program	10.0	10.0	1.5	15.0%
National Power Grid Development Study	0.0	10.0	10.0	0.0%
Off Grid Renewable Energy	10.0	10.0	2.0	20.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Power Supply Monitoring System Project	2.0	2.0	2.0	100.0%
356 SECURITIES COMMISSION OF PNG	**18.2**	**18.2**	**16.1**	**88.5%**
Operational	**13.2**	**13.2**	**11.1**	**84.1%**
Compensation of Employees	7.8	7.8	7.8	100.0%
Goods and Services	5.4	5.4	3.3	61.1%
GoPNG PIP	**5.0**	**5.0**	**5.0**	**100.0%**
Security Commision PNG Enterprice System	5.0	5.0	5.0	100.0%
511 PAPUA NEW GUINEA CLIMATE CHANGE AUTHORITY	**16.0**	**22.5**	**20.4**	**127.5%**
Operational	**9.0**	**15.5**	**13.4**	**148.9%**
Compensation of Employees	6.2	6.2	5.2	83.9%
Goods and Services	2.8	9.3	8.2	292.9%
GoPNG PIP	**7.0**	**7.0**	**7.0**	**100.0%**
Building Resilience to Climate Change	2.0	2.0	2.0	100.0%
National Determined Contributions (NDC) Implementation	5.0	5.0	5.0	100.0%
530 INVESTMENT PROMOTION AUTHORITY	**1.0**	**1.0**	**0.0**	**0.0%**
GoPNG PIP	**1.0**	**1.0**	**0.0**	**0.0%**
Strengthening Investment Promotion & Facilitation	1.0	1.0	0.0	0.0%
531 SMALL BUSINESS DEVELOPMENT CORPORATION	**15.6**	**15.6**	**11.3**	**72.4%**
Operational	**10.6**	**10.6**	**9.8**	**92.5%**
Compensation of Employees	9.1	9.1	9.1	100.0%
Goods and Services	1.5	1.5	0.7	46.7%
GoPNG PIP	**5.0**	**5.0**	**1.5**	**30.0%**
Nationwide Business Incubation Centres	5.0	5.0	1.5	30.0%
532 NATIONAL INSTITUTE OF STANDARDS & INDUSTRIAL TECHNOLOGY	**13.6**	**13.6**	**6.1**	**44.9%**
Operational	**10.6**	**10.6**	**5.6**	**52.8%**
Compensation of Employees	9.2	9.2	4.9	53.3%
Goods and Services	1.4	1.4	0.7	50.0%
GoPNG PIP	**3.0**	**3.0**	**0.5**	**16.7%**
NISIT Institutional Strengthening	3.0	3.0	0.5	16.7%
533 INDUSTRIAL CENTERS DEVELOPMENT CORPORATION	**13.0**	**13.0**	**12.8**	**98.5%**
Operational	**3.0**	**3.0**	**2.8**	**93.3%**
Compensation of Employees	2.5	2.5	2.5	100.0%
Goods and Services	0.5	0.5	0.2	40.0%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
Malahang Industrial Centre Project	5.0	5.0	5.0	100.0%
Ulavio Industrial Center (Rabaul)	5.0	5.0	5.0	100.0%
535 MINERAL RESOURCES AUTHORITY	**7.0**	**7.0**	**2.1**	**30.0%**
GoPNG PIP	**7.0**	**7.0**	**2.1**	**30.0%**
MOA Reviews	5.0	5.0	1.5	30.0%
Women in Mining	2.0	2.0	0.6	30.0%
536 KOKONAS INDASTRY KOPRATION	**31.4**	**31.4**	**29.6**	**94.3%**
Operational	**11.4**	**11.4**	**9.6**	**84.2%**
Compensation of Employees	8.1	8.1	8.1	100.0%
Goods and Services	3.4	3.4	1.6	47.1%
GoPNG PIP	**20.0**	**20.0**	**20.0**	**100.0%**
Coconut Downstream Processing Program	5.0	5.0	5.0	100.0%
Coconut Plantations and Seed Distribution	5.0	5.0	5.0	100.0%
Coconut Research and Nursery Program	5.0	5.0	5.0	100.0%
Market Development & Trade	5.0	5.0	5.0	100.0%
541 NATIONAL HOUSING CORPORATION	**44.3**	**44.3**	**31.6**	**71.3%**
Operational	**19.3**	**19.3**	**14.6**	**75.6%**
Compensation of Employees	14.7	14.7	11.1	75.5%
Goods and Services	4.6	4.6	3.5	76.1%
GoPNG PIP	**25.0**	**25.0**	**17.0**	**68.0%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Duran Farm Project	20.0	20.0	12.0	60.0%
NHC Flats Renovation Project	5.0	5.0	5.0	100.0%
551 NATIONAL FISHERIES AUTHORITY	**3.0**	**3.0**	**3.0**	**100.0%**
GoPNG PIP	**3.0**	**3.0**	**3.0**	**100.0%**
Inland Fisheries Development Program	3.0	3.0	3.0	100.0%
553 FRESH PRODUCE DEVELOPMENT COMPANY	**29.6**	**29.6**	**28.6**	**96.6%**
Operational	**7.6**	**7.6**	**6.6**	**86.8%**
Compensation of Employees	5.7	5.7	5.7	100.0%
Goods and Services	1.9	1.9	0.9	47.4%
GoPNG PIP	**22.0**	**22.0**	**22.0**	**100.0%**
Bulb Onion Program	5.0	5.0	5.0	100.0%
Fresh Fruits Downstream Processing Development Program	2.0	2.0	2.0	100.0%
Infrastructure Development (Cool Room)	10.0	10.0	10.0	100.0%
National Potato Development Program	5.0	5.0	5.0	100.0%
554 PNG COFFEE INDUSTRY CORPORATION	**90.3**	**69.4**	**46.9**	**51.9%**
Operational	**13.3**	**13.3**	**10.9**	**82.0%**
Compensation of Employees	8.8	8.8	8.8	100.0%
Goods and Services	4.5	4.5	2.1	46.7%
GoPNG PIP	**77.0**	**56.1**	**36.0**	**46.8%**
Coffee Access Roads Program	10.0	10.0	4.0	40.0%
Coffee Price Support Program	10.0	10.0	10.0	100.0%
Coffee Research & Market Development Program	2.0	2.0	2.0	100.0%
Downstream Coffee Development Program	5.0	5.0	4.0	80.0%
