Independent State Of Papua New Guinea

VOLUME 2 – (Part A)

2026 BUDGET ESTIMATES OF REVENUE AND EXPENDITURE For NATIONAL GOVERNMENT DEPARTMENTS

"Security with Growth"

For the Year Ending 31st December, 2026

1975 - 2025

CELEBRATE OUR HISTORY
INSPIRE OUR FUTURE

On the occasion of the Presentation of the 2026 National Budget





INDEPENDENT STATE OF PAPUA NEW GUINEA

VOLUME 2A

2026 BUDGET ESTIMATES OF REVENUE AND EXPENDITURE FOR NATIONAL GOVERNMENT DEPARTMENTS

FOR THE YEAR ENDING 31ST DECEMBER, 2026

PRESENTED BY

HON. IAN LING-STUCKEY, CMG. MP
MINISTER FOR TREASURY

On the occasion of the presentation of the 2026 National Budget



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

Volume 2A

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SECTION (I)

SUMMARY TABLES

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GENERAL GOVERNMENT REVENUE 2014 GFS ECONOMIC CLASSIFICATION (KINA MILLION)

Year	2024 Actuals	2025 Budget	2026 Projections
REVENUE	**20,826.2**	**25,408.0**	**29,307.1**
TAXES	**18,447.0**	**21,201.0**	**22,140.5**
Taxes on Income, Profits and Capital Gains	**12,364.8**	**13,707.6**	**14,879.3**
Payable by individuals	**4,396.6**	**4,729.0**	**4,955.0**
Personal Income Tax	4,396.6	4,729.0	4,955.0
Salaries/Wages (Group Tax)	-	-	-
Individual Income Tax (Assessed)	-	-	-
Payable by corporations and other enterprises	**7,212.7**	**8,179.4**	**9,014.3**
Company Tax	3,418.7	3,959.0	4,023.4
Mining and Petroleum Taxes	3,707.1	4,136.6	4,850.0
Royalties Tax	52.1	54.6	83.6
Management Tax	34.7	29.2	57.3
Other taxes on income, profits and capital gains	**755.5**	**799.2**	**910.0**
Dividend Withholding Tax Mining	-	-	-
Dividend Withholding Tax Non Mining	535.8	549.1	633.7
Interest Withholding Tax	204.7	240.4	260.5
Non-Resident Insuers Withholding Tax	14.2	7.4	15.1
Tax Related Court Fines	-	-	-
Sundry IRC Taxes & Income	0.9	2.4	0.7
Taxes on Payroll and Workforce	**0.3**	**1.0**	**2.3**
Training Levy	0.3	1.0	2.3
Taxes on Property	-	-	-
Recurrent taxes on immovable property	-	-	-
Recurrent taxes on net wealth	-	-	-
Estate, inheritance, and gift taxes	-	-	-
Capital levies	-	-	-
Other recurrent taxes on property	-	-	-
Taxes on Goods and Services	**5,320.2**	**6,553.4**	**6,358.0**
General taxes on goods and services	**3,151.5**	**4,265.4**	**3,860.5**
Value Added Tax	**3,077.6**	**4,186.4**	**3,767.1**
GST2	3,077.6	4,186.4	3,767.1
GST Collection at Provinces	2,304.2	3,357.1	2,997.6
GST Collection at Ports	1,564.7	1,849.0	1,783.6
GST Refunds	791.3	1,019.7	1,014.1
GST from IRC Trust	-	-	-
Sales taxes	-	-	-
Turnover & other general taxes on goods and services	**73.9**	**79.1**	**93.4**
Taxes on financial and capital transactions	-	-	-
Bank Account Debit Fees	73.9	79.1	93.4
Stamp Duties	1,711.3	1,774.1	2,075.7
Excise	**1,205.2**	**1,271.1**	**1,467.4**
Excise Duty	506.1	503.0	608.3
Import Excise	-	-	-
Profits of fiscal monopolies	**402.3**	**487.5**	**402.9**

TABLE 2A

GENERAL GOVERNMENT REVENUE 2014 GFS ECONOMIC CLASSIFICATION (KINA MILLION)

Year	2024 Actuals	2025 Budget	2026 Projections
Taxes on specific services	**50.3**	**52.1**	**56.5**
Bookmakers' Turnover Tax	348.4	427.8	343.9
Gaming Machine Turnover Tax	3.7	7.6	2.5
Departure Tax	45.9	7.4	8.0
Taxes on use of goods and on permission to use goods or perform activities	**45.6**	**5.0**	**5.4**
Motor vehicles taxes	45.6	5.0	5.4
Motor Vehicle Registration	45.6	5.0	5.4
Commercial Vehicle Licenses	-	-	-
Other taxes on use of goods and on permission to use goods or perform activities	**0.3**	**2.4**	**2.6**
Bookmakers' Licenses	-	-	-
Coastal Trading Licenses	0.3	0.5	0.5
Registration of Vessels	-	-	-
Inflammable Liquid	-	1.5	1.6
Trade Licenses	-	0.2	0.2
Mobile Phone Licenses	-	-	-
Import and export trade licences	-	0.0	-
Insurers' and Brokers' Licences	0.0	0.2	0.2
Banking & Financial Institutions License	-	-	-
Liquor Licensing Fee	-	-	-
Motor Vehicle Trade Licenses	-	-	-
Other taxes on goods and services	**9.3**	**19.0**	**10.9**
Sundry Taxes (Customs)	9.3	19.0	10.9
Taxes on International Trade and Transactions	**761.8**	**938.9**	**901.0**
Customs and other import duties	**462.0**	**539.0**	**546.4**
Import Duty	462.0	539.0	546.4
Other Import Taxes	-	-	-
Mining Levy	-	-	-
Import Duties & Fees	-	-	-
Customs Duty & Related Taxes	-	-	-
General Import Levy	-	-	-
Value Added Tax Including Mining Levy	-	-	-
Sundry Tax Receipts (Import Duties)	-	-	-
Taxes on exports	**299.8**	**400.0**	**354.5**
Export Tax	299.8	400.0	354.5
Profits of export or import monopolies	-	-	-
Exchange profits	-	-	-
Exchange taxes	-	-	-
Other taxes on international trade and transactions	-	-	-
Other Taxes	-	-	-
Payable solely by business	-	-	-
Navigation Aids Contribution	-	-	-
Payable by other than business or unidentifiable	-	-	-
SOCIAL CONTRIBUTION	-	-	-
Social security contributions	-	-	-

TABLE 2A
GENERAL GOVERNMENT REVENUE 2014 GFS ECONOMIC CLASSIFICATION (KINA MILLION)

Year	2024 Actuals	2025 Budget	2026 Projections
Employee contributions	-	-	-
Employer contributions	-	-	-
Self-employed or nonemployed contributions	-	-	-
Unallocable contributions	-	-	-
Other social contributions	**-**	**-**	**-**
Employee contributions	-	-	-
Employer contributions	-	-	-
Imputed contributions	-	-	-
GRANTS	**1,180.6**	**1,500.0**	**1,943.0**
From Foreign Governments	**757.9**	**1,150.0**	**1,453.5**
Current	**606.4**	**920.0**	**1,162.8**
Cash	-	18.4	23.3
In-Kind	606.4	901.6	1,139.5
Capital	**151.6**	**230.0**	**290.7**
Cash	-	-	-
In-Kind	151.6	230.0	290.7
From International Organizations	**422.7**	**350.0**	**489.5**
Current	**338.1**	**280.0**	**391.6**
Cash	-	-	-
In-Kind	338.1	280.0	391.6
Capital	**84.5**	**70.0**	**97.9**
Cash	-	-	-
In-Kind	84.5	70.0	97.9
From Other General Government Units	**-**	**-**	**-**
Current	**-**	**-**	**-**
Cash	-	-	-
In-Kind	-	-	-
Capital	**-**	**-**	**-**
Cash	-	-	-
In-Kind	-	-	-
OTHER REVENUE	**1,198.6**	**2,707.0**	**5,223.6**
Property Income	**700.3**	**1,638.0**	**3,404.2**
Interest	**-**	**-**	**200.0**
Interest from non-residents	-	-	-
Interest from Loans Abroad	-	-	-
Interest from residents other than general government	**-**	**-**	**200.0**
Interest on Loans to Ind & Non Profit Organisation	-	-	-
Interest Received on Treasury Bills	-	-	-
Interest from OnLending	-	-	200.0
Interest and Commitment Fees	-	-	-
Interest from Trust Accounts	-	-	-
Interest from WPA	-	-	-
Dividends	**642.3**	**1,531.0**	**3,100.0**
Mining and Petroleum Dividends	560.1	1,471.0	2,950.0
Dividends from Statutory Authorites	-	-	0.0
Shares in Private Enterprise	-	-	-

TABLE 2A
GENERAL GOVERNMENT REVENUE 2014 GFS ECONOMIC CLASSIFICATION (KINA MILLION)

Year	2024 Actuals	2025 Budget	2026 Projections
Dividends from State Owned Enterprises	82.2	60.0	150.0
Other Dividends	-	-	-
Withdrawals of income of quasi-corporations	-	-	-
Property income from investment income disbursements	-	-	-
Rent	**58.0**	**107.0**	**104.2**
Land Lease Rental	55.2	100.0	100.0
License Fees and Royalty Payments	0.0	0.0	0.0
Petroleum Prospecting Licenses	2.7	7.0	4.2
Mineral Prospecting Leases	-	-	-
Small-Scale Mining Fees	-	-	-
Reinvested earnings on foreign direct investment	-	-	-
Sales of goods and services	**14.8**	**16.7**	**26.1**
Sales by market establishments	-	-	-
Administrative fees	**8.8**	**10.2**	**11.1**
Wildlife Levy	-	-	-
Water Permit & Related Fees	-	-	-
Water Abstraction Permit Fee	-	-	-
Pesticide Permit Fees	-	-	-
Wildlife License	-	-	-
ODS Permit Fee	-	-	-
Surveyor's Registration	0.0	0.1	0.1
Physical Planning Regulations Fees	0.2	0.2	0.2
Objection Fees	-	0.1	0.1
Valuation Fees	0.0	0.2	0.3
Lodgement Fees	0.1	0.1	0.1
Survey Fees	0.1	0.1	0.1
Vehicle Inspection Fees	-	-	-
Land Transport TIN	-	-	-
Contractors Registration Fees	0.2	0.2	0.2
Agent Employment Licenses	-	1.0	1.1
Work Permits	-	-	-
Science & Technology Fees	-	-	-
Building Permit Fees	-	-	-
Passports	-	-	-
Issue of Citizenship Certificate	-	-	-
Filing and Search Fees - Bills of Sale	0.0	0.0	0.0
Filing and Search Fees - Others	0.0	0.0	0.0
District Courts Registration Fees	0.0	0.1	0.1
Execution Fees	0.0	0.0	0.0
Deceased Estate (Administration Fee)	-	0.2	0.2
Commissioner of Oath Fees	0.0	0.0	0.0
Arms Permits	2.2	2.5	2.7
Police TIN	-	-	-
Character Checks	3.0	2.5	2.7
Censorship Fees	-	-	-
Civil Registration Fees	0.0	0.1	0.1

TABLE 2A
GENERAL GOVERNMENT REVENUE 2014 GFS ECONOMIC CLASSIFICATION (KINA MILLION)

Year	2024 Actuals	2025 Budget	2026 Projections
Disturbed Area Fee	-	-	-
Impact Assessment Fee	-	-	-
Industrial Safety	-	0.4	0.4
Inspection and Engineering Fees	-	-	-
Driving Permits	-	0.0	0.0
Medical Board Registration	0.0	0.0	0.0
PMV Driving Permits	-	0.0	0.0
Valuer's Registration	0.0	0.1	0.1
Water Discharge Permit Fee	-	-	-
Water Investigation Permit Fee	-	-	-
Youth Registration Fees	-	-	-
Environment Improvement Fees	-	-	-
Shipping Office Service Fees	-	-	-
Valuation & Registration Fees	-	-	-
Biodegradable Plastic Bags	-	-	-
Service and Administration Fees	-	-	-
Land Administration Fees	2.8	2.0	2.2
Election Fees	-	-	-
Mediation Service Fees	-	0.2	0.2
Incidental sales by nonmarket establishments	**6.1**	**6.5**	**15.0**
Commercial Property Rental Income	-	-	-
Sub Lease Office Accommodation	-	-	-
35% Share of Pool Housing Rental	0.0	0.0	0.0
Rental of Institutional Housing	2.7	3.9	12.2
Rent of Reserved Housing	0.0	0.0	0.0
Parks Lodging and Gate Fees	-	-	-
Other Property Income	-	-	-
Sale of Produce	-	-	-
Materials and Services (other)	0.3	-	-
Application Fees	0.3	0.0	0.0
Industrial Organisation registration Fee	-	0.1	0.1
Sale of Publication, Data Books & Documentation	0.0	-	-
Sales of Design Service Charges	-	-	-
Vessels Hire	-	-	-
Sale of Maps	0.0	0.1	0.1
Board and Lodging Fees	0.2	-	-
Migration Services	-	-	-
Sale of Forfeiture Goods	1.0	0.5	0.5
Other Rental Income	-	-	-
Estate and Commission Fees	0.0	0.1	0.1
Crime Reports	0.0	0.1	0.1
Accident Reports	0.1	0.2	0.2
Driving Tests	0.9	0.5	0.5
Medical Supplies (Sales)	0.7	1.0	1.1
Agriculture Training Fees	-	-	-
Computer Service Charges	-	-	-

TABLE 2A
GENERAL GOVERNMENT REVENUE 2014 GFS ECONOMIC CLASSIFICATION (KINA MILLION)

Year	2024 Actuals	2025 Budget	2026 Projections
Hydro Survey Fees	-	-	-
Navigational Services	-	-	-
Imputed sales of goods and services	-	-	-
Fines, penalties, and forfeits	**1.3**	**2.7**	**2.2**
Sheriff's Fees and Poundage	-	0.0	0.0
Judicial Fines	0.0	1.1	0.5
Fines - Criminal	-	0.5	0.5
District Courts Fines	1.2	1.0	1.1
Forfeitures & Court Bails	0.1	0.1	0.1
Transfers not elsewhere classified	**482.1**	**1,049.6**	**1,791.1**
Current transfers not elsewhere classified	**482.1**	**1,049.6**	**1,791.1**
Subsidies	-	-	-
Other current transfers	**482.1**	**1,049.6**	**1,791.1**
Recovery of Roads and Bridges Design	-	-	-
Recovery of Land Acquisition Charges	-	-	-
Recovery of Utility Charges	-	0.3	0.3
Payroll Commission	36.5	40.0	51.7
Recovery of Design Service Charges	-	-	-
State Services and Statutory Authority	408.6	900.0	1,300.0
Recoveries from Former Years'' Appropriation	33.1	100.0	100.0
Unclaimed Monies	-	-	332.0
Credit Guarantee Scheme	-	-	-
Sundry/(Other) Income	3.9	9.4	7.2
Unacquited Travel	-	-	-
Others	-	-	-
SWF	-	-	-
Capital transfers not elsewhere classified	-	-	-
Premiums, fees and claims related to nonlife insurance and standardised guarantee schemes	-	-	-
Premiums, fees, and current claims	-	-	-
Capital claims	-	-	-

Table 1
Sectoral Classification of Expenditure by Agency

(in Millions of Kina)

Sector		Actual	Appropriation		Projection		
Code	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
	TOTAL EXPENDITURE	**40,357.3**	**46,419.5**	**48,122.8**	**45,534.5**	**45,974.9**	**46,894.8**
01	**Economic**	**847.2**	**1,524.3**	**1,326.1**	**523.5**	**534.9**	**471.6**
245	Conservation and Environment Protection Authority	18.5	34.2	31.5	16.8	17.1	17.4
247	Department of Agriculture & Livestock	98.3	152.3	119.5	26.2	27.0	25.8
252	Department of Lands & Physical Planning	84.4	183.8	179.7	24.6	25.4	26.2
254	Department of Mineral Policy and Geohazards Management	8.9	15.7	12.3	17.5	17.8	18.0
255	Department of Petroleum & Energy	57.0	27.1	64.0	5.0	5.0	
260	Department of International Trade & Investment	99.3	182.9	144.8	112.1	112.4	62.7
261	Department of Commerce & Industry	39.8	313.0	162.6	13.1	13.5	13.9
301	Special Economic Zone Authority	15.0	19.3	39.0	19.3	19.6	20.0
354	Bank of Papua New Guinea	50.0					
356	Securities Commission of PNG	16.7	18.2	17.1	17.5	17.9	18.4
511	Office of Climate Change and Development	14.6	42.5	53.5	13.8	14.1	9.4
530	Investment Promotion Authority	0.5	1.0	3.0	2.0	2.0	2.0
531	Small & Medium Entreprises Corporation	12.8	15.6	15.6	20.9	21.2	21.6
532	Nat Institute of Standards & Industrial Technology	6.9	13.6	17.9	18.3	18.7	16.1
533	Industrial Centres Development Corp	6.9	13.0	8.2	3.3	3.4	3.5
535	Mineral Resources Authority	2.5	7.0	6.0	1.0	1.0	1.0
536	Kokonas Indastry Kopration	26.9	31.4	26.6	12.0	12.4	12.8
551	PNG National Fisheries Authority	4.0	3.0	12.0			
553	Fresh Produce Development Company	19.0	29.6	17.9	8.1	8.4	8.7
554	PNG Coffee Industry Corporation	41.3	90.3	68.3	13.8	14.3	14.8
557	PNG National Forest Authority	87.6	74.3	74.0	74.0	75.9	68.0
558	Tourism Promotion Authority	26.9	40.4	39.8	10.2	10.5	10.9
559	PNG Oil Palm Industry Corporation	11.9	48.0	50.8	11.2	11.7	12.1
561	National Trade Office	12.7	15.9	5.5	5.7	5.9	6.1
562	National Agriculture Research Institute	25.5	27.5	34.9	20.6	21.3	22.1
563	National Agriculture Quarantine & Inspection Authority	14.2	16.9	21.0	16.5	17.1	17.7
566	PNG Cocoa Board	20.4	45.2	36.5	17.1	17.7	18.3
568	Livestock Development Corporation	11.6	26.6	36.7	7.0	7.2	7.5
569	Independent Consumer & Competition Commission	13.0	15.9	14.5	12.9	13.3	13.7

Table 1
Sectoral Classification of Expenditure by Agency

(in Millions of Kina)

Sector		Actual	Appropriation		Projection		
Code	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
570	Kumul Agriculture Limited		20.0	12.9	3.0	3.1	3.3
02	**Infrastructure**	**2,267.6**	**2,852.3**	**2,827.1**	**1,636.2**	**1,593.1**	**1,438.3**
258	Department of Information and Communication Technology	13.1	25.9	19.3	25.5	24.8	25.0
259	Department of Transport	23.5	59.5	84.2	43.8	44.4	44.0
264	Department of Works & Highways	1,616.2	1,744.7	1,823.0	1,207.5	1,173.4	1,026.4
350	National Energy Authority	17.6	42.9	30.0	15.5	16.0	16.5
353	National Information & Communication Technology Agency		5.0	3.0	5.0	5.0	3.0
523	Papua New Guinea Accidents Investigation Commission	7.8	13.3	13.0	13.2	13.5	10.8
524	Kumul Consolidated Holdings	185.5	50.0				
525	National Broadcasting Commission	42.6	58.3	44.6	45.7	42.8	44.0
526	National Maritime Safety Authority		2.0	3.0			
537	National Airports Corporation	102.7	83.0	124.6	50.0	43.0	38.0
538	NiuSky Pacific Limited		8.0	6.0	6.0	5.0	5.0
540	Water PNG	2.5	113.0	66.0	26.0	26.0	26.0
541	National Housing Corporation	22.5	44.3	28.6	24.2	24.8	25.5
544	PNG DataCo	4.0	10.0	6.0	6.0	6.0	5.0
545	Rural Airstrip Authority	6.3	12.3	11.7	11.8	11.9	12.0
546	PNG Power Limited	199.8	352.1	226.6	16.0	16.0	16.0
547	Telikom (PNG) Limited	7.0	28.2	10.0	10.0	10.0	10.0
548	PNG Ports Limited	1.0	72.5	106.0	3.0	3.0	3.0
560	Air Niugini Limited		100.0	200.0	100.0	100.0	100.0
564	Post PNG Ltd		2.0				
565	Civil Aviation Safty Authority	15.5	25.5	21.5	27.0	27.5	28.1
03	**Social Services**	**3,177.8**	**5,166.7**	**5,874.8**	**5,281.9**	**4,293.7**	**4,289.8**
233	Office of Censorship	7.6	9.3	9.3	14.4	10.5	10.5
235	Department of Education	296.1	1,239.7	1,397.0	1,434.6	1,277.6	1,308.9
236	Department of Higher Education	322.3	427.8	460.9	630.1	599.7	467.6
240	Department of Health	647.3	897.0	972.2	1,012.4	968.0	1,068.5
241	Hospital Management Services	151.3	303.5	350.1	281.4	55.2	57.7
242	Department of Community Development	46.8	78.2	106.8	104.5	91.8	92.1
243	National Volunteer Services	14.6	6.0	10.4	10.6	6.9	7.0
251	PNG Science & Technology Secretariat	6.8	15.2	14.3	45.4	42.7	42.8

Table 1
Sectoral Classification of Expenditure by Agency

(in Millions of Kina)

Sector		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
351	National Office for Child & Family Services	8.6	3.6	12.5	9.8	9.9	9.9
352	PNG Office of Civil Registration & National Identity	9.2	4.2	4.3	0.2	0.2	0.2
355	Office of Library and Archiives	12.2	9.5	9.5	3.5	3.6	3.8
362	Western Pacific University		14.2	24.9	6.2	6.5	6.7
363	Innovative University of Enga		14.0	34.7	2.9	3.0	3.1
366	University of Medicine & Health Sciences			16.6	2.1	2.2	2.3
505	National Research Institute	11.0	22.7	18.9	39.2	32.8	32.9
512	University of Papua New Guinea	64.4	100.4	88.2	90.3	20.0	20.0
513	University of Technology	75.7	114.3	106.2	123.8	46.5	46.8
514	University of Goroka	32.1	75.2	112.0	103.4	69.9	70.3
515	University of Environment & Natural Resources	26.6	56.6	50.5	66.6	32.0	32.1
516	PNG Sports Foundation	32.3	168.4	148.8	139.3	126.4	106.6
518	PNG Maritime College	9.4	13.0	13.7	28.9	21.0	21.0
519	National AIDS Council Secretariat	5.8	8.5	6.6	6.8	2.2	2.3
520	Institute of Medical Research	20.4	27.6	24.4	26.9	10.7	10.7
521	National Youth Development Authority	11.3	14.5	11.6	9.7	5.5	5.5
539	National Museum & Art Gallery	4.0	11.1	17.9	11.1	5.9	5.9
542	National Cultural Commission	11.2	10.7	11.5	12.6	8.0	8.1
601	Manus Provincial Health Authority	28.1	28.4	40.6	22.2	22.8	23.4
602	New Ireland Provincial Health Authority	48.8	52.4	65.0	27.7	28.5	29.3
603	East New Britain Provincial Health Authority	60.4	64.1	76.6	23.9	24.6	25.2
604	West New Britain Provincial Health Authority	67.2	68.2	96.7	46.2	47.1	47.2
605	Western Provincial Health Authority	43.1	45.3	57.3	27.2	28.0	28.8
606	Sandaun Provincial Health Authority	52.1	57.1	69.5	31.9	32.9	34.0
607	East Sepik Provincial Health Authority	72.5	71.9	83.8	86.3	31.2	32.2
608	Madang Provincial Health Authority	63.9	69.5	83.5	86.0	31.1	32.1
609	Morobe PHA	91.0	119.1	136.0	139.6	56.1	57.2
610	Eastern Highlands Provincial Health Authority	65.4	65.1	79.8	28.2	29.1	29.9
611	Jiwaka Provincial Health Authority	55.9	50.2	66.5	32.0	33.0	34.1
612	Western Highlands Provincial Health Authority	61.5	61.9	76.6	25.4	26.1	26.8
613	Enga Provincial Health Authority	86.5	79.5	74.6	18.2	19.0	19.9
614	Southern Highlands Provincial Health Authority	67.9	77.0	108.4	35.5	36.2	36.9
615	Hela Provincial Health Authority	41.1	42.7	70.7	40.9	41.6	42.3

Table 1
Sectoral Classification of Expenditure by Agency

(in Millions of Kina)

Sector		Actual	Appropriation		Projection		
Code	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
616	Gulf Provincial Health Authority	32.9	36.2	48.1	35.8	36.5	37.3
617	Central Provincial Health Authority	21.8	39.4	55.9	39.2	39.7	40.3
618	Milne Bay Provincial Health Authority	56.2	55.9	68.6	27.7	28.5	29.3
619	Northern Provincial Health Authority	33.8	35.5	46.9	59.3	45.8	37.5
620	Port Moresby General Hospital	173.3	257.0	272.9	157.6	121.1	124.7
621	Simbu Provincial Health Authority	64.5	67.7	81.3	38.6	39.6	40.7
622	National Capital District Provincial Health Authority	52.0	54.4	57.0	12.1	12.6	13.2
623	Directorate of Social Change and Mental Health	10.9	22.8	25.2	23.9	24.0	24.1
04	**Law and Order**	**1,956.1**	**2,237.9**	**2,464.6**	**2,527.0**	**2,398.1**	**2,491.3**
218	Office of the Public Prosecutor	16.1	25.8	27.3	27.1	28.0	28.8
222	Office of the Public Solicitor	26.0	29.8	30.4	29.3	30.3	31.3
223	Judiciary Services	328.6	379.1	444.9	461.8	479.4	494.4
224	Magisterial Services	69.5	98.3	98.3	99.7	103.2	106.8
225	Department of Attorney-General	170.2	226.8	227.6	220.3	225.2	230.2
226	Department of Corrective Institutional Services	166.8	197.2	214.6	246.1	250.9	257.8
228	Department of Police	662.9	697.9	781.2	781.4	602.4	623.9
231	National Intelligence Organisation	12.7	19.7	20.5	33.8	34.1	34.4
234	Dept of Defence	408.1	441.9	485.6	489.9	504.6	519.7
302	Land Commission of Papua New Guinea	0.6	5.2	8.5	8.6	6.8	25.9
360	Independent Commission Against Corruption	40.2	51.4	54.1	56.2	58.4	60.6
503	Ombudsman Commission	40.5	40.5	43.2	44.8	46.5	48.1
510	Legal Training Institute	4.0	3.3	3.5	3.6	3.7	3.8
517	National Narcotics Bureau	1.2	5.9	5.2	4.4	4.5	4.7
522	Constitutional & Law Reform Commission	8.8	15.1	19.6	20.0	20.4	20.8
05	**Administrative**	**26,973.3**	**29,308.9**	**29,684.6**	**30,023.9**	**31,240.8**	**32,403.4**
201	National Parliament	282.8	386.7	435.1	445.1	450.7	466.8
202	Office of Governor-General	8.8	13.8	7.3	7.5	7.8	8.1
203	Department of Prime Minister & NEC	304.4	233.7	244.7	225.0	224.6	184.3
204	National Statistical Office	166.4	11.8	36.8	19.2	14.6	13.0
205	Office of Bougainville Affairs	6.8	7.9	6.7	6.9	7.2	7.4
206	Department of Finance	1,095.9	70.6	58.1	57.6	52.1	48.7
207	Cross Cutting Activities	2,381.5	2,302.7	2,342.9	2,443.1	2,547.6	2,654.7

Table 1
Sectoral Classification of Expenditure by Agency

(in Millions of Kina)

Sector		Actual	Appropriation		Projection		
Code	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
208	Department of Treasury	61.6	105.4	109.0	111.6	104.4	87.2
209	Office of the Registrar for Political Parties	7.1	6.8	6.6	6.8	7.0	7.3
210	Office of National Executive Council	1.6	2.4	6.8	7.0	7.3	7.6
211	PNG Customs Service	145.4	146.4	149.2	144.7	148.4	143.3
212	Information Technology Division	4.6	5.5	11.6	12.0	12.5	13.0
213	Fire Services	30.1	22.6	26.3	21.9	22.6	23.3
215	PNG Immigration and Citizenship Services	27.5	21.3	20.4	21.0	21.6	22.3
216	Internal Revenue Commission	120.5	162.6	154.0	159.0	164.2	159.5
217	Department of Foreign Affairs	120.1	138.4	154.3	139.1	144.1	149.2
219	Somare Institute of Leadership and Governance	22.0	20.8	17.7	18.1	18.5	13.9
220	Department of Personnel Management	39.0	228.7	212.1	167.9	168.8	167.6
221	Public Service Commission	9.7	11.7	6.7	6.9	7.1	7.3
227	Provincial Treasuries	41.5	41.5	42.2	43.5	44.8	46.2
229	Department of National Planning and Monitoring	1,149.8	2,347.6	2,352.1	1,634.0	1,645.0	1,647.0
230	Electoral Commission	73.0	15.6	72.8	51.1	41.5	21.9
232	Department of Provincial and Local Government Affairs	100.9	69.2	153.6	150.5	149.5	144.7
262	Department of Industrial Relations	27.7	51.7	27.5	28.4	29.3	30.3
263	National Tripartite Consultative Council	0.9	1.0	0.8	0.9	0.9	0.9
267	Department of Implementation & Rural Development	36.4	69.4	66.3	66.6	66.8	67.0
268	National Procurement Commission	17.3	6.1	7.9	8.1	8.4	8.6
299	Treasury and Finance - Public Debt Charges	20,617.9	22,727.2	22,855.1	23,906.5	25,006.2	26,131.4
358	Manam Restoration Authority	15.5	13.2	13.1	23.2	23.3	23.5
359	Mount Hagen City Authority	5.2	8.0	7.8	8.1	8.4	8.7
361	Lae City Authority	17.3	20.0	20.2	21.0	21.9	22.8
364	Kokopo City Authority			10.6	11.0	11.5	12.0
365	Natural Disaster Centre			2.3	2.4	2.5	2.6
502	Office of the Auditor General	25.0	27.4	36.3	37.6	38.9	40.3
506	National Training Council	1.8	2.7	2.5	2.6	2.7	2.8
507	National Economic & Fiscal Commission	7.5	8.7	7.4	7.7	8.0	8.3
06	**Provinces**	**5,135.3**	**5,329.3**	**5,945.7**	**5,542.1**	**5,914.2**	**5,800.4**
571	Fly River Provincial Government	160.7	191.3	212.4	226.6	232.6	227.7
572	Gulf Provincial Government	115.5	137.7	131.4	121.2	124.7	128.3
573	Central Provincial Government	208.2	225.8	234.2	239.7	248.0	256.5

Table 1
Sectoral Classification of Expenditure by Agency

(in Millions of Kina)

Sector		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
574	National Capital District	124.5	151.8	239.8	67.5	288.8	95.2
575	Milne Bay Provincial Government	187.3	203.8	222.1	219.6	226.9	234.4
576	Oro Provincial Government	127.9	132.6	155.9	141.6	148.8	153.0
577	Southern Highlands Provincial Government	332.3	281.9	309.6	299.6	310.5	321.7
578	Enga Provincial Government	294.8	311.5	310.9	276.4	285.7	292.3
579	Western Highlands Provincial Government	255.1	246.4	285.3	264.4	273.8	283.4
580	Simbu Provincial Government	237.4	264.3	277.6	279.6	288.8	298.2
581	Eastern Highlands Provincial Government	376.9	385.9	402.0	360.9	371.3	372.9
582	Morobe Provincial Government	400.4	450.5	519.3	457.1	472.1	487.5
583	Madang Provincial Government	336.1	300.8	374.0	342.0	353.6	355.4
584	East Sepik Provincial Government	326.8	341.8	370.8	364.8	377.9	381.3
585	Sandaun Provincial Government	189.7	197.6	225.4	221.5	228.9	226.6
586	Manus Provincial Government	82.7	83.5	97.0	99.6	102.8	96.1
587	New Ireland Provincial Government	135.6	141.1	170.0	143.9	149.1	154.5
588	East New Britain Provincial Government	248.0	233.6	265.7	268.4	277.3	271.4
589	West New Britain Provincial Government	203.3	207.2	232.5	225.1	233.6	242.3
590	Bougainville Autonomous Government	444.5	486.5	520.4	530.6	525.5	525.7
591	Hela Provincial Government	162.4	167.0	181.0	181.9	176.0	171.2
592	Jiwaka Provincial Government	185.3	186.9	208.3	210.1	217.4	225.0

Table 2
Economic Classification of Expenditure

(in Millions of Kina)

Economic Category		Actual	Appropriation		Projections		
Code	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
	Personnel Emoluments	**7,175.4**	**7,807.6**	**8,018.9**	**7,038.0**	**6,263.1**	**6,497.4**
211	Salaries and Allowances	5,935.6	6,168.6	6,529.8	5,722.3	5,228.6	5,430.7
212	Wages	228.1	371.9	371.6	240.0	12.9	13.3
213	Overtime	42.9	50.1	54.2	47.4	42.1	43.3
214	Leave fares	218.4	234.5	278.0	249.8	214.9	222.6
215	Retirement Benefits, Pensions, Gratuities and Retrenchment	612.0	844.3	634.3	627.7	611.0	629.4
216	Members of Parliament	130.9	128.9	141.7	145.9	150.3	154.8
217	Contract Officers Education Benefits	7.4	9.3	9.3	4.8	3.2	3.3
	Goods and Other Services	**6,072.2**	**6,903.2**	**8,153.9**	**5,559.5**	**5,736.2**	**5,801.5**
220	Goods & Services				1,465.6	1,454.4	1,327.5
221	Domestic Travel and Subsistence	52.9	44.6	44.1	44.2	46.3	48.3
222	Travel and Subsistence	126.7	131.6	133.2	133.6	139.8	146.1
223	Office Materials and Supplies	43.3	50.9	52.8	52.6	55.0	57.5
224	Operational Materials and Supplies	436.3	471.4	544.3	558.8	584.5	610.8
225	Transport and Fuel	71.3	97.4	97.7	101.7	106.4	111.2
226	Administrative Consultancy Fees	64.3	147.0	67.8	36.6	38.3	40.0
227	Other Operational Expenses	3,554.6	4,008.6	4,313.8	2,190.1	2,290.4	2,393.0
228	Training	62.4	109.7	94.5	52.0	54.4	56.8
229	Other Category for Donor Funded Projects	845.2	1,004.2	1,913.1			
231	Utilities	267.9	257.4	288.4	301.7	315.5	329.7
232	Rentals of Property	442.8	452.7	482.9	505.2	528.4	552.2
233	Routine Maintenance	104.6	127.6	121.2	117.4	122.8	128.3
	Current Transfers	**3,676.9**	**3,932.4**	**2,978.9**	**2,252.0**	**2,355.6**	**2,461.6**
251	Membership Fees and Contributions	39.4	16.0	18.4	19.2	20.1	21.0
252	Grants and Transfers to Public Authorities	3,026.3	3,523.5	2,764.8	2,083.5	2,179.4	2,277.5
255	Grants to Individual and Non-Profit Organisations	611.3	393.0	195.7	149.2	156.1	163.1
	Interest Payments and Borrowing Related Charges	**2,972.2**	**3,522.5**	**3,723.0**	**3,894.3**	**4,073.4**	**4,256.7**
241	Domestic Interest Charges	1,904.4	2,232.8	2,323.5	2,430.4	2,542.2	2,656.6
242	Foreign Interest Payments	1,056.1	1,230.8	1,304.6	1,364.6	1,427.4	1,491.6
243	Borrowing Related Charges	11.6	58.8	94.8	99.2	103.8	108.4
	CAPITAL EXPENDITURE	**2,814.9**	**5,049.0**	**5,943.0**	**5,879.4**	**5,721.4**	**5,251.4**

Table 2
Economic Classification of Expenditure

(in Millions of Kina)

Economic Category		Actual	Appropriation		Projections		
Code	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
261	Acquisition of Lands, Buildings & Structures	2.8	28.1	0.5	0.0	0.0	0.0
270	Capital Formation				5,707.1	5,541.2	5,063.2
271	Office Equipment, Furniture & Fittings	26.3	27.6	34.0	32.4	33.9	35.4
272	Information & Communication Technology	44.1	102.0	63.1	18.2	19.0	19.9
273	Motor Vehicles	30.1	37.6	43.5	14.1	14.8	15.4
274	Feasibility Studies & Project Preparation	20.9	70.9	43.3	0.6	0.6	0.7
275	Plant, Equipment & Machinery	10.7	86.4	46.4	11.4	11.9	12.5
276	Construction, Renovation and Improvements	2,097.2	3,976.0	4,957.2	17.9	18.7	19.5
277	Substantial/Specific Maintenance	80.7	125.6	232.2	77.7	81.2	84.9
278	Procurement Category for Donor Funded Projects	40.2	123.0	52.7			
282	Capital Transfer to Government Agencies	462.0	472.0	470.0			
	OTHER PAYMENTS	**17,645.7**	**19,204.7**	**19,132.1**	**20,012.2**	**20,932.8**	**21,874.7**
	Lending						
245	Loans to Agencies						
	Amortisation	**17,645.7**	**19,204.7**	**19,132.1**	**20,012.2**	**20,932.8**	**21,874.7**
249	Domestic Debt (Repayment of Principal)	16,144.7	17,350.9	16,969.9	17,750.5	18,567.0	19,402.5
248	Foreign Debt (Repayment of Principal)	1,501.0	1,853.8	2,162.2	2,261.7	2,365.8	2,472.2
TOTAL		**40,357.3**	**46,419.5**	**47,949.8**	**44,635.3**	**45,082.5**	**46,143.4**

Table 3
Functional Classification of Expenditure
(in Millions of Kina)

Affairs/Function		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	TOTAL EXPENDITURE						

Table 4
Economic and Functional Cross-Classification of Expenditure

(in millions of Kina)

Function		Total Exp. And Lending Minus Repays	Total Exp	CURRENT EXPENDITURE							CAPITAL EXPENDITURE					Lending Minus Repays
Code	Description			TOTAL Current Exp	Wages Salaries Allow	Other Goods & Services	Subsidies to Non-Financial Public Entities	Membership Fees & Contribution	Transfer to Other Levels Of Gov.	Other Current Exp.	TOTAL Capital Exp.	Aquisition Of Fixed Assets	Purchase Of Lands. etc	Capital Transfer to Other Levels of Gov.	Capital Transfer to Non Profit Orgs.	
11	Legislative and Executive Services	872.8	872.8	745.0	353.2	330.2	53.5	8.2			127.7	127.7				
12	Overall Planning, Fiscal and Financial Services	916.6	916.6	866.4	340.3	470.5	52.0	3.6			50.2	50.2	0.0			
13	External Affairs	186.1	186.1	156.1	60.1	96.0					30.0	30.0				
14	Provincial Governments Coordination and Administration	298.9	298.9	295.7	113.6	167.1	15.0	0.0			3.1	3.1				
15	General Personnel Services	364.8	364.8	277.1	32.0	225.1	20.0	0.0			87.7	87.7				
16	Fundamental and Multidisciplinary Research	34.8	34.8	25.4	9.4	16.0					9.4	9.4				
17	Law and Public Order	2,013.4	2,013.4	1,625.2	969.8	653.5	0.6	1.2			388.2	388.2				
18	National Defence	488.6	488.6	416.9	263.3	149.5	4.1				71.7	71.7				
19	Other General Services	777.4	777.4	670.1	52.8	607.3	10.0	0.0			107.3	107.3				
21	Education Services	2,351.7	2,351.7	1,973.6	490.8	422.0	1,060.1	0.7			378.0	378.0				
22	Health Services	3,491.4	3,491.4	3,001.0	1,458.6	1,222.8	319.4	0.2			490.3	490.3	0.0			
23	Social Security and Welfare	363.0	363.0	360.0	307.1	50.6	2.2				3.0	3.0				
24	Housing Services	18.6	18.6	18.6	15.1	1.9	1.5									
25	Community Development	4.0	4.0	0.5		0.5					3.5	3.5				
26	Water Supply, Sewerage and Sanitary Services	97.0	97.0	27.0		27.0					70.0	70.0				
27	Environmental Protection	141.0	141.0	135.9	15.9	119.6	0.3	0.1			5.1	5.1				
28	Recreational, Cultural and Community Relations Services	307.4	307.4	150.6	85.7	53.4	11.1	0.3			156.8	156.8				
31	Agriculture and Renewable Natural Resources	579.1	579.1	463.3	148.2	296.0	18.7	0.3			115.8	115.8				
32	Land Administration Services	189.7	189.7	187.6	22.2	160.2	5.1	0.0			2.1	2.1				
33	Energy and Fuel Supplies	311.6	311.6	133.5	11.5	121.9					178.1	177.6	0.5			
34	Non Fuel Mineral Renewable Natural Resources	37.5	37.5	13.5	3.2	10.3		0.0			24.0	24.0				
35	Construction Regulation and Technical Services	124.3	124.3	118.7	98.0	20.6	0.1	0.0			5.6	5.6				
36	Transport and Communication	2,336.8	2,336.8	628.0	41.8	583.9	2.1	0.3			1,708.7	1,708.7				

Table 4
Economic and Functional Cross-Classification of Expenditure

(in millions of Kina)

Function		Total Exp. And Lending Minus Repays	Total Exp	CURRENT EXPENDITURE							CAPITAL EXPENDITURE					Lending Minus Repays
Code	Description			TOTAL Current Exp	Wages Salaries Allow	Other Goods & Services	Subsidies to Non-Financial Public Entities	Membership Fees & Contribution	Transfer to Other Levels Of Gov.	Other Current Exp.	TOTAL Capital Exp.	Aquisition Of Fixed Assets	Purchase Of Lands. etc	Capital Transfer to Other Levels of Gov.	Capital Transfer to Non Profit Orgs.	
37	Economic and Infrastructure Development	402.0	402.0	349.0	6.5	342.5					53.0	53.0				
39	Other Economic Services	477.0	477.0	390.8	76.4	253.1	61.0	0.3			86.3	86.3				
41	General Transfers to Provincial and Local Level Governments	4,744.4	4,744.4	3,753.4	3,009.5	11.0	732.9				991.0	981.0		10.0		
42	Other Multi-functional Expenditure	2,897.3	2,897.3	2,171.2	25.5	1,581.8	560.8	3.1			726.1	266.1		460.0		
54	Principal, Interest and Other Borrowing Related Charges	3,723.0	22,855.1	22,855.1					3,723.0	19,132.1						-19,132
TOTAL		**28,550.1**	**47,682.3**	**41,809.2**	**8,010.9**	**7,994.3**	**2,930.5**	**18.4**	**3,723.0**	**19,132.1**	**5,873.0**	**5,402.5**	**0.5**	**470.0**	**-**	**-19,132.1**

2026 General Government Budget

Expenditure summary

Table 5: Cross-classification of functions and economic expenditure item. (Kina' million)

Description	Compensation of employees	Use of goods and services	Interest	Subsidies	Grants	Social benefits	Other expense	Net investment in nonfinancial assets	Total
General Public Service	1,674.4	999.7	22,855.1	17.6	4,934.1	126.3	2,423.9	386.2	33,417.4
Defence	250.1	43.8	-	4.1	-	24.6	122.0	72.6	517.2
Public Order & Safety	835.8	299.7	-	0.2	0.1	42.1	378.8	141.2	1,697.9
Economic Affairs	366.8	99.4	-	0.0	44.8	34.0	1,710.4	3,792.7	6,048.0
Environmental Protection	15.9	1.5	-	0.0	0.4	2.8	232.4	64.2	317.3
Housing & Community amenities	32.5	48.5	-	-	76.7	18.2	267.2	88.0	530.9
Health	1,193.2	499.2	-	3.0	303.6	25.5	469.2	370.7	2,864.4
Recreation, culture, and religion	32.4	8.0	-	0.7	0.1	33.3	16.4	141.9	232.8
Education	443.6	54.0	-	116.8	929.7	24.1	565.9	231.8	2,365.8
Social Protection	109.4	2.4	-	-	1.7	0.2	10.8	6.5	131.1
	4,954.1	**2,056.2**	**22,855.1**	**142.4**	**6,291.1**	**331.1**	**6,197.0**	**5,295.7**	**48,122.8**
Percent (%) of budget	*10%*	*4%*	*48%*	*0%*	*13%*	*1%*	*13%*	*11%*	
							Total appropriation:		**48,122.8**

**Compensation of employees excludes Teachers and Staffing Grants that are being realised as grants. Refer to Provincial Administrative sector for details.*

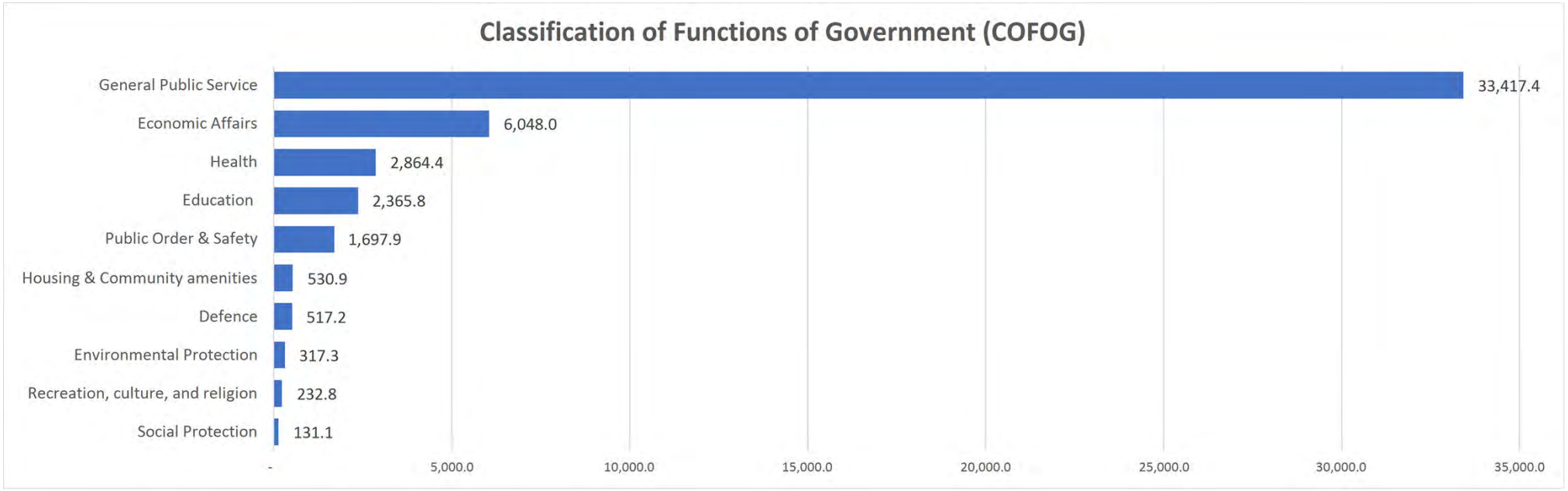

Classification of Functions of Government (COFOG)
General Public Service
33,417.4
Economic Affairs
6,048.0
Health
2,864.4
Education
2,365.8
Public Order & Safety
1,697.9
Housing & Community amenities
530.9
Defence
517.2
Environmental Protection
317.3
Recreation, culture, and religion
232.8
Social Protection
131.1
-
5,000.0
10,000.0
15,000.0
20,000.0
25,000.0
30,000.0
35,000.0

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	TOTAL	**6,734.0**	**7,801.6**	**9,523.2**	**8,162.2**	**7,803.1**	**7,696.3**
	LEGISLATIVE AND EXECUTIVE SERVICES	**637.2**	**827.0**	**870.8**	**892.6**	**910.5**	**939.1**
	Legislative Services	**283.0**	**369.7**	**438.1**	**448.2**	**453.9**	**470.1**
201	National Parliament	281.5	366.7	435.1	445.1	450.7	466.8
260	Department of International Trade & Investment	1.5	3.0	3.0	3.1	3.2	3.3
	Executive Services	**354.3**	**457.3**	**432.7**	**444.4**	**456.6**	**469.0**
202	Office of Governor-General	8.8	8.8	7.3	7.5	7.8	8.1
203	Department of Prime Minister & NEC	231.6	161.6	157.9	161.8	165.8	169.9
207	Cross Cutting Activities		172.9	150.0	156.9	164.1	171.5
209	Office of the Registrar for Political Parties	7.1	6.8	6.6	6.8	7.0	7.3
210	Office of National Executive Council	1.6	2.4	6.8	7.0	7.3	7.6
242	Department of Community Development	0.1	0.1	0.0	0.0	0.0	0.1
254	Department of Mineral Policy and Geohazards Management	5.0	4.2	3.7	3.9	4.0	4.1
260	Department of International Trade & Investment	0.3	0.4	0.4	0.4	0.4	0.4
590	Bougainville Autonomous Government	100.0	100.0	100.0	100.0	100.0	100.0
	OVERALL PLANNING, FISCAL AND FINANCIAL SERVICES	**1,751.7**	**892.2**	**909.8**	**833.2**	**826.2**	**826.6**
	National Economic Management	**1,109.6**	**390.7**	**350.1**	**286.6**	**290.2**	**283.8**
206	Department of Finance	8.8	16.7	18.1	18.7	19.4	20.0
207	Cross Cutting Activities	851.4	0.5	0.5	0.5	0.5	0.6
208	Department of Treasury	49.9	65.1	65.1	67.7	70.3	73.0
216	Internal Revenue Commission	17.4	21.8	10.0	10.0	10.0	
220	Department of Personnel Management	15.7	175.7	120.0	100.0	100.0	100.0
229	Department of National Planning and Monitoring	132.1	73.2	101.0	70.0	70.0	70.0
260	Department of International Trade & Investment			3.0			
356	Securities Commission of PNG	3.0	5.0	5.0	5.0	5.0	5.0
507	National Economic & Fiscal Commission	7.5	8.7	7.4	7.7	8.0	8.3
530	Investment Promotion Authority	0.5	1.0	3.0	2.0	2.0	2.0
553	Fresh Produce Development Company	3.0	5.0	5.0	0.0	0.0	
554	PNG Coffee Industry Corporation	5.0	10.0	5.0	0.0	0.0	0.0
569	Independent Consumer & Competition Commission	0.4	3.0	2.0			
572	Gulf Provincial Government	15.0	5.0	5.0	5.0	5.0	5.0
	Statistical Services	**169.3**	**19.3**	**44.3**	**30.7**	**26.1**	**23.6**
204	National Statistical Office	166.4	11.8	36.8	19.2	14.6	13.0
229	Department of National Planning and Monitoring		2.0	2.0	1.0	1.0	
233	Office of Censorship	2.8	5.0	5.0	10.0	10.0	10.0
260	Department of International Trade & Investment	0.2	0.5	0.5	0.5	0.5	0.5
	Public Finance Management	**304.6**	**357.1**	**382.3**	**392.8**	**398.8**	**407.2**
206	Department of Finance	37.4	44.5	38.4	37.2	31.1	27.0
208	Department of Treasury	2.0	6.9	7.9	8.0	8.1	8.2
211	PNG Customs Service	97.9	101.0	113.5	117.6	121.7	126.0
216	Internal Revenue Commission	100.8	135.9	144.0	149.0	154.2	159.5

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
227	Provincial Treasuries	41.5	41.5	42.2	43.5	44.8	46.2
502	Office of the Auditor General	25.0	27.4	36.3	37.6	38.9	40.3
	National Strategic Planning System	**168.1**	**125.1**	**133.1**	**123.0**	**111.0**	**112.0**
220	Department of Personnel Management		20.0	40.0	30.0	30.0	30.0
229	Department of National Planning and Monitoring	168.1	105.1	93.1	93.0	81.0	82.0
	EXTERNAL AFFAIRS	**140.6**	**160.2**	**186.1**	**172.3**	**178.7**	**185.4**
	Foreign Policy and External Relations Management	**140.6**	**160.2**	**186.1**	**172.3**	**178.7**	**185.4**
207	Cross Cutting Activities	20.0	20.0	30.0	31.4	32.8	34.3
217	Department of Foreign Affairs	120.1	138.4	154.3	139.1	144.1	149.2
260	Department of International Trade & Investment	0.5	1.7	1.7	1.8	1.9	1.9
	PROVINCIAL GOVERNMENTS COORDINATION AND ADMINISTRATION	**180.0**	**209.9**	**298.9**	**281.5**	**292.4**	**279.6**
	National/Provincial Governments Affairs Co-ordination	**77.6**	**42.6**	**111.3**	**109.6**	**113.0**	**134.5**
205	Office of Bougainville Affairs	6.8	7.9	6.7	6.9	7.2	7.4
229	Department of National Planning and Monitoring		7.0	7.0	3.0	3.0	21.0
232	Department of Provincial and Local Government Affairs	69.2	24.6	93.5	96.5	99.5	102.7
358	Manam Restoration Authority	1.5	3.2	3.1	3.2	3.3	3.5
587	New Ireland Provincial Government			1.0			
	Provincial Administrative Services	**102.5**	**167.2**	**187.5**	**171.9**	**179.4**	**145.1**
203	Department of Prime Minister & NEC	64.9	40.0	60.0	40.0	40.0	
207	Cross Cutting Activities	15.0	95.0	85.0	88.8	92.7	96.7
359	Mount Hagen City Authority	5.2	8.0	7.8	8.1	8.4	8.7
361	Lae City Authority	17.3	20.0	20.2	21.0	21.9	22.8
364	Kokopo City Authority			10.6	11.0	11.5	12.0
576	Oro Provincial Government		2.0	2.0	2.0	5.0	5.0
591	Hela Provincial Government		2.2	2.0	1.0		
	GENERAL PERSONNEL SERVICES	**105.1**	**217.1**	**294.8**	**158.1**	**158.5**	**146.9**
	General Personnel Policies and Procedures Co-ordination	**105.1**	**217.1**	**294.8**	**158.1**	**158.5**	**146.9**
203	Department of Prime Minister & NEC			10.0	5.0	5.0	
207	Cross Cutting Activities	0.5	3.0	3.0	3.1	3.3	3.4
211	PNG Customs Service	4.7	5.6	5.7	5.9	6.1	6.3
220	Department of Personnel Management	21.8	27.4	29.5	27.2	28.1	26.9
221	Public Service Commission	7.5	6.7	6.7	6.9	7.1	7.3
229	Department of National Planning and Monitoring	54.6	138.5	199.0	68.0	68.0	65.0
232	Department of Provincial and Local Government Affairs	4.5	9.0	10.0	6.0	5.0	2.0
251	PNG Science & Technology Secretariat	1.5	2.0	4.0	10.0	10.0	10.0
259	Department of Transport		4.0	5.0	5.0	5.0	5.0
268	National Procurement Commission	10.0	1.0	1.0	1.0	1.0	1.0
571	Fly River Provincial Government		20.0	21.0	20.0	20.0	20.0
	FUNDAMENTAL AND MULTIDISCIPLINARY RESEARCH	**17.5**	**35.6**	**34.8**	**61.2**	**55.0**	**55.2**
	Social and Economic Fundamental Research	**17.5**	**35.6**	**34.8**	**61.2**	**55.0**	**55.2**
211	PNG Customs Service	1.0	3.9	3.9	4.1	4.2	4.3
243	National Volunteer Services	3.0		5.0	5.0	5.0	5.0

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
251	PNG Science & Technology Secretariat	0.5	8.0	5.0	30.0	30.0	30.0
505	National Research Institute	9.0	18.7	11.9	19.2	12.8	12.9
532	Nat Institute of Standards & Industrial Technology	0.5		4.0	3.0	3.0	3.0
562	National Agriculture Research Institute	3.5	5.0	5.0	0.0	0.0	0.0
	LAW AND PUBLIC ORDER	**1,597.9**	**1,790.7**	**2,015.8**	**2,041.6**	**1,900.6**	**1,950.3**
	Police Forces Services	**502.0**	**497.9**	**581.2**	**581.4**	**602.4**	**623.9**
228	Department of Police	502.0	497.9	581.2	581.4	602.4	623.9
	Legal System Management and Representation	**211.9**	**227.9**	**244.7**	**241.0**	**249.6**	**258.4**
211	PNG Customs Service	3.9	1.8	1.8	1.9	1.9	2.0
218	Office of the Public Prosecutor	15.2	22.8	24.3	25.1	26.0	26.8
222	Office of the Public Solicitor	24.5	27.8	28.4	29.3	30.3	31.3
225	Department of Attorney-General	85.2	73.5	83.3	73.7	76.2	78.8
360	Independent Commission Against Corruption	40.2	51.4	54.1	56.2	58.4	60.6
503	Ombudsman Commission	37.5	40.5	43.2	44.8	46.5	48.1
522	Constitutional & Law Reform Commission	5.3	10.1	9.6	10.0	10.4	10.8
	Tribunal and Community Dispute Settlement Services	**79.5**	**120.8**	**142.6**	**145.0**	**147.5**	**150.1**
225	Department of Attorney-General	79.5	120.8	139.8	142.1	144.5	147.0
590	Bougainville Autonomous Government			2.8	2.9	3.0	3.2
	Law Courts And Judicial Operations	**547.6**	**697.4**	**772.2**	**787.5**	**608.6**	**617.2**
218	Office of the Public Prosecutor	0.8	3.0	3.0	2.0	2.0	2.0
222	Office of the Public Solicitor	1.5	2.0	2.0			
223	Judiciary Services	328.6	379.1	444.9	461.8	479.4	494.4
224	Magisterial Services	69.5	98.3	98.3	99.7	103.2	106.8
225	Department of Attorney-General	3.1	10.0	4.0	4.0	4.0	4.0
228	Department of Police	141.1	200.0	200.0	200.0		
522	Constitutional & Law Reform Commission	3.0	5.0	10.0	10.0	10.0	10.0
590	Bougainville Autonomous Government			10.0	10.0	10.0	
	Prison Administration and Operations	**162.4**	**167.2**	**184.6**	**191.1**	**195.9**	**202.8**
226	Department of Corrective Institutional Services	162.4	167.2	184.6	191.1	195.9	202.8
	Fire Protection Services	**30.1**	**22.6**	**26.3**	**21.9**	**22.6**	**23.3**
213	Fire Services	30.1	22.6	26.3	21.9	22.6	23.3
	Miscellaneous Law and Order Services	**64.5**	**56.9**	**64.1**	**73.6**	**74.1**	**74.6**
225	Department of Attorney-General	0.4	0.5	0.4	0.5	0.5	0.5
226	Department of Corrective Institutional Services	2.0	15.0	20.0	30.0	30.0	30.0
229	Department of National Planning and Monitoring	51.9	19.8	21.0	5.0	5.0	5.0
231	National Intelligence Organisation	8.9	17.7	18.5	33.8	34.1	34.4
517	National Narcotics Bureau	1.2	3.9	4.2	4.4	4.5	4.7
	NATIONAL DEFENCE	**409.6**	**441.9**	**485.6**	**489.6**	**503.2**	**518.2**
	Military Defence Forces Services	**409.6**	**441.9**	**485.6**	**489.6**	**503.2**	**518.2**
234	Dept of Defence	408.1	438.9	482.6	486.6	501.2	516.2
258	Department of Information and Communication Technology	1.5	3.0	3.0	3.0	2.0	2.0
	OTHER GENERAL SERVICES	**615.8**	**614.2**	**777.4**	**730.9**	**699.4**	**680.5**
	Immigration Regulation And Administration	**27.5**	**26.3**	**25.4**	**26.0**	**26.6**	**27.3**

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
215	PNG Immigration and Citizenship Services	27.5	16.3	20.4	21.0	21.6	22.3
232	Department of Provincial and Local Government Affairs		10.0	5.0	5.0	5.0	5.0
	Elections Administration	**17.0**	**15.6**	**72.8**	**51.1**	**41.5**	**21.9**
230	Electoral Commission	17.0	15.6	72.8	51.1	41.5	21.9
	Central Computer Services	**11.6**	**13.4**	**18.9**	**19.6**	**20.3**	**21.1**
212	Information Technology Division	4.6	5.5	11.6	12.0	12.5	13.0
258	Department of Information and Communication Technology	7.0	7.9	7.3	7.5	7.8	8.0
	Government Archives Maintenance	**10.0**	**60.0**	**80.0**	**50.0**	**50.0**	**50.0**
229	Department of National Planning and Monitoring	10.0	60.0	80.0	50.0	50.0	50.0
	Government Buildings Administration	**549.7**	**498.9**	**580.4**	**584.2**	**561.0**	**560.3**
203	Department of Prime Minister & NEC	1.0	5.0	4.0	5.0		
206	Department of Finance	161.3	1.4	1.6	1.6	1.7	1.7
207	Cross Cutting Activities	348.8	341.9	451.2	471.9	493.6	515.8
211	PNG Customs Service	26.0	25.0	5.0	5.0	5.0	
219	Somare Institute of Leadership and Governance	7.0	10.0	5.0	5.0	5.0	
220	Department of Personnel Management	0.6	0.7	0.7	0.7	0.7	0.7
229	Department of National Planning and Monitoring	1.0	68.0	28.0	12.0	12.0	10.0
232	Department of Provincial and Local Government Affairs		2.0	2.0	2.0	2.0	1.0
505	National Research Institute	1.0	4.0	4.0	10.0	10.0	10.0
517	National Narcotics Bureau		2.0	1.0			
541	National Housing Corporation	1.0		5.0			
576	Oro Provincial Government			5.0			
581	Eastern Highlands Provincial Government		10.0	5.0			
591	Hela Provincial Government	2.0	4.0	3.0	10.0	10.0	
620	Port Moresby General Hospital		25.0	60.0	61.0	21.0	21.0
	EDUCATION SERVICES	**68.9**	**199.5**	**348.2**	**363.1**	**321.6**	**301.7**
	Pre-primary, Primary and Secondary Education	**7.6**	**54.9**	**143.8**	**114.9**	**82.2**	**96.4**
235	Department of Education	7.6	54.9	143.8	114.9	82.2	96.4
	Tertiary Education	**61.3**	**144.6**	**182.4**	**238.2**	**229.4**	**195.3**
229	Department of National Planning and Monitoring		5.0	5.0	5.0	3.0	3.0
236	Department of Higher Education	60.7	99.6	112.4	153.2	146.4	112.3
512	University of Papua New Guinea	0.3	20.0	20.0	20.0	20.0	20.0
513	University of Technology	0.3	20.0	5.0	20.0	20.0	20.0
514	University of Goroka			40.0	40.0	40.0	40.0
	Central Public Service Training Services			**22.0**	**10.0**	**10.0**	**10.0**
220	Department of Personnel Management			22.0	10.0	10.0	10.0
	HEALTH SERVICES	**73.1**	**215.2**	**528.4**	**519.7**	**385.6**	**370.2**
	Primary Health and Hospital Services	**73.1**	**215.2**	**528.4**	**519.7**	**385.6**	**370.2**
229	Department of National Planning and Monitoring		10.0	50.0	43.0	43.0	43.0
240	Department of Health	25.7	46.0	149.2	152.4	155.7	159.1
241	Hospital Management Services	47.4	134.2	158.1	163.3	25.9	27.0

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
572	Gulf Provincial Government			10.0			
575	Milne Bay Provincial Government			10.0	10.0	10.0	10.0
576	Oro Provincial Government			10.0	10.0	10.0	10.0
579	Western Highlands Provincial Government			10.0	10.0	10.0	10.0
580	Simbu Provincial Government			10.0	10.0	10.0	10.0
581	Eastern Highlands Provincial Government			10.0	10.0	10.0	10.0
582	Morobe Provincial Government			10.0	10.0	10.0	10.0
583	Madang Provincial Government			10.0	10.0	10.0	10.0
584	East Sepik Provincial Government			10.0			
585	Sandaun Provincial Government			10.0	10.0	10.0	
586	Manus Provincial Government			10.0	10.0	10.0	
587	New Ireland Provincial Government			10.0			
588	East New Britain Provincial Government			10.0	10.0	10.0	10.0
592	Jiwaka Provincial Government			10.0	10.0	10.0	10.0
609	Morobe PHA			20.0	20.0	20.0	20.0
620	Port Moresby General Hospital		20.0	5.0	10.0	10.0	10.0
623	Directorate of Social Change and Mental Health		5.0	6.0	21.0	21.0	21.0
	SOCIAL SECURITY AND WELFARE	**11.0**	**22.4**	**21.0**	**19.7**	**19.5**	**20.2**
	Social Security Services	**8.7**	**12.7**	**15.0**	**13.4**	**13.8**	**14.3**
207	Cross Cutting Activities	5.0	10.7	10.7	11.0	11.3	11.6
231	National Intelligence Organisation	3.7	2.0	2.0			
365	Natural Disaster Centre			2.3	2.4	2.5	2.6
	Welfare Services	**2.3**	**9.7**	**6.0**	**6.3**	**5.6**	**5.9**
242	Department of Community Development	2.3	9.7	6.0	6.3	5.6	5.9
	WATER SUPPLY, SEWERAGE AND SANITARY SERVICES	**1.5**	**128.0**	**38.0**	**13.0**	**13.0**	**13.0**
	Water Supply Regulation and Operations	**1.5**	**128.0**	**38.0**	**13.0**	**13.0**	**13.0**
229	Department of National Planning and Monitoring		40.0	5.0	10.0	10.0	10.0
540	Water PNG	1.5	88.0	33.0	3.0	3.0	3.0
	ENVIRONMENTAL PROTECTION		**8.2**	**31.0**	**6.0**	**6.0**	**6.0**
	Environment Protection and Conservation Services		**8.2**	**31.0**	**6.0**	**6.0**	**6.0**
229	Department of National Planning and Monitoring			26.0	6.0	6.0	6.0
245	Conservation and Environment Protection Authority		8.2	5.0			
	RECREATIONAL, CULTURAL AND COMMUNITY RELATIONS SERVICES		**105.0**	**104.0**	**110.0**	**110.0**	**110.0**
	Sporting and Recreational Services		**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
516	PNG Sports Foundation		100.0	100.0	100.0	100.0	100.0
	Community Relations and Social Groups Services		**5.0**	**4.0**	**10.0**	**10.0**	**10.0**
229	Department of National Planning and Monitoring		5.0	4.0	10.0	10.0	10.0
	AGRICULTURE AND RENEWABLE NATURAL RESOURCES	**1.5**	**132.0**	**130.0**	**10.0**	**15.0**	**15.0**

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	Agriculture and Livestock Services	**1.5**	**129.0**	**124.0**	**10.0**	**15.0**	**15.0**
229	Department of National Planning and Monitoring		30.0	60.0	10.0	15.0	15.0
247	Department of Agriculture & Livestock	1.5	22.0	11.0	0.0		
554	PNG Coffee Industry Corporation		37.0	30.0			
562	National Agriculture Research Institute			5.0	0.0	0.0	0.0
566	PNG Cocoa Board		10.0	5.0	0.0	0.0	0.0
570	Kumul Agriculture Limited		20.0	10.0			
580	Simbu Provincial Government		10.0	3.0			
	Fisheries Regulation, Administration and Operations		**3.0**	**6.0**			
551	PNG National Fisheries Authority			3.0			
576	Oro Provincial Government		3.0	3.0			
	LAND ADMINISTRATION SERVICES		**2.0**	**150.0**	**5.0**	**3.0**	**22.0**
	Land Mobilization and Administration		**2.0**	**150.0**	**5.0**	**3.0**	**22.0**
252	Department of Lands & Physical Planning			145.0	0.0	0.0	0.0
302	Land Commission of Papua New Guinea		2.0	5.0	5.0	3.0	22.0
	ENERGY AND FUEL SUPPLIES	**15.8**	**99.2**	**142.5**	**37.5**	**23.0**	**32.5**
	Petroleum and Gas Operations		**10.0**	**9.0**	**5.0**	**5.0**	**5.0**
255	Department of Petroleum & Energy		5.0	4.0			
260	Department of International Trade & Investment		5.0	5.0	5.0	5.0	5.0
	Generation, Transmission and Distribution of Electricity	**15.8**	**89.2**	**133.5**	**32.5**	**18.0**	**27.5**
229	Department of National Planning and Monitoring	1.0	1.0	1.0	1.0	1.0	10.0
350	National Energy Authority	14.8	25.9	20.0	15.5	16.0	16.5
546	PNG Power Limited		62.3	97.5	1.0	1.0	1.0
590	Bougainville Autonomous Government			15.0	15.0		
	CONSTRUCTION REGULATION AND TECHNICAL SERVICES	**3.5**	**5.0**	**10.0**	**6.0**	**5.0**	**5.0**
	Maintenance and Inspection Services	**3.5**	**5.0**	**10.0**	**6.0**	**5.0**	**5.0**
211	PNG Customs Service	3.5		5.0	1.0		
541	National Housing Corporation		5.0	5.0	5.0	5.0	5.0
	TRANSPORT AND COMMUNICATION	**1,014.8**	**1,203.4**	**1,271.2**	**935.0**	**896.0**	**731.0**
	Road Transport Services	**1,014.8**	**1,039.9**	**965.2**	**787.0**	**749.0**	**599.0**
259	Department of Transport			2.0			
264	Department of Works & Highways	1,014.8	1,029.9	958.2	777.0	744.0	594.0
537	National Airports Corporation		10.0	5.0	10.0	5.0	5.0
	Water Transport Services		**20.5**	**60.0**	**7.0**	**7.0**	**2.0**
259	Department of Transport		5.0	30.0	2.0	2.0	2.0
548	PNG Ports Limited		10.5	25.0			
588	East New Britain Provincial Government		5.0	5.0	5.0	5.0	
	Air Transport Services		**138.0**	**243.0**	**136.0**	**135.0**	**127.0**

