



Independent State Of Papua New Guinea

SUPPLEMENTARY APPROPRIATION BILL, 2026

GOODS AND SERVICES TAX (AMENDMENT) BILL, 2026

INCOME TAX (AMENDMENT) BILL, 2026

On the Occasion of the Presentation of the 2026 Supplementary Budget





A BILL

for

AN ACT

entitled

Supplementary (Appropriation) Bill 2026,

Being an Act -

- (a) to grant and apply out of the Consolidated Revenue Fund an increase of expenditure for the year ending 31 December 2026; and
- (b) to re-appropriate the appropriations contained in the *Appropriation (General Public Service Expenditure 2026) Act 2025*,
and for related purposes,

MADE by the National Parliament.

PART I. - INCREASE OF 2026 APPROPRIATION OPERATIONAL EXPENDITURE.

1. INCREASE OF OPERATIONAL EXPENDITURE APPROPRIATION.

The *Appropriation (General Public Service Expenditure 2026) Act 2025* is amended to appropriate K3,018,502,787.17 in accordance with the details set out in Schedule 3.

PART II. - REDUCTION OF OPERATIONAL AND CAPITAL APPROPRIATION.

2. DECREASE OF OPERATIONAL AND CAPITAL EXPENDITURE APPROPRIATION.

The *Appropriation (General Public Service Expenditure 2026) Act 2025* is amended to reduce K409,102,787.16 from Operational Expenditure and K 1,278,975,587.09 from the Capital Expenditure in accordance with the details set out in Schedule 1 and Schedule 2.

Supplementary (Appropriation)

PART III. - ADJUSTMENT OF APPROPRIATIONS BETWEEN ACTIVITIES.

3. TRANSFER LIMIT.

Section 6(3) of the *Appropriation (General Public Services Expenditure 2026) Act 2025* is amended by deleting the kina value “K2,831,363,160.00” and replacing it with the kina value “K3,331,363,160.00”.

Supplementary (Appropriation)

SCHEDULE 1.

Act. Sec. 2.

Reduction of *Appropriation (General Public Service Expenditure 2025) Act 2026* identified
Operational Expenditure.

Appropriation	Amount
Agency	Reduction
202 Office of Governor-General	672,114
203 Department of Prime Minister & NEC	3,118,347
204 National Statistical Office	239,812
205 Office of Bougainville Affairs	542,287
206 Department of Finance	418,333
207 Treasury and Finance – Cross-cutting	40,234,362
208 Department of Treasury	1,685,565
209 Registrar of Political Parties	164,560
210 NEC Secretariat	372,862
211 PNG Customs Service	1,286,922
212 Information Technology Division	3,136,420
213 Fire Services	165,422
216 Internal Revenue Commission	1,196,965
217 Department of Foreign Affairs and Trade	14,209,797
218 Office of the Public Prosecutor	141,892
219 PNG Institute of Public Administration	311,616
220 Department of Personnel Management	2,384,302
221 Public Service Commission	94,965
222 Office of the Public Solicitor	211,560
224 Magisterial Services	7,172,385
225 Department of Attorney-General	6,942,712
226 Department of Corrective Institutional Services	4,314,921
227 Provincial Treasuries	1,071,036
229 Department of National Planning and Monitoring	1,537,609
230 Electoral Commission	142,253
231 National Intelligence Organisation	366,443