Large Scale Coffee Plantation Rehabilitation	20.0	10.0	8.0	40.0%
National Coffee Development Program	30.0	19.1	8.0	26.7%
557 PNG NATIONAL FOREST AUTHORITY	**72.3**	**82.3**	**79.8**	**110.4%**
Operational	**60.3**	**70.3**	**67.8**	**112.4%**
Compensation of Employees	56.3	56.3	56.3	100.0%
Goods and Services	4.1	14.1	11.5	280.5%
GoPNG PIP	**12.0**	**12.0**	**12.0**	**100.0%**
Capacity Development in Improving System of LoggingOperation	2.0	2.0	2.0	100.0%
State Marketing Option Development Program	10.0	10.0	10.0	100.0%
558 TOURISM PROMOTION AUTHORITY	**40.4**	**32.7**	**28.6**	**70.8%**
Operational	**10.4**	**10.4**	**8.6**	**82.7%**
Compensation of Employees	7.0	7.0	7.0	100.0%
Goods and Services	3.5	3.5	1.6	45.7%
GoPNG PIP	**30.0**	**22.3**	**20.0**	**66.7%**
Tourism Hub Development Program	30.0	22.3	20.0	66.7%
559 PNG OIL PALM INDUSTRY CORPORATION	**48.0**	**62.6**	**39.7**	**82.7%**
Operational	**8.0**	**10.6**	**9.2**	**115.0%**
Compensation of Employees	4.5	5.1	5.1	113.3%
Goods and Services	3.5	5.5	4.1	117.1%
GoPNG PIP	**40.0**	**52.0**	**30.5**	**76.3%**
National Oil Palm Development Program	30.0	22.5	15.0	50.0%
Oil Palm Small Holder Roads	10.0	29.5	15.5	155.0%
561 NATIONAL TRADE OFFICE	**15.9**	**17.9**	**16.2**	**101.9%**
Operational	**5.9**	**7.9**	**6.2**	**105.1%**
Compensation of Employees	3.6	3.6	3.1	86.1%
Goods and Services	2.3	4.3	3.1	134.8%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
National Trade Fascilitation Program	5.0	5.0	5.0	100.0%
PNG Electronic Single Window System Implementation	5.0	5.0	5.0	100.0%
562 NATIONAL AGRICULTURE RESEARCH INSTITUTE	**27.5**	**27.5**	**24.8**	**90.2%**
Operational	**17.5**	**17.5**	**14.8**	**84.6%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Compensation of Employees	12.5	12.5	12.5	100.0%
Goods and Services	5.0	5.0	2.4	48.0%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
NARI Infrastructure Development Program	5.0	5.0	5.0	100.0%
Research and Development Program	5.0	5.0	5.0	100.0%
563 NATIONAL AGRICULTURE QUARANTINE & INSPECTION AUTHORITY	**16.9**	**16.9**	**15.7**	**92.9%**
Operational	**11.9**	**11.9**	**12.7**	**106.7%**
Compensation of Employees	9.4	9.4	11.6	123.4%
Goods and Services	2.5	2.5	1.2	48.0%
GoPNG PIP	**5.0**	**5.0**	**3.0**	**60.0%**
NAQIA Infrastructure Development Program	5.0	5.0	3.0	60.0%
566 COCOA BOARD	**45.2**	**39.2**	**32.2**	**71.2%**
Operational	**15.2**	**15.2**	**13.2**	**86.8%**
Compensation of Employees	10.8	10.8	11.9	110.2%
Goods and Services	4.4	4.4	1.3	29.5%
GoPNG PIP	**30.0**	**24.0**	**19.0**	**63.3%**
Cocoa Access Roads	10.0	10.0	10.0	100.0%
Establish Regional Cocoa Nurseries Project	10.0	4.0	4.0	40.0%
National Cocoa Development Program	10.0	10.0	5.0	50.0%
568 LIVESTOCK DEVELOPMENT CORPORATION	**26.6**	**22.6**	**19.8**	**74.4%**
Operational	**6.6**	**6.6**	**3.8**	**57.6%**
Compensation of Employees	4.0	4.0	2.6	65.0%
Goods and Services	2.6	2.6	1.2	46.2%
GoPNG PIP	**20.0**	**16.0**	**16.0**	**80.0%**
National Livestock Development Program	20.0	16.0	16.0	80.0%
569 INDEPENDENT CONSUMERAND COMPETITION COMMISSION	**15.9**	**15.9**	**13.6**	**85.5%**
Operational	**12.9**	**12.9**	**11.7**	**90.7%**
Compensation of Employees	10.6	10.6	10.6	100.0%
Goods and Services	2.3	2.3	1.1	47.8%
GoPNG PIP	**3.0**	**3.0**	**1.9**	**63.3%**
Economic Regulatory Reviews	3.0	3.0	1.9	63.3%
570 KUMUL AGRICULTURE LIMITED	**20.0**	**20.0**	**12.0**	**60.0%**
GoPNG PIP	**20.0**	**20.0**	**12.0**	**60.0%**
Agriculture Commercialisation & Market Program- KAL	20.0	20.0	12.0	60.0%
Education	**2,021.4**	**1,140.9**	**982.6**	**48.6%**
235 DEPARTMENT OF EDUCATION	**1,219.7**	**347.5**	**297.5**	**24.4%**
Operational	**1,134.7**	**281.7**	**261.7**	**23.1%**
Compensation of Employees	159.2	160.7	177.8	111.7%
Goods and Services	975.5	121.0	83.9	8.6%
GoPNG PIP	**85.0**	**65.8**	**35.8**	**42.1%**
Alternate Pathways Program	10.0	10.0	6.0	60.0%
District VET Intervention Program	10.0	10.0	5.2	52.0%
Inclusive Education Impact Project	5.0	5.0	4.0	80.0%
National Education Reform Program	40.0	21.8	13.2	33.0%
Schools of Excellence Infrastructure Program (National High	20.0	19.0	7.4	37.0%
236 DEPARTMENT OF HIGHER EDUCATION RESEARCH SCIENCE & TECHNOLOGY	**366.6**	**356.2**	**323.5**	**88.2%**
Operational	**231.6**	**231.7**	**236.0**	**101.9%**
Compensation of Employees	54.4	54.5	60.9	111.9%