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
229	Department of National Planning and Monitoring			7.0	5.0	5.0	
523	Papua New Guinea Accidents Investigation Commission		5.0	5.0	5.0	5.0	2.0
537	National Airports Corporation		25.0	25.0	20.0	20.0	20.0
538	NiuSky Pacific Limited		8.0	6.0	6.0	5.0	5.0
560	Air Niugini Limited		100.0	200.0	100.0	100.0	100.0
	Post, Telegraph, Cable and Wireless Communication Systems		**5.0**	**3.0**	**5.0**	**5.0**	**3.0**
353	National Information & Communication Technology Agency		5.0	3.0	5.0	5.0	3.0
	ECONOMIC AND INFRASTRUCTURE DEVELOPMENT		**32.9**	**20.0**	**0.0**	**0.0**	**0.0**
	Economic and Infrastructure Development Schemes		**32.9**	**20.0**	**0.0**	**0.0**	**0.0**
563	National Agriculture Quarantine & Inspection Authority		5.0	5.0	0.0	0.0	0.0
582	Morobe Provincial Government		27.9	15.0			
	OTHER ECONOMIC SERVICES	**10.1**	**42.0**	**210.0**	**33.0**	**33.0**	**30.0**
	Commercial Services			**150.0**			
261	Department of Commerce & Industry			150.0			
	Tourism Services		**32.0**	**32.0**	**5.0**	**5.0**	**3.0**
539	National Museum & Art Gallery			10.0	3.0	3.0	3.0
558	Tourism Promotion Authority		30.0	20.0			
581	Eastern Highlands Provincial Government		2.0	2.0	2.0	2.0	
	Labour Employment and Industrial Relations Services			**5.0**	**5.0**	**5.0**	**5.0**
208	Department of Treasury			5.0	5.0	5.0	5.0
	Weather Forecasting			**3.0**	**3.0**	**3.0**	**2.0**
259	Department of Transport			3.0	3.0	3.0	2.0
	Rural Development	**10.1**	**10.0**	**20.0**	**20.0**	**20.0**	**20.0**
242	Department of Community Development	10.1	10.0	20.0	20.0	20.0	20.0
	GENERAL TRANSFERS TO PROVINCIAL AND LOCAL LEVEL GOVERNMENTS		**50.0**	**73.5**	**16.6**	**6.6**	**1.7**
	General Transfers to Provincial Governments		**50.0**	**73.5**	**16.6**	**6.6**	**1.7**
571	Fly River Provincial Government			2.0	2.0	2.0	
573	Central Provincial Government			1.5	1.6	1.6	1.7
578	Enga Provincial Government		50.0	50.0	3.0	3.0	
587	New Ireland Provincial Government			10.0			
591	Hela Provincial Government			10.0	10.0		
	OTHER MULTI-FUNCTIONAL EXPENDITURE	**78.5**	**368.1**	**571.7**	**426.6**	**441.2**	**456.1**
	General Transfers to Local Governments	**3.8**	**3.8**	**3.8**	**4.0**	**4.2**	**4.4**
574	National Capital District	3.8	3.8	3.8	4.0	4.2	4.4
	Miscellaneous Multi-Functional Services	**20.2**	**29.3**	**228.9**	**239.2**	**249.9**	**260.9**
207	Cross Cutting Activities	15.2	25.2	224.7	234.8	245.4	256.3
211	PNG Customs Service	4.9	4.1	4.2	4.4	4.5	4.6
	Other Multi-Functional Development Projects	**54.5**	**335.0**	**339.0**	**183.5**	**187.1**	**190.8**

Table 5
Expenditure of Affairs, Functions, and Main Programs

General Governmental Affairs

(in Millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
207	Cross Cutting Activities		75.0	75.0	78.5	82.1	85.8
229	Department of National Planning and Monitoring	54.5	260.0	264.0	105.0	105.0	105.0

Table 5
Expenditure of Affairs, Functions, and Main Programs
Community and Social Affairs

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	TOTAL	**3,730.3**	**5,404.1**	**5,790.4**	**4,926.8**	**4,401.7**	**4,224.7**
	LEGISLATIVE AND EXECUTIVE SERVICES	**0.7**	**0.7**	**0.7**	**0.7**	**0.7**	**0.8**
	Executive Services	**0.7**	**0.7**	**0.7**	**0.7**	**0.7**	**0.8**
203	Department of Prime Minister & NEC	0.7	0.7	0.7	0.7	0.7	0.8
	OVERALL PLANNING, FISCAL AND FINANCIAL SERVICES	**0.1**	**0.8**	**0.8**	**0.8**	**0.1**	**0.1**
	Public Finance Management	**0.1**	**0.8**	**0.8**	**0.8**	**0.1**	**0.1**
242	Department of Community Development	0.1	0.8	0.8	0.8	0.1	0.1
	LAW AND PUBLIC ORDER		**15.0**	**10.0**	**25.0**	**25.0**	**25.0**
	Miscellaneous Law and Order Services		**15.0**	**10.0**	**25.0**	**25.0**	**25.0**
226	Department of Corrective Institutional Services		15.0	10.0	25.0	25.0	25.0
	OTHER GENERAL SERVICES						
	EDUCATION SERVICES	**761.5**	**1,878.4**	**2,003.5**	**2,161.3**	**1,789.0**	**1,710.1**
	Pre-primary, Primary and Secondary Education	**265.9**	**1,147.7**	**1,221.1**	**1,271.7**	**1,170.3**	**1,187.1**
235	Department of Education	265.9	1,147.7	1,221.1	1,271.7	1,170.3	1,187.1
	Tertiary Education	**482.7**	**719.9**	**769.7**	**876.4**	**605.2**	**509.1**
235	Department of Education	20.8	35.5	30.5	46.4	24.5	24.7
236	Department of Higher Education	245.7	328.1	348.6	476.9	453.3	355.3
251	PNG Science & Technology Secretariat	4.8	5.2	5.3	5.4	2.7	2.8
362	Western Pacific University		14.2	24.9	6.2	6.5	6.7
363	Innovative University of Enga		14.0	34.7	2.9	3.0	3.1
366	University of Medicine & Health Sciences			16.6	2.1	2.2	2.3
510	Legal Training Institute	4.0	3.3	3.5	3.6	3.7	3.8
512	University of Papua New Guinea	63.9	80.4	68.2	70.3		
513	University of Technology	75.4	94.3	101.2	103.8	26.5	26.8
514	University of Goroka	32.1	75.2	72.0	63.4	29.9	30.3
515	University of Environment & Natural Resources	26.6	56.6	50.5	66.6	32.0	32.1
518	PNG Maritime College	9.4	13.0	13.7	28.9	21.0	21.0
	Central Public Service Training Services	**13.0**	**10.8**	**12.7**	**13.1**	**13.5**	**13.9**
219	Somare Institute of Leadership and Governance	13.0	10.8	12.7	13.1	13.5	13.9
	HEALTH SERVICES	**2,119.6**	**2,566.7**	**2,961.0**	**1,985.0**	**1,867.7**	**1,774.4**
	Primary Health and Hospital Services	**2,119.6**	**2,566.7**	**2,961.0**	**1,985.0**	**1,867.7**	**1,774.4**
240	Department of Health	621.6	851.1	822.9	860.0	812.3	909.3
241	Hospital Management Services	103.8	169.2	191.9	118.1	29.3	30.6
519	National AIDS Council Secretariat	5.8	7.5	6.6	6.8	2.2	2.3
520	Institute of Medical Research	20.4	27.6	24.4	26.9	10.7	10.7
571	Fly River Provincial Government			10.0	20.0	20.0	20.0
574	National Capital District	20.0	40.0	154.9		230.0	27.0

Table 5
Expenditure of Affairs, Functions, and Main Programs
Community and Social Affairs

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
601	Manus Provincial Health Authority	28.1	28.4	40.6	22.2	22.8	23.4
602	New Ireland Provincial Health Authority	48.8	52.4	65.0	27.7	28.5	29.3
603	East New Britain Provincial Health Authority	60.4	64.1	76.6	23.9	24.6	25.2
604	West New Britain Provincial Health Authority	67.2	68.2	96.7	46.2	47.1	47.2
605	Western Provincial Health Authority	43.1	45.3	57.3	27.2	28.0	28.8
606	Sandaun Provincial Health Authority	52.1	57.1	69.5	31.9	32.9	34.0
607	East Sepik Provincial Health Authority	72.5	71.9	83.8	86.3	31.2	32.2
608	Madang Provincial Health Authority	63.9	69.5	83.5	86.0	31.1	32.1
609	Morobe PHA	91.0	119.1	116.0	119.6	36.1	37.2
610	Eastern Highlands Provincial Health Authority	65.4	65.1	79.8	28.2	29.1	29.9
611	Jiwaka Provincial Health Authority	55.9	50.2	66.5	32.0	33.0	34.1
612	Western Highlands Provincial Health Authority	61.5	61.9	76.6	25.4	26.1	26.8
613	Enga Provincial Health Authority	86.5	79.5	74.6	18.2	19.0	19.9
614	Southern Highlands Provincial Health Authority	67.9	77.0	108.4	35.5	36.2	36.9
615	Hela Provincial Health Authority	41.1	42.7	70.7	40.9	41.6	42.3
616	Gulf Provincial Health Authority	32.9	36.2	48.1	35.8	36.5	37.3
617	Central Provincial Health Authority	21.8	39.4	55.9	39.2	39.7	40.3
618	Milne Bay Provincial Health Authority	56.2	55.9	68.6	27.7	28.5	29.3
619	Northern Provincial Health Authority	33.8	35.5	46.9	59.3	45.8	37.5
620	Port Moresby General Hospital	170.4	212.0	207.9	86.6	90.1	93.7
621	Simbu Provincial Health Authority	64.5	67.7	81.3	38.6	39.6	40.7
622	National Capital District Provincial Health Authority	52.0	54.4	57.0	12.1	12.6	13.2
623	Directorate of Social Change and Mental Health	10.9	17.8	19.2	2.9	3.0	3.1
	SOCIAL SECURITY AND WELFARE	**435.8**	**510.4**	**422.0**	**426.4**	**436.7**	**448.4**
	Social Security Services	**413.0**	**485.1**	**371.9**	**378.9**	**390.3**	**402.0**
207	Cross Cutting Activities	403.8	480.8	367.6	378.7	390.0	401.8
352	PNG Office of Civil Registration & National Identity	9.2	4.2	4.3	0.2	0.2	0.2
	Welfare Services	**22.8**	**25.3**	**50.1**	**47.5**	**46.4**	**46.4**
242	Department of Community Development	17.1	21.7	41.6	41.7	40.5	40.6
351	National Office for Child & Family Services	5.6	3.6	8.5	5.8	5.9	5.9
	HOUSING SERVICES	**12.4**	**17.3**	**16.6**	**17.2**	**17.7**	**18.3**
	Housing Regulation and Co-ordination	**12.4**	**17.3**	**16.6**	**17.2**	**17.7**	**18.3**
541	National Housing Corporation	12.4	17.3	16.6	17.2	17.7	18.3
	COMMUNITY DEVELOPMENT	**3.0**		**4.0**	**4.0**	**4.0**	**4.0**
	Integrated Community Development Scheme Operation	**3.0**		**4.0**	**4.0**	**4.0**	**4.0**
351	National Office for Child & Family Services	3.0		4.0	4.0	4.0	4.0
	WATER SUPPLY, SEWERAGE AND SANITARY SERVICES	**8.5**	**56.0**	**59.0**	**53.0**	**53.0**	**53.0**

Table 5
Expenditure of Affairs, Functions, and Main Programs
Community and Social Affairs

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	Water Supply Regulation and Operations	**8.5**	**47.0**	**53.0**	**48.0**	**48.0**	**48.0**
229	Department of National Planning and Monitoring	7.5	22.0	25.0	25.0	25.0	25.0
540	Water PNG	1.0	25.0	28.0	23.0	23.0	23.0
	Sanitary and Amenity Services		**9.0**	**6.0**	**5.0**	**5.0**	**5.0**
229	Department of National Planning and Monitoring		9.0	6.0	5.0	5.0	5.0
	ENVIRONMENTAL PROTECTION	**213.3**	**123.4**	**105.0**	**65.6**	**66.2**	**66.8**
	Environment Protection and Conservation Services	**213.3**	**123.4**	**105.0**	**65.6**	**66.2**	**66.8**
229	Department of National Planning and Monitoring	184.5	92.1	65.0	40.0	40.0	40.0
245	Conservation and Environment Protection Authority	10.3	17.2	26.5	16.8	17.1	17.4
511	Office of Climate Change and Development	8.5	9.0	8.5	8.8	9.1	9.4
576	Oro Provincial Government	10.0	5.0	5.0			
	RECREATIONAL, CULTURAL AND COMMUNITY RELATIONS SERVICES	**175.3**	**235.1**	**203.4**	**183.5**	**137.3**	**119.3**
	Sporting and Recreational Services	**32.3**	**68.4**	**48.8**	**39.3**	**26.4**	**6.6**
516	PNG Sports Foundation	32.3	68.4	48.8	39.3	26.4	6.6
	Cultural Services	**29.3**	**32.8**	**26.4**	**21.8**	**11.2**	**11.5**
235	Department of Education	1.9	1.6	1.6	1.6	0.7	0.7
355	Office of Library and Archiives	12.2	9.5	9.5	3.5	3.6	3.8
539	National Museum & Art Gallery	4.0	11.1	7.9	8.1	2.9	2.9
542	National Cultural Commission	11.2	10.7	7.5	8.6	4.0	4.1
	Broadcasting and Publishing Services	**41.6**	**45.0**	**39.6**	**40.7**	**39.8**	**41.0**
525	National Broadcasting Commission	41.6	45.0	39.6	40.7	39.8	41.0
	Community Relations and Social Groups Services	**72.1**	**88.9**	**88.6**	**81.7**	**59.9**	**60.3**
207	Cross Cutting Activities	2.3	6.0	6.0	6.3	6.6	6.9
229	Department of National Planning and Monitoring	24.9	22.0	20.0	10.0	10.0	10.0
233	Office of Censorship	4.0	4.3	4.3	4.4	0.5	0.5
242	Department of Community Development	17.1	36.0	38.3	35.7	25.5	25.6
243	National Volunteer Services	11.6	6.0	5.4	5.6	1.9	2.0
505	National Research Institute	1.0		3.0	10.0	10.0	10.0
521	National Youth Development Authority	11.3	14.5	11.6	9.7	5.5	5.5
	CONSTRUCTION REGULATION AND TECHNICAL SERVICES						
	OTHER ECONOMIC SERVICES	**0.1**	**0.2**	**4.3**	**4.4**	**4.4**	**4.4**
	Tourism Services			**4.0**	**4.0**	**4.0**	**4.0**
542	National Cultural Commission			4.0	4.0	4.0	4.0
	Labour Employment and Industrial Relations Services	**0.1**	**0.2**	**0.3**	**0.4**	**0.4**	**0.4**
262	Department of Industrial Relations	0.1	0.2	0.3	0.4	0.4	0.4

Table 5

Expenditure of Affairs, Functions, and Main Programs

Economic Affairs

(in millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	TOTAL	**2,057.0**	**2,858.8**	**2,837.1**	**1,586.8**	**1,592.0**	**1,504.7**
	LEGISLATIVE AND EXECUTIVE SERVICES	**0.5**	**1.3**	**1.3**	**1.3**	**1.4**	**1.5**
	Executive Services	**0.5**	**1.3**	**1.3**	**1.3**	**1.4**	**1.5**
260	Department of International Trade & Investment	0.5	1.3	1.3	1.3	1.4	1.5
	OVERALL PLANNING, FISCAL AND FINANCIAL SERVICES	**12.7**	**10.9**	**5.5**	**5.7**	**5.9**	**6.1**
	National Economic Management	**12.7**	**10.9**	**5.5**	**5.7**	**5.9**	**6.1**
561	National Trade Office	12.7	10.9	5.5	5.7	5.9	6.1
	GENERAL PERSONNEL SERVICES	**73.6**	**70.0**	**70.0**	**50.0**	**50.0**	**50.0**
	General Personnel Policies and Procedures Co-ordination	**73.6**	**70.0**	**70.0**	**50.0**	**50.0**	**50.0**
229	Department of National Planning and Monitoring	73.6	70.0	70.0	50.0	50.0	50.0
	LAW AND PUBLIC ORDER	**0.6**	**3.2**	**3.5**	**3.6**	**3.8**	**3.9**
	Tribunal and Community Dispute Settlement Services	**0.6**	**3.2**	**3.5**	**3.6**	**3.8**	**3.9**
302	Land Commission of Papua New Guinea	0.6	3.2	3.5	3.6	3.8	3.9
	HOUSING SERVICES	**5.1**	**2.0**	**1.9**	**2.0**	**2.1**	**2.2**
	Housing Regulation and Co-ordination	**5.1**	**2.0**	**1.9**	**2.0**	**2.1**	**2.2**
541	National Housing Corporation	5.1	2.0	1.9	2.0	2.1	2.2
	ENVIRONMENTAL PROTECTION		**5.0**	**5.0**	**5.0**	**5.0**	
	Environment Protection and Conservation Services		**5.0**	**5.0**	**5.0**	**5.0**	
511	Office of Climate Change and Development		5.0	5.0	5.0	5.0	
	AGRICULTURE AND RENEWABLE NATURAL RESOURCES	**359.2**	**492.2**	**449.1**	**219.5**	**224.1**	**210.9**
	Agriculture and Livestock Services	**267.6**	**414.9**	**372.0**	**145.6**	**148.2**	**142.9**
247	Department of Agriculture & Livestock	96.8	130.3	108.5	26.2	27.0	25.8
536	Kokonas Indastry Kopration	26.9	31.4	26.6	12.0	12.4	12.8
553	Fresh Produce Development Company	16.0	24.6	12.9	8.1	8.4	8.7
554	PNG Coffee Industry Corporation	36.3	43.3	33.3	13.8	14.3	14.8
559	PNG Oil Palm Industry Corporation	13.4	48.0	50.8	11.2	11.7	12.1
562	National Agriculture Research Institute	22.0	22.5	24.9	20.6	21.3	22.1
563	National Agriculture Quarantine & Inspection Authority	14.2	11.9	16.0	16.5	17.1	17.6
566	PNG Cocoa Board	20.4	35.2	31.5	17.1	17.7	18.3
568	Livestock Development Corporation	11.6	26.6	36.7	7.0	7.2	7.5
570	Kumul Agriculture Limited			2.9	3.0	3.1	3.3
579	Western Highlands Provincial Government	10.0	10.0	2.0			
581	Eastern Highlands Provincial Government		31.0	26.0	10.0	8.0	
	Forest Regulation, Administration and Operations	**87.6**	**74.3**	**74.0**	**74.0**	**75.9**	**68.0**
557	PNG National Forest Authority	87.6	74.3	74.0	74.0	75.9	68.0
	Fisheries Regulation, Administration and Operations	**4.0**	**3.0**	**3.0**			
551	PNG National Fisheries Authority	4.0	3.0	3.0			

Table 5

Expenditure of Affairs, Functions, and Main Programs

Economic Affairs

(in millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	LAND ADMINISTRATION SERVICES	**85.0**	**193.8**	**39.7**	**34.6**	**35.4**	**36.2**
	Land Mobilization and Administration	**85.0**	**193.8**	**39.7**	**34.6**	**35.4**	**36.2**
232	Department of Provincial and Local Government Affairs	0.6	10.0	5.0	10.0	10.0	10.0
252	Department of Lands & Physical Planning	84.4	183.8	34.7	24.6	25.4	26.2
	ENERGY AND FUEL SUPPLIES	**209.7**	**319.0**	**169.1**	**40.0**	**40.0**	**35.0**
	Petroleum and Gas Operations	**7.1**	**12.2**	**10.0**	**5.0**	**5.0**	
255	Department of Petroleum & Energy	7.1	12.2	10.0	5.0	5.0	
	Generation, Transmission and Distribution of Electricity	**202.6**	**306.8**	**159.1**	**35.0**	**35.0**	**35.0**
229	Department of National Planning and Monitoring			20.0	20.0	20.0	20.0
350	National Energy Authority	2.8	17.0	10.0			
546	PNG Power Limited	199.8	289.8	129.1	15.0	15.0	15.0
	NON FUEL MINERAL RENEWABLE NATURAL RESOURCES	**13.5**	**17.5**	**36.5**	**17.8**	**18.0**	**18.3**
	Mining and Mineral Resources Regulation and Administration	**13.5**	**17.5**	**36.5**	**17.8**	**18.0**	**18.3**
207	Cross Cutting Activities	6.0	3.0	3.0	3.1	3.3	3.4
229	Department of National Planning and Monitoring	1.0		20.0			
254	Department of Mineral Policy and Geohazards Management	4.0	7.5	7.5	13.6	13.8	13.9
535	Mineral Resources Authority	2.5	7.0	6.0	1.0	1.0	1.0
	CONSTRUCTION REGULATION AND TECHNICAL SERVICES	**129.3**	**112.8**	**114.3**	**117.9**	**121.8**	**125.7**
	Construction Regulation and Technical Services	**129.3**	**112.8**	**114.3**	**117.9**	**121.8**	**125.7**
259	Department of Transport	2.2	2.6	3.0	3.1	3.2	3.3
264	Department of Works & Highways	119.8	105.1	104.4	107.7	111.2	114.8
268	National Procurement Commission	7.3	5.1	6.9	7.1	7.4	7.6
	TRANSPORT AND COMMUNICATION	**651.5**	**888.0**	**1,065.6**	**472.0**	**465.2**	**461.4**
	Road Transport Services	**489.9**	**639.6**	**779.4**	**341.9**	**337.6**	**337.4**
259	Department of Transport	8.3	9.9	8.9	9.2	9.5	9.8
264	Department of Works & Highways	481.6	599.7	760.5	322.7	318.2	317.6
572	Gulf Provincial Government		30.0	10.0	10.0	10.0	10.0
	Water Transport Services	**10.2**	**95.7**	**111.6**	**19.6**	**19.7**	**19.7**
259	Department of Transport	9.2	31.7	27.6	16.6	16.7	16.7
526	National Maritime Safety Authority		2.0	3.0			
548	PNG Ports Limited	1.0	62.0	81.0	3.0	3.0	3.0
	Air Transport Services	**133.0**	**94.9**	**136.6**	**67.9**	**66.8**	**62.8**
259	Department of Transport	0.6	0.9	0.9	0.9	0.9	1.0
523	Papua New Guinea Accidents Investigation Commission	7.8	8.3	8.0	8.2	8.5	8.8
537	National Airports Corporation	102.7	48.0	94.6	20.0	18.0	13.0
545	Rural Airstrip Authority	6.3	12.3	11.7	11.8	11.9	12.0
565	Civil Aviation Safty Authority	15.5	25.5	21.5	27.0	27.5	28.1

Table 5

Expenditure of Affairs, Functions, and Main Programs

Economic Affairs

(in millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
	Post, Telegraph, Cable and Wireless Communication Systems	**18.5**	**57.9**	**38.0**	**42.5**	**41.0**	**41.6**
203	Department of Prime Minister & NEC	4.5	4.3	12.0	12.5	13.0	13.6
229	Department of National Planning and Monitoring	3.0	2.0	2.0			
258	Department of Information and Communication Technology	3.0	15.0	9.0	15.0	15.0	15.0
525	National Broadcasting Commission	1.0	13.3	5.0	5.0	3.0	3.0
547	Telikom (PNG) Limited	7.0	23.2	10.0	10.0	10.0	10.0
	ECONOMIC AND INFRASTRUCTURE DEVELOPMENT	**229.9**	**269.8**	**382.0**	**196.3**	**196.6**	**142.0**
	Economic and Infrastructure Development Schemes	**229.9**	**269.8**	**382.0**	**196.3**	**196.6**	**142.0**
211	PNG Customs Service			10.0	5.0	5.0	
229	Department of National Planning and Monitoring	105.9	60.0	150.0	60.0	60.0	60.0
260	Department of International Trade & Investment	96.4	150.0	130.0	100.0	100.0	50.0
301	Special Economic Zone Authority	15.0	19.3	39.0	19.3	19.6	20.0
511	Office of Climate Change and Development	6.0	28.4	40.0			
531	Small & Medium Entreprises Corporation	2.5	5.0	5.0	10.0	10.0	10.0
533	Industrial Centres Development Corp	2.0	5.0	5.0			
577	Southern Highlands Provincial Government	2.0	2.0	3.0	2.0	2.0	2.0
	OTHER ECONOMIC SERVICES	**180.1**	**331.7**	**262.7**	**231.8**	**224.8**	**204.9**
	Commercial Services	**21.3**	**22.4**	**22.0**	**22.7**	**23.4**	**24.2**
261	Department of Commerce & Industry	11.0	11.8	11.4	11.8	12.2	12.6
531	Small & Medium Entreprises Corporation	10.3	10.6	10.6	10.9	11.2	11.6
	Manufacturing Regulation and Promotion	**3.7**	**4.2**	**4.4**	**4.5**	**4.6**	**4.8**
261	Department of Commerce & Industry	0.8	1.2	1.2	1.2	1.3	1.3
533	Industrial Centres Development Corp	2.9	3.0	3.2	3.3	3.4	3.5
	Standards and Industrial Advancement Support	**6.4**	**63.6**	**15.9**	**17.3**	**17.7**	**15.1**
229	Department of National Planning and Monitoring		50.0	2.0	2.0	2.0	2.0
532	Nat Institute of Standards & Industrial Technology	6.4	13.6	13.9	15.3	15.7	13.1
	Tourism Services	**16.4**	**10.4**	**19.8**	**10.2**	**10.5**	**10.9**
558	Tourism Promotion Authority	16.4	10.4	19.8	10.2	10.5	10.9
	Labour Employment and Industrial Relations Services	**68.4**	**150.1**	**99.2**	**82.5**	**73.6**	**54.7**
208	Department of Treasury	9.8	33.4	31.0	31.0	21.0	1.0
262	Department of Industrial Relations	23.7	48.5	27.2	28.1	29.0	29.9
263	National Tripartite Consultative Council	0.9	1.0	0.8	0.9	0.9	0.9
506	National Training Council	1.8	2.7	2.5	2.6	2.7	2.8
574	National Capital District	32.4	64.6	37.7	20.0	20.0	20.0
	Weather Forecasting	**3.3**	**5.4**	**3.9**	**4.1**	**4.2**	**4.3**
259	Department of Transport	3.3	5.4	3.9	4.1	4.2	4.3
	Rural Development	**60.6**	**75.5**	**97.4**	**90.6**	**90.8**	**91.0**

Table 5

Expenditure of Affairs, Functions, and Main Programs

Economic Affairs

(in millions of Kina)

Main Programs/Executing Agencies		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
232	Department of Provincial and Local Government Affairs	26.2	9.1	31.1	24.0	24.0	24.0
267	Department of Implementation & Rural Development	34.4	66.4	66.3	66.6	66.8	67.0
	GENERAL TRANSFERS TO PROVINCIAL AND LOCAL LEVEL GOVERNMENTS			**50.0**			
	General Transfers to Provincial Governments			**50.0**			
229	Department of National Planning and Monitoring			50.0			
	PRINCIPAL, INTEREST AND OTHER BORROWING RELATED CHARGES	**106.6**	**141.6**	**180.8**	**189.1**	**197.8**	**206.7**
	Domestic Interest Payments	**106.6**	**141.6**	**180.8**	**189.1**	**197.8**	**206.7**
299	Treasury and Finance - Public Debt Charges	106.6	141.6	180.8	189.1	197.8	206.7

Table 5

Expenditure of Affairs, Functions, and Main Programs

(in millions of Kina)

Multi-functional Expenditure

Main Programs/Executing Agencies		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
	TOTAL	**6,691.2**	**6,915.1**	**7,029.3**	**6,948.8**	**7,134.3**	**7,332.9**
	OVERALL PLANNING, FISCAL AND FINANCIAL SERVICES		**0.5**	**0.5**	**0.5**	**0.5**	**0.6**
	Public Finance Management		**0.5**	**0.5**	**0.5**	**0.5**	**0.6**
207	Cross Cutting Activities		0.5	0.5	0.5	0.5	0.6
	NATIONAL DEFENCE		**3.0**	**3.1**	**3.2**	**3.4**	**3.5**
	Military Defence Forces Services		**3.0**	**3.1**	**3.2**	**3.4**	**3.5**
234	Dept of Defence		3.0	3.1	3.2	3.4	3.5
	HEALTH SERVICES	**2.9**		**2.0**	**2.1**	**2.2**	**2.3**
	Primary Health and Hospital Services	**2.9**		**2.0**	**2.1**	**2.2**	**2.3**
590	Bougainville Autonomous Government			2.0	2.1	2.2	2.3
620	Port Moresby General Hospital	2.9					
	GENERAL TRANSFERS TO PROVINCIAL AND LOCAL LEVEL GOVERNMENTS	**4,461.9**	**4,322.1**	**4,620.9**	**4,500.2**	**4,668.3**	**4,829.3**
	General Transfers to Provincial Governments	**4,461.9**	**4,322.1**	**4,620.9**	**4,500.2**	**4,668.3**	**4,829.3**
206	Department of Finance	887.0					
229	Department of National Planning and Monitoring	34.3	910.0	880.0	800.0	800.0	800.0
358	Manam Restoration Authority	14.0	10.0	10.0	20.0	20.0	20.0
571	Fly River Provincial Government	109.0	110.2	117.4	122.1	127.5	133.0
572	Gulf Provincial Government	69.9	69.4	72.7	72.3	75.6	79.0
573	Central Provincial Government	143.1	158.2	166.1	171.3	179.1	187.2
574	National Capital District	18.3	3.3	3.3	3.5	3.6	3.8
575	Milne Bay Provincial Government	135.9	141.4	156.2	153.4	160.5	167.7
576	Oro Provincial Government	71.6	75.1	82.9	81.2	84.9	88.8
577	Southern Highlands Provincial Government	257.5	222.8	248.8	239.4	250.0	260.8
578	Enga Provincial Government	231.0	183.8	182.5	194.7	203.6	212.8
579	Western Highlands Provincial Government	202.6	180.7	217.0	197.8	206.9	216.2
580	Simbu Provincial Government	169.1	179.6	189.4	194.2	203.1	212.3
581	Eastern Highlands Provincial Government	243.9	245.5	260.9	260.5	272.4	283.6
582	Morobe Provincial Government	295.1	285.1	315.3	307.3	321.4	335.9
583	Madang Provincial Government	231.0	221.5	283.8	251.3	262.4	263.8
584	East Sepik Provincial Government	254.0	250.9	268.9	272.4	284.9	297.7
585	Sandaun Provincial Government	132.7	137.5	154.4	150.1	157.0	164.0
586	Manus Provincial Government	62.4	61.7	65.1	67.5	70.6	73.8
587	New Ireland Provincial Government	105.5	107.8	115.3	110.0	115.1	120.3

Table 5

Expenditure of Affairs, Functions, and Main Programs

(in millions of Kina)

Multi-functional Expenditure

Main Programs/Executing Agencies		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
588	East New Britain Provincial Government	179.5	171.3	182.7	185.0	193.5	202.2
589	West New Britain Provincial Government	160.8	159.7	184.4	176.6	184.7	193.0
590	Bougainville Autonomous Government	204.5	196.5	200.5	210.5	220.2	230.1
591	Hela Provincial Government	108.9	96.9	108.6	103.1	107.9	112.7
592	Jiwaka Provincial Government	140.3	143.5	154.5	156.1	163.2	170.6
	OTHER MULTI-FUNCTIONAL EXPENDITURE	**2,226.4**	**2,589.5**	**2,402.8**	**2,442.7**	**2,459.8**	**2,497.2**
	General Transfers to Local Governments	**38.6**	**144.1**	**157.0**	**164.2**	**171.8**	**179.5**
571	Fly River Provincial Government	2.7	11.2	12.0	12.5	13.1	13.7
572	Gulf Provincial Government	0.6	3.4	3.7	3.9	4.1	4.2
573	Central Provincial Government	1.6	6.1	6.6	6.9	7.2	7.6
575	Milne Bay Provincial Government	1.4	5.4	5.9	6.2	6.4	6.7
576	Oro Provincial Government	2.4	7.5	8.1	8.4	8.8	9.2
577	Southern Highlands Provincial Government	2.6	7.1	7.8	8.1	8.5	8.9
578	Enga Provincial Government	2.8	7.7	8.3	8.7	9.1	9.5
579	Western Highlands Provincial Government	1.6	5.7	6.3	6.5	6.8	7.2
580	Simbu Provincial Government	1.3	4.7	5.2	5.4	5.7	5.9
581	Eastern Highlands Provincial Government	2.0	7.4	8.1	8.5	8.9	9.2
582	Morobe Provincial Government	4.3	17.5	18.9	19.8	20.7	21.7
583	Madang Provincial Government	3.1	9.3	10.2	10.7	11.2	11.7
584	East Sepik Provincial Government	2.7	10.9	11.9	12.5	13.0	13.6
585	Sandaun Provincial Government	3.0	10.1	10.9	11.4	12.0	12.5
586	Manus Provincial Government	0.4	1.8	2.0	2.0	2.1	2.2
587	New Ireland Provincial Government	1.1	3.3	3.7	3.9	4.1	4.2
588	East New Britain Provincial Government	1.2	7.3	8.0	8.4	8.8	9.2
589	West New Britain Provincial Government	1.5	7.5	8.1	8.5	8.9	9.3
591	Hela Provincial Government	1.5	6.9	7.5	7.8	8.2	8.5
592	Jiwaka Provincial Government	1.0	3.4	3.8	4.0	4.2	4.4
	Miscellaneous Multi-Functional Services	**722.1**	**807.6**	**756.8**	**790.2**	**825.1**	**860.8**
207	Cross Cutting Activities	709.5	794.7	744.3	777.3	811.8	847.1
569	Independent Consumer & Competition Commission	12.6	12.9	12.5	12.9	13.3	13.7
	Other Multi-Functional Development Projects	**1,465.7**	**1,637.8**	**1,489.0**	**1,488.3**	**1,462.9**	**1,456.8**
207	Cross Cutting Activities		200.0	180.0	188.3	196.9	205.8
229	Department of National Planning and Monitoring	167.7	117.8	89.0	100.0	75.0	60.0
230	Electoral Commission	56.0					
571	Fly River Provincial Government	47.0	50.0	50.0	50.0	50.0	41.0
572	Gulf Provincial Government	30.0	30.0	30.0	30.0	30.0	30.0

Table 5

Expenditure of Affairs, Functions, and Main Programs

(in millions of Kina)

Multi-functional Expenditure

Main Programs/Executing Agencies		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
573	Central Provincial Government	60.0	60.0	60.0	60.0	60.0	60.0
574	National Capital District	40.0	40.0	40.0	40.0	31.0	40.0
575	Milne Bay Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
576	Oro Provincial Government	39.0	40.0	40.0	40.0	40.0	40.0
577	Southern Highlands Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
578	Enga Provincial Government	61.0	70.0	70.0	70.0	70.0	70.0
579	Western Highlands Provincial Government	41.0	50.0	50.0	50.0	50.0	50.0
580	Simbu Provincial Government	67.0	70.0	70.0	70.0	70.0	70.0
581	Eastern Highlands Provincial Government	90.0	90.0	90.0	70.0	70.0	70.0
582	Morobe Provincial Government	101.0	110.0	110.0	110.0	110.0	110.0
583	Madang Provincial Government	80.0	70.0	70.0	70.0	70.0	70.0
584	East Sepik Provincial Government	70.0	70.0	70.0	70.0	70.0	70.0
585	Sandaun Provincial Government	49.0	50.0	50.0	50.0	50.0	50.0
586	Manus Provincial Government	20.0	20.0	20.0	20.0	20.0	20.0
587	New Ireland Provincial Government	29.0	30.0	30.0	30.0	30.0	30.0
588	East New Britain Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
589	West New Britain Provincial Government	39.0	40.0	40.0	40.0	40.0	40.0
590	Bougainville Autonomous Government	140.0	190.0	90.0	90.0	90.0	90.0
591	Hela Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
592	Jiwaka Provincial Government	39.0	40.0	40.0	40.0	40.0	40.0

Table 5

Expenditure of Affairs, Functions, and Main Programs

(in millions of Kina)

Multi-functional Expenditure

Main Programs/Executing Agencies		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
	TOTAL	**6,691.2**	**6,915.1**	**7,029.3**	**6,948.8**	**7,134.3**	**7,332.9**
	OVERALL PLANNING, FISCAL AND FINANCIAL SERVICES		**0.5**	**0.5**	**0.5**	**0.5**	**0.6**
	Public Finance Management		**0.5**	**0.5**	**0.5**	**0.5**	**0.6**
207	Cross Cutting Activities		0.5	0.5	0.5	0.5	0.6
	NATIONAL DEFENCE		**3.0**	**3.1**	**3.2**	**3.4**	**3.5**
	Military Defence Forces Services		**3.0**	**3.1**	**3.2**	**3.4**	**3.5**
234	Dept of Defence		3.0	3.1	3.2	3.4	3.5
	HEALTH SERVICES	**2.9**		**2.0**	**2.1**	**2.2**	**2.3**
	Primary Health and Hospital Services	**2.9**		**2.0**	**2.1**	**2.2**	**2.3**
590	Bougainville Autonomous Government			2.0	2.1	2.2	2.3
620	Port Moresby General Hospital	2.9					
	GENERAL TRANSFERS TO PROVINCIAL AND LOCAL LEVEL GOVERNMENTS	**4,461.9**	**4,322.1**	**4,620.9**	**4,500.2**	**4,668.3**	**4,829.3**
	General Transfers to Provincial Governments	**4,461.9**	**4,322.1**	**4,620.9**	**4,500.2**	**4,668.3**	**4,829.3**
206	Department of Finance	887.0					
229	Department of National Planning and Monitoring	34.3	910.0	880.0	800.0	800.0	800.0
358	Manam Restoration Authority	14.0	10.0	10.0	20.0	20.0	20.0
571	Fly River Provincial Government	109.0	110.2	117.4	122.1	127.5	133.0
572	Gulf Provincial Government	69.9	69.4	72.7	72.3	75.6	79.0
573	Central Provincial Government	143.1	158.2	166.1	171.3	179.1	187.2
574	National Capital District	18.3	3.3	3.3	3.5	3.6	3.8
575	Milne Bay Provincial Government	135.9	141.4	156.2	153.4	160.5	167.7
576	Oro Provincial Government	71.6	75.1	82.9	81.2	84.9	88.8
577	Southern Highlands Provincial Government	257.5	222.8	248.8	239.4	250.0	260.8
578	Enga Provincial Government	231.0	183.8	182.5	194.7	203.6	212.8
579	Western Highlands Provincial Government	202.6	180.7	217.0	197.8	206.9	216.2
580	Simbu Provincial Government	169.1	179.6	189.4	194.2	203.1	212.3
581	Eastern Highlands Provincial Government	243.9	245.5	260.9	260.5	272.4	283.6
582	Morobe Provincial Government	295.1	285.1	315.3	307.3	321.4	335.9
583	Madang Provincial Government	231.0	221.5	283.8	251.3	262.4	263.8
584	East Sepik Provincial Government	254.0	250.9	268.9	272.4	284.9	297.7
585	Sandaun Provincial Government	132.7	137.5	154.4	150.1	157.0	164.0
586	Manus Provincial Government	62.4	61.7	65.1	67.5	70.6	73.8
587	New Ireland Provincial Government	105.5	107.8	115.3	110.0	115.1	120.3

Table 5

Expenditure of Affairs, Functions, and Main Programs

(in millions of Kina)

Multi-functional Expenditure

Main Programs/Executing Agencies		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
588	East New Britain Provincial Government	179.5	171.3	182.7	185.0	193.5	202.2
589	West New Britain Provincial Government	160.8	159.7	184.4	176.6	184.7	193.0
590	Bougainville Autonomous Government	204.5	196.5	200.5	210.5	220.2	230.1
591	Hela Provincial Government	108.9	96.9	108.6	103.1	107.9	112.7
592	Jiwaka Provincial Government	140.3	143.5	154.5	156.1	163.2	170.6
	OTHER MULTI-FUNCTIONAL EXPENDITURE	**2,226.4**	**2,589.5**	**2,402.8**	**2,442.7**	**2,459.8**	**2,497.2**
	General Transfers to Local Governments	**38.6**	**144.1**	**157.0**	**164.2**	**171.8**	**179.5**
571	Fly River Provincial Government	2.7	11.2	12.0	12.5	13.1	13.7
572	Gulf Provincial Government	0.6	3.4	3.7	3.9	4.1	4.2
573	Central Provincial Government	1.6	6.1	6.6	6.9	7.2	7.6
575	Milne Bay Provincial Government	1.4	5.4	5.9	6.2	6.4	6.7
576	Oro Provincial Government	2.4	7.5	8.1	8.4	8.8	9.2
577	Southern Highlands Provincial Government	2.6	7.1	7.8	8.1	8.5	8.9
578	Enga Provincial Government	2.8	7.7	8.3	8.7	9.1	9.5
579	Western Highlands Provincial Government	1.6	5.7	6.3	6.5	6.8	7.2
580	Simbu Provincial Government	1.3	4.7	5.2	5.4	5.7	5.9
581	Eastern Highlands Provincial Government	2.0	7.4	8.1	8.5	8.9	9.2
582	Morobe Provincial Government	4.3	17.5	18.9	19.8	20.7	21.7
583	Madang Provincial Government	3.1	9.3	10.2	10.7	11.2	11.7
584	East Sepik Provincial Government	2.7	10.9	11.9	12.5	13.0	13.6
585	Sandaun Provincial Government	3.0	10.1	10.9	11.4	12.0	12.5
586	Manus Provincial Government	0.4	1.8	2.0	2.0	2.1	2.2
587	New Ireland Provincial Government	1.1	3.3	3.7	3.9	4.1	4.2
588	East New Britain Provincial Government	1.2	7.3	8.0	8.4	8.8	9.2
589	West New Britain Provincial Government	1.5	7.5	8.1	8.5	8.9	9.3
591	Hela Provincial Government	1.5	6.9	7.5	7.8	8.2	8.5
592	Jiwaka Provincial Government	1.0	3.4	3.8	4.0	4.2	4.4
	Miscellaneous Multi-Functional Services	**722.1**	**807.6**	**756.8**	**790.2**	**825.1**	**860.8**
207	Cross Cutting Activities	709.5	794.7	744.3	777.3	811.8	847.1
569	Independent Consumer & Competition Commission	12.6	12.9	12.5	12.9	13.3	13.7
	Other Multi-Functional Development Projects	**1,465.7**	**1,637.8**	**1,489.0**	**1,488.3**	**1,462.9**	**1,456.8**
207	Cross Cutting Activities		200.0	180.0	188.3	196.9	205.8
229	Department of National Planning and Monitoring	167.7	117.8	89.0	100.0	75.0	60.0
230	Electoral Commission	56.0					
571	Fly River Provincial Government	47.0	50.0	50.0	50.0	50.0	41.0
572	Gulf Provincial Government	30.0	30.0	30.0	30.0	30.0	30.0

Table 5

Expenditure of Affairs, Functions, and Main Programs

(in millions of Kina)

Multi-functional Expenditure

Main Programs/Executing Agencies		Actual	Appropriation		Projection		
Code	Description	2024	2025	2026	2027	2028	2029
573	Central Provincial Government	60.0	60.0	60.0	60.0	60.0	60.0
574	National Capital District	40.0	40.0	40.0	40.0	31.0	40.0
575	Milne Bay Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
576	Oro Provincial Government	39.0	40.0	40.0	40.0	40.0	40.0
577	Southern Highlands Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
578	Enga Provincial Government	61.0	70.0	70.0	70.0	70.0	70.0
579	Western Highlands Provincial Government	41.0	50.0	50.0	50.0	50.0	50.0
580	Simbu Provincial Government	67.0	70.0	70.0	70.0	70.0	70.0
581	Eastern Highlands Provincial Government	90.0	90.0	90.0	70.0	70.0	70.0
582	Morobe Provincial Government	101.0	110.0	110.0	110.0	110.0	110.0
583	Madang Provincial Government	80.0	70.0	70.0	70.0	70.0	70.0
584	East Sepik Provincial Government	70.0	70.0	70.0	70.0	70.0	70.0
585	Sandaun Provincial Government	49.0	50.0	50.0	50.0	50.0	50.0
586	Manus Provincial Government	20.0	20.0	20.0	20.0	20.0	20.0
587	New Ireland Provincial Government	29.0	30.0	30.0	30.0	30.0	30.0
588	East New Britain Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
589	West New Britain Provincial Government	39.0	40.0	40.0	40.0	40.0	40.0
590	Bougainville Autonomous Government	140.0	190.0	90.0	90.0	90.0	90.0
591	Hela Provincial Government	50.0	50.0	50.0	50.0	50.0	50.0
592	Jiwaka Provincial Government	39.0	40.0	40.0	40.0	40.0	40.0

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
202	Office of Governor-General	1,694				281				886
203	Department of Prime Minister & NEC	51			8	10				41
204	National Statistical Office									3,399
205	Office of Bougainville Affairs	918			76		7			714
206	Department of Finance	128			21					108
207	Cross Cutting Activities									
208	Department of Treasury	46								46
209	Office of the Registrar for Political Parties	36					3			27
210	Office of National Executive Council									
211	PNG Customs Service	177								330
212	Information Technology Division	523			9	198	25			235
213	Fire Services	312	109				103			212
215	PNG Immigration and Citizenship Services	36				10				26
216	Internal Revenue Commission	703				45	14			353
217	Department of Foreign Affairs	28			1	7	1			21
219	Somare Institute of Leadership and Governance	392			22					392
220	Department of Personnel Management	1,397					11		22	703
221	Public Service Commission	291				92	30			199
227	Provincial Treasuries	1,367							20	1,119
229	Department of National Planning and Monitoring	1,181				230	43		29	688

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
230	Electoral Commission									
232	Department of Provincial and Local Government Affairs	7,315					1,000		90	6,812
262	Department of Industrial Relations	390				84				284
263	National Tripartite Consultative Council	18								18
267	Department of Implementation & Rural Development									
268	National Procurement Commission	338			130				11	208
299	Treasury and Finance - Public Debt Charges									
358	Manam Restoration Authority	81					6			56
359	Mount Hagen City Authority	118				5	1			113
361	Lae City Authority									
364	Kokopo City Authority									
365	Natural Disaster Centre									
502	Office of the Auditor General	46							6	46
506	National Training Council									
507	National Economic & Fiscal Commission	362			40		4		2	269
509	Border Development Authority	409					4			343
01	**Economic**	**3,649**	**71**	**18**	**148**	**263**	**58**		**59**	**2,189**
245	Conservation and Environment Protection Authority									
247	Department of Agriculture & Livestock	203	55		148					55

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
252	Department of Lands & Physical Planning	104				13				85
254	Department of Mineral Policy and Geohazards Management									
255	Department of Petroleum & Energy	105								34
260	Department of International Trade & Investment									
261	Department of Commerce & Industry	170					17			195
301	Special Economic Zone Authority									
354	Bank of Papua New Guinea	73								48
356	Securities Commission of PNG	562				62	9		39	456
511	Office of Climate Change and Development	14				11				8
530	Investment Promotion Authority									
531	Small & Medium Entreprises Corporation	222		5			6			141
532	Nat Institute of Standards & Industrial Technology	212								98
533	Industrial Centres Development Corp	60								40
535	Mineral Resources Authority	27	16							
536	Kokonas Indastry Kopration									
543	National Development Bank	425		13		101			13	316
549	Office of Coastal Fisheries Development Agency	143				76			7	67
551	PNG National Fisheries Authority									
553	Fresh Produce Development Company									
554	PNG Coffee Industry Corporation									
557	PNG National Forest Authority									

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
558	Tourism Promotion Authority									
559	PNG Oil Palm Industry Corporation									
561	National Trade Office									
562	National Agriculture Research Institute									
563	National Agriculture Quarantine & Inspection Authority									
566	PNG Cocoa Board									
568	Livestock Development Corporation									
569	Independent Consumer & Competition Commission	875					26			345
570	Kumul Agriculture Limited	454								301
02	**Infrastructure**	**4,031**	**769**	**24**	**706**	**898**	**26**		**142**	**2,772**
258	Department of Information and Communication Technology	562				62	9			456
259	Department of Transport	193				120	12			85
264	Department of Works & Highways									
350	National Energy Authority									
353	National Information & Communication Technology Agency	77			2	52				16
523	Papua New Guinea Accidents Investigation Commission	31				8			1	14
524	Kumul Consolidated Holdings	185	152		294					
525	National Broadcasting Commission	601					3			141
526	National Maritime Safety Authority	79				8				73

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
528	Road Traffic Authority	24			4	6				14
537	National Airports Corporation									
538	NiuSky Pacific Limited	77				6				31
540	Water PNG	57							2	37
541	National Housing Corporation	804	617	24	406	417			109	973
544	PNG DataCo	867				92			13	447
545	Rural Airstrip Authority	120							13	274
546	PNG Power Limited	79								79
547	Telikom (PNG) Limited	165				98	2			51
548	PNG Ports Limited	110				29			4	81
560	Air Niugini Limited									
564	Post PNG Ltd									
565	Civil Aviation Safty Authority									
04	**Law and Order**	**2,108**	**87**		**98**	**285**	**218**		**4**	**1,150**
218	Office of the Public Prosecutor	576			2					361
222	Office of the Public Solicitor									
223	Judiciary Services									
224	Magisterial Services									
225	Department of Attorney-General									
226	Department of Corrective Institutional Services									

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
228	Department of Police									
231	National Intelligence Organisation	1,179				285	218			615
234	Dept of Defence									
302	Land Commission of Papua New Guinea									
360	Independent Commission Against Corruption									
503	Ombudsman Commission									
510	Legal Training Institute	117	87							
517	National Narcotics Bureau	236			96				4	174
522	Constitutional & Law Reform Commission									
06	**Provinces**	**12,154**				**772**	**500**		**218**	**7,064**
571	Fly River Provincial Government									
572	Gulf Provincial Government	414							11	279
573	Central Provincial Government									
574	National Capital District									
575	Milne Bay Provincial Government	435				83	3		15	208
576	Oro Provincial Government	284				47	36			237
577	Southern Highlands Provincial Government	831								478
578	Enga Provincial Government	434								356
579	Western Highlands Provincial Government	351				26			16	325
580	Simbu Provincial Government	748				304	9			444

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
581	Eastern Highlands Provincial Government	915					1			
582	Morobe Provincial Government	1,713					124		88	922
583	Madang Provincial Government	998							25	820
584	East Sepik Provincial Government	776				127	55			364
585	Sandaun Provincial Government	399				154	12			245
586	Manus Provincial Government	321								204
587	New Ireland Provincial Government	333					31			281
588	East New Britain Provincial Government	685					91		63	343
589	West New Britain Provincial Government	469				31				343
590	Bougainville Autonomous Government	932					138			794
591	Hela Provincial Government	732								295
592	Jiwaka Provincial Government	384								126
03	**Social Services**	**9,629**	**371**	**49**	**20**	**1,190**	**142**		**177**	**6,500**
233	Office of Censorship	357				186	70			169
235	Department of Education	229			18		54			188
236	Department of Higher Education	76				29			3	47
238	Milne Bay Provincial Health Authority	166				66				100
239	Western Highlands Provincial Health Authority	38								25
240	Department of Health	60				12				48
241	Hospital Management Services									

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
242	Department of Community Development									
243	National Volunteer Services									
244	Eastern Highlands Provincial Health Authority	4,949				743			21	3,941
246	Office of Urbanization	184				76				108
251	PNG Science & Technology Secretariat									
351	National Office for Child & Family Services	183	101						8	
352	PNG Office of Civil Registration & National Identity	68					9			25
355	Office of Library and Archiives	29			2		4			25
362	Western Pacific University									
363	Innovative University of Enga									
366	University of Medicine & Health Sciences									
505	National Research Institute	139								62
512	University of Papua New Guinea	239	141							
513	University of Technology	1,038							100	907
514	University of Goroka									
515	University of Environment & Natural Resources	51				3				48
516	PNG Sports Foundation	197								52
518	PNG Maritime College	60					5			30
519	National AIDS Council Secretariat	46								16
520	Institute of Medical Research	163								
521	National Youth Development Authority	390	129						29	

Table 6
2026 Public Service Establishment

Code	Description	Approved Establishment	Permanent Staff	Non- Citizen Staff	Casual Staff	Vacancies Funded	Unattached	Retrenched	Retirement	Staff on Strength
05	**Administrative**	**18,769**	**109**		**307**	**962**	**1,252**		**180**	**18,013**
201	National Parliament	412								365
539	National Museum & Art Gallery									
542	National Cultural Commission	967		49		75			16	709
TOTAL		**50,340**	**1,407**	**91**	**1,279**	**4,370**	**2,196**		**780**	**37,688**

Table 7
Expenditure on Personal Emoluments by Operating Agency
(in Thousands of Kina)

Budget Agency		Salaries & Allowances	Wages & Allowances	Overtime	Leave Fares	Retirement Pensions & Retrench-ment	Contract Officers Education Benefits	Total
Code	Description							
201	National Parliament	47,478.0	585.0	6,214.1	7,389.4	64,767.1		**268,080.0**
202	Office of Governor-General	2,722.4	91.2	355.7	112.2	62.1		**3,343.6**
203	Department of Prime Minister & NEC	59,912.7	417.2	2,672.8	5,338.0	4,622.3		**72,962.9**
204	National Statistical Office	9,125.0	1,000.0		310.0	971.9		**11,406.9**
205	Office of Bougainville Affairs	3,837.9	55.1		22.0	265.6		**4,180.6**
206	Department of Finance	21,763.1		584.8	1,845.2	9,767.7		**33,960.7**
207	Cross Cutting Activities	11,280.0				307,797.9		**476,257.9**
208	Department of Treasury	27,753.9		824.0	888.3	2,127.8		**31,594.0**
209	Office of the Registrar for Political Parties	5,244.6			104.0	570.5		**5,919.1**
210	Office of National Executive Council	2,625.4				6.2		**2,631.7**
211	PNG Customs Service	76,559.9		771.0	1,706.7	7,750.3	100.0	**86,888.0**
212	Information Technology Division	2,882.3		62.1	247.0	194.4	16.0	**3,401.8**
213	Fire Services	18,174.0			1,564.0	450.4		**20,188.4**
215	PNG Immigration and Citizenship Services	20,271.0				95.8		**20,366.8**
216	Internal Revenue Commission	94,287.6	131.2	366.5	1,273.4	5,121.1		**101,180.0**
217	Department of Foreign Affairs	49,167.4	200.0	270.0	393.0	8,992.5	130.0	**59,152.9**
218	Office of the Public Prosecutor	16,694.7			1,333.0	1,453.3		**19,481.0**
219	Somare Institute of Leadership and Governance	10,188.6			452.6	1,196.0		**11,837.2**
220	Department of Personnel Management	19,763.7			925.9	905.5		**21,595.2**
221	Public Service Commission	5,127.7	153.4		250.0	553.2		**6,084.3**
222	Office of the Public Solicitor	16,769.1	103.0	51.5	4,969.7	1,185.7		**23,079.0**
223	Judiciary Services	187,377.3	2,967.5	2,927.1	2,854.0	12,392.1	800.0	**209,318.0**
224	Magisterial Services	44,430.0		1,033.1	1,325.6	3,501.0	512.9	**50,830.2**
225	Department of Attorney-General	115,429.2	45.3		5,852.4	4,033.4	49.6	**125,410.0**
226	Department of Corrective Institutional Services	91,337.4		7,786.8	10,300.0	1,846.9		**119,314.3**
227	Provincial Treasuries	32,933.9	849.0	40.7	4,101.5	1,434.7		**39,359.8**
228	Department of Police	313,825.5	1,141.2	3,026.1	12,583.8	11,102.5		**349,479.0**
229	Department of National Planning and Monitoring	16,650.9	13,000.0	259.1	690.5	1,177.2		**31,777.7**
230	Electoral Commission	6,999.7	869.5	100.0	248.5	272.7		**8,490.4**
231	National Intelligence Organisation	5,201.0		100.9	290.0	493.0		**6,085.0**
232	Department of Provincial and Local Government Affairs	82,173.1			1,261.7	782.4		**84,217.1**
233	Office of Censorship	3,257.5		0.0	313.7	316.3		**3,887.5**
234	Dept of Defence	208,687.3			30,838.0	23,814.7		**263,340.0**
235	Department of Education	148,600.2	1,610.3	2,441.9	7,803.0	3,394.6	440.0	**164,290.1**
236	Department of Higher Education	51,095.1	150.0	65.0	2,917.1	1,403.3	500.0	**56,130.5**
240	Department of Health	65,661.6	1,648.0	51.5	1,980.0	1,970.7		**71,311.8**
241	Hospital Management Services	14,573.6	278,743.2	2,353.8	3,326.5	622.7		**299,619.9**
242	Department of Community Development	13,578.2	352.0		1,104.0	655.8		**15,690.0**
243	National Volunteer Services	2,587.2	806.7		182.0	119.6		**3,695.5**

Table 7
Expenditure on Personal Emoluments by Operating Agency
(in Thousands of Kina)

Budget Agency		Salaries & Allowances	Wages & Allowances	Overtime	Leave Fares	Retirement Pensions & Retrench-ment	Contract Officers Education Benefits	Total
Code	Description							
245	Conservation and Environment Protection Authority	8,267.2			524.6	708.3		**9,500.1**
247	Department of Agriculture & Livestock	14,048.0	305.4	250.0	1,832.6	992.4		**17,428.3**
251	PNG Science & Technology Secretariat	2,494.1			150.0	139.7		**2,783.8**
252	Department of Lands & Physical Planning	17,748.0			789.1	3,690.5		**22,227.5**
254	Department of Mineral Policy and Geohazards Management	4,275.6	506.5		376.0	655.9		**5,814.0**
255	Department of Petroleum & Energy							
258	Department of Information and Communication Technology	5,038.6			361.5	367.9		**5,768.0**
259	Department of Transport	12,760.8	308.8	623.4	992.7	991.9		**15,677.6**
260	Department of International Trade & Investment	2,497.1				283.9		**2,781.0**
261	Department of Commerce & Industry	8,766.0		250.0	979.3	744.7		**10,740.0**
262	Department of Industrial Relations	20,290.1			773.2	1,000.1		**22,063.4**
263	National Tripartite Consultative Council	540.7				38.9		**579.6**
264	Department of Works & Highways	75,672.7		9,480.0	8,589.0	738.9		**94,480.6**
267	Department of Implementation & Rural Development	5,598.7			377.5	711.4		**6,687.6**
268	National Procurement Commission	5,426.2			308.0	470.0		**6,204.2**
299	Treasury and Finance - Public Debt Charges							
301	Special Economic Zone Authority	5,663.7			515.0	331.3		**6,510.0**
302	Land Commission of Papua New Guinea	1,839.3			264.7	202.4		**2,306.4**
350	National Energy Authority	9,100.1			995.7	1,440.2		**11,536.0**
351	National Office for Child & Family Services	2,168.6			309.0	206.0		**2,683.6**
352	PNG Office of Civil Registration & National Identity	4,027.8			26.5			**4,054.3**
353	National Information & Communication Technology Agency							
355	Office of Library and Archiives	5,520.7		226.6	360.5	53.6		**6,161.3**
356	Securities Commission of PNG	7,495.8			17.0	482.9		**7,995.6**
358	Manam Restoration Authority	2,136.5		24.5	4.1	147.6		**2,312.8**
359	Mount Hagen City Authority	4,120.0	206.0	412.0		412.0		**5,150.0**
360	Independent Commission Against Corruption	22,747.6			723.1	752.4	200.0	**24,423.0**
361	Lae City Authority	3,090.0	515.0		515.0	1,030.0		**5,150.0**
362	Western Pacific University	8,262.2	206.0	51.5	51.5	206.0	206.0	**8,983.2**
363	Innovative University of Enga	10,823.9	515.0	51.5	72.1	257.5	257.5	**11,977.5**
364	Kokopo City Authority	2,575.0						**2,575.0**
365	Natural Disaster Centre	560.0			50.0			**610.0**
366	University of Medicine & Health Sciences	13,500.0	50.0	50.0	500.0	500.0		**14,600.0**
502	Office of the Auditor General	19,350.3			1,177.4	2,353.6	242.7	**23,124.1**
503	Ombudsman Commission	21,672.8			450.0	3,366.5	26.3	**25,515.6**
505	National Research Institute	5,329.4			326.7	596.0	95.8	**6,348.0**
506	National Training Council	1,864.5			61.8	177.6		**2,104.0**
507	National Economic & Fiscal Commission	2,762.6			250.0	81.2		**3,093.8**
510	Legal Training Institute	2,736.1			150.0	345.4		**3,231.5**
511	Office of Climate Change and Development	5,053.1		500.0	315.0	571.9		**6,440.0**

Table 7
Expenditure on Personal Emoluments by Operating Agency
(in Thousands of Kina)

Budget Agency		Salaries & Allowances	Wages & Allowances	Overtime	Leave Fares	Retirement Pensions & Retrench-ment	Contract Officers Education Benefits	Total
Code	Description							
512	University of Papua New Guinea	62,137.1			2,469.9	3,605.0		**68,212.0**
513	University of Technology	60,607.5			5,371.1	8,629.3	694.5	**75,302.5**
514	University of Goroka	25,431.6	2,060.0		1,286.1	4,063.2	155.5	**32,996.5**
515	University of Environment & Natural Resources	31,874.3		78.8	515.0	1,218.4		**33,686.5**
516	PNG Sports Foundation	8,527.3	2,898.5		412.0	824.0		**12,661.7**
517	National Narcotics Bureau	1,943.3		100.0	500.0	200.0	45.0	**2,788.3**
518	PNG Maritime College	6,500.3			293.0	751.8	201.4	**7,746.6**
519	National AIDS Council Secretariat	3,996.2		81.5	222.0	253.1		**4,552.8**
520	Institute of Medical Research	14,654.4			174.7	1,013.4		**15,842.5**
521	National Youth Development Authority	3,849.8			126.0	165.0		**4,140.8**
522	Constitutional & Law Reform Commission	3,570.8			182.2	308.5		**4,061.4**
523	Papua New Guinea Accidents Investigation Commission	5,739.3		26.5	85.0	711.2		**6,562.0**
525	National Broadcasting Commission					31,666.6		**31,666.6**
526	National Maritime Safety Authority							
530	Investment Promotion Authority							
531	Small & Medium Entreprises Corporation	8,579.0			241.5	626.5		**9,447.1**
532	Nat Institute of Standards & Industrial Technology	9,682.4			574.9	642.7		**10,900.0**
533	Industrial Centres Development Corp	2,341.7				422.3		**2,763.9**
535	Mineral Resources Authority							
536	Kokonas Indastry Kopration	7,994.4			303.2			**8,297.6**
537	National Airports Corporation							
538	NiuSky Pacific Limited							
539	National Museum & Art Gallery	4,331.0		206.0	257.5	263.2		**5,057.7**
540	Water PNG							
541	National Housing Corporation					15,123.9		**15,123.9**
542	National Cultural Commission	4,227.4			155.1	152.0		**4,534.5**
544	PNG DataCo							
545	Rural Airstrip Authority							
546	PNG Power Limited							
547	Telikom (PNG) Limited							
548	PNG Ports Limited							
551	PNG National Fisheries Authority							
553	Fresh Produce Development Company	5,721.9			108.2			**5,830.0**
554	PNG Coffee Industry Corporation	8,255.0			119.8	596.6	89.6	**9,060.9**
557	PNG National Forest Authority	51,530.4	515.0	250.0	1,030.0	5,150.0	515.0	**58,990.4**
558	Tourism Promotion Authority	5,957.6		250.0	500.0	687.8		**7,395.4**
559	PNG Oil Palm Industry Corporation	4,686.5			772.5	257.5		**5,716.5**
560	Air Niugini Limited							
561	National Trade Office	3,035.8	60.0	40.0	60.0	581.6		**3,777.3**

Table 7
Expenditure on Personal Emoluments by Operating Agency
(in Thousands of Kina)

Budget Agency		Salaries & Allowances	Wages & Allowances	Overtime	Leave Fares	Retirement Pensions & Retrench-ment	Contract Officers Education Benefits	Total
Code	Description							
562	National Agriculture Research Institute	12,380.4	1,137.5		284.9	206.0		**14,008.8**
563	National Agriculture Quarantine & Inspection Authority	10,181.6			500.0	1,049.9		**11,731.5**
565	Civil Aviation Safty Authority	14,208.0			261.0	1,855.6		**16,324.6**
566	PNG Cocoa Board	6,398.9	1,000.0		1,753.0	2,687.7	305.0	**12,144.6**
568	Livestock Development Corporation	3,773.7			154.5	191.7		**4,120.0**
572	Gulf Provincial Government							
573	Central Provincial Government							
574	National Capital District							
575	Milne Bay Provincial Government							
576	Oro Provincial Government							
577	Southern Highlands Provincial Government							
578	Enga Provincial Government							
579	Western Highlands Provincial Government							
580	Simbu Provincial Government							
581	Eastern Highlands Provincial Government							
582	Morobe Provincial Government							
583	Madang Provincial Government							
584	East Sepik Provincial Government							
585	Sandaun Provincial Government							
586	Manus Provincial Government							
587	New Ireland Provincial Government							
588	East New Britain Provincial Government							
589	West New Britain Provincial Government							
590	Bougainville Autonomous Government							
591	Hela Provincial Government							
592	Jiwaka Provincial Government							
601	Manus Provincial Health Authority	15,761.6	918.0	113.0	902.0	1,019.0	223.5	**18,937.1**
602	New Ireland Provincial Health Authority	33,117.3	2,722.1	305.0	1,024.1	910.7		**38,079.3**
603	East New Britain Provincial Health Authority	45,033.3	1,403.8	1,535.0	1,966.7	3,307.7		**53,246.6**
604	West New Britain Provincial Health Authority	45,623.8	4,370.3	142.5	1,074.0	1,144.8		**52,355.4**
605	Western Provincial Health Authority	26,245.5	1,390.0		2,639.9	590.9		**30,866.3**
606	Sandaun Provincial Health Authority	31,847.0	1,400.0	238.8	3,737.4	1,293.7		**38,516.9**
607	East Sepik Provincial Health Authority	41,790.2	1,698.1	110.0	9,404.9	1,357.3		**54,360.5**
608	Madang Provincial Health Authority	44,537.7	6,393.3	371.9	1,700.1	1,134.7		**54,137.7**
609	Morobe PHA	76,081.3	2,143.1	330.0	2,492.2	1,081.0	34.0	**82,161.6**
610	Eastern Highlands Provincial Health Authority	42,997.7	3,200.0	902.8	1,435.7	609.6	3,209.6	**52,355.4**
611	Jiwaka Provincial Health Authority	31,186.1	2,182.9	238.0	1,256.8	559.6		**35,423.4**
612	Western Highlands Provincial Health Authority	47,692.3	2,313.1		1,221.2	683.3		**51,909.8**
613	Enga Provincial Health Authority	53,723.4	1,116.3	590.2	812.6	801.5	212.7	**57,256.8**
614	Southern Highlands Provincial Health Authority	63,348.8	1,778.1		1,979.5	1,517.6		**68,623.9**

Table 7
Expenditure on Personal Emoluments by Operating Agency
(in Thousands of Kina)

Budget Agency		Salaries & Allowances	Wages & Allowances	Overtime	Leave Fares	Retirement Pensions & Retrench-ment	Contract Officers Education Benefits	Total
Code	Description							
615	Hela Provincial Health Authority	27,283.7	1,178.6	540.9	823.3	1,574.3		**31,400.8**
616	Gulf Provincial Health Authority	20,898.3	501.2	100.0	749.7	698.0		**22,947.3**
617	Central Provincial Health Authority	16,228.1	1,906.0	400.0	660.0	90.7		**19,284.8**
618	Milne Bay Provincial Health Authority	35,056.6	2,014.0	160.0	1,850.0	2,580.9		**41,661.5**
619	Northern Provincial Health Authority	20,006.8	430.2	350.0	1,090.2	598.4	26.0	**22,501.7**
620	Port Moresby General Hospital	110,777.8	12,696.2	1,111.3	1,993.3	3,145.0		**129,723.7**
621	Simbu Provincial Health Authority	44,243.8	1,752.4	599.3	2,194.1	892.4		**49,681.9**
622	National Capital District Provincial Health Authority	39,605.3	1,264.3	459.4	3,142.7	977.3		**45,449.0**
623	Directorate of Social Change and Mental Health	13,880.5	1,635.1	242.2	232.0	432.5		**16,422.3**
571	Fly River Provincial Government	88,425.0			5,643.4			**94,068.4**
572	Gulf Provincial Government	47,242.2			1,121.9			**48,364.1**
573	Central Provincial Government	121,952.9			4,152.0			**126,105.0**
575	Milne Bay Provincial Government	119,702.8			1,956.3			**121,659.1**
576	Oro Provincial Government	61,050.9			2,112.4			**63,163.3**
577	Southern Highlands Provincial Government	205,916.0			1,604.0			**207,520.0**
578	Enga Provincial Government	134,929.7			1,687.6			**136,617.3**
579	Western Highlands Provincial Government	208,935.5			2,380.1			**211,315.7**
580	Simbu Provincial Government	149,628.1			1,539.7			**151,167.8**
581	Eastern Highlands Provincial Government	214,373.5			3,841.1			**218,214.5**
582	Morobe Provincial Government	299,205.4			10,135.5			**309,340.9**
583	Madang Provincial Government	208,476.4			3,744.8			**212,221.2**
584	East Sepik Provincial Government	196,758.6			4,617.9			**201,376.5**
585	Sandaun Provincial Government	109,573.2			2,248.8			**111,822.0**
586	Manus Provincial Government	45,801.4			1,380.5			**47,181.8**
587	New Ireland Provincial Government	97,829.1			3,657.7			**101,486.8**
588	East New Britain Provincial Government	160,600.1			2,227.0			**162,827.1**
589	West New Britain Provincial Government	133,804.0			5,255.3			**139,059.3**
590	Bougainville Autonomous Government	134,935.6			12,823.0			**147,758.5**
591	Hela Provincial Government	79,342.9			657.3			**80,000.2**
592	Jiwaka Provincial Government	119,664.7			913.6			**120,578.2**
TOTAL		**6,529,084.2**	**371,609.7**	**54,151.2**	**277,080.9**	**624,144.5**	**9,288.7**	**8,180,056.3**