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232 Provincial and Local Government Affairs	3,527,463
233 Office of Censorship	85,299
235 Department of Education	3,485,621
236 Department of Higher Education Research Science & Technology	8,202,374
240 Department of Health	23,286,279
241 Hospital Management Services	1,308,034
242 Department of Community Development	1,251,211
243 National Volunteer Services	310,769
247 Department of Agriculture and Livestock	949,484
251 PNG Science & Technology Secretariat	437,292
252 Department of Lands and Physical Planning	3,640,302
254 Department of Mineral Policy and Geohazards Management	463,729
255 Department of Petroleum and Energy	6,615,105
258 Department of Information and Communication	250,630
259 Department of Transport	2,599,057
260 Department of International Trade & Investment	1,041,052
261 Department of Commerce and Industry	305,309
262 Department of Industrial Relations	541,016
263 National Tripartite Consultative Council	91,232
264 Department of Works and Implementation	8,123,320
267 Department of Implementation and Rural Development	214,141
268 Central Supply & Tenders Board	48,482
301 Special Economic Zone Area	1,054,190
302 Land Commission of Papua New Guinea	190,710
350 National Energy Authority	643,160
351 National Office for Child & Family Services	124,656
352 PNG Office of Civil Registration & National Identity	1,711,773
355 Office of Library & Archives	569,934
356 Securities Commission of PNG	549,891
358 Manan resettlement Authority	240,686
359 Mt Hagen City Authority	891,189
360 Independent Commission Against Corruption	844,156
361 Lae City Authority	8,635,825
362 Western Pacific University	1,069,075
363 Innovative University of Enga	495,186
364 Kokopo City Authority	3,985,765

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365 Disaster Risk Management Centre	43,020
366 University of Medical & Health Sciences	375,763
502 Office of the Auditor-General	374,593
503 Ombudsman Commission	504,019
505 National Research Institute	458,364
506 National Training Council	81,611
507 National Economic & Fiscal Commission	663,393
510 Legal Training Institute	49,413
511 Papua New Guinea Climate Change Authority	379,603
513 University of Technology	1,072,866
514 University of Goroka	1,638,882
515 University of Environment & Natural Resources	339,864
516 Papua New Guinea Sports Foundation	563,797
517 National Narcotics Bureau	257,807
518 PNG Maritime College	165,282
519 National Aids Council Secretariat	378,887
520 Institute of Medical Research	275,924
521 National Youth Commission	74,740
522 Constitutional and Law Reform Commission	1,004,594
523 Papua New Guinea Accidents Investigation Commission	255,476
525 National Broadcasting Commission	551,845
531 Small Business Development Corporation	201,360
532 National Institute of Standards & Industrial Technology	195,487
533 Industrial Centers Development Corporation	72,567
536 Kokonas Industry Kopration	314,195
539 National Museum and Art Gallery	155,022
541 National Housing Corporation	431,194
542 National Cultural Commission	174,284
545 Rural Airstrip Authority	243,623
553 Fresh Produce Development Company	379,520
554 PNG Coffee Industry Corporation	721,560
557 PNG National Forest Authority	392,829
558 Tourism Promotion Authority	456,741
559 PNG Oil Palm Industry Corporation	923,750
561 National Trade Office	233,509
562 National Agriculture Research Institute	1,111,507

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563 National Agriculture Quarantine & Inspection Authority	813,188
565 Civil Aviation Safety Authority	37,491
566 Cocoa Board	1,085,502
568 Livestock Development Corporation	488,491
569 Independent Consumer and Competition Commission	46,097
570 Kumul Agriculture Limited	472,387
571 Fly River Provincial Administration	3,997,873
572 Gulf Provincial Administration	8,134,178
573 Central Provincial Administration	15,654,352
574 National Capital District	156,674
575 Milne Bay Provincial Administration	8,196,084
576 Oro Provincial Administration	2,956,052
577 Southern Highlands Provincial Administration	14,049,217
578 Enga Provincial Administration	18,892,472
579 Western Highlands Provincial Administration	1,056,867
580 Simbu Provincial Administration	8,050,463
581 Eastern Highlands Provincial Administration	16,583,910
582 Morobe Provincial Administration	966,425
583 Madang Provincial Administration	17,623,487
584 East Sepik Provincial Administration	13,945,098
585 Sandaun Provincial Administration	8,071,967
586 Manus Provincial Administration	3,572,515
587 New Ireland Provincial Administration	2,413,178
588 East New Britain Provincial Administration	8,229,872
589 West New Britain Provincial Administration	5,950,426
590 Autonomous Bougainville Administration	22,174,974
591 Hela Provincial Administration	10,140,284
592 Jiwaka Provincial Administration	7,022,899
601 Manus Provincial Health Authority	340,189
602 New Ireland Provincial Health Authority	492,259
603 East New Britain Provincial Health Authority	387,540
604 West New Britain Provincial Health Authority	599,406
605 Western Provincial Health Authority	478,254
606 Sandaun Provincial Health Authority	648,186
607 East Sepik Provincial Health Authority	600,299
608 Madang Provincial Health Authority	562,640
609 Morobe Provincial Health Authority	731,351