Goods and Services	177.2	177.2	175.1	98.8%
GoPNG PIP	**135.0**	**124.5**	**87.5**	**64.8%**
Divine Word University Infrastructure Development	10.0	10.0	6.5	65.0%
Hela Opena Polytechnical Institute	10.0	10.0	6.0	60.0%
Improved TVET for Employment	5.0	5.0	5.0	100.0%
Innovative University of Enga (IUE) Project	20.0	19.0	19.0	95.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Nursing College Infra. Rehabilitation	10.0	10.0	5.0	50.0%
Pacific Adventist University Infrastructure Development	10.0	10.0	10.0	100.0%
Polytechnical Institute Roll-Out	20.0	19.0	9.0	45.0%
Teacher's College Infra Rehabilitation	20.0	15.0	8.0	40.0%
Technical and Business College Infra. Rehabilitation	20.0	20.0	12.5	62.5%
Western Pacific University	10.0	6.5	6.5	65.0%
251 PNG SCIENCE & TECHNOLOGY SECRETARIAT	**15.2**	**18.2**	**12.0**	**78.9%**
Operational	**5.2**	**8.2**	**6.5**	**125.0%**
Compensation of Employees	2.7	2.7	2.3	85.2%
Goods and Services	2.6	5.6	4.2	161.5%
GoPNG PIP	**10.0**	**10.0**	**5.5**	**55.0%**
Bioprospecting and Product Development	4.0	4.0	0.8	20.0%
Material & Chemical Science Research Development Program	2.0	2.0	2.0	100.0%
National Collaborative Research Development Program	2.0	2.0	0.8	40.0%
Research and Technological Development Program	2.0	2.0	2.0	100.0%
355 OFFICE OF LIBRARY & ARCHIVES	**9.5**	**9.5**	**9.0**	**94.7%**
Operational	**9.5**	**9.5**	**9.0**	**94.7%**
Compensation of Employees	6.0	6.0	7.0	116.7%
Goods and Services	3.5	3.5	2.0	57.1%
362 WESTERN PACIFIC UNIVERSITY	**14.2**	**14.2**	**14.2**	**100.0%**
Operational	**14.2**	**14.2**	**14.2**	**100.0%**
Compensation of Employees	7.7	7.7	7.7	100.0%
Goods and Services	6.5	6.5	6.5	100.0%
363 INNOVATIVE UNIVERSITY OF ENGA	**14.0**	**14.0**	**12.4**	**88.6%**
Operational	**14.0**	**14.0**	**12.4**	**88.6%**
Compensation of Employees	11.0	11.0	11.0	100.0%
Goods and Services	3.0	3.0	1.4	46.7%
505 NATIONAL RESEARCH INSTITUTE	**22.7**	**21.7**	**12.8**	**56.4%**
Operational	**8.7**	**8.7**	**7.3**	**83.9%**
Compensation of Employees	6.1	6.1	6.1	100.0%
Goods and Services	2.6	2.6	1.2	46.2%
GoPNG PIP	**14.0**	**13.0**	**5.5**	**39.3%**
PNG Knowledge Hub Development Project	10.0	9.0	3.8	38.0%
PNGNRI Building & Staffing Infrastructure Refurbishment	4.0	4.0	1.7	42.5%
512 UNIVERSITY OF PAPUA NEW GUINEA	**100.4**	**100.4**	**82.9**	**82.6%**
Operational	**80.4**	**80.4**	**80.4**	**100.0%**
Compensation of Employees	80.4	80.4	80.4	100.0%
GoPNG PIP	**20.0**	**20.0**	**2.5**	**12.5%**
UPNG Infrastructure Maintenance	20.0	20.0	2.5	12.5%
513 UNIVERSITY OF TECHNOLOGY	**114.3**	**114.3**	**98.7**	**86.4%**
Operational	**74.3**	**74.3**	**72.7**	**97.8%**
Compensation of Employees	71.2	71.2	71.2	100.0%
Goods and Services	3.1	3.1	1.5	48.4%
GoPNG PIP	**40.0**	**40.0**	**26.0**	**65.0%**
Multi-Purpose Hall	20.0	20.0	13.0	65.0%
Unitech Infrastructure Development (Telikom College)	20.0	20.0	13.0	65.0%
514 UNIVERSITY OF GOROKA	**75.2**	**75.2**	**70.4**	**93.6%**
Operational	**41.2**	**41.2**	**36.4**	**88.3%**
Compensation of Employees	32.0	32.0	32.0	100.0%
Goods and Services	9.1	9.1	4.3	47.3%
GoPNG PIP	**34.0**	**34.0**	**34.0**	**100.0%**
Central Administration Building	30.0	30.0	30.0	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
UoG Infrastructure Development Program	4.0	4.0	4.0	100.0%
515 UNIVERSITY OF ENVIRONMENT & NATURAL RESOURCES	**56.6**	**56.6**	**38.0**	**67.1%**
Operational	**34.6**	**34.6**	**33.6**	**97.1%**
Compensation of Employees	32.7	32.7	32.7	100.0%
Goods and Services	1.9	1.9	0.9	47.4%
GoPNG PIP	**22.0**	**22.0**	**4.4**	**20.0%**
UNRE Infrastructure Development	20.0	20.0	4.0	20.0%
WATER SUPPLY & SEWERAGE SYSTEM UPGRADE	2.0	2.0	0.4	20.0%
518 PNG MARITIME COLLEGE	**13.0**	**13.0**	**11.2**	**86.2%**
Operational	**8.0**	**8.0**	**7.7**	**96.3%**
Compensation of Employees	7.4	7.4	7.4	100.0%
Goods and Services	0.6	0.6	0.3	50.0%
GoPNG PIP	**5.0**	**5.0**	**3.5**	**70.0%**
Maritime College Recapitalization Program	5.0	5.0	3.5	70.0%
Health	**2,486.3**	**2,405.2**	**2,343.5**	**94.3%**
240 DEPARTMENT OF HEALTH	**645.4**	**553.5**	**497.2**	**77.0%**
Operational	**412.9**	**413.5**	**396.9**	**96.1%**
Compensation of Employees	68.7	69.3	82.1	119.5%
Goods and Services	344.3	344.3	314.8	91.4%
GoPNG PIP	**232.5**	**140.0**	**100.3**	**43.1%**
Area Medical Stores Rehabilitation Program	10.0	10.0	9.0	90.0%