Table 8
Expenditure on Maintenance and Construction by Main Program
(in Thousands of Kina)

Main Program			2025		2026	
Division	Code	Description	Maint.	Const.	Maint.	Const.
201	1101	Legislative Services	55,615.4	10,000.0	61,019.4	17,000.0
203	3904	Tourism Services		10,000.0		
204	1202	Statistical Services	8.6		8.6	
208	1201	National Economic Management	1,488.1	57.5	1,619.0	10.0
208	4201	Miscellaneous Multi-Functional Services	4,000.0			
213	1708	Fire Protection Services	57.6		5.0	5,000.0
217	1301	Foreign Policy and External Relations Management	1,031.7	10,000.0	1,031.7	30,000.0
219	2103	Central Public Service Training Services	50.0	4,000.0	50.0	
220	2401	Housing Regulation and Co-ordination		4,000.0		
225	1703	Tribunal and Community Dispute Settlement Services	64.4		64.4	
226	1706	Prison Administration and Operations	1,595.5		1,595.5	1,500.0
227	1203	Public Finance Management	212.1	3,000.0	191.8	5,000.0
228	1701	Police Forces Services	8,133.7		9,907.2	
228	1704	Law Courts And Judicial Operations	28,051.8	210,095.2	74,010.1	190,710.1
229	1204	National Strategic Planning System	591.2		619.6	
229	1702	Legal System Management and Representation	575.5	51,519.0	598.3	11,519.0
229	2601	Water Supply Regulation and Operations				20,000.0
229	3701	Economic and Infrastructure Development Schemes				10,000.0
229	3903	Standards and Industrial Advancement Support		50,000.0		
229	4101	General Transfers to Provincial Governments		480,000.0		880,000.0
229	4203	Other Multi-Functional Development Projects				266,000.0
230	1902	Elections Administration	42.7		64.5	
231	1709	Miscellaneous Law and Order Services	40.0	37,500.0	40.0	38,500.0
232	1401	National/Provincial Governments Affairs Co-ordination	50.6		61.1	
232	1901	Immigration Regulation And Administration				5,000.0
232	1906	Government Buildings Administration	5,011.7	28,800.0	3,011.7	7,300.0
234	1801	Military Defence Forces Services	8,933.2	43,501.0	13,207.1	56,701.0
235	2101	Pre-primary, Primary and Secondary Education	1,518.9	59,010.0	2,291.8	102,910.0
235	2802	Cultural Services	5.0		10.0	
240	2102	Tertiary Education	117.3	161,500.0	229.5	105,700.0
242	2804	Community Relations and Social Groups Services	1.3		2.6	13,500.0
247	3101	Agriculture and Livestock Services	199.7		351.3	
251	1601	Social and Economic Fundamental Research		1,000.0		2,500.0
254	3401	Mining and Mineral Resources Regulation and Administration	53.5	6,000.0	53.5	24,000.0
255	1102	Executive Services	2,351.2	102.9	2,490.8	80.0
255	3301	Petroleum and Gas Operations	19.9			
258	1903	Central Computer Services	1,635.4		1,495.0	
259	3602	Water Transport Services		31,000.0		55,500.0
259	3906	Weather Forecasting	261.8		61.8	2,500.0
261	3901	Commercial Services	141.1		86.1	
261	3902	Manufacturing Regulation and Promotion	60.1		60.1	

Table 8
Expenditure on Maintenance and Construction by Main Program
(in Thousands of Kina)

Main Program			2025		2026	
Division	Code	Description	Maint.	Const.	Maint.	Const.
262	3905	Labour Employment and Industrial Relations Services	10.5	3,000.0		
264	2803	Broadcasting and Publishing Services		10,000.0		
264	3601	Road Transport Services	110,575.1	1,294,410.0	154,775.4	1,257,880.0
267	3909	Rural Development	23.0	9,000.0	23.0	19,500.0
268	1501	General Personnel Policies and Procedures Co-ordination	90.6		82.4	79,000.0
268	3501	Construction Regulation and Technical Services	637.9	19,000.0	434.4	
302	3201	Land Mobilization and Administration	1,361.6	19,000.0	199.6	
351	2302	Welfare Services				3,000.0
351	2501	Integrated Community Development Scheme Operation				3,500.0
525	3604	Post, Telegraph, Cable and Wireless Communication Systems		13,320.0		4,500.0
546	3302	Generation, Transmission and Distribution of Electricity		9,000.0		21,000.0
574	2201	Primary Health and Hospital Services	499.8	84,600.0	329.0	214,730.0
TOTAL			**235,117.5**	**2,662,415.6**	**330,081.4**	**3,454,040.1**

SECTION (II)

DETAILS OF REVENUE, GRANTS AND LOAN ESTIMATES

Departmental Revenue

(in Thousands of Kina)

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
206	**Department of Finance**						
121	**Entrepreneurial & Property Income**						
121303	35% Share of Pool Housing Rental	2.7	20.0				
121304	Rental of Institutional Housing	2.7	2,425.0	12,200.0			
121306	Rent of Reserved Housing	11.7	20.0				
122	**Departmental Administrative Fees & Charges**						
122151	Recovery of Utility Charges		250.0	270.0			
122152	Payroll Commission	36,476.2	40,000.0	51,750.0			
122170	Other Rental Income		5,820.0	7,150.0			
122190	Insurers' and Brokers' Licences	20.0	200.0				
122223	State Services and Statutory Authority	696,620.4	900,000.0	1,300,000.0			
122224	Unclaimed Monies			332,000.0			
125	**Debt Service Receipts from Lending Arrangements**						
125102	Interest on On-lending to Government Agencies			200,000.0			
126	**Former Years Recoveries**						
126105	Recoveries from Former Years	33,115.9	100,000.0	99,960.0			
Department 206 Total		**766,249.5**	**1,048,735.0**	**2,003,330.0**			
223	**Judiciary Services**						
122	**Departmental Administrative Fees & Charges**						
122142	Sale of Publication, Data Books & Documentation	11.5		10.0			
122164	Sheriff's Fees and Poundage	0.0		1.0			
122165	Filing and Search Fees - Bills of Sale	0.1		20.0			
122166	Filing and Search Fees - Others	1.0		10.0			
122230	Mediation Services Fees	71.1	200.0	200.0			
123	**Fines & Forfeits**						
123101	Judicial Fines		1,100.0	479.0			
123102	Fines - Criminal		500.0	480.0			
Department 223 Total		**83.7**	**1,800.0**	**1,200.0**			
224	**Magisterial Services**						
122	**Departmental Administrative Fees & Charges**						
122167	District Courts Registration Fees	16.1	100.0	100.0			
122168	Sale of Forfeiture Goods	579.1	500.0	500.0			
122299	Sundry/(Other) Income		500.0				
123	**Fines & Forfeits**						
123103	District Courts Fines	581.0	1,000.0	1,100.0			
123104	Forfeitures & Fines		100.0	100.0			

Departmental Revenue

(in Thousands of Kina)

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
Department 224 Total		**1,176.2**	**2,200.0**	**1,800.0**			
225	**Department of Attorney-General**						
122	**Departmental Administrative Fees & Charges**						
122171	Deceased Estate (Administration Fee)		200.0	200.0			
122172	Commissioner of Oath Fees	5.0		30.0			
122299	Sundry/(Other) Income	0.1	50.0	70.0			
Department 225 Total		**5.1**	**250.0**	**300.0**			
226	**Department of Corrective Institutional Services**						
121	**Entrepreneurial & Property Income**						
121304	Rental of Institutional Housing	284.9	300.0				
Department 226 Total		**284.9**	**300.0**				
228	**Department of Police**						
121	**Entrepreneurial & Property Income**						
121304	Rental of Institutional Housing	1,040.1	1,050.0	100.0			
122	**Departmental Administrative Fees & Charges**						
122174	Crime Reports	17.4	100.0	100.0			
122175	Arms Permits	2,345.6	2,500.0	2,500.0			
122177	Character Checks	3,485.2	2,500.0	2,700.0			
122178	Accident Reports	146.5	200.0	200.0			
122179	Driving Tests	883.2	500.0	500.0			
122202	Driving Permits		100.0				
122299	Sundry/(Other) Income	9,707.6	500.0	200.0			
123	**Fines & Forfeits**						
123104	Forfeitures & Fines	170.2	100.0				
Department 228 Total		**17,795.9**	**7,550.0**	**6,300.0**			
235	**Department of Education**						
122	**Departmental Administrative Fees & Charges**						
122299	Sundry/(Other) Income	175.8	50.0	50.0			
Department 235 Total		**175.8**	**50.0**	**50.0**			
240	**Department of Health**						
121	**Entrepreneurial & Property Income**						
121304	Rental of Institutional Housing	412.8	60.0	20.0			
122	**Departmental Administrative Fees & Charges**						
122160	Board and Lodging Fees	0.2		40.0			
122182	Medical Supplies (Sales)	665.4	1,000.0	1,000.0			
122204	Medical Board Registration	2.7		40.0			

Departmental Revenue

(in Thousands of Kina)

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
122234	Nursing Council Board	120.2	250.0				
122299	Sundry/(Other) Income	392.4	1,000.0				
Department 240 Total		**1,593.7**	**2,310.0**	**1,100.0**			
242	**Department of Community Development**						
122	**Departmental Administrative Fees & Charges**						
122184	Civil Registration Fees	32.7	100.0	100.0			
122299	Sundry/(Other) Income	0.1	300.0				
Department 242 Total		**32.8**	**400.0**	**100.0**			
247	**Department of Agriculture & Livestock**						
121	**Entrepreneurial & Property Income**						
121304	Rental of Institutional Housing		35.0				
Department 247 Total			**35.0**				
252	**Department of Lands & Physical Planning**						
121	**Entrepreneurial & Property Income**						
121309	Land Lease Rental	49,449.5	100,000.0	100,000.0			
121311	Sale of Maps	9.8	100.0	20.0			
122	**Departmental Administrative Fees & Charges**						
122121	Surveyor's Registration	1.4	100.0	100.0			
122122	Physical Planning Regulations Fees	202.1	200.0	200.0			
122123	Objection Fees		100.0	100.0			
122124	Valuation Fees	29.4	200.0	300.0			
122125	Lodgement Fees	162.0	100.0	80.0			
122126	Survey Fees	82.9	100.0	100.0			
122207	Valuer's Registration	8.1	100.0	100.0			
122229	Land Administration Fees	4,646.3	2,000,000.0	2,200.0			
122299	Sundry/(Other) Income	807.5	1,000.0	100.0			
Department 252 Total		**55,398.9**	**2,102,000.0**	**103,300.0**			
255	**Department of Petroleum & Energy**						
122	**Departmental Administrative Fees & Charges**						
122127	Petroleum Prospecting Licenses	2,745.3	7,000.0	4,200.0			
122299	Sundry/(Other) Income	0.4	100.0				
Department 255 Total		**2,745.6**	**7,100.0**	**4,200.0**			
259	**Department of Transport**						
122	**Departmental Administrative Fees & Charges**						
122129	Motor Vehicle Registration (inc MVIL State Commission)	45,565.6	5,000.0	5,400.0			
122131	Coastal Trading Licenses	297.9	500.0	500.0			
122202	Driving Permits	0.0	100.0				

Departmental Revenue

(in Thousands of Kina)

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
122206	PMV Driving Permits	1.8	10.0				
122299	Sundry/(Other) Income	5.0	30.0				
Department 259 Total		**45,870.3**	**5,640.0**	**5,900.0**			
261	**Department of Commerce & Industry**						
121	**Entrepreneurial & Property Income**						
121304	Rental of Institutional Housing		0.5				
122	**Departmental Administrative Fees & Charges**						
122136	Application Fees	285.0	35.0				
122137	Contractors Registration Fees	244.0	200.0	200.0			
122299	Sundry/(Other) Income	0.6	100.0				
Department 261 Total		**529.6**	**335.5**	**200.0**			
262	**Department of Industrial Relations**						
122	**Departmental Administrative Fees & Charges**						
122138	Inflammable Liquid		1,500.0	1,600.0			
122139	Agent Employment Licenses		1,000.0	1,100.0			
122140	Industrial Organisation registration Fee		100.0	100.0			
122141	Trade Licenses		200.0	200.0			
122187	Industrial Safety		400.0	400.0			
Department 262 Total			**3,200.0**	**3,400.0**			
264	**Department of Works & Highways**						
121	**Entrepreneurial & Property Income**						
121304	Rental of Institutional Housing	16.3	20.0				
Department 264 Total		**16.3**	**20.0**				
DEPARTMENTAL REVENUE TOTAL		**891,958.2**	**3,181,925.5**	**2,131,180.0**			

General Revenue

(in Thousands of Kina)

INTERNAL REVENUE COMMISSION

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
216	**Internal Revenue Commission**						
111	**Income, Profit/Capital Gains Tax**						
111100	Personal Income Tax (Individual)		4,729,000.0	4,955,000.0			
111205	Company Tax	2,043,458.2	3,959,000.0	4,023,400.0			
111210	Dividend Withholding Tax	463,561.4	549,100.0	633,700.0			
111225	Mining and Petroleum Taxes	3,833,630.1	4,136,600.0	4,850,000.0			
111230	Stamp Duties	229,716.8	79,100.0	93,400.0			
111234	Non-Resident Royaly WHT		7,400.0	15,100.0			
111235	Royalties Tax		54,600.0	83,600.0			
111237	Management Fee Withholding Tax		29,200.0	57,300.0			
112	**Domestic Taxes on Goods & Services**						
112140	Goods and Services Tax (GST)	2,167,615.3	4,186,000.0	3,767,100.0			
112202	Interest Withholding Tax	2,336.5	240,400.0	260,500.0			
112203	Bookmakers' Turnover Tax		52,100.0	56,500.0			
112206	Departure Tax		7,600.0	2,500.0			
112207	Training Levy		1,000.0	2,300.0			
112210	Sundry IRC Taxes & Income	193,583.8	2,400.0	700.0			
112212	Gaming Machine Turnover Tax	41,391.7	427,800.0	343,900.0			
Total		**8,975,293.8**	**18,461,300.0**	**19,145,000.0**			

BUREAU OF CUSTOMS

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
211	**PNG Customs Service**						
112	**Domestic Taxes on Goods & Services**						
112100	Excise Duties		1,271,100.0	1,467,400.0			
113	**Taxes on International Trade & Transaction**						
113105	Import Duty	1,137,888.3	539,000.0	546,400.0			
113125	Import Excise	309,396.5	503,000.0	608,300.0			
113150	Sundry Taxes (Customs)		19,000.0	10,900.0			
113201	Export Tax	146,058.1	400,000.0	354,500.0			
Total		**1,593,343.0**	**2,732,100.0**	**2,987,500.0**			

REVENUE FROM ASSETS

Economic Item		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections

General Revenue

(in Thousands of Kina)

208	**Department of Treasury**						
121	**Entrepreneurial & Property Income**						
121104	Mining and Petroleum Dividends	709,236.8	1,471,000.0	2,950,000.0			
121125	Dividends from State Owned Enterprise	55,083.2	60,000.0	150,000.0			
Total		**764,320.1**	**1,531,000.0**	**3,100,000.0**			

GENERAL REVENUE TOTAL	**11,332,956.86**	**22,724,400.00**	**25,232,500.00**	**4,054.00**	**4,056.00**	**4,058.00**

Loan Service Receipts

(in Thousands of Kina)

LOAN SERVICE RECEIPTS: FOREIGN CURRENCY, INTEREST

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
Total							

Loan Service Receipts

(in Thousands of Kina)

LOAN SERVICE RECEIPTS: FOREIGN CURRENCY, PRINCIPAL

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
Total							
Loan Service Receipts Total					0.0	0.0	0.0
Internal Revenue Total		37,828,087.2	31,468,885.5	34,836,180.0	0.0	0.0	0.0

Grants

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
203	**Department of Prime Minister & NEC**	**64,890.6**		**60,000.0**			
23163	Bougainville Programming	64,890.6		60,000.0			
206	**Department of Finance**						
23957	Refurbishment of International Convention Centre (ICC)						
208	**Department of Treasury**		**2,000.0**	**10,000.0**			
24337	Improving Resource related Revenue Management Phase II		2,000.0	5,000.0			
24622	Pacific-Australia Labor Mobility Scheme (PALM)			5,000.0			
220	**Department of Personnel Management**	**15,682.4**	**195,700.0**	**182,000.0**			
22030	Australian Awards Program	15,682.4	175,700.0	120,000.0			
24338	Institutional Partnership		20,000.0	40,000.0			
24626	Human Resources Development Scholarship			22,000.0			
225	**Department of Attorney-General**	**1,786.8**	**45,000.0**	**65,000.0**			
22788	PNG-Australia Law & Justice Partnership Program		45,000.0	65,000.0			
24318	PNG-Australia Law and Justice Partnership Program	1,786.8					
228	**Department of Police**			**20,000.0**			
24591	Economic &Social Development Program - Procurement of Police			20,000.0			
229	**Department of National Planning and Monitoring**	**634,962.6**	**590,500.0**	**642,000.0**			
21031	Support for Development Planning (ADB TA)						
22649	Private Sector and Rural Development	1,097.7	25,000.0				
22871	11th EDF EU Support for WaSH Part 1	5,405.1					
23164	Economic and Social Infrastructure Programme (ESIP)	67,992.9	60,000.0	140,000.0			
23256	11th EDF Focal Sector 1 - Support to Rural Entrepreneuship		50,000.0	2,000.0			
23497	Economic and Social Development Program- Desalination	9.8	2,000.0	5,000.0			
23514	11th EDF Focal Sector 3 on Good Governance and Policy	6,474.8		13,000.0			
23517	11th EDF Support for WASH Part 2- Urban Town		9,000.0	6,000.0			
24015	Australia PNG Economic Partnership (APEP)		35,000.0	60,000.0			
24016	Building Community Engagement Program (BCEP)	31,935.6	40,000.0	55,000.0			
24164	MIP Foresty Climate Change and Biodiversity (FCCB)		30,000.0	5,000.0			
24165	MIP Strengthening Transperant and Accountable Governance in			5,000.0			
24175	MIP South Bougainville Rural WASH			8,000.0			
24339	Environment and Climate Change Program	184,464.7	62,120.0	60,000.0			
24340	Equality for Women and Girls	24,864.8	22,020.0	20,000.0			
24341	Governance, Peace and Social Cohesion	51,872.1	19,820.0	21,000.0			
24342	Incentive Fund Phase V 2023 - 2031		45,500.0	65,000.0			
24343	Inclusive Human Development	128,780.9	46,840.0	49,000.0			
24344	Sustainable Economic Transformation	132,064.1	38,200.0	40,000.0			

Grants

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	**Description**	**Actual**	**Budget**	**Estimate**	**Projections**	**Projections**	**Projections**
24540	MIP Water Wise Communities PNG		40,000.0	5,000.0			
24546	District Infrastructure Development Projects		30,000.0	15,000.0			
24549	Refurbishment of International Convention Centre (ICC)		35,000.0	10,000.0			
24603	MIP State Resilience & Building Contracts (SRBC)			26,000.0			
24604	11th EDF Support to Implementation of EU-PNG Development			1,000.0			
24605	Public Investment Management			5,000.0			
24627	JICA Technical Cooperation Program			10,000.0			
24633	ADB Public Sector Reform Program			16,000.0			
230	**Electoral Commission**		**5,100.0**	**12,000.0**			
23502	Supporting Elections in PNG 2019-2024		5,100.0	12,000.0			
232	**Department of Provincial and Local Government Affairs**		**3,500.0**	**5,000.0**			
22868	PNG Disaster Risk Management Program		3,500.0	5,000.0			
235	**Department of Education**	**20,926.2**	**20,000.0**	**83,000.0**			
23291	Strengthening Primary Teachers - (Maths & Science) - JICA			5,000.0			
23794	Economic and Social Development Program - Textbook Printing			3,000.0			
23865	Best PNG Program			5,000.0			
24009	PNG Partnership for Improving Education	20,926.2	20,000.0	25,000.0			
24618	Learning Enhancement Access Project Phase 1			10,000.0			
24628	PNG/Australia Secondary School Program			35,000.0			
236	**Department of Higher Education**	**6,558.6**	**33,000.0**	**87,500.0**			
22977	Short Term Trainings and Seminars in China		1,000.0	10,000.0			
23487	PNG TVET Skills for Sub-National Growth/ APTC	5,457.1	10,000.0				
23665	Improved TVET for Employment			40,000.0			
24317	Strenghtening Primary Teacher Pre-Service Education in Maths	1,101.5	2,000.0				
24536	Hela Opena Polytechnical Institute		20,000.0	20,000.0			
24620	Pacific Australia Skills			13,500.0			
24621	Economic and Social Development Program - Educational ICT Eq			4,000.0			
240	**Department of Health**	**65,743.4**	**133,300.0**	**227,000.0**			
20181	Health Sector Development Programme			50,000.0			
23020	Chinese Medical Team Support		1,000.0	5,000.0			
23132	Health Services Sector Development Program	5,457.1		37,000.0			
23144	Elimination of Lymphatic Filariasis	2,205.5	2,000.0	6,000.0			
23493	PNG Australia Transition to Health	56,911.5	126,000.0	126,000.0			
23524	Economic and Social Development Program- Medical	1,169.3	3,300.0				
24363	Economic and Social Development Program - Medical Containers		1,000.0	3,000.0			
24609	Strategic Health Infrastructures			50,000.0			
242	**Department of Community Development**	**16,675.4**	**20,000.0**	**40,000.0**			

Grants

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	**Description**	**Actual**	**Budget**	**Estimate**	**Projections**	**Projections**	**Projections**
24336	PNG Women Lead	16,675.4	20,000.0	40,000.0			
245	**Conservation and Environment Protection Authority**	**8,615.3**	**19,910.0**	**18,000.0**			
20799	Protected Areas		1,000.0				
21098	Kokoda Track Initiative			10,000.0			
22970	Solid Waste Management in the Pacific Islands	399.9	2,000.0	3,000.0			
24330	PNG Kokoda Programme 2022-2031	8,215.4	8,700.0				
24520	SONG Bilong Pipol		8,210.0	5,000.0			
252	**Department of Lands & Physical Planning**			**5,000.0**			
24593	Enhancement of National Land Use Information Management			5,000.0			
259	**Department of Transport**	**2,422.7**					
24332	Capacity Development in Port Policy and Administration Phase	2,422.7					
264	**Department of Works & Highways**	**-93,049.5**	**171,000.0**	**227,000.0**			
22558	Transport Sector Support Program Phase 2	4,537.0					
23511	Economic &Social Development Program- Heavy Equiupment	4,223.4	5,000.0	5,000.0			
24011	Capacity Development for Road Maintenance Phase 2	1,877.0	5,000.0				
24170	Sustainable Highlands Region Core Road Network Project			37,000.0			
24333	Transport Sector Support Program Phase 3	-104,275.2	123,000.0	170,000.0			
24334	Economic and Social Development Program - Rural Bridges	588.3	5,000.0	10,000.0			
24515	Railway Feasibility Studies		30,000.0				
24516	Wau & Sepik Highways		3,000.0	5,000.0			
511	**Office of Climate Change and Development**	**5,046.7**	**26,440.0**	**40,000.0**			
22853	Building Resilience to Climate Change		19,340.0	30,000.0			
24329	PNG Climate First	5,046.7	7,100.0	10,000.0			
516	**PNG Sports Foundation**	**8,412.7**	**2,000.0**	**3,000.0**			
20831	Sports For Development Initiative	8,412.7	2,000.0	3,000.0			
526	**National Maritime Safety Authority**		**2,000.0**	**3,000.0**			
23512	Economic and Social Development Program- Maritime Safety		2,000.0	3,000.0			
537	**National Airports Corporation**		**3,000.0**	**3,000.0**			
24335	Economic and Social Development Program - Equipments for Tok		3,000.0	3,000.0			
546	**PNG Power Limited**	**4,562.0**	**61,090.0**	**40,500.0**			
23513	Economic and Social Development Program- Support to Rural	408.9	5,000.0	5,000.0			
23646	Enga Electrification Project	688.8	16,290.0	5,000.0			

Grants

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	**Description**	**Actual**	**Budget**	**Estimate**	**Projections**	**Projections**	**Projections**
23647	Improvement of Planning and Operation of Power Supply	3,234.9	2,000.0				
23649	Power Sector Development Project (Laitim Haus)		8,000.0	2,000.0			
23650	Ramu 1 Hydro Power Refurbishment (PNGEP)		8,000.0				
23892	Rouna 3 Hydro Power Plan Refurbishment Project	229.3	2,000.0				
24172	Gerehu Substation & Smart Metering Project (PNGEP)		3,000.0				
24345	Yalu Solar PV		16,800.0				
24607	Sustainable Energy Sector Development Project (SESDP)			28,500.0			
548	**PNG Ports Limited**		**14,490.0**	**30,000.0**			
23643	PNG Ports Infrastructure Investment Program		10,000.0	10,000.0			
24535	Upgrading of Rabaul Port to Green Port		4,490.0	20,000.0			
551	**PNG National Fisheries Authority**			**9,000.0**			
24590	Economic & Social Development Program - Fisheries Research B			3,000.0			
24594	Upgrading of the National Fisheries College			6,000.0			
557	**PNG National Forest Authority**	**2,056.6**	**2,000.0**				
23660	Capacity Development in Improving System of LoggingOperation	2,056.6	2,000.0				
562	**National Agriculture Research Institute**			**5,000.0**			
24595	Capacity Enhancement of Intergrated Farming System in PNG			5,000.0			
571	**Fly River Provincial Government**		**20,000.0**	**21,000.0**			
24021	Western Province Partnership		20,000.0	21,000.0			
572	**Gulf Provincial Government**		**20,000.0**				
23547	Ihu-Kikori Road		20,000.0				
581	**Eastern Highlands Provincial Government**		**20,000.0**	**15,000.0**			
23297	JUCAU Technology - Lufa, EHP Mushroom Project		20,000.0				
23482	JUCAU Technology- Lufa, EHP Mushroom Program			15,000.0			
582	**Morobe Provincial Government**		**27,920.0**	**15,000.0**			
22940	Lae City Market Redevelopment (NZ)						
24543	Lae Market Development Project		27,920.0	15,000.0			
590	**Bougainville Autonomous Government**		**40,000.0**	**25,000.0**			
20541	Bougainville Community Policing Programme		40,000.0				
24630	Bougainville Policing Partnership Program			10,000.0			
24631	Buka Solar Project			15,000.0			
609	**Morobe PHA**		**20,000.0**				

Grants

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
21239	Angau Memorial Hospital Rehabiliation		20,000.0				
GRAND TOTAL		**765,292.6**	**1,497,950.0**	**1,943,000.0**			

REVENUE TOTAL	**37,829,412.6**	**31,468,885.5**	**34,886,180.0**			

Financing

(in Thousands of Kina)

Borrowing Domestic

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
299	**Treasury and Finance - Public Debt Charges**						
163	**Domestic**						
163120	Inscribed Stock - Receipts	3,564,414.4	2,950,400.0	3,068,800.0			
163130	Treasury Bills - Principal Receipts	12,889,312.5	15,262,000.0	13,368,300.0			
Total		**16,453,726.9**	**18,212,400.0**	**16,437,100.0**			

Financing

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
208	**Department of Treasury**	**8,761.0**	**32,430.0**	**30,000.0**			
161	**External**						
23631	Enhancing Labour Mobility from PNG	8,761.0	32,430.0	30,000.0			
225	**Department of Attorney-General**		**20,000.0**	**20,000.0**			
161	**External**						
24182	Child Nutrition and Social ProtectionProject		20,000.0	20,000.0			
232	**Department of Provincial and Local Government Affairs**	**25,626.7**	**5,120.0**	**27,070.0**			
161	**External**						
21946	Rural Service Delivery & Local Governance	25,626.7	5,120.0	27,070.0			
235	**Department of Education**			**10,000.0**			
161	**External**						
24618	Learning Enhancement Access Project Phase 1			10,000.0			
236	**Department of Higher Education**	**2,995.9**	**28,200.0**	**39,000.0**			
161	**External**						
23665	Improved TVET for Employment	2,995.9	28,200.0	39,000.0			
240	**Department of Health**	**125,042.4**	**118,310.0**	**87,100.0**			
161	**External**						
22878	Drug Resistant TB Emergency Operation	24,284.6					
23132	Health Services Sector Development Program	57,301.7	63,810.0	72,000.0			
23292	Impact Health PNG - Financing Health Frontline Project	9,803.7	32,800.0	8,100.0			
23492	Health Impact Program						
23666	COVID19 Emergency Response Project	5,450.4					
23667	COVID19 Emergency Response Project Additional Funding I	26,535.3					
23668	COVID19 Emergency Response Project Additional Funding II	1,666.8	1,700.0				
23669	National Health Reference Laboratory			5,000.0			
24374	Kimbe Hospital Rehabilitation		20,000.0				
24614	Streghtening Health Access & Rural Engagement			2,000.0			
247	**Department of Agriculture & Livestock**	**52,151.3**	**80,300.0**	**55,110.0**			
161	**External**						
22842	Market for Village Farmers	16,243.5	18,120.0	28,390.0			
23296	PNG Agriculture Commercialisation & Diversification Project	35,907.8	62,180.0	25,720.0			
24592	PNG Fresh Food Marketing System Project			1,000.0			
264	**Department of Works & Highways**	**301,590.7**	**418,410.0**	**423,380.0**			

Financing

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	Description	Actual	Budget	Estimate	Projections	Projections	Projections
161	**External**						
21263	Sepik Highway	16,377.9					
21750	Regional Roads -Lae City Roads		10,000.0				
22932	Sustainable Highlands Highway Investment Program	32,254.3					
23033	Hoskins - Kimbe Road		7,000.0	10,000.0			
23477	Sustainable Highlands Highway Improvement Program Tranche 2	252,958.5	270,550.0	174,180.0			
23675	Resilience Transport Project		40,000.0	40,000.0			
24158	Transport Sector Preparatory Project		27,540.0	85,700.0			
24170	Sustainable Highlands Region Core Road Network Project		10,000.0	87,500.0			
24333	Transport Sector Support Program Phase 3						
24511	Mountainous Road Improvement Resilient Project			1,000.0			
24516	Wau & Sepik Highways		13,320.0	20,000.0			
24566	Madang-Baiyer Road		40,000.0				
24647	Trans-Island Highway (Bulolo Lae) and Kumalu Bridge Projec			5,000.0			
524	**Kumul Consolidated Holdings**		**40,000.0**				
161	**External**						
22887	Lae Tidal Basin Industrial Development Project		40,000.0				
525	**National Broadcasting Commission**		**13,320.0**				
161	**External**						
23585	Analogue to Digital Migration		13,320.0				
537	**National Airports Corporation**	**94,737.5**		**81,570.0**			
161	**External**						
22726	Nadzab Airport Terminal Redevelopment Project	91,448.8					
23119	Civil Aviation Development Investment Program Tranche 2	3,288.7					
23821	CADIP Program Phase 2 Project 1			81,570.0			
540	**Water PNG**		**81,000.0**	**40,000.0**			
161	**External**						
23891	WSSDP:Water & Sanitation (WASH)		81,000.0	30,000.0			
24331	District Water Supply Project			5,000.0			
24606	Urban Water Supply & Sanitation Security and Resilience Impr			5,000.0			
544	**PNG DataCo**						
161	**External**						
22770	Kumul Submarine Cable						
546	**PNG Power Limited**	**145,796.2**	**224,970.0**	**171,140.0**			
161	**External**						

Financing

(in Thousands of Kina)

Appropriation Level		2024	2025	2026	2027	2028	2029
Code	**Description**	**Actual**	**Budget**	**Estimate**	**Projections**	**Projections**	**Projections**
21442	Ramu Transmission Reinforcement System Upgrade Project	15,053.8					
21755	Port Moreby Grid Development	39,200.7		28,140.0			
23484	Energy Utility Performance & Reliability Improvement Project	592.1	5,000.0	15,000.0			
23649	Power Sector Development Project (Laitim Haus)	80.8	40,000.0	10,000.0			
23650	Ramu 1 Hydro Power Refurbishment (PNGEP)		50,000.0				
23651	Ramu System Extension Yonki- Mt. Hagen Phase 2	90,868.8	19,000.0	30,000.0			
24161	PNG National Energy Access Transformation		16,670.0	20,000.0			
24172	Gerehu Substation & Smart Metering Project (PNGEP)		15,000.0				
24412	Hela Solar Power Generation		50,000.0				
24484	PNG Electrification Project			6,000.0			
24531	Power Sector Development Project		29,300.0	50,000.0			
24607	Sustainable Energy Sector Development Project (SESDP)			12,000.0			
547	**Telikom (PNG) Limited**		**13,240.0**				
161	**External**						
24271	Mobile Network Expansion Rollout Program		13,240.0				
548	**PNG Ports Limited**		**50,000.0**	**74,000.0**			
161	**External**						
23643	PNG Ports Infrastructure Investment Program		50,000.0	70,000.0			
24535	Upgrading of Rabaul Port to Green Port			4,000.0			
574	**National Capital District**		**20,000.0**	**167,630.0**			
161	**External**						
21153	Urban Youth Employment Project			37,700.0			
24384	New NCD Hospital Development		20,000.0	129,930.0			
582	**Morobe Provincial Government**	**29,371.5**	**60,610.0**				
161	**External**						
23520	Urban Youth Employment Project Phase 2	29,371.5	60,610.0				
Total		**786,073.3**	**1,205,910.0**	**1,226,000.0**			

Financing Total	**786,273.3**	**1,245,910.0**	**1,226,000.0**			

Grand Total	**33,283,159.5**	**28,652,185.5**	**30,532,680.0**			

SECTION (III)

DETAILS OF EXPENDITURE

SUMMARY OF APPROPRIATION

Budget Summary - Total Appropriation

(in Millions of Kina)

Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
Total Appropriation	**51,997.2**	**46,170.7**	**47,801.9**	**8,073.9**	**33,860.3**	**5,867.6**
Government of Papua New Guinea	48,768.3	43,444.8	44,632.9	8,073.9	31,708.5	4,850.4
Donor	3,228.9	2,725.9	3,169.0		2,151.8	1,017.2
National Departments	**44,041.1**	**37,061.3**	**37,876.8**	**3,408.6**	**30,779.8**	**3,688.4**
Government of Papua New Guinea	41,127.1	35,043.5	35,451.6	3,408.6	28,862.5	3,180.5
Donor	2,914.0	2,017.8	2,425.2		1,917.3	507.9
Statutory Authorities	**2,727.2**	**3,780.1**	**3,979.4**	**1,653.5**	**1,139.3**	**1,186.6**
Government of Papua New Guinea	2,441.8	3,240.5	3,479.2	1,653.5	965.8	859.9
Donor	285.4	539.6	500.2		173.5	326.7
Provincial Government Grants	**5,228.8**	**5,329.3**	**5,945.7**	**3,011.8**	**1,941.2**	**992.6**
Government of Papua New Guinea	5,199.4	5,160.7	5,702.1	3,011.8	1,880.2	810.0
Donor	29.4	168.5	243.6		61.0	182.6

Budget Summary - National Departments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	National Departments - Total	**32,521,808**	**37,290,151**	**38,184,804**	**3,525,603**	**30,903,414**	**3,755,787**
	Government of Papua New Guinea	31,260,426	35,272,371	35,759,644	3,525,603	28,986,134	3,247,907
	Donor	1,261,383	2,017,780	2,425,160		1,917,280	507,880
201	**National Parliament**	**282,769**	**386,700**	**435,100**	**268,080**	**140,545**	**26,475**
	Government of Papua New Guinea	282,769	386,700	435,100	268,080	140,545	26,475
202	**Office of Governor-General**	**8,810**	**13,817**	**7,250**	**3,344**	**3,807**	**100**
	Government of Papua New Guinea	8,810	13,817	7,250	3,344	3,807	100
203	**Department of Prime Minister & NEC**	**304,437**	**233,683**	**244,663**	**72,963**	**157,760**	**13,940**
	Government of Papua New Guinea	239,546	193,683	184,663	72,963	97,760	13,940
	Donor	64,891	40,000	60,000		60,000	
204	**National Statistical Office**	**166,365**	**11,799**	**36,842**	**11,407**	**25,299**	**136**
	Government of Papua New Guinea	166,365	11,799	36,842	11,407	25,299	136
205	**Office of Bougainville Affairs**	**6,842**	**7,910**	**6,671**	**4,181**	**2,450**	**41**
	Government of Papua New Guinea	6,842	7,910	6,671	4,181	2,450	41
206	**Department of Finance**	**1,095,897**	**70,584**	**58,093**	**33,961**	**15,190**	**8,942**
	Government of Papua New Guinea	1,095,897	70,584	58,093	33,961	15,190	8,942
207	**Cross Cutting Activities**	**2,381,503**	**2,302,663**	**2,342,941**	**476,258**	**1,866,683**	
	Government of Papua New Guinea	2,381,503	2,302,663	2,342,941	476,258	1,866,683	
208	**Department of Treasury**	**61,603**	**105,396**	**109,002**	**31,594**	**67,489**	**9,919**
	Government of Papua New Guinea	52,842	70,966	69,002	31,594	27,489	9,919
	Donor	8,761	34,430	40,000		40,000	
209	**Office of the Registrar for Political Parties**	**7,056**	**6,826**	**6,617**	**5,919**	**685**	**12**
	Government of Papua New Guinea	7,056	6,826	6,617	5,919	685	12
210	**Office of National Executive Council**	**1,561**	**2,446**	**6,750**	**2,632**	**4,013**	**105**
	Government of Papua New Guinea	1,561	2,446	6,750	2,632	4,013	105
211	**PNG Customs Service**	**145,378**	**146,375**	**149,160**	**86,888**	**55,358**	**6,914**
	Government of Papua New Guinea	145,378	146,375	149,160	86,888	55,358	6,914
212	**Information Technology Division**	**4,556**	**5,501**	**11,564**	**3,402**	**2,152**	**6,010**
	Government of Papua New Guinea	4,556	5,501	11,564	3,402	2,152	6,010
213	**Fire Services**	**30,060**	**22,615**	**26,291**	**20,188**	**1,087**	**5,016**

Budget Summary - National Departments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	Government of Papua New Guinea	30,060	22,615	26,291	20,188	1,087	5,016
215	**PNG Immigration and Citizenship Services**	**27,482**	**21,278**	**20,367**	**20,367**		
	Government of Papua New Guinea	27,482	21,278	20,367	20,367		
216	**Internal Revenue Commission**	**120,499**	**162,607**	**153,982**	**101,180**	**34,099**	**18,704**
	Government of Papua New Guinea	120,499	162,607	153,982	101,180	34,099	18,704
217	**Department of Foreign Affairs**	**120,081**	**138,430**	**154,331**	**59,153**	**65,178**	**30,000**
	Government of Papua New Guinea	120,081	138,430	154,331	59,153	65,178	30,000
218	**Office of the Public Prosecutor**	**16,061**	**25,801**	**27,328**	**19,481**	**5,813**	**2,034**
	Government of Papua New Guinea	16,061	25,801	27,328	19,481	5,813	2,034
219	**Somare Institute of Leadership and Governance**	**22,033**	**20,807**	**17,704**	**11,837**	**1,206**	**4,660**
	Government of Papua New Guinea	22,033	20,807	17,704	11,837	1,206	4,660
220	**Department of Personnel Management**	**39,007**	**228,725**	**212,134**	**21,595**	**186,407**	**4,132**
	Government of Papua New Guinea	23,325	33,025	30,134	21,595	4,407	4,132
	Donor	15,682	195,700	182,000		182,000	
221	**Public Service Commission**	**9,712**	**11,707**	**6,672**	**6,084**	**438**	**150**
	Government of Papua New Guinea	9,712	11,707	6,672	6,084	438	150
222	**Office of the Public Solicitor**	**26,041**	**29,806**	**30,354**	**23,079**	**5,625**	**1,650**
	Government of Papua New Guinea	26,041	29,806	30,354	23,079	5,625	1,650
223	**Judiciary Services**	**328,564**	**379,112**	**444,904**	**209,318**	**150,473**	**85,113**
	Government of Papua New Guinea	328,564	379,112	444,904	209,318	150,473	85,113
224	**Magisterial Services**	**69,470**	**98,311**	**98,328**	**50,830**	**38,744**	**8,754**
	Government of Papua New Guinea	69,470	98,311	98,328	50,830	38,744	8,754
225	**Department of Attorney-General**	**170,172**	**226,768**	**227,554**	**125,410**	**87,154**	**14,990**
	Government of Papua New Guinea	168,385	161,768	162,554	125,410	22,154	14,990
	Donor	1,787	65,000	65,000		65,000	
226	**Department of Corrective Institutional Services**	**166,793**	**197,198**	**214,628**	**119,314**	**62,769**	**32,545**
	Government of Papua New Guinea	166,793	197,198	214,628	119,314	62,769	32,545
227	**Provincial Treasuries**	**41,505**	**41,520**	**42,167**	**39,360**	**2,800**	**7**
	Government of Papua New Guinea	41,505	41,520	42,167	39,360	2,800	7
228	**Department of Police**	**662,887**	**697,900**	**781,175**	**349,479**	**215,579**	**216,117**
	Government of Papua New Guinea	662,887	697,900	761,175	349,479	215,579	196,117

Budget Summary - National Departments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	Donor			20,000			20,000
229	**Department of National Planning and Monitoring**	**1,149,817**	**2,347,585**	**2,352,086**	**31,778**	**980,008**	**1,340,300**
	Government of Papua New Guinea	514,854	1,757,085	1,710,086	31,778	338,008	1,340,300
	Donor	634,963	590,500	642,000		642,000	
230	**Electoral Commission**	**72,963**	**15,614**	**72,761**	**8,490**	**63,705**	**566**
	Government of Papua New Guinea	72,963	10,514	60,761	8,490	51,705	566
	Donor		5,100	12,000		12,000	
231	**National Intelligence Organisation**	**12,675**	**19,689**	**20,494**	**6,085**	**4,599**	**9,810**
	Government of Papua New Guinea	12,675	19,689	20,494	6,085	4,599	9,810
232	**Department of Provincial and Local Government Affairs**	**100,937**	**69,175**	**153,595**	**84,217**	**61,491**	**7,887**
	Government of Papua New Guinea	75,310	60,555	121,525	84,217	29,421	7,887
	Donor	25,627	8,620	32,070		32,070	
233	**Office of Censorship**	**7,597**	**9,335**	**9,308**	**3,887**	**387**	**5,033**
	Government of Papua New Guinea	7,597	9,335	9,308	3,887	387	5,033
234	**Dept of Defence**	**408,059**	**441,914**	**485,639**	**263,340**	**153,109**	**69,190**
	Government of Papua New Guinea	408,059	441,914	485,639	263,340	153,109	69,190
235	**Department of Education**	**296,131**	**1,239,706**	**1,396,978**	**164,290**	**1,120,804**	**111,884**
	Government of Papua New Guinea	275,205	1,219,706	1,308,978	164,290	1,035,804	108,884
	Donor	20,926	20,000	88,000		85,000	3,000
236	**Department of Higher Education**	**322,346**	**427,770**	**460,939**	**56,131**	**307,557**	**97,252**
	Government of Papua New Guinea	312,791	366,570	329,439	56,131	196,057	77,252
	Donor	9,555	61,200	131,500		111,500	20,000
240	**Department of Health**	**647,304**	**897,024**	**972,150**	**71,312**	**880,829**	**20,009**
	Government of Papua New Guinea	456,518	645,414	588,050	71,312	496,729	20,009
	Donor	190,786	251,610	384,100		384,100	
241	**Hospital Management Services**	**151,287**	**303,454**	**350,074**	**299,620**	**50,434**	**20**
	Government of Papua New Guinea	151,287	303,454	350,074	299,620	50,434	20
242	**Department of Community Development**	**46,775**	**78,195**	**106,810**	**15,690**	**58,120**	**33,000**
	Government of Papua New Guinea	30,099	58,195	66,810	15,690	18,120	33,000
	Donor	16,675	20,000	40,000		40,000	
243	**National Volunteer Services**	**14,597**	**6,044**	**10,423**	**3,695**	**2,577**	**4,150**
	Government of Papua New Guinea	14,597	6,044	10,423	3,695	2,577	4,150

Budget Summary - National Departments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
245	**Conservation and Environment Protection Authority**	**18,541**	**34,159**	**31,500**	**9,500**	**22,000**	
	Government of Papua New Guinea	9,925	14,249	13,500	9,500	4,000	
	Donor	8,615	19,910	18,000		18,000	
247	**Department of Agriculture & Livestock**	**98,275**	**152,334**	**119,478**	**17,428**	**101,920**	**130**
	Government of Papua New Guinea	46,123	72,034	64,368	17,428	46,810	130
	Donor	52,151	80,300	55,110		55,110	
251	**PNG Science & Technology Secretariat**	**6,752**	**15,214**	**14,253**	**2,784**	**7,069**	**4,400**
	Government of Papua New Guinea	6,752	15,214	14,253	2,784	7,069	4,400
252	**Department of Lands & Physical Planning**	**84,357**	**183,822**	**179,719**	**22,227**	**157,346**	**145**
	Government of Papua New Guinea	84,357	183,822	174,719	22,227	152,346	145
	Donor			5,000		5,000	
254	**Department of Mineral Policy and Geohazards Management**	**8,918**	**15,687**	**12,262**	**5,814**	**2,354**	**4,093**
	Government of Papua New Guinea	8,918	15,687	12,262	5,814	2,354	4,093
255	**Department of Petroleum & Energy**	**57,034**	**27,104**	**64,000**		**64,000**	
	Government of Papua New Guinea	57,034	27,104	64,000		64,000	
258	**Department of Information and Communication Technology**	**13,082**	**25,882**	**19,288**	**5,768**	**2,510**	**11,010**
	Government of Papua New Guinea	13,082	25,882	19,288	5,768	2,510	11,010
259	**Department of Transport**	**23,548**	**59,492**	**84,224**	**15,678**	**6,958**	**61,588**
	Government of Papua New Guinea	21,125	37,492	84,224	15,678	6,958	61,588
	Donor	2,423	22,000				
260	**Department of International Trade & Investment**	**99,292**	**182,900**	**144,841**	**2,781**	**142,060**	
	Government of Papua New Guinea	99,292	182,900	144,841	2,781	142,060	
261	**Department of Commerce & Industry**	**39,834**	**312,971**	**162,647**	**10,740**	**151,830**	**78**
	Government of Papua New Guinea	39,834	312,971	162,647	10,740	151,830	78
262	**Department of Industrial Relations**	**27,724**	**51,662**	**27,494**	**22,063**	**5,431**	
	Government of Papua New Guinea	27,724	51,662	27,494	22,063	5,431	
263	**National Tripartite Consultative Council**	**892**	**950**	**829**	**580**	**249**	
	Government of Papua New Guinea	892	950	829	580	249	
264	**Department of Works & Highways**	**1,616,212**	**1,744,677**	**1,823,027**	**94,481**	**317,429**	**1,411,118**
	Government of Papua New Guinea	1,407,671	1,141,267	1,172,647	94,481	131,929	946,238
	Donor	208,541	603,410	650,380		185,500	464,880

Budget Summary - National Departments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
267	**Department of Implementation & Rural Development**	**36,363**	**69,376**	**66,327**	**6,688**	**59,374**	**265**
	Government of Papua New Guinea	36,363	69,376	66,327	6,688	59,374	265
268	**National Procurement Commission**	**17,262**	**6,077**	**7,907**	**6,204**	**1,678**	**24**
	Government of Papua New Guinea	17,262	6,077	7,907	6,204	1,678	24
301	**Special Economic Zone Authority**	**15,046**	**19,325**	**39,004**	**6,510**	**22,494**	**10,000**
	Government of Papua New Guinea	15,046	19,325	39,004	6,510	22,494	10,000
302	**Land Commission of Papua New Guinea**	**567**	**5,236**	**8,514**	**2,306**	**4,208**	**2,000**
	Government of Papua New Guinea	567	5,236	8,514	2,306	4,208	2,000
350	**National Energy Authority**	**17,595**	**42,913**	**29,959**	**11,536**	**4,923**	**13,500**
	Government of Papua New Guinea	17,595	42,913	29,959	11,536	4,923	13,500
351	**National Office for Child & Family Services**	**8,648**	**3,646**	**12,464**	**2,684**	**3,252**	**6,528**
	Government of Papua New Guinea	8,648	3,646	12,464	2,684	3,252	6,528
352	**PNG Office of Civil Registration & National Identity**	**9,220**	**4,245**	**4,266**	**4,054**	**211**	
	Government of Papua New Guinea	9,220	4,245	4,266	4,054	211	
353	**National Information & Communication Technology Agency**		**5,000**	**3,000**			**3,000**
	Government of Papua New Guinea		5,000	3,000			3,000
354	**Bank of Papua New Guinea**	**50,000**					
	Government of Papua New Guinea	50,000					
355	**Office of Library and Archiives**	**12,182**	**9,486**	**9,486**	**6,161**	**3,183**	**142**
	Government of Papua New Guinea	12,182	9,486	9,486	6,161	3,183	142
356	**Securities Commission of PNG**	**16,674**	**18,174**	**17,054**	**7,996**	**9,059**	
	Government of Papua New Guinea	16,674	18,174	17,054	7,996	9,059	
358	**Manam Restoration Authority**	**15,500**	**13,159**	**13,125**	**2,313**	**10,812**	
	Government of Papua New Guinea	15,500	13,159	13,125	2,313	10,812	
359	**Mount Hagen City Authority**	**5,236**	**8,000**	**7,817**	**5,150**	**2,667**	
	Government of Papua New Guinea	5,236	8,000	7,817	5,150	2,667	
360	**Independent Commission Against Corruption**	**40,219**	**51,432**	**54,098**	**24,423**	**27,275**	**2,400**
	Government of Papua New Guinea	40,219	51,432	54,098	24,423	27,275	2,400
361	**Lae City Authority**	**17,331**	**20,000**	**20,150**	**5,150**	**15,000**	
	Government of Papua New Guinea	17,331	20,000	20,150	5,150	15,000	

Budget Summary - National Departments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
362	**Western Pacific University**		**14,228**	**24,884**	**8,983**	**6,001**	**9,900**
	Government of Papua New Guinea		14,228	24,884	8,983	6,001	9,900
363	**Innovative University of Enga**		**13,990**	**34,711**	**11,978**	**2,833**	**19,900**
	Government of Papua New Guinea		13,990	34,711	11,978	2,833	19,900
364	**Kokopo City Authority**			**10,575**	**2,575**	**8,000**	
	Government of Papua New Guinea			10,575	2,575	8,000	
365	**Natural Disaster Centre**			**2,340**	**610**	**1,730**	
	Government of Papua New Guinea			2,340	610	1,730	
366	**University of Medicine & Health Sciences**			**16,600**	**14,600**	**2,000**	
	Government of Papua New Guinea			16,600	14,600	2,000	
299	**Debt Services**	**20,617,873**	**22,727,222**	**22,855,132**		**22,855,132**	
	Government of Papua New Guinea	20,617,873	22,727,222	22,855,132		22,855,132	

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	Statutory Authorities - Total	**2,700,224**	**3,800,078**	**3,992,332**	**1,654,424**	**1,143,318**	**1,194,590**
	Government of Papua New Guinea	2,439,613	3,260,528	3,492,122	1,654,424	969,818	867,880
	Donor	260,612	539,550	500,210		173,500	326,710
502	**Office of the Auditor General**	**24,996**	**27,370**	**36,292**	**23,124**	**11,662**	**1,506**
	Government of Papua New Guinea	24,996	27,370	36,292	23,124	11,662	1,506
503	**Ombudsman Commission**	**40,528**	**40,461**	**43,234**	**25,516**	**17,452**	**266**
	Government of Papua New Guinea	40,528	40,461	43,234	25,516	17,452	266
505	**National Research Institute**	**10,982**	**22,716**	**18,878**	**6,348**	**5,730**	**6,800**
	Government of Papua New Guinea	10,982	22,716	18,878	6,348	5,730	6,800
506	**National Training Council**	**1,760**	**2,661**	**2,538**	**2,104**	**412**	**23**
	Government of Papua New Guinea	1,760	2,661	2,538	2,104	412	23
507	**National Economic & Fiscal Commission**	**7,477**	**8,698**	**7,365**	**3,094**	**4,231**	**40**
	Government of Papua New Guinea	7,477	8,698	7,365	3,094	4,231	40
510	**Legal Training Institute**	**4,020**	**3,273**	**3,494**	**3,231**	**198**	**65**
	Government of Papua New Guinea	4,020	3,273	3,494	3,231	198	65
511	**Office of Climate Change and Development**	**14,582**	**42,484**	**53,535**	**6,440**	**46,966**	**129**
	Government of Papua New Guinea	9,535	16,044	13,535	6,440	6,966	129
	Donor	5,047	26,440	40,000		40,000	
512	**University of Papua New Guinea**	**64,447**	**100,400**	**88,212**	**68,212**	**100**	**19,900**
	Government of Papua New Guinea	64,447	100,400	88,212	68,212	100	19,900

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
513	**University of Technology**	**75,662**	**114,333**	**106,224**	**75,302**	**6,122**	**24,800**
	Government of Papua New Guinea	75,662	114,333	106,224	75,302	6,122	24,800
514	**University of Goroka**	**32,077**	**75,170**	**112,042**	**32,996**	**10,053**	**68,993**
	Government of Papua New Guinea	32,077	75,170	112,042	32,996	10,053	68,993
515	**University of Environment & Natural Resources**	**26,582**	**56,586**	**50,538**	**33,687**	**1,541**	**15,311**
	Government of Papua New Guinea	26,582	56,586	50,538	33,687	1,541	15,311
516	**PNG Sports Foundation**	**32,276**	**168,442**	**148,774**	**12,662**	**7,512**	**128,600**
	Government of Papua New Guinea	23,863	166,442	145,774	12,662	4,512	128,600
	Donor	8,413	2,000	3,000		3,000	
517	**National Narcotics Bureau**	**1,243**	**5,939**	**5,211**	**2,788**	**1,423**	**1,000**
	Government of Papua New Guinea	1,243	5,939	5,211	2,788	1,423	1,000
518	**PNG Maritime College**	**9,431**	**13,032**	**13,659**	**7,747**	**1,012**	**4,900**
	Government of Papua New Guinea	9,431	13,032	13,659	7,747	1,012	4,900
519	**National AIDS Council Secretariat**	**5,828**	**8,524**	**6,605**	**4,553**	**1,910**	**143**
	Government of Papua New Guinea	5,828	8,524	6,605	4,553	1,910	143
520	**Institute of Medical Research**	**20,390**	**27,574**	**24,366**	**15,843**	**4,023**	**4,500**
	Government of Papua New Guinea	20,390	27,574	24,366	15,843	4,023	4,500
521	**National Youth Development Authority**	**11,263**	**14,493**	**11,553**	**4,141**	**1,583**	**5,830**
	Government of Papua New Guinea	11,263	14,493	11,553	4,141	1,583	5,830

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
522	**Constitutional & Law Reform Commission**	**8,828**	**15,088**	**19,606**	**4,061**	**6,045**	**9,500**
	Government of Papua New Guinea	8,828	15,088	19,606	4,061	6,045	9,500
523	**Papua New Guinea Accidents Investigation Commission**	**7,824**	**13,252**	**12,973**	**6,562**	**6,411**	
	Government of Papua New Guinea	7,824	13,252	12,973	6,562	6,411	
524	**Kumul Consolidated Holdings**	**185,500**	**50,000**				
	Government of Papua New Guinea	185,500	50,000				
525	**National Broadcasting Commission**	**42,639**	**58,334**	**44,604**	**31,667**	**3,427**	**9,510**
	Government of Papua New Guinea	42,639	45,014	44,604	31,667	3,427	9,510
	Donor		13,320				
526	**National Maritime Safety Authority**		**2,000**	**3,000**		**3,000**	
	Donor		2,000	3,000		3,000	
530	**Investment Promotion Authority**	**500**	**1,000**	**3,000**		**3,000**	
	Government of Papua New Guinea	500	1,000	3,000		3,000	
531	**Small & Medium Entreprises Corporation**	**12,813**	**15,619**	**15,559**	**9,447**	**2,111**	**4,000**
	Government of Papua New Guinea	12,813	15,619	15,559	9,447	2,111	4,000
532	**Nat Institute of Standards & Industrial Technology**	**6,893**	**13,601**	**17,940**	**10,900**	**7,040**	
	Government of Papua New Guinea	6,893	13,601	17,940	10,900	7,040	
533	**Industrial Centres Development Corp**	**6,880**	**13,032**	**8,150**	**2,764**	**386**	**5,000**
	Government of Papua New Guinea	6,880	13,032	8,150	2,764	386	5,000

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
535	**Mineral Resources Authority**	**2,500**	**7,000**	**6,000**		**6,000**	
	Government of Papua New Guinea	2,500	7,000	6,000		6,000	
536	**Kokonas Indastry Kopration**	**26,910**	**31,426**	**26,556**	**8,298**	**15,258**	**3,000**
	Government of Papua New Guinea	26,910	31,426	26,556	8,298	15,258	3,000
537	**National Airports Corporation**	**102,737**	**83,000**	**124,570**		**14,000**	**110,570**
	Government of Papua New Guinea	8,000	65,000	40,000		11,000	29,000
	Donor	94,737	18,000	84,570		3,000	81,570
538	**NiuSky Pacific Limited**		**8,000**	**6,000**		**3,000**	**3,000**
	Government of Papua New Guinea		8,000	6,000		3,000	3,000
539	**National Museum & Art Gallery**	**4,009**	**11,092**	**17,883**	**5,058**	**2,230**	**10,595**
	Government of Papua New Guinea	4,009	11,092	17,883	5,058	2,230	10,595
540	**Water PNG**	**2,500**	**112,970**	**66,000**		**16,000**	**50,000**
	Government of Papua New Guinea	2,500	31,970	26,000		6,000	20,000
	Donor		81,000	40,000		10,000	30,000
541	**National Housing Corporation**	**22,465**	**44,267**	**28,562**	**15,124**	**3,438**	**10,000**
	Government of Papua New Guinea	22,465	44,267	28,562	15,124	3,438	10,000
542	**National Cultural Commission**	**11,222**	**10,699**	**11,462**	**4,535**	**5,116**	**1,811**
	Government of Papua New Guinea	11,222	10,699	11,462	4,535	5,116	1,811
544	**PNG DataCo**	**4,000**	**10,000**	**6,000**		**6,000**	
	Government of Papua New Guinea	4,000	10,000	6,000		6,000	

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
545	**Rural Airstrip Authority**	**6,279**	**12,278**	**11,709**		**1,709**	**10,000**
	Government of Papua New Guinea	6,279	12,278	11,709		1,709	10,000
546	**PNG Power Limited**	**199,758**	**352,060**	**226,640**		**83,000**	**143,640**
	Government of Papua New Guinea	49,400	61,000	15,000		14,500	500
	Donor	150,358	291,060	211,640		68,500	143,140
547	**Telikom (PNG) Limited**	**7,000**	**28,240**	**10,000**		**2,000**	**8,000**
	Government of Papua New Guinea	7,000	15,000	10,000		2,000	8,000
	Donor		13,240				
548	**PNG Ports Limited**	**1,000**	**72,490**	**106,000**		**33,000**	**73,000**
	Government of Papua New Guinea	1,000	2,000	2,000		1,000	1,000
	Donor		70,490	104,000		32,000	72,000
551	**PNG National Fisheries Authority**	**4,000**	**3,000**	**12,000**		**12,000**	
	Government of Papua New Guinea	4,000	3,000	3,000		3,000	
	Donor			9,000		9,000	
553	**Fresh Produce Development Company**	**19,006**	**29,590**	**17,850**	**5,830**	**10,998**	**1,022**
	Government of Papua New Guinea	19,006	29,590	17,850	5,830	10,998	1,022
554	**PNG Coffee Industry Corporation**	**41,297**	**90,300**	**68,302**	**9,061**	**28,741**	**30,500**
	Government of Papua New Guinea	41,297	90,300	68,302	9,061	28,741	30,500
557	**PNG National Forest Authority**	**87,581**	**74,350**	**74,044**	**58,990**	**14,904**	**150**
	Government of Papua New Guinea	85,525	72,350	74,044	58,990	14,904	150
	Donor	2,057	2,000				

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
558	**Tourism Promotion Authority**	**26,920**	**40,434**	**39,826**	**7,395**	**17,251**	**15,180**
	Government of Papua New Guinea	26,920	40,434	39,826	7,395	17,251	15,180
559	**PNG Oil Palm Industry Corporation**	**11,857**	**48,025**	**50,815**	**5,717**	**20,599**	**24,500**
	Government of Papua New Guinea	11,857	48,025	50,815	5,717	20,599	24,500
560	**Air Niugini Limited**		**100,000**	**200,000**		**200,000**	
	Government of Papua New Guinea		100,000	200,000		200,000	
561	**National Trade Office**	**12,711**	**15,871**	**5,517**	**3,777**	**1,740**	
	Government of Papua New Guinea	12,711	15,871	5,517	3,777	1,740	
562	**National Agriculture Research Institute**	**25,485**	**27,484**	**34,925**	**14,009**	**16,916**	**4,000**
	Government of Papua New Guinea	25,485	27,484	29,925	14,009	11,916	4,000
	Donor			5,000		5,000	
563	**National Agriculture Quarantine & Inspection Authority**	**14,246**	**16,851**	**20,954**	**11,731**	**5,222**	**4,000**
	Government of Papua New Guinea	14,246	16,851	20,954	11,731	5,222	4,000
564	**Post PNG Ltd**		**2,000**				
	Government of Papua New Guinea		2,000				
565	**Civil Aviation Safty Authority**	**15,509**	**25,480**	**21,524**	**16,325**	**200**	**5,000**
	Government of Papua New Guinea	15,509	25,480	21,524	16,325	200	5,000
566	**PNG Cocoa Board**	**20,442**	**45,250**	**36,508**	**12,145**	**10,363**	**14,000**
	Government of Papua New Guinea	20,442	45,250	36,508	12,145	10,363	14,000

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
568	**Livestock Development Corporation**	**11,600**	**26,600**	**36,720**	**4,120**	**4,600**	**28,000**
	Government of Papua New Guinea	11,600	26,600	36,720	4,120	4,600	28,000
569	**Independent Consumer & Competition Commission**	**12,959**	**15,904**	**14,481**	**10,919**	**3,503**	**60**
	Government of Papua New Guinea	12,959	15,904	14,481	10,919	3,503	60
570	**Kumul Agriculture Limited**		**20,000**	**12,900**	**900**	**4,000**	**8,000**
	Government of Papua New Guinea		20,000	12,900	900	4,000	8,000
601	**Manus Provincial Health Authority**	**28,082**	**28,404**	**40,619**	**18,937**	**12,506**	**9,175**
	Government of Papua New Guinea	28,082	28,404	40,619	18,937	12,506	9,175
602	**New Ireland Provincial Health Authority**	**48,837**	**52,437**	**64,983**	**38,079**	**17,883**	**9,021**
	Government of Papua New Guinea	48,837	52,437	64,983	38,079	17,883	9,021
603	**East New Britain Provincial Health Authority**	**60,351**	**64,061**	**76,554**	**53,247**	**14,138**	**9,170**
	Government of Papua New Guinea	60,351	64,061	76,554	53,247	14,138	9,170
604	**West New Britain Provincial Health Authority**	**67,237**	**68,204**	**96,652**	**52,355**	**21,118**	**23,179**
	Government of Papua New Guinea	67,237	68,204	96,652	52,355	21,118	23,179
605	**Western Provincial Health Authority**	**43,119**	**45,313**	**57,289**	**30,866**	**17,176**	**9,246**
	Government of Papua New Guinea	43,119	45,313	57,289	30,866	17,176	9,246
606	**Sandaun Provincial Health Authority**	**52,092**	**57,092**	**69,489**	**38,517**	**21,752**	**9,220**
	Government of Papua New Guinea	52,092	57,092	69,489	38,517	21,752	9,220
607	**East Sepik Provincial Health Authority**	**72,539**	**71,858**	**83,774**	**54,361**	**20,096**	**9,317**

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	Government of Papua New Guinea	72,539	71,858	83,774	54,361	20,096	9,317
608	**Madang Provincial Health Authority**	**63,946**	**69,453**	**83,458**	**54,138**	**19,720**	**9,600**
	Government of Papua New Guinea	63,946	69,453	83,458	54,138	19,720	9,600
609	**Morobe PHA**	**91,038**	**119,128**	**135,989**	**82,162**	**24,738**	**29,090**
	Government of Papua New Guinea	91,038	99,128	135,989	82,162	24,738	29,090
	Donor		20,000				
610	**Eastern Highlands Provincial Health Authority**	**65,371**	**65,119**	**79,789**	**52,355**	**18,434**	**9,000**
	Government of Papua New Guinea	65,371	65,119	79,789	52,355	18,434	9,000
611	**Jiwaka Provincial Health Authority**	**55,856**	**50,226**	**66,472**	**35,423**	**22,048**	**9,000**
	Government of Papua New Guinea	55,856	50,226	66,472	35,423	22,048	9,000
612	**Western Highlands Provincial Health Authority**	**61,509**	**61,872**	**76,622**	**51,910**	**14,423**	**10,289**
	Government of Papua New Guinea	61,509	61,872	76,622	51,910	14,423	10,289
613	**Enga Provincial Health Authority**	**86,505**	**79,458**	**74,637**	**57,257**	**16,017**	**1,363**
	Government of Papua New Guinea	86,505	79,458	74,637	57,257	16,017	1,363
614	**Southern Highlands Provincial Health Authority**	**67,861**	**76,966**	**108,415**	**68,624**	**16,578**	**23,213**
	Government of Papua New Guinea	67,861	76,966	108,415	68,624	16,578	23,213
615	**Hela Provincial Health Authority**	**41,072**	**42,729**	**70,676**	**31,401**	**16,227**	**23,049**
	Government of Papua New Guinea	41,072	42,729	70,676	31,401	16,227	23,049
616	**Gulf Provincial Health Authority**	**32,852**	**36,188**	**48,050**	**22,947**	**16,103**	**9,000**
	Government of Papua New Guinea	32,852	36,188	48,050	22,947	16,103	9,000

Budget Summary - Statutory Authorities

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
617	**Central Provincial Health Authority**	**21,821**	**39,377**	**55,909**	**19,285**	**13,624**	**23,000**
	Government of Papua New Guinea	21,821	39,377	55,909	19,285	13,624	23,000
618	**Milne Bay Provincial Health Authority**	**56,225**	**55,912**	**68,575**	**41,662**	**17,145**	**9,768**
	Government of Papua New Guinea	56,225	55,912	68,575	41,662	17,145	9,768
619	**Northern Provincial Health Authority**	**33,824**	**35,528**	**46,928**	**22,502**	**15,226**	**9,201**
	Government of Papua New Guinea	33,824	35,528	46,928	22,502	15,226	9,201
620	**Port Moresby General Hospital**	**173,343**	**257,025**	**272,920**	**129,724**	**73,197**	**70,000**
	Government of Papua New Guinea	173,343	257,025	272,920	129,724	73,197	70,000
621	**Simbu Provincial Health Authority**	**64,483**	**67,741**	**81,257**	**49,682**	**21,755**	**9,820**
	Government of Papua New Guinea	64,483	67,741	81,257	49,682	21,755	9,820
622	**National Capital District Provincial Health Authority**	**51,983**	**54,449**	**57,011**	**45,449**	**11,539**	**23**
	Government of Papua New Guinea	51,983	54,449	57,011	45,449	11,539	23
623	**Directorate of Social Change and Mental Health**	**10,863**	**22,792**	**25,162**	**16,422**	**6,739**	**2,000**
	Government of Papua New Guinea	10,863	22,792	25,162	16,422	6,739	2,000

Budget Summary - Provincial Governments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	Provincial Governments - Total	**5,135,273**	**5,329,263**	**5,945,694**	**3,011,848**	**1,941,216**	**992,630**
	Government of Papua New Guinea	5,105,902	5,160,733	5,702,064	3,011,848	1,880,216	810,000
	Donor	29,371	168,530	243,630		61,000	182,630
571	**Fly River Provincial Government**	**160,704**	**191,309**	**212,370**	**94,068**	**111,302**	**7,000**
	Government of Papua New Guinea	160,704	171,309	191,370	94,068	90,302	7,000
	Donor		20,000	21,000		21,000	
572	**Gulf Provincial Government**	**115,464**	**137,742**	**131,443**	**48,364**	**63,079**	**20,000**
	Government of Papua New Guinea	115,464	117,742	131,443	48,364	63,079	20,000
573	**Central Provincial Government**	**208,216**	**225,774**	**234,238**	**126,105**	**108,133**	
	Government of Papua New Guinea	208,216	225,774	234,238	126,105	108,133	
574	**National Capital District**	**124,520**	**151,759**	**239,779**		**52,149**	**187,630**
	Government of Papua New Guinea	95,149	71,149	72,149		52,149	20,000
	Donor	29,371	80,610	167,630			167,630
575	**Milne Bay Provincial Government**	**187,348**	**203,781**	**222,120**	**121,659**	**60,461**	**40,000**
	Government of Papua New Guinea	187,348	203,781	222,120	121,659	60,461	40,000
576	**Oro Provincial Government**	**127,949**	**132,550**	**155,937**	**63,163**	**67,774**	**25,000**
	Government of Papua New Guinea	127,949	132,550	155,937	63,163	67,774	25,000
577	**Southern Highlands Provincial Government**	**332,270**	**281,886**	**309,630**	**207,520**	**89,110**	**13,000**
	Government of Papua New Guinea	332,270	281,886	309,630	207,520	89,110	13,000
578	**Enga Provincial Government**	**294,758**	**311,510**	**310,885**	**136,617**	**125,268**	**49,000**
	Government of Papua New Guinea	294,758	311,510	310,885	136,617	125,268	49,000
579	**Western Highlands Provincial Government**	**255,106**	**246,380**	**285,261**	**211,316**	**73,945**	
	Government of Papua New Guinea	255,106	246,380	285,261	211,316	73,945	
580	**Simbu Provincial Government**	**237,384**	**264,267**	**277,642**	**151,168**	**126,474**	
	Government of Papua New Guinea	237,384	264,267	277,642	151,168	126,474	
581	**Eastern Highlands Provincial Government**	**376,852**	**385,905**	**401,959**	**218,215**	**90,744**	**93,000**

Budget Summary - Provincial Governments

(in Thousands of Kina)

	Entity	Actual 2024	Revised Est 2025	Budget Est 2026	Personnel	Other Current	Capital / Amortisation
	Government of Papua New Guinea	376,852	365,905	386,959	218,215	75,744	93,000
	Donor		20,000	15,000		15,000	
582	**Morobe Provincial Government**	**400,354**	**450,533**	**519,292**	**309,341**	**144,952**	**65,000**
	Government of Papua New Guinea	400,354	422,613	504,292	309,341	144,952	50,000
	Donor		27,920	15,000			15,000
583	**Madang Provincial Government**	**336,113**	**300,757**	**373,975**	**212,221**	**71,754**	**90,000**
	Government of Papua New Guinea	336,113	300,757	373,975	212,221	71,754	90,000
584	**East Sepik Provincial Government**	**326,783**	**341,767**	**370,811**	**201,377**	**99,434**	**70,000**
	Government of Papua New Guinea	326,783	341,767	370,811	201,377	99,434	70,000
585	**Sandaun Provincial Government**	**189,657**	**197,604**	**225,367**	**111,822**	**113,545**	
	Government of Papua New Guinea	189,657	197,604	225,367	111,822	113,545	
586	**Manus Provincial Government**	**82,728**	**83,459**	**97,040**	**47,182**	**29,858**	**20,000**
	Government of Papua New Guinea	82,728	83,459	97,040	47,182	29,858	20,000
587	**New Ireland Provincial Government**	**135,579**	**141,096**	**169,990**	**101,487**	**23,503**	**45,000**
	Government of Papua New Guinea	135,579	141,096	169,990	101,487	23,503	45,000
588	**East New Britain Provincial Government**	**247,956**	**233,582**	**265,735**	**162,827**	**37,908**	**65,000**
	Government of Papua New Guinea	247,956	233,582	265,735	162,827	37,908	65,000
589	**West New Britain Provincial Government**	**203,343**	**207,185**	**232,517**	**139,059**	**53,458**	**40,000**
	Government of Papua New Guinea	203,343	207,185	232,517	139,059	53,458	40,000
590	**Bougainville Autonomous Government**	**444,487**	**486,510**	**520,364**	**147,759**	**232,606**	**140,000**
	Government of Papua New Guinea	444,487	486,510	495,364	147,759	207,606	140,000
	Donor			25,000		25,000	
591	**Hela Provincial Government**	**162,395**	**167,046**	**181,012**	**80,000**	**88,012**	**13,000**
	Government of Papua New Guinea	162,395	167,046	181,012	80,000	88,012	13,000
592	**Jiwaka Provincial Government**	**185,307**	**186,863**	**208,326**	**120,578**	**77,748**	**10,000**
	Government of Papua New Guinea	185,307	186,863	208,326	120,578	77,748	10,000

SECTION (IV)

NATIONAL GOVERNMENT DEPARTMENTS

201	National Parliament	201

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Legislative Services**	**281,469.4**	**366,700.0**	**435,100.0**	**445,135.3**	**450,733.6**	**466,750.5**
Program	**Parliamentary Services**	**281,469.4**	**366,700.0**	**435,100.0**	**445,135.3**	**450,733.6**	**466,750.5**
10001	General Administrative Services	279,069.4	356,700.0	420,100.0	435,135.3	450,733.6	466,750.5
22313	Parliament Infrastructure	2,400.0	10,000.0	15,000.0	10,000.0		
Main Program	**Construction Regulation and Technical Services**	**1,300.0**	**20,000.0**				
Program	**Buildings & Construction**	**1,300.0**	**20,000.0**				
24192	Parliament D-Wing Project	1,300.0	20,000.0				
Grand Total		**282,769.4**	**386,700.0**	**435,100.0**	**445,135.3**	**450,733.6**	**466,750.5**

201	National Parliament	201

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**205,619.5**	**236,780.0**	**268,080.0**	**276,122.4**	**284,406.1**	**292,938.1**
211	Salaries and Allowances	33,030.1	43,369.3	47,478.0	48,902.3	50,369.4	51,880.4
212	Wages		500.0	585.0	602.6	620.6	639.2
213	Overtime	224.0	3,976.8	6,214.1	6,400.5	6,592.6	6,790.3
214	Leave fares	7,772.1	7,174.2	7,389.4	7,611.1	7,839.4	8,074.6
215	Gratuities	33,695.0	52,871.0	64,767.1	66,710.1	68,711.4	70,772.8
216	Members of Parliament	130,898.3	128,888.7	141,646.4	145,895.8	150,272.7	154,780.8
22	**Goods & Services**	**12,587.4**	**46,328.4**	**58,104.4**	**60,777.4**	**63,573.1**	**66,433.9**
222	Travel and Subsistence	2,778.7	14,104.7	16,905.7	17,683.4	18,496.8	19,329.2
223	Office Materials and Supplies	0.8	940.8	1,045.8	1,093.9	1,144.2	1,195.7
224	Operational Materials and Supplies	16.0	1,642.0	2,567.0	2,685.1	2,808.6	2,935.0
225	Transport and Fuel	1,365.0	2,010.0	2,352.0	2,460.2	2,573.4	2,689.2
226	Administrative Consultancy Fees		3,575.0	3,821.0	3,996.8	4,180.6	4,368.7
227	Other Operational Expenses	8,426.7	23,456.7	30,222.7	31,613.0	33,067.2	34,555.2
228	Training	0.2	599.2	1,190.2	1,245.0	1,302.3	1,360.9
23	**Utilities, Rentals and Property Costs**	**53,616.1**	**57,494.1**	**70,841.1**	**74,099.8**	**77,508.3**	**80,996.2**
231	Utilities	0.7	2,678.7	7,888.7	8,251.6	8,631.1	9,019.5
232	Rentals of Property		1,200.0	1,933.0	2,021.9	2,114.9	2,210.1
233	Routine Maintenance	53,615.4	53,615.4	61,019.4	63,826.3	66,762.3	69,766.6
25	**Grants Subsidies and Transfers**	**1,536.0**	**9,244.0**	**11,599.0**	**12,132.6**	**12,690.7**	**13,261.8**
251	Membership Fees, Subscriptions & Contribution	768.0	6,844.0	8,149.0	8,523.9	8,916.0	9,317.2
255	Grants/Transfers to Individuals and Non-profit Organisations	768.0	2,400.0	3,450.0	3,608.7	3,774.7	3,944.6
27	**Capital Formation**	**9,410.4**	**36,853.4**	**26,475.4**	**22,003.3**	**12,555.4**	**13,120.4**
270	Capital Formation				10,000.0		
271	Office Equipment, Furniture & Fittings	1,790.4	2,399.4	3,803.4	3,978.4	4,161.4	4,348.6
273	Motor Vehicles	1,920.0	3,454.0	5,672.0	5,932.9	6,205.8	6,485.1
276	Construction, Renovation and Improvements	4,700.0	29,000.0	17,000.0	2,092.0	2,188.2	2,286.7
277	Substantial/Specific Maintenance	1,000.0	2,000.0				
Grand Total		**282,769.4**	**386,699.9**	**435,099.9**	**445,135.5**	**450,733.6**	**466,750.4**

201	National Parliament	201

Main Program: Legislative Services

Program: Parliamentary Services

Program Objectives:
To improve the capacity of Parliament services in assisting Members of Parliament in their mandate as decision makers to deliver services as part of their mandated responsibilities.