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610 Eastern Highlands Provincial Health Authority	507,707
611 Jiwaka Provincial Health Authority	650,416
612 Western Highlands Provincial Health Authority	428,452
613 Enga Provincial Health Authority	481,854
614 Southern Highlands Provincial Health Authority	430,752
615 Hela Provincial Health Authority	415,733
616 Gulf Provincial Health Authority	439,837
617 Central Provincial Health Authority	338,516
618 Milne Bay Provincial Health Authority	492,555
619 Oro Provincial Health Authority	420,134
620 Port Moresby General Hospital	2,356,295
621 Simbu Provincial Health Authority	665,758
622 NCD Provincial Health Authority	336,703
623 Directorate for Social Change & Mental health	79,779
Grand Total	409,102,787.16

Supplementary (Appropriation)

SCHEDULE 2.

Act. Sec. 2.

Reduction of *Appropriation (General Public Services Expenditure 2026) Act 2025* identified Capital Expenditure.

Appropriation		Amount
Agency	Description	Total
204 National Statistical Office	2020 Population Census Preparation	4,000,000.00
204 National Statistical Office	Demographic & Health Survey	6,000,000.00
204 National Statistical Office	Household Income and Expenditure Survey	6,000,000.00
213 Fire Services	Construction, Rehabilitation & Upgrading of 14 Fire Stations	3,000,000.00
217 Department of Foreign Affairs and Trade	PNG Overseas Missions Maintenance Programme	10,000,000.00
220 Department of Personnel Management	Digital HR Transformation Program	3,000,000.00
226 Department of Corrective Institutional Services	CS Infrastructure Program	5,000,000.00
229 Department of National Planning and Monitoring	Development Partner Subscription Fund	2,500,000.00
229 Department of National Planning and Monitoring	Government External Audit and Evaluation Program (M&E)	2,000,000.00
229 Department of National Planning and Monitoring	Incentive Fund Phase V 2023 - 2031	1,000,000.00
229 Department of National Planning and Monitoring	Kumul Intelligence Program	1,000,000.00
229 Department of National Planning and Monitoring	Medivac Assistance Program	7,000,000.00
229 Department of National Planning and Monitoring	National Coffee Development Program	720,000.00
229 Department of National Planning and Monitoring	National Compulsory Services Development Program	1,000,000.00
229 Department of National Planning and Monitoring	National Land and Housing Program	4,040,000.00
229 Department of National Planning and Monitoring	National Rice Development Program	9,561,799.80
229 Department of National Planning and Monitoring	Ok Tedi- IDG	10,000,000.00

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229 Department of National Planning and Monitoring	Open Government Partnership	1,000,000.00
229 Department of National Planning and Monitoring	PNG Development Information System Project	1,000,000.00
229 Department of National Planning and Monitoring	Refurbishment of International Convention Centre (ICC)	3,000,000.00
229 Department of National Planning and Monitoring	Review of National Strategies and Policies DSP/Vision 2050	3,000,000.00
229 Department of National Planning and Monitoring	Rural Water Supply & Sanitation Program	2,500,000.00
229 Department of National Planning and Monitoring	Smart Communities Intervention Program	3,000,000.00
229 Department of National Planning and Monitoring	Support to Implementation to EU-PNG DCP	2,000,000.00
229 Department of National Planning and Monitoring	Tax Credit Secretariat Support	2,000,000.00
232 Department of Provincial and Local Government Affairs	6 New Districts Infrastructure Development	2,000,000.00
232 Department of Provincial and Local Government Affairs	Kadavor Resettlement Program	2,000,000.00
232 Department of Provincial and Local Government Affairs	Kokoda Track Infrastructure Development Program	2,000,000.00
232 Department of Provincial and Local Government Affairs	Rural Service Delivery & Local Governance	3,000,000.00
232 Department of Provincial and Local Government Affairs	Wutung Border Post- Infrastructure Facilities Development Program	5,000,000.00
233 Office of Censorship	Censorship Information and Intervention Program (CIIP)	1,500,000.00
235 Department of Education	Alternate Pathways Program	3,000,000.00
235 Department of Education	District VET Intervention Program	10,000,000.00
235 Department of Education	Inclusive Education Impact Project	3,000,000.00
235 Department of Education	National Education Reform Program	21,000,000.00
235 Department of Education	District VET Intervention Program	4,000,000.00
236 Department of Higher Education	Hela Opena Polytechnical Institute	5,000,000.00
236 Department of Higher Education	Higher Education Infrastructure Program	4,500,000.00
236 Department of Higher Education	Teacher's College Infra Rehabilitation	5,000,000.00