CHW Training Institutions Rehabilitation & Support	10.0	9.0	4.0	40.0%
District Hospitals Development Program	100.0	55.0	47.8	47.8%
Economic and Social Development Program - Medical Containers	1.0	1.0	1.0	100.0%
Health Services Sector Development Program	5.0	5.0	3.0	60.0%
Impact Health PNG - Financing Health Frontline Project	1.0	1.0	1.0	100.0%
Kimbe Hospital Rehabilitation	10.0	10.0	5.0	50.0%
New Mendi Hospital Redevelopment Project	5.0	5.0	3.5	70.0%
Prov transit medical stores construction	5.5	5.5	5.5	100.0%
Provincial Hospital Development Program	80.0	35.0	17.0	21.3%
Tari Hospital Development Program	5.0	3.5	3.5	70.0%
241 HOSPITAL MANAGEMENT SERVICES	**303.5**	**303.5**	**322.7**	**106.3%**
Operational	**303.5**	**303.5**	**322.7**	**106.3%**
Compensation of Employees	290.9	290.9	315.7	108.5%
Goods and Services	12.6	12.6	7.0	55.6%
519 NATIONAL AIDS COUNCIL SECRETARIAT	**8.5**	**8.5**	**6.4**	**75.3%**
Operational	**5.5**	**5.5**	**4.9**	**89.1%**
Compensation of Employees	4.4	4.4	4.4	100.0%
Goods and Services	1.1	1.1	0.5	45.5%
GoPNG PIP	**3.0**	**3.0**	**1.5**	**50.0%**
HIV & Aids Intervention Program	1.0	1.0	1.0	100.0%
HIV/AIDS Support Program	2.0	2.0	0.5	25.0%
520 INSTITUTE OFMEDICAL RESEARCH	**27.6**	**27.6**	**26.7**	**96.7%**
Operational	**15.6**	**15.6**	**14.7**	**94.2%**
Compensation of Employees	14.0	14.0	14.0	100.0%
Goods and Services	1.6	1.6	0.8	50.0%
GoPNG PIP	**12.0**	**12.0**	**12.0**	**100.0%**
Health and Edpidemological Surveillance System	2.0	2.0	2.0	100.0%
Malaria Research Infrastructure (PNG Medical Research Lab)	10.0	10.0	10.0	100.0%
601 MANUS PROVINCIAL HEALTH AUTHORIY	**28.4**	**28.4**	**29.2**	**102.8%**
Operational	**28.4**	**28.4**	**29.2**	**102.8%**
Compensation of Employees	18.4	18.4	19.2	104.3%
Goods and Services	10.0	10.0	10.0	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
602 NEW IRELAND PROVNCIAL HEALTH AUTHORITY	**52.4**	**52.4**	**49.5**	**94.5%**
Operational	52.4	52.4	49.5	94.5%
Compensation of Employees	37.0	37.0	34.1	92.2%
Goods and Services	15.5	15.5	15.5	100.0%
603 EAST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	**64.1**	**64.1**	**64.4**	**100.5%**
Operational	**64.1**	**64.1**	**64.4**	**100.5%**
Compensation of Employees	51.7	51.7	52.0	100.6%
Goods and Services	12.4	12.4	12.4	100.0%
604 WEST NEW BRITAIN PROVINCIAL HEALTH AUTHORITY	**68.2**	**68.2**	**65.4**	**95.9%**
Operational	**68.2**	**68.2**	**65.4**	**95.9%**
Compensation of Employees	50.8	50.8	51.1	100.6%
Goods and Services	17.4	17.4	14.4	82.8%
605 WESTERN PROVINCIAL HEALTH AUTHORITY	**45.3**	**45.6**	**46.3**	**102.2%**
Operational	**45.3**	**45.6**	**46.3**	**102.2%**
Compensation of Employees	29.4	29.7	30.4	103.4%
Goods and Services	15.9	15.9	15.9	100.0%
606 SANDAUN PROVINCIAL HEALTH AUTHORITY	**57.1**	**57.1**	**57.9**	**101.4%**
Operational	**57.1**	**57.1**	**57.9**	**101.4%**
Compensation of Employees	37.0	37.0	37.9	102.4%
Goods and Services	20.1	20.1	20.0	99.5%
607 EAST SEPIK PROVINCIAL HEALTH AUTHORITY	**71.9**	**72.5**	**83.8**	**116.6%**
Operational	**71.9**	**72.5**	**83.8**	**116.6%**
Compensation of Employees	52.8	53.4	64.7	122.5%
Goods and Services	19.1	19.1	19.1	100.0%
608 MADANG PROVINCIAL HEALTH AUTHORITY	**69.5**	**69.6**	**63.7**	**91.7%**
Operational	**69.5**	**69.6**	**63.7**	**91.7%**
Compensation of Employees	52.6	52.7	46.8	89.0%
Goods and Services	16.9	16.9	16.9	100.0%
609 MOROBE PROVINCIAL HEALTH AUTHORITY	**99.1**	**99.1**	**101.3**	**102.2%**
Operational	**94.1**	**94.1**	**96.3**	**102.3%**
Compensation of Employees	74.2	74.2	76.4	103.0%
Goods and Services	19.9	19.9	19.9	100.0%
GoPNG PIP	**5.0**	**5.0**	**5.0**	**100.0%**
Angau Memorial Hospital Rehabiliation	5.0	5.0	5.0	100.0%
610 EASTERN HIGHLANDS PROVINCIAL HEALTH AUHTORITY	**65.1**	**68.0**	**82.3**	**126.4%**
Operational	**65.1**	**68.0**	**82.3**	**126.4%**
Compensation of Employees	50.8	53.7	68.0	133.9%
Goods and Services	14.3	14.3	14.3	100.0%
611 JIWAKA PROVINCIAL HEALTH AUTHORUITY	**50.2**	**50.3**	**57.3**	**114.1%**
Operational	**50.2**	**50.3**	**57.3**	**114.1%**
Compensation of Employees	34.4	34.4	41.5	120.6%
Goods and Services	15.8	15.8	15.8	100.0%
612 WESTERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	**61.9**	**63.9**	**66.1**	**106.8%**
Operational	**61.9**	**63.9**	**66.1**	**106.8%**