Program Description:
To make and repeal laws for the peace and good governance of the country through providing services to the 109 Members of Parliament. To provide administrativesupport services to Members of Parliament, including ancillary services facilitating Members travel (overseas), conference arrangements, printing requirements and other essential operations of the Parliament. To maintain the Parlaiment House building and the provision of catering services. The activities of this program and details of its expenditure are determined by the Parliament.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10001 General Administrative Services
22313 Parliament Infrastructure

201	National Parliament	201

Activity: 10001 General Administrative Services **(PBS Code: 201-1101-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**205,619.5**	**236,780.0**	**268,080.0**
211	Salaries and Allowances	33,030.1	43,369.3	47,478.0
212	Wages		500.0	585.0
213	Overtime	224.0	3,976.8	6,214.1
214	Leave fares	7,772.1	7,174.2	7,389.4
215	Gratuities	33,695.0	52,871.0	64,767.1
216	Members of Parliament	130,898.3	128,888.7	141,646.4
22	**Goods & Services**	**12,587.4**	**45,328.4**	**58,104.4**
222	Travel and Subsistence	2,778.7	14,104.7	16,905.7
223	Office Materials and Supplies	0.8	940.8	1,045.8
224	Operational Materials and Supplies	16.0	1,642.0	2,567.0
225	Transport and Fuel	1,365.0	2,010.0	2,352.0
226	Administrative Consultancy Fees		2,575.0	3,821.0
227	Other Operational Expenses	8,426.7	23,456.7	30,222.7
228	Training	0.2	599.2	1,190.2
23	**Utilities, Rentals and Property Costs**	**53,616.1**	**57,494.1**	**70,841.1**
231	Utilities	0.7	2,678.7	7,888.7
232	Rentals of Property		1,200.0	1,933.0
233	Routine Maintenance	53,615.4	53,615.4	61,019.4
25	**Grants Subsidies and Transfers**	**1,536.0**	**9,244.0**	**11,599.0**
251	Membership Fees, Subscriptions & Contribution	768.0	6,844.0	8,149.0
255	Grants/Transfers to Individuals and Non-profit Organisations	768.0	2,400.0	3,450.0
27	**Capital Formation**	**5,710.4**	**7,853.4**	**11,475.4**
271	Office Equipment, Furniture & Fittings	1,790.4	2,399.4	3,803.4
273	Motor Vehicles	1,920.0	3,454.0	5,672.0
276	Construction, Renovation and Improvements	2,000.0	2,000.0	2,000.0
	GRAND TOTAL	**279,069.4**	**356,699.9**	**420,099.9**

B: Other Data in 2026

1. Staffing: Establishment: 425, Staff on Strength - 391, unfunded vacancies -34 and casuals - 13.
Members of Parliament:118.

2. Vehicles: Report on vehicles not provided.

3.Performance Indicators/Targets: To provide Parliamentary support services for elected members ofParliament to

perform the mandated role as the legislating body.

201	National Parliament	201

Project: 22313 Parliament Infrastructure **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,400.0**	**10,000.0**	**15,000.0**
276	Construction, Renovation and Improvements	1,400.0	8,000.0	15,000.0
277	Substantial/Specific Maintenance	1,000.0	2,000.0	
	GRAND TOTAL	**2,400.0**	**10,000.0**	**15,000.0**

B: Other Data in 2026

1. Source of Funding: Fully funded by GoPNG

2. Performance Indicators/Targets:

i) The Audio-Visual System in the Main Chamber is upgraded.

ii) IT Systems are upgraded to support the upgraded Audio-Visual System.

iii) Other building systems and features of the Parliament House are upgraded.

201	National Parliament	201

Main Program: Construction Regulation and Technical Services

Program: Buildings & Construction

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24192 Parliament D-Wing Project

201	National Parliament	201

Project: 24192 Parliament D-Wing Project **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,300.0**	**20,000.0**	
226	Administrative Consultancy Fees		1,000.0	
276	Construction, Renovation and Improvements	1,300.0	19,000.0	
	GRAND TOTAL	**1,300.0**	**20,000.0**	

B: Other Data in 2026

1. Source of Funding: Fully funded by GoPNG

2. Performance Indicators/Targets:
   (i) Renovation of C Wing
   (ii) Master Plan for construction of D Wing

202	Office of Governor-General	202

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Executive Services**	**8,809.8**	**8,816.5**	**7,250.5**	**7,530.5**	**7,821.8**	**8,120.6**
Program	**Governor General's Services**	**8,809.8**	**8,816.5**	**7,250.5**	**7,530.5**	**7,821.8**	**8,120.6**
10011	General Administrative Services	7,227.0	7,194.3	6,072.0	6,302.2	6,541.5	6,787.0
10012	Governor General's Emoluments	1,582.8	1,622.2	1,178.5	1,228.3	1,280.3	1,333.6
Main Program	**Government Buildings Administration**		**5,000.0**				
Program	**Government Buildings Maintenance**		**5,000.0**				
23424	Government House Rehabilitation Program		5,000.0				
Grand Total		**8,809.8**	**13,816.5**	**7,250.5**	**7,530.5**	**7,821.8**	**8,120.6**

202	Office of Governor-General	202

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**3,314.0**	**3,246.2**	**3,343.6**	**3,443.9**	**3,547.3**	**3,653.7**
211	Salaries and Allowances	2,743.3	2,625.0	2,722.4	2,804.0	2,888.2	2,974.8
212	Wages	90.0	91.2	91.2	93.9	96.8	99.7
213	Overtime	351.4	355.7	355.7	366.4	377.4	388.7
214	Leave fares	111.9	112.2	112.2	115.6	119.0	122.6
215	Gratuities	17.4	62.1	62.1	64.0	65.9	67.9
22	**Goods & Services**	**5,196.2**	**5,270.3**	**3,606.9**	**3,772.8**	**3,946.3**	**4,124.0**
222	Travel and Subsistence	2,200.8	2,199.0	1,579.8	1,652.5	1,728.5	1,806.3
223	Office Materials and Supplies	55.8	59.8	59.8	62.6	65.4	68.4
224	Operational Materials and Supplies	162.1	165.2	165.2	172.8	180.7	188.9
225	Transport and Fuel	207.6	211.2	211.2	220.9	231.1	241.5
227	Other Operational Expenses	2,425.8	2,436.7	1,392.5	1,456.5	1,523.5	1,592.1
228	Training	144.1	198.4	198.4	207.5	217.1	226.8
23	**Utilities, Rentals and Property Costs**	**200.0**	**200.0**	**200.0**	**209.2**	**218.8**	**228.7**
233	Routine Maintenance	200.0	200.0	200.0	209.2	218.8	228.7
27	**Capital Formation**	**99.6**	**5,100.0**	**100.0**	**104.6**	**109.4**	**114.3**
271	Office Equipment, Furniture & Fittings	99.6	100.0	100.0	104.6	109.4	114.3
276	Construction, Renovation and Improvements		5,000.0				
Grand Total		**8,809.8**	**13,816.5**	**7,250.5**	**7,530.5**	**7,821.8**	**8,120.7**

202	Office of Governor-General	202

Main Program: Executive Services

Program: Governor General's Services

Program Objectives:
To facilitate and provide for the Vice-Regal in his duties as the appointed representative and Head of State.

Program Description:
Provision of administrative services including finance, budgeting and accounting as well as special services such as constitutional, ceremonial,diplomatic,protocol and social related functions.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10011 General Administrative Services
10012 Governor General's Emoluments

202	Office of Governor-General	202

Activity: 10011 General Administrative Services **(PBS Code: 202-1102-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,085.0**	**2,980.2**	**3,069.6**
211	Salaries and Allowances	2,514.3	2,359.0	2,448.4
212	Wages	90.0	91.2	91.2
213	Overtime	351.4	355.7	355.7
214	Leave fares	111.9	112.2	112.2
215	Gratuities	17.4	62.1	62.1
22	**Goods & Services**	**3,842.4**	**3,914.1**	**2,702.3**
222	Travel and Subsistence	2,200.8	2,199.0	1,579.8
223	Office Materials and Supplies	55.8	59.8	59.8
224	Operational Materials and Supplies	162.1	165.2	165.2
225	Transport and Fuel	207.6	211.2	211.2
227	Other Operational Expenses	1,072.0	1,080.5	487.9
228	Training	144.1	198.4	198.4
23	**Utilities, Rentals and Property Costs**	**200.0**	**200.0**	**200.0**
233	Routine Maintenance	200.0	200.0	200.0
27	**Capital Formation**	**99.6**	**100.0**	**100.0**
271	Office Equipment, Furniture & Fittings	99.6	100.0	100.0
	GRAND TOTAL	**7,227.0**	**7,194.3**	**6,071.9**

B: Other Data in 2026

1. Staffing: Staff Establishment of 56; Staff on Strength of 43 and 6 Vacancies.

2. Casuals: Nil.

3. Vehicles: 8.

4. Performance / Indicators: Provide Vice-Regal duties as the appointed Representative and Head of State including administration, financial service as well as investiture ceremonies and other social related services.

202	Office of Governor-General	202

Activity: 10012 Governor General's Emoluments **(PBS Code: 202-1102-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**228.9**	**266.0**	**273.9**
211	Salaries and Allowances	228.9	266.0	273.9
22	**Goods & Services**	**1,353.8**	**1,356.2**	**904.6**
227	Other Operational Expenses	1,353.8	1,356.2	904.6
	GRAND TOTAL	**1,582.7**	**1,622.2**	**1,178.5**

B: Other Data in 2026

202	Office of Governor-General	202

Main Program: Government Buildings Administration

Program: Government Buildings Maintenance

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23424 Government House Rehabilitation Program

202	Office of Governor-General	202

Project: 23424 Government House Rehabilitation Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**5,000.0**	
276	Construction, Renovation and Improvements		5,000.0	
	GRAND TOTAL		**5,000.0**	

B: Other Data in 2026

1. Funding source: Fully GoPNG funded.

2. Performance Indicators/Targets:
 (i) Number of existing infrastructure rehabilitated
 (ii) Number of new infrastructures constructed

203	Department of Prime Minister & NEC	203

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Executive Services**	**232,270.4**	**162,354.6**	**158,621.4**	**162,518.5**	**166,561.8**	**170,713.4**
Program	**General Administrative Services**	**13,222.9**	**5,000.0**				
23752	State Negotiating Team	11,665.8					
24147	CACC Support	1,557.1	5,000.0				
Program	**National Policy Formulation and Co-ordination Services**	**79,385.7**	**27,748.1**	**30,077.3**	**31,200.1**	**32,366.6**	**33,563.6**
10014	Office of Legislative Council	4,282.8	4,271.7	4,279.6	4,426.5	4,578.7	4,735.0
10018	CACC Secretariat	1,573.0	1,943.2	1,888.9	1,961.7	2,037.4	2,115.1
10030	Office of the Secretary	47,529.2	2,841.4	6,312.9	6,586.0	6,871.1	7,163.1
10033	PNG National Security Coordination and Assessment Secretaria	6,224.9	1,898.8	1,862.0	1,931.2	2,003.1	2,076.9
11833	Legal & Compliance	688.5	714.4	679.5	706.7	735.1	764.1
11834	Social Policy & Governance	948.2	2,037.8	2,039.0	2,109.1	2,181.7	2,256.3
11835	Legal Policy Advise & Governance Branch	732.5	647.9	650.3	672.7	695.8	719.6
11836	Special Investigation	8,131.4	667.6	663.6	688.1	713.6	739.7
11837	International Relations	1,244.1	983.2	1,084.1	1,122.1	1,161.4	1,201.8
11838	Public Sector & National Reforms	314.7	806.6	812.0	840.1	869.2	899.1
11839	Executive- Law & Justice, Social & Admin, Prov & Distrt Serv	378.1	689.4	682.9	708.0	734.0	760.8
11910	Gas Project Coordination Office	2,136.6	2,475.4	2,238.0	2,316.9	2,398.7	2,482.7
11911	Executive - Economic & Infrastructure Sector & Internal Rela	626.7	676.8	687.8	713.3	739.7	766.8
11912	Provincial & District Services	911.3	778.6	770.4	798.4	827.4	857.1
11913	Economic Sector	1,089.2	1,576.1	1,643.8	1,698.7	1,755.4	1,813.7
12012	Administrative Sector & Province & District Services	428.9	808.0	824.5	853.7	884.0	915.2
12013	Law & Order Sector	870.9	1,006.5	1,017.3	1,051.8	1,087.5	1,124.1
12014	Infrastructure & Transport Sector	966.0	1,187.9	1,195.5	1,235.8	1,277.5	1,320.3
13469	Education Sector	41.4	175.0	192.7	201.6	210.8	220.3
13470	Health Sector	75.5	170.6	183.9	192.4	201.2	210.3
13471	Governance Sector	72.6	220.6	207.6	217.2	227.2	237.4
13472	Development Coordination & Compliance Unit	119.2	170.6	161.0	168.4	176.1	184.1
13593	ICCAC Oversight Commijttee		1,000.0				
Program	**Support to Prime Minister**	**62,879.7**	**22,113.3**	**21,662.4**	**22,616.7**	**23,613.7**	**24,634.3**
10013	Office of the Prime Minister	46,825.4	14,821.3	13,460.8	14,080.0	14,727.7	15,390.5
10017	Public Relations & Media Services	1,435.0	1,634.6	1,869.6	1,945.1	2,023.9	2,104.6
10028	Mirigini House Expenses	5,893.3	888.8	1,195.9	1,242.7	1,291.4	1,341.4
10029	Government Flying & State Services	792.2	1,126.9	1,421.8	1,477.8	1,536.0	1,595.8
10031	National Events, Honors & Awards	586.0	1,046.7	935.4	978.4	1,023.4	1,069.5
11478	Minister Assisting the Prime Minister	651.6	208.8				

203	Department of Prime Minister & NEC	203

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
11842	Protocol & State Services	6,696.2	2,386.2	2,778.9	2,892.7	3,011.2	3,132.6
Program	**Ministerial Services**	**32,497.9**	**35,558.6**	**35,021.5**	**36,089.2**	**37,189.8**	**38,323.0**
10020	PNG APEC Secretariat	1,713.0	2,101.6	2,081.8	2,158.2	2,237.5	2,318.8
10032	Ministerial Staff	30,370.8	32,807.7	32,291.9	33,260.7	34,258.5	35,286.2
11841	Social Development	414.1	649.3	647.8	670.4	693.8	717.9
Program	**General Administrative Services**	**44,284.2**	**21,934.6**	**21,860.2**	**22,612.5**	**23,391.8**	**24,192.5**
10922	Office of Events Secretariat	28,580.1	2,500.0				
11840	Corporate Services	275.7	984.4	973.3	1,007.0	1,042.0	1,077.9
11915	Executive - Operations	871.4	624.5	633.7	657.5	682.2	707.6
11916	Human Resource Management	3,372.3	3,209.2	3,965.1	4,099.5	4,238.6	4,381.5
11917	Finance and Administration	4,782.1	4,834.9	6,124.8	6,337.3	6,557.5	6,783.8
11918	Information Technology & Communication	902.2	1,307.2	1,194.7	1,240.3	1,287.6	1,336.2
11919	Corporate Planning & Management Unit	567.9	723.9	851.0	884.2	918.8	954.3
11920	Office of Ministerial Services	646.3	3,557.6	3,642.1	3,756.2	3,873.9	3,995.1
11921	State Building Assets and Security	4,286.2	4,192.9	4,475.5	4,630.5	4,791.1	4,956.1
Program	**General Administration**		**50,000.0**	**50,000.0**	**50,000.0**	**50,000.0**	**50,000.0**
23751	National Government Commitments		50,000.0	50,000.0	50,000.0	50,000.0	50,000.0
Main Program	**National Economic Management**	**1,800.0**	**2,000.0**				
Program	**Mining and Mineral Resources Regulation and Administration**	**1,800.0**	**2,000.0**				
23056	Management & Coordination of Multiple LNG Development in the	1,800.0	2,000.0				
Main Program	**Foreign Policy and External Relations Management**		**5,000.0**				
Program	**Partnerships**		**5,000.0**				
24550	Bougainville Unity Program		5,000.0				
Main Program	**Provincial Administrative Services**	**64,890.6**	**40,000.0**	**60,000.0**	**40,000.0**	**40,000.0**	
Program	**National Policy Formulation and Co-ordination Services**	**64,890.6**	**40,000.0**	**60,000.0**	**40,000.0**	**40,000.0**	
23163	Bougainville Programming	64,890.6	40,000.0	60,000.0	40,000.0	40,000.0	
Main Program	**General Personnel Policies and Procedures Co-ordination**			**10,000.0**	**5,000.0**	**5,000.0**	
Program	**National Policy Formulation and Co-ordination Services**			**10,000.0**	**5,000.0**	**5,000.0**	
24632	New NCOBA Office in Bougainville			10,000.0	5,000.0	5,000.0	
Main Program	**Government Buildings Administration**	**1,000.0**	**5,000.0**	**4,000.0**	**5,000.0**		
Program	**Government Buildings Maintenance**	**1,000.0**	**5,000.0**	**4,000.0**	**5,000.0**		
23040	Manasupe Haus Refurblishment	1,000.0	5,000.0	4,000.0	5,000.0		
Main Program	**Community Relations and Social Groups Services**		**5,000.0**				
Program	**Community Development Services**		**5,000.0**				
24551	Churches National Celebration Program		5,000.0				
Main Program	**Post, Telegraph, Cable and Wireless Communication Systems**	**4,475.8**	**4,328.9**	**12,041.3**	**12,527.4**	**13,033.8**	**13,552.9**
Program	**Printing and Information Dissemination**	**3,581.9**	**4,328.9**	**12,041.3**	**12,527.4**	**13,033.8**	**13,552.9**

203	Department of Prime Minister & NEC	203

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
10034	Government Printing Services	3,581.9	4,328.9	12,041.3	12,527.4	13,033.8	13,552.9
Program	**Policy Formulation and General Admnistration**	**893.9**					
21010	Mirigini Haus Fencing Project	893.9					
Main Program	**Tourism Services**		**10,000.0**				
Program	**General Administration**		**10,000.0**				
24568	Somare Memorial Museum		10,000.0				
Grand Total		**304,436.8**	**233,683.5**	**244,662.7**	**225,045.9**	**224,595.6**	**184,266.3**

203	Department of Prime Minister & NEC	203

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**60,852.5**	**70,488.2**	**72,963.0**	**75,151.8**	**77,406.3**	**79,728.4**
211	Salaries and Allowances	49,663.8	63,144.8	59,912.7	61,710.0	63,561.3	65,468.2
212	Wages	958.8	405.0	417.2	429.7	442.6	455.8
213	Overtime	1,325.9	1,282.9	2,672.8	2,753.0	2,835.6	2,920.6
214	Leave fares	3,885.7	1,164.1	5,338.0	5,498.1	5,663.0	5,832.9
215	Gratuities	5,018.3	4,491.4	4,622.3	4,761.0	4,903.8	5,050.9
22	**Goods & Services**	**229,362.2**	**81,150.7**	**105,338.6**	**91,378.0**	**93,511.6**	**50,694.6**
220	Goods & Services				45,000.0	45,000.0	
221	Domestic Travel and Subsistence	492.2	722.3	686.8	718.3	751.4	785.2
222	Travel and Subsistence	35,152.9	14,780.1	11,341.3	11,863.0	12,408.7	12,967.1
223	Office Materials and Supplies	716.7	998.8	1,802.9	839.8	878.5	918.0
224	Operational Materials and Supplies	1,028.5	1,253.3	1,308.6	1,368.8	1,431.7	1,496.1
225	Transport and Fuel	498.0	597.6	646.6	676.3	707.5	739.3
226	Administrative Consultancy Fees	6,487.9	740.2	2,517.9	2,633.7	2,754.9	2,878.9
227	Other Operational Expenses	119,866.9	21,830.9	26,802.0	28,034.9	29,324.5	30,644.1
228	Training	228.5	227.5	232.5	243.2	254.4	265.9
229	Other Category for Donor Funded Projects	64,890.6	40,000.0	60,000.0			
23	**Utilities, Rentals and Property Costs**	**11,539.3**	**2,104.8**	**2,374.4**	**2,483.6**	**2,597.9**	**2,714.7**
231	Utilities	231.0	285.6	206.0	215.5	225.4	235.5
232	Rentals of Property	71.5	72.0	72.0	75.3	78.8	82.3
233	Routine Maintenance	11,236.8	1,747.2	2,096.4	2,192.8	2,293.7	2,396.9
25	**Grants Subsidies and Transfers**	**16.8**	**63,947.5**	**50,047.5**	**50,049.7**	**50,051.9**	**50,054.3**
250	Grants Subsidies and Transfers				50,000.0	50,000.0	50,000.0
251	Membership Fees, Subscriptions & Contribution	16.8	47.5	47.5	49.7	51.9	54.3
252	Grants/Transfers to Public Authorities		53,900.0	50,000.0			
254	Grants/Subsidies-Public & Dpt Enterprise		5,000.0				
255	Grants/Transfers to Individuals and Non-profit Organisations		5,000.0				
27	**Capital Formation**	**2,666.1**	**15,992.2**	**13,939.6**	**5,982.8**	**1,028.0**	**1,074.3**
270	Capital Formation				5,000.0		
271	Office Equipment, Furniture & Fittings	692.3	912.2	859.6	899.1	940.5	982.8
276	Construction, Renovation and Improvements	1,473.8	10,080.0	10,080.0	83.7	87.5	91.5
277	Substantial/Specific Maintenance	500.0	5,000.0	3,000.0			
Grand Total		**304,436.9**	**233,683.4**	**244,663.1**	**225,045.9**	**224,595.7**	**184,266.3**

203	Department of Prime Minister & NEC	203

Main Program: Executive Services

Program: General Administrative Services

Program Objectives:
To assist the Secretary in the management of the Department in accordance with its established task and responsibilities.

Program Description:
Provision of services in support of departments programs including finance and accounting,budgeting,personnel management,training and staff development,state visit services,maintenance of Mirigini House and operations of the government aircraft.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

23752 State Negotiating Team
24147 CACC Support

203	Department of Prime Minister & NEC	203

Project: 23752 State Negotiating Team **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**11,665.8**		
222	Travel and Subsistence	2,875.9		
226	Administrative Consultancy Fees	5,800.0		
227	Other Operational Expenses	2,989.9		
	GRAND TOTAL	**11,665.8**		

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Indicators/Targets:
 i. No. of MOU signed
 ii. % of Government, Landowners and Investors Equity

203	Department of Prime Minister & NEC	203

Project: 24147 CACC Support **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,557.1**	**5,000.0**	
222	Travel and Subsistence		1,000.0	
226	Administrative Consultancy Fees	240.3		
227	Other Operational Expenses	1,316.8	100.0	
252	Grants/Transfers to Public Authorities		3,900.0	
	GRAND TOTAL	**1,557.1**	**5,000.0**	

B: Other Data in 2026

1. Source of funding: Wholly funded by GoPNG.

2. Performance Indicators/Targets: % of projects supported by CACC/80% of projects meet support criteria and satisfaction rate among stakeholders/90% satisfaction in annual survey.

203	Department of Prime Minister & NEC	203

Main Program: Executive Services

Program: Support to Prime Minister

Program Objectives:
To implement the Prime Minister Commitments.

Program Description:
Support to Prime Minister to ensure the PM delivers his duties and responsibilities successfully to achieve the required objectives and targets both dosmestically and internationally on behalf of PNG.

This program consists of 7 Activities and Projects the expenditure and other data of which are given in the following tables:

10013	Office of the Prime Minister
10017	Public Relations & Media Services
10028	Mirigini House Expenses
10029	Government Flying & State Services
10031	National Events, Honors & Awards
11478	Minister Assisting the Prime Minister
11842	Protocol & State Services

203	Department of Prime Minister & NEC	203

Activity: 10013 Office of the Prime Minister **(PBS Code: 203-1102-4-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**46,754.4**	**14,750.3**	**13,389.8**
222	Travel and Subsistence	29,991.8	11,000.0	8,000.0
223	Office Materials and Supplies	49.8	50.0	50.0
224	Operational Materials and Supplies	48.8	50.0	50.0
225	Transport and Fuel	79.5	107.0	107.0
226	Administrative Consultancy Fees	28.7	300.0	300.0
227	Other Operational Expenses	16,555.8	3,243.3	4,882.8
23	**Utilities, Rentals and Property Costs**	**39.9**	**40.0**	**40.0**
233	Routine Maintenance	39.9	40.0	40.0
27	**Capital Formation**	**30.9**	**31.0**	**31.0**
271	Office Equipment, Furniture & Fittings	30.9	31.0	31.0
	GRAND TOTAL	**46,825.2**	**14,821.3**	**13,460.8**

B: Other Data in 2026

1. Performance Indicators/Targets: Effectively manage and control the conduct of Ministries in their respective office and the Public Service delivery of Goods & Services. Attend to domestic and other country affairs, commitments and other obligations.

2. Program Description

The Office of the Prime Minister plays a pivotal role in the governance and leadership of the country. It is responsibleto lead the executive government and setting strategic direction for national policies and initiatives.

3. 2026 Priorities

i) To continue engage with the NEC, National Security Council and the Cabinet Ministers in all Ministerial matters.
ii) To continue engage with the Judiciary and National Parliament in all related matters concerning public goods and services.
iii) To continue with international partners and maintain multilateral and bilateral relationships.

203	Department of Prime Minister & NEC	203

Activity: 10017 Public Relations & Media Services **(PBS Code: 203-1102-4-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**459.0**	**632.3**	**651.2**
211	Salaries and Allowances	424.4	610.4	610.4
214	Leave fares	12.2		
215	Gratuities	22.4	21.9	40.8
22	**Goods & Services**	**928.6**	**954.1**	**1,170.0**
222	Travel and Subsistence	152.6	155.0	370.0
224	Operational Materials and Supplies	41.7	42.7	43.6
227	Other Operational Expenses	734.3	756.4	756.4
23	**Utilities, Rentals and Property Costs**	**20.0**	**20.0**	**20.0**
233	Routine Maintenance	20.0	20.0	20.0
25	**Grants Subsidies and Transfers**	**7.5**	**8.3**	**8.3**
251	Membership Fees, Subscriptions & Contribution	7.5	8.3	8.3
27	**Capital Formation**	**20.0**	**20.0**	**20.0**
271	Office Equipment, Furniture & Fittings	20.0	20.0	20.0
	GRAND TOTAL	**1,435.1**	**1,634.7**	**1,869.5**

B: Other Data in 2026

1. Staffing: 6 - Staff on Strength 4 and 2 vacancies.
2. Vehicle: 1
3. Performance/Indicators/Targets: Provision of administrative and support services tothe Prime Minister to ensure that all information are reported accordingly.

203	Department of Prime Minister & NEC	203

Activity: 10028 Mirigini House Expenses **(PBS Code: 203-1102-4-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**404.8**	**405.0**	**512.2**
212	Wages	404.8	405.0	
213	Overtime			512.2
22	**Goods & Services**	**147.1**	**200.0**	**200.0**
224	Operational Materials and Supplies	147.1	200.0	200.0
23	**Utilities, Rentals and Property Costs**	**5,341.4**	**283.8**	**483.8**
231	Utilities	31.1	38.8	38.8
233	Routine Maintenance	5,310.3	245.0	445.0
	GRAND TOTAL	**5,893.3**	**888.8**	**1,196.0**

B: Other Data in 2026

1. Staffing : 8 Casuals
2. Performance Indicators/Targets: The residence is maintained to VIP standards at all times.

203	Department of Prime Minister & NEC	203

Activity: 10029 Government Flying & State Services **(PBS Code: 203-1102-4-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**241.8**	**572.1**	**589.3**
211	Salaries and Allowances	135.7	470.3	470.3
213	Overtime			17.2
215	Gratuities	106.1	101.8	101.8
22	**Goods & Services**	**305.9**	**373.6**	**631.4**
222	Travel and Subsistence	58.1	133.6	133.6
224	Operational Materials and Supplies	39.9	35.0	35.0
227	Other Operational Expenses	199.9	200.0	452.8
228	Training	8.0	5.0	10.0
23	**Utilities, Rentals and Property Costs**	**244.5**	**181.2**	**201.2**
232	Rentals of Property	71.5	72.0	72.0
233	Routine Maintenance	173.0	109.2	129.2
	GRAND TOTAL	**792.2**	**1,126.9**	**1,421.9**

B: Other Data in 2026

1. Staffing: 6
2. Performance Indicators/Targets: Oversee the official l aircraft (Government Jet) is fully operational including the CAA compliant for VIPuse at all times.

203	Department of Prime Minister & NEC	203

Activity: 10031 National Events, Honors & Awards **(PBS Code: 203-1102-4-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**581.1**	**1,031.0**	**895.4**
223	Office Materials and Supplies	1.9	10.0	30.0
224	Operational Materials and Supplies	1.0	10.0	50.0
225	Transport and Fuel	1.8	10.0	30.0
227	Other Operational Expenses	576.4	1,001.0	785.4
23	**Utilities, Rentals and Property Costs**		**10.0**	**30.0**
233	Routine Maintenance		10.0	30.0
27	**Capital Formation**	**4.9**	**5.7**	**10.0**
271	Office Equipment, Furniture & Fittings	4.9	5.7	10.0
	GRAND TOTAL	**586.0**	**1,046.7**	**935.4**

B: Other Data in 2026

1. Ensures all expenses and organising of any special events on State protocols & ceremonies are organised and managed accordingly and in line with the direction from the Prime Minister.

203	Department of Prime Minister & NEC	203

Activity: 11478 Minister Assisting the Prime Minister **(PBS Code: 203-1102-4-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**651.6**	**208.8**	
227	Other Operational Expenses	651.6	208.8	
	GRAND TOTAL	**651.6**	**208.8**	

B: Other Data in 2026

1. Performance Indicators/Targets: To provide advice and other consultancy services to the Prime Minister.

2. Program Description:
The Minister assisting the Prime Minister supports the MInistry of the Prime Minister in administering the institutions and agencies reporting under the Minister.

3. Priorities
i) To continue support the Ministry of PM and all institutions reporting under the MInistry.
ii) Ongoing support to the Ministerial Committee
iii) Ongoing support to the Bougainville government through the National Coordination of Bougainville Affairs.

203	Department of Prime Minister & NEC	203

Activity: 11842 Protocol & State Services **(PBS Code: 203-1102-4-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**381.4**	**856.7**	**882.4**
211	Salaries and Allowances	381.4	856.7	882.4
22	**Goods & Services**	**6,285.6**	**1,493.6**	**1,860.6**
222	Travel and Subsistence	391.7	611.8	811.8
224	Operational Materials and Supplies	59.3	40.0	40.0
225	Transport and Fuel	68.1	68.2	68.2
227	Other Operational Expenses	5,766.5	773.6	940.6
23	**Utilities, Rentals and Property Costs**	**18.0**	**18.0**	**18.0**
233	Routine Maintenance	18.0	18.0	18.0
27	**Capital Formation**	**11.1**	**18.0**	**18.0**
271	Office Equipment, Furniture & Fittings	11.1	18.0	18.0
	GRAND TOTAL	**6,696.1**	**2,386.3**	**2,779.0**

B: Other Data in 2026

1. Staffing: Approved Establishment of 12; 7 Staff on Strength and 5 Vacancies.
2. Indicators/Targets: Ensures all expenses for the Division are reported and maintained accordingly.

203	Department of Prime Minister & NEC	203

Main Program: Executive Services

Program: Ministerial Services

Program Objectives:
To assist Ministers of the State in the performance of their ministerial duties.

Program Description:
Provision of administrative and support services to Ministers of the State.

This program consists of 3 Activities and Projects the expenditure and other data of which are given in the following tables:

10020	PNG APEC Secretariat
10032	Ministerial Staff
11841	Social Development

203	Department of Prime Minister & NEC	203

Activity: 10020 PNG APEC Secretariat **(PBS Code: 203-1102-1-121))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**879.4**	**1,177.9**	**1,213.2**
211	Salaries and Allowances	763.8	1,162.3	1,162.3
213	Overtime			35.3
215	Gratuities	115.6	15.6	15.6
22	**Goods & Services**	**828.9**	**913.7**	**858.6**
221	Domestic Travel and Subsistence	320.8	340.0	340.0
223	Office Materials and Supplies		40.0	30.0
224	Operational Materials and Supplies	13.8	37.7	27.7
227	Other Operational Expenses	494.3	496.0	460.9
27	**Capital Formation**	**4.5**	**10.0**	**10.0**
271	Office Equipment, Furniture & Fittings	4.5	10.0	10.0
	GRAND TOTAL	**1,712.8**	**2,101.6**	**2,081.8**

B: Other Data in 2026

The APEC Secretariat was established on the 23rd of August 2012, through an NECDecision NG19/2012 purposely to coodrinate PNG's preparations to the hosting ofAPEC in 2018 and thereafter manage, coordinate and facilitate PNG's participation in the APEC process, including PNG's host and chair of APEC in 2020 through awhole of government approach.

Roles & Responsibilities;
i) Participate in all relevant domestic and international APEC related meetings to implement and coordinate PNG's membership of the APEC process through its annual work plan, KPI's and KRA's;
ii) Provide the policy framework, logistical advice and support toall relevant agencies and departments participating in the APEC process including supporting PNG Senior Official Meetings (SOM) at all APEC SOM abroad; and
iii) Facilitate the drafting and production of ISsues and Bilaterial Briefs for PNG Leaders at all APEC Ministerial Meeting s and at the APEC Economic Leaders' Meees and provide support in the lead up to the annual APEC Summit.

203	Department of Prime Minister & NEC	203

Activity: 10032 Ministerial Staff **(PBS Code: 203-1102-3-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**30,370.8**	**32,807.7**	**32,291.9**
211	Salaries and Allowances	25,113.3	30,049.4	28,891.3
214	Leave fares	2,463.9		642.3
215	Gratuities	2,793.6	2,758.3	2,758.3
	GRAND TOTAL	**30,370.8**	**32,807.7**	**32,291.9**

B: Other Data in 2026

1. Staffing: Approved Establishment of 441; 366 Staff on Strength and 75 Vacancies.
2. Programme Objectives: To provide effective and administration and management of ministerial staff services particularly ministerial staffs.
3. Program Description: Enhanced and strengthening management and administration of ministerial staff entitlements.
4. Performance Indicators/Targets: To provide administrative support services to the Ministers of State.

203	Department of Prime Minister & NEC	203

Activity: 11841 Social Development **(PBS Code: 203-1102-3-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**310.0**	**435.5**	**448.5**
211	Salaries and Allowances	212.4	286.2	299.2
215	Gratuities	97.6	149.3	149.3
22	**Goods & Services**	**104.2**	**210.9**	**196.3**
222	Travel and Subsistence	28.5	60.5	45.9
223	Office Materials and Supplies	10.8	19.5	19.5
227	Other Operational Expenses	64.9	130.9	130.9
27	**Capital Formation**		**2.9**	**2.9**
271	Office Equipment, Furniture & Fittings		2.9	2.9
	GRAND TOTAL	**414.2**	**649.3**	**647.7**

B: Other Data in 2026

1. Staffing: 6 - Staff on Strength 3 and vacancies 3.
2. Vehicles: 1
3. Performance Indicators/Targets: Provision of Parliamentary liaison for Prime Minister and the Government of the day.

203	Department of Prime Minister & NEC	203

Main Program: Executive Services

Program: General Administrative Services

Program Objectives:
To assist the Secretary in the management of the Department in accordance with its established task and responsibilities.

Program Description:
Provision of services in support of departments programs including finance and accounting, budgeting, personnel management, training and staff development, state visit services, maintenance of Mirigini House and operations of the government aircraft.

This program consists of 9 Activities and Projects the expenditure and other data of which are given in the following tables:

10922	Office of Events Secretariat
11840	Corporate Services
11915	Executive - Operations
11916	Human Resource Management
11917	Finance and Administration
11918	Information Technology & Communication
11919	Corporate Planning & Management Unit
11920	Office of Ministerial Services
11921	State Building Assets and Security

203	Department of Prime Minister & NEC	203

Activity: 10922 Office of Events Secretariat **(PBS Code: na)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**28,580.1**	**2,500.0**	
227	Other Operational Expenses	28,580.1	2,500.0	
	GRAND TOTAL	**28,580.1**	**2,500.0**	

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Activity: 11840 Corporate Services **(PBS Code: 203-1102-2-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**690.1**	**690.1**
211	Salaries and Allowances		690.1	690.1
22	**Goods & Services**	**232.8**	**250.7**	**250.7**
222	Travel and Subsistence	40.9	44.0	44.0
223	Office Materials and Supplies	5.5	20.0	20.0
224	Operational Materials and Supplies	25.0	25.0	25.0
225	Transport and Fuel	61.5	61.7	61.7
227	Other Operational Expenses	99.9	100.0	100.0
23	**Utilities, Rentals and Property Costs**	**24.8**	**25.0**	**13.9**
233	Routine Maintenance	24.8	25.0	13.9
25	**Grants Subsidies and Transfers**	**5.0**	**5.0**	**5.0**
251	Membership Fees, Subscriptions & Contribution	5.0	5.0	5.0
27	**Capital Formation**	**13.2**	**13.6**	**13.6**
271	Office Equipment, Furniture & Fittings	13.2	13.6	13.6
	GRAND TOTAL	**275.8**	**984.4**	**973.3**

B: Other Data in 2026

1. Vehicles = 4.
2. Performance Indicators/Targets: Provide administrative support to the Department of Prime Minister & NEC.

203	Department of Prime Minister & NEC	203

Activity: 11915 Executive - Operations **(PBS Code: 203-1102-2-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**615.7**	**323.9**	**333.7**
211	Salaries and Allowances	615.7	323.9	333.7
22	**Goods & Services**	**255.7**	**300.5**	**300.0**
222	Travel and Subsistence	5.3	18.0	16.5
223	Office Materials and Supplies	5.3	10.0	10.0
224	Operational Materials and Supplies	7.2	10.0	10.0
227	Other Operational Expenses	237.9	262.5	263.5
	GRAND TOTAL	**871.4**	**624.4**	**633.7**

B: Other Data in 2026

1. Staffing: 10 Staff on Strength.
2. Objectives: Provide quality advice, information and support to the Minister, cabinet and the Department.
3. Description: Promotion and development of goodwill, close contact, improved coordination and better relations with the LNG Landowners.
4. Performance Indicators: Ensure the Prime Minister and other elected leaders are properly briefed of various tasks.

203	Department of Prime Minister & NEC	203

Activity: 11916 Human Resource Management **(PBS Code: 203-1102-2-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,679.2**	**2,500.4**	**3,001.2**
211	Salaries and Allowances	2,058.3	2,390.3	2,398.9
212	Wages	50.6		417.2
213	Overtime	194.5		75.0
214	Leave fares	221.8		
215	Gratuities	154.0	110.1	110.1
22	**Goods & Services**	**648.1**	**658.7**	**913.9**
223	Office Materials and Supplies	25.8	30.5	30.5
226	Administrative Consultancy Fees	20.9	22.2	22.2
227	Other Operational Expenses	399.3	403.5	658.7
228	Training	202.1	202.5	202.5
27	**Capital Formation**	**45.0**	**50.0**	**50.0**
271	Office Equipment, Furniture & Fittings	45.0	50.0	50.0
	GRAND TOTAL	**3,372.3**	**3,209.1**	**3,965.1**

B: Other Data in 2026

Staffing: 25

203	Department of Prime Minister & NEC	203

Activity: 11917 Finance and Administration **(PBS Code: 203-1102-2-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,857.2**	**2,879.9**	**4,326.3**
211	Salaries and Allowances	1,144.3	1,464.3	1,750.7
213	Overtime	903.2	819.3	1,319.3
214	Leave fares	712.9	500.0	1,160.0
215	Gratuities	96.8	96.3	96.3
22	**Goods & Services**	**1,815.8**	**1,834.7**	**1,678.1**
222	Travel and Subsistence	70.0	72.3	72.3
223	Office Materials and Supplies	39.8	50.0	50.0
224	Operational Materials and Supplies	98.2	100.0	100.0
225	Transport and Fuel	200.4	203.9	203.9
227	Other Operational Expenses	1,407.4	1,408.5	1,251.9
23	**Utilities, Rentals and Property Costs**	**59.3**	**70.3**	**70.3**
233	Routine Maintenance	59.3	70.3	70.3
27	**Capital Formation**	**49.7**	**50.0**	**50.0**
271	Office Equipment, Furniture & Fittings	49.7	50.0	50.0
	GRAND TOTAL	**4,782.0**	**4,834.9**	**6,124.7**

B: Other Data in 2026

1. Staffing: 18

2. Programme Objective: To provide effective and efficient corporate and other support services to the Prime Minister through the Chief- Secretary to Government, the Governor-General, the National Executive Council, Ministers, Ministerial Committee and the Department.

203	Department of Prime Minister & NEC	203

Activity: 11918 Information Technology & Communication **(PBS Code: 203-1102-2-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**386.6**	**571.2**	**588.3**
211	Salaries and Allowances	386.6	571.2	588.3
22	**Goods & Services**	**264.2**	**382.0**	**382.0**
223	Office Materials and Supplies	18.0	50.0	50.0
224	Operational Materials and Supplies	48.6	66.0	66.0
227	Other Operational Expenses	197.6	266.0	266.0
23	**Utilities, Rentals and Property Costs**	**119.0**	**153.0**	**73.4**
231	Utilities	119.0	153.0	73.4
25	**Grants Subsidies and Transfers**		**1.0**	**1.0**
251	Membership Fees, Subscriptions & Contribution		1.0	1.0
27	**Capital Formation**	**132.4**	**200.0**	**150.0**
271	Office Equipment, Furniture & Fittings	132.4	200.0	150.0
	GRAND TOTAL	**902.2**	**1,307.2**	**1,194.7**

B: Other Data in 2026

Staffing: 15

203	Department of Prime Minister & NEC	203

Activity: 11919 Corporate Planning & Management Unit **(PBS Code: 203-1102-2-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**254.5**	**358.8**	**369.5**
211	Salaries and Allowances	254.5	295.2	305.9
213	Overtime		63.6	63.6
22	**Goods & Services**	**313.5**	**365.2**	**481.5**
223	Office Materials and Supplies	3.3	20.0	20.0
224	Operational Materials and Supplies	8.0	42.0	58.3
227	Other Operational Expenses	302.2	303.2	403.2
	GRAND TOTAL	**568.0**	**724.0**	**851.0**

B: Other Data in 2026
Staffing: 4

203	Department of Prime Minister & NEC	203

Activity: 11920 Office of Ministerial Services **(PBS Code: 203-1102-2-120))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**370.5**	**3,243.0**	**3,340.3**
211	Salaries and Allowances	343.7	3,227.6	516.5
213	Overtime	4.4		
214	Leave fares			2,808.4
215	Gratuities	22.4	15.4	15.4
22	**Goods & Services**	**209.7**	**237.9**	**225.1**
222	Travel and Subsistence	78.0	78.0	65.2
224	Operational Materials and Supplies	20.8	45.0	45.0
227	Other Operational Expenses	110.9	114.9	114.9
25	**Grants Subsidies and Transfers**		**6.0**	**6.0**
251	Membership Fees, Subscriptions & Contribution		6.0	6.0
27	**Capital Formation**	**66.0**	**70.7**	**70.7**
271	Office Equipment, Furniture & Fittings	66.0	70.7	70.7
	GRAND TOTAL	**646.2**	**3,557.6**	**3,642.1**

B: Other Data in 2026

Staffing: 22

203	Department of Prime Minister & NEC	203

Activity: 11921 State Building Assets and Security **(PBS Code: 203-1102-2-121))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,238.3**	**3,087.6**	**3,180.2**
211	Salaries and Allowances	2,252.6	2,318.6	2,318.6
212	Wages	503.4		
213	Overtime	217.0	300.0	392.6
214	Leave fares	199.9	414.1	414.1
215	Gratuities	65.4	54.9	54.9
22	**Goods & Services**	**159.9**	**160.0**	**160.0**
224	Operational Materials and Supplies	159.9	160.0	160.0
23	**Utilities, Rentals and Property Costs**	**808.0**	**865.3**	**1,055.3**
233	Routine Maintenance	808.0	865.3	1,055.3
27	**Capital Formation**	**79.9**	**80.0**	**80.0**
276	Construction, Renovation and Improvements	79.9	80.0	80.0
	GRAND TOTAL	**4,286.1**	**4,192.9**	**4,475.5**

B: Other Data in 2026

Staffing: 30

203	Department of Prime Minister & NEC	203

Main Program: National Economic Management

Program: Mining and Mineral Resources Regulation and Administration

Program Objectives:
The overall objective of MOAs is to fulfill all National Government's infrastructure, administration and social commitments stipulated in respective MOAs.

Program Description:
MOAs were intended to satisfy the landowners' basic needs in the respective mine affected areas to improve socio-economic infrastructure for better living. It also provides the opportunity for landowners to venture into spin off business by providing business development grants on one off or annual basis.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23056 Management & Coordination of Multiple LNG Development in the

203	Department of Prime Minister & NEC	203

Project: 23056 Management & Coordination of Multiple LNG Development in the **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,800.0**	**2,000.0**	
223	Office Materials and Supplies	300.0	200.0	
227	Other Operational Expenses	1,500.0	1,800.0	
	GRAND TOTAL	**1,800.0**	**2,000.0**	

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded

2. Performance Indicators/Targets: Number of coordination meetings with stakeholders/monthly meetings at least 12 peryear and % of project milestones achieved/90% of milestones completed on schedule.

203	Department of Prime Minister & NEC	203

Main Program: Foreign Policy and External Relations Management

Program: Partnerships

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24550 Bougainville Unity Program

203	Department of Prime Minister & NEC	203

Project: 24550 Bougainville Unity Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**5,000.0**	
254	Grants/Subsidies-Public & Dpt Enterprise		5,000.0	
	GRAND TOTAL		**5,000.0**	

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Main Program: Provincial Administrative Services

Program: National Policy Formulation and Co-ordination Services

Program Objectives:
To advise and assist the Minister in the development of relevant policies in accordance with legislative requirements and national objectives, to coordinate formulation of national policies in all sectors of the government.

Program Description:
The provision of services in support of the Department's substantive programs including policy analysis and planning, provision of secretariat services to the Prime Minister, legal advise to the government and co-ordination and monitoring the implementation of government policies.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23163 Bougainville Programming

203	Department of Prime Minister & NEC	203

Activity: 10014 Office of Legislative Council **(PBS Code: 203-1102-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,193.1**	**3,032.6**	**3,123.6**
211	Salaries and Allowances	2,886.6	2,664.4	2,664.4
213	Overtime	6.8	100.0	191.0
215	Gratuities	299.7	268.2	268.2
22	**Goods & Services**	**868.7**	**1,005.5**	**995.5**
222	Travel and Subsistence	149.9	150.0	150.0
223	Office Materials and Supplies	3.5	33.5	23.5
224	Operational Materials and Supplies	57.9	75.0	75.0
227	Other Operational Expenses	657.4	747.0	747.0
23	**Utilities, Rentals and Property Costs**	**188.7**	**195.0**	**122.0**
233	Routine Maintenance	188.7	195.0	122.0
27	**Capital Formation**	**32.3**	**38.6**	**38.6**
271	Office Equipment, Furniture & Fittings	32.3	38.6	38.6
	GRAND TOTAL	**4,282.8**	**4,271.7**	**4,279.7**

B: Other Data in 2026

The Office of the Legislative Council (OLC) was established by an Act of Parliament through the Legislative Drafting Service Act (Chapter 80), 1972.

The roles and functions of OLC are as follows:
i) The office is responsible for drafting of proposed laws for induction into Parliament;
ii) It is also responsible for drafting of amendments of proposed laws that are being considered by parliament;
iii) Responsible for drafting subordinate legislation;
iv) Also responsible for drafting of other instruments that are to have or be given the force of force of law, or are otherwise related to legislation;
v) The making of arrangements for printing of the laws, including the reprinting of law with amendments and the periodical or other consolidation of any such laws;
vi) Such other functions as are prescribe by or under any laws or as are directed by the Prime Minister; and
vii) Functions incidental to any of the preceding functions.

2. Perfothat legislation is ready for introduction to Parliament when required.

203	Department of Prime Minister & NEC	203

Activity: 10018 CACC Secretariat **(PBS Code: 203-1102-1-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**861.2**	**853.6**	**879.2**
211	Salaries and Allowances	625.2	834.4	860.0
215	Gratuities	236.0	19.2	19.2
22	**Goods & Services**	**664.2**	**1,009.7**	**929.7**
222	Travel and Subsistence	160.0	160.0	150.0
223	Office Materials and Supplies	20.7	30.0	30.0
224	Operational Materials and Supplies	18.7	40.0	40.0
226	Administrative Consultancy Fees	60.0	60.0	60.0
227	Other Operational Expenses	404.8	719.7	649.7
23	**Utilities, Rentals and Property Costs**		**10.0**	**10.0**
233	Routine Maintenance		10.0	10.0
27	**Capital Formation**	**47.6**	**70.0**	**70.0**
271	Office Equipment, Furniture & Fittings	47.6	70.0	70.0
	GRAND TOTAL	**1,573.0**	**1,943.3**	**1,888.9**

B: Other Data in 2026

Central Agency Coordinating Committee Secretariat was established as an Office and is one of the functions of the Department of PM & NEC.

Objectives: Providing high level management and administrative support for effective functioning of the Central Agencies Coordination Committee (CACC) in it's policy coordination and advisory role to the National Executive Council.

Roles & Functions:
i)Receive, analyse and assess NEC Submissions;
ii) Consult, coordinate, plan andmanage the schedules of CACC meetings;
iii) Provide Secretariat support tot heCentral Agencies Coordinating Committee in the ensuring timely meetings are conducted as scheduled;
iv) Provide Secretariat support to the Chair of the Committee and ensuring meeting agendas are listed in every meeting;
v) Monitor and tracking of CACC Meeting resolutions.

Performance Indicators/Targets: a) CACC provides properly searched and accurate information on every NEC Submission in wreviewed and strengthened in accordance with NEC Decision No. 10/2000.

203	Department of Prime Minister & NEC	203

Activity: 10030 Office of the Secretary **(PBS Code: 203-1102-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,300.9**	**1,049.8**	**1,081.3**
211	Salaries and Allowances	1,150.2	925.0	925.0
213	Overtime			31.5
215	Gratuities	150.7	124.8	124.8
22	**Goods & Services**	**41,668.1**	**1,638.0**	**5,067.7**
222	Travel and Subsistence	218.8	200.0	300.0
223	Office Materials and Supplies	50.7	80.0	90.0
224	Operational Materials and Supplies	59.2	87.0	100.0
225	Transport and Fuel	13.3	71.0	100.0
226	Administrative Consultancy Fees	300.0	300.0	2,077.7
227	Other Operational Expenses	41,026.1	900.0	2,400.0
23	**Utilities, Rentals and Property Costs**	**4,525.5**	**63.7**	**74.0**
233	Routine Maintenance	4,525.5	63.7	74.0
25	**Grants Subsidies and Transfers**		**20.0**	**20.0**
251	Membership Fees, Subscriptions & Contribution		20.0	20.0
27	**Capital Formation**	**34.7**	**70.0**	**70.0**
271	Office Equipment, Furniture & Fittings	34.7	70.0	70.0
	GRAND TOTAL	**47,529.2**	**2,841.5**	**6,313.0**

B: Other Data in 2026

1.

2. Staffing: 11: - 8 Staff on Strength, Chief Secretary, Executive Assistant 2 and Driver 1.

3. Vehicles 2.

4. Performance Indicator/Targets: All Prime Minister's requirements are effectively met as required. CACC meetings are conducted effectively and decisions reported to Prime Minister and NEC effective operationalization of PNG vision 2050.

203	Department of Prime Minister & NEC	203

Activity: 10033 PNG National Security Coordination and Assessment Secretaria **(PBS Code: 203-1709-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**943.2**	**997.3**	**1,027.2**
211	Salaries and Allowances	885.7	909.9	909.9
215	Gratuities	57.5	87.4	117.3
22	**Goods & Services**	**5,263.7**	**882.5**	**815.7**
222	Travel and Subsistence	47.8	132.0	132.0
223	Office Materials and Supplies	41.1	52.6	52.6
224	Operational Materials and Supplies	96.4	97.4	97.4
227	Other Operational Expenses	5,078.4	600.5	533.7
27	**Capital Formation**	**17.9**	**19.0**	**19.0**
271	Office Equipment, Furniture & Fittings	17.9	19.0	19.0
	GRAND TOTAL	**6,224.8**	**1,898.8**	**1,861.9**

B: Other Data in 2026

The Office was established to provide security advice, coordination and assessment to the Chief Secretary through NSAC and to the PM through NSC/NEC. The office also performs the Secretariat duties for the PNG Sanction Secretariat, and facilitates for NSC and NEC Secretariat related security functions.

Roles & Responsibilities:

i) The office provides strategic security coordination and assessment, strategic policy advice and administration and operational support to the NSAC, the PM and the NCS/NEC on matters of sovereignty, unity and the security of PNG and its people;

ii) Provide guidance and direction to government agenciesresponsible for maters affecting the maintenance of good order in PNG, combating subversion and espionage, and, providing defense against military attack or armed incursion in PNG's sovereign territory of the use of military pressures against PNG and its people; and

iii) Coordinate strategic security assessment, revieformance Indicators/Targets: Performance Indicators Communication of NSC & NSAC decisions to relevant agencies for appropriate actions, intelligence performance and arrangement and recommendations for improvement progressive return for peace and normalcy in Bougainville. Monitor of LNG projects as well as other major resource projects in the country. Support domestic, national, regional and international conferences, seminars and workshops involving important national security matters.

203	Department of Prime Minister & NEC	203

Activity: 11833 Legal & Compliance **(PBS Code: 203-1102-1-134))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**233.9**	**244.0**	**251.4**
211	Salaries and Allowances	211.3	244.0	251.4
215	Gratuities	22.6		
22	**Goods & Services**	**405.0**	**420.4**	**378.1**
223	Office Materials and Supplies	10.0	20.0	20.0
224	Operational Materials and Supplies	17.9	20.0	20.0
227	Other Operational Expenses	377.1	380.4	338.1
27	**Capital Formation**	**49.5**	**50.0**	**50.0**
271	Office Equipment, Furniture & Fittings	49.5	50.0	50.0
	GRAND TOTAL	**688.4**	**714.4**	**679.5**

B: Other Data in 2026

1. Staffing: 4 - Staff on Strength 2 and Vacancies 2.

203	Department of Prime Minister & NEC	203

Activity: 11834 Social Policy & Governance **(PBS Code: 203-1102-1-135))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**422.4**	**1,438.4**	**1,481.6**
211	Salaries and Allowances	400.8	1,392.1	1,392.1
214	Leave fares			43.2
215	Gratuities	21.6	46.3	46.3
22	**Goods & Services**	**488.9**	**549.4**	**507.5**
222	Travel and Subsistence	126.7	130.0	130.0
223	Office Materials and Supplies	16.4	25.0	25.0
224	Operational Materials and Supplies	9.0	17.0	17.0
227	Other Operational Expenses	336.8	377.4	335.5
27	**Capital Formation**	**37.0**	**50.0**	**50.0**
271	Office Equipment, Furniture & Fittings	37.0	50.0	50.0
	GRAND TOTAL	**948.3**	**2,037.8**	**2,039.1**

B: Other Data in 2026

1. Staffing: 8 - Staff on Strength 3 and 5 Vacancies.

203	Department of Prime Minister & NEC	203

Activity: 11835 Legal Policy Advise & Governance Branch **(PBS Code: 203-1102-1-136))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**554.5**	**458.8**	**472.6**
211	Salaries and Allowances	480.6	422.1	435.9
215	Gratuities	73.9	36.7	36.7
22	**Goods & Services**	**164.0**	**172.0**	**160.7**
222	Travel and Subsistence	37.9	38.0	38.0
223	Office Materials and Supplies	24.3	32.0	32.0
227	Other Operational Expenses	101.8	102.0	90.7
27	**Capital Formation**	**13.9**	**17.0**	**17.0**
271	Office Equipment, Furniture & Fittings	13.9	17.0	17.0
	GRAND TOTAL	**732.4**	**647.8**	**650.3**

B: Other Data in 2026

The Legal Unit performs an executive role in providing legal advice and other legal support services to the Chief Secretary, and Prime Minister. It maintains liaison in with other relevant government departments and agencies including Department of Attorney General on major legal issues affecting the government.

Roles & Responsibilities;
i) Review policy decisions of the NEC which are the subject of court proceedings, and other legislation to ensure compliance by the NECand the Department;
ii) Review legal and contract matters that may impact on the PM, the NEC, the Governor General and teh Chief Secretary; and
iii) Provide legal advice on all matters affecting the governance committees and administration of the Department; and

Performance Indicators/Targets: Responsible to ensure that all Legal and documents/constitutional documents are kept for filling and easy access for the Prime Minister.

203	Department of Prime Minister & NEC	203

Activity: 11836 Special Investigation **(PBS Code: 203-1102-1-137))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**381.1**	**365.2**	**376.2**
211	Salaries and Allowances	381.1	365.2	365.2
215	Gratuities			11.0
22	**Goods & Services**	**7,690.4**	**242.4**	**241.4**
222	Travel and Subsistence		38.0	42.4
223	Office Materials and Supplies	9.3	20.0	20.0
224	Operational Materials and Supplies	19.8	20.0	15.0
225	Transport and Fuel	27.7	30.0	30.0
227	Other Operational Expenses	7,633.6	134.4	134.0
23	**Utilities, Rentals and Property Costs**	**30.0**	**30.0**	**23.0**
233	Routine Maintenance	30.0	30.0	23.0
27	**Capital Formation**	**30.0**	**30.0**	**23.0**
271	Office Equipment, Furniture & Fittings	30.0	30.0	23.0
	GRAND TOTAL	**8,131.5**	**667.6**	**663.6**

B: Other Data in 2026

1. Staffing 12. Staff on Strength - 7 and 5 vacancies.
2. Performance Indicators/Targets: Responsible and perform Inquiries in accordance with the Government/NEC Directions.

203	Department of Prime Minister & NEC	203

Activity: 11837 International Relations **(PBS Code: 203-1102-1-138))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**989.4**	**723.2**	**744.9**
211	Salaries and Allowances	900.6	723.2	723.2
215	Gratuities	88.8		21.7
22	**Goods & Services**	**254.6**	**260.0**	**339.2**
222	Travel and Subsistence	66.4	66.5	145.0
223	Office Materials and Supplies	0.8	6.0	6.7
227	Other Operational Expenses	187.4	187.5	187.5
	GRAND TOTAL	**1,244.0**	**983.2**	**1,084.1**

B: Other Data in 2026

1. Staffing: 9. Staff on Strength - 8 and Vacancies 1.
2. Performance Indicators/Targets: Provide advisory support to Prime Minister on important foreig policy related bilateral and multilateral issues.

203	Department of Prime Minister & NEC	203

Activity: 11838 Public Sector & National Reforms **(PBS Code: 203-1102-1-139))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**160.9**	**563.4**	**580.3**
211	Salaries and Allowances	160.9	563.4	580.3
22	**Goods & Services**	**153.9**	**223.2**	**211.8**
222	Travel and Subsistence	100.0	100.0	93.3
223	Office Materials and Supplies		20.0	15.0
227	Other Operational Expenses	53.9	103.2	103.5
27	**Capital Formation**		**20.0**	**20.0**
271	Office Equipment, Furniture & Fittings		20.0	20.0
	GRAND TOTAL	**314.8**	**806.6**	**812.1**

B: Other Data in 2026

1. Staffing: 4 - Staff on Strength 3 and vacancies 1.
2. Performance Indicators/Targets: Ensure public sector operates in a cohesive and responsive way through effective coordination and implementation of government policies, programsand performance.

203	Department of Prime Minister & NEC	203

Activity: 11839 Executive- Law & Justice, Social & Admin, Prov & Distrt Serv **(PBS Code: 203-1102-1-141))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**82.4**	**383.0**	**394.5**
211	Salaries and Allowances	81.2	364.9	364.9
215	Gratuities	1.2	18.1	29.6
22	**Goods & Services**	**295.8**	**306.5**	**288.4**
222	Travel and Subsistence	71.3	77.0	77.0
223	Office Materials and Supplies	29.0	29.0	29.0
226	Administrative Consultancy Fees	38.0	38.0	38.0
227	Other Operational Expenses	157.5	162.5	144.4
	GRAND TOTAL	**378.2**	**689.5**	**682.9**

B: Other Data in 2026

1. Staffing: 4 Staff on Strength = 3, vacancy =1
2. Performance Indicators/Targets: Provide technical support to Provincial Administrators and Government Agencies implementing the vision.

203	Department of Prime Minister & NEC	203

Activity: 11910 Gas Project Coordination Office **(PBS Code: 203-1102-1-143))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,156.7**	**1,460.0**	**1,503.8**
211	Salaries and Allowances	1,038.4	1,437.6	1,437.6
213	Overtime			23.8
214	Leave fares			20.0
215	Gratuities	118.3	22.4	22.4
22	**Goods & Services**	**831.0**	**840.6**	**559.4**
223	Office Materials and Supplies	25.0	26.3	26.3
224	Operational Materials and Supplies	14.8	18.0	18.0
225	Transport and Fuel	45.8	45.8	45.8
227	Other Operational Expenses	727.0	730.5	449.3
228	Training	18.4	20.0	20.0
23	**Utilities, Rentals and Property Costs**	**120.0**	**139.6**	**139.6**
231	Utilities	80.8	93.8	93.8
233	Routine Maintenance	39.2	45.8	45.8
25	**Grants Subsidies and Transfers**	**4.3**	**5.3**	**5.3**
251	Membership Fees, Subscriptions & Contribution	4.3	5.3	5.3
27	**Capital Formation**	**24.6**	**30.0**	**30.0**
271	Office Equipment, Furniture & Fittings	24.6	30.0	30.0
	GRAND TOTAL	**2,136.6**	**2,475.5**	**2,238.1**

B: Other Data in 2026

The PNG Gas Office was established as a project coordination office to provide administrative and advisory support to the Department of Petroleum (DoP) the National Energy Authority (NEA) and Kumul Petroleum Holdings Limited (KPHL). The office ensure greater coordination of their respective complementary statutory obligations to develop Oil and Gas fields in the country.