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236 Department of Higher Education	Technical and Business College Infra. Rehabilitation	5,000,000.00
240 Department of Health	District Hospitals Development Program	15,000,000.00
242 Department of Community Development	District Community Development Centre	4,000,000.00
245 Department of Environment & Conservation	Kokoda Track Initiative	2,000,000.00
247 Department of Agriculture & Livestock	Commodity Price Support Program	2,000,000.00
247 Department of Agriculture & Livestock	Market for Village Farmers	1,000,000.00
247 Department of Agriculture & Livestock	PNG Agriculture Commercialisation & Diversification Project	1,000,000.00
247 Department of Agriculture & Livestock	Rubber Downstream Processing Development Program	2,000,000.00
252 Department of Lands & Physical Planning	Agriculture Land Expansion Program	20,000,000.00
252 Department of Lands & Physical Planning	Urban Land Expansion Program	20,000,000.00
255 Department of Petroleum & Energy	Business Development Grant (Papua LNG)	22,000,000.00
255 Department of Petroleum & Energy	Development of New Petroleum Projects	7,000,000.00
255 Department of Petroleum & Energy	Petroleum Electronic Licencing System	2,000,000.00
258 Department of Information and Communication	Government Portals Development Program	4,000,000.00
258 Department of Information and Communication	PNG Cyber Resilience and Defence Improvement Program	2,000,000.00
258 Department of Information and Communication	Secure Data Exchange Platform Development Program	3,000,000.00
259 Department of Transport	Jetties Program	8,000,000.00
259 Department of Transport	Manus Wharf Development	2,000,000.00
259 Department of Transport	National Shipping Services Program	10,000,000.00
259 Department of Transport	National Weather Service Staff Housing Project	2,000,000.00
259 Department of Transport	Transport Sector Policy & Legislation Review	1,000,000.00
259 Department of Transport	Vanimo Port Development	2,000,000.00

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260 Department of International Trade & Investment	Konebada Petroleum Park	5,000,000.00
260 Department of International Trade & Investment	State Equity Fund (Agriculture and Others)	50,000,000.00
261 Department of Commerce & Industry	National Government SME Funding - Woman's Micro Bank	10,000,000.00
264 Department of Works & Implementation	National Bridges Program	30,000,000.00
268 Central Supply & Tenders Board	NPC e-Procurement Strategy	500,000.00
302 National Land Commission	Land Tenure Conversion & Quasi-Judicial Establishment	2,000,000.00
353 NICTA	NICTA Gateway Management System	1,000,000.00
505 National Research Institute	PNGNRI Building & Staffing Infrastructure Refurbishment	2,000,000.00
511 Papua New Guinea Climate Change Authority	National Determined Contributions (NDC) Implementation	3,000,000.00
516 PNG Sports Commission	PNG Grassroots Games (Mendi)	11,000,000.00
516 PNG Sports Commission	Provincial Sports Infrastructure Development Program	6,000,000.00
518 PNG Maritime College	Maritime College Recapitalization Program	3,000,000.00
522 Constitutional & Law Reform Commission	CLRC Infrastructure Program	5,000,000.00
523 Papua New Guinea Accidents Investigation Commission	Transport Multimodal Accident Investigations Program	3,500,000.00
530 Investment Promotion Authority	Strengthening Investment Promotion & Facilitation	2,000,000.00
531 Small to Medium Enterprise Corporation	Nationwide Business Incubation Centres	4,000,000.00
535 Mineral Resources Authority	Pogera Reopening	3,000,000.00
535 Mineral Resources Authority	Women in Mining	2,000,000.00
536 Kokonas Industry Corporation	Coconut Plantations and Seed Distribution	2,000,000.00
536 Kokonas Industry Corporation	Coconut Research and Nursery Program	2,000,000.00
536 Kokonas Industry Corporation	Market Development & Trade	2,000,000.00
537 National Airports Corporation	CADIP Program Phase 2 Project 1	3,500,000.00