Compensation of Employees	50.4	52.4	54.7	108.5%
Goods and Services	11.5	11.5	11.5	100.0%
613 ENGA PROVICNAIL HEALTH AUTHROTY	**79.5**	**79.7**	**81.1**	**102.0%**
Operational	**69.5**	**69.7**	**71.1**	**102.3%**
Compensation of Employees	55.6	55.8	57.2	102.9%
Goods and Services	13.9	13.9	13.9	100.0%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
New Enga Hospital Development	10.0	10.0	10.0	100.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
614 SOUTHERN HIGHLANDS PROVINCIAL HEALTH AUTHORITY	**77.0**	**77.8**	**44.8**	**58.2%**
Operational	**77.0**	**77.8**	**44.8**	**58.2%**
Compensation of Employees	64.4	65.2	32.2	50.0%
Goods and Services	12.6	12.6	12.6	100.0%
615 HELA PROVINCIAL HEALTH AUTHROTIY	**42.7**	**42.7**	**46.3**	**108.4%**
Operational	**42.7**	**42.7**	**46.3**	**108.4%**
Compensation of Employees	30.5	30.5	34.1	111.8%
Goods and Services	12.2	12.2	12.2	100.0%
616 GULF PROVINCIAL HEALTH AUTHORITY	**36.2**	**37.1**	**33.8**	**93.4%**
Operational	**36.2**	**37.1**	**33.8**	**93.4%**
Compensation of Employees	22.3	23.2	19.9	89.2%
Goods and Services	13.9	13.9	13.9	100.0%
617 CENTRAL PROVINCIAL HEALTH AUTHORITY	**39.4**	**39.4**	**31.7**	**80.5%**
Operational	**29.4**	**29.4**	**26.7**	**90.8%**
Compensation of Employees	18.7	18.7	16.0	85.6%
Goods and Services	10.7	10.7	10.7	100.0%
GoPNG PIP	**10.0**	**10.0**	**5.0**	**50.0%**
New Central Provincial Hospital Development Program	10.0	10.0	5.0	50.0%
618 MILINE BAY PROVINCIAL HEALTH AUTHORITY	**55.9**	**58.1**	**76.4**	**136.7%**
Operational	**55.9**	**58.1**	**76.4**	**136.7%**
Compensation of Employees	40.4	42.6	60.9	150.7%
Goods and Services	15.5	15.5	15.5	100.0%
619 ORO PROVINCIAL HEALTH AUTHORITY	**35.5**	**35.5**	**35.9**	**101.1%**
Operational	**35.5**	**35.5**	**35.9**	**101.1%**
Compensation of Employees	21.8	21.8	22.3	102.3%
Goods and Services	13.7	13.7	13.7	100.0%
620 PORT MORESBY GENERAL HOSPITAL	**257.0**	**257.0**	**241.5**	**94.0%**
Operational	**192.0**	**192.0**	**176.5**	**91.9%**
Compensation of Employees	119.5	119.5	104.0	87.0%
Goods and Services	72.5	72.5	72.5	100.0%
GoPNG PIP	**65.0**	**65.0**	**65.0**	**100.0%**
PMGH- Cancer Unit	25.0	25.0	25.0	100.0%
PMGH- Heart & Cardiac Cat Lab Project	20.0	20.0	20.0	100.0%
PMGH- Infrastructure Development Program	20.0	20.0	20.0	100.0%
621 SIMBU PROVINCIAL HEALTH AUTHORITY	**67.7**	**68.3**	**68.7**	**101.5%**
Operational	**67.7**	**68.3**	**68.7**	**101.5%**
Compensation of Employees	48.2	48.8	49.2	102.1%
Goods and Services	19.5	19.5	19.5	100.0%
622 NCD PROVINCIAL HEALTH AUTHORTIY	**54.4**	**54.4**	**47.5**	**87.3%**
Operational	**54.4**	**54.4**	**47.5**	**87.3%**
Compensation of Employees	44.1	44.1	37.2	84.4%
Goods and Services	10.3	10.3	10.3	100.0%
623 DIRECTORATE FOR SOCIAL CHANGE & MENTAL HEALTH	**22.8**	**22.9**	**15.3**	**67.1%**
Operational	**17.8**	**17.9**	**13.8**	**77.5%**
Compensation of Employees	15.8	15.9	11.9	75.3%
Goods and Services	2.0	2.0	2.0	100.0%
GoPNG PIP	**5.0**	**5.0**	**1.5**	**30.0%**
Laloki Psychiatric Hospital Infrastructure Rehabilitation	5.0	5.0	1.5	30.0%
Law & Justice	**2,172.9**	**2,203.2**	**1,981.5**	**91.2%**
218 OFFICE OF THE PUBLIC PROSECUTOR	**25.8**	**25.8**	**19.2**	**74.4%**
Operational	**22.8**	**22.8**	**16.8**	**73.7%**
Compensation of Employees	18.9	18.9	13.0	68.8%
Goods and Services	3.9	3.9	3.8	97.4%
GoPNG PIP	**3.0**	**3.0**	**2.4**	**80.0%**
Case Management System	3.0	3.0	2.4	80.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
222 OFFICE OF THE PUBLIC SOLICITOR	**29.8**	**29.8**	**25.1**	**84.2%**
Operational	**27.8**	**27.8**	**23.5**	**84.5%**
Compensation of Employees	22.4	22.4	18.3	81.7%
Goods and Services	5.4	5.4	5.2	96.3%
GoPNG PIP	**2.0**	**2.0**	**1.6**	**80.0%**
Case Management System	2.0	2.0	1.6	80.0%
223 JUDICIARY SERVICES	**379.1**	**379.1**	**269.0**	**71.0%**
Operational	**369.1**	**369.1**	**259.0**	**70.2%**
Compensation of Employees	162.4	162.4	126.7	78.0%
Goods and Services	206.7	206.7	132.3	64.0%
GoPNG PIP	**10.0**	**10.0**	**10.0**	**100.0%**
Judiciary Support Services Program	5.0	5.0	5.0	100.0%
Sector ICT Program	5.0	5.0	5.0	100.0%
224 MAGISTERIAL SERVICES	**98.3**	**96.5**	**70.9**	**72.1%**
Operational	**86.3**	**89.5**	**66.8**	**77.4%**
Compensation of Employees	47.3	54.3	48.3	102.1%