Roles & Functions:
i) Supporting the DoP in the Gas Agreement Negotiation Activities;
ii) Supporting the DoP in the post GAs Agreement Activities;
iii) Supporting DoP in the pre-Petroleum Development License (PDL) Grant/refusal and Financial Investment Decision (FID) activities that include supporting the Development Forum activities and supporting documentary contributions towards the Petroleum Advisory Board (PAD) Submissions; and
iv) Supporting the DoP, NEA and KPHL activities in relation to the formulation on or from the overall energy and petroleum specific sectors;ire coordination from relevant state agencies.

Performance Indicators/Targets: a) Provide advice to the Prime Minister on matters relating to the LNG Gas in

accordance with the PNG Laws and regulations; b) Monitor of LNG projects as well as other major resource projects in the country; c) Records of GPCC and STWG meetings for new Gas Projects; d) Gas Agreement signed for Pasca, and P'nyang; e) Issuance of Petroleum Development License (PDL); & f) Project Final InvestmentDecision.

203	Department of Prime Minister & NEC	203

Activity: 11911 Executive - Economic & Infrastructure Sector & Internal Rela **(PBS Code: 203-1102-1-144))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**408.8**	**376.5**	**387.8**
211	Salaries and Allowances	408.8	376.5	376.5
213	Overtime			11.3
22	**Goods & Services**	**218.0**	**300.3**	**300.0**
222	Travel and Subsistence	29.6	30.3	30.0
227	Other Operational Expenses	188.4	270.0	270.0
	GRAND TOTAL	**626.8**	**676.8**	**687.8**

B: Other Data in 2026

1. Staffing: 4- Staff on Strength 3, Vacancy 1.

2. Performance Indicators/Targets: Ensure that advise on policy matters are delivered to the Prime Minister and Department of PM&NEC.

203	Department of Prime Minister & NEC	203

Activity: 11912 Provincial & District Services **(PBS Code: 203-1102-1-145))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**760.7**	**455.8**	**469.5**
211	Salaries and Allowances	760.7	455.8	469.5
22	**Goods & Services**	**143.6**	**313.1**	**291.3**
222	Travel and Subsistence	91.8	97.0	95.2
223	Office Materials and Supplies		10.0	10.0
226	Administrative Consultancy Fees		10.0	10.0
227	Other Operational Expenses	51.8	196.1	176.1
25	**Grants Subsidies and Transfers**		**1.9**	**1.9**
251	Membership Fees, Subscriptions & Contribution		1.9	1.9
27	**Capital Formation**	**7.0**	**7.8**	**7.8**
271	Office Equipment, Furniture & Fittings	7.0	7.8	7.8
	GRAND TOTAL	**911.3**	**778.6**	**770.5**

B: Other Data in 2026

1. Staffing: 7, Staff on Strength 2, vacancies 5.
2. Performance Indicators/Targets: Co-ordination and or liaison and reporting on strategic issues to the Prime Minister through the Divisional Head.

203	Department of Prime Minister & NEC	203

Activity: 11913 Economic Sector **(PBS Code: 203-1102-1-146))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**834.9**	**1,261.7**	**1,299.5**
211	Salaries and Allowances	804.6	1,235.1	1,235.1
215	Gratuities	30.3	26.6	64.4
22	**Goods & Services**	**254.3**	**296.5**	**326.4**
222	Travel and Subsistence	81.6	86.7	116.6
223	Office Materials and Supplies		29.0	29.0
227	Other Operational Expenses	172.7	180.8	180.8
27	**Capital Formation**		**18.0**	**18.0**
271	Office Equipment, Furniture & Fittings		18.0	18.0
	GRAND TOTAL	**1,089.2**	**1,576.2**	**1,643.9**

B: Other Data in 2026

To coordinate, monitor and provide quality and prudent advice on government polices, programs and projects within the economic sector in respect to renewable activities., non-renewable activities, oil and gas, mining activities, forestry, agricultures and fisheries sectors within the government priorities. The branchalso coordinates and monitor the activities within the Trade & Investment sector.

203	Department of Prime Minister & NEC	203

Activity: 12012 Administrative Sector & Province & District Services **(PBS Code: 203-1102-1-152))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**221.3**	**528.3**	**544.2**
211	Salaries and Allowances	89.9	328.3	344.2
214	Leave fares	2.0		
215	Gratuities	129.4	200.0	200.0
22	**Goods & Services**	**187.6**	**259.6**	**260.3**
222	Travel and Subsistence	70.3	89.9	89.9
223	Office Materials and Supplies	4.2	18.7	18.7
227	Other Operational Expenses	113.1	151.0	151.7
27	**Capital Formation**	**20.0**	**20.0**	**20.0**
271	Office Equipment, Furniture & Fittings	20.0	20.0	20.0
	GRAND TOTAL	**428.9**	**807.9**	**824.5**

B: Other Data in 2026

Staffing: 6

2. To coordinate, monitor and provide quality policy advice on government polices, programs and projects in respect to Health Sector and ensuring sector activities are aligned to government policy priorities.

203	Department of Prime Minister & NEC	203

Activity: 12013 Law & Order Sector **(PBS Code: 203-1102-1-153))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**649.6**	**749.3**	**771.8**
211	Salaries and Allowances	592.2	613.5	636.0
215	Gratuities	57.4	135.8	135.8
22	**Goods & Services**	**221.3**	**257.1**	**245.5**
222	Travel and Subsistence	103.4	104.0	94.0
223	Office Materials and Supplies	15.7	38.7	37.1
226	Administrative Consultancy Fees		10.0	10.0
227	Other Operational Expenses	102.2	104.4	104.4
	GRAND TOTAL	**870.9**	**1,006.4**	**1,017.3**

B: Other Data in 2026

1. Staffing: 20
2. Performance Indicators/Targets: Establish and review internal management and control systems, processes practise on the following functions, financial management and accounting, administration and procurement management.

203	Department of Prime Minister & NEC	203

Activity: 12014 Infrastructure & Transport Sector **(PBS Code: 203-1102-1-154))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**673.6**	**892.3**	**919.1**
211	Salaries and Allowances	627.6	828.6	855.4
215	Gratuities	46.0	63.7	63.7
22	**Goods & Services**	**292.5**	**295.6**	**276.4**
222	Travel and Subsistence	104.6	107.5	98.5
224	Operational Materials and Supplies	15.4	15.5	15.5
227	Other Operational Expenses	172.5	172.6	162.4
	GRAND TOTAL	**966.1**	**1,187.9**	**1,195.5**

B: Other Data in 2026

1. Staffing 13: Staff On Strength 11 and vacancies 2.
2. Performance Indicators/Targets: Provide and ensure that proper advice on assessing policy, legislative matters coordinated and channelled through to the Prime Minister and the Government of the day.

203	Department of Prime Minister & NEC	203

Activity: 13469 Education Sector **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**41.4**	**175.0**	**192.7**
221	Domestic Travel and Subsistence	15.0	102.0	102.0
223	Office Materials and Supplies		10.0	10.0
227	Other Operational Expenses	26.4	63.0	80.7
	GRAND TOTAL	**41.4**	**175.0**	**192.7**

B: Other Data in 2026

To coordinate, monitor and provide highly and quality policy advice on all polices, programs and projects in respect to the Education Sector. This branch ensures the sector priorities are aligned to higher government policies and plans with effective coordination and monitoring of the key programs and activities.

203	Department of Prime Minister & NEC	203

Activity: 13470 Health Sector **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**75.4**	**170.6**	**183.9**
221	Domestic Travel and Subsistence	42.8	100.3	100.3
223	Office Materials and Supplies		10.0	10.0
227	Other Operational Expenses	32.6	60.3	73.6
	GRAND TOTAL	**75.4**	**170.6**	**183.9**

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Activity: 13471 Governance Sector **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**72.6**	**220.6**	**207.7**
221	Domestic Travel and Subsistence	33.5	100.0	74.1
223	Office Materials and Supplies	2.5	4.0	4.0
227	Other Operational Expenses	36.6	116.6	129.6
	GRAND TOTAL	**72.6**	**220.6**	**207.7**

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Activity: 13472 Development Coordination & Compliance Unit **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**119.2**	**170.6**	**161.0**
221	Domestic Travel and Subsistence	80.0	80.0	70.4
223	Office Materials and Supplies	3.3	4.0	4.0
227	Other Operational Expenses	35.9	86.6	86.6
	GRAND TOTAL	**119.2**	**170.6**	**161.0**

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Activity: 13593 ICCAC Oversight Commijttee **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**		**1,000.0**	
227	Other Operational Expenses		1,000.0	
	GRAND TOTAL		**1,000.0**	

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Project: 23163 Bougainville Programming **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	07 - Australian Agency for International	**64,890.6**	**40,000.0**	**60,000.0**
229	Other Category for Donor Funded Projects	64,890.6	40,000.0	60,000.0
	GRAND TOTAL	**64,890.6**	**40,000.0**	**60,000.0**

B: Other Data in 2026
Source of funding: Funded by DFAT.

Commencement Period: 2014.
End Period: 2020.

Performance Indicators:
1. Autonomy and Effective Governance
2. Economic Development
3. Peace, Stability and Community Cohesion
4. NationalSector programs

203	Department of Prime Minister & NEC	203

Project: 24632 New NCOBA Office in Bougainville **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget			**10,000.0**
223	Office Materials and Supplies			1,000.0
276	Construction, Renovation and Improvements			9,000.0
	GRAND TOTAL			**10,000.0**

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Main Program: Government Buildings Administration

Program: Government Buildings Maintenance

Program Objectives:
To operate and maintain the Waigani Government Office Complex.

Program Description:
Operation and management of the Waigani Government office complex and provisionof security services around the complex to safeguard assets of the State.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23040 Manasupe Haus Refurblishment

203	Department of Prime Minister & NEC	203

Project: 23040 Manasupe Haus Refurblishment **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,000.0**	**5,000.0**	**4,000.0**
276	Construction, Renovation and Improvements	500.0		1,000.0
277	Substantial/Specific Maintenance	500.0	5,000.0	3,000.0
	GRAND TOTAL	**1,000.0**	**5,000.0**	**4,000.0**

B: Other Data in 2026

1. Source of funding: Wholly funded by GoPNG

2. Performance Indicators/targets: % of refurbishment completion/100% completion within project timeline and increase in building usability/full operational capacity post-project.

203	Department of Prime Minister & NEC	203

Main Program: Community Relations and Social Groups Services

Program: Community Development Services

Program Objectives:
To develop and provide opportunities through programs that will enhance peoples' participation in developing their own livelihoods and communities as a whole.

Program Description:
All development partners and agencies provide financial or live skills programsaimed at mobilizing and supporting communities' actual participation especiallyat the community learning centers.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24551 Churches National Celebration Program

203	Department of Prime Minister & NEC	203

Project: 24551 Churches National Celebration Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**5,000.0**	
255	Grants/Transfers to Individuals and Non-profit Organisations		5,000.0	
	GRAND TOTAL		**5,000.0**	

B: Other Data in 2026

203	Department of Prime Minister & NEC	203

Main Program: Post, Telegraph, Cable and Wireless Communication Systems

Program: Printing and Information Dissemination

Program Objectives:
To meet specific printing and publishing needs of Government Departments and Statutory Authorities.

Program Description:
Production of General National Gazettes,Special Gazettes,Public Service Gazettes,Documents and Accountable Forms for various Govrnment Agencies;Production of all other Government printing requirements which are either produced in-house orthrough contractual arrangements with private printers.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10034 Government Printing Services

203	Department of Prime Minister & NEC	203

Activity: 10034 Government Printing Services **(PBS Code: 203-3604-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,574.7**	**4,112.8**	**4,236.2**
211	Salaries and Allowances	3,090.6	3,744.2	3,867.6
214	Leave fares	273.0	250.0	250.0
215	Gratuities	211.1	118.6	118.6
22	**Goods & Services**	**7.3**	**216.1**	**7,805.0**
227	Other Operational Expenses	7.3	216.1	7,805.0
	GRAND TOTAL	**3,582.0**	**4,328.9**	**12,041.2**

B: Other Data in 2026

The GPO statutory functions and responsibilities stipulated under various legislations, (The Printing Law 333, The Evidence Act Chapter 46, The interpretationAct Chapter 2, The National Constitution Section 252 and the PMFA No. 212 of 1995, Sec. 117.) has many mandatory obligations to deliver effective and efficientquality printing and publishing products and services to the Legislature, the Judicial, the Executive Arms of government, the Public Service and State Agencies.

Roles & Responsibilities;
i) Publication and dissemination of the National Gazettes;
ii) Printing of National Budget Documents;
iii) Undertake legal obligations of the State in PUblication of Amendments to Laws, Appointments, Certificate of various Acts, and other Classified Documentations of the Independence State of PNG.

203	Department of Prime Minister & NEC	203

Main Program: Post, Telegraph, Cable and Wireless Communication Systems

Program: Policy Formulation and General Admnistration

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

21010 Mirigini Haus Fencing Project

203	Department of Prime Minister & NEC	203

Project: 21010 Mirigini Haus Fencing Project **(PBS Code: 203-3604-1-213)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**893.9**		
276	Construction, Renovation and Improvements	893.9		
	GRAND TOTAL	**893.9**		

B: Other Data in 2026
Source of funding: Wholly funded by GoPNG

Performance Indicators/Targets: % ofstructural upgrades completed/100% structural upgrades by target date and improved safety and accessibility measures/safety certifications achieved.

203	Department of Prime Minister & NEC	203

Main Program: Tourism Services

Program: General Administration

Program Objectives:
To provide general administrative and support services to the office of the Secretary, Deputy Secretaries, the Minister and the overall Department of Treasury,in accordance with the department's established responsibilities.

Program Description:
The provision of support services including financial, accounting, personnel management, training, staff development and provision of logistics, materials andequipment, under the Corporate Services, whilst this program also focus on supporting the Executive Branch and provides support to the general administrative responsibilities for the Minister and the Vice Minister's offices.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24568 Somare Memorial Museum

203	Department of Prime Minister & NEC	203

Project: 23751 National Government Commitments **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**50,000.0**	**50,000.0**
252	Grants/Transfers to Public Authorities		50,000.0	50,000.0
	GRAND TOTAL		**50,000.0**	**50,000.0**

B: Other Data in 2026

1. Source of funding: Wholly funded by GoPNG.

2. Performance Indicators/Targets: % of public service commitments fulfilled annually/90% of commitments achieved each fiscal year.

203	Department of Prime Minister & NEC	203

Project: 24568 Somare Memorial Museum **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**10,000.0**	
276	Construction, Renovation and Improvements		10,000.0	
	GRAND TOTAL		**10,000.0**	

B: Other Data in 2026

204	National Statistical Office	204

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Statistical Services**	**166,364.8**	**11,799.1**	**36,842.0**	**19,220.3**	**14,610.9**	**13,012.8**
Program	**Statistical Operations and Procedures**	**8,881.3**	**5,864.9**	**25,433.1**	**12,614.8**	**7,802.9**	**5,996.2**
10039	Economic Statistics	5,506.1	4,465.4	3,996.2	4,133.7	4,276.1	4,422.5
10040	Population & Social Statistics	3,375.2	1,399.5	1,436.9	1,481.2	1,526.8	1,573.8
20010	Demographic & Health Survey			10,000.0	2,000.0		
20724	Household Income and Expenditure Survey			10,000.0	5,000.0	2,000.0	
Program	**Statistical Support Services**	**157,483.5**	**5,934.2**	**11,408.9**	**6,605.5**	**6,808.0**	**7,016.6**
10038	Corporate Services	4,757.7	5,914.2	4,632.0	4,774.9	4,922.3	5,074.0
13508	Statistical Field Services	20.0	20.0	1,776.9	1,830.5	1,885.7	1,942.6
17873	New Ministry for Administrative Services	3,000.0					
22953	2020 Population Census Preparation	149,705.8		5,000.0			
Grand Total		**166,364.8**	**11,799.1**	**36,842.0**	**19,220.3**	**14,610.9**	**13,012.8**

204	National Statistical Office	204

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**23,045.9**	**9,803.8**	**11,406.9**	**10,719.2**	**11,040.7**	**11,371.9**
211	Salaries and Allowances	10,646.0	9,481.9	9,125.0	9,398.8	9,680.7	9,971.2
212	Wages	11,000.0		1,000.0			
214	Leave fares			310.0	319.3	328.9	338.7
215	Gratuities	1,399.9	321.9	971.9	1,001.1	1,031.1	1,062.0
22	**Goods & Services**	**143,244.5**	**1,800.8**	**25,290.8**	**3,350.1**	**1,412.3**	**1,475.8**
220	Goods & Services				2,000.0		
221	Domestic Travel and Subsistence	6,000.0		500.0			
222	Travel and Subsistence	315.5	951.8	645.1	674.7	705.8	737.5
223	Office Materials and Supplies	243.0	97.5	1,095.2	99.6	104.1	108.8
224	Operational Materials and Supplies	17.5	35.9	35.9	37.6	39.3	41.1
225	Transport and Fuel	931.3	90.0	590.0	94.1	98.5	102.9
226	Administrative Consultancy Fees	28,000.0					
227	Other Operational Expenses	107,709.8	551.9	22,350.9	367.0	383.9	401.2
228	Training	27.4	73.7	73.7	77.1	80.7	84.3
23	**Utilities, Rentals and Property Costs**	**7.0**	**8.6**	**8.6**	**8.9**	**9.4**	**9.8**
233	Routine Maintenance	7.0	8.6	8.6	8.9	9.4	9.8
27	**Capital Formation**	**67.3**	**185.9**	**135.9**	**5,142.0**	**2,148.6**	**155.3**
270	Capital Formation				5,000.0	2,000.0	
271	Office Equipment, Furniture & Fittings	6.3	8.1	8.1	8.4	8.8	9.2
273	Motor Vehicles	61.0	177.8	127.8	133.6	139.8	146.1
Grand Total		**166,364.7**	**11,799.1**	**36,842.2**	**19,220.2**	**14,611.0**	**13,012.8**

204	National Statistical Office	204

Main Program: Statistical Services

Program: Statistical Operations and Procedures

Program Objectives:
Maintain a core range of balance, timely and relevant population, social and economic statistics; Ensure the quality of statistical output; Extend and improve the range and quality of population, social and economic statistics; maintain statistical standards, classifications and frameworks for statistical programs and activities

Program Description:
Economic Statistics are collected and compiled through the following activity branches:National Accounts Statistics-Business Statistics Household Economic Statistics and International Trade Statistics.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10039	Economic Statistics
10040	Population & Social Statistics

204	National Statistical Office	204

Activity: 10039 Economic Statistics **(PBS Code: 204-1202-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,128.9**	**2,810.8**	**2,895.2**
211	Salaries and Allowances	3,938.6	2,810.8	2,895.2
215	Gratuities	190.3		
22	**Goods & Services**	**1,377.2**	**1,524.5**	**1,021.0**
222	Travel and Subsistence	266.5	882.1	577.4
223	Office Materials and Supplies	22.0	50.0	50.0
225	Transport and Fuel	16.3	50.0	50.0
227	Other Operational Expenses	1,062.4	492.4	293.6
228	Training	10.0	50.0	50.0
27	**Capital Formation**		**130.0**	**80.0**
273	Motor Vehicles		130.0	80.0
	GRAND TOTAL	**5,506.1**	**4,465.3**	**3,996.2**

B: Other Data in 2026

1. Staffing: Staff on Strength:32

2. Vehicles:1

3. Performance Indicators: Toensure that timely and quality economics statistics is provided on business statistics, house hold economic statistics and international trade statistics

204	National Statistical Office	204

Activity: 10040 Population & Social Statistics **(PBS Code: 204-1202-2-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,308.6**	**1,326.3**	**1,366.1**
211	Salaries and Allowances	3,029.3	1,326.3	1,366.1
215	Gratuities	279.3		
22	**Goods & Services**	**36.6**	**73.2**	**70.9**
222	Travel and Subsistence	14.0		
223	Office Materials and Supplies	6.0	20.0	17.7
224	Operational Materials and Supplies	5.0	12.2	12.2
225	Transport and Fuel	3.0	20.0	20.0
227	Other Operational Expenses	4.6	21.0	21.0
228	Training	4.0		
27	**Capital Formation**	**30.0**		
273	Motor Vehicles	30.0		
	GRAND TOTAL	**3,375.2**	**1,399.5**	**1,437.0**

B: Other Data in 2026

1. Staffing: Staff on Strength: 27,

2. Vehicles: 2

3.Performance Indicators/Targets: Collection of wide range of social and population statistics for development purposes

204	National Statistical Office	204

Project: 20010 Demographic & Health Survey **(PBS Code: 204-1202-2-206)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget			**10,000.0**
227	Other Operational Expenses			10,000.0
	GRAND TOTAL			**10,000.0**

B: Other Data in 2026

204	National Statistical Office	204

Project: 20724 Household Income and Expenditure Survey **(PBS Code: 204-1202-2-205)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget			**10,000.0**
227	Other Operational Expenses			10,000.0
	GRAND TOTAL			**10,000.0**

B: Other Data in 2026

This is a 10-year survey.

Indicators.

1. The 2026 National HIES Report is launched

204	National Statistical Office	204

Main Program: Statistical Services

Program: Statistical Support Services

Program Objectives:
To ensure the quality of statistical output, extend and improve the range of Statistical Services; to develop National Statistical Office (NSO) Staff; to improve the Commercial viability of NSO and to provide general administrative supportservices.

Program Description:
To ensure that National Statistic Office is sufficiently supported to effectively gather the required data from identified sources throughout PNG.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

10038	Corporate Services
13508	Statistical Field Services
17873	New Ministry for Administrative Services
22953	2020 Population Census Preparation

204	National Statistical Office	204

Activity: 10038 Corporate Services **(PBS Code: 204-1202-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,608.4**	**5,666.7**	**4,386.5**
211	Salaries and Allowances	3,678.1	5,344.8	3,104.6
214	Leave fares			310.0
215	Gratuities	930.3	321.9	971.9
22	**Goods & Services**	**104.9**	**183.1**	**181.1**
222	Travel and Subsistence	35.0	69.7	67.7
223	Office Materials and Supplies	15.0	27.5	27.5
224	Operational Materials and Supplies	12.5	23.7	23.7
225	Transport and Fuel	12.0	20.0	20.0
227	Other Operational Expenses	17.0	18.5	18.5
228	Training	13.4	23.7	23.7
23	**Utilities, Rentals and Property Costs**	**7.0**	**8.6**	**8.6**
233	Routine Maintenance	7.0	8.6	8.6
27	**Capital Formation**	**37.3**	**55.9**	**55.9**
271	Office Equipment, Furniture & Fittings	6.3	8.1	8.1
273	Motor Vehicles	31.0	47.8	47.8
	GRAND TOTAL	**4,757.6**	**5,914.3**	**4,632.1**

B: Other Data in 2026

Performance Indicator/Targets: To ensure quality statistics output, extend andimprove the range of statistical data for policy and decision making by Government and all other stakeholders.

Vehicles: 3

204	National Statistical Office	204

Activity: 13508 Statistical Field Services **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**			**1,759.2**
211	Salaries and Allowances			1,759.2
22	**Goods & Services**	**20.0**	**20.0**	**17.8**
227	Other Operational Expenses	20.0	20.0	17.8
	GRAND TOTAL	**20.0**	**20.0**	**1,777.0**

B: Other Data in 2026

Division newly created. Staffing - SOS 13, Casuals 8, Unattached 3, Vacant 23, Vehicles 2

204	National Statistical Office	204

Activity: 17873 New Ministry for Administrative Services **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**3,000.0**		
227	Other Operational Expenses	3,000.0		
	GRAND TOTAL	**3,000.0**		

B: Other Data in 2026

204	National Statistical Office	204

Project: 22953 2020 Population Census Preparation **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**149,705.8**		**5,000.0**
212	Wages	11,000.0		1,000.0
221	Domestic Travel and Subsistence	6,000.0		500.0
223	Office Materials and Supplies	200.0		1,000.0
225	Transport and Fuel	900.0		500.0
226	Administrative Consultancy Fees	28,000.0		
227	Other Operational Expenses	103,605.8		2,000.0
	GRAND TOTAL	**149,705.8**		**5,000.0**

B: Other Data in 2026

1. Source of funding; Wholly GoPNG funded

2. Performance indicators: % of preparatory stages completed (recruitment, training, data systems) and National Census conducted for the benefit of 100% preparatory appropriate planning.

205	Office of Bougainville Affairs	205

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	National/Provincial Governments Affairs Co-ordination	6,842.4	7,909.5	6,671.1	6,911.1	7,160.1	7,415.8
Program	Administrative & Co-ordination Services	6,842.4	7,909.5	6,671.1	6,911.1	7,160.1	7,415.8
10041	General Services	6,842.4	7,909.5	6,671.1	6,911.1	7,160.1	7,415.8
Grand Total		6,842.4	7,909.5	6,671.1	6,911.1	7,160.1	7,415.8

205	Office of Bougainville Affairs	205

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**3,849.4**	**4,058.8**	**4,180.6**	**4,306.0**	**4,435.1**	**4,568.3**
211	Salaries and Allowances	3,413.3	3,716.1	3,837.9	3,953.0	4,071.6	4,193.8
212	Wages	89.7	55.1	55.1	56.7	58.4	60.2
214	Leave fares	44.3	22.0	22.0	22.7	23.3	24.0
215	Gratuities	302.1	265.6	265.6	273.6	281.8	290.3
22	**Goods & Services**	**2,873.0**	**3,757.5**	**2,344.5**	**2,452.4**	**2,565.0**	**2,680.5**
221	Domestic Travel and Subsistence	60.0		70.0	73.2	76.6	80.0
222	Travel and Subsistence	40.0		40.0	41.8	43.8	45.7
223	Office Materials and Supplies	50.5	50.5	30.0	31.4	32.8	34.3
224	Operational Materials and Supplies	15.0	10.3	10.0	10.5	10.9	11.4
225	Transport and Fuel	40.0	40.0	30.0	31.4	32.8	34.3
226	Administrative Consultancy Fees	30.0	30.0	10.0	10.5	10.9	11.4
227	Other Operational Expenses	2,597.0	3,576.7	2,104.5	2,201.3	2,302.5	2,406.2
228	Training	40.5	50.0	50.0	52.3	54.7	57.2
23	**Utilities, Rentals and Property Costs**	**80.0**	**52.8**	**105.5**	**110.3**	**115.5**	**120.6**
231	Utilities	55.0	12.8	65.5	68.5	71.7	74.9
233	Routine Maintenance	25.0	40.0	40.0	41.8	43.8	45.7
27	**Capital Formation**	**40.0**	**40.5**	**40.5**	**42.4**	**44.3**	**46.3**
271	Office Equipment, Furniture & Fittings	40.0	40.5	40.5	42.4	44.3	46.3
Grand Total		**6,842.4**	**7,909.6**	**6,671.1**	**6,911.1**	**7,159.9**	**7,415.7**

205	Office of Bougainville Affairs	205

Main Program: National/Provincial Governments Affairs Co-ordination

Program: Administrative & Co-ordination Services

Program Objectives:
To provide necessary policy research and advice on issues relating to Bougainville restoration program.

Program Description:
To co-ordinate and facilitate the Bougainville Restoration Program with provincial, national and international agencies.
To facilitate and co-ordinate the Bougainville Peace and Reconciliation Program between all parties and agencies.
Toprovide the national identified projects (PIP) for Bougainville Restoration.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10041 General Services

205	Office of Bougainville Affairs	205

Activity: 10041 General Services **(PBS Code: 205-1401-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,849.4**	**4,058.8**	**4,180.6**
211	Salaries and Allowances	3,413.3	3,716.1	3,837.9
212	Wages	89.7	55.1	55.1
214	Leave fares	44.3	22.0	22.0
215	Gratuities	302.1	265.6	265.6
22	**Goods & Services**	**2,873.0**	**3,757.5**	**2,344.5**
221	Domestic Travel and Subsistence	60.0		70.0
222	Travel and Subsistence	40.0		40.0
223	Office Materials and Supplies	50.5	50.5	30.0
224	Operational Materials and Supplies	15.0	10.3	10.0
225	Transport and Fuel	40.0	40.0	30.0
226	Administrative Consultancy Fees	30.0	30.0	10.0
227	Other Operational Expenses	2,597.0	3,576.7	2,104.5
228	Training	40.5	50.0	50.0
23	**Utilities, Rentals and Property Costs**	**80.0**	**52.8**	**105.5**
231	Utilities	55.0	12.8	65.5
233	Routine Maintenance	25.0	40.0	40.0
27	**Capital Formation**	**40.0**	**40.5**	**40.5**
271	Office Equipment, Furniture & Fittings	40.0	40.5	40.5
	GRAND TOTAL	**6,842.4**	**7,909.6**	**6,671.1**

B: Other Data in 2026

1. STAFFING 36.: SOS: 30: 1 DIRECTOR, 3 DEPUTY DIRECTORS, 4 MANAGERS,1 INTERNAL AUDITOR & 22 OFFICERS. & 8 VACANCIES.

2. Vehicles: 5

3. Performance / Indicators: To facilitate the Bougainville Restoration Program with Provincial, National and International Agencies. It facilitates and coordinates theBougainville Peace and Reconciliation Program between all parties

206	Department of Finance	206

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**National Economic Management**	**8,773.9**	**16,712.3**	**18,112.0**	**18,724.9**	**19,359.3**	**20,011.4**
Program	**General Administration**	**8,445.8**	**16,412.3**	**17,845.3**	**18,446.0**	**19,067.6**	**19,706.5**
10042	Top Management & Administrative Services	4,454.7	12,152.1	13,100.4	13,521.2	13,955.9	14,403.1
10043	Executive Branch (Finance)	2,929.5	3,192.9	3,786.7	3,922.5	4,063.3	4,207.9
11480	Security & Cleaning Contracts	1,061.6	1,067.3	958.2	1,002.3	1,048.4	1,095.6
Program	**Ministerial Services**	**328.1**	**300.0**	**266.7**	**278.9**	**291.8**	**304.9**
11973	Ministerial Support Services	328.1	300.0	266.7	278.9	291.8	304.9
Main Program	**Public Finance Management**	**37,414.4**	**44,493.0**	**38,424.6**	**37,243.1**	**31,090.0**	**26,960.6**
Program	**Sectoral Policy Analysis and Government Budgeting**		**2,000.0**				
22758	Public Expenditure & Financial Accountability (PEFA) Project		2,000.0				
Program	**Treasury Operations**	**27,981.4**	**35,307.5**	**25,663.8**	**30,290.2**	**24,938.5**	**20,604.9**
10045	Finance Training Branch	1,650.4	2,755.1	2,778.4	2,873.7	2,972.3	3,073.7
10046	Internal Audits	2,793.4	2,896.8	3,267.5	3,385.3	3,507.6	3,633.1
10047	Non Tax Revenue	3,942.5	2,604.0	2,483.1	2,568.4	2,656.7	2,747.4
10048	Financial Reporting and Compliance	3,802.3	3,804.1	3,870.7	3,994.7	4,122.8	4,254.5
10049	Prov & District Financial Management	2,129.8	3,203.5	3,262.4	3,366.7	3,474.4	3,585.2
10050	Financial Control	4,049.4	3,044.0	3,001.7	3,101.5	3,204.7	3,310.8
20013	Financial Management Project	6,373.6	10,000.0	5,000.0	5,000.0		
20014	Provincial Capacity Building Project	1,700.0	4,000.0				
22658	District and Provincial Treasury Roll-out Program	1,540.0	3,000.0		5,000.0	5,000.0	
24602	Digitalisation Payment System			2,000.0	1,000.0		
Program	**Assessment & Collection of Income Tax**	**2,000.3**	**2,000.0**	**2,000.0**	**1,000.0**		
23405	Non-Tax Revenue Digitalisation Project	2,000.3	2,000.0	2,000.0	1,000.0		
Program	**Provincial Treasury**			**5,000.0**			
24650	District Finance Rollout Program			5,000.0			
Program	**Finance and General Administration**	**2,394.9**	**2,496.8**	**2,637.0**	**2,721.4**	**2,808.5**	**2,898.2**
13178	Financial Accountability and Inspections Division	2,394.9	2,496.8	2,637.0	2,721.4	2,808.5	2,898.2
Program	**General Administrative Services**	**2,818.1**	**1,392.4**	**1,499.1**	**1,550.7**	**1,604.1**	**1,659.0**
10806	Payments	2,818.1	1,392.4	1,499.1	1,550.7	1,604.1	1,659.0
Program	**General Administration**	**2,219.7**	**1,296.3**	**1,624.7**	**1,680.8**	**1,738.9**	**1,798.5**
10807	Organisational Strategy	2,219.7	1,296.3	1,624.7	1,680.8	1,738.9	1,798.5
Main Program	**National/Provincial Governments Affairs Co-ordination**		**5,000.0**				
Program	**Administrative & Co-ordination Services**		**5,000.0**				
24522	Payroll Management System Upgrade Project		5,000.0				
Main Program	**General Personnel Policies and Procedures Co-ordination**	**1,375.1**	**3,000.0**				

206	Department of Finance	206

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Program	**General Administrative Services**	**1,375.1**	**3,000.0**				
23759	Public Private Partnership Centre	1,375.1	3,000.0				
Main Program	**Government Buildings Administration**	**161,324.1**	**1,378.9**	**1,556.3**	**1,609.9**	**1,665.4**	**1,722.4**
Program	**General Administrative Services**	**474.9**	**863.4**	**956.4**	**988.4**	**1,021.5**	**1,055.6**
13179	Government Office Accommodation	474.9	863.4	956.4	988.4	1,021.5	1,055.6
Program	**General Administration**	**459.6**	**515.5**	**599.9**	**621.4**	**643.9**	**666.9**
13189	Government Office Development	459.6	515.5	599.9	621.4	643.9	666.9
Program	**Buildings & Construction**	**160,389.6**					
24393	Provincial Infrastructure Development Program	160,389.6					
Main Program	**General Transfers to Provincial Governments**	**887,009.2**					
Program	**General Administrative Services**	**456,600.0**					
24427	District Infrastructure Program Program (Kina-for-Kina)	456,600.0					
Program	**Other Multi-Functional Development Projects**	**430,409.2**					
24392	District Infrastructure Development Program	430,409.2					
Grand Total		**1,095,896.7**	**70,584.2**	**58,092.9**	**57,577.8**	**52,114.7**	**48,694.4**

206	Department of Finance	206

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**27,774.5**	**32,825.9**	**33,960.8**	**34,979.6**	**36,028.9**	**37,109.8**
211	Salaries and Allowances	25,160.9	29,169.2	21,763.1	22,416.0	23,088.4	23,781.1
213	Overtime	165.1	302.3	584.8	602.3	620.4	639.0
214	Leave fares	1,394.6	1,660.4	1,845.2	1,900.6	1,957.6	2,016.3
215	Gratuities	1,053.9	1,694.0	9,767.7	10,060.7	10,362.5	10,673.4
22	**Goods & Services**	**14,073.9**	**17,248.2**	**13,041.4**	**11,402.1**	**8,579.4**	**8,965.5**
220	Goods & Services				3,200.0		
221	Domestic Travel and Subsistence	1,650.9	1,459.6	1,829.2	867.3	907.2	948.1
222	Travel and Subsistence	86.1	95.0	107.5	112.4	117.6	122.9
223	Office Materials and Supplies	534.6	770.2	543.9	568.9	595.1	621.8
224	Operational Materials and Supplies	235.9	324.3	366.5	383.4	401.0	419.1
225	Transport and Fuel	167.8	205.3	261.7	273.8	286.4	299.2
226	Administrative Consultancy Fees	389.1	185.3	237.0	247.9	259.3	271.0
227	Other Operational Expenses	9,508.0	9,765.5	7,822.4	4,835.0	5,057.4	5,285.0
228	Training	1,501.5	4,443.0	1,873.2	913.4	955.4	998.4
23	**Utilities, Rentals and Property Costs**	**1,499.2**	**1,395.0**	**1,343.3**	**1,405.1**	**1,469.7**	**1,535.9**
231	Utilities	199.9					
233	Routine Maintenance	1,299.3	1,395.0	1,343.3	1,405.1	1,469.7	1,535.9
25	**Grants Subsidies and Transfers**	**1,047,703.7**	**307.5**	**805.5**	**842.6**	**881.3**	**921.0**
251	Membership Fees, Subscriptions & Contribution	305.0	307.5	805.5	842.6	881.3	921.0
252	Grants/Transfers to Public Authorities	590,798.7					
254	Grants/Subsidies-Public & Dpt Enterprise	456,600.0					
26	**Acquisition of Existing Assets**		**57.5**	**10.0**	**10.5**	**10.9**	**11.4**
261	Acquisition of Lands, Buildings & Structures		57.5	10.0	10.5	10.9	11.4
27	**Capital Formation**	**4,845.1**	**18,749.9**	**8,931.9**	**8,938.0**	**5,144.3**	**150.8**
270	Capital Formation				8,800.0	5,000.0	
271	Office Equipment, Furniture & Fittings	93.5	149.9	131.9	138.0	144.3	150.8
272	Information & Communication Technology	3,411.6	15,600.0	3,800.0			
276	Construction, Renovation and Improvements	340.0	3,000.0	5,000.0			
277	Substantial/Specific Maintenance	1,000.0					
Grand Total		**1,095,896.4**	**70,584.0**	**58,092.9**	**57,577.9**	**52,114.5**	**48,694.4**

206	Department of Finance	206

Main Program: National Economic Management

Program: Ministerial Services

Program Objectives:
To assist the Minister of State in the performance of his Ministerial duties.

Program Description:
Provision of administrative and support services to the Minister for Finance.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

11973 Ministerial Support Services

206	Department of Finance	206

Activity: 11973 Ministerial Support Services **(PBS Code: 206-1201-5-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**328.1**	**300.0**	**266.7**
227	Other Operational Expenses	328.1	300.0	266.7
	GRAND TOTAL	**328.1**	**300.0**	**266.7**

B: Other Data in 2026

1. Performance Indicator/Performance: Provide administration and support to the Office of the Minister for Finance.

206	Department of Finance	206

Main Program: Public Finance Management

Program: Sectoral Policy Analysis and Government Budgeting

Program Objectives:
To establish and maintain necessary co-ordination in the introduction and implementation of sectoral polices, functions and programs , to maintain balanced growth in sectors and government function areas through budgetary allocations and to facilitate implementation of operating agencies' programs, activities and projects.

Program Description:
To co-ordinate the preparation of medium term sectoral and regional development plans and annual government budgets; to prepare sectoral policy papers in corporation with respective line departments and to introduce modern planning ,programming ,budgeting and evaluation systems, methods and procedures.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

22758 Public Expenditure & Financial Accountability (PEFA) Project

206	Department of Finance	206

Project: 22758 Public Expenditure & Financial Accountability (PEFA) Project **(PBS Code: 206-1203-4-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**2,000.0**	
227	Other Operational Expenses		2,000.0	
	GRAND TOTAL		**2,000.0**	

B: Other Data in 2026

206	Department of Finance	206

Main Program: Public Finance Management

Program: Treasury Operations

Program Objectives:
To ensure efficient cash management and achievement of Government budgetary targets on revenue and expenditure and proper implementation of Government fiscal policies ; to facilitate revenue collection and improve revenue management in revenue collecting agencies.

Program Description:
To assist in setting revenue and expenditure targets; to co-ordinate and monitor revenue collection; to examine potential revenue sources and make recommendations on such sources in accordance with government macro-economic policies, to prepare and submit timely and accurate financial statement in accordance with relevant laws and financial regulations.

This program consists of 9 Activities and Projects the expenditure and other data of which are given in the following tables:

10045	Finance Training Branch
10046	Internal Audits
10047	Non Tax Revenue
10048	Financial Reporting and Compliance
10049	Prov & District Financial Management
10050	Financial Control
20013	Financial Management Project
20014	Provincial Capacity Building Project
22658	District and Provincial Treasury Roll-out Program

206	Department of Finance	206

Activity: 10045 Finance Training Branch **(PBS Code: 206-1203-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**884.9**	**1,974.2**	**2,033.4**
211	Salaries and Allowances	775.8	1,653.8	1,659.8
213	Overtime		35.0	45.0
214	Leave fares	93.5	120.2	163.4
215	Gratuities	15.6	165.2	165.2
22	**Goods & Services**	**748.3**	**682.5**	**666.6**
221	Domestic Travel and Subsistence	31.2	28.5	28.5
223	Office Materials and Supplies	10.5	55.0	46.0
224	Operational Materials and Supplies	2.3	36.0	36.0
225	Transport and Fuel	1.5		
227	Other Operational Expenses	645.8	323.0	286.1
228	Training	57.0	240.0	270.0
23	**Utilities, Rentals and Property Costs**	**7.5**	**38.3**	**28.3**
233	Routine Maintenance	7.5	38.3	28.3
27	**Capital Formation**	**9.7**	**60.0**	**50.0**
271	Office Equipment, Furniture & Fittings	9.7	60.0	50.0
	GRAND TOTAL	**1,650.4**	**2,755.0**	**2,778.3**

B: Other Data in 2026

1 Staffing 65: Current Staff on Strength 30:

2 Vehicles: 1

3 PerformanceIndicators/targets: Conduct training in all the provinces and districts; anticipate to train more than 5000 officers of the provinces and districtlevel.

206	Department of Finance	206

Activity: 10046 Internal Audits **(PBS Code: 206-1203-1-126))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,883.1**	**1,969.9**	**2,029.0**
211	Salaries and Allowances	1,739.1	1,785.4	1,790.4
213	Overtime			45.0
214	Leave fares	59.1	100.0	109.1
215	Gratuities	84.9	84.5	84.5
22	**Goods & Services**	**805.6**	**821.9**	**1,062.9**
221	Domestic Travel and Subsistence	171.7	149.6	152.0
223	Office Materials and Supplies	62.9	85.2	85.5
224	Operational Materials and Supplies	44.2	44.3	46.7
225	Transport and Fuel	18.5	18.5	32.4
227	Other Operational Expenses	508.3	524.3	746.3
23	**Utilities, Rentals and Property Costs**	**30.0**	**30.0**	**30.0**
233	Routine Maintenance	30.0	30.0	30.0
25	**Grants Subsidies and Transfers**	**74.7**	**75.0**	**145.5**
251	Membership Fees, Subscriptions & Contribution	74.7	75.0	145.5
	GRAND TOTAL	**2,793.4**	**2,896.8**	**3,267.4**

B: Other Data in 2026

1 Staffing 27: Staff on Strength 27; Vacancies 1

2 Vehicle: 2

3 Performance Indicators/Targets: To carry out internal audits for the department.

206	Department of Finance	206

Activity: 10047 Non Tax Revenue **(PBS Code: 206-1203-1-127))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,027.6**	**1,758.0**	**1,810.7**
211	Salaries and Allowances	1,824.6	1,521.5	1,521.5
213	Overtime			52.7
214	Leave fares	151.0	109.0	109.0
215	Gratuities	52.0	127.5	127.5
22	**Goods & Services**	**1,907.5**	**836.0**	**662.4**
221	Domestic Travel and Subsistence	52.5	65.0	65.0
223	Office Materials and Supplies	36.8	25.0	25.0
224	Operational Materials and Supplies	22.5	30.0	30.0
225	Transport and Fuel	40.5	54.0	54.0
227	Other Operational Expenses	1,755.2	662.0	488.4
23	**Utilities, Rentals and Property Costs**	**3.8**	**5.0**	**5.0**
233	Routine Maintenance	3.8	5.0	5.0
27	**Capital Formation**	**3.8**	**5.0**	**5.0**
271	Office Equipment, Furniture & Fittings	3.8	5.0	5.0
	GRAND TOTAL	**3,942.7**	**2,604.0**	**2,483.1**

B: Other Data in 2026

1 Staffing 29: Staff on Strength 24; Vacancies 3.

2 Vehicles: 1

3 Performance Indicators/Targets: To effectively and efficiently maximise the collection ofnon tax revenue. Review rates and charges of user fee at timely intervalsand look into new areas of non-tax Revenue to broaden the Revenue base.

206	Department of Finance	206

Activity: 10048 Financial Reporting and Compliance **(PBS Code: 206-1203-1-128))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,286.3**	**3,279.2**	**3,377.6**
211	Salaries and Allowances	2,999.6	2,716.0	2,716.0
213	Overtime			38.0
214	Leave fares		150.0	210.4
215	Gratuities	286.7	413.2	413.2
22	**Goods & Services**	**465.5**	**455.0**	**423.1**
221	Domestic Travel and Subsistence	33.7	38.4	30.4
222	Travel and Subsistence	19.2	26.0	26.0
223	Office Materials and Supplies	22.9	32.0	32.0
224	Operational Materials and Supplies	36.0	48.0	45.0
225	Transport and Fuel	18.0	24.0	24.0
227	Other Operational Expenses	335.7	286.6	265.7
23	**Utilities, Rentals and Property Costs**	**23.6**	**34.0**	**34.0**
233	Routine Maintenance	23.6	34.0	34.0
27	**Capital Formation**	**27.0**	**36.0**	**36.0**
271	Office Equipment, Furniture & Fittings	27.0	36.0	36.0
	GRAND TOTAL	**3,802.4**	**3,804.2**	**3,870.7**

B: Other Data in 2026

1 Staffing 50: Staff on Strength 49; vacancies 1.

2 Vehicles: 2

3 Performance Indicators/Targets: To provide policy advice and options to the Government about the structure and operation of the Financial Management Framework. The Division monitors the accounting functions of government and exercises leadership aimed at ensuring the function is conducted professionally, effectively and in accordance with the Finance Framework. In addition, the Division undertakes centralized accounting operation, the Division undertakes centralized accounting operation including management of the government payroll, the Trust Fund, maintenanceof the General Ledger and the compliance and publication of the annual public accounts and various internal reports.

206	Department of Finance	206

Activity: 10049 Prov & District Financial Management **(PBS Code: 206-1203-1-129))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,705.8**	**2,777.4**	**2,860.7**
211	Salaries and Allowances	1,616.5	2,177.3	2,205.3
213	Overtime		114.0	134.3
214	Leave fares		265.0	300.0
215	Gratuities	89.3	221.1	221.1
22	**Goods & Services**	**365.4**	**356.0**	**349.0**
221	Domestic Travel and Subsistence	67.4	80.0	80.0
223	Office Materials and Supplies	27.4	37.0	35.0
225	Transport and Fuel	21.8	19.0	19.0
227	Other Operational Expenses	248.8	220.0	215.0
23	**Utilities, Rentals and Property Costs**	**28.7**	**40.0**	**32.5**
233	Routine Maintenance	28.7	40.0	32.5
27	**Capital Formation**	**30.0**	**30.1**	**20.1**
271	Office Equipment, Furniture & Fittings	30.0	30.1	20.1
	GRAND TOTAL	**2,129.9**	**3,203.5**	**3,262.3**

B: Other Data in 2026

1 Staffing 30: Staff on Strength 15; vacancies 15.

2 Vehicles: 3

3 Performance Indicators/Targets: To provide management advice and maintain high level ofeffective interactive systems, to enable operational efficiency and effective- ness thus promote transparency and accountability in the management of public resources at the Provincial and District levels.

206	Department of Finance	206

Activity: 10050 Financial Control **(PBS Code: 206-1203-1-130))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,352.3**	**2,323.3**	**2,393.0**
211	Salaries and Allowances	3,352.3	2,097.6	2,097.6
213	Overtime			57.7
214	Leave fares		225.7	237.7
22	**Goods & Services**	**662.9**	**649.3**	**552.4**
221	Domestic Travel and Subsistence	22.0	29.5	25.5
222	Travel and Subsistence	8.9	12.5	12.5
223	Office Materials and Supplies	82.4	110.3	90.3
224	Operational Materials and Supplies	65.9	90.7	90.7
225	Transport and Fuel	13.9	18.5	18.5
227	Other Operational Expenses	469.8	387.8	314.9
23	**Utilities, Rentals and Property Costs**	**20.4**	**52.6**	**37.5**
233	Routine Maintenance	20.4	52.6	37.5
27	**Capital Formation**	**13.8**	**18.8**	**18.8**
271	Office Equipment, Furniture & Fittings	13.8	18.8	18.8
	GRAND TOTAL	**4,049.4**	**3,044.0**	**3,001.7**

B: Other Data in 2026

1 Staffing 44: Staff on Strength 25; Vacancies 19.

2 Vehicles: 3

3 Performance Indicators/Targets: To carry out overall expenditure function and facilitate various payment of grants to provinces, statutory authorities, court order andother payments as well as providing reports to our clients as and when required. Improve and maintain a financial management framework to mitigate existing risks over public money related to fraud or lost.

206	Department of Finance	206

Project: 20013 Financial Management Project **(PBS Code: 206-1203-1-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**6,373.6**	**10,000.0**	**5,000.0**
211	Salaries and Allowances	1,834.7		
215	Gratuities	38.9		
221	Domestic Travel and Subsistence	500.0	500.0	1,000.0
227	Other Operational Expenses	2,000.0	500.0	1,000.0
228	Training	500.0	500.0	1,000.0
272	Information & Communication Technology	1,500.0	8,500.0	2,000.0
	GRAND TOTAL	**6,373.6**	**10,000.0**	**5,000.0**

B: Other Data in 2026
Commencement Year: 2008

Termination Year: 2025

Performance Indicators/target:Improvement in financial reporting accuracy/100% accuracy in quarterly financial reports and number of trainings on financial policies/minimum of 10 trainings per year.

206	Department of Finance	206

Project: 20014 Provincial Capacity Building Project **(PBS Code: 206-1203-1-203)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,700.0**	**4,000.0**	
221	Domestic Travel and Subsistence	500.0	300.0	
223	Office Materials and Supplies	200.0	300.0	
227	Other Operational Expenses	300.0		
228	Training	400.0	3,100.0	
272	Information & Communication Technology	300.0	300.0	
	GRAND TOTAL	**1,700.0**	**4,000.0**	

B: Other Data in 2026
Commencement Year: 2010

Termination Year: 2025

Performance Indicators/target: Increase in capacity scores of provincial offices/80% of offices show a 20% capacity improvement and number of staff trained/500+ provincial staff trained annually.

206	Department of Finance	206

Project: 22658 District and Provincial Treasury Roll-out Program **(PBS Code: 206-1203-1-216)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,540.0**	**3,000.0**	
226	Administrative Consultancy Fees	200.0		
276	Construction, Renovation and Improvements	340.0	3,000.0	
277	Substantial/Specific Maintenance	1,000.0		
	GRAND TOTAL	**1,540.0**	**3,000.0**	

B: Other Data in 2026
Commencement Year: 2005

Termination Year: 2025

Performance Targets/Indicators:
1. Number of Provincial Finance offices fully resourced to implement their functions
2. Number of District Finance Officers fully resourced to implement their functions

206	Department of Finance	206

Project: 24602 Digitalisation Payment System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget			**2,000.0**
227	Other Operational Expenses			2,000.0
	GRAND TOTAL			**2,000.0**

B: Other Data in 2026

206	Department of Finance	206

Main Program: Public Finance Management

Program: Assessment & Collection of Income Tax

Program Objectives:
To contribute to the achievement of government targets in the field of income redistribution; and to generate revenue for financing public expenditures through effective collection of income tax and stamp duties.

Program Description:
To assess and collect personal income tax, company tax, stamp duties and turn-over tax; to conduct tax education and awareness campaigns and to propose tax administration reform measures.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23405 Non-Tax Revenue Digitalisation Project

206	Department of Finance	206

Project: 23405 Non-Tax Revenue Digitalisation Project **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,000.2**	**2,000.0**	**2,000.0**
227	Other Operational Expenses	200.0	100.0	200.0
231	Utilities	199.9		
272	Information & Communication Technology	1,600.3	1,900.0	1,800.0
	GRAND TOTAL	**2,000.2**	**2,000.0**	**2,000.0**

B: Other Data in 2026
Commencement Year: 2022

Termination Year: 2023

Performance Indicators/target:% of revenue collection processes digitized/100% digitization by project end and % increase in non-tax revenue collection efficiency/30% increase in efficiency.

206	Department of Finance	206

Main Program: Public Finance Management

Program: Finance and General Administration

Program Objectives:
To assist the Director of Transport and the Minister in provision of financial administration, financial control, administrative, personnel training, and financial support services.

Program Description:
The provision of services in support of the Office of Transport's substantive programs, including finance and accounting, training and staff development, organisational procedures, budgeting and all other support services.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

13178 Financial Accountability and Inspections Division

206	Department of Finance	206

Activity: 13178 Financial Accountability and Inspections Division **(PBS Code: 206-1203-1-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,216.7**	**2,308.8**	**2,308.8**
211	Salaries and Allowances	2,113.7	2,104.5	2,104.5
214	Leave fares	103.0	100.0	100.0
215	Gratuities		104.3	104.3
22	**Goods & Services**	**155.6**	**186.0**	**324.2**
221	Domestic Travel and Subsistence	60.3	65.0	83.9
222	Travel and Subsistence	10.0	10.0	10.0
223	Office Materials and Supplies	5.8	6.0	24.0
224	Operational Materials and Supplies	5.5	1.0	11.2
225	Transport and Fuel	5.5	16.1	23.9
227	Other Operational Expenses	68.5	87.9	171.2
23	**Utilities, Rentals and Property Costs**	**2.1**	**2.0**	**2.0**
233	Routine Maintenance	2.1	2.0	2.0
27	**Capital Formation**	**20.4**		**2.0**
271	Office Equipment, Furniture & Fittings	9.2		2.0
272	Information & Communication Technology	11.2		
	GRAND TOTAL	**2,394.8**	**2,496.8**	**2,637.0**

B: Other Data in 2026

206	Department of Finance	206

Main Program: Public Finance Management

Program: General Administrative Services

Program Objectives:

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Program Description:

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This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10806 Payments

206	Department of Finance	206

Activity: 10806 Payments **(PBS Code: 206-1201-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,497.5**	**1,055.0**	**1,086.7**
211	Salaries and Allowances	2,480.7	965.7	965.7
213	Overtime			31.7
214	Leave fares		89.3	89.3
215	Gratuities	16.8		
22	**Goods & Services**	**315.1**	**329.5**	**404.5**
221	Domestic Travel and Subsistence	14.0	19.0	19.0
223	Office Materials and Supplies	7.5	50.0	50.0
224	Operational Materials and Supplies	15.0	20.0	20.0
225	Transport and Fuel	12.0	16.0	16.0
227	Other Operational Expenses	266.6	224.5	299.5
23	**Utilities, Rentals and Property Costs**	**5.5**	**8.0**	**8.0**
233	Routine Maintenance	5.5	8.0	8.0
	GRAND TOTAL	**2,818.1**	**1,392.5**	**1,499.2**

B: Other Data in 2026

206	Department of Finance	206

Main Program: Public Finance Management

Program: General Administration

Program Objectives:
To establish and maintain necessary co-ordination in the introduction and implementation of sectoral policies, functions and programs, to maintain balanced growth in sectors and government function areas through budgetary allocations and to facilitate implementation of operating agencies' programs, activities and projects.

Program Description:
To co-ordinate the preparation of medium term sectoral and regional developmentplans and annual government budgets; to prepare sectoral policy papers in co-operation with respective line departments and to introduce modern planning, programming, budgeting and evaluation systems, methods and procedures.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10807 Organisational Strategy

206	Department of Finance	206

Activity: 10042 Top Management & Administrative Services **(PBS Code: 206-1201-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,145.8**	**10,788.2**	**11,364.8**
211	Salaries and Allowances	1,889.3	9,960.7	2,463.7
213	Overtime	160.0	153.3	153.3
214	Leave fares	987.9	255.3	255.3
215	Gratuities	108.6	418.9	8,492.5
22	**Goods & Services**	**1,050.8**	**1,103.7**	**1,000.5**
221	Domestic Travel and Subsistence	62.2	62.3	104.2
222	Travel and Subsistence	25.5	21.0	19.0
223	Office Materials and Supplies	43.5	43.5	89.0
224	Operational Materials and Supplies	35.6	36.6	48.5
225	Transport and Fuel	18.4	18.4	25.0
226	Administrative Consultancy Fees	33.8	30.0	30.0
227	Other Operational Expenses	317.4	317.6	404.8
228	Training	514.4	574.3	280.0
23	**Utilities, Rentals and Property Costs**	**35.2**	**35.3**	**85.0**
233	Routine Maintenance	35.2	35.3	85.0
25	**Grants Subsidies and Transfers**	**222.8**	**225.0**	**650.0**
251	Membership Fees, Subscriptions & Contribution	222.8	225.0	650.0
	GRAND TOTAL	**4,454.6**	**12,152.2**	**13,100.3**

B: Other Data in 2026

1 Staffing 37: FAS 1: AS's 2, Support Staff 35

2 Vehicles: 4

3 Performance Indicators/targets: Provide administrative support to the whole Department.

206	Department of Finance	206

Activity: 10043 Executive Branch (Finance) **(PBS Code: 206-1201-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,148.6**	**2,333.7**	**2,403.7**
211	Salaries and Allowances	1,973.6	2,115.2	2,133.1
213	Overtime			27.0
214	Leave fares		85.0	110.1
215	Gratuities	175.0	133.5	133.5
22	**Goods & Services**	**692.5**	**711.6**	**1,240.2**
221	Domestic Travel and Subsistence	31.5	31.5	117.0
222	Travel and Subsistence	22.5	25.5	40.0
223	Office Materials and Supplies	11.3	11.3	37.2
224	Operational Materials and Supplies	0.8	0.8	21.4
225	Transport and Fuel	9.0	9.0	37.1
226	Administrative Consultancy Fees	155.2	155.3	207.0
227	Other Operational Expenses	462.2	478.2	780.5
23	**Utilities, Rentals and Property Costs**	**81.0**	**82.6**	**122.8**
233	Routine Maintenance	81.0	82.6	122.8
25	**Grants Subsidies and Transfers**	**7.5**	**7.5**	**10.0**
251	Membership Fees, Subscriptions & Contribution	7.5	7.5	10.0
26	**Acquisition of Existing Assets**		**57.5**	**10.0**
261	Acquisition of Lands, Buildings & Structures		57.5	10.0
	GRAND TOTAL	**2,929.6**	**3,192.9**	**3,786.7**

B: Other Data in 2026

1 Staffing: 15: SOS 15.

2 Vehicles: 6

3 Performance Indicators/Targets: Manage the operations of the department in accordance with its established tasks and responsibilities at the executive level.

206	Department of Finance	206

Activity: 10807 Organisational Strategy **(PBS Code: 206-1201-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,071.5**	**1,133.6**	**1,167.6**
211	Salaries and Allowances	1,902.6	1,032.6	1,066.6
214	Leave fares		101.0	101.0
215	Gratuities	168.9		
22	**Goods & Services**	**148.2**	**162.8**	**457.2**
221	Domestic Travel and Subsistence	42.1	65.2	65.2
223	Office Materials and Supplies	3.8	5.0	5.0
224	Operational Materials and Supplies	1.2	2.0	2.0
225	Transport and Fuel	8.8	11.8	11.8
227	Other Operational Expenses	62.3	50.0	50.0
228	Training	30.0	28.8	323.2
	GRAND TOTAL	**2,219.7**	**1,296.4**	**1,624.8**

B: Other Data in 2026

206	Department of Finance	206

Activity: 11480 Security & Cleaning Contracts **(PBS Code: 206-1201-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
23	**Utilities, Rentals and Property Costs**	**1,061.6**	**1,067.3**	**958.2**
233	Routine Maintenance	1,061.6	1,067.3	958.2
	GRAND TOTAL	**1,061.6**	**1,067.3**	**958.2**

B: Other Data in 2026

1 Performance Indicators/Targets: Provide Security and cleaning services

206	Department of Finance	206

Main Program: National/Provincial Governments Affairs Co-ordination

Program: Administrative & Co-ordination Services

Program Objectives:
To provide necessary policy research and advice on issues relating to Bougainville restoration program.

Program Description:
To co-ordinate and facilitate the Bougainville Restoration Program with provincial, national and international agencies.
To facilitate and co-ordinate the Bougainville Peace and Reconciliation Program between all parties and agencies.
Toprovide the national identified projects (PIP) for Bougainville Restoration.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24522 Payroll Management System Upgrade Project

206	Department of Finance	206

Project: 24522 Payroll Management System Upgrade Project **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**5,000.0**	
227	Other Operational Expenses		100.0	
272	Information & Communication Technology		4,900.0	
	GRAND TOTAL		**5,000.0**	

B: Other Data in 2026

206	Department of Finance	206

Main Program: General Personnel Policies and Procedures Co-ordination

Program: General Administrative Services

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23759 Public Private Partnership Centre

206	Department of Finance	206

Project: 23759 Public Private Partnership Centre **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,375.1**	**3,000.0**	
227	Other Operational Expenses	1,375.1	3,000.0	
	GRAND TOTAL	**1,375.1**	**3,000.0**	

B: Other Data in 2026

206	Department of Finance	206

Main Program: Government Buildings Administration

Program: General Administration

Program Objectives:
To co-ordinate and supervise the operations of the Internal Revenue Commission substantive programs and facilitate their implementation, and assist the Commissioner General in the management of the Internal Revenue Commission in accordance with its established tasks and responsibilities.

Program Description:
The provision of support services including finance and accounting, personnel management, training and staff development and provision of logistics, materials and equipment.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

13189 Government Office Development

206	Department of Finance	206

Activity: 13189 Government Office Development **(PBS Code: 206-1203-1-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**318.8**	**374.8**	**374.8**
211	Salaries and Allowances	313.7	355.9	355.9
213	Overtime	5.1		
214	Leave fares		18.9	18.9
22	**Goods & Services**	**140.7**	**140.7**	**225.1**
227	Other Operational Expenses	140.7	140.7	225.1
	GRAND TOTAL	**459.5**	**515.5**	**599.9**

B: Other Data in 2026

206	Department of Finance	206

Main Program: Government Buildings Administration

Program: Buildings & Construction

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24393 Provincial Infrastructure Development Program

206	Department of Finance	206

Project: 24393 Provincial Infrastructure Development Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**160,389.6**		
252	Grants/Transfers to Public Authorities	160,389.6		
	GRAND TOTAL	**160,389.6**		

B: Other Data in 2026

206	Department of Finance	206

Main Program: General Transfers to Provincial Governments

Program: General Administrative Services

Program Objectives:
To assist the Secretary in the management of the Department in accordance with its established task and responsibilities.