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537 National Airports Corporation	CADIP Program Tranche 3	3,500,000.00
537 National Airports Corporation	Erap River Embankment- Nadzab Tomodachi Airport Project	3,500,000.00
537 National Airports Corporation	Mt. Hagen Airport Upgrade	7,500,000.00
537 National Airports Corporation	Port Moresby International Airport (Domestic Terminal Build)	3,500,000.00
537 National Airports Corporation	Tokua Airport Redevelopment Project	5,000,000.00
538 NiuSky Pacific Limited	Air Traffic Management Building & Services	653,787.29
538 NiuSky Pacific Limited	CADIP 2: Improvement of NiuSky Pacific Limited	2,000,000.00
538 NiuSky Pacific Limited	CADIP 2: Project Management Unit	2,000,000.00
539 National Museum & Art Gallery	National Museum Rehabilitation	2,000,000.00
539 National Museum & Art Gallery	Somare Memorial Museum	10,000,000.00
544 PNG DataCo	Fibre Optic Connectivity Program	3,000,000.00
545 Rural Airstrip Authority	Rehabilitation & Maintenance of Rural Airstrips	5,000,000.00
546 PNG Power Limited	Port Moresby Grid Development	3,000,000.00
546 PNG Power Limited	Ramu 1 Hydro Power Refurbishment (PNGEP)	2,000,000.00
546 PNG Power Limited	Ramu System Extension Yonki- Mt. Hagen Phase 2	3,000,000.00
547 Telikom (PNG) Limited	Mobile Network Expansion Rollout Program	2,000,000.00
547 Telikom (PNG) Limited	Network Resilience & Redundancy Program	2,000,000.00
548 PNG Ports Corporation	PNG Ports Infrastructure Investment Program	500,000.00
548 PNG Ports Corporation	Upgrading of Rabaul Port to Green Port	500,000.00
557 PNG National Forest Authority	Forest Development Legislative Reviews	1,000,000.00
557 PNG National Forest Authority	State Marketing Option Development Program	3,000,000.00
558 Tourism Promotion Authority	Tourism Hub Development Program	15,000,000.00
558 Tourism Promotion Authority	Tourism Sector Development Program	500,000.00
559 PNG Oil Palm Industry Corporation	National Oil Palm Development Program	25,000,000.00
562 National Agriculture Research Institute	NARI Infrastructure Development Program	3,000,000.00