Goods and Services	39.0	35.2	18.4	47.2%
GoPNG PIP	**12.0**	**7.0**	**4.1**	**34.2%**
MS Case Management System	2.0	2.0	2.0	100.0%
MS Infrastructure Development Program	10.0	5.0	2.1	21.0%
225 DEPARTMENT OF ATTORNEY-GENERAL	**161.8**	**163.8**	**155.4**	**96.0%**
Operational	**141.8**	**144.8**	**146.5**	**103.3%**
Compensation of Employees	124.4	124.4	134.3	108.0%
Goods and Services	17.3	20.3	12.2	70.5%
GoPNG PIP	**20.0**	**19.0**	**8.9**	**44.5%**
Child Nutrition and Social ProtectionProject	2.0	2.0	1.5	75.0%
Infrastructure and Capital Works Program	8.0	7.0	2.7	33.8%
Juvenile Justice Rehabilitation Program	4.0	4.0	1.2	30.0%
Parole Database Project	2.0	2.0	0.5	25.0%
Public Curator Database System	2.0	2.0	1.5	75.0%
Solicitor General's Case Management System	2.0	2.0	1.5	75.0%
226 DEPARTMENT OF CORRECTIVE INSTITUTIONAL SERVICES	**197.2**	**192.2**	**202.3**	**102.6%**
Operational	**165.2**	**160.2**	**180.7**	**109.4%**
Compensation of Employees	114.7	114.7	136.6	119.1%
Goods and Services	50.5	45.5	44.1	87.3%
GoPNG PIP	**32.0**	**32.0**	**21.6**	**67.5%**
CS Infrastructure Program	15.0	15.0	8.8	58.7%
National Jail Infrastructure Program	15.0	15.0	10.8	72.0%
Prison Industries Program	2.0	2.0	2.0	100.0%
228 DEPARTMENT OF POLICE	**697.9**	**724.9**	**685.1**	**98.2%**
Operational	**497.9**	**524.9**	**485.4**	**97.5%**
Compensation of Employees	339.3	339.3	300.9	88.7%
Goods and Services	158.6	185.6	184.5	116.3%
GoPNG PIP	**200.0**	**200.0**	**199.7**	**99.9%**
Special Police Assistance Program	200.0	200.0	199.7	99.9%
231 NATIONAL INTELLIGENCE ORGANISATION	**19.7**	**15.0**	**12.9**	**65.5%**
Operational	**7.7**	**8.0**	**5.9**	**76.6%**
Compensation of Employees	5.9	6.2	4.5	76.3%
Goods and Services	1.8	1.8	1.5	83.3%
GoPNG PIP	**12.0**	**7.0**	**6.9**	**57.5%**
National Security Program	2.0	2.0	2.1	105.0%
NIO Infrastructure Program	10.0	5.0	4.8	48.0%
234 DEPARTMENT OF DEFENCE	**441.9**	**452.1**	**429.9**	**97.3%**
Operational	**361.9**	**391.6**	**384.9**	**106.4%**
Compensation of Employees	255.7	260.3	280.6	109.7%
Goods and Services	106.2	131.4	104.3	98.2%
GoPNG PIP	**80.0**	**60.5**	**45.0**	**56.3%**
4 Border Posts	10.0	10.0	10.0	100.0%
Air Capability Program	10.0	10.0	5.5	55.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Defense Infrastructure Program	20.0	20.0	14.5	72.5%
National Emergency and Disaster Reduction Program	30.0	10.5	10.0	33.3%
New Hela Military Baracks	10.0	10.0	5.0	50.0%
302 LAND COMMISSION OF PAPUA NEW GUINEA	**5.2**	**5.2**	**3.0**	**57.7%**
Operational	**3.2**	**3.2**	**2.4**	**75.0%**
Compensation of Employees	2.2	2.2	1.4	63.6%
Goods and Services	1.1	1.1	0.9	81.8%
GoPNG PIP	**2.0**	**2.0**	**0.6**	**30.0%**
PNGLC Office Establishment & Relocation	2.0	2.0	0.6	30.0%
360 INDEPENDENT COMMISSION AGAINST CORRUPTION	**51.4**	**49.4**	**49.4**	**96.1%**
Operational	**51.4**	**49.4**	**49.4**	**96.1%**
Compensation of Employees	23.7	23.7	23.7	100.0%
Goods and Services	27.7	25.7	25.7	92.8%
503 OMBUDSMAN COMMISSION	**40.5**	**45.0**	**45.0**	**111.1%**
Operational	**40.5**	**45.0**	**45.0**	**111.1%**
Compensation of Employees	24.3	28.8	28.8	118.5%
Goods and Services	16.2	16.2	16.2	100.0%
510 LEGAL TRAINING INSTITUTE	**3.3**	**3.3**	**3.5**	**106.1%**
Operational	**3.3**	**3.3**	**3.5**	**106.1%**
Compensation of Employees	3.1	3.1	3.4	109.7%
Goods and Services	0.2	0.2	0.1	50.0%
517 NATIONAL NARCOTICS BUREAU	**5.9**	**5.9**	**5.2**	**88.1%**
Operational	**3.9**	**3.9**	**3.2**	**82.1%**
Compensation of Employees	2.7	2.7	2.6	96.3%
Goods and Services	1.3	1.3	0.6	46.2%
GoPNG PIP	**2.0**	**2.0**	**2.0**	**100.0%**
NNB Office Refurbishment Project	2.0	2.0	2.0	100.0%
522 CONSTITUTIONAL AND LAW REFORM COMMISSION	**15.1**	**15.1**	**5.6**	**37.1%**
Operational	**10.1**	**10.1**	**3.1**	**30.7%**
Compensation of Employees	3.9	3.9	0.2	5.1%
Goods and Services	6.2	6.2	2.9	46.8%
GoPNG PIP	**5.0**	**5.0**	**2.5**	**50.0%**
CLRC Infrastructure Program	5.0	5.0	2.5	50.0%
Miscellaneous	**2,302.7**	**3,079.6**	**2,913.1**	**126.5%**
207 TREASURY AND FINANCE - MISCELLANEOUS	**2,302.7**	**3,079.6**	**2,913.1**	**126.5%**
Operational	**2,302.7**	**3,079.6**	**2,913.1**	**126.5%**
Compensation of Employees	675.1	476.2	445.0	65.9%
Goods and Services	1,627.6	2,603.4	2,468.1	151.6%
Transport	**1,404.8**	**1,364.6**	**1,206.2**	**85.9%**