Program Description:
Provision of services in support of departments programs including finance and accounting,budgeting,personnel management,training and staff development,state visit services,maintenance of Mirigini House and operations of the government aircraft.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24427 District Infrastructure Program Program (Kina-for-Kina)

206	Department of Finance	206

Activity: 13179 Government Office Accommodation **(PBS Code: 206-1203-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**362.0**	**749.7**	**749.7**
211	Salaries and Allowances	344.8	682.9	682.9
214	Leave fares		41.0	41.0
215	Gratuities	17.2	25.8	25.8
22	**Goods & Services**	**113.0**	**113.7**	**206.7**
221	Domestic Travel and Subsistence	62.3	25.7	58.5
223	Office Materials and Supplies	20.0	10.0	25.0
224	Operational Materials and Supplies	7.0	15.0	15.0
227	Other Operational Expenses	23.7	63.0	108.2
	GRAND TOTAL	**475.0**	**863.4**	**956.4**

B: Other Data in 2026

206	Department of Finance	206

Project: 24427 District Infrastructure Program Program (Kina-for-Kina) **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**456,600.0**		
254	Grants/Subsidies-Public & Dpt Enterprise	456,600.0		
	GRAND TOTAL	**456,600.0**		

B: Other Data in 2026

206	Department of Finance	206

Main Program: General Transfers to Provincial Governments

Program: Other Multi-Functional Development Projects

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24392 District Infrastructure Development Program

206	Department of Finance	206

Project: 24392 District Infrastructure Development Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**430,409.2**		
252	Grants/Transfers to Public Authorities	430,409.2		
	GRAND TOTAL	**430,409.2**		

B: Other Data in 2026

207	Cross Cutting Activities	207

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
Main Program	**Executive Services**		**172,896.4**	**150,000.0**
Program	**General Administrative Services**		**5,000.0**	
ACTIVITY	Growth Development Program		5,000.0	
Program	**Gen. Multi-Departmental Payments - Others Rs**		**167,896.4**	**150,000.0**
ACTIVITY	Contingency Fund		167,896.4	150,000.0
Main Program	**National Economic Management**	**851,435.8**	**500.0**	**500.0**
Program	**Gen. Multi-Departmental Payments - Others Rs**	**851,435.8**	**500.0**	**500.0**
ACTIVITY	Education Fee Free Subsidy	850,935.8		
ACTIVITY	Improving Government Finance Statistics	500.0	500.0	500.0
Main Program	**Public Finance Management**	**4,000.0**	**500.0**	**500.0**
Program	**General Administration**	**4,000.0**		
ACTIVITY	IFMS SAAS Migration & Upgrade	4,000.0		
Program	**Gen. Multi-Departmental Payments - Others Rs**		**500.0**	**500.0**
ACTIVITY	PHAs IFMS Roll-Out		500.0	500.0
Main Program	**Foreign Policy and External Relations Management**	**20,000.0**	**20,000.0**	**30,000.0**
Program	**External Relations Management**	**20,000.0**	**20,000.0**	**30,000.0**
ACTIVITY	Foreign Missions	20,000.0	20,000.0	30,000.0
Main Program	**Provincial Administrative Services**	**15,000.0**	**95,000.0**	**85,000.0**
Program	**Government Office Accommodation**	**15,000.0**	**20,000.0**	**10,000.0**
ACTIVITY	Former Provincial Members Allowance	15,000.0	20,000.0	10,000.0
Program	**Gen. Multi-Departmental Payments - Others Rs**		**75,000.0**	**75,000.0**
ACTIVITY	Sustainable Development Goal 8 (SDG 8) Measure		75,000.0	75,000.0
Main Program	**General Personnel Policies and Procedures Co-ordination**	**500.0**	**3,000.0**	**3,000.0**
Program	**Structural Adjustment Program**	**500.0**	**3,000.0**	**3,000.0**
ACTIVITY	Public Sector Audit Committee	500.0	3,000.0	3,000.0

207	Cross Cutting Activities	207

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	Description	2024	2025	2026
Main Program	**Government Buildings Administration**	**348,776.4**	**341,898.9**	**451,166.0**
Program	**Government Office Accommodation**	**348,776.4**	**341,898.9**	**451,166.0**
ACTIVITY	Multi-Departmental Office Accommodation	348,776.4	341,898.9	350,166.0
ACTIVITY	National Parliamentary Committee			1,000.0
ACTIVITY	National Petroleum Authority			100,000.0
Main Program	**Social Security Services**	**408,760.1**	**491,479.3**	**378,297.9**
Program	**Retirement Benefits and Pension Funds**	**408,260.3**	**490,979.3**	**377,797.9**
ACTIVITY	Nambawan Supa Exit Payments	60,000.0	142,400.0	79,400.0
ACTIVITY	Defence Retirement Pension Scheme	3,000.0	7,354.0	7,354.0
ACTIVITY	Constitutional Office Holders Pensions	686.3	5,000.0	5,000.0
ACTIVITY	Former Governor Generals' Entitlements	335.5	600.0	600.0
ACTIVITY	State Share Contribution to Nambawan Supa - Automation	339,238.5	324,968.3	274,786.9
ACTIVITY	Defence Accumulation Scheme (Exit)	5,000.0	10,657.0	10,657.0
Program	**Workers Compensation Arrangements**	**499.8**	**500.0**	**500.0**
ACTIVITY	Workers Compensation Payments	499.8	500.0	500.0
Main Program	**Community Relations and Social Groups Services**	**2,251.4**	**6,000.0**	**6,000.0**
Program	**Gen. Multi-Departmental Payments - Others Rs**	**2,251.4**	**6,000.0**	**6,000.0**
ACTIVITY	Labour Mobility Unit Secretariat	2,251.4	6,000.0	6,000.0
Main Program	**Land Mobilization and Administration**		**2,500.0**	
Program	**Land Administration Standards and Quality Control**		**2,500.0**	
ACTIVITY	Land Acquisitions		2,500.0	
Main Program	**Mining and Mineral Resources Regulation and Administration**	**6,000.0**	**3,000.0**	**3,000.0**
Program	**Mining and Mineral Resources Regulation and Administration**	**3,000.0**		
ACTIVITY	Mining Negiotiations	3,000.0		
Program	**Research**	**3,000.0**	**3,000.0**	**3,000.0**
ACTIVITY	Extractive Industries Transparency Initiative	3,000.0	3,000.0	3,000.0
Main Program	**Miscellaneous Multi-Functional Services**	**724,779.8**	**819,820.0**	**968,976.7**
Program	**Retirement Benefits and Pension Funds**	**3,000.0**	**10,000.0**	**10,000.0**
ACTIVITY	DRBF Unfunded Liabilities	3,000.0	10,000.0	10,000.0

207	Cross Cutting Activities	207

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
Program	**Gen. Multi-Departmental Payments - Others Rs**	**240,600.1**	**227,390.0**	**252,996.7**
ACTIVITY	Multi-Departmental Utilities	238,364.0	225,390.0	248,996.7
ACTIVITY	Konebada Petroleum Park Authority			2,000.0
ACTIVITY	Arrears Verification Secretrait	2,236.1	2,000.0	2,000.0
Program	**Unforseen Payments to Government Agencies**	**256,182.6**	**299,950.0**	**300,000.0**
ACTIVITY	Arrears	256,182.6	299,950.0	300,000.0
Program	**Structural Adjustment Program**	**6,615.1**	**97,180.0**	**78,180.0**
ACTIVITY	Retirement Fund	6,377.7	97,180.0	77,180.0
ACTIVITY	Manpower & Payroll Cleansing (OSPEAC)	237.4		1,000.0
Program	**General Multi-Departmental Payments**	**176,677.3**	**89,800.0**	**257,800.0**
ACTIVITY	General Unforseen Expenditure	137,155.7		
ACTIVITY	Court Cases	29,521.6	30,000.0	50,000.0
ACTIVITY	LLG Elections		40,000.0	
ACTIVITY	Public/Private Partnership Centre		1,500.0	
ACTIVITY	Central Agency Housing (Tsy)		5,000.0	5,000.0
ACTIVITY	Sovereign Wealth Fund Working Group		150.0	150.0
ACTIVITY	Kokopo City Authority		10,500.0	
ACTIVITY	Salaries Remuneration Commission		2,650.0	2,650.0
ACTIVITY	Central Government Office Arrears	10,000.0		
ACTIVITY	Government Obligation			200,000.0
Program	**Unforseen Payments to Government Agencies**	**41,704.7**	**95,500.0**	**60,000.0**
ACTIVITY	International Subscriptions	24,329.3	4,000.0	3,000.0
ACTIVITY	Natural Disasters		5,000.0	4,000.0
ACTIVITY	SGS (Log Monitoring)		10,000.0	10,000.0
ACTIVITY	Local Level Government Officials Allowances		49,000.0	
ACTIVITY	St Johns Ambulance	11,500.0	10,000.0	10,000.0
ACTIVITY	National Medical & Life Insurance		1,500.0	
ACTIVITY	Payroll Upgrades	3,275.4	4,000.0	
ACTIVITY	NTRA Agencies Support	600.0		1,000.0
ACTIVITY	CIMC Support	2,000.0	2,000.0	2,000.0
ACTIVITY	Office of Deputy Prime Minister		10,000.0	30,000.0
Program	**Disaster Relief and Emergency Payments**			**10,000.0**
ACTIVITY	Climate Change Support			10,000.0

207	Cross Cutting Activities	207

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
Main Program	**Other Multi-Functional Development Projects**		**275,000.0**	**255,000.0**
Program	**Gen. Multi-Departmental Payments - Others Rs**		**75,000.0**	**75,000.0**
ACTIVITY	District Maintenance		75,000.0	75,000.0
Program	**Unforseen Payments to Government Agencies**		**200,000.0**	**180,000.0**
ACTIVITY	NEC & PMs Decisions and Commitments		200,000.0	180,000.0
Grand Total		**2,381,503.5**	**2,231,594.6**	**2,331,440.6**

207	Cross Cutting Activities	207

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	Description	2024	2025	2026
	CURRENT EXPENDITURE	**2,381,503.3**	**2,302,662.6**	**2,342,940.6**
227	Other Operational Expenses	497,684.7	1,043,766.4	1,264,020.0
231	Utilities	238,364.0	225,390.0	248,996.7
232	Rentals of Property	348,776.4	341,898.9	350,166.0
233	Routine Maintenance	3,275.4	4,000.0	
	Current Transfers			
211	Salaries and Allowances		74,448.0	11,280.0
212	Wages		2,500.0	
215	Gratuities	417,637.9	598,159.3	307,797.9
218	Pensions & Superannuation			157,180.0
251	Membership Fees, Subscriptions & Contribution	24,329.3	4,000.0	3,000.0
252	Grants/Transfers to Public Authorities	850,935.8	8,000.0	
255	Grants/Transfers to Individuals and Non-profit Organisations	499.8	500.0	500.0
	TOTAL	**2,381,503.3**	**2,302,662.6**	**2,342,940.6**

207	Cross Cutting Activities	207

Appropriation Bill

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	Description	2024	2025	2026
Main Program	**Executive Services**		**172,896.4**	**150,000.0**
Program	**General Administrative Services**		**5,000.0**	
13601	Growth Development Program		5,000.0	
Program	**Gen. Multi-Departmental Payments - Others Rs**		**167,896.4**	**150,000.0**
10899	Contingency Fund		167,896.4	150,000.0
Main Program	**National Economic Management**	**851,435.8**	**500.0**	**500.0**
Program	**Gen. Multi-Departmental Payments - Others Rs**	**851,435.8**	**500.0**	**500.0**
10750	Education Fee Free Subsidy	850,935.8		
12979	Improving Government Finance Statistics	500.0	500.0	500.0
Main Program	**Public Finance Management**	**4,000.0**	**500.0**	**500.0**
Program	**General Administration**	**4,000.0**		
13585	IFMS SAAS Migration & Upgrade	4,000.0		
Program	**Gen. Multi-Departmental Payments - Others Rs**		**500.0**	**500.0**
12233	PHAs IFMS Roll-Out		500.0	500.0
Main Program	**Foreign Policy and External Relations Management**	**20,000.0**	**20,000.0**	**30,000.0**
Program	**External Relations Management**	**20,000.0**	**20,000.0**	**30,000.0**
10787	Foreign Missions	20,000.0	20,000.0	30,000.0
Main Program	**Provincial Administrative Services**	**15,000.0**	**95,000.0**	**85,000.0**
Program	**Government Office Accommodation**	**15,000.0**	**20,000.0**	**10,000.0**
13191	Former Provincial Members Allowance	15,000.0	20,000.0	10,000.0
Program	**Gen. Multi-Departmental Payments - Others Rs**		**75,000.0**	**75,000.0**
10900	Sustainable Development Goal 8 (SDG 8) Measure		75,000.0	75,000.0
Main Program	**General Personnel Policies and Procedures Co-ordination**	**500.0**	**3,000.0**	**3,000.0**
Program	**Structural Adjustment Program**	**500.0**	**3,000.0**	**3,000.0**
12231	Public Sector Audit Committee	500.0	3,000.0	3,000.0
Main Program	**Government Buildings Administration**	**348,776.4**	**341,898.9**	**451,166.0**
Program	**Government Office Accommodation**	**348,776.4**	**341,898.9**	**451,166.0**
10052	Multi-Departmental Office Accommodation	348,776.4	341,898.9	350,166.0
17901	National Parliamentary Committee			1,000.0
17902	National Petroleum Authority			100,000.0
Main Program	**Social Security Services**	**408,760.1**	**491,479.3**	**378,297.9**
Program	**Retirement Benefits and Pension Funds**	**408,260.3**	**490,979.3**	**377,797.9**
10054	Nambawan Supa Exit Payments	60,000.0	142,400.0	79,400.0

207	Cross Cutting Activities	207

Appropriation Bill

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	Description	2024	2025	2026
Main Program	**Executive Services**		**172,896.4**	**150,000.0**
10055	Defence Retirement Pension Scheme	3,000.0	7,354.0	7,354.0
10056	Constitutional Office Holders Pensions	686.3	5,000.0	5,000.0
10057	Former Governor Generals' Entitlements	335.5	600.0	600.0
11861	State Share Contribution to Nambawan Supa - Automation	339,238.5	324,968.3	274,786.9
11966	Defence Accumulation Scheme (Exit)	5,000.0	10,657.0	10,657.0
Program	**Workers Compensation Arrangements**	**499.8**	**500.0**	**500.0**
10058	Workers Compensation Payments	499.8	500.0	500.0
Main Program	**Community Relations and Social Groups Services**	**2,251.4**	**6,000.0**	**6,000.0**
Program	**Gen. Multi-Departmental Payments - Others Rs**	**2,251.4**	**6,000.0**	**6,000.0**
13268	Labour Mobility Unit Secretariat	2,251.4	6,000.0	6,000.0
Main Program	**Land Mobilization and Administration**		**2,500.0**	
Program	**Land Administration Standards and Quality Control**		**2,500.0**	
13260	Land Acquisitions		2,500.0	
Main Program	**Mining and Mineral Resources Regulation and Administration**	**6,000.0**	**3,000.0**	**3,000.0**
Program	**Mining and Mineral Resources Regulation and Administration**	**3,000.0**		
13111	Mining Negiotiations	3,000.0		
Program	**Research**	**3,000.0**	**3,000.0**	**3,000.0**
13119	Extractive Industries Transparency Initiative	3,000.0	3,000.0	3,000.0
Main Program	**Miscellaneous Multi-Functional Services**	**724,779.8**	**819,820.0**	**968,976.7**
Program	**Retirement Benefits and Pension Funds**	**3,000.0**	**10,000.0**	**10,000.0**
10904	DRBF Unfunded Liabilities	3,000.0	10,000.0	10,000.0
Program	**Gen. Multi-Departmental Payments - Others Rs**	**240,600.1**	**227,390.0**	**252,996.7**
10063	Multi-Departmental Utilities	238,364.0	225,390.0	248,996.7
11433	Konebada Petroleum Park Authority			2,000.0
13341	Arrears Verification Secretrait	2,236.1	2,000.0	2,000.0
Program	**Unforseen Payments to Government Agencies**	**256,182.6**	**299,950.0**	**300,000.0**
10068	Arrears	256,182.6	299,950.0	300,000.0
Program	**Structural Adjustment Program**	**6,615.1**	**97,180.0**	**78,180.0**
10075	Retirement Fund	6,377.7	97,180.0	77,180.0
13129	Manpower & Payroll Cleansing (OSPEAC)	237.4		1,000.0
Program	**General Multi-Departmental Payments**	**176,677.3**	**89,800.0**	**257,800.0**

207	Cross Cutting Activities	207

Appropriation Bill

(in thousands of Kina)

Activity		Actuals	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
Main Program	**Executive Services**		**172,896.4**	**150,000.0**
10062	General Unforseen Expenditure	137,155.7		
10064	Court Cases	29,521.6	30,000.0	50,000.0
11461	LLG Elections		40,000.0	
11668	Public/Private Partnership Centre		1,500.0	
11732	Central Agency Housing (Tsy)		5,000.0	5,000.0
11850	Sovereign Wealth Fund Working Group		150.0	150.0
13197	Kokopo City Authority		10,500.0	
13572	Salaries Remuneration Commission		2,650.0	2,650.0
13574	Central Government Office Arrears	10,000.0		
17905	Government Obligation			200,000.0
Program	**Unforseen Payments to Government Agencies**	**41,704.7**	**95,500.0**	**60,000.0**
10067	International Subscriptions	24,329.3	4,000.0	3,000.0
10072	Natural Disasters		5,000.0	4,000.0
10074	SGS (Log Monitoring)		10,000.0	10,000.0
13011	Local Level Government Officials Allowances		49,000.0	
13525	St Johns Ambulance	11,500.0	10,000.0	10,000.0
13526	National Medical & Life Insurance		1,500.0	
13531	Payroll Upgrades	3,275.4	4,000.0	
13539	NTRA Agencies Support	600.0		1,000.0
13545	CIMC Support	2,000.0	2,000.0	2,000.0
13546	Office of Deputy Prime Minister		10,000.0	30,000.0
Program	**Disaster Relief and Emergency Payments**			**10,000.0**
17904	Climate Change Support			10,000.0
Main Program	**Other Multi-Functional Development Projects**		**275,000.0**	**255,000.0**
Program	**Gen. Multi-Departmental Payments - Others Rs**		**75,000.0**	**75,000.0**
10901	District Maintenance		75,000.0	75,000.0
Program	**Unforseen Payments to Government Agencies**		**200,000.0**	**180,000.0**
13559	NEC & PMs Decisions and Commitments		200,000.0	180,000.0
Grand Total		**2,381,503.5**	**2,231,594.6**	**2,331,440.6**

208	Department of Treasury	208

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**National Economic Management**	**49,890.1**	**65,115.7**	**65,145.9**	**67,672.0**	**70,300.2**	**72,995.8**
Program	**Macro Economic Policy Analysis & Co-ordination**	**925.5**	**1,990.9**	**2,044.7**	**2,108.8**	**2,175.0**	**2,243.1**
12136	Markets Policy Division	925.5	1,990.9	2,044.7	2,108.8	2,175.0	2,243.1
Program	**Macro Economic Policy Analysis & Co-ordination**	**6,356.3**	**12,310.6**	**11,911.1**	**12,328.2**	**12,760.6**	**13,204.7**
10142	Macro Economic Policy Division	2,439.7	3,414.1	3,447.6	3,563.4	3,683.3	3,806.5
12137	General Economic Policy Division	984.6	1,227.1	1,258.2	1,298.9	1,340.9	1,384.1
12138	Budget Coordination and Analysis Division	1,595.9	5,596.9	5,105.9	5,298.7	5,499.1	5,704.7
12139	Strategy Division	1,336.1	2,072.5	2,099.4	2,167.2	2,237.3	2,309.4
Program	**Sectoral Policy Analysis and Government Budgeting**	**10,698.3**	**13,639.0**	**13,513.2**	**14,012.9**	**14,532.0**	**15,064.7**
10138	Executive Branch (Treasury)	4,517.9	6,015.6	6,020.5	6,253.2	6,495.3	6,743.5
10143	Budget Operations Division	4,956.9	6,029.4	5,858.6	6,073.4	6,296.4	6,525.4
10144	Structural Policy and Investment Division	1,223.5	1,594.0	1,634.1	1,686.3	1,740.3	1,795.8
Program	**General Administration**	**31,910.0**	**37,175.2**	**37,676.9**	**39,222.0**	**40,832.7**	**42,483.2**
10139	Minister's Admin Support Services	13,210.0	8,000.0	7,742.7	8,098.9	8,471.4	8,852.6
10140	Corporate Services Division	18,116.9	23,950.2	24,107.1	25,104.5	26,144.5	27,210.2
10141	Vice Minister's Administrative Support	583.1	585.0				
17870	Revenue Division		4,640.0	5,827.1	6,018.7	6,216.8	6,420.5
Main Program	**Public Finance Management**	**1,972.1**	**6,850.6**	**7,856.0**	**7,952.3**	**8,052.1**	**8,154.6**
Program	**Treasury Operations**	**1,972.1**	**6,850.6**	**7,856.0**	**7,952.3**	**8,052.1**	**8,154.6**
10146	Financial Management Division	1,972.1	2,850.6	2,856.0	2,952.3	3,052.1	3,154.6
24337	Improving Resource related Revenue Management Phase II		4,000.0	5,000.0	5,000.0	5,000.0	5,000.0
Main Program	**Labour Employment and Industrial Relations Services**	**9,750.6**	**33,430.0**	**36,000.0**	**36,000.0**	**26,000.0**	**6,000.0**
Program	**Labour Administration**	**9,750.6**	**33,430.0**	**31,000.0**	**31,000.0**	**21,000.0**	**1,000.0**
23631	Enhancing Labour Mobility from PNG	9,750.6	33,430.0	31,000.0	31,000.0	21,000.0	1,000.0
Program	**Other Multi-Functional Development Projects**			**5,000.0**	**5,000.0**	**5,000.0**	**5,000.0**
24622	Pacific-Australia Labor Mobility Scheme (PALM)			5,000.0	5,000.0	5,000.0	5,000.0
Grand Total		**61,612.8**	**105,396.3**	**109,001.9**	**111,624.3**	**104,352.3**	**87,150.4**

208	Department of Treasury	208

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**17,305.8**	**30,673.8**	**31,594.0**	**32,541.7**	**33,518.1**	**34,523.6**
211	Salaries and Allowances	15,059.1	26,899.3	27,753.9	28,586.5	29,444.1	30,327.5
213	Overtime	793.9	800.0	824.0	848.7	874.2	900.4
214	Leave fares	846.5	862.4	888.3	914.9	942.4	970.6
215	Gratuities	606.3	2,112.1	2,127.8	2,191.6	2,257.4	2,325.1
22	**Goods & Services**	**29,529.3**	**31,544.6**	**66,576.8**	**37,753.3**	**38,983.9**	**40,243.1**
220	Goods & Services				11,000.0	11,000.0	11,000.0
221	Domestic Travel and Subsistence	1,780.2	2,055.0	2,229.6	2,332.1	2,439.4	2,549.2
222	Travel and Subsistence	4,633.0	2,734.0	2,903.5	3,037.1	3,176.8	3,319.7
223	Office Materials and Supplies	334.0	441.0	600.0	627.6	656.5	686.0
224	Operational Materials and Supplies	211.9	2,212.0	250.0	261.5	273.5	285.8
225	Transport and Fuel	531.0	531.0	665.0	695.6	727.6	760.3
226	Administrative Consultancy Fees	9,040.7	5,767.0	5,767.0	6,032.3	6,309.8	6,593.7
227	Other Operational Expenses	10,760.4	13,459.6	12,161.7	11,675.1	12,212.1	12,761.7
228	Training	2,238.1	2,345.0	2,000.0	2,092.0	2,188.2	2,286.7
229	Other Category for Donor Funded Projects		2,000.0	40,000.0			
23	**Utilities, Rentals and Property Costs**	**557.3**	**804.0**	**887.0**	**927.8**	**970.5**	**1,014.1**
232	Rentals of Property	255.0	501.0	434.0	454.0	474.9	496.2
233	Routine Maintenance	302.3	303.0	453.0	473.8	495.6	517.9
25	**Grants Subsidies and Transfers**	**7.6**	**25.0**	**25.0**	**26.2**	**27.4**	**28.6**
251	Membership Fees, Subscriptions & Contribution	7.6	25.0	25.0	26.2	27.4	28.6
27	**Capital Formation**	**14,202.9**	**42,349.0**	**9,919.0**	**40,375.3**	**30,852.5**	**11,341.0**
270	Capital Formation				30,000.0	20,000.0	
271	Office Equipment, Furniture & Fittings	1,107.3	1,139.0	1,139.0	1,191.4	1,246.2	1,302.3
272	Information & Communication Technology	4,334.6	7,780.0	7,780.0	8,137.9	8,512.2	8,895.3
273	Motor Vehicles		1,000.0	1,000.0	1,046.0	1,094.1	1,143.4
278	Procurement Category for Donor Funded Projects	8,761.0	32,430.0				
Grand Total		**61,602.9**	**105,396.4**	**109,001.8**	**111,624.3**	**104,352.4**	**87,150.4**

208	Department of Treasury	208

Main Program: National Economic Management

Program: Macro Economic Policy Analysis & Co-ordination

Program Objectives:
To maintain economic growth and overall macroeconomic equilibrium in the medium to long terms, and to facilitate the establishment of policies and guidelines on macroeconomics and institutional issues.

Program Description:
To study and analyse macroeconomic variables (fiscal, monetary, foreign exchange and employment) and prepare policy option papers; to study and prepare policy papers on institutional and cross-sectoral issues; to co-ordinate and monitor the implementation of Government's macroeconomic policy directives.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

12136 Markets Policy Division

208	Department of Treasury	208

Activity: 12136 Markets Policy Division **(PBS Code: 208-1201-3-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**782.6**	**1,814.9**	**1,869.3**
211	Salaries and Allowances	739.2	1,726.9	1,781.3
215	Gratuities	43.4	88.0	88.0
22	**Goods & Services**	**142.8**	**176.0**	**175.3**
221	Domestic Travel and Subsistence	76.5	82.0	81.3
222	Travel and Subsistence	60.3	88.0	88.0
227	Other Operational Expenses	6.0	6.0	6.0
	GRAND TOTAL	**925.4**	**1,990.9**	**2,044.6**

B: Other Data in 2026

1. Staffing: 24. Staff on Strength of 7 and 17 vacant positions.

2. Vehicles: 1.

3. Performance Indicators/Targets: To ensure the Government operates within the set polices and guidelines into attaining macroeconomic equilibrium.

208	Department of Treasury	208

Main Program: National Economic Management

Program: Macro Economic Policy Analysis & Co-ordination

Program Objectives:
To maintain economic growth and overall macroeconomic equilibrium in the mediumto long terms, and to facilitate the establishment of policies and guidelines on macroeconomics and institutional issues.

Program Description:
To study and analyse macroeconomic variables (fiscal, monetary, foreign exchange and employment) and prepare policy option papers; to study and prepare policy papers on institutional and cross-sectoral issues, to co-ordinate and monitor the implementation of Government's macroeconomic policy directives.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

10142	Macro Economic Policy Division
12137	General Economic Policy Division
12138	Budget Coordination and Analysis Division
12139	Strategy Division

208	Department of Treasury	208

Activity: 10142 Macro Economic Policy Division **(PBS Code: 208-1201-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,674.3**	**2,595.1**	**2,672.9**
211	Salaries and Allowances	1,629.2	2,463.1	2,540.9
215	Gratuities	45.1	132.0	132.0
22	**Goods & Services**	**765.5**	**797.0**	**752.7**
221	Domestic Travel and Subsistence	270.0	282.0	256.7
222	Travel and Subsistence	103.3	116.0	146.0
227	Other Operational Expenses	392.2	399.0	350.0
23	**Utilities, Rentals and Property Costs**		**22.0**	**22.0**
232	Rentals of Property		22.0	22.0
	GRAND TOTAL	**2,439.8**	**3,414.1**	**3,447.6**

B: Other Data in 2026

1. Staffing: 47 Staff on Strength of 15 and 32 vacant positions.

2. Vehicles: 1

3. Performance Indicators/Targets: Co-ordinate and monitor the implementation of Government's macroeconomic policy directives.

208	Department of Treasury	208

Activity: 12137 General Economic Policy Division **(PBS Code: 208-1201-2-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**931.0**	**1,045.1**	**1,076.5**
211	Salaries and Allowances	852.7	931.1	1,066.5
215	Gratuities	78.3	114.0	10.0
22	**Goods & Services**	**53.5**	**182.0**	**181.8**
221	Domestic Travel and Subsistence	14.6	94.0	93.8
222	Travel and Subsistence	37.3	86.0	86.0
227	Other Operational Expenses	1.6	2.0	2.0
	GRAND TOTAL	**984.5**	**1,227.1**	**1,258.3**

B: Other Data in 2026

1. Staffing: 24. Staff on Strength of 8 and 16 vacant positions.

2. Vehicles: 1.

3. Performance Indicators/Targets: Plays a crucial role in shaping and managing the country¿s economic landscape. With a focus on domestic economic issues, trade, and industry policy, the division actively monitors and provides expert policy advice. It offers prudent economic and financial guidance on matters pertaining to the State Contributions to the Medical and Superannuation Funds, ensuring sound fiscal decisions.

208	Department of Treasury	208

Activity: 12138 Budget Coordination and Analysis Division **(PBS Code: 208-1201-3-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**697.0**	**2,554.3**	**2,630.9**
211	Salaries and Allowances	677.3	2,378.3	2,542.9
215	Gratuities	19.7	176.0	88.0
22	**Goods & Services**	**899.0**	**3,042.6**	**2,475.0**
221	Domestic Travel and Subsistence	163.3	234.0	510.0
222	Travel and Subsistence	58.6	131.0	450.0
227	Other Operational Expenses	677.1	2,677.6	1,515.0
	GRAND TOTAL	**1,596.0**	**5,596.9**	**5,105.9**

B: Other Data in 2026

1. Staffing: 24. Staff on Strength of 16 and 8 vacant positions.

2. Vehicles: 1.

3. Performance Indicators/Targets: Responsible for coordinating and analysing budgets to ensure that all departments and fiscal programs are appropriately funded and resourced. By working with the other divisions and stakeholders closely, the Budget Coordination & Analysis Division ensures that the Nation¿s budget is both fiscally stable and meets the Nation¿s goals and objectives.

208	Department of Treasury	208

Activity: 12139 Strategy Division **(PBS Code: 208-1201-1-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,020.2**	**1,744.5**	**1,796.9**
211	Salaries and Allowances	1,003.7	1,635.5	1,687.9
215	Gratuities	16.5	109.0	109.0
22	**Goods & Services**	**315.7**	**328.0**	**302.5**
221	Domestic Travel and Subsistence	43.3	46.0	36.0
222	Travel and Subsistence	51.2	53.0	37.5
227	Other Operational Expenses	221.2	229.0	229.0
	GRAND TOTAL	**1,335.9**	**2,072.5**	**2,099.4**

B: Other Data in 2026

1. Staffing: 24. Staff on Strength of 13 and 11 vacant positions.

2. Vehicles: 1.

3. Performance Indicators/Targets: Plays a critical role in policy formulation, organisational analysis, strategic growth analysis of the economy and media engagement within the Treasury Department.

208	Department of Treasury	208

Main Program: National Economic Management

Program: Sectoral Policy Analysis and Government Budgeting

Program Objectives:
To establish and maintain necessary co-ordination in the introduction and implementation of sectoral polices, functions and programs, to maintain balanced growth in sectors and government function areas through budgetary allocations and tofacilitate implementation of operating agencies' programs, activities and projects.

Program Description:
Provision of services in support of the departments programs, including coordination and preparation of the government's annual budgets, with respective line departments and to introduce modern planning, programming, budgeting and evaluation systems, methods and procedures. This program also focus on providing policy advice on structural reforms, competition policy, resource allocation, public enterprises, the regulatory policies and advice on privatization of state owned enterprises.

This program consists of 3 Activities and Projects the expenditure and other data of which are given in the following tables:

10138	Executive Branch (Treasury)
10143	Budget Operations Division
10144	Structural Policy and Investment Division

208	Department of Treasury	208

Activity: 10138 Executive Branch (Treasury) **(PBS Code: 208-1201-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,221.6**	**2,684.6**	**2,765.2**
211	Salaries and Allowances	2,132.1	2,382.6	2,442.2
215	Gratuities	89.5	302.0	323.0
22	**Goods & Services**	**2,296.3**	**2,331.0**	**2,255.3**
221	Domestic Travel and Subsistence	284.3	300.0	300.0
222	Travel and Subsistence	992.2	1,000.0	924.3
226	Administrative Consultancy Fees	343.7	350.0	350.0
227	Other Operational Expenses	676.1	681.0	681.0
27	**Capital Formation**		**1,000.0**	**1,000.0**
273	Motor Vehicles		1,000.0	1,000.0
	GRAND TOTAL	**4,517.9**	**6,015.6**	**6,020.5**

B: Other Data in 2026

1. Staffing 18: Secretary 1; Deputy Secretary 3; Internal Auditors 1: Executive Officer 1; Snr. Executive Secretary 1; Executive Secretaries 5; Admin. Assistant 1; Senior Driver 2, Short Term Employees 3.

2. Vehicles: 6

3. Performance Indicators/Targets: Manage the operations of the department in accordance with its established tasks and responsibilities.

208	Department of Treasury	208

Activity: 10143 Budget Operations Division **(PBS Code: 208-1201-3-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,411.6**	**3,318.4**	**3,418.0**
211	Salaries and Allowances	2,283.6	3,144.3	3,243.9
215	Gratuities	128.0	174.1	174.1
22	**Goods & Services**	**2,545.2**	**2,711.0**	**2,440.6**
221	Domestic Travel and Subsistence	158.3	158.0	208.8
222	Travel and Subsistence	117.5	120.0	120.0
227	Other Operational Expenses	2,269.4	2,433.0	2,111.8
	GRAND TOTAL	**4,956.8**	**6,029.4**	**5,858.6**

B: Other Data in 2026

1. Staffing 54 : Staff on Strength of 24 and 28 vacant positions. .

2. Vehicles: 2

3. Performance Indicators/Targets: Preparation of annual budget; Evaluation of expenditure proposals and monitoring of expenditures.

208	Department of Treasury	208

Activity: 10144 Structural Policy and Investment Division **(PBS Code: 208-1201-3-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,024.9**	**1,390.0**	**1,431.7**
211	Salaries and Allowances	997.8	1,207.0	1,190.0
215	Gratuities	27.1	183.0	241.7
22	**Goods & Services**	**198.5**	**204.0**	**202.3**
221	Domestic Travel and Subsistence	97.8	103.0	103.0
222	Travel and Subsistence	95.7	86.0	86.0
227	Other Operational Expenses	5.0	15.0	13.3
	GRAND TOTAL	**1,223.4**	**1,594.0**	**1,634.0**

B: Other Data in 2026

1. Staffing 24: Staff on Strength of 11 and 13 vacant positions.

2. Vehicles: 1

3. Performance Indicators/Targets: Provide policy advice on the overallanalytical framework for structural reform issues and matters relating to competition policy; Provide policy advice on resource allocation, public enterprises and regulatory policy and provide policy advice on privatization of State Owned Enterprises.

208	Department of Treasury	208

Main Program: National Economic Management

Program: General Administration

Program Objectives:
To provide general administrative and support services to the office of the Secretary, Deputy Secretaries, the Minister and the overall Department of Treasury,in accordance with the department's established responsibilities.

Program Description:
The provision of support services including financial, accounting, personnel management, training, staff development and provision of logistics, materials andequipment, under the Corporate Services, whilst this program also focus on supporting the Executive Branch and provides support to the general administrative responsibilities for the Minister and the Vice Minister's offices.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

10139	Minister's Admin Support Services
10140	Corporate Services Division
10141	Vice Minister's Administrative Support
17870	Revenue Division

208	Department of Treasury	208

Activity: 10139 Minister's Admin Support Services **(PBS Code: 208-1201-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**13,209.9**	**8,000.0**	**7,742.7**
221	Domestic Travel and Subsistence	397.4	440.0	440.0
222	Travel and Subsistence	2,764.4	700.0	700.0
223	Office Materials and Supplies	193.0	300.0	300.0
226	Administrative Consultancy Fees	7,544.2	4,245.0	4,245.0
227	Other Operational Expenses	2,310.9	2,315.0	2,057.7
	GRAND TOTAL	**13,209.9**	**8,000.0**	**7,742.7**

B: Other Data in 2026

1. Staffing under Ministerial Staff with PM & NEC.

2. Vehicles: 2.

3. Performance Indicators/Targets: Provision of administrative and support services to assist the Treasurer in the performance of his Ministerial duties.

208	Department of Treasury	208

Activity: 10140 Corporate Services Division **(PBS Code: 208-1201-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,805.0**	**6,763.2**	**6,966.1**
211	Salaries and Allowances	3,085.9	4,396.8	4,421.8
213	Overtime	793.9	800.0	824.0
214	Leave fares	846.5	862.4	888.3
215	Gratuities	78.7	704.0	832.0
22	**Goods & Services**	**7,305.0**	**7,461.0**	**7,332.0**
221	Domestic Travel and Subsistence	94.3	105.0	65.0
222	Travel and Subsistence	115.5	117.0	67.0
223	Office Materials and Supplies	136.0	136.0	300.0
224	Operational Materials and Supplies	211.9	212.0	250.0
225	Transport and Fuel	531.0	531.0	665.0
226	Administrative Consultancy Fees	1,152.8	1,172.0	1,172.0
227	Other Operational Expenses	2,825.4	2,843.0	2,813.0
228	Training	2,238.1	2,345.0	2,000.0
23	**Utilities, Rentals and Property Costs**	**557.3**	**782.0**	**865.0**
232	Rentals of Property	255.0	479.0	412.0
233	Routine Maintenance	302.3	303.0	453.0
25	**Grants Subsidies and Transfers**	**7.6**	**25.0**	**25.0**
251	Membership Fees, Subscriptions & Contribution	7.6	25.0	25.0
27	**Capital Formation**	**5,441.9**	**8,919.0**	**8,919.0**
271	Office Equipment, Furniture & Fittings	1,107.3	1,139.0	1,139.0
272	Information & Communication Technology	4,334.6	7,780.0	7,780.0
	GRAND TOTAL	**18,116.8**	**23,950.2**	**24,107.1**

B: Other Data in 2026

1. Staffing - 44 positions , Staff on Strength of 37 and 7 vacant positions.

2. Vehicles: 6.

3. Performance Indicators/Targets: Provide planning coordination personnel and general administration support for the Department.

208	Department of Treasury	208

Activity: 10141 Vice Minister's Administrative Support **(PBS Code: 208-1201-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**583.1**	**585.0**	
221	Domestic Travel and Subsistence	116.0	116.0	
222	Travel and Subsistence	130.0	130.0	
223	Office Materials and Supplies	5.0	5.0	
227	Other Operational Expenses	332.1	334.0	
	GRAND TOTAL	**583.1**	**585.0**	

B: Other Data in 2026

1. Staffing under Ministerial Staff with PM & NEC.

2. Vehicles: 1

3. Performance Indicators/Targets: Provision of administrative and support services to assist in the performance of the Vice-Minister's duties.

208	Department of Treasury	208

Activity: 17870 Revenue Division **(PBS Code: 208-1201-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**4,640.0**	**4,779.2**
211	Salaries and Allowances		4,640.0	4,779.2
22	**Goods & Services**			**1,047.9**
221	Domestic Travel and Subsistence			65.0
222	Travel and Subsistence			100.0
227	Other Operational Expenses			882.9
	GRAND TOTAL		**4,640.0**	**5,827.1**

B: Other Data in 2026

New Revenue Policy Wing

208	Department of Treasury	208

Main Program: Public Finance Management

Program: Treasury Operations

Program Objectives:
To minimise the cost of Government debt over the medium term, consistent with the Government's tolerance for financial risk; to develop an efficient market forGovernment securities; and to prevent, detect and investigate breaches of the Public Finance (Management) Act and fraud against the State.

Program Description:
To provide policy analysis and advice on the management of public debt to coordinate and implemment the budgeted annual borrowing, cash management and debt disbursement program; to maintain the debt recording information systems; and to provide audit and inspection services to all levels of Government; to undertake special investigations regarding fraud; and to advise on recoveries and legal issues, including prosecutions.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10146	Financial Management Division
24337	Improving Resource related Revenue Management Phase II

208	Department of Treasury	208

Activity: 10146 Financial Management Division **(PBS Code: 208-1203-4-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,747.1**	**2,123.6**	**2,187.3**
211	Salaries and Allowances	1,667.2	1,993.6	2,057.3
215	Gratuities	79.9	130.0	130.0
22	**Goods & Services**	**225.0**	**727.0**	**668.6**
221	Domestic Travel and Subsistence	64.3	95.0	70.0
222	Travel and Subsistence	107.0	107.0	98.6
227	Other Operational Expenses	53.7	525.0	500.0
	GRAND TOTAL	**1,972.1**	**2,850.6**	**2,855.9**

B: Other Data in 2026

1. Staffing 31. Staff on Strength of 17 and 14 vacant positions.

2. Vehicles: 1

3. Performance Indicators/Targets: Management of Government borrowing requirements from domestic and external sources.

208	Department of Treasury	208

Project: 24337 Improving Resource related Revenue Management Phase II **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**2,000.0**	
224	Operational Materials and Supplies		2,000.0	
	13 - Japanese International Co-operation Agency-Grant		**2,000.0**	**5,000.0**
229	Other Category for Donor Funded Projects		2,000.0	5,000.0
	GRAND TOTAL		**4,000.0**	**5,000.0**

B: Other Data in 2026

208	Department of Treasury	208

Main Program: Labour Employment and Industrial Relations Services

Program: Labour Administration

Program Objectives:
To extend labour administration and industrial relations service delivery activities, and to maintain a standardised, systemized and uniform work schedule that will enhance effective and administrative outputs and thus delivering servicesto Provincial and Rural areas.

Program Description:
To ensure that extension service of Labour Administration and Labour Administration and Labour Inspectorial Services in the rural areas and Provincial and Local Level areas are properly and adequately resourced to administer the DLIR's functions and core activities in service delivery at the rural area. The four activities are: Southern Region, Islands Region, Momase and Highlands.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23631 Enhancing Labour Mobility from PNG

208	Department of Treasury	208

Project: 23631 Enhancing Labour Mobility from PNG **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**989.6**	**1,000.0**	**1,000.0**
227	Other Operational Expenses	989.6	1,000.0	1,000.0
	24 - International Development Associaation - Loan			**30,000.0**
229	Other Category for Donor Funded Projects			30,000.0
	26 - International Bank for Reconstruction - Loan	**8,761.0**		
278	Procurement Category for Donor Funded Projects	8,761.0		
	95 -		**32,430.0**	
278	Procurement Category for Donor Funded Projects		32,430.0	
	GRAND TOTAL	**9,750.6**	**33,430.0**	**31,000.0**

B: Other Data in 2026

1. Source of Funding: Funded by WB loan and counter-part funded by GoPNG.

2. Performance Targets/Indicators: % increase in PNG citizens participating in international labor mobility programs/30% increase annually and satisfaction rate of employers and participants/90% satisfaction rate.

208	Department of Treasury	208

Main Program: Labour Employment and Industrial Relations Services

Program: Other Multi-Functional Development Projects

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24622 Pacific-Australia Labor Mobility Scheme (PALM)

208	Department of Treasury	208

Project: 24622 Pacific-Australia Labor Mobility Scheme (PALM) **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	07 - Australian Agency for International			**5,000.0**
229	Other Category for Donor Funded Projects			5,000.0
	GRAND TOTAL			**5,000.0**

B: Other Data in 2026

209	Office of the Registrar for Political Parties	209

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Executive Services**	**7,056.0**	**6,825.5**	**6,616.5**	**6,826.2**	**7,042.6**	**7,265.3**
Program	**National Policy Formulation and Co-ordination Services**	**7,056.0**	**6,825.5**	**6,616.5**	**6,826.2**	**7,042.6**	**7,265.3**
10147	Board & Secretariat	4,453.5	4,917.5	4,662.6	4,812.5	4,967.4	5,126.7
10148	Political Parties Secretary Entitlement	2,602.5	1,908.0	1,953.9	2,013.6	2,075.2	2,138.7
Grand Total		**7,056.0**	**6,825.5**	**6,616.5**	**6,826.2**	**7,042.6**	**7,265.3**

209	Office of the Registrar for Political Parties	209

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**5,940.6**	**5,746.7**	**5,919.1**	**6,096.6**	**6,279.6**	**6,467.9**
211	Salaries and Allowances	5,405.0	5,117.0	5,244.6	5,401.9	5,564.0	5,730.9
214	Leave fares	102.0	102.0	104.0	107.1	110.3	113.6
215	Gratuities	433.6	527.7	570.5	587.6	605.3	623.4
22	**Goods & Services**	**1,063.3**	**1,050.6**	**653.2**	**683.1**	**714.6**	**746.7**
221	Domestic Travel and Subsistence	12.7		12.7	13.3	13.9	14.6
222	Travel and Subsistence	8.2		8.2	8.5	8.9	9.3
223	Office Materials and Supplies	8.2	8.2	8.2	8.5	8.9	9.3
225	Transport and Fuel	13.9	13.9	42.0	43.9	46.0	48.0
227	Other Operational Expenses	1,005.0	1,005.1	558.7	584.4	611.3	638.8
228	Training	15.3	23.4	23.4	24.5	25.6	26.7
23	**Utilities, Rentals and Property Costs**	**40.0**	**16.0**	**32.0**	**33.5**	**35.0**	**36.6**
233	Routine Maintenance	40.0	16.0	32.0	33.5	35.0	36.6
27	**Capital Formation**	**12.3**	**12.3**	**12.3**	**12.8**	**13.4**	**14.0**
271	Office Equipment, Furniture & Fittings	12.3	12.3	12.3	12.8	13.4	14.0
Grand Total		**7,056.2**	**6,825.6**	**6,616.6**	**6,826.0**	**7,042.6**	**7,265.2**

209	Office of the Registrar for Political Parties	209

Main Program: Executive Services

Program: National Policy Formulation and Co-ordination Services

Program Objectives:
The Commission is empowered to protect elections and to prevent Candidates frombeing, or appearing to be, or to have been, improperly or unduly influenced by outside (especially foreign) or hidden influences.

Program Description:
The registration of Political Parties and dealing with all related matters. TheRegistry is empowered by the OLIPPACC Act.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10147	Board & Secretariat
10148	Political Parties Secretary Entitlement

209	Office of the Registrar for Political Parties	209

Activity: 10147 Board & Secretariat **(PBS Code: 209-1102-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,418.8**	**3,919.4**	**4,037.0**
211	Salaries and Allowances	2,883.2	3,289.7	3,362.5
214	Leave fares	102.0	102.0	104.0
215	Gratuities	433.6	527.7	570.5
22	**Goods & Services**	**982.6**	**969.8**	**581.4**
221	Domestic Travel and Subsistence	12.7		12.7
222	Travel and Subsistence	8.2		8.2
223	Office Materials and Supplies	8.2	8.2	8.2
225	Transport and Fuel	13.9	13.9	42.0
227	Other Operational Expenses	924.3	924.3	486.9
228	Training	15.3	23.4	23.4
23	**Utilities, Rentals and Property Costs**	**40.0**	**16.0**	**32.0**
233	Routine Maintenance	40.0	16.0	32.0
27	**Capital Formation**	**12.3**	**12.3**	**12.3**
271	Office Equipment, Furniture & Fittings	12.3	12.3	12.3
	GRAND TOTAL	**4,453.7**	**4,917.5**	**4,662.7**

B: Other Data in 2026

1. Staffing: Approved Establishment of 36; 26 Staff on Strength and 10 Vacancies.

2. Vehicles: 9

3. Performance Indicators / Targets: The Registry of Political Parties is responsible for ensuring political institution & structures, in facilitating effective participation of all Papua New Guineans in political issues. This involves ensuring the integrity of political parties, elections and ensuring that Candidates are not improperly appearing.

209	Office of the Registrar for Political Parties	209

Activity: 10148 Political Parties Secretary Entitlement **(PBS Code: 209-1102-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,521.8**	**1,827.2**	**1,882.0**
211	Salaries and Allowances	2,521.8	1,827.2	1,882.0
22	**Goods & Services**	**80.7**	**80.8**	**71.8**
227	Other Operational Expenses	80.7	80.8	71.8
	GRAND TOTAL	**2,602.5**	**1,908.0**	**1,953.8**

B: Other Data in 2026

1. Staffing: 21: Staff on Strength 21. (Not included as part of Political Parties' approved structure)

2 Casuals: 0

3. Vehicles: 0

4. Notes: The Political Parties Secretaries are paid by Political Parties but are not included aspart of the agency's structure approved by DPM.

210	Office of National Executive Council	210

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Executive Services**	**1,561.1**	**2,445.8**	**6,750.1**	**7,018.5**	**7,298.0**	**7,584.5**
Program	**National Policy Formulation and Co-ordination Services**	**1,561.1**	**2,445.8**	**6,750.1**	**7,018.5**	**7,298.0**	**7,584.5**
10015	NEC Secretariat	1,561.1	2,445.8	6,750.1	7,018.5	7,298.0	7,584.5
Grand Total		**1,561.1**	**2,445.8**	**6,750.1**	**7,018.5**	**7,298.0**	**7,584.5**

210	Office of National Executive Council	210

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**1,120.0**	**1,292.9**	**2,631.6**	**2,710.6**	**2,791.9**	**2,875.7**
211	Salaries and Allowances	1,023.3	1,286.7	2,625.4	2,704.2	2,785.3	2,868.9
215	Gratuities	96.7	6.2	6.2	6.4	6.6	6.8
22	**Goods & Services**	**395.7**	**982.9**	**3,948.4**	**4,130.0**	**4,320.0**	**4,514.5**
222	Travel and Subsistence	20.6	128.0	128.0	133.9	140.0	146.3
223	Office Materials and Supplies	24.7	66.0	66.0	69.0	72.2	75.5
226	Administrative Consultancy Fees	6.0	29.0	29.0	30.3	31.7	33.2
227	Other Operational Expenses	344.4	759.9	3,725.4	3,896.8	4,076.1	4,259.5
23	**Utilities, Rentals and Property Costs**	**25.0**	**65.0**	**65.0**	**68.0**	**71.1**	**74.3**
233	Routine Maintenance	25.0	65.0	65.0	68.0	71.1	74.3
27	**Capital Formation**	**20.5**	**105.0**	**105.0**	**109.8**	**114.9**	**120.1**
271	Office Equipment, Furniture & Fittings	20.5	105.0	105.0	109.8	114.9	120.1
Grand Total		**1,561.2**	**2,445.8**	**6,750.0**	**7,018.4**	**7,297.9**	**7,584.6**

210	Office of National Executive Council	210

Main Program: Executive Services

Program: National Policy Formulation and Co-ordination Services

Program Objectives:
To advise and assist the Minister in the development of relevant policies in accordance with legislative requirements and national objectives, to coordinate formulation of national policies in all sectors of the government.

Program Description:
The provision of services in support of the Department's substantive programs including policy analysis and planning, provision of secretariat services to the Prime Minister, legal advise to the government and co-ordination and monitoring the implementation of government policies.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10015 NEC Secretariat

210	Office of National Executive Council	210

Activity: 10015 NEC Secretariat **(PBS Code: 210-1102-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,120.0**	**1,292.9**	**2,631.6**
211	Salaries and Allowances	1,023.3	1,286.7	2,625.4
215	Gratuities	96.7	6.2	6.2
22	**Goods & Services**	**395.7**	**982.9**	**3,948.4**
222	Travel and Subsistence	20.6	128.0	128.0
223	Office Materials and Supplies	24.7	66.0	66.0
226	Administrative Consultancy Fees	6.0	29.0	29.0
227	Other Operational Expenses	344.4	759.9	3,725.4
23	**Utilities, Rentals and Property Costs**	**25.0**	**65.0**	**65.0**
233	Routine Maintenance	25.0	65.0	65.0
27	**Capital Formation**	**20.5**	**105.0**	**105.0**
271	Office Equipment, Furniture & Fittings	20.5	105.0	105.0
	GRAND TOTAL	**1,561.2**	**2,445.8**	**6,750.0**

B: Other Data in 2026

The NEC through NEC Decision No: 242/2022 has approved for the Establishment ofthe Office of the NEC as a stand-alone agency.

In mid-year 2024, NEC became a separate Office from Department of PM & NEC.

Roles & Responsibilities:
Provision of high and timely secretarial support to te NEC, MInisterial Committees,Appointment Committees (Ombudsman Appointment Committees, Public Service Commission Appointments Committees, Electoral Commission Appointments Committee, NICTA Appointment Committees, Securities Commission of PNG Appointments Committees and National Security Council).

The Office has 9 staff on strength and 10 vacancies.

211	PNG Customs Service	211

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Public Finance Management**	**97,925.2**	**101,005.6**	**113,530.8**	**117,562.5**	**121,743.6**	**126,037.5**
Program	**Assessment & Collection of Customs & Excise Duties**	**97,925.2**	**101,005.6**	**113,530.8**	**117,562.5**	**121,743.6**	**126,037.5**
10170	Trade and Excise	3,524.4	3,424.3	7,244.5	7,473.3	7,709.5	7,952.4
10171	Enforcement	2,351.2	3,317.6	3,374.0	3,483.5	3,596.7	3,713.1
10172	Southern Region	10,696.5	8,618.8	10,815.4	11,158.1	11,511.9	11,876.0
10173	Northern Region	11,528.5	7,969.2	10,148.7	10,468.6	10,798.8	11,138.6
10174	Islands Region	9,456.9	7,790.4	9,975.9	10,289.8	10,613.7	10,947.1
10175	Information and Communication Technology	5,392.6	4,347.4	4,414.8	4,561.1	4,712.4	4,868.0
10176	PNG Customs Modernisation Services	3,598.4	3,004.3	3,053.5	3,153.7	3,257.3	3,363.8
11674	Executive Unit	10,696.2	9,417.7	9,630.3	9,929.6	10,238.4	10,556.3
11722	Asycuda World	1,250.0	1,250.0	1,111.1	1,162.2	1,215.6	1,270.3
11739	Office Of Commissioner	3,639.6	3,512.9	3,566.0	3,684.7	3,807.6	3,933.9
11740	Finance and Revenue	16,904.9	15,442.3	15,158.9	15,713.1	16,288.4	16,879.0
11741	Compliance & Procedures	4,223.5	3,175.5	3,229.9	3,337.0	3,447.6	3,561.4
11742	Internal Audits	2,104.5	3,173.4	3,223.1	3,328.1	3,436.7	3,548.3
11743	Internal Affairs	1,695.4	2,722.7	2,780.4	2,869.1	2,960.7	3,054.9
11931	Container Examination Facility	1,052.1	1,052.1	940.6	983.9	1,029.2	1,075.5
13098	Legal Services	362.4	2,787.0	2,843.4	2,933.4	3,026.3	3,121.9
13468	Revenue Refund	9,448.1	20,000.0	22,020.3	23,033.3	24,092.8	25,177.0
Main Program	**General Personnel Policies and Procedures Co-ordination**	**4,664.1**	**5,577.0**	**5,705.1**	**5,887.3**	**6,075.4**	**6,269.0**
Program	**General Administration**	**4,664.1**	**5,577.0**	**5,705.1**	**5,887.3**	**6,075.4**	**6,269.0**
13186	Human Resources Division	4,664.1	5,577.0	5,705.1	5,887.3	6,075.4	6,269.0
Main Program	**Social and Economic Fundamental Research**	**976.4**	**3,861.4**	**3,926.7**	**4,058.4**	**4,194.7**	**4,334.8**
Program	**Assessment & Collection of Customs & Excise Duties**	**976.4**	**3,861.4**	**3,926.7**	**4,058.4**	**4,194.7**	**4,334.8**
13126	Land Border Division	976.4	3,861.4	3,926.7	4,058.4	4,194.7	4,334.8
Main Program	**Legal System Management and Representation**	**3,895.7**	**1,787.1**	**1,786.0**	**1,850.9**	**1,918.3**	**1,987.5**
Program	**Investigation of Citizen's Complaints**	**3,895.7**	**1,787.1**	**1,786.0**	**1,850.9**	**1,918.3**	**1,987.5**
13187	Inteligence Division	3,895.7	1,787.1	1,786.0	1,850.9	1,918.3	1,987.5
Main Program	**Government Buildings Administration**	**26,000.0**	**25,000.0**	**5,000.0**	**5,000.0**	**5,000.0**	
Program	**Assessment & Collection of Customs & Excise Duties**	**26,000.0**	**25,000.0**	**5,000.0**	**5,000.0**	**5,000.0**	
22833	Container Examination Facility-Project	20,000.0	15,000.0				
22954	PNG Border Post Infrastructure Development	6,000.0	10,000.0	5,000.0	5,000.0	5,000.0	
Main Program	**Central Public Service Training Services**	**3,500.0**	**5,000.0**				
Program	**Assessment & Collection of Customs & Excise Duties**	**3,500.0**	**5,000.0**				
24226	Customs Training Institute	3,500.0	5,000.0				

211	PNG Customs Service	211

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Maintenance and Inspection Services**	**3,500.0**		**5,000.0**	**1,000.0**		
Program	**Assessment & Collection of Customs & Excise Duties**	**3,500.0**		**5,000.0**	**1,000.0**		
24148	Single Window Registration Program	3,500.0		5,000.0	1,000.0		
Main Program	**Economic and Infrastructure Development Schemes**			**10,000.0**	**5,000.0**	**5,000.0**	
Program	**Assessment & Collection of Customs & Excise Duties**			**10,000.0**	**5,000.0**	**5,000.0**	
23058	Queens Bond (Ware House) Facility			10,000.0	5,000.0	5,000.0	
Main Program	**Miscellaneous Multi-Functional Services**	**4,916.5**	**4,143.5**	**4,211.2**	**4,352.1**	**4,498.0**	**4,647.9**
Program	**Assessment & Collection of Customs & Excise Duties**	**4,916.5**	**4,143.5**	**4,211.2**	**4,352.1**	**4,498.0**	**4,647.9**
13188	Post Clearance Audit Division	4,916.5	4,143.5	4,211.2	4,352.1	4,498.0	4,647.9
Grand Total		**145,377.9**	**146,374.6**	**149,159.8**	**144,711.3**	**148,430.1**	**143,276.7**

211	PNG Customs Service	211

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**79,342.0**	**74,859.2**	**86,887.9**	**89,494.6**	**92,179.5**	**94,944.9**
211	Salaries and Allowances	73,226.3	63,465.7	76,559.9	78,856.7	81,222.4	83,659.1
213	Overtime		771.0	771.0	794.1	818.0	842.5
214	Leave fares	1,696.9	4,585.9	1,706.7	1,757.9	1,810.7	1,865.0
215	Gratuities	4,318.8	5,936.6	7,750.3	7,982.9	8,222.3	8,469.0
217	Contract Officers Education Benefits	100.0	100.0	100.0	103.0	106.1	109.3
22	**Goods & Services**	**33,569.9**	**40,263.9**	**53,326.0**	**43,657.9**	**44,574.1**	**45,535.1**
220	Goods & Services				2,000.0	1,000.0	
221	Domestic Travel and Subsistence	3,561.5	3,018.5	3,004.9	3,143.1	3,287.7	3,435.6
222	Travel and Subsistence	553.0	523.5	511.5	535.0	559.6	584.8
223	Office Materials and Supplies	485.4	616.6	573.4	599.8	627.3	655.6
224	Operational Materials and Supplies	398.9	470.0	470.0	491.6	514.2	537.4
225	Transport and Fuel	2,051.1	2,178.3	2,148.2	2,247.0	2,350.4	2,456.1
226	Administrative Consultancy Fees	2,850.0	1,000.0	5,000.0			
227	Other Operational Expenses	23,010.1	31,668.7	40,844.1	33,831.9	35,388.2	36,980.7
228	Training	659.9	788.3	773.9	809.5	846.7	884.9
23	**Utilities, Rentals and Property Costs**	**2,709.9**	**1,828.9**	**1,753.8**	**1,834.6**	**1,919.0**	**2,005.3**
231	Utilities	1,350.9	278.5	248.8	260.3	272.3	284.5
232	Rentals of Property	386.5	406.5	406.5	425.2	444.8	464.8
233	Routine Maintenance	972.5	1,143.9	1,098.5	1,149.1	1,201.9	1,256.0
25	**Grants Subsidies and Transfers**	**238.3**	**288.3**	**278.3**	**291.1**	**304.5**	**318.2**
251	Membership Fees, Subscriptions & Contribution	238.3	288.3	278.3	291.1	304.5	318.2
27	**Capital Formation**	**29,517.6**	**29,134.2**	**6,914.0**	**9,433.1**	**9,453.0**	**473.3**
270	Capital Formation				9,000.0	9,000.0	
271	Office Equipment, Furniture & Fittings	195.5	273.5	273.5	286.1	299.3	312.7
275	Plant, Equipment & Machinery	33.8	32.0	32.0	33.5	35.0	36.6
276	Construction, Renovation and Improvements	28,606.6	28,798.7	6,578.5	82.1	85.9	89.7
277	Substantial/Specific Maintenance	681.7	30.0	30.0	31.4	32.8	34.3
Grand Total		**145,377.7**	**146,374.5**	**149,160.0**	**144,711.3**	**148,430.1**	**143,276.8**

211	PNG Customs Service	211

Main Program: General Personnel Policies and Procedures Co-ordination

Program: General Administration

Program Objectives:
To provide advice in accordance with the legislative requirements and department's objectives, to assist the Managing Director in the management of the department's established tasks and responsibilities to facilitate the departments operations and field programs.

Program Description:
Provision of various services including policy development and analysis, planning, programming and budgeting, finance and accounting, personnel affairs and organisational procedures, including devolution of HRM responsibilities from DPM, IFMS, upgrading of Information Technology System and Implementation of strategic directions.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

13186 Human Resources Division

211	PNG Customs Service	211

Activity: 13186 Human Resources Division **(PBS Code: 211-1501-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,958.0**	**4,870.8**	**5,017.0**
211	Salaries and Allowances	3,564.6	4,437.1	4,583.3
214	Leave fares	100.0	100.0	100.0
215	Gratuities	293.4	333.7	333.7
22	**Goods & Services**	**677.7**	**667.7**	**649.7**
221	Domestic Travel and Subsistence	205.9	155.9	155.9
222	Travel and Subsistence	111.7	55.0	55.0
223	Office Materials and Supplies	41.6	34.3	34.3
225	Transport and Fuel	34.3	20.0	20.0
227	Other Operational Expenses	162.0	162.0	144.0
228	Training	122.2	240.5	240.5
23	**Utilities, Rentals and Property Costs**	**28.4**	**38.4**	**38.4**
233	Routine Maintenance	28.4	38.4	38.4
	GRAND TOTAL	**4,664.1**	**5,576.9**	**5,705.1**

B: Other Data in 2026

1 Staffing: Approved Establishment of 65; 21 Staff on Strength and 44 Vacancies.

2. Program Objectives: To provide effective corporate governance framework and administrative support services in terms of recruitment, Payroll, Training and Research, Policy Development and Industrial Relations.

211	PNG Customs Service	211

Main Program: Legal System Management and Representation

Program: Investigation of Citizen's Complaints

Program Objectives:
To permit an independent inquiry into citizens complaints against decisions andactions of Government Organizations and /or their officers.

Program Description:
The investigation of complaints about the administrative conduct of Public Authorities. The activities of this program will be approved by the Commission's authorities

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

13187 Inteligence Division

211	PNG Customs Service	211

Activity: 13187 Inteligence Division **(PBS Code: 211-1702-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,153.3**	**1,044.7**	**1,076.0**
211	Salaries and Allowances	2,882.0	526.3	557.6
214	Leave fares	88.0	88.0	88.0
215	Gratuities	183.3	430.4	430.4
22	**Goods & Services**	**683.1**	**673.1**	**640.7**
221	Domestic Travel and Subsistence	154.2	154.2	154.2
222	Travel and Subsistence	70.8	70.8	70.8
223	Office Materials and Supplies	29.7	29.7	29.7
224	Operational Materials and Supplies	21.2	21.2	21.2
225	Transport and Fuel	50.0	30.0	30.0
227	Other Operational Expenses	291.8	291.8	259.4
228	Training	65.4	75.4	75.4
23	**Utilities, Rentals and Property Costs**	**30.6**	**40.6**	**40.6**
233	Routine Maintenance	30.6	40.6	40.6
27	**Capital Formation**	**28.7**	**28.7**	**28.7**
271	Office Equipment, Furniture & Fittings	28.7	28.7	28.7
	GRAND TOTAL	**3,895.7**	**1,787.1**	**1,786.0**

B: Other Data in 2026

1 Staffing: Approved Establishment of 42; 23 Staff on Strength and 19 Vacancies.

2. Program Objectives: This division actively works to disrupt and dismantle trans-national criminal networks and non-compliant activity by continuously adapting to border risks. B-y doing so, it ensures a structured and modern approachin proactively providing reliable and timely intelligence that guides the organisation in achieving its core functions.

3. Performance Indicators: a) A vibrant reporting culture in the organisation; b) An efficient information collecting and management system; c) Improved profiling and targeting regime that leads to increased compliance levels and revenue collections; d) Effective use of risk management principles that enables a steady flow of predictive intelligence products that assist in all facets of decision making in the organisation.

211	PNG Customs Service	211

Main Program: Miscellaneous Multi-Functional Services

Program: Assessment & Collection of Customs & Excise Duties

Program Objectives:
To generate revenue for financing public expenditures through the effective collections of taxes on international trade and transactions and to protect the community and national economy through implemention of import/export measures and regulations.

Program Description:
To assess and collect import and export duties and fees; to assess and collect excise duties; to prevent importation and exportation of restricted and prohibited items; and to propose relevent administrative reforms.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

13188 Post Clearance Audit Division

211	PNG Customs Service	211

Activity: 10170 Trade and Excise **(PBS Code: 211-1203-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,767.9**	**2,667.7**	**6,530.8**
211	Salaries and Allowances	2,508.5	2,369.4	5,142.7
213	Overtime		65.0	65.0
214	Leave fares	51.0	51.0	51.0
215	Gratuities	208.4	182.3	1,272.1
22	**Goods & Services**	**733.3**	**733.3**	**690.5**
221	Domestic Travel and Subsistence	105.0	105.0	105.0
222	Travel and Subsistence	52.2	52.2	52.2
223	Office Materials and Supplies	30.8	30.8	30.8
224	Operational Materials and Supplies	30.0	30.0	30.0
225	Transport and Fuel	43.0	43.0	43.0
227	Other Operational Expenses	384.7	384.7	341.9
228	Training	87.6	87.6	87.6
23	**Utilities, Rentals and Property Costs**	**23.4**	**23.4**	**23.4**
233	Routine Maintenance	23.4	23.4	23.4
	GRAND TOTAL	**3,524.6**	**3,424.4**	**7,244.7**

B: Other Data in 2026

1 Staffing: Approved Establishment of 26, 15 Staff on Strength, & 11 vacancies.
2 Vehicles: 3
3. Program Objectives: This Division is responsible for the development of appropriate policies, guidelines and standard operating procedures to facilitate effective operations and achievement of the core outcomes of trade facilitation, revenue collections and accounting of government revenues. 4. Perforamce Indicators: A) Revenue Collection projections met, B) Correct Revenues collected and reported, C) Accurate and appropriate advice is provided, D) Numberof Policies, guidelines, standard operating procedures and standard industry practices are developed.

211	PNG Customs Service	211

Activity: 10171 Enforcement **(PBS Code: 211-1203-1-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,806.7**	**2,773.3**	**2,856.5**
211	Salaries and Allowances	1,544.6	2,148.4	2,231.6
214	Leave fares	103.4	103.4	103.4
215	Gratuities	158.7	521.5	521.5
22	**Goods & Services**	**509.3**	**509.3**	**482.5**
221	Domestic Travel and Subsistence	134.9	134.9	121.3
222	Travel and Subsistence	17.4	17.4	17.4
223	Office Materials and Supplies	22.0	22.0	22.0
224	Operational Materials and Supplies	13.8	13.8	13.8
225	Transport and Fuel	56.9	56.9	43.7
227	Other Operational Expenses	241.4	241.4	241.4
228	Training	22.9	22.9	22.9
23	**Utilities, Rentals and Property Costs**	**35.0**	**35.0**	**35.0**
233	Routine Maintenance	35.0	35.0	35.0
	GRAND TOTAL	**2,351.0**	**3,317.6**	**3,374.0**

B: Other Data in 2026

1 Staffing: Approved Establishment of 89; 39 staff on strength, & 50 vacancies.

2. Program Objectives: The Enforcement Division comprises of the National Border Command, Intellectual Property Rights & Industry Standards and the Investigations Section. These divisions are responsible for all border and enforcementoperations targeted at transnational crimes, enforcement of IPR laws and investigations of breaches of Customs laws. The enforcement capability enables the PNG Customs Service to protect PNG against duty evasion, illicit trade, drugs and firearms smuggling and terrorism.

3. Program Indicators: a) A fully operational and effective Command Centre; b) An efficient and effective response capability; c) Improved IPR and IS enforcement capability which leads to a decrease in fake/counterfeit and substandard goods in the country; & d) Streamlined investigation function that ultimately improves compliance levels and increased revenue.

211	PNG Customs Service	211

Activity: 10172 Southern Region **(PBS Code: 211-1203-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**9,528.5**	**7,450.8**	**9,674.3**
211	Salaries and Allowances	9,099.0	7,043.3	9,266.8
214	Leave fares	112.0	122.0	122.0
215	Gratuities	317.5	285.5	285.5
22	**Goods & Services**	**1,012.8**	**930.9**	**904.0**
221	Domestic Travel and Subsistence	132.0	185.0	185.0
222	Travel and Subsistence	27.2	54.4	54.4
223	Office Materials and Supplies	66.4	130.0	103.1
224	Operational Materials and Supplies	35.2	70.0	70.0
225	Transport and Fuel	117.8	200.0	200.0
227	Other Operational Expenses	584.9	242.2	242.2
228	Training	49.3	49.3	49.3
23	**Utilities, Rentals and Property Costs**	**155.0**	**237.1**	**237.1**
232	Rentals of Property	37.1	37.1	37.1
233	Routine Maintenance	117.9	200.0	200.0
	GRAND TOTAL	**10,696.3**	**8,618.8**	**10,815.4**

B: Other Data in 2026

1 Staffing: Approved Establishment; 172, 89 Staff on Strength. 83 vacancies and 4 unattached Officers.

2 Vehicles: 15

3 Performance Indicators/Targets: To manage the Southern Regional operations of the PNG Custom Services at the provincial border areas.

211	PNG Customs Service	211

Activity: 10173 Northern Region **(PBS Code: 211-1203-1-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**10,534.3**	**6,975.0**	**9,184.3**
211	Salaries and Allowances	10,040.4	6,521.3	8,730.6
214	Leave fares	158.0	158.0	158.0
215	Gratuities	335.9	295.7	295.7
22	**Goods & Services**	**674.9**	**674.9**	**674.9**
221	Domestic Travel and Subsistence	158.0	158.0	158.0
222	Travel and Subsistence	46.8	46.8	46.8
223	Office Materials and Supplies	64.4	64.4	64.4
224	Operational Materials and Supplies	47.8	47.8	47.8
225	Transport and Fuel	57.5	57.5	57.5
227	Other Operational Expenses	267.2	267.2	267.2
228	Training	33.2	33.2	33.2
23	**Utilities, Rentals and Property Costs**	**279.4**	**279.4**	**249.7**
231	Utilities	93.6	93.6	63.9
233	Routine Maintenance	185.8	185.8	185.8
25	**Grants Subsidies and Transfers**	**40.0**	**40.0**	**40.0**
251	Membership Fees, Subscriptions & Contribution	40.0	40.0	40.0
	GRAND TOTAL	**11,528.6**	**7,969.3**	**10,148.9**

B: Other Data in 2026

1 Staffing: Approved Establishment of 169; 53 Staff on Strength, 116 vacancies and 1 unattached Officer.
2 Vehicles: 12
3 Performance Indicators/Targets: To manage the Northern Regional operations of PNG Custom Services a the provincial border areas.

211	PNG Customs Service	211

Activity: 10174 Islands Region **(PBS Code: 211-1203-1-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**8,525.2**	**6,858.7**	**9,064.5**
211	Salaries and Allowances	8,064.9	6,365.0	8,772.8
213	Overtime		57.0	57.0
214	Leave fares	98.9	98.9	98.9
215	Gratuities	361.4	337.8	135.8
22	**Goods & Services**	**510.1**	**510.1**	**510.1**
221	Domestic Travel and Subsistence	164.0	164.0	164.0
222	Travel and Subsistence	33.1	33.1	33.1
223	Office Materials and Supplies	33.1	33.1	33.1
224	Operational Materials and Supplies	39.7	39.7	39.7
225	Transport and Fuel	26.5	26.5	26.5
227	Other Operational Expenses	182.0	182.0	182.0
228	Training	31.7	31.7	31.7
23	**Utilities, Rentals and Property Costs**	**302.2**	**302.2**	**302.2**
231	Utilities	18.5	18.5	18.5
232	Rentals of Property	271.1	271.1	271.1
233	Routine Maintenance	12.6	12.6	12.6
27	**Capital Formation**	**119.5**	**119.5**	**99.3**
271	Office Equipment, Furniture & Fittings	59.5	59.5	59.5
276	Construction, Renovation and Improvements	60.0	60.0	39.8
	GRAND TOTAL	**9,457.0**	**7,790.5**	**9,976.1**

B: Other Data in 2026

1 Staffing: Approved Establishment of 108; 42 Staff on Strength, & 66 vacancies.

2 Vehicles: 9

3 Performance Indicators/Targets: To manage the regional operations of PNG Customs Services at the Island Provincial border areas.

211	PNG Customs Service	211

Activity: 10175 Information and Communication Technology **(PBS Code: 211-1203-1-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,417.4**	**3,444.5**	**3,547.9**
211	Salaries and Allowances	3,166.0	2,996.4	3,075.2
214	Leave fares	68.0	68.0	68.0
215	Gratuities	183.4	380.1	404.7
22	**Goods & Services**	**639.0**	**639.0**	**639.0**
221	Domestic Travel and Subsistence	130.9	130.9	130.9
223	Office Materials and Supplies	25.8	25.8	25.8
224	Operational Materials and Supplies	34.6	34.6	34.6
225	Transport and Fuel	80.6	80.6	80.6
227	Other Operational Expenses	323.6	323.6	323.6
228	Training	43.5	43.5	43.5
23	**Utilities, Rentals and Property Costs**	**1,336.2**	**263.9**	**227.9**
231	Utilities	1,157.6	85.3	85.3
232	Rentals of Property	57.7	57.7	57.7
233	Routine Maintenance	120.9	120.9	84.9
	GRAND TOTAL	**5,392.6**	**4,347.4**	**4,414.8**

B: Other Data in 2026

1 Staffing: Approved Establishment of 23; 10 Staff on Strength and 13 Vacancies.

2 Vehicle: 2.

3 Performance Indicators/Targets: Effective Communication Structure and efficient management of Information and Data flow.

211	PNG Customs Service	211

Activity: 10176 PNG Customs Modernisation Services **(PBS Code: 211-1203-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,038.5**	**2,444.4**	**2,517.8**
211	Salaries and Allowances	2,770.4	2,017.1	2,199.8
213	Overtime		63.0	63.0
214	Leave fares	75.0	75.0	75.0
215	Gratuities	193.1	289.3	180.0
22	**Goods & Services**	**525.0**	**525.0**	**500.8**
221	Domestic Travel and Subsistence	88.5	88.5	88.5
222	Travel and Subsistence	50.6	50.6	38.6
223	Office Materials and Supplies	28.5	28.5	12.1
224	Operational Materials and Supplies	34.0	34.0	34.0
225	Transport and Fuel	56.1	56.1	56.1
227	Other Operational Expenses	217.3	217.3	221.5
228	Training	50.0	50.0	50.0
23	**Utilities, Rentals and Property Costs**	**35.0**	**35.0**	**35.0**
233	Routine Maintenance	35.0	35.0	35.0
	GRAND TOTAL	**3,598.5**	**3,004.4**	**3,053.6**

B: Other Data in 2026

1 Staffing: Approved Establishment of 43; 15 Staff on Strength and 28 Vacancies.

2 Vehicles: 1

3 Performance Indicators/Targets; Develop strategies to modernize the operations of the PNG Custom Services. 3. The Staff of the Special Projects are under this program.