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562 National Agriculture Research Institute	Research and Development Program	3,000,000.00
563 National Agriculture Quarantine & Inspection Authority	NAQIA Infrastructure Development Program	4,000,000.00
565 Civil Aviation Authority	Construction of Aviation Building	3,000,000.00
566 PNG Cocoa Board	National Cocoa Development Program	2,000,000.00
568 Livestock Development Corporations	National Livestock Development Program	10,000,000.00
570 Kumul Agriculture Limited	Agriculture Commercialisation & Market Program- KAL	5,000,000.00
571 Fly River Provincial Government	Daru Hospital Redevelopment	10,000,000.00
571 Fly River Provincial Government	Fly River Provincial Government SSG	5,000,000.00
571 Fly River Provincial Government	North Fly Development Authority- SSG	2,000,000.00
572 Gulf Provincial Government	Ihu SEZ	5,000,000.00
572 Gulf Provincial Government	Ihu-Kikori Road	5,000,000.00
572 Gulf Provincial Government	Kerema Provincial Hospital Redevelopment Program	10,000,000.00
574 National Capital District	New NCD Hospital Development	10,000,000.00
575 Milne Bay Provincial Government	Milne Bay Provincial Hospital Redevelopment Program	10,000,000.00
575 Milne Bay Provincial Government	Support to LLGs-Milne Bay	10,000,000.00
579 Western Highlands Provincial Government	Western Highlands Provincial Hospital Redevelopment Program	10,000,000.00
580 Simbu Provincial Government	Karamui Cocoa Development Program	3,000,000.00
580 Simbu Provincial Government	Simbu Provincial Hospital Redevelopment Program	10,000,000.00
581 Eastern Highlands Provincial Government	Eastern Highlands Provincial Hospital Redevelopment Program	10,000,000.00
581 Eastern Highlands Provincial Government	EHP Coffee Rehabilitation and SME Program	3,000,000.00
581 Eastern Highlands Provincial Government	Goroka Agriculture Park	5,000,000.00
581 Eastern Highlands Provincial Government	Ungai Bena District Infrastructure Development Program	15,000,000.00
581 Eastern Highlands Provincial Government	Yonki Eco-Tourism Project	2,000,000.00

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582 Morobe Provincial Government	Morobe Provincial Hospital Redevelopment Program	10,000,000.00
582 Morobe Provincial Government	Wafi Golpu Infrastructure Development Grant	50,000,000.00
583 Madang Provincial Government	Madang Provincial Hospital Redevelopment Program	10,000,000.00
583 Madang Provincial Government	Ramu Nickel IDG	30,000,000.00
584 East Sepik Provincial Government	Boram Airport Redevelopment Program	10,000,000.00
584 East Sepik Provincial Government	East Sepik Provincial Hospital Redevelopment Program	10,000,000.00
585 Sandaun Provincial Government	Sandaun Provincial Hospital Redevelopment Program	10,000,000.00
586 Manus Provincial Government	Manus Provincial Hospital Redevelopment Program	10,000,000.00
588 East New Britain Provincial Government	East New Britain Provincial Hospital Redevelopment Program	10,000,000.00
588 East New Britain Provincial Government	Rabaul Cruise Terminal Project	5,000,000.00
588 East New Britain Provincial Government	Rabaul Town Restoration Program	5,000,000.00
590 Bougainville Autonomous Government	ABG Restoration Development Grant (RDG) Arrears	20,000,000.00
590 Bougainville Autonomous Government	Restoration Development Grant (Outstanding)	25,000,000.00
592 Jiwaka Provincial Government	Jiwaka Provincial Hospital Redevelopment Program	10,000,000.00
601 Manus Provincial Health Authority	Manus Provincial Hospital Redevelopment Program	5,000,000.00
602 New Ireland Provincial Health Authority	New Ireland Provincial Hospital Redevelopment Program	5,000,000.00
603 East New Britain Provincial Health Authority	East New Britain Hospital Redevelopment Program	5,000,000.00
604 West New Britain PHA	West New Britain Provincial Hospital Redevelopment Program	10,000,000.00
605 Western PHA	Daru Provincial Hospital Redevelopment Program	5,000,000.00
606 Sandaun Provincial Health Authority	Sandaun Provincial Hospital Redevelopment Program	5,000,000.00
607 East Sepik Provincial Health Authority	East Sepik Provincial Hospital Redevelopment Program	5,000,000.00
608 Madang Provincial Health Authority	Madang Provincial Hospital Redevelopment Program	5,000,000.00
609 Morobe Provincial Health Authority	ANGAU - Lae Cancer Unit	10,000,000.00