259 DEPARTMENT OF TRANSPORT	**37.5**	**37.5**	**35.0**	**93.3%**
Operational	**18.5**	**18.5**	**16.2**	**87.6%**
Compensation of Employees	15.1	15.1	14.3	94.7%
Goods and Services	3.4	3.4	1.9	55.9%
GoPNG PIP	**19.0**	**19.0**	**18.8**	**98.9%**
National Shipping Services Program	10.0	10.0	10.0	100.0%
Simulator Development Project	5.0	5.0	5.0	100.0%
Transport Sector Database & Information System Development	3.0	3.0	2.8	93.3%
Transport Sector Policy & Legislation Review	1.0	1.0	1.0	100.0%
264 DEPARTMENT OF WORKS AND IMPLEMENTATION	**1,141.3**	**1,108.6**	**1,001.8**	**87.8%**
Operational	**122.3**	**122.3**	**107.9**	**88.2%**
Compensation of Employees	91.7	91.7	96.5	105.2%
Goods and Services	30.5	30.5	11.4	37.4%
GoPNG PIP	**1,019.0**	**986.3**	**893.9**	**87.7%**

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
40 mile to Menyamya Road	5.0	5.0	5.0	100.0%
Aitape Nuku Road	10.0	10.0	10.0	100.0%
Baining North Coast Road	10.0	10.0	10.0	100.0%
Banz to Jimi Road	10.0	10.0	0.0	0.0%
Connect PNG Roads Program (Arrears)	100.0	148.6	148.6	148.6%
Connect PNG Roads Program- Bougainville Corridor	40.0	40.0	40.0	100.0%
Connect PNG Roads Program New Britain Corridor	100.0	60.1	55.0	55.0%
Connect PNG Roads Program: Highlands Corridor	100.0	75.0	75.0	75.0%
Connect PNG Roads Program: Manus Corridor	50.0	50.0	44.9	89.8%
Connect PNG Roads Program: Momase Corridor	100.0	100.0	99.9	99.9%
Connect PNG Roads Program: Southern Corridor	100.0	100.0	100.6	100.6%
Connect PNG Roads Program: Transnational Corridor	100.0	74.3	53.8	53.8%
Enga - Sepik Highway	5.0	3.0	3.0	60.0%
Fisika Road	10.0	10.0	6.0	60.0%
Goldie Barracks Road	5.0	5.0	2.5	50.0%
Hoskins - Kimbe Road	5.0	5.0	0.0	0.0%
Ialibu-Gia- Tambul Road	10.0	10.0	10.0	100.0%
Kainantu- Lufa- Okapa Road	5.0	5.0	5.0	100.0%
Kandrian - Kimbe (Missing Link)	10.0	10.0	10.0	100.0%
Karamui Missing Link Road	10.0	10.0	4.0	40.0%
Land Transport Improvement Program- Northern Corridor (T1)	3.0	3.0	3.0	100.0%
Madang-Baiyer Road	5.0	5.0	5.0	100.0%
Moem Barracks Road	5.0	5.0	2.0	40.0%
Mountainous Road Improvement Resilient Project	1.0	1.0	1.0	100.0%
Mt Hagen City Roads	0.0	10.0	10.0	0.0%
Mul Baiyer - Wapenamanda (Kunjilama-Kaepatok) Road	5.0	5.0	2.5	50.0%
Munihu Station to Undiri Club	10.0	10.0	3.0	30.0%
National Roads Maintenance	100.0	100.0	100.7	100.7%
Obura Wonenara - Menyamna Road	10.0	6.0	6.0	60.0%
Okapa-Kimi Loop Road	5.0	5.0	0.0	0.0%
Oliguti to Lufa Station Road	5.0	5.0	5.0	100.0%
Porgera - Tari Road Construction (Porgera MoA)	0.0	4.8	4.8	0.0%
Raicoast Coastal Roads Rehabilitation Program	5.0	5.0	5.0	100.0%
Railway Feasibility Studies	5.0	5.0	3.0	60.0%
Ramu Bridge	5.0	5.0	5.0	100.0%
Regional Roads -Lae City Roads	10.0	20.0	20.0	200.0%
Resilience Transport Project	1.0	1.0	1.0	100.0%
Sustainable Highlands Highway Improvement Program Tranche 2	5.0	5.0	3.0	60.0%
Sustainable Highlands Highway Investment Program	5.0	5.0	2.5	50.0%
Sustainable Highlands Region Core Road Network Project	5.0	5.0	5.0	100.0%
Tambul Station to Kutol Road	5.0	2.5	0.0	0.0%
Transport Sector Preparatory Project	2.0	2.0	2.0	100.0%
Transport Sector Support Program Phase 2	5.0	5.0	2.5	50.0%
Umba-Marawaka-Obura Missing Link	5.0	5.0	5.0	100.0%
Wapenamanda to Baiyer River Road	15.0	13.0	8.8	58.7%
Wasu to Saidor Road	10.0	5.0	5.0	50.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
Wau & Sepik Highways	2.0	2.0	0.0	0.0%
523 PAPUA NEW GUINEA ACCIDENTS INVESTIGATION COMMISSION	**13.3**	**13.3**	**10.8**	**81.2%**
Operational	**8.3**	**8.3**	**7.3**	**88.0%**
Compensation of Employees	6.4	6.4	6.4	100.0%
Goods and Services	1.9	1.9	0.9	47.4%
GoPNG PIP	**5.0**	**5.0**	**3.5**	**70.0%**
Transport Multimodal Accident Investigations Program	5.0	5.0	3.5	70.0%
537 NATIONAL AIRPORTS CORPORATION	**65.0**	**57.5**	**19.5**	**30.0%**
GoPNG PIP	**65.0**	**57.5**	**19.5**	**30.0%**
Boram Airport Redevelopment Program	10.0	10.0	2.5	25.0%
CADIP Program Phase 2 Project 1	10.0	10.0	4.5	45.0%
CADIP Program Tranche 3	10.0	10.0	4.5	45.0%
Erap River Embankment- Nadzab Tomodachi Airport Project	10.0	2.5	2.5	25.0%
Port Moresby International Airport (Domestic Terminal Build)	10.0	10.0	2.5	25.0%
Richard Pagen Airport	5.0	5.0	1.0	20.0%
Tokua Airport Redevelopment Project	10.0	10.0	2.0	20.0%
538 PAPUA NEW GUINEA AIR SERVICES LIMITED	**8.0**	**8.0**	**8.0**	**100.0%**