211	PNG Customs Service	211

Activity: 11674 Executive Unit **(PBS Code: 211-1203-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**8,996.5**	**8,718.1**	**8,979.6**
211	Salaries and Allowances	7,910.8	7,256.6	7,355.8
213	Overtime		275.0	275.0
214	Leave fares	234.6	234.5	234.5
215	Gratuities	751.1	852.0	1,014.3
217	Contract Officers Education Benefits	100.0	100.0	100.0
22	**Goods & Services**	**1,653.9**	**653.9**	**605.0**
221	Domestic Travel and Subsistence	135.9	135.9	135.9
222	Travel and Subsistence	24.7	24.7	24.7
225	Transport and Fuel	53.2	53.2	53.2
227	Other Operational Expenses	1,440.1	440.1	391.2
23	**Utilities, Rentals and Property Costs**	**9.5**	**9.5**	**9.5**
233	Routine Maintenance	9.5	9.5	9.5
25	**Grants Subsidies and Transfers**	**36.1**	**36.1**	**36.1**
251	Membership Fees, Subscriptions & Contribution	36.1	36.1	36.1
	GRAND TOTAL	**10,696.0**	**9,417.6**	**9,630.2**

B: Other Data in 2026

1 Staffing: Approved Establishment of 27; 20 Staff on Strength and 7 Vacancies.

2 Vehicles: 9

3 Performance Indicators/Targets: Manage the operations of thePNG Custom Services with its established tasks and responsibilities in line with its Corporate Plan.

211	PNG Customs Service	211

Activity: 11722 Asycuda World **(PBS Code: 211-1203-1-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**1,250.0**	**1,250.0**	**1,111.1**
227	Other Operational Expenses	1,250.0	1,250.0	1,111.1
	GRAND TOTAL	**1,250.0**	**1,250.0**	**1,111.1**

B: Other Data in 2026

211	PNG Customs Service	211

Activity: 11739 Office Of Commissioner **(PBS Code: 211-1203-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,875.5**	**2,748.8**	**2,831.3**
211	Salaries and Allowances	2,614.2	2,384.0	2,549.0
214	Leave fares	60.0	60.0	60.0
215	Gratuities	201.3	304.8	222.3
22	**Goods & Services**	**587.9**	**587.9**	**577.9**
221	Domestic Travel and Subsistence	199.5	199.5	199.5
223	Office Materials and Supplies	13.9	13.9	13.9
224	Operational Materials and Supplies	30.0	30.0	30.0
225	Transport and Fuel	80.0	80.0	70.0
227	Other Operational Expenses	264.5	264.5	264.5
23	**Utilities, Rentals and Property Costs**	**98.4**	**98.4**	**89.0**
233	Routine Maintenance	98.4	98.4	89.0
25	**Grants Subsidies and Transfers**	**77.7**	**77.7**	**67.7**
251	Membership Fees, Subscriptions & Contribution	77.7	77.7	67.7
	GRAND TOTAL	**3,639.5**	**3,512.8**	**3,565.9**

B: Other Data in 2026

1 Staffing: Approved Establishment of 30; 12 Staff on Strength, 18 Vacancies and 1 Unattached Officer.

2 Vehicles: 2

3 Performance Indicators/Targets: Provide administrative services to the Executive Unit of the PNG Customs Services.

211	PNG Customs Service	211

Activity: 11740 Finance and Revenue **(PBS Code: 211-1203-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**10,149.2**	**8,686.6**	**8,947.2**
211	Salaries and Allowances	9,588.0	5,222.4	7,366.2
213	Overtime		95.0	95.0
214	Leave fares	96.0	2,975.2	96.0
215	Gratuities	465.2	394.0	1,390.0
22	**Goods & Services**	**6,374.2**	**6,400.5**	**5,856.5**
221	Domestic Travel and Subsistence	129.3	129.3	129.3
222	Travel and Subsistence	23.7	23.7	23.7
223	Office Materials and Supplies	12.7	12.7	12.7
224	Operational Materials and Supplies	11.8	11.8	11.8
225	Transport and Fuel	1,265.1	1,291.4	1,291.4
227	Other Operational Expenses	4,894.4	4,894.4	4,350.4
228	Training	37.2	37.2	37.2
23	**Utilities, Rentals and Property Costs**	**269.6**	**258.0**	**258.0**
231	Utilities	81.1	81.1	81.1
232	Rentals of Property	20.6	40.6	40.6
233	Routine Maintenance	167.9	136.3	136.3
25	**Grants Subsidies and Transfers**	**84.5**	**84.5**	**84.5**
251	Membership Fees, Subscriptions & Contribution	84.5	84.5	84.5
27	**Capital Formation**	**27.4**	**12.7**	**12.7**
271	Office Equipment, Furniture & Fittings	27.4	12.7	12.7
	GRAND TOTAL	**16,904.9**	**15,442.3**	**15,158.9**

B: Other Data in 2026

1 Staffing: Approved Establishment of 59; 36 Staff on Strength, and 23 Vacancies.

2 Vehicles: 5

3 Performance Indicators/Targets: Improved Strategic Planning, Public Affairs and International Liaison, Budget & Finance Services, Legal Services and Information Communication Technology Support.

211	PNG Customs Service	211

Activity: 11741 Compliance & Procedures **(PBS Code: 211-1203-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,570.2**	**2,522.2**	**2,597.9**
211	Salaries and Allowances	3,220.9	2,057.2	2,197.9
213	Overtime		65.0	65.0
214	Leave fares	70.0	70.0	70.0
215	Gratuities	279.3	330.0	265.0
22	**Goods & Services**	**609.3**	**599.3**	**578.2**
221	Domestic Travel and Subsistence	387.2	230.2	230.2
222	Travel and Subsistence	34.5	34.5	34.5
223	Office Materials and Supplies	25.9	25.9	25.9
224	Operational Materials and Supplies	21.6	21.6	21.6
225	Transport and Fuel	52.8	52.8	46.0
227	Other Operational Expenses	44.2	191.2	191.2
228	Training	43.1	43.1	28.8
23	**Utilities, Rentals and Property Costs**	**32.1**	**42.1**	**42.1**
233	Routine Maintenance	32.1	42.1	42.1
27	**Capital Formation**	**11.9**	**11.9**	**11.9**
271	Office Equipment, Furniture & Fittings	11.9	11.9	11.9
	GRAND TOTAL	**4,223.5**	**3,175.5**	**3,230.1**

B: Other Data in 2026

1 Staffing: Approved Establishment of 37; 15 Staff on Strength, and 22 Vacancies.

2 Vehicles: Nil

3 Performance Indicators/Targets: Facilitate legitimate movement of people and goods across our border while maintaining the integrity andsecurity of the border, ensuring supply chain security and protecting the health and safety of our people.

211	PNG Customs Service	211

Activity: 11742 Internal Audits **(PBS Code: 211-1203-1-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,556.6**	**2,625.6**	**2,704.4**
211	Salaries and Allowances	1,356.3	2,489.8	2,568.6
214	Leave fares	83.0	83.0	83.0
215	Gratuities	117.3	52.8	52.8
22	**Goods & Services**	**521.5**	**515.5**	**486.5**
221	Domestic Travel and Subsistence	241.0	210.0	210.0
223	Office Materials and Supplies	8.8	23.8	23.8
225	Transport and Fuel	10.4	20.4	20.4
227	Other Operational Expenses	261.3	261.3	232.3
23	**Utilities, Rentals and Property Costs**	**15.9**	**21.9**	**21.9**
233	Routine Maintenance	15.9	21.9	21.9
27	**Capital Formation**	**10.4**	**10.4**	**10.4**
271	Office Equipment, Furniture & Fittings	10.4	10.4	10.4
	GRAND TOTAL	**2,104.4**	**3,173.4**	**3,223.2**

B: Other Data in 2026

1 Staffing: Approved Establishment of 32; 9 Staff on Strength and 23 vacancies.

2 Vehicles: 1

3 Performance Indicators/Targets: Internal Audit investigations,compliance and assurance.

211	PNG Customs Service	211

Activity: 11743 Internal Affairs **(PBS Code: 211-1203-1-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,353.2**	**2,380.6**	**2,452.0**
211	Salaries and Allowances	1,132.4	2,058.8	2,130.2
213	Overtime		60.0	60.0
214	Leave fares	65.0	65.0	65.0
215	Gratuities	155.8	196.8	196.8
22	**Goods & Services**	**342.1**	**312.1**	**298.4**
221	Domestic Travel and Subsistence	155.8	105.8	105.8
223	Office Materials and Supplies	14.7	24.7	24.7
224	Operational Materials and Supplies	10.5	20.5	20.5
225	Transport and Fuel	23.2	23.2	23.2
227	Other Operational Expenses	123.2	123.2	109.5
228	Training	14.7	14.7	14.7
23	**Utilities, Rentals and Property Costs**		**30.0**	**30.0**
233	Routine Maintenance		30.0	30.0
	GRAND TOTAL	**1,695.3**	**2,722.7**	**2,780.4**

B: Other Data in 2026

1 Staffing: Approved Establishment of 26; 5 Staff on Strenght and 21 Vacancies.
2.Vehicles: 2
3. Program Objectives: Internal Investigations into staff misconduct & the establishment of effective and relevant Policy's that deal with Corruption, Bribery, Fraud, Security and COunter Intelligence. Creation of appropriate policy's and the maintenance and supervision & policing of these policy's. 4. Program Description: PNG Customs Services takes zero-tolerance approach to bribery and corruption and we are committed to conducting our business in an honest, transparent, and ethical manner.
3 Performance Indicators/Targets: Internal Investigations sees improvement on case turn around, investigations completedin a timely manner and officers referred accordingly to be dealt with. Confidence is built with all stakeholders and the general public. Processes, Policies and Proceedures become more transparent, easy to follow and allow for good governan

211	PNG Customs Service	211

Activity: 11931 Container Examination Facility **(PBS Code: 211-1203-1-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**1,027.7**	**1,027.7**	**916.2**
221	Domestic Travel and Subsistence	25.0	25.0	25.0
227	Other Operational Expenses	1,002.7	1,002.7	891.2
23	**Utilities, Rentals and Property Costs**	**15.7**	**15.7**	**15.7**
233	Routine Maintenance	15.7	15.7	15.7
27	**Capital Formation**	**8.7**	**8.7**	**8.7**
276	Construction, Renovation and Improvements	8.7	8.7	8.7
	GRAND TOTAL	**1,052.1**	**1,052.1**	**940.6**

B: Other Data in 2026

1.Program Objectives: The Container Examination Facility (CEF) will work towards enhancing PNG Customs Service Cargo Mangement, inspection, and examination methods through the introduction and use of advanced technology such as non intrusive (X-ray) equipment. The CEF's will minimum disruptions to import and exports supply chain. The CEF's will increase levels of sea cargo examination and increase detetion rates fof prohibited goods. The CEF's will also increase detection rates of undeclared or misdescribed goods, while also increasing revenue collection. The CEF's will enhance community and industry confidence in Customs capability. CEF's creat a deterrent for crimminal entities and deliberate revenue evasion practices. CEF's will improve compliance, timeliness and accuracy of sea cargoreporting by industry. 2. Program Description: PNG Customs Service Container Examination Faciltiy (CEF) will be purpose built intergrated facilities that will h that will enable the rapid inspection of sected sea cargo. 3. Each CEF will hold an International Standards Organisation Quality Management System Accrediation once they are fully operational. 4. Performance Indicators: Two fit for purpose CEF's will be constructed in Port Moresby and Lae and all required equipment as outlined in CEF equipment listing will be procured and installed and trainingprovided for CEF officer's to run the facility and use the equipement effectively and effeciently.

211	PNG Customs Service	211

Activity: 13098 Legal Services **(PBS Code: 211-1203-1-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**51.0**	**2,475.6**	**2,549.9**
211	Salaries and Allowances		2,226.5	2,300.8
213	Overtime		27.0	27.0
214	Leave fares	51.0	51.0	51.0
215	Gratuities		171.1	171.1
22	**Goods & Services**	**290.3**	**282.6**	**264.7**
221	Domestic Travel and Subsistence	55.7	55.7	55.7
223	Office Materials and Supplies	6.7	16.7	16.7
224	Operational Materials and Supplies	19.7	10.0	10.0
225	Transport and Fuel	19.7	19.7	19.7
227	Other Operational Expenses	168.5	160.5	142.6
228	Training	20.0	20.0	20.0
23	**Utilities, Rentals and Property Costs**	**13.4**	**13.4**	**13.4**
233	Routine Maintenance	13.4	13.4	13.4
27	**Capital Formation**	**7.7**	**15.4**	**15.4**
271	Office Equipment, Furniture & Fittings	7.7	15.4	15.4
	GRAND TOTAL	**362.4**	**2,787.0**	**2,843.4**

B: Other Data in 2026

1 Staffing: Approved Establishment of 22; 7 Staff on Strenght and 15 Vacancies.2. Program Objectives: Provide accurate legal advise, provide legal representation to the Chief Commissioner & the Organisation in all Court proceedings & prosecute all offenders of Customs related Laws. 3. Program Description: Provide correct legal advise and legal representation to the Chief Commissioner and the whole organisation in all Court matters concerning the Chief Commissioner and the organisation to ensure Customs act within the Laws of our Country & prosecute all offenders of any Customs related Laws. 4. Performance Indicators: Correct Legal advise is provided to the Chief Commissioner & Executives; Legal proceedings are defended and prosecuted successfully.

211	PNG Customs Service	211

Activity: 13126 Land Border Division **(PBS Code: 021-1120-3-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**85.0**	**2,970.0**	**3,059.1**
211	Salaries and Allowances		2,451.0	2,540.1
213	Overtime		64.0	64.0
214	Leave fares	85.0	85.0	85.0
215	Gratuities		370.0	370.0
22	**Goods & Services**	**738.0**	**729.5**	**705.7**
221	Domestic Travel and Subsistence	300.0	300.0	300.0
222	Travel and Subsistence	60.3	60.3	60.3
223	Office Materials and Supplies	45.4	45.4	45.4
224	Operational Materials and Supplies	35.0	35.0	35.0
225	Transport and Fuel		36.0	36.0
227	Other Operational Expenses	258.3	213.8	190.0
228	Training	39.0	39.0	39.0
23	**Utilities, Rentals and Property Costs**		**20.0**	**20.0**
233	Routine Maintenance		20.0	20.0
27	**Capital Formation**	**153.4**	**142.0**	**142.0**
271	Office Equipment, Furniture & Fittings	50.0	50.0	50.0
275	Plant, Equipment & Machinery	33.8	32.0	32.0
276	Construction, Renovation and Improvements	37.9	30.0	30.0
277	Substantial/Specific Maintenance	31.7	30.0	30.0
	GRAND TOTAL	**976.4**	**3,861.5**	**3,926.8**

B: Other Data in 2026

1 Staffing: Approved Establishment of 125; 23 Staff on Strength and 102 Vacancies. 2. Program Description: Administer Customs Operations at the Land Border andManage the resources of the regions. 3. Activities: Ensure trade and complianceare maintained at the regions and improve revenue collection.

211	PNG Customs Service	211

Activity: 13188 Post Clearance Audit Division **(PBS Code: 211-4201-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,974.8**	**3,201.8**	**3,297.8**
211	Salaries and Allowances	3,763.2	2,895.0	2,991.0
214	Leave fares	98.0	98.0	98.0
215	Gratuities	113.6	208.8	208.8
22	**Goods & Services**	**911.7**	**741.7**	**713.4**
221	Domestic Travel and Subsistence	558.7	350.7	350.7
223	Office Materials and Supplies	15.0	55.0	55.0
224	Operational Materials and Supplies	14.0	50.0	50.0
225	Transport and Fuel	24.0	31.0	31.0
227	Other Operational Expenses	300.0	255.0	226.7
23	**Utilities, Rentals and Property Costs**	**30.0**	**65.0**	**65.0**
233	Routine Maintenance	30.0	65.0	65.0
25	**Grants Subsidies and Transfers**		**50.0**	**50.0**
251	Membership Fees, Subscriptions & Contribution		50.0	50.0
27	**Capital Formation**		**85.0**	**85.0**
271	Office Equipment, Furniture & Fittings		85.0	85.0
	GRAND TOTAL	**4,916.5**	**4,143.5**	**4,211.2**

B: Other Data in 2026

1.Program Objectives: To ensure seamless trade facilitation of cargoes, protectState revenue by recouping foregone revenue and improving voluntary compliance.2. Program Description: A) Desk Audit Section: performs audits on all green lane entries, B) Field Audit Section; performs a comprehensive audit going back five years throughout PNG. 3. Performance Indicators: Identify risk, conduct audit and issue demand for duty short paid/evaded. Penalties are also imposed on duty short paid/evaded. Referrals are made to Debt Managment for ganishee actions on debts not recovered through noraml PCA demand process.

211	PNG Customs Service	211

Activity: 13468 Revenue Refund **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**9,448.1**	**20,000.0**	**22,020.3**
227	Other Operational Expenses	9,448.1	20,000.0	22,020.3
	GRAND TOTAL	**9,448.1**	**20,000.0**	**22,020.3**

B: Other Data in 2026

1. Progrom Objectives: This activity is created to specifically hold monies to pay for overpaid customs duties. To cater for refunds to clients as a result of over-payments of duty.

211	PNG Customs Service	211

Project: 22833 Container Examination Facility-Project **(PBS Code: 211-4203-2-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**20,000.0**	**15,000.0**	
227	Other Operational Expenses		200.0	
276	Construction, Renovation and Improvements	20,000.0	14,800.0	
	GRAND TOTAL	**20,000.0**	**15,000.0**	

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded.

2. Performance Indicators/Targets: Detection rate of prohibited goods increased through the improved PNG Customs compliance with WCO.

211	PNG Customs Service	211

Project: 22954 PNG Border Post Infrastructure Development **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**6,000.0**	**10,000.0**	**5,000.0**
227	Other Operational Expenses		100.0	500.0
276	Construction, Renovation and Improvements	6,000.0	9,900.0	4,500.0
	GRAND TOTAL	**6,000.0**	**10,000.0**	**5,000.0**

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded.

2. Performance Indicators/Targets:Construction of twelve (12) Border Post infrastructure along the PNG/Indonesia land borders and Australia and Solomon Island Sea borders by 2027; and minimize illicit activities along the border annually.

211	PNG Customs Service	211

Project: 23058 Queens Bond (Ware House) Facility **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget			**10,000.0**
227	Other Operational Expenses			8,000.0
276	Construction, Renovation and Improvements			2,000.0
	GRAND TOTAL			**10,000.0**

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded
2. Performance Indicators/Targets:
(i.) Increase compliance to Customs Law/Regulation, (ii.) Increase detection of revenue recovery for the State, and (ii.) Cost saving for storage fees.

211	PNG Customs Service	211

Project: 24148 Single Window Registration Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**3,500.0**		**5,000.0**
221	Domestic Travel and Subsistence	100.0		
226	Administrative Consultancy Fees	1,850.0		5,000.0
227	Other Operational Expenses	900.0		
277	Substantial/Specific Maintenance	650.0		
	GRAND TOTAL	**3,500.0**		**5,000.0**

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Targets/Indicators:(i) No. of consultative meetings convened,
(ii) Launching of the Single WindowBlue Print,
(iii) Establish Single Window trade portal, and (iv) Aurtomation of trade processes.

211	PNG Customs Service	211

Project: 24226 Customs Training Institute **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**3,500.0**	**5,000.0**	
226	Administrative Consultancy Fees	1,000.0	1,000.0	
276	Construction, Renovation and Improvements	2,500.0	4,000.0	
	GRAND TOTAL	**3,500.0**	**5,000.0**	

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Targets/Indicators: Construction of the Custom Training Institute Facility.

212 - Information Technology Division

212	Information Technology Division	212

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Central Computer Services**	**4,555.6**	**5,501.4**	**11,563.6**	**12,041.0**	**12,538.9**	**13,049.0**
Program	**Provision and Co-ordination of Computer Services**	**4,555.6**	**5,501.4**	**11,563.6**	**12,041.0**	**12,538.9**	**13,049.0**
10149	Direction & Administrative Services	4,555.6	5,501.4	11,563.6	12,041.0	12,538.9	13,049.0
Grand Total		**4,555.6**	**5,501.4**	**11,563.6**	**12,041.0**	**12,538.9**	**13,049.0**

212	Information Technology Division	212

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**2,314.3**	**3,302.7**	**3,401.8**	**3,503.8**	**3,608.9**	**3,717.2**
211	Salaries and Allowances	1,680.0	2,845.3	2,882.3	2,968.8	3,057.8	3,149.6
213	Overtime	90.6		62.1	63.9	65.9	67.8
214	Leave fares	123.4	247.0	247.0	254.4	262.0	269.9
215	Gratuities	131.9	194.4	194.4	200.2	206.2	212.4
217	Contract Officers Education Benefits	288.4	16.0	16.0	16.5	17.0	17.5
22	**Goods & Services**	**616.9**	**531.0**	**635.7**	**664.8**	**695.4**	**726.6**
221	Domestic Travel and Subsistence	85.1	5.1	97.8	102.3	107.0	111.8
222	Travel and Subsistence	19.8	19.8	19.8	20.7	21.6	22.6
223	Office Materials and Supplies	10.0	10.0	10.0	10.5	10.9	11.4
224	Operational Materials and Supplies	27.5	18.5	30.5	31.9	33.4	34.9
225	Transport and Fuel	35.7	35.7	35.7	37.3	39.1	40.8
226	Administrative Consultancy Fees	95.0	98.0	98.0	102.5	107.2	112.0
227	Other Operational Expenses	332.5	332.6	332.6	347.8	363.9	380.2
228	Training	11.3	11.3	11.3	11.8	12.3	12.9
23	**Utilities, Rentals and Property Costs**	**1,615.1**	**1,658.4**	**1,516.8**	**1,586.5**	**1,659.6**	**1,734.2**
232	Rentals of Property	35.8	35.8	35.8	37.4	39.2	40.9
233	Routine Maintenance	1,579.3	1,622.6	1,481.0	1,549.1	1,620.4	1,693.3
27	**Capital Formation**	**9.2**	**9.5**	**6,009.5**	**6,285.9**	**6,575.1**	**6,871.0**
271	Office Equipment, Furniture & Fittings	9.2	9.5	9.5	9.9	10.4	10.9
272	Information & Communication Technology			6,000.0	6,276.0	6,564.7	6,860.1
Grand Total		**4,555.5**	**5,501.6**	**11,563.8**	**12,041.0**	**12,539.0**	**13,049.0**

212	Information Technology Division	212

Main Program: Central Computer Services

Program: Provision and Co-ordination of Computer Services

Program Objectives:
To streamline, rationalize and economise applications of Information Technology(hardware and software) in government operations through co-ordination and in selective areas.

Program Description:
To plan and co-ordinate the application of computer systems in government operations.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10149 Direction & Administrative Services

212	Information Technology Division	212

Activity: 10149 Direction & Administrative Services **(PBS Code: 212-1907-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,314.3**	**3,302.7**	**3,401.8**
211	Salaries and Allowances	1,680.0	2,845.3	2,882.3
213	Overtime	90.6		62.1
214	Leave fares	123.4	247.0	247.0
215	Gratuities	131.9	194.4	194.4
217	Contract Officers Education Benefits	288.4	16.0	16.0
22	**Goods & Services**	**616.9**	**531.0**	**635.7**
221	Domestic Travel and Subsistence	85.1	5.1	97.8
222	Travel and Subsistence	19.8	19.8	19.8
223	Office Materials and Supplies	10.0	10.0	10.0
224	Operational Materials and Supplies	27.5	18.5	30.5
225	Transport and Fuel	35.7	35.7	35.7
226	Administrative Consultancy Fees	95.0	98.0	98.0
227	Other Operational Expenses	332.5	332.6	332.6
228	Training	11.3	11.3	11.3
23	**Utilities, Rentals and Property Costs**	**1,615.1**	**1,658.4**	**1,516.8**
232	Rentals of Property	35.8	35.8	35.8
233	Routine Maintenance	1,579.3	1,622.6	1,481.0
27	**Capital Formation**	**9.2**	**9.5**	**6,009.5**
271	Office Equipment, Furniture & Fittings	9.2	9.5	9.5
272	Information & Communication Technology			6,000.0
	GRAND TOTAL	**4,555.5**	**5,501.6**	**11,563.8**

B: Other Data in 2026

1. Staff Establishment b 28: Staff on Strength of 21, Casual 1, Funded Vacancies 7 and 2 Unattached Officers .

2. Vehicles: 3

3. Performance Indicators/Targets: The Information & Communication Technology Division (ICTD)'s role is to streamline, rationalize and economize application of Information Technology (hardware and software) in government operation.

213	Fire Services	213

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Fire Protection Services**	**30,060.3**	**22,614.5**	**26,291.3**	**21,947.7**	**22,624.6**	**23,321.4**
Program	**Fire Fighting Services**	**30,060.3**	**22,614.5**	**26,291.3**	**21,947.7**	**22,624.6**	**23,321.4**
10150	Civil Fire Management	7,199.3	5,432.2	5,179.9	5,342.1	5,509.4	5,681.7
10151	Fire Fighting Brigade Operations	19,302.8	13,705.2	15,538.4	16,006.2	16,488.1	16,984.5
10152	Community Safety	43.0	37.7	25.7	26.9	28.2	29.4
10153	Training College	101.3	104.4	304.1	318.0	332.7	347.6
10154	Corporate Services Division	41.4	37.8	36.1	37.8	39.5	41.3
10155	Strengthening of Civil Fire Services	18.3	15.3	14.3	15.0	15.7	16.4
11413	Rationalisation of PNG Emergency Services	43.5	32.2	27.2	28.5	29.8	31.1
11648	NCD Command	64.9	50.6	33.6	35.1	36.7	38.4
11649	Momase/Highlands Command	56.7	42.1	25.9	27.1	28.4	29.7
11675	Southern/Islands Command	19.9	17.4	11.9	12.5	13.1	13.6
11866	Finance and Information Technology	70.5	58.8	36.8	38.5	40.3	42.1
12068	Highlands Command	41.4	35.3	28.9	30.2	31.6	33.0
12069	Islands Command	57.3	45.5	28.5	29.8	31.1	32.5
21185	Construction, Rehabilitation & Upgrading of 14 Fire Stns	3,000.0	3,000.0	5,000.0			
Grand Total		**30,060.3**	**22,614.5**	**26,291.3**	**21,947.7**	**22,624.6**	**23,321.4**

213	Fire Services	213

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**23,076.3**	**18,144.0**	**20,188.4**	**20,794.0**	**21,417.8**	**22,060.4**
211	Salaries and Allowances	20,573.5	16,129.6	18,174.0	18,719.2	19,280.8	19,859.2
213	Overtime	91.0					
214	Leave fares	1,766.0	1,564.0	1,564.0	1,610.9	1,659.2	1,709.0
215	Gratuities	645.8	450.4	450.4	463.9	477.8	492.2
22	**Goods & Services**	**3,507.6**	**4,393.1**	**1,081.6**	**1,131.4**	**1,183.4**	**1,236.6**
222	Travel and Subsistence	97.4					
223	Office Materials and Supplies	73.8	74.0	71.1	74.4	77.8	81.3
224	Operational Materials and Supplies	282.3	151.2	91.8	96.1	100.5	105.0
225	Transport and Fuel	95.2	295.5	99.9	104.5	109.3	114.2
226	Administrative Consultancy Fees	28.5	3,019.4				
227	Other Operational Expenses	2,826.0	743.0	510.9	534.4	559.0	584.1
228	Training	104.4	110.0	307.9	322.0	336.8	352.0
23	**Utilities, Rentals and Property Costs**	**456.6**	**57.6**	**5.0**	**5.3**	**5.5**	**5.8**
232	Rentals of Property	14.8					
233	Routine Maintenance	441.8	57.6	5.0	5.3	5.5	5.8
25	**Grants Subsidies and Transfers**	**3.5**	**3.5**				
251	Membership Fees, Subscriptions & Contribution	3.5	3.5				
27	**Capital Formation**	**3,016.4**	**16.4**	**5,016.3**	**17.1**	**17.9**	**18.7**
271	Office Equipment, Furniture & Fittings	16.4	16.4	16.3	17.1	17.9	18.7
276	Construction, Renovation and Improvements	2,000.0		5,000.0			
277	Substantial/Specific Maintenance	1,000.0					
Grand Total		**30,060.4**	**22,614.6**	**26,291.3**	**21,947.8**	**22,624.6**	**23,321.5**

213	Fire Services	213

Main Program: Fire Protection Services

Program: Fire Fighting Services

Program Objectives:
To control, regulate, govern and provide effective and efficient Fire Fighting and Rescue Services in PNG. To provide all Sections of the Fire Service with the essential resources to competently carry out their operational and administrative functions.

Program Description:
The management of the PNG Fire and Rescue Service and the Provision of Administration Support Services and the Coordination of Fire Fighting and Rescue. For the maintenance of Fire Stations and Training College and equiping the Fire stations with neccesary facilities.

This program consists of 14 Activities and Projects the expenditure and other data of which are given in the following tables:

10150	Civil Fire Management
10151	Fire Fighting Brigade Operations
10152	Community Safety
10153	Training College
10154	Corporate Services Division
10155	Strengthening of Civil Fire Services
11413	Rationalisation of PNG Emergency Services
11648	NCD Command
11649	Momase/Highlands Command
11675	Southern/Islands Command
11866	Finance and Information Technology
12068	Highlands Command
12069	Islands Command
21185	Construction, Rehabilitation & Upgrading of 14 Fire Stns

213	Fire Services	213

Activity: 10150 Civil Fire Management **(PBS Code: 213-1708-6-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,104.3**	**4,615.9**	**4,754.4**
211	Salaries and Allowances	3,367.5	4,166.9	4,305.4
213	Overtime	91.0		
214	Leave fares	380.0	178.0	178.0
215	Gratuities	265.8	271.0	271.0
22	**Goods & Services**	**2,650.3**	**770.4**	**425.5**
222	Travel and Subsistence	8.0		
223	Office Materials and Supplies	7.0	7.0	7.0
224	Operational Materials and Supplies	60.0	80.1	40.1
225	Transport and Fuel	26.2	226.5	40.0
226	Administrative Consultancy Fees	9.1		
227	Other Operational Expenses	2,540.0	456.8	338.4
23	**Utilities, Rentals and Property Costs**	**441.3**	**42.4**	
232	Rentals of Property	14.8		
233	Routine Maintenance	426.5	42.4	
25	**Grants Subsidies and Transfers**	**3.5**	**3.5**	
251	Membership Fees, Subscriptions & Contribution	3.5	3.5	
	GRAND TOTAL	**7,199.4**	**5,432.2**	**5,179.9**

B: Other Data in 2026

1. Staffing: 48: 41 Staff on Strength, 7 Vacancies

2. Vehicles: 41: 28 FireTrucks, 13 Support Vehicles

3. Casuals: Nil

213	Fire Services	213

Activity: 10151 Fire Fighting Brigade Operations **(PBS Code: 213-1708-6-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**18,972.0**	**13,528.1**	**15,434.0**
211	Salaries and Allowances	17,206.0	11,962.7	13,868.6
214	Leave fares	1,386.0	1,386.0	1,386.0
215	Gratuities	380.0	179.4	179.4
22	**Goods & Services**	**330.9**	**177.1**	**104.4**
222	Travel and Subsistence	13.8		
223	Office Materials and Supplies	8.0	8.0	8.0
224	Operational Materials and Supplies	149.5	9.5	4.5
225	Transport and Fuel	0.3	0.3	0.3
227	Other Operational Expenses	159.3	159.3	91.6
	GRAND TOTAL	**19,302.9**	**13,705.2**	**15,538.4**

B: Other Data in 2026

1. Staffing: 347: Staff on Strength: 296 Vacancies: 51

2. Performance / Indicators: Define the standards of Emergency Cover: Ensuring building & sites comply with PNGFS statutory basis & Fire Safety regulations: Effective response to fires & other emergencies; and community safety.

213	Fire Services	213

Activity: 10152 Community Safety **(PBS Code: 213-1708-6-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**43.0**	**37.7**	**25.7**
222	Travel and Subsistence	4.1		
223	Office Materials and Supplies	4.1	4.1	4.1
224	Operational Materials and Supplies	9.2	8.0	8.0
225	Transport and Fuel	8.2	8.2	6.2
227	Other Operational Expenses	17.4	17.4	7.4
	GRAND TOTAL	**43.0**	**37.7**	**25.7**

B: Other Data in 2026

1. Performance / Indicators: To promote fire safety awareness and the role of PNG Fires Service in the rural and urban communities.

213	Fire Services	213

Activity: 10153 Training College **(PBS Code: 213-1708-6-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**101.4**	**104.5**	**304.1**
222	Travel and Subsistence	2.0		
223	Office Materials and Supplies	1.5	1.5	1.5
224	Operational Materials and Supplies	1.2	1.2	1.2
225	Transport and Fuel	2.3	2.3	2.3
227	Other Operational Expenses	3.3	3.3	3.3
228	Training	91.1	96.2	295.8
	GRAND TOTAL	**101.4**	**104.5**	**304.1**

B: Other Data in 2026

1. Performance / Indicators: To enhance the development of the Training College and to improve the competencies and upskilling of operational fire fighters in their capacity to deliver effective Fire & Rescue.

213	Fire Services	213

Activity: 10154 Corporate Services Division **(PBS Code: 213-1708-6-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**41.4**	**37.8**	**36.1**
222	Travel and Subsistence	4.1		
223	Office Materials and Supplies	2.3	2.3	2.3
224	Operational Materials and Supplies	1.5	1.5	1.5
225	Transport and Fuel	4.6	4.6	4.6
227	Other Operational Expenses	15.6	15.6	15.6
228	Training	13.3	13.8	12.1
	GRAND TOTAL	**41.4**	**37.8**	**36.1**

B: Other Data in 2026

1. Performance / Indicators: To develop and apply strategic, contemporary people management framework to enable PNG Fire Service to meet its 5 year development objectives.

213	Fire Services	213

Activity: 10155 Strengthening of Civil Fire Services **(PBS Code: 213-1708-6-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**18.4**	**15.3**	**14.3**
222	Travel and Subsistence	3.1		
223	Office Materials and Supplies	2.0	2.0	2.0
224	Operational Materials and Supplies	3.1	3.1	3.1
225	Transport and Fuel	1.0	1.0	1.0
227	Other Operational Expenses	9.2	9.2	8.2
	GRAND TOTAL	**18.4**	**15.3**	**14.3**

B: Other Data in 2026

1. Performance / Indicators: To strengthen the emergency response capacity ofthe PNG Fire Service, by equipping fires fighters with the necessary equipments to reduce fire damage costs or maintain a low average fire damage cost rate.

213	Fire Services	213

Activity: 11413 Rationalisation of PNG Emergency Services **(PBS Code: 213-1708-6-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**27.2**	**15.9**	**10.9**
222	Travel and Subsistence	11.3		
223	Office Materials and Supplies	15.9	15.9	10.9
27	**Capital Formation**	**16.4**	**16.4**	**16.3**
271	Office Equipment, Furniture & Fittings	16.4	16.4	16.3
	GRAND TOTAL	**43.6**	**32.3**	**27.2**

B: Other Data in 2026

Performance Indicators: To ensure NCD Fire Brigades are effectively Administered.

213	Fire Services	213

Activity: 11648 NCD Command **(PBS Code: 213-1708-6-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**64.9**	**50.6**	**33.6**
222	Travel and Subsistence	14.3		
223	Office Materials and Supplies	10.7	10.7	5.7
224	Operational Materials and Supplies	10.2	10.2	7.7
225	Transport and Fuel	11.3	11.3	8.8
227	Other Operational Expenses	18.4	18.4	11.4
	GRAND TOTAL	**64.9**	**50.6**	**33.6**

B: Other Data in 2026

1. Performance / Indicators: To maintain and develop fire and public safety objectives and strategies within the NCD precinct.

213	Fire Services	213

Activity: 11649 Momase/Highlands Command **(PBS Code: 213-1708-6-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**45.6**	**30.9**	**20.9**
222	Travel and Subsistence	4.7		
223	Office Materials and Supplies	5.1	5.1	5.1
224	Operational Materials and Supplies	12.3	2.3	2.3
225	Transport and Fuel	13.3	13.3	8.3
227	Other Operational Expenses	10.2	10.2	5.2
23	**Utilities, Rentals and Property Costs**	**11.2**	**11.2**	**5.0**
233	Routine Maintenance	11.2	11.2	5.0
	GRAND TOTAL	**56.8**	**42.1**	**25.9**

B: Other Data in 2026

1. Performance / Indicators: To maintain develop fire and public safety objectives and strategies within the Momase/Highlands precincts.

213	Fire Services	213

Activity: 11675 Southern/Islands Command **(PBS Code: 213-1708-6-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**20.1**	**17.5**	**11.9**
222	Travel and Subsistence	2.6		
223	Office Materials and Supplies	2.6	2.6	2.6
224	Operational Materials and Supplies	2.6	2.6	0.8
225	Transport and Fuel	4.1	4.1	4.1
226	Administrative Consultancy Fees	4.1	4.1	
227	Other Operational Expenses	4.1	4.1	4.4
	GRAND TOTAL	**20.1**	**17.5**	**11.9**

B: Other Data in 2026

1. Performance / Indicators: To maintain and develop fire and public safety objectives and strategies within the Southern/Islands regions.

213	Fire Services	213

Activity: 11866 Finance and Information Technology **(PBS Code: 213-1708-6-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**66.4**	**54.6**	**36.8**
222	Travel and Subsistence	11.8		
223	Office Materials and Supplies	5.1	5.1	12.2
224	Operational Materials and Supplies	9.7	9.7	4.7
225	Transport and Fuel	6.6	6.6	7.0
226	Administrative Consultancy Fees	15.3	15.3	
227	Other Operational Expenses	17.9	17.9	12.9
23	**Utilities, Rentals and Property Costs**	**4.1**	**4.1**	
233	Routine Maintenance	4.1	4.1	
	GRAND TOTAL	**70.5**	**58.7**	**36.8**

B: Other Data in 2026

Performance Indicators / Target: Provide ICT Support and networking/communication for all Fire Stations in PNG.

213	Fire Services	213

Activity: 12068 Highlands Command **(PBS Code: 213-1708-6-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**41.4**	**35.3**	**28.9**
222	Travel and Subsistence	6.1		
223	Office Materials and Supplies	4.1	4.1	4.1
224	Operational Materials and Supplies	10.7	10.7	10.7
225	Transport and Fuel	7.7	7.7	7.7
227	Other Operational Expenses	12.8	12.8	6.4
	GRAND TOTAL	**41.4**	**35.3**	**28.9**

B: Other Data in 2026

Performance Indicators: To maintain and develop fire and public safety objectives and strategies within Highlands Region.

213	Fire Services	213

Activity: 12069 Islands Command **(PBS Code: 213-1708-6-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**57.3**	**45.5**	**28.4**
222	Travel and Subsistence	11.8		
223	Office Materials and Supplies	5.6	5.6	5.6
224	Operational Materials and Supplies	12.3	12.3	7.2
225	Transport and Fuel	9.7	9.7	9.5
227	Other Operational Expenses	17.9	17.9	6.1
	GRAND TOTAL	**57.3**	**45.5**	**28.4**

B: Other Data in 2026

Performance / Indicators: To maintain and develop fire and public safety objectives and strategies within the Islands region.

213	Fire Services	213

Project: 21185 Construction, Rehabilitation & Upgrading of 14 Fire Stns **(PBS Code: 213-1708-6-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**3,000.0**	**3,000.0**	**5,000.0**
226	Administrative Consultancy Fees		3,000.0	
276	Construction, Renovation and Improvements	2,000.0		5,000.0
277	Substantial/Specific Maintenance	1,000.0		
	GRAND TOTAL	**3,000.0**	**3,000.0**	**5,000.0**

B: Other Data in 2026

1.Source of Funding: Fully GoPNG funded.

2. Performance Indicators/Targets:
(i) 14 duty barracks upgraded
(ii) 70 staff houses constructed/rehabilitated.
(iii) 14 Administration Office Buildings upgraded.
(iv) 14 Fire Engine Bays upgraded.
(v) A fully functioning Computer Aided Dispatch (CAD) System

215	PNG Immigration and Citizenship Services	215

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**National Economic Management**		**5,000.0**				
Program	**General Administrative Services**		**5,000.0**				
23023	Intergrated Boarder Management System		5,000.0				
Main Program	**Immigration Regulation And Administration**	**27,482.2**	**16,278.5**	**20,366.8**	**20,977.9**	**21,607.2**	**22,255.4**
Program	**PNG Immigration & Citizenship Services**	**27,482.2**	**16,278.5**	**20,366.8**	**20,977.9**	**21,607.2**	**22,255.4**
10199	PNG Immigration and Citizenship Services	27,482.2	16,278.5	20,366.8	20,977.9	21,607.2	22,255.4
Grand Total		**27,482.2**	**21,278.5**	**20,366.8**	**20,977.9**	**21,607.2**	**22,255.4**

215	PNG Immigration and Citizenship Services	215

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**27,482.2**	**16,278.5**	**20,366.8**	**20,977.8**	**21,607.2**	**22,255.4**
211	Salaries and Allowances	26,907.3	16,182.7	20,271.0	20,879.1	21,505.5	22,150.7
215	Gratuities	574.9	95.8	95.8	98.7	101.7	104.7
22	**Goods & Services**		**1,000.0**				
226	Administrative Consultancy Fees		900.0				
227	Other Operational Expenses		100.0				
27	**Capital Formation**		**4,000.0**				
272	Information & Communication Technology		4,000.0				
Grand Total		**27,482.2**	**21,278.5**	**20,366.8**	**20,977.8**	**21,607.2**	**22,255.4**

215	PNG Immigration and Citizenship Services	215

Main Program: National Economic Management

Program: General Administrative Services

Program Objectives:
To facilitate the implementation of the multi departmental Statutory Authorities and the Provinces.

Program Description:
To co-ordinate programs and projects which are implemented by multi-departmental agencies.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23023 Intergrated Boarder Management System

215	PNG Immigration and Citizenship Services	215

Project: 23023 Intergrated Boarder Management System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**5,000.0**	
226	Administrative Consultancy Fees		900.0	
227	Other Operational Expenses		100.0	
272	Information & Communication Technology		4,000.0	
	GRAND TOTAL		**5,000.0**	

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Indicators/Targets: (i). IBM System is established at the headquarter
(ii). The system is rolled out to all missions and PNG posts.

215	PNG Immigration and Citizenship Services	215

Main Program: Immigration Regulation And Administration

Program: PNG Immigration & Citizenship Services

Program Objectives:
To manage and control immigration and regulate citizenship, and provide advice on immigration and citizenship services.

Program Description:
To exercise control on the residence of foreigners including issuing of immigration or permanent resident permits and visas, issuing of passports, provision ofimmigration services at the point of entry & granting citizenships.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10199 PNG Immigration and Citizenship Services

215	PNG Immigration and Citizenship Services	215

Activity: 10199 PNG Immigration and Citizenship Services **(PBS Code: 215-1901-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**27,482.2**	**16,278.5**	**20,366.8**
211	Salaries and Allowances	26,907.3	16,182.7	20,271.0
215	Gratuities	574.9	95.8	95.8
	GRAND TOTAL	**27,482.2**	**16,278.5**	**20,366.8**

B: Other Data in 2026

1. Staffing: 395 positions; 134 Staff of Strength, 92 Funded Vacancies, 166 Unfunded Vacancies and 6 Unattached Officers.

2. Vehicles: 35

3. Performance Indicators/Targets: To manage, control and regulate citizenship; and provide advice on immigration and citizenship services.

216	Internal Revenue Commission	216

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**National Economic Management**	**16,500.0**	**20,000.0**	**10,000.0**	**10,000.0**	**10,000.0**	
Program	**Assessment & Collection of Income Tax**	**4,500.0**					
24416	Revenue Raising Initiatives	4,500.0					
Program	**General Administration**	**12,000.0**	**20,000.0**	**10,000.0**	**10,000.0**	**10,000.0**	
23252	Integrated Tax Administration System (ITAS)	12,000.0	20,000.0	10,000.0	10,000.0	10,000.0	
Main Program	**Public Finance Management**	**100,773.6**	**135,857.5**	**143,982.4**	**148,986.7**	**154,172.6**	**159,500.3**
Program	**Assessment & Collection of Income Tax**	**69,176.8**	**85,383.9**	**90,824.7**	**93,835.3**	**96,949.4**	**100,151.1**
10165	Human Resource	4,722.8	5,178.1	4,683.4	4,847.5	5,017.6	5,192.4
11744	Tax Advising Division	3,386.1	6,719.5	6,546.9	6,766.7	6,994.2	7,228.1
11746	Transaction Processing	6,395.4	9,752.5	10,030.6	10,335.8	10,650.5	10,974.5
11747	Compliance Risk Management Division	7,001.0	9,362.3	9,218.3	9,545.7	9,885.4	10,234.1
11748	Tax Audit Operations Division	18,609.7	17,344.7	6,601.7	6,857.7	7,124.0	7,397.1
11749	Debt and Collection Division	14,670.8	14,070.6	13,930.9	14,416.4	14,919.5	15,436.4
11750	Regional Operations Northern	4,952.3	4,608.2	3,686.5	3,800.8	3,918.7	4,040.0
11751	Regional Operations Islands	2,214.5	4,143.6	4,238.7	4,370.6	4,506.6	4,646.7
11752	Regional Operations Highlands	2,504.7	3,775.0	3,861.2	3,981.9	4,106.5	4,234.7
13464	Audit Strategy & Policy	506.0	2,616.1	2,661.0	2,745.6	2,832.8	2,922.6
13465	Debt Strategy & Policy	879.4	2,632.1	2,662.7	2,748.1	2,836.3	2,927.1
13466	Facilities & Office Management	2,610.2	2,632.1	2,662.7	2,748.1	2,836.3	2,927.1
13467	Tax Intelligenct Division	723.9	2,549.1	6,532.4	6,743.5	6,961.6	7,185.9
17894	Regional Operations Southern			2,820.8	2,909.4	3,000.8	3,095.0
17899	Large Taxpayers Office			10,686.9	11,017.5	11,358.5	11,709.5
Program	**General Administration**	**31,596.8**	**50,473.6**	**53,157.7**	**55,151.4**	**57,223.3**	**59,349.2**
10156	Executive Unit	4,409.5	10,115.6	11,322.1	11,691.8	12,074.0	12,467.1
10158	Internal Audit & Intergrity	3,571.0	5,156.0	2,722.3	2,814.3	2,909.5	3,007.3
10159	Information & Communication Technology	3,280.8	7,243.2	9,716.5	10,095.9	10,490.6	10,895.5
10160	Finance and Accounting Division	15,864.3	18,968.6	18,443.1	19,226.4	20,043.7	20,880.9
10161	Legal Services	1,897.3	3,235.9	3,239.0	3,351.8	3,468.8	3,589.0
11745	Governanc and Reform Division	2,573.9	5,754.3	2,985.9	3,088.4	3,194.7	3,303.9
17892	Tax Crime Division			1,933.5	1,994.0	2,056.4	2,120.6
17893	Taxpayers Services Policy Division			2,795.3	2,888.8	2,985.5	3,084.9
Main Program	**General Personnel Policies and Procedures Co-ordination**	**2,300.0**	**5,000.0**				
Program	**Assessment & Collection of Income Tax**	**2,300.0**	**5,000.0**				
24381	IRC- Data Analytics program	2,300.0	5,000.0				

216	Internal Revenue Commission	216

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Grand Total		119,573.6	160,857.5	153,982.4	158,986.7	164,172.6	159,500.3

216	Internal Revenue Commission	216

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**61,275.7**	**100,180.5**	**101,179.8**	**104,215.3**	**107,341.9**	**110,562.1**
211	Salaries and Allowances	55,722.8	96,366.9	94,287.6	97,116.3	100,029.8	103,030.7
212	Wages	499.3	127.4	131.2	135.2	139.2	143.4
213	Overtime	152.3	355.9	366.5	377.5	388.9	400.5
214	Leave fares	1,146.2	601.4	1,273.4	1,311.6	1,351.0	1,391.5
215	Gratuities	3,755.1	2,728.9	5,121.1	5,274.7	5,433.0	5,596.0
22	**Goods & Services**	**35,712.9**	**31,303.4**	**26,458.8**	**27,676.0**	**28,949.1**	**30,251.9**
221	Domestic Travel and Subsistence	4,683.1	6,521.9	7,984.4	8,351.7	8,735.8	9,129.0
222	Travel and Subsistence	1,248.0	2,157.5	2,204.9	2,306.3	2,412.4	2,521.0
223	Office Materials and Supplies	750.8	1,150.8	1,150.8	1,203.7	1,259.1	1,315.8
224	Operational Materials and Supplies	561.1	599.1	599.1	626.7	655.5	685.0
225	Transport and Fuel	557.4	557.4	557.4	583.1	609.9	637.3
226	Administrative Consultancy Fees	580.3	6,257.7	1,682.3	1,759.7	1,840.7	1,923.5
227	Other Operational Expenses	27,186.4	13,729.0	11,949.9	12,499.6	13,074.6	13,663.0
228	Training	145.8	330.0	330.0	345.2	361.1	377.3
23	**Utilities, Rentals and Property Costs**	**1,787.6**	**1,349.9**	**6,509.9**	**6,809.4**	**7,122.6**	**7,443.1**
231	Utilities	90.0	90.0	1,300.0	1,359.8	1,422.4	1,486.4
232	Rentals of Property	297.0	297.0	897.0	938.3	981.4	1,025.6
233	Routine Maintenance	1,400.6	962.9	4,312.9	4,511.3	4,718.8	4,931.1
25	**Grants Subsidies and Transfers**	**29.0**	**70.0**	**1,130.0**	**1,182.0**	**1,236.4**	**1,292.0**
251	Membership Fees, Subscriptions & Contribution	29.0	70.0	1,130.0	1,182.0	1,236.4	1,292.0
27	**Capital Formation**	**21,693.3**	**29,703.7**	**18,703.7**	**19,104.0**	**19,522.8**	**9,951.3**
270	Capital Formation				10,000.0	10,000.0	
271	Office Equipment, Furniture & Fittings	923.0	933.4	933.4	976.3	1,021.2	1,067.2
272	Information & Communication Technology	12,000.0	20,000.0	10,000.0			
273	Motor Vehicles	479.6	479.6	479.6	501.6	524.7	548.3
274	Feasibility Studies & Project Preparation	24.0	24.0	24.0	25.1	26.3	27.4
276	Construction, Renovation and Improvements	7,954.0	7,954.0	6,954.0	7,273.9	7,608.5	7,950.9
277	Substantial/Specific Maintenance	312.7	312.7	312.7	327.1	342.1	357.5
Grand Total		**120,498.5**	**162,607.5**	**153,982.2**	**158,986.7**	**164,172.8**	**159,500.4**

216	Internal Revenue Commission	216

Main Program: Public Finance Management

Program: General Administration

Program Objectives:
To co-ordinate and supervise the operations of the Internal Revenue Commission substantive programs and facilitate their implementation, and assist the Commissioner General in the management of the Internal Revenue Commission in accordance with its established tasks and responsibilities.

Program Description:
The provision of support services including finance and accounting, personnel management, training and staff development and provision of logistics, materials and equipment.

This program consists of 8 Activities and Projects the expenditure and other data of which are given in the following tables:

10156	Executive Unit
10158	Internal Audit & Intergrity
10159	Information & Communication Technology
10160	Finance and Accounting Division
10161	Legal Services
11745	Governanc and Reform Division
17892	Tax Crime Division
17893	Taxpayers Services Policy Division

216	Internal Revenue Commission	216

Activity: 10156 Executive Unit **(PBS Code: 216-1203-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,462.7**	**9,168.8**	**9,443.8**
211	Salaries and Allowances	3,130.6	8,380.0	8,631.4
212	Wages		127.4	131.2
213	Overtime		291.1	299.8
214	Leave fares	68.0	68.0	70.0
215	Gratuities	264.1	302.3	311.4
22	**Goods & Services**	**897.3**	**897.2**	**1,828.6**
221	Domestic Travel and Subsistence	142.0	142.2	642.2
222	Travel and Subsistence	138.0	138.0	138.0
227	Other Operational Expenses	617.3	617.0	1,048.4
23	**Utilities, Rentals and Property Costs**	**49.5**	**49.6**	**49.6**
233	Routine Maintenance	49.5	49.6	49.6
	GRAND TOTAL	**4,409.5**	**10,115.6**	**11,322.0**

B: Other Data in 2026

1. Staffing: Staff Establishment of 16; Staff on Strength of 15 and 1 Unfunded Vacancy.

2. Vehicles 2

3. Performance Indicators/Targets: To managethe operations of IRC with its established tasks and responsibilities as outlined in the Corporate plan. Also to meet the requirements of all officers in the country and meet community and legal requirements.

216	Internal Revenue Commission	216

Activity: 10158 Internal Audit & Intergrity **(PBS Code: 216-1203-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,733.0**	**4,318.0**	**2,079.9**
211	Salaries and Allowances	2,515.6	4,003.7	1,762.2
213	Overtime		64.8	66.7
214	Leave fares	6.0	48.8	50.3
215	Gratuities	211.4	200.7	200.7
22	**Goods & Services**	**804.2**	**803.2**	**607.6**
221	Domestic Travel and Subsistence	182.1	259.4	118.8
222	Travel and Subsistence	124.0	132.5	77.5
224	Operational Materials and Supplies	9.1	47.1	47.1
227	Other Operational Expenses	489.0	364.2	364.2
23	**Utilities, Rentals and Property Costs**	**24.8**	**24.8**	**24.8**
233	Routine Maintenance	24.8	24.8	24.8
25	**Grants Subsidies and Transfers**	**9.0**	**10.0**	**10.0**
251	Membership Fees, Subscriptions & Contribution	9.0	10.0	10.0
	GRAND TOTAL	**3,571.0**	**5,156.0**	**2,722.3**

B: Other Data in 2026

1. Staffing: Staff Establishment of 25; Staff on Strength of 19 and 6 Funded Vacancies.

2. Vehicles 2

3. Performance Indicators/Targets: To provide Internal Audit and Investigation services to the Commission and enable IRC toachieve maximum performance and efficiency in its operations.

216	Internal Revenue Commission	216

Activity: 10159 Information & Communication Technology **(PBS Code: 216-1203-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,115.1**	**5,073.3**	**4,225.6**
211	Salaries and Allowances	995.0	4,850.3	3,995.9
214	Leave fares	60.0	34.2	35.2
215	Gratuities	60.1	188.8	194.5
22	**Goods & Services**	**1,247.6**	**1,254.8**	**1,225.9**
221	Domestic Travel and Subsistence	93.0	93.0	93.0
222	Travel and Subsistence	20.0	30.0	30.0
223	Office Materials and Supplies	236.8	636.8	636.8
226	Administrative Consultancy Fees	85.4	85.4	85.4
227	Other Operational Expenses	766.6	259.6	230.7
228	Training	45.8	150.0	150.0
23	**Utilities, Rentals and Property Costs**	**550.0**	**547.0**	**3,897.0**
233	Routine Maintenance	550.0	547.0	3,897.0
27	**Capital Formation**	**368.0**	**368.0**	**368.0**
271	Office Equipment, Furniture & Fittings	368.0	368.0	368.0
	GRAND TOTAL	**3,280.7**	**7,243.1**	**9,716.5**

B: Other Data in 2026

1. Staffing: Staff Establishment of 37; Staff on Strength and of 23 and 14 vacant positions. (4 Funded & 10 Unfunded Vacancies).

2 Vehicles: 4.

3. Performance Indicators / Targets: To provide Information Technology services andsupport the revenue operations within all sections of IRC.

216	Internal Revenue Commission	216

Activity: 10160 Finance and Accounting Division **(PBS Code: 216-1203-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,246.6**	**6,351.0**	**4,071.2**
211	Salaries and Allowances	3,006.3	6,210.6	3,929.0
214	Leave fares	80.0	80.0	80.0
215	Gratuities	160.3	60.4	62.2
22	**Goods & Services**	**2,643.4**	**2,653.5**	**2,537.7**
221	Domestic Travel and Subsistence	366.5	376.6	318.7
222	Travel and Subsistence	33.0	33.0	33.0
223	Office Materials and Supplies	514.0	514.0	514.0
224	Operational Materials and Supplies	552.0	552.0	552.0
225	Transport and Fuel	557.4	557.4	557.4
227	Other Operational Expenses	520.5	520.5	462.6
228	Training	100.0	100.0	100.0
23	**Utilities, Rentals and Property Costs**	**629.0**	**608.5**	**2,418.5**
231	Utilities	90.0	90.0	1,300.0
232	Rentals of Property	297.0	297.0	897.0
233	Routine Maintenance	242.0	221.5	221.5
25	**Grants Subsidies and Transfers**	**20.0**	**20.0**	**1,080.0**
251	Membership Fees, Subscriptions & Contribution	20.0	20.0	1,080.0
27	**Capital Formation**	**9,325.3**	**9,335.7**	**8,335.7**
271	Office Equipment, Furniture & Fittings	555.0	565.4	565.4
273	Motor Vehicles	479.6	479.6	479.6
274	Feasibility Studies & Project Preparation	24.0	24.0	24.0
276	Construction, Renovation and Improvements	7,954.0	7,954.0	6,954.0
277	Substantial/Specific Maintenance	312.7	312.7	312.7
	GRAND TOTAL	**15,864.3**	**18,968.7**	**18,443.1**

B: Other Data in 2026

1. Staffing: Approved Establishment of 58; Staff on Strength if 42 and 16 vacant positions. (13 funded & 3 unfunded vacancies).

2. Vehicles: 9.

3. Performance Indicators / Targets: To co-ordinate and present Corporate Planning documents, provide annual budget expenditures and monitor quarterly reviews. Also ensure Revenue Haus and other IRC properties' office services are maintained within budget.

216	Internal Revenue Commission	216

Activity: 10161 Legal Services **(PBS Code: 216-1203-1-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**852.2**	**2,190.8**	**2,256.5**
211	Salaries and Allowances	844.0	2,190.8	1,829.1
214	Leave fares	8.2		
215	Gratuities			427.4
22	**Goods & Services**	**1,015.2**	**1,045.1**	**982.4**
221	Domestic Travel and Subsistence	136.0	172.0	109.3
222	Travel and Subsistence	235.0	235.0	235.0
226	Administrative Consultancy Fees	79.9	74.1	74.1
227	Other Operational Expenses	564.3	564.0	564.0
23	**Utilities, Rentals and Property Costs**	**30.0**		
233	Routine Maintenance	30.0		
	GRAND TOTAL	**1,897.4**	**3,235.9**	**3,238.9**

B: Other Data in 2026

1. Staffing: Staff Establishment of 4; Staff on Strength of 1 and 4 Vacant Positions. (3 Funded & 1 Unfunded Vacancy).

2. Vehicles: 2.

3. Performance Indicators / Targets: To assist IRC with achieving its corporate and divisional objectives through effective and reliable legal services.

216	Internal Revenue Commission	216

Activity: 11745 Governanc and Reform Division **(PBS Code: 216-1203-1-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,061.0**	**4,241.3**	**2,173.2**
211	Salaries and Allowances	984.3	4,138.8	2,024.2
214	Leave fares	5.0		
215	Gratuities	71.7	102.5	149.0
22	**Goods & Services**	**1,513.0**	**1,512.9**	**812.6**
221	Domestic Travel and Subsistence	427.2	427.2	206.9
222	Travel and Subsistence	200.6	175.0	95.0
226	Administrative Consultancy Fees	8.2	8.2	8.2
227	Other Operational Expenses	877.0	902.5	502.5
	GRAND TOTAL	**2,574.0**	**5,754.2**	**2,985.8**

B: Other Data in 2026

1 Staffing: Staff Establishment of 37; Staff on Strength of 10 and 27 Vacant Positions.(9 Funded & 18 Unfunded).

2. Vehicles: 3.

3. Performance indicators / Targets: To oversee and act as the strategic brains of IRC - identifying risks (both internal & external), coordinating projects (including compliance activities), and performing management roles.

216	Internal Revenue Commission	216

Activity: 17892 Tax Crime Division **(PBS Code: 216-1203-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**			**1,778.5**
211	Salaries and Allowances			1,778.5
22	**Goods & Services**			**155.0**
221	Domestic Travel and Subsistence			100.0
222	Travel and Subsistence			55.0
	GRAND TOTAL			**1,933.5**

B: Other Data in 2026

216	Internal Revenue Commission	216

Activity: 17893 Taxpayers Services Policy Division **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**			**2,195.4**
211	Salaries and Allowances			1,966.8
215	Gratuities			228.6
22	**Goods & Services**			**600.0**
221	Domestic Travel and Subsistence			120.0
222	Travel and Subsistence			80.0
227	Other Operational Expenses			400.0
	GRAND TOTAL			**2,795.4**

B: Other Data in 2026

216	Internal Revenue Commission	216

Project: 23252 Integrated Tax Administration System (ITAS) **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**12,000.0**	**20,000.0**	**10,000.0**
272	Information & Communication Technology	12,000.0	20,000.0	10,000.0
	GRAND TOTAL	**12,000.0**	**20,000.0**	**10,000.0**

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded.

2. Performance Indicators/Targets:
(i) All core tax functions are digitalized and streamlined,
(ii) Systems and processes improved (%), and
(iii) Increase volume of revenue collection by IRC.

216	Internal Revenue Commission	216

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Assessment & Collection of Income Tax

Program Objectives:
To contribute to the achievement of government targets in the field of income redistribution; and to generate revenue for financing public expenditures through effective collection of income tax and stamp duties.

Program Description:
To assess and collect personal income tax, company tax, stamp duties and turn-over tax; to conduct tax education and awareness campaigns and to propose tax administration reform measures.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24381 IRC- Data Analytics program

216	Internal Revenue Commission	216

Activity: 10165 Human Resource **(PBS Code: 216-1203-2-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,143.9**	**3,599.2**	**3,207.2**
211	Salaries and Allowances	2,856.8	2,904.8	2,569.4
212	Wages	63.7		
214	Leave fares	65.0		
215	Gratuities	158.4	694.4	637.8
22	**Goods & Services**	**1,369.0**	**1,489.0**	**1,386.2**
221	Domestic Travel and Subsistence	167.0	246.6	246.6
222	Travel and Subsistence	148.0	148.0	148.0
226	Administrative Consultancy Fees	224.0	90.0	90.0
227	Other Operational Expenses	830.0	924.4	821.6
228	Training		80.0	80.0
23	**Utilities, Rentals and Property Costs**	**210.0**	**50.0**	**50.0**
233	Routine Maintenance	210.0	50.0	50.0
25	**Grants Subsidies and Transfers**		**40.0**	**40.0**
251	Membership Fees, Subscriptions & Contribution		40.0	40.0
	GRAND TOTAL	**4,722.9**	**5,178.2**	**4,683.4**

B: Other Data in 2026

1. Staffing: Staff Establishment of 26; Staff on Strength of 16 and 10 Funded Vacancies.

2 Vehicles: 0

3. Performance Indicators / Targets: To cater for IRC's increasing HR needs, both in terms of recruitment and training.

216	Internal Revenue Commission	216

Activity: 11744 Tax Advising Division **(PBS Code: 216-1203-2-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,348.0**	**5,681.4**	**5,081.9**
211	Salaries and Allowances	2,105.3	5,473.5	4,584.7
214	Leave fares	107.0		80.6
215	Gratuities	135.7	207.9	416.6
22	**Goods & Services**	**1,038.1**	**1,038.1**	**1,465.0**
221	Domestic Travel and Subsistence	141.1	141.1	390.0
222	Travel and Subsistence	264.0	264.0	250.9
227	Other Operational Expenses	633.0	633.0	824.1
	GRAND TOTAL	**3,386.1**	**6,719.5**	**6,546.9**

B: Other Data in 2026

1. Staffing: Staff Establishment of 48: Staff on Strength of 30 and 18 VacantPositions. (14 Funded & 14 Unfunded Vacancies).

2. Vehicles: 5.

3. Performance Indicators / Targets: To provide assistance in simplifying legislation and providing frameworks for improved tax administration.

216	Internal Revenue Commission	216

Activity: 11746 Transaction Processing **(PBS Code: 216-1203-2-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**6,116.6**	**9,473.7**	**9,757.9**
211	Salaries and Allowances	5,276.4	9,192.3	9,476.5
212	Wages	321.8		
214	Leave fares	307.0	91.0	91.0
215	Gratuities	211.4	190.4	190.4
22	**Goods & Services**	**278.8**	**278.8**	**272.7**
221	Domestic Travel and Subsistence	203.8	203.8	197.7
222	Travel and Subsistence	20.0	20.0	20.0
227	Other Operational Expenses	55.0	55.0	55.0
	GRAND TOTAL	**6,395.4**	**9,752.5**	**10,030.6**

B: Other Data in 2026

1. Staffing: Staff Establishment of 166; Staff on Strength of 131 and 35 vacant positions. (13 funded & 22 unfunded).

2. Vehicles: 3.

3.Performance Indicators / Targets: Administers the Taxes and Revenue collections. Ensures all taxpayers are fairly assessed with the legal correct amount of tax payable.

216	Internal Revenue Commission	216

Activity: 11747 Compliance Risk Management Division **(PBS Code: 216-1203-2-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,599.5**	**5,860.7**	**6,036.6**
211	Salaries and Allowances	2,279.1	5,747.2	5,923.1
214	Leave fares	56.0	22.0	22.0
215	Gratuities	264.4	91.5	91.5
22	**Goods & Services**	**4,401.6**	**3,501.6**	**3,181.7**
221	Domestic Travel and Subsistence	352.1	352.1	582.0
222	Travel and Subsistence	65.5	272.0	367.5
227	Other Operational Expenses	3,984.0	2,877.5	2,232.2
	GRAND TOTAL	**7,001.1**	**9,362.3**	**9,218.3**

B: Other Data in 2026

1. Staffing: Staff Establishment of 66; Staff on Strength of 42 and 24 Vacant Position. (13 funded &11 unfunded).

2. Vehicles: 0.

3. Performance Indicators / Targets: To better target compliance activities to enhance revenue outcome by assessing the collection of personal income tax, company tax, stamp duty and turn over tax. Conducts tax education and awareness campaigns and propose tax administration reforms measures.

216	Internal Revenue Commission	216

Activity: 11748 Tax Audit Operations Division **(PBS Code: 216-1203-2-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**13,029.4**	**12,664.4**	**2,982.0**
211	Salaries and Allowances	12,084.1	12,205.1	2,657.3
214	Leave fares	36.0		26.7
215	Gratuities	909.3	459.3	298.0
22	**Goods & Services**	**5,580.3**	**4,680.3**	**3,619.7**
221	Domestic Travel and Subsistence	1,212.3	2,475.0	2,255.0
222	Travel and Subsistence		660.0	425.0
226	Administrative Consultancy Fees	182.8	1,000.0	500.0
227	Other Operational Expenses	4,185.2	545.3	439.7
	GRAND TOTAL	**18,609.7**	**17,344.7**	**6,601.7**

B: Other Data in 2026

1. Staffing: Staff Establishment of 83; Staff on Strength of 65 and 18 vacant positions (6 funded & 12 unfunded vacancies).

2. Vehicles: 4.

3. Performance Indicators / Targets: Improve compliance and broaden tax base, ensures annual audit plan is developed, implemented and supportedby a quality assurance audit program.

216	Internal Revenue Commission	216

Activity: 11749 Debt and Collection Division **(PBS Code: 216-1203-2-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**8,826.3**	**9,426.3**	**9,709.0**
211	Salaries and Allowances	7,940.3	9,231.9	9,355.7
212	Wages	98.4		
214	Leave fares	48.0		180.0
215	Gratuities	739.6	194.4	173.3
22	**Goods & Services**	**5,722.8**	**4,584.4**	**4,161.9**
221	Domestic Travel and Subsistence	534.1	783.0	1,407.9
226	Administrative Consultancy Fees			800.0
227	Other Operational Expenses	5,188.7	3,801.4	1,954.0
23	**Utilities, Rentals and Property Costs**	**121.7**	**60.0**	**60.0**
233	Routine Maintenance	121.7	60.0	60.0
	GRAND TOTAL	**14,670.8**	**14,070.7**	**13,930.9**

B: Other Data in 2026

1. Staffing: Staff Establishment of 202; Staff on Strength of 168 and 34 vacant positions (13 funded and 21 unfunded).

2. Vehicles: 3.

3. Performance Indicators / Targets: To absorb the expanded lodgement enforcement activities from Assess and Prioritise, thus allowing better coordination between lodgement and payment compliance activities.