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609 Morobe Provincial Health Authority	Morobe Provincial Hospital Redevelopment Program	5,000,000.00
610 Eastern Highlands PHA	Eastern Highlands Provincial Hospital Redevelopment Program	5,000,000.00
611 Jiwaka Provincial Health Authority	Jiwaka Provincial Hospital Redevelopment Program	5,000,000.00
612 Western Highlands PHA	Western Highlands Provincial Hospital Redevelopment Program	5,000,000.00
614 Southern Highlands PHA	Southern Highlands Provincial Hospital Redevelopment Program	10,000,000.00
615 Hela Provincial Health Authority	Hela Provincial Hospital Redevelopment Program	10,000,000.00
617 Central Provincial Health Authority	New Central Provincial Hospital Development Program	10,000,000.00
618 Milne Bay Provincial Health Authority	Milne Bay Provincial Hospital Redevelopment Program	5,000,000.00
619 Oro Provincial Health Authority	Northern Provincial Hospital Redevelopment Program	5,000,000.00
620 Port Moresby General Hospital	PMGH- Cancer Unit	30,000,000.00
621 Simbu Provincial Health Authority	Simbu Provincial Hospital Redevelopment Program	5,000,000.00
Total		1,078,975,587.09

Project Loans	200,000,000.00
Total	200,000,000.00

Supplementary (Appropriation)

SCHEDULE 3.

Act. Sec. 1.

Increase of appropriation of Operational Expenditure and Capital Expenditure of *Appropriation*
(*General Public Services Expenditure 2026*) Act 2025.

Appropriation	Amount
Agency	Total Increase
207 Fuel Subsidy	539,000,000.00
207 National General Elections	150,000,000.00
207 Multi-Departmental Office Accommodation	100,000,000.00
207 Multi-Departmental Utilities	100,000,000.00
207 El Nino	500,000,000.00
207 Air Niugini Loans	100,000,000.00
299 Debt Interest Repayment	300,000,000.00
303 National Monitoring and Coordination Agency	5,000,000.00
207 Compensation of Employees	188,400,000.00
207 Arrears	170,000,000.00
207 Contingency Fund	100,000,000.00
207 Court Cases	10,000,000.00
207 District Maintenance	75,000,000.00
207 Government Obligations	200,000,000.00
207 NEC&PM Decision	150,000,000.00
207 PNG 50th Anniversary	25,000,000.00
207 SDG8	25,000,000.00
207 PNG Defence Force Top up	22,553,157.96
207 PNG Police Top Up	38,549,629.21
207 Disaster Committee	20,000,000.00
207 PNG Connect Top Up	100,000,000.00
207 PNG Power	100,000,000.00
Total	3,018,502,787.17

Supplementary (Appropriation) Bill 2026

**EXPLANATORY NOTES FOR MEMBERS OF THE NATIONAL
PARLIAMENT**

**SUPPLEMENTARY (APPROPRIATION) BILL 2022
FOR THE YEAR ENDING 31 DECEMBER 2022**

The purpose of the *Supplementary (Appropriation) Bill 2026* is to provide a sum of K3,018,502,787.17 for the year ending 31 December 2026 (the current financial year), as required under Section 209(2) (c) of the Constitution as amended.

This Act increases the 2026 Overall Expenditure by K1,330,424,412.92 from the Consolidated Revenue Fund.

The *Supplementary (Appropriation) Bill 2026* has three parts.

Part I increases the appropriations from 2026 by K3,037,400,000.00, and

Part II reduces appropriations from 2026 by K1,688,078,374.25, and

Part III increases the transfer limit by K500 million.

Summary of Supplementary Budget

The Total Amount appropriated is as follows:

1. Total Increases	Total Appropriation
Increase of Amounts from Consolidated Revenue Fund	K3,018,502,787.17
2. Total Reductions	K 1,688,078,374.25
Reduces appropriations from Operational Expenditure in Schedule 1	K 409,102,787.16
Reduces appropriations from Capital Expenditure in Schedule 2	K 1,078,975,587.09
Reduces Project Loans	K 200,000,000.00



CERTIFICATE.

I, certify that I have drafted the *Supplementary (Appropriation) Bill 2026* (Draft of 31/08/2026) in accordance with the National Executive Council Decision No: 224/2026 dated 26th August, 2026, and the Drafting Instructions.

A handwritten signature in blue ink, appearing to read "M Toliman".

MARLEEN TOLIMAN AKOP
FIRST LEGISLATIVE COUNSEL.

1st September, 2026.