GoPNG PIP	**8.0**	**8.0**	**8.0**	**100.0%**
CADIP 2: Improvement of NiuSky Pacific Limited	5.0	5.0	5.0	100.0%
CADIP 2: Project Management Unit	3.0	3.0	3.0	100.0%
545 RURAL AIRSTRIP AUTHORITY	**12.3**	**12.3**	**10.8**	**87.8%**
Operational	**2.3**	**2.3**	**2.3**	**100.0%**
Goods and Services	2.3	2.3	2.3	100.0%
GoPNG PIP	**10.0**	**10.0**	**8.5**	**85.0%**
Rehabilitation & Maintenance of Rural Airstrips	10.0	10.0	8.5	85.0%
548 PNG HARBOURS BOARD	**2.0**	**2.0**	**2.0**	**100.0%**
GoPNG PIP	**2.0**	**2.0**	**2.0**	**100.0%**
PNG Ports Infrastructure Investment Program	2.0	2.0	2.0	100.0%
560 AIR NIUGINI LIMITED	**100.0**	**100.0**	**100.0**	**100.0%**
GoPNG PIP	**100.0**	**100.0**	**100.0**	**100.0%**
Air Nuigini Refleeting	100.0	100.0	100.0	100.0%
565 CIVIL AVIATION SAFETY AUTHORITY	**25.5**	**25.5**	**18.3**	**71.8%**
Operational	**15.5**	**15.5**	**15.3**	**98.7%**
Compensation of Employees	15.2	15.2	15.2	100.0%
Goods and Services	0.3	0.3	0.1	33.3%
GoPNG PIP	**10.0**	**10.0**	**3.0**	**30.0%**
Construction of Aviation Building	10.0	10.0	3.0	30.0%
Utilities	**245.9**	**206.4**	**141.5**	**57.5%**
258 DEPARTMENT OF INFORMATION AND COMMUNICATION	**25.9**	**25.9**	**18.4**	**71.0%**
Operational	**7.9**	**7.9**	**6.9**	**87.3%**
Compensation of Employees	5.6	5.6	5.8	103.6%
Goods and Services	2.3	2.3	1.1	47.8%
GoPNG PIP	**18.0**	**18.0**	**11.5**	**63.9%**
Government Portals Development Program	10.0	10.0	6.1	61.0%
PNG Cyber Resilience and Defence Improvement Program	3.0	3.0	2.4	80.0%
Secure Data Exchange Platform Development Program	5.0	5.0	3.0	60.0%
353 NATIONAL INFORMATION & COMMUNICATION TECHNOLOGY AGENCY	**5.0**	**1.5**	**0.0**	**0.0%**
GoPNG PIP	**5.0**	**1.5**	**0.0**	**0.0%**
NICTA Gateway Management System	5.0	1.5	0.0	0.0%

Sector	2025 Original Budget	2025 Revised Budget	2025 Outcome	Outcome Vs Original Budget %
524 INDEPENDENT PUBLIC BUSINESS CORPORATION	**50.0**	**50.0**	**21.0**	**42.0%**
GoPNG PIP	**50.0**	**50.0**	**21.0**	**42.0%**
SOE Reforms Program	50.0	50.0	21.0	42.0%
525 NATIONAL BROADCASTING COMMISSION	**45.0**	**45.0**	**37.8**	**84.0%**
Operational	**35.0**	**35.0**	**32.8**	**93.7%**
Compensation of Employees	30.7	30.7	30.7	100.0%
Goods and Services	4.3	4.3	2.0	46.5%
GoPNG PIP	**10.0**	**10.0**	**5.0**	**50.0%**
NBC Rehabilitation & Mordenisation Program	10.0	10.0	5.0	50.0%
540 WATER PNG	**32.0**	**27.0**	**17.6**	**55.0%**
Operational	**0.0**	**0.0**	**0.0**	**0.0%**
District Towns Water Supply Program	0.0	0.0	0.0	0.0%
GoPNG PIP	**32.0**	**27.0**	**17.6**	**55.0%**
District Towns Water Supply Program	10.0	5.0	5.0	50.0%
District Water Supply Project	5.0	5.0	3.6	72.0%
National Water Supply Development Program	10.0	10.0	5.0	50.0%
WSSDP: Water & Sanitation (WASH)	7.0	7.0	4.0	57.1%
544 PNG DATACO	**10.0**	**10.0**	**5.5**	**55.0%**
GoPNG PIP	**10.0**	**10.0**	**5.5**	**55.0%**
Baiyer Aerial Fibre Cable Link Installation	5.0	5.0	3.0	60.0%
Wewak - Maprik Fibre Optic Cable Project (Missing Link)	5.0	5.0	2.5	50.0%
546 PNG POWER LIMITED	**61.0**	**30.0**	**24.3**	**39.8%**
Operational	**0.0**	**0.0**	**0.0**	**0.0%**
Goods and Services	0.0	0.0	0.0	0.0%
GoPNG PIP	**61.0**	**30.0**	**24.3**	**39.8%**
Energy Utility Performance & Reliability Improvement Project	1.0	1.0	1.0	100.0%
Hela Solar Power Generation	2.0	2.0	1.0	50.0%
PNG National Energy Access Transformation	1.0	1.0	1.0	100.0%
Power Sector Development Project	3.0	3.0	1.2	40.0%
Power Sector Development Project (Laitim Haus)	3.0	3.0	1.1	36.7%
Ramu 1 Hydro Power Refurbishment (PNGEP)	2.0	2.0	1.1	55.0%
Ramu System Extension Yonki- Mt. Hagen Phase 2	19.0	9.0	9.0	47.4%
Transmission Grid Expansion Development Program	30.0	9.0	9.0	30.0%
547 TELIKOM (PNG) LIMITED	**15.0**	**15.0**	**15.0**	**100.0%**
GoPNG PIP	**15.0**	**15.0**	**15.0**	**100.0%**
Last Mile Household Connectivity	5.0	5.0	5.0	100.0%
Mobile Network Expansion Rollout Program	5.0	5.0	5.0	100.0%
Network Resilience & Redundancy Program	5.0	5.0	5.0	100.0%
564 PNG POST LIMITED	**2.0**	**2.0**	**2.0**	100.0%
GoPNG PIP	**2.0**	**2.0**	**2.0**	100.0%
Postal Restoration & Modernisation Program	2.0	2.0	2.0	100.0%
Grand Total	**24,488.9**	**24,594.9**	**22,487.7**	**91.8%**

Source: Department of Treasury, 2026

*This table excludes reporting on Debt Amortization, GST & BMT, Concessional Loans and Donor Grants.