216	Internal Revenue Commission	216

Activity: 11750 Regional Operations Northern **(PBS Code: 216-1203-2-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,445.2**	**4,101.1**	**3,455.8**
211	Salaries and Allowances	4,200.4	4,101.1	3,261.4
214	Leave fares	45.0		92.0
215	Gratuities	199.8		102.4
22	**Goods & Services**	**438.9**	**507.1**	**230.6**
221	Domestic Travel and Subsistence	187.8	268.8	128.8
227	Other Operational Expenses	251.1	238.3	101.8
23	**Utilities, Rentals and Property Costs**	**68.3**		
233	Routine Maintenance	68.3		
	GRAND TOTAL	**4,952.4**	**4,608.2**	**3,686.4**

B: Other Data in 2026

1. Staffing: Staffing captured under Debt & Lodgement Enforcement Management.
2. Vehicles: 2.

3. Performance Indicators / Targets: To assist in increase provincial compliance through better monitoring.

216	Internal Revenue Commission	216

Activity: 11751 Regional Operations Islands **(PBS Code: 216-1203-2-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,898.2**	**3,827.3**	**3,942.2**
211	Salaries and Allowances	1,834.4	3,827.3	3,806.1
214	Leave fares	30.0		96.1
215	Gratuities	33.8		40.0
22	**Goods & Services**	**263.7**	**306.2**	**286.5**
221	Domestic Travel and Subsistence	128.6	128.6	108.9
227	Other Operational Expenses	135.1	177.6	177.6
23	**Utilities, Rentals and Property Costs**	**52.5**	**10.0**	**10.0**
233	Routine Maintenance	52.5	10.0	10.0
	GRAND TOTAL	**2,214.4**	**4,143.5**	**4,238.7**

B: Other Data in 2026

1. Staffing: Staffing captured under Debt Lodgement Enforcement Management.

2. Vehicles: 3.

3. Performance Indicators / Targets: To assist in increase provincial compliance through better monitoring.

216	Internal Revenue Commission	216

Activity: 11752 Regional Operations Highlands **(PBS Code: 216-1203-2-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,182.9**	**3,453.2**	**3,556.8**
211	Salaries and Allowances	2,122.3	3,453.2	3,306.8
214	Leave fares	25.0		100.0
215	Gratuities	35.6		150.0
22	**Goods & Services**	**269.8**	**321.7**	**304.4**
221	Domestic Travel and Subsistence	109.5	165.4	240.0
227	Other Operational Expenses	160.3	156.3	64.4
23	**Utilities, Rentals and Property Costs**	**51.9**		
233	Routine Maintenance	51.9		
	GRAND TOTAL	**2,504.6**	**3,774.9**	**3,861.2**

B: Other Data in 2026

1. Staffing: Staffing captured under Debt Lodgement Enforcement Management.

2. Vehicles: 3

3. Performance Indicators / Targets: To assist in increase provincial compliance through better monitoring.

216	Internal Revenue Commission	216

Activity: 13464 Audit Strategy & Policy **(PBS Code: 216-1203-2-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**189.9**	**2,300.0**	**2,369.0**
211	Salaries and Allowances	139.9	2,300.0	2,045.0
214	Leave fares	50.0		24.3
215	Gratuities			299.7
22	**Goods & Services**	**316.1**	**316.1**	**292.1**
221	Domestic Travel and Subsistence	100.0	50.1	50.1
222	Travel and Subsistence		50.0	50.0
227	Other Operational Expenses	216.1	216.0	192.0
	GRAND TOTAL	**506.0**	**2,616.1**	**2,661.1**

B: Other Data in 2026

216	Internal Revenue Commission	216

Activity: 13465 Debt Strategy & Policy **(PBS Code: 216-1203-2-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**497.3**	**2,250.0**	**2,317.5**
211	Salaries and Allowances	382.3	2,187.0	2,031.5
214	Leave fares	50.0	58.3	58.3
215	Gratuities	65.0	4.7	227.7
22	**Goods & Services**	**382.1**	**382.1**	**345.2**
221	Domestic Travel and Subsistence	50.0	50.0	94.0
227	Other Operational Expenses	332.1	332.1	251.2
	GRAND TOTAL	**879.4**	**2,632.1**	**2,662.7**

B: Other Data in 2026

216	Internal Revenue Commission	216

Activity: 13466 Facilities & Office Management **(PBS Code: 216-1203-2-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,228.1**	**2,250.0**	**2,317.5**
211	Salaries and Allowances	2,178.1	2,019.3	1,948.1
214	Leave fares	50.0	199.1	199.1
215	Gratuities		31.6	170.3
22	**Goods & Services**	**382.1**	**382.1**	**345.2**
221	Domestic Travel and Subsistence	50.0	50.0	50.0
227	Other Operational Expenses	332.1	332.1	295.2
	GRAND TOTAL	**2,610.2**	**2,632.1**	**2,662.7**

B: Other Data in 2026

216	Internal Revenue Commission	216

Activity: 13467 Tax Intelligenct Division **(PBS Code: 216-1203-2-120))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**374.8**	**2,200.0**	**5,589.5**
211	Salaries and Allowances	324.8	2,200.0	5,310.6
214	Leave fares	50.0		68.0
215	Gratuities			210.9
22	**Goods & Services**	**349.1**	**349.1**	**942.9**
221	Domestic Travel and Subsistence	100.0	137.0	184.4
227	Other Operational Expenses	249.1	212.1	758.5
	GRAND TOTAL	**723.9**	**2,549.1**	**6,532.4**

B: Other Data in 2026

216	Internal Revenue Commission	216

Activity: 17894 Regional Operations Southern **(PBS Code: 216-1203-2-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**			**2,570.7**
211	Salaries and Allowances			2,432.0
215	Gratuities			138.7
22	**Goods & Services**			**250.0**
221	Domestic Travel and Subsistence			140.0
227	Other Operational Expenses			110.0
	GRAND TOTAL			**2,820.7**

B: Other Data in 2026

216	Internal Revenue Commission	216

Activity: 17899 Large Taxpayers Office **(PBS Code: 216-1203-2-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**			**10,062.3**
211	Salaries and Allowances			9,662.3
215	Gratuities			400.0
22	**Goods & Services**			**624.6**
221	Domestic Travel and Subsistence			200.0
222	Travel and Subsistence			200.0
226	Administrative Consultancy Fees			124.6
227	Other Operational Expenses			100.0
	GRAND TOTAL			**10,686.9**

B: Other Data in 2026

216	Internal Revenue Commission	216

Project: 24381 IRC- Data Analytics program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,300.0**	**5,000.0**	
226	Administrative Consultancy Fees		5,000.0	
227	Other Operational Expenses	2,300.0		
	GRAND TOTAL	**2,300.0**	**5,000.0**	

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded.

2. Performance Indicators/Targets: (i) Completion of research on Enterprise Data Warehouse (EDW)
(ii) RFQ developmed
(iii) The EDW established

216	Internal Revenue Commission	216

Project: 24416 Revenue Raising Initiatives **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**4,500.0**		
227	Other Operational Expenses	4,500.0		
	GRAND TOTAL	**4,500.0**		

B: Other Data in 2026

217	Department of Foreign Affairs	217

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Foreign Policy and External Relations Management**	**120,080.7**	**138,429.9**	**154,330.7**	**139,103.5**	**144,067.4**	**149,159.1**
Program	**Government Representation Abroad**	**38,138.7**	**54,934.2**	**55,527.9**	**57,434.6**	**59,409.7**	**61,439.1**
10181	Canberra	1,268.0	2,481.4	2,515.8	2,600.5	2,688.1	2,778.2
10182	Sydney	1,438.6	2,460.9	2,492.5	2,577.1	2,664.8	2,754.8
10183	Brisbane	1,577.7	2,364.7	2,394.9	2,476.0	2,560.0	2,646.3
10184	Solomon Islands	1,375.8	1,774.5	1,787.4	1,849.9	1,914.7	1,981.2
10185	China	6,492.0	2,584.5	2,616.1	2,706.4	2,800.1	2,896.2
10186	Fiji	1,351.8	2,088.4	2,123.9	2,195.5	2,269.7	2,345.9
10187	Jakarta	1,850.4	2,454.2	2,493.1	2,580.2	2,670.5	2,763.3
10188	Jayapura	1,226.1	1,868.4	1,897.3	1,962.5	2,030.0	2,099.4
10189	Malaysia	1,555.7	2,092.8	2,124.3	2,198.1	2,274.7	2,353.3
10190	Japan	1,776.0	3,653.9	3,716.7	3,839.7	3,967.0	4,097.9
10191	New Zealand	1,525.4	2,441.0	2,483.5	2,563.7	2,646.6	2,731.8
10192	Philippines	1,224.7	2,475.7	2,528.4	2,615.1	2,704.8	2,797.0
10193	South Korea	1,719.4	2,942.5	2,979.7	3,083.7	3,191.5	3,302.3
10194	Belgium	2,417.1	4,527.8	4,541.8	4,699.4	4,862.7	5,030.5
10195	United Kingdom	2,697.4	4,079.4	4,081.9	4,225.7	4,374.8	4,527.9
10196	Washington	1,447.6	4,084.7	4,082.5	4,228.7	4,380.4	4,536.1
10197	New York	2,318.7	3,094.4	3,133.3	3,243.4	3,357.6	3,474.8
10200	New Delhi	1,673.4	2,650.2	2,700.3	2,790.8	2,884.5	2,980.7
11723	Tailand	330.5	20.0				
12026	Cairns	1,512.6	2,151.3	2,195.0	2,268.6	2,344.7	2,422.9
12027	Singapore	1,269.8	2,593.5	2,639.5	2,729.5	2,822.7	2,918.4
12973	Geneva	90.0	50.0				
Program	**Policy Formulation and General Admnistration**	**75,303.2**	**61,307.2**	**61,490.0**	**64,111.3**	**66,847.1**	**69,649.1**
10177	Executive Division	3,252.3	5,050.6	5,230.0	5,400.4	5,576.6	5,757.8
12010	Corporate Services	47,083.1	14,206.6	18,260.0	18,962.9	19,694.1	20,444.0
12165	Israel	260.7	50.0				
13532	Overseas Missions Utilities & Rentals	24,707.1	42,000.0	32,000.0	33,472.0	35,011.7	36,587.2
17885	Asian Affairs Division			1,000.0	1,046.0	1,094.1	1,143.4
17886	EAMEA Division			1,000.0	1,046.0	1,094.1	1,143.4
17887	International Organizations Security and Human Rights Div.			1,000.0	1,046.0	1,094.1	1,143.4
17888	Trade & Commerce Relation Division			1,000.0	1,046.0	1,094.1	1,143.4
17889	Multilateral Economic Org. & Dev. Coropertion Div.			1,000.0	1,046.0	1,094.1	1,143.4
18001	Pacific Affairs Division			1,000.0	1,046.0	1,094.1	1,143.4

217	Department of Foreign Affairs	217

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Program	**Foreign Investment Regulation and Promotion**		**10,000.0**	**30,000.0**	**10,000.0**	**10,000.0**	**10,000.0**
23060	PNG Overseas Missions Maintenance Programme		10,000.0	30,000.0	10,000.0	10,000.0	10,000.0
Program	**Ministerial Services**	**235.4**	**236.5**	**228.2**	**238.7**	**249.7**	**260.9**
10198	Minister's Admin Support Services	235.4	236.5	228.2	238.7	249.7	260.9
Program	**External Relations Management**	**4,903.4**	**6,952.0**	**7,084.6**	**7,318.8**	**7,561.0**	**7,809.9**
10178	Protocol Services	1,002.8	1,288.4	1,309.7	1,353.6	1,399.1	1,445.9
10179	Bi-Lateral Relations Management	1,155.1	2,178.1	2,221.0	2,294.4	2,370.2	2,448.2
10180	Economic Affairs & Developt Cooperation	1,031.7	1,976.1	2,015.6	2,081.4	2,149.4	2,219.4
11481	Border Management & Security	1,713.8	1,509.4	1,538.3	1,589.4	1,642.2	1,696.5
Program	**Administration & Improvement of Laws and the Legal System**	**1,500.0**	**5,000.0**				
23958	Foreign Affairs Act Review and Foreign Policy Development	1,500.0	5,000.0				
Grand Total		**120,080.7**	**138,429.9**	**154,330.7**	**139,103.5**	**144,067.4**	**149,159.1**

217	Department of Foreign Affairs	217

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**36,521.9**	**57,430.0**	**59,152.9**	**60,927.5**	**62,755.2**	**64,637.8**
211	Salaries and Allowances	16,916.9	43,335.3	49,167.4	50,642.4	52,161.7	53,726.5
212	Wages	5,039.9	5,120.0	200.0	206.0	212.2	218.5
213	Overtime	154.1		270.0	278.1	286.4	295.0
214	Leave fares	2,143.1	126.8	393.0	404.8	416.9	429.4
215	Gratuities	8,639.9	8,732.9	8,992.5	9,262.3	9,540.1	9,826.3
217	Contract Officers Education Benefits	3,628.0	115.0	130.0	133.9	137.9	142.1
22	**Goods & Services**	**53,878.5**	**22,606.4**	**25,768.4**	**26,953.8**	**28,193.5**	**29,462.3**
221	Domestic Travel and Subsistence	300.0	300.0				
222	Travel and Subsistence	4,552.0	3,878.7	5,281.8	5,524.8	5,778.9	6,039.0
223	Office Materials and Supplies	2,110.3	2,349.3	1,507.1	1,576.4	1,648.9	1,723.1
224	Operational Materials and Supplies	496.5	974.3	1,413.1	1,478.1	1,546.1	1,615.7
225	Transport and Fuel	2,311.8	3,006.7	3,082.9	3,224.7	3,373.0	3,524.8
226	Administrative Consultancy Fees		4,700.0				
227	Other Operational Expenses	44,107.9	7,397.4	14,483.5	15,149.8	15,846.6	16,559.7
23	**Utilities, Rentals and Property Costs**	**29,680.4**	**48,393.7**	**39,409.4**	**41,222.2**	**43,118.4**	**45,058.8**
231	Utilities	6,065.9	10,000.0	6,858.0	7,173.4	7,503.4	7,841.1
232	Rentals of Property	23,495.5	37,362.0	31,519.7	32,969.6	34,486.2	36,038.1
233	Routine Maintenance	119.0	1,031.7	1,031.7	1,079.2	1,128.8	1,179.6
27	**Capital Formation**		**10,000.0**	**30,000.0**	**10,000.0**	**10,000.0**	**10,000.0**
270	Capital Formation				10,000.0	10,000.0	10,000.0
276	Construction, Renovation and Improvements		10,000.0	30,000.0			
Grand Total		**120,080.8**	**138,430.1**	**154,330.7**	**139,103.5**	**144,067.1**	**149,158.9**

217	Department of Foreign Affairs	217

Main Program: Foreign Policy and External Relations Management

Program: Government Representation Abroad

Program Objectives:
To consolidate and extend existing relations with foreign countries and international organisations and to diversify and develop new relationship responsibilities.

Program Description:
To promote Papua New Guinea abroad in maintaining existing aid, trade and investment relations and to diversify sources, markets and products. Provide Papua New Guinea's effective representation at international conferences and negotiations in consultation with foreign governments and international organisations.

This program consists of 22 Activities and Projects the expenditure and other data of which are given in the following tables:

10181	Canberra
10182	Sydney
10183	Brisbane
10184	Solomon Islands
10185	China
10186	Fiji
10187	Jakarta
10188	Jayapura
10189	Malaysia
10190	Japan
10191	New Zealand
10192	Philippines
10193	South Korea
10194	Belgium
10195	United Kingdom
10196	Washington
10197	New York
10200	New Delhi
11723	Tailand
12026	Cairns
12027	Singapore
12973	Geneva

217	Department of Foreign Affairs	217

Activity: 10181 Canberra **(PBS Code: 217-1301-3-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**731.7**	**1,884.2**	**1,940.7**
211	Salaries and Allowances	242.2	1,534.2	1,590.7
212	Wages	200.0	200.0	200.0
214	Leave fares	49.5	50.0	50.0
215	Gratuities	40.0		
217	Contract Officers Education Benefits	200.0	100.0	100.0
22	**Goods & Services**	**397.2**	**344.2**	**322.1**
223	Office Materials and Supplies	141.0	70.0	81.0
224	Operational Materials and Supplies	2.0	20.0	30.0
225	Transport and Fuel	55.0	55.0	51.1
227	Other Operational Expenses	199.2	199.2	160.0
23	**Utilities, Rentals and Property Costs**	**139.0**	**253.0**	**253.0**
232	Rentals of Property	139.0	253.0	253.0
	GRAND TOTAL	**1,267.9**	**2,481.4**	**2,515.8**

B: Other Data in 2026

1 Staffing: 6 Positions. 3 SOS, 3 Vacancies.

2. Locally engaged staff: 3

3. Vehicles:2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid trade and investment relations; Provide PNG'S effective representation at international conferences and negotiations in consultation with Foreign Governments and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10182 Sydney **(PBS Code: 217-1301-3-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**835.4**	**1,821.7**	**1,876.3**
211	Salaries and Allowances	291.8	1,621.7	1,826.3
212	Wages	200.0	200.0	
214	Leave fares	50.0		50.0
215	Gratuities	93.6		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**480.2**	**516.2**	**370.9**
223	Office Materials and Supplies	166.0	202.0	50.0
224	Operational Materials and Supplies	2.0	2.0	20.0
225	Transport and Fuel	105.0	105.0	100.5
227	Other Operational Expenses	207.2	207.2	200.4
23	**Utilities, Rentals and Property Costs**	**123.0**	**123.0**	**245.3**
232	Rentals of Property	123.0	123.0	245.3
	GRAND TOTAL	**1,438.6**	**2,460.9**	**2,492.5**

B: Other Data in 2026

1 Staffing: 3 Positions, 1 SOS, 2 Vacancies.

2. Locally engaged staff: 3

2.Vehicles:1

3. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10183 Brisbane **(PBS Code: 217-1301-3-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,023.4**	**1,763.5**	**1,816.4**
211	Salaries and Allowances	366.8	1,563.5	1,816.4
212	Wages	200.0	200.0	
214	Leave fares	127.0		
215	Gratuities	121.6		
217	Contract Officers Education Benefits	208.0		
22	**Goods & Services**	**416.2**	**463.2**	**440.5**
223	Office Materials and Supplies	155.0	202.0	200.0
224	Operational Materials and Supplies	2.0	2.0	
225	Transport and Fuel	55.0	55.0	100.5
227	Other Operational Expenses	204.2	204.2	140.0
23	**Utilities, Rentals and Property Costs**	**138.0**	**138.0**	**138.0**
232	Rentals of Property	138.0	138.0	138.0
	GRAND TOTAL	**1,577.6**	**2,364.7**	**2,394.9**

B: Other Data in 2026

1 Staffing:3 Positions. 1 SOS, 2 Vacancies.

2. Locally engaged staff: 3

3. Vehicles:1

3. Performance Indicators/Targets: Promote PNG abroad in maintainingexisting aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with ForeignGovernment and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10184 Solomon Islands **(PBS Code: 217-1301-3-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**796.6**	**1,195.3**	**1,231.1**
211	Salaries and Allowances	245.1	1,079.2	1,179.2
212	Wages	100.0	100.0	
214	Leave fares	143.0		
215	Gratuities	98.5	16.1	51.9
217	Contract Officers Education Benefits	210.0		
22	**Goods & Services**	**378.2**	**378.2**	**355.2**
223	Office Materials and Supplies	106.0	106.0	100.0
224	Operational Materials and Supplies	5.0	5.0	5.0
225	Transport and Fuel	60.0	60.0	60.0
227	Other Operational Expenses	207.2	207.2	190.2
23	**Utilities, Rentals and Property Costs**	**201.0**	**201.0**	**201.0**
232	Rentals of Property	201.0	201.0	201.0
	GRAND TOTAL	**1,375.8**	**1,774.5**	**1,787.3**

B: Other Data in 2026

1 Staffing:4 Positions . 3 SOS, 1 Vacancies.

2. Locally engaged staff: 5

3. Vehicles:2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10185 China **(PBS Code: 217-1301-3-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**5,726.7**	**1,819.3**	**1,873.9**
211	Salaries and Allowances	5,195.3	1,619.3	1,534.2
212	Wages	200.0	200.0	
213	Overtime			250.0
214	Leave fares			89.7
215	Gratuities	131.4		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**480.2**	**480.2**	**457.2**
223	Office Materials and Supplies	208.0	208.0	50.0
224	Operational Materials and Supplies	5.0	5.0	40.0
225	Transport and Fuel	60.0	60.0	80.0
227	Other Operational Expenses	207.2	207.2	287.2
23	**Utilities, Rentals and Property Costs**	**285.0**	**285.0**	**285.0**
232	Rentals of Property	285.0	285.0	285.0
	GRAND TOTAL	**6,491.9**	**2,584.5**	**2,616.1**

B: Other Data in 2026

1. Staffing: 5 Positions. 2 SOS, 3 Vacancies.

2. Locally engaged staff: 5

3.Vehicles:1.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10186 Fiji **(PBS Code: 217-1301-3-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**844.6**	**1,581.1**	**1,628.6**
211	Salaries and Allowances	223.3	1,331.1	1,628.6
212	Wages	250.0	250.0	
214	Leave fares	50.0		
215	Gratuities	121.3		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**278.2**	**278.2**	**266.3**
223	Office Materials and Supplies	106.0	106.0	68.0
224	Operational Materials and Supplies	5.0	5.0	18.0
225	Transport and Fuel	60.0	60.0	60.0
227	Other Operational Expenses	107.2	107.2	120.3
23	**Utilities, Rentals and Property Costs**	**229.0**	**229.0**	**229.0**
232	Rentals of Property	229.0	229.0	229.0
	GRAND TOTAL	**1,351.8**	**2,088.3**	**2,123.9**

B: Other Data in 2026

1. Staffing:4 Positions. 2 SOS, 2 Vacancies.

2. Locally engaged staff:4

3. Vehicles:2..

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10187 Jakarta **(PBS Code: 217-1301-3-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,079.7**	**1,671.9**	**1,722.1**
211	Salaries and Allowances	484.7	1,471.9	1,722.1
212	Wages	200.0	200.0	
214	Leave fares	100.0		
215	Gratuities	120.0		
217	Contract Officers Education Benefits	175.0		
22	**Goods & Services**	**558.7**	**570.2**	**558.9**
222	Travel and Subsistence	390.5	402.0	390.7
223	Office Materials and Supplies	7.0	7.0	7.0
224	Operational Materials and Supplies	5.0	5.0	5.0
225	Transport and Fuel	55.0	55.0	55.0
227	Other Operational Expenses	101.2	101.2	101.2
23	**Utilities, Rentals and Property Costs**	**212.0**	**212.0**	**212.0**
232	Rentals of Property	212.0	212.0	212.0
	GRAND TOTAL	**1,850.4**	**2,454.1**	**2,493.0**

B: Other Data in 2026

1. Staffing: 5 Positions. 3 SOS, 2 Vacancies.

2. Locally engaged staff: 6

3. Vehicles:2 .

5. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10188 Jayapura **(PBS Code: 217-1301-3-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**754.9**	**1,340.1**	**1,380.3**
211	Salaries and Allowances	259.4	1,140.1	1,380.3
212	Wages	200.0	200.0	
214	Leave fares	65.5		
215	Gratuities	60.0		
217	Contract Officers Education Benefits	170.0		
22	**Goods & Services**	**315.2**	**372.2**	**190.7**
222	Travel and Subsistence	145.0	202.0	60.0
223	Office Materials and Supplies	4.0	4.0	4.2
224	Operational Materials and Supplies	5.0	5.0	11.5
225	Transport and Fuel	60.0	60.0	60.0
227	Other Operational Expenses	101.2	101.2	55.0
23	**Utilities, Rentals and Property Costs**	**156.0**	**156.0**	**326.3**
232	Rentals of Property	156.0	156.0	326.3
	GRAND TOTAL	**1,226.1**	**1,868.3**	**1,897.3**

B: Other Data in 2026

1. Staffing:4 Positions. 3 SOS, 1 Vacancies.

2. Locally engaged staff: 123. Vehicle:1.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10189 Malaysia **(PBS Code: 217-1301-3-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**909.6**	**1,446.5**	**1,489.9**
211	Salaries and Allowances	428.5	1,246.5	1,489.9
212	Wages	200.0	200.0	
214	Leave fares	50.0		
215	Gratuities	231.1		
22	**Goods & Services**	**381.0**	**381.2**	**434.3**
222	Travel and Subsistence	205.0	205.0	115.0
223	Office Materials and Supplies	4.0	4.0	50.0
224	Operational Materials and Supplies	5.0	5.0	50.0
225	Transport and Fuel	60.0	60.0	60.0
227	Other Operational Expenses	107.0	107.2	159.3
23	**Utilities, Rentals and Property Costs**	**265.0**	**265.0**	**200.0**
232	Rentals of Property	265.0	265.0	200.0
	GRAND TOTAL	**1,555.6**	**2,092.7**	**2,124.2**

B: Other Data in 2026

1. Staffing: 4 Positions, 2 SOS, 2 Vacancies.

2. Locally engaged staff:8

.

3. Vehicle: 1

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10190 Japan **(PBS Code: 217-1301-3-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,126.1**	**2,905.6**	**2,992.7**
211	Salaries and Allowances	498.3	2,624.0	2,973.9
212	Wages	262.8	262.8	
214	Leave fares	100.0		
215	Gratuities	90.0	18.8	18.8
217	Contract Officers Education Benefits	175.0		
22	**Goods & Services**	**350.0**	**445.2**	**495.7**
222	Travel and Subsistence	160.0	206.0	162.7
223	Office Materials and Supplies	5.0	5.0	25.0
224	Operational Materials and Supplies	5.0	5.0	60.0
225	Transport and Fuel	10.0	10.0	136.0
227	Other Operational Expenses	170.0	219.2	112.0
23	**Utilities, Rentals and Property Costs**	**300.0**	**303.0**	**228.2**
232	Rentals of Property	300.0	303.0	228.2
	GRAND TOTAL	**1,776.1**	**3,653.8**	**3,716.6**

B: Other Data in 2026

1. Staffing: 4 Positions. 1 SOS, 3 Vacancies.

2. Locally engaged staff: 6

.

3. Vehicles:2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation withForeign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10191 New Zealand **(PBS Code: 217-1301-3-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,151.1**	**2,065.8**	**2,127.8**
211	Salaries and Allowances	446.4	1,865.8	2,127.8
212	Wages	200.0	200.0	
214	Leave fares	108.0		
215	Gratuities	196.7		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**374.2**	**375.2**	**355.8**
222	Travel and Subsistence	105.0	106.0	80.0
223	Office Materials and Supplies	10.0	10.0	50.0
224	Operational Materials and Supplies	15.0	15.0	50.0
225	Transport and Fuel	69.0	69.0	75.8
227	Other Operational Expenses	175.2	175.2	100.0
	GRAND TOTAL	**1,525.3**	**2,441.0**	**2,483.6**

B: Other Data in 2026

1 Staffing: 4 Positions. 2 SOS, 2 Vacancies.

2. Locally engaged staff: 3

3. Vehicle: 2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10192 Philippines **(PBS Code: 217-1301-3-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**549.5**	**1,800.5**	**1,854.5**
211	Salaries and Allowances	99.5	1,650.5	1,854.5
212	Wages	150.0	150.0	
214	Leave fares	100.0		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**326.2**	**326.2**	**473.5**
223	Office Materials and Supplies	254.0	254.0	91.0
224	Operational Materials and Supplies	5.0	5.0	12.9
225	Transport and Fuel	55.2	55.2	107.5
227	Other Operational Expenses	12.0	12.0	262.1
23	**Utilities, Rentals and Property Costs**	**349.0**	**349.0**	**200.4**
232	Rentals of Property	349.0	349.0	200.4
	GRAND TOTAL	**1,224.7**	**2,475.7**	**2,528.4**

B: Other Data in 2026

1. Staffing: 4 Positions. 2 SOS, 2 Vacancies.

2. Locally engaged staff: 4

3. Vehicle: 2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10193 South Korea **(PBS Code: 217-1301-3-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**815.8**	**2,005.3**	**2,065.5**
211	Salaries and Allowances	265.8	1,705.3	2,065.5
212	Wages	300.0	300.0	
214	Leave fares	50.0		
215	Gratuities	200.0		
22	**Goods & Services**	**387.2**	**387.2**	**416.5**
223	Office Materials and Supplies	106.0	106.0	16.5
224	Operational Materials and Supplies	5.0	5.0	50.0
225	Transport and Fuel	69.0	69.0	50.0
227	Other Operational Expenses	207.2	207.2	300.0
23	**Utilities, Rentals and Property Costs**	**516.4**	**550.0**	**497.7**
232	Rentals of Property	516.4	550.0	497.7
	GRAND TOTAL	**1,719.4**	**2,942.5**	**2,979.7**

B: Other Data in 2026

1. Staffing: 3 positions. 2 SOS, 1 Vacancies.

2. Locally engaged staff: 4.

3.Vehicle: 2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10194 Belgium **(PBS Code: 217-1301-3-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,315.8**	**3,114.5**	**3,208.0**
211	Salaries and Allowances	379.3	2,784.5	3,208.0
212	Wages	300.0	330.0	
214	Leave fares	20.0		
215	Gratuities	216.5		
217	Contract Officers Education Benefits	400.0		
22	**Goods & Services**	**914.3**	**1,133.2**	**370.0**
223	Office Materials and Supplies	275.6	303.0	50.0
224	Operational Materials and Supplies	6.0	6.0	40.0
225	Transport and Fuel	66.4	110.0	80.0
227	Other Operational Expenses	566.3	714.2	200.0
23	**Utilities, Rentals and Property Costs**	**187.0**	**280.0**	**963.9**
232	Rentals of Property	187.0	280.0	963.9
	GRAND TOTAL	**2,417.1**	**4,527.7**	**4,541.9**

B: Other Data in 2026

1. Staffing: 5 Positions. 3 SOS 2 Vacancies.

2. Locally engaged staff: 2 .

3. Vehicle:3

4.Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10195 United Kingdom **(PBS Code: 217-1301-3-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,692.4**	**2,668.2**	**2,748.2**
211	Salaries and Allowances	632.2	2,268.2	2,748.2
212	Wages	400.0	400.0	
214	Leave fares	200.0		
215	Gratuities	260.2		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**715.0**	**1,118.2**	**683.6**
222	Travel and Subsistence	180.7	302.0	134.4
223	Office Materials and Supplies	4.0	4.0	15.0
224	Operational Materials and Supplies	4.0	4.0	56.0
225	Transport and Fuel	100.0	110.0	80.0
227	Other Operational Expenses	426.3	698.2	398.2
23	**Utilities, Rentals and Property Costs**	**290.0**	**293.0**	**650.0**
232	Rentals of Property	290.0	293.0	650.0
	GRAND TOTAL	**2,697.4**	**4,079.4**	**4,081.8**

B: Other Data in 2026

1. Staffing: 4 Positions. 2 SOS, 1 Vacancies.

2. Locally engaged staff: 2

3. Vehicle: 2.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10196 Washington **(PBS Code: 217-1301-3-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**619.7**	**2,523.5**	**2,599.2**
211	Salaries and Allowances	79.7	2,223.5	2,599.2
212	Wages	300.0	300.0	
214	Leave fares	40.0		
215	Gratuities	100.0		
217	Contract Officers Education Benefits	100.0		
22	**Goods & Services**	**649.0**	**1,121.2**	**890.4**
222	Travel and Subsistence	270.0	302.0	430.0
223	Office Materials and Supplies	4.0	4.0	20.8
224	Operational Materials and Supplies	4.0	4.0	18.8
225	Transport and Fuel	60.0	110.0	120.8
227	Other Operational Expenses	311.0	701.2	300.0
23	**Utilities, Rentals and Property Costs**	**178.9**	**440.0**	**592.9**
232	Rentals of Property	178.9	440.0	592.9
	GRAND TOTAL	**1,447.6**	**4,084.7**	**4,082.5**

B: Other Data in 2026

1. Staffing: 4 Positions. 2 SOS, 2 Vacancies.

2. Locally engaged staff: 4

3. Vehicles: 1.

4. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10197 New York **(PBS Code: 217-1301-3-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,319.5**	**2,065.2**	**2,127.1**
211	Salaries and Allowances	568.7	1,765.2	2,127.1
212	Wages	300.0	300.0	
214	Leave fares	100.0		
215	Gratuities	150.8		
217	Contract Officers Education Benefits	200.0		
22	**Goods & Services**	**495.2**	**525.2**	**624.9**
222	Travel and Subsistence	202.0	202.0	109.8
223	Office Materials and Supplies	3.0	3.0	50.0
224	Operational Materials and Supplies	3.0	3.0	50.0
225	Transport and Fuel	90.0	110.0	115.1
227	Other Operational Expenses	197.2	207.2	300.0
23	**Utilities, Rentals and Property Costs**	**504.0**	**504.0**	**381.3**
232	Rentals of Property	504.0	504.0	381.3
	GRAND TOTAL	**2,318.7**	**3,094.4**	**3,133.3**

B: Other Data in 2026

1. Staffing: 5 Positions. 2 SOS, 3 Vacancies.

2.Locally engaged staff: 4

. 2. Vehicles:1.

3. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 10200 New Delhi **(PBS Code: 217-1301-3-125))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,077.3**	**2,046.0**	**2,107.3**
211	Salaries and Allowances	480.6	1,746.0	2,107.3
212	Wages	300.0	300.0	
214	Leave fares	80.0		
215	Gratuities	116.7		
217	Contract Officers Education Benefits	100.0		
22	**Goods & Services**	**310.9**	**319.2**	**219.0**
222	Travel and Subsistence	142.7	151.0	70.0
223	Office Materials and Supplies	2.0	2.0	2.0
224	Operational Materials and Supplies	5.0	5.0	27.0
225	Transport and Fuel	60.0	60.0	20.0
227	Other Operational Expenses	101.2	101.2	100.0
23	**Utilities, Rentals and Property Costs**	**285.0**	**285.0**	**374.0**
232	Rentals of Property	235.0	235.0	324.0
233	Routine Maintenance	50.0	50.0	50.0
	GRAND TOTAL	**1,673.2**	**2,650.2**	**2,700.3**

B: Other Data in 2026

1. Staffing: 3 positions. 3 SOS,

2. Locally engaged staff: 12

2. Vehicle: 1.

3. Performance Indicators/Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 11723 Tailand **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**217.5**	**20.0**	
212	Wages	20.0	20.0	
213	Overtime	20.0		
215	Gratuities	27.5		
217	Contract Officers Education Benefits	150.0		
22	**Goods & Services**	**113.0**		
222	Travel and Subsistence	50.0		
225	Transport and Fuel	30.0		
227	Other Operational Expenses	33.0		
	GRAND TOTAL	**330.5**	**20.0**	

B: Other Data in 2026

1. Mission based on NEC Decision No. 11/2023. 2. Performance Indicators: Promote PNG abroad in maintaining existing aid, trade and investment relations, provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government International Organisations.

217	Department of Foreign Affairs	217

Activity: 12026 Cairns **(PBS Code: 217-1301-3-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,027.5**	**1,665.3**	**1,715.3**
211	Salaries and Allowances	237.9	1,365.3	1,715.3
212	Wages	300.0	300.0	
214	Leave fares	150.0		
215	Gratuities	89.6		
217	Contract Officers Education Benefits	250.0		
22	**Goods & Services**	**164.0**	**165.0**	**268.1**
222	Travel and Subsistence	100.0	100.0	148.6
223	Office Materials and Supplies	2.0	2.0	17.6
224	Operational Materials and Supplies	2.0	2.0	18.9
225	Transport and Fuel	5.0	5.0	23.0
227	Other Operational Expenses	55.0	56.0	60.0
23	**Utilities, Rentals and Property Costs**	**321.0**	**321.0**	**211.7**
232	Rentals of Property	321.0	321.0	211.7
	GRAND TOTAL	**1,512.5**	**2,151.3**	**2,195.1**

B: Other Data in 2026

1. Staffing: 3 Positions. 1 SOS, 2 Vacancies.

2. Locally engaged staff: 1
2. Vehicle: 2

3. Performance Indicators/ Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 12027 Singapore **(PBS Code: 217-1301-3-122))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**759.9**	**1,907.3**	**1,964.5**
211	Salaries and Allowances	208.9	1,657.3	1,964.5
212	Wages	250.0	250.0	
214	Leave fares	84.7		
215	Gratuities	126.3		
217	Contract Officers Education Benefits	90.0		
22	**Goods & Services**	**284.9**	**461.2**	**436.8**
222	Travel and Subsistence	121.0	252.0	86.0
223	Office Materials and Supplies	2.0	2.0	50.0
224	Operational Materials and Supplies	1.0	1.0	50.0
225	Transport and Fuel	75.0	105.0	50.8
227	Other Operational Expenses	85.9	101.2	200.0
23	**Utilities, Rentals and Property Costs**	**225.0**	**225.0**	**238.1**
232	Rentals of Property	225.0	225.0	238.1
	GRAND TOTAL	**1,269.8**	**2,593.5**	**2,639.4**

B: Other Data in 2026

1. Staff: 4 Positions. 2 SOS, 2 Vacancies.

2. Locally engaged staff: 3 2. Vehicle: 2.

4. Performance Indicators/ Targets: Promote PNG abroad in maintaining existing aid, trade and investment relations; Provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government and International Organisations.

217	Department of Foreign Affairs	217

Activity: 12973 Geneva **(PBS Code: 217-1301-3-129))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**40.0**	**50.0**	
212	Wages		50.0	
215	Gratuities	40.0		
22	**Goods & Services**	**50.0**		
222	Travel and Subsistence	50.0		
	GRAND TOTAL	**90.0**	**50.0**	

B: Other Data in 2026

1. Mission based on NEC Decision No. 11/2023. 2. Performance Indicators: Promote PNG abroad in maintaining existing aid, trade and investment relations, provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government International Organisations.

217	Department of Foreign Affairs	217

Main Program: Foreign Policy and External Relations Management

Program: Policy Formulation and General Admnistration

Program Objectives:
To advise and assist the Minister in the development and formulation of relevant policies in accordance with legislative requirements and National objectives, to co-ordinate and supervise the operations of the Department's substantive programs and facilitate their implementation.

Program Description:
The provision of support services including finance and accounting, personnel management, planning and programming, budgeting, training, and staff development (capacity strengthening) and organisational procedures.

This program consists of 10 Activities and Projects the expenditure and other data of which are given in the following tables:

10177	Executive Division
12010	Corporate Services
12165	Israel
13532	Overseas Missions Utilities & Rentals
17885	Asian Affairs Division
17886	EAMEA Division
17887	International Organizations Security and Human Rights Div.
17888	Trade & Commerce Relation Division
17889	Multilateral Economic Org. & Dev. Coropertion Div.
18001	Pacific Affairs Division

217	Department of Foreign Affairs	217

Activity: 10177 Executive Division **(PBS Code: 217-1301-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,801.8**	**4,135.5**	**4,383.3**
211	Salaries and Allowances	2,301.0	3,777.1	4,042.2
212	Wages	157.1	157.2	
213	Overtime			20.0
214	Leave fares	128.3	3.8	46.0
215	Gratuities	215.4	197.4	275.1
22	**Goods & Services**	**450.6**	**915.0**	**846.6**
223	Office Materials and Supplies	156.9	100.0	50.0
224	Operational Materials and Supplies	5.6	100.0	50.0
225	Transport and Fuel	146.5	100.0	100.0
227	Other Operational Expenses	141.6	615.0	646.6
	GRAND TOTAL	**3,252.4**	**5,050.5**	**5,229.9**

B: Other Data in 2026

1 Staffing: 18 Positions. 13 SOS and 5 Vacancies.

2 Vehicles: 4.

3 Performance Indicators/Targets: To advise and assist the Minister in the development andformulation of relevant policies in accordance with legislative requirements and National objectives, To co-ordinate and supervise the operations of the Departments substantive programs and facilitate their implementation

217	Department of Foreign Affairs	217

Activity: 12010 Corporate Services **(PBS Code: 217-1301-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**5,591.3**	**8,316.1**	**8,565.6**
211	Salaries and Allowances			161.1
213	Overtime	114.1		
214	Leave fares	148.5		21.3
215	Gratuities	5,328.7	8,316.1	8,383.2
22	**Goods & Services**	**41,422.7**	**4,908.8**	**8,712.8**
222	Travel and Subsistence	1,635.3	804.4	2,804.4
223	Office Materials and Supplies	234.7	500.0	304.0
224	Operational Materials and Supplies	270.0	600.0	600.0
225	Transport and Fuel	579.0	1,240.9	1,240.9
227	Other Operational Expenses	38,703.7	1,763.5	3,763.5
23	**Utilities, Rentals and Property Costs**	**69.0**	**981.7**	**981.7**
233	Routine Maintenance	69.0	981.7	981.7
	GRAND TOTAL	**47,083.0**	**14,206.6**	**18,260.1**

B: Other Data in 2026

1 Staffing: 40 Positions, 37 SOS, 3 Vacancies

2. Casuals: 4.

3.. Vehicles: 6.

5. Performance Indicators/Targets: To advise and assist the Minister in thedevelopment and formulation of relevant policies in accordance with legislativerequirements and National objectives, to co-ordinate and supervise the operations of the Departments substantive programs and facilitate their implementation

217	Department of Foreign Affairs	217

Activity: 12165 Israel **(PBS Code: 217-3702-1-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**97.7**	**50.0**	
212	Wages	50.0	50.0	
213	Overtime	20.0		
215	Gratuities	27.7		
22	**Goods & Services**	**163.0**		
222	Travel and Subsistence	50.0		
225	Transport and Fuel	30.0		
227	Other Operational Expenses	83.0		
	GRAND TOTAL	**260.7**	**50.0**	

B: Other Data in 2026

1. Mission based on NEC Decision No. 11/2023. 2. Performance Indicators: Promote PNG abroad in maintaining existing aid, trade and investment relations, provide PNG's effective representation at international conferences and negotiations in consultation with Foreign Government International Organisations.

217	Department of Foreign Affairs	217

Activity: 13532 Overseas Missions Utilities & Rentals **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
23	**Utilities, Rentals and Property Costs**	**24,707.2**	**42,000.0**	**32,000.0**
231	Utilities	6,065.9	10,000.0	6,858.0
232	Rentals of Property	18,641.3	32,000.0	25,142.0
	GRAND TOTAL	**24,707.2**	**42,000.0**	**32,000.0**

B: Other Data in 2026

1. For Overseas Missions & Posts rentals and utilities.

217	Department of Foreign Affairs	217

Activity: 17885 Asian Affairs Division **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**1,000.0**
227	Other Operational Expenses			1,000.0
	GRAND TOTAL			**1,000.0**

B: Other Data in 2026

New Division created.

217	Department of Foreign Affairs	217

Activity: 17886 EAMEA Division **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**1,000.0**
227	Other Operational Expenses			1,000.0
	GRAND TOTAL			**1,000.0**

B: Other Data in 2026

New Division created

217	Department of Foreign Affairs	217

Activity: 17887 International Organizations Security and Human Rights Div. **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**1,000.0**
227	Other Operational Expenses			1,000.0
	GRAND TOTAL			**1,000.0**

B: Other Data in 2026

New Division created

217	Department of Foreign Affairs	217

Activity: 17888 Trade & Commerce Relation Division **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**1,000.0**
227	Other Operational Expenses			1,000.0
	GRAND TOTAL			**1,000.0**

B: Other Data in 2026

New Division created

217	Department of Foreign Affairs	217

Activity: 17889 Multilateral Economic Org. & Dev. Coropertion Div. **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**1,000.0**
227	Other Operational Expenses			1,000.0
	GRAND TOTAL			**1,000.0**

B: Other Data in 2026

New Division created

217	Department of Foreign Affairs	217

Activity: 18001 Pacific Affairs Division **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**1,000.0**
227	Other Operational Expenses			1,000.0
	GRAND TOTAL			**1,000.0**

B: Other Data in 2026
New Division created

217	Department of Foreign Affairs	217

Main Program: Foreign Policy and External Relations Management

Program: Foreign Investment Regulation and Promotion

Program Objectives:
To facilitate, promote and regulate foreign investment and optimise its benefits to the community, technology transfer and employment.

Program Description:
To encourage, support and promote foreign investment by providing information to investors in the country and overseas through preparation and dissemination ofpublications; To encourage joint ventures by maintaining a current list of interested domestic and foreign investors to assist in developing contacts; and to assist and advice investors on policy issues concerned with foreign investment.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23060 PNG Overseas Missions Maintenance Programme

217	Department of Foreign Affairs	217

Project: 23060 PNG Overseas Missions Maintenance Programme **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**10,000.0**	**30,000.0**
276	Construction, Renovation and Improvements		10,000.0	30,000.0
	GRAND TOTAL		**10,000.0**	**30,000.0**

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Indicators/Targets: %of refurbishment completion/100% completion within timeline.

217	Department of Foreign Affairs	217

Main Program: Foreign Policy and External Relations Management

Program: Ministerial Services

Program Objectives:
To assist the Minister in the performance of his ministerial duties.

Program Description:
Provision of administrative and support services to the Minister of Foreign Affairs and Trade

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10198 Minister's Admin Support Services

217	Department of Foreign Affairs	217

Activity: 10198 Minister's Admin Support Services **(PBS Code: 217-1301-4-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**235.4**	**236.5**	**228.2**
222	Travel and Subsistence	37.4	47.3	100.0
223	Office Materials and Supplies	9.2	20.0	25.0
224	Operational Materials and Supplies	5.0	10.0	20.0
225	Transport and Fuel	60.0	84.6	33.2
227	Other Operational Expenses	123.8	74.6	50.0
	GRAND TOTAL	**235.4**	**236.5**	**228.2**

B: Other Data in 2026

1 Vehicles: 1

2 Performance Indicators/Targets: Provision of administrative and support services to assist in the performance of his Ministerial duties.

217	Department of Foreign Affairs	217

Main Program: Foreign Policy and External Relations Management

Program: External Relations Management

Program Objectives:
To advise on foreign relations matters and administer the government's foreign policy, promote international co-operation, peace and security and to foster respect for international law and treaty obligations.

Program Description:
Provision and Co-ordination of all protocol services and management of Bi-lateral and Multi-lateral relations with foreign countries and international organisations.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

10178	Protocol Services
10179	Bi-Lateral Relations Management
10180	Economic Affairs & Developt Cooperation
11481	Border Management & Security

217	Department of Foreign Affairs	217

Activity: 10178 Protocol Services **(PBS Code: 217-1301-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**781.9**	**987.4**	**1,017.0**
211	Salaries and Allowances	662.6	969.4	1,017.0
214	Leave fares	50.0	18.0	
215	Gratuities	69.3		
22	**Goods & Services**	**220.9**	**301.2**	**292.6**
223	Office Materials and Supplies	130.0	75.3	80.0
224	Operational Materials and Supplies	10.0	75.3	50.0
225	Transport and Fuel	54.9	75.3	100.0
227	Other Operational Expenses	26.0	75.3	62.6
	GRAND TOTAL	**1,002.8**	**1,288.6**	**1,309.6**

B: Other Data in 2026

1 Staffing:29 Positions.25 SOS, 4 Vacancies.

2 Vehicles: 2.

3 Performance Indicators/Targets: Co-ordinating all matters of state protocol in consultation with Government House, Dept of the Prime Minister & the NEC and Office of the Speaker of National Parliament; Assist with and arranging national functions, conferences and ceremonies; Prepare for and organise Head of State, regal, vice regal and official visits to PNG and overseas in liaison with appropriate local agencies and in consultation with host authorities.

217	Department of Foreign Affairs	217

Activity: 10179 Bi-Lateral Relations Management **(PBS Code: 217-1301-2-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**727.5**	**1,750.1**	**1,802.6**
211	Salaries and Allowances	609.0	1,593.9	1,550.4
214	Leave fares	50.0	55.0	136.0
215	Gratuities	68.5	86.2	86.2
217	Contract Officers Education Benefits		15.0	30.0
22	**Goods & Services**	**427.6**	**428.0**	**418.5**
222	Travel and Subsistence	328.0	252.4	252.4
223	Office Materials and Supplies	10.0	30.0	30.0
224	Operational Materials and Supplies	5.0	30.0	30.0
225	Transport and Fuel	54.6	30.0	30.0
227	Other Operational Expenses	30.0	85.6	76.1
	GRAND TOTAL	**1,155.1**	**2,178.1**	**2,221.1**

B: Other Data in 2026

1 Staffing :50 Positions. 40 SOS and 10 Vacancy.

2 Vehicles : 1.

3 Performance Indicators/Targets : Reports on events and issues abroad that affects PNG'sinterest. Provide advice to the Secretary and the Minister when requested and participate in representational activities abroad.

217	Department of Foreign Affairs	217

Activity: 10180 Economic Affairs & Developt Cooperation **(PBS Code: 217-1301-2-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**692.1**	**1,634.1**	**1,683.1**
211	Salaries and Allowances	573.6	1,552.3	1,552.3
214	Leave fares	48.5		
215	Gratuities	70.0	81.8	130.8
22	**Goods & Services**	**339.6**	**342.0**	**332.5**
222	Travel and Subsistence	247.0	196.5	196.5
224	Operational Materials and Supplies	5.0	30.0	30.0
225	Transport and Fuel	58.4	30.0	30.0
227	Other Operational Expenses	29.2	85.5	76.0
	GRAND TOTAL	**1,031.7**	**1,976.1**	**2,015.6**

B: Other Data in 2026

1 Staffing: 29 Positions. 23 SOS and 6 vacancies.

2 Vehicles:1.

3 Performance Indicators/Targets: Participate in regional and international meetings including commodity meetings and make appropriate recommendations for follow-up actionto be taken. Issue directions and offer advice to overseas Mission on global developments which affects PNG's interests.

217	Department of Foreign Affairs	217

Activity: 11481 Border Management & Security **(PBS Code: 217-1301-2-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,414.5**	**1,195.9**	**1,231.7**
211	Salaries and Allowances	1,136.2	1,179.5	1,185.3
214	Leave fares	50.0		
215	Gratuities	228.3	16.4	46.4
22	**Goods & Services**	**299.3**	**313.5**	**306.5**
222	Travel and Subsistence	132.4	148.1	141.1
223	Office Materials and Supplies	5.0	20.0	20.0
224	Operational Materials and Supplies	4.9	20.0	20.0
225	Transport and Fuel	68.7	62.7	62.7
227	Other Operational Expenses	88.3	62.7	62.7
	GRAND TOTAL	**1,713.8**	**1,509.4**	**1,538.2**

B: Other Data in 2026

1 Staffing: 22 Positions. 10 SOS and 12 Vacancies.

2 Vehicles:1

3 Performance Indicators: Assist Government in formulating Governments international trade policies.

217	Department of Foreign Affairs	217

Main Program: Foreign Policy and External Relations Management

Program: Administration & Improvement of Laws and the Legal System

Program Objectives:
To provide effective legal advice to the State and representation of the State and its agents in legal cases.

Program Description:
Advise the State on the reform of the constitution and other ordinary laws of PNG; review and identify changes required to ensure appropriateness of civil and criminal laws and legal practices; consolidate, repeal and develop new conceptsof laws and; represent the State and its agencies in legal proceedings.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23958 Foreign Affairs Act Review and Foreign Policy Development

217	Department of Foreign Affairs	217

Project: 23958 Foreign Affairs Act Review and Foreign Policy Development **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,500.0**	**5,000.0**	
221	Domestic Travel and Subsistence	300.0	300.0	
224	Operational Materials and Supplies	100.0		
226	Administrative Consultancy Fees		4,700.0	
227	Other Operational Expenses	1,100.0		
	GRAND TOTAL	**1,500.0**	**5,000.0**	

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Indicators/Targets: Completion of Foreign Affairs Foreign Policy White Paper and Foreign Affairs Act established.

218	Office of the Public Prosecutor	218

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Legal System Management and Representation**	**15,220.7**	**22,800.6**	**24,328.0**	**25,135.4**	**25,970.6**	**26,829.2**
Program	**Criminal Prosecution and Legal Aid Services**	**15,220.7**	**22,800.6**	**24,328.0**	**25,135.4**	**25,970.6**	**26,829.2**
10251	Public Prosecutor	15,220.7	22,800.6	24,328.0	25,135.4	25,970.6	26,829.2
Main Program	**Law Courts And Judicial Operations**	**840.3**	**3,000.0**	**3,000.0**	**2,000.0**	**2,000.0**	**2,000.0**
Program	**Information Technology**	**840.3**	**3,000.0**	**3,000.0**	**2,000.0**	**2,000.0**	**2,000.0**
23443	Case Management System	840.3	3,000.0	3,000.0	2,000.0	2,000.0	2,000.0
Grand Total		**16,061.0**	**25,800.6**	**27,328.0**	**27,135.4**	**27,970.6**	**28,829.2**

218	Office of the Public Prosecutor	218

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**11,611.0**	**18,913.6**	**19,481.0**	**20,065.4**	**20,667.4**	**21,287.5**
211	Salaries and Allowances	10,100.5	16,127.3	16,694.7	17,195.5	17,711.4	18,242.8
214	Leave fares	89.7	1,333.0	1,333.0	1,373.0	1,414.2	1,456.6
215	Gratuities	1,420.8	1,453.3	1,453.3	1,496.9	1,541.8	1,588.1
22	**Goods & Services**	**3,212.1**	**3,753.9**	**5,551.9**	**5,061.5**	**5,280.5**	**5,504.5**
220	Goods & Services				300.0	300.0	300.0
222	Travel and Subsistence	2,621.4	2,706.2	3,406.2	3,562.9	3,726.8	3,894.5
223	Office Materials and Supplies	52.9	53.7	25.0	26.2	27.4	28.6
225	Transport and Fuel	45.9	46.4	58.0	60.7	63.5	66.3
226	Administrative Consultancy Fees	124.5	69.5				
227	Other Operational Expenses	363.4	863.9	2,029.3	1,076.7	1,126.2	1,176.9
228	Training	4.0	14.2	33.4	35.0	36.6	38.2
23	**Utilities, Rentals and Property Costs**	**237.9**	**222.5**	**111.0**	**116.1**	**121.5**	**126.9**
232	Rentals of Property	221.9	205.3	71.0	74.3	77.7	81.2
233	Routine Maintenance	16.0	17.2	40.0	41.8	43.8	45.7
25	**Grants Subsidies and Transfers**	**145.8**	**396.0**	**150.0**	**156.9**	**164.1**	**171.5**
251	Membership Fees, Subscriptions & Contribution	145.8	396.0	150.0	156.9	164.1	171.5
27	**Capital Formation**	**854.3**	**2,514.6**	**2,034.0**	**1,735.6**	**1,737.2**	**1,738.9**
270	Capital Formation				1,700.0	1,700.0	1,700.0
271	Office Equipment, Furniture & Fittings	14.0	14.6	34.0	35.6	37.2	38.9
272	Information & Communication Technology	840.3	2,500.0	2,000.0			
Grand Total		**16,061.1**	**25,800.6**	**27,327.9**	**27,135.5**	**27,970.7**	**28,829.3**

218	Office of the Public Prosecutor	218

Main Program: Legal System Management and Representation

Program: Criminal Prosecution and Legal Aid Services

Program Objectives:
To provide effective and timely prosecutions under the Criminal Code, Leadership Code and Proceeds of Crime Act and to ensure sound prosecution advice is provided to the State, agencies and other State Instrumentalities.

Program Description:
To prosecute indictable and Leadership Code offenses on behalf of the State, make references under the Constitution and represent the State on criminal appeals and provide legal advice to other prosecuting authorities. Also represent persons charged with indictable offences, make references under the Constitution andprovide legal aid in civil proceedings for eligible persons.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10251 Public Prosecutor

218	Office of the Public Prosecutor	218

Activity: 10251 Public Prosecutor **(PBS Code: 218-1702-3-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**11,611.0**	**18,913.6**	**19,481.0**
211	Salaries and Allowances	10,100.5	16,127.3	16,694.7
214	Leave fares	89.7	1,333.0	1,333.0
215	Gratuities	1,420.8	1,453.3	1,453.3
22	**Goods & Services**	**3,212.1**	**3,253.9**	**4,551.9**
222	Travel and Subsistence	2,621.4	2,706.2	3,406.2
223	Office Materials and Supplies	52.9	53.7	25.0
225	Transport and Fuel	45.9	46.4	58.0
226	Administrative Consultancy Fees	124.5	69.5	
227	Other Operational Expenses	363.4	363.9	1,029.3
228	Training	4.0	14.2	33.4
23	**Utilities, Rentals and Property Costs**	**237.9**	**222.5**	**111.0**
232	Rentals of Property	221.9	205.3	71.0
233	Routine Maintenance	16.0	17.2	40.0
25	**Grants Subsidies and Transfers**	**145.8**	**396.0**	**150.0**
251	Membership Fees, Subscriptions & Contribution	145.8	396.0	150.0
27	**Capital Formation**	**14.0**	**14.6**	**34.0**
271	Office Equipment, Furniture & Fittings	14.0	14.6	34.0
	GRAND TOTAL	**15,220.8**	**22,800.6**	**24,327.9**

B: Other Data in 2026

1. Staff Establishment: 152 Positions
   Staffing comprises: 92 staff on strength, 60 Funded vacanies, 40 legal positions and 20 Non Legal.

2. Performance Indicators/Targets: Provides effective and timely prosecutions under the Criminal Code, Leadership Code and proceeds of crime or fraud cases. It also aims to provide sound legal advice to the State and other agencies.

3. Court Circuits as a core function of the Office of the Public Prosecutor.

218	Office of the Public Prosecutor	218

Main Program: Law Courts And Judicial Operations

Program: Information Technology

Program Objectives:
Information Technology Board Policy Guidelines and Strategies. To review Government IT Standards and Policies. To implement IT Strategy.

Program Description:
Revised IT Standards & Policies. Cost reduction for government agencies. IT-literate public service. Distribution of revised government IT standards. Implementation of strategic goals.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23443 Case Management System

218	Office of the Public Prosecutor	218

Project: 23443 Case Management System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**840.3**	**3,000.0**	**3,000.0**
227	Other Operational Expenses		500.0	1,000.0
272	Information & Communication Technology	840.3	2,500.0	2,000.0
	GRAND TOTAL	**840.3**	**3,000.0**	**3,000.0**

B: Other Data in 2026

Revenue Sources: This program is fully funded by the Government of PNG.

Performance Indicators: An effective upgraded Case Management System (CMS), that is operational and capable to integrate the corporate functions of the organization.

219	Somare Institute of Leadership and Governance	219

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Government Buildings Administration**	**7,000.0**	**10,000.0**	**5,000.0**	**5,000.0**	**5,000.0**	
Program	**Government Buildings Maintenance**	**7,000.0**	**10,000.0**	**5,000.0**	**5,000.0**	**5,000.0**	
24382	SILAG Infrastructure Rehabilitation Program	7,000.0	10,000.0	5,000.0	5,000.0	5,000.0	
Main Program	**Central Public Service Training Services**	**12,955.5**	**10,806.7**	**12,703.6**	**13,098.6**	**13,506.1**	**13,925.5**
Program	**Inservice Training for Public Sector Employees and Others**	**12,955.5**	**10,806.7**	**12,703.6**	**13,098.6**	**13,506.1**	**13,925.5**
10201	Training Design & Delivery	11,770.6	10,008.1	11,881.2	12,251.5	12,633.6	13,026.8
10202	Establishment of School of Government	291.6	201.7	207.7	214.0	220.4	227.0
10203	Governance and Reporting Frameworks	294.2	129.8	133.7	137.7	141.8	146.1
10204	Human Resource Management	299.7	265.4	273.3	281.5	290.0	298.7
10205	Infrastructure & Facilities Development	299.4	201.7	207.7	213.9	220.4	227.0
Main Program	**Commercial Services**	**2,000.0**					
Program	**Foreign Investment Regulation and Promotion**	**2,000.0**					
22832	PNG IPA Infrastructure Development	2,000.0					
Grand Total		**21,955.5**	**20,806.7**	**17,703.6**	**18,098.6**	**18,506.1**	**13,925.5**

219	Somare Institute of Leadership and Governance	219

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**12,361.6**	**9,606.9**	**11,837.2**	**12,192.4**	**12,558.1**	**12,934.9**
211	Salaries and Allowances	10,912.5	8,349.9	10,188.6	10,494.3	10,809.1	11,133.4
214	Leave fares	400.6	400.6	452.6	466.2	480.2	494.6
215	Gratuities	1,048.5	856.4	1,196.0	1,231.9	1,268.8	1,306.9
22	**Goods & Services**	**1,440.0**	**1,859.8**	**1,033.4**	**5,558.0**	**5,583.5**	**609.9**
220	Goods & Services				5,000.0	5,000.0	
221	Domestic Travel and Subsistence	180.0					
222	Travel and Subsistence	80.0	199.8	199.8	209.0	218.6	228.5
223	Office Materials and Supplies	35.0	50.0	30.0	31.4	32.8	34.3
224	Operational Materials and Supplies	17.0	60.0	60.0	62.8	65.6	68.6
225	Transport and Fuel	30.0	50.0	43.5	45.5	47.6	49.7
226	Administrative Consultancy Fees	20.0	50.0	50.0	52.3	54.7	57.2
227	Other Operational Expenses	978.0	1,300.0	500.1	0.1	0.1	0.1
228	Training	100.0	150.0	150.0	156.9	164.1	171.5
23	**Utilities, Rentals and Property Costs**	**30.0**	**149.9**	**143.0**	**149.6**	**156.5**	**163.6**
232	Rentals of Property		99.9	93.0	97.3	101.8	106.4
233	Routine Maintenance	30.0	50.0	50.0	52.3	54.7	57.2
25	**Grants Subsidies and Transfers**	**11.2**	**30.0**	**30.0**	**31.4**	**32.8**	**34.3**
251	Membership Fees, Subscriptions & Contribution	11.2	30.0	30.0	31.4	32.8	34.3
27	**Capital Formation**	**8,190.0**	**9,160.0**	**4,660.0**	**167.4**	**175.0**	**182.9**
271	Office Equipment, Furniture & Fittings	90.0	100.0	100.0	104.6	109.4	114.3
272	Information & Communication Technology		60.0	60.0	62.8	65.6	68.6
276	Construction, Renovation and Improvements	8,100.0	9,000.0	4,500.0			
Grand Total		**22,032.8**	**20,806.6**	**17,703.6**	**18,098.8**	**18,505.9**	**13,925.6**

219	Somare Institute of Leadership and Governance	219

Main Program: Government Buildings Administration

Program: Government Buildings Maintenance

Program Objectives:
To operate and maintain the Waigani Government Office Complex.

Program Description:
Operation and management of the Waigani Government office complex and provisionof security services around the complex to safeguard assets of the State.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24382 SILAG Infrastructure Rehabilitation Program

219	Somare Institute of Leadership and Governance	219

Project: 24382 SILAG Infrastructure Rehabilitation Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**7,000.0**	**10,000.0**	**5,000.0**
227	Other Operational Expenses	500.0	1,000.0	500.0
276	Construction, Renovation and Improvements	6,500.0	9,000.0	4,500.0
	GRAND TOTAL	**7,000.0**	**10,000.0**	**5,000.0**

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded.

2. Performance Indicators/Targets:
(i) No. of dormitories constructed/rehabilitated, (ii) No. of classrooms constructed/rehabilitated, (iii) No. of staff accommodation constructed/rehabilitated, (iv) No. of in-campus roads rehabilitated, (v) No. of meters of perimeter fencing constructed, (vi) No. of utilities installed, (vii) The IT systems upgraded for the 3 Regional Training Centres (RTC), (viii) The Main Campus and RTC using the E-learning Platform.

219	Somare Institute of Leadership and Governance	219

Main Program: Central Public Service Training Services

Program: Inservice Training for Public Sector Employees and Others

Program Objectives:
To develop, administer, co-ordinate, facilitate and offer training programs to meet the needs of public servants and other employees for Papua New Guinea.

Program Description:
To identify training needs, research, design, and co-ordinate training programs including provision of In-service training courses and upgrading of facilitiesfor training at the main Waigani campus and the Regional Training Centres.

This program consists of 5 Activities and Projects the expenditure and other data of which are given in the following tables:

10201	Training Design & Delivery
10202	Establishment of School of Government
10203	Governance and Reporting Frameworks
10204	Human Resource Management
10205	Infrastructure & Facilities Development

219	Somare Institute of Leadership and Governance	219

Activity: 10201 Training Design & Delivery **(PBS Code: 219-2103-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**11,099.5**	**8,808.4**	**11,014.8**
211	Salaries and Allowances	9,727.6	7,588.2	9,409.0
214	Leave fares	400.6	400.6	452.6
215	Gratuities	971.3	819.6	1,153.2
22	**Goods & Services**	**540.0**	**859.8**	**533.4**
222	Travel and Subsistence	80.0	199.8	199.8
223	Office Materials and Supplies	35.0	50.0	30.0
224	Operational Materials and Supplies	17.0	60.0	60.0
225	Transport and Fuel	30.0	50.0	43.5
226	Administrative Consultancy Fees	20.0	50.0	50.0
227	Other Operational Expenses	258.0	300.0	0.1
228	Training	100.0	150.0	150.0
23	**Utilities, Rentals and Property Costs**	**30.0**	**149.9**	**143.0**
232	Rentals of Property		99.9	93.0
233	Routine Maintenance	30.0	50.0	50.0
25	**Grants Subsidies and Transfers**	**11.2**	**30.0**	**30.0**
251	Membership Fees, Subscriptions & Contribution	11.2	30.0	30.0
27	**Capital Formation**	**90.0**	**160.0**	**160.0**
271	Office Equipment, Furniture & Fittings	90.0	100.0	100.0
272	Information & Communication Technology		60.0	60.0
	GRAND TOTAL	**11,770.7**	**10,008.1**	**11,881.2**

B: Other Data in 2026

1. Total staff of 188: 171 staff on strength and 7 vacancies
2. Performance indicators/target: Providing training for public sector and others throughout thecountry and south pacific.
3. Casuals: Nil
4. Vehicles: 5

219	Somare Institute of Leadership and Governance	219

Activity: 10202 Establishment of School of Government **(PBS Code: 219-2103-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**291.6**	**201.7**	**207.8**
211	Salaries and Allowances	291.6	178.7	184.8
215	Gratuities		23.0	23.0
	GRAND TOTAL	**291.6**	**201.7**	**207.8**

B: Other Data in 2026

1. Total staff of 9: 6 on strength and 3 vacancies
2. Vehicle: Nil

219	Somare Institute of Leadership and Governance	219

Activity: 10203 Governance and Reporting Frameworks **(PBS Code: 219-2103-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**294.2**	**129.8**	**133.7**
211	Salaries and Allowances	294.2	124.8	129.6
215	Gratuities		5.0	4.1
	GRAND TOTAL	**294.2**	**129.8**	**133.7**

B: Other Data in 2026

1. Total staff of 9: 6 on strength and 3 vacancies
2. Vehicle: Nil

219	Somare Institute of Leadership and Governance	219

Activity: 10204 Human Resource Management **(PBS Code: 219-2103-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**299.7**	**265.4**	**273.3**
211	Salaries and Allowances	299.7	265.4	263.8
215	Gratuities			9.5
	GRAND TOTAL	**299.7**	**265.4**	**273.3**

B: Other Data in 2026

1.Total Staff of 9: 7 on strength and 2 vacancies

2. Vehicle: Nil

219	Somare Institute of Leadership and Governance	219

Activity: 10205 Infrastructure & Facilities Development **(PBS Code: 219-2103-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**299.4**	**201.7**	**207.8**
211	Salaries and Allowances	299.4	192.9	201.5
215	Gratuities		8.8	6.3
	GRAND TOTAL	**299.4**	**201.7**	**207.8**

B: Other Data in 2026

1.Total Staff of 9: 2 on strength and 7 vacancies

2. Vehicle :Nil

219	Somare Institute of Leadership and Governance	219

Main Program: Commercial Services

Program: Foreign Investment Regulation and Promotion

Program Objectives:
To facilitate, promote and regulate foreign investment and optimise its benefits to the community, technology transfer and employment.

Program Description:
To encourage, support and promote foreign investment by providing information to investors in the country and overseas through preparation and dissemination ofpublications; To encourage joint ventures by maintaining a current list of interested domestic and foreign investors to assist in developing contacts; and to assist and advice investors on policy issues concerned with foreign investment.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

22832 PNG IPA Infrastructure Development

219	Somare Institute of Leadership and Governance	219

Project: 22832 PNG IPA Infrastructure Development **(PBS Code: 219-3901-2-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,000.0**		
221	Domestic Travel and Subsistence	180.0		
227	Other Operational Expenses	220.0		
276	Construction, Renovation and Improvements	1,600.0		
	GRAND TOTAL	**2,000.0**		

B: Other Data in 2026

1. Source of funding: Fully GoPNG funded.

2. Performance Indicators/Targets:
   (i) No. of regional training centres upgraded
   (ii) No. of dormitories rehabilitated and constructed
   (iii) No. of classrooms rehabilitated and constructed

220	Department of Personnel Management	220

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**National Economic Management**	**15,682.4**	**175,700.0**	**120,000.0**	**100,000.0**	**100,000.0**	**100,000.0**
Program	**Policy Research & Development**	**15,682.4**	**175,700.0**	**120,000.0**	**100,000.0**	**100,000.0**	**100,000.0**
22030	Australian Awards Program	15,682.4	175,700.0	120,000.0	100,000.0	100,000.0	100,000.0
Main Program	**National Strategic Planning System**		**20,000.0**	**40,000.0**	**30,000.0**	**30,000.0**	**30,000.0**
Program	**General Administration**		**20,000.0**	**40,000.0**	**30,000.0**	**30,000.0**	**30,000.0**
24338	Institutional Partnership		20,000.0	40,000.0	30,000.0	30,000.0	30,000.0
Main Program	**General Personnel Policies and Procedures Co-ordination**	**21,656.8**	**27,359.3**	**29,450.6**	**27,240.5**	**28,056.5**	**26,895.8**
Program	**Corporate Services**	**4,281.1**	**5,927.1**	**7,329.8**	**7,588.8**	**7,857.2**	**8,132.8**
10222	Human Resource Management	1,987.0	2,411.9	2,482.5	2,557.7	2,635.1	2,714.8
10223	Financial Management	1,027.0	1,698.7	2,459.6	2,558.7	2,662.0	2,767.9
11689	Corporate Planning & Management	519.8	887.1	781.8	807.2	833.5	860.5
11753	Office of the Deputy Secretary - NHP & CS	747.3	929.4	955.5	984.8	1,014.9	1,045.9
17896	HR Payroll System-Governance & Oversight, Training Division			380.4	397.9	416.2	435.0
17900	HR/Payroll System Database & Application Support Division			270.0	282.4	295.4	308.7
Program	**Executive Management**	**4,204.5**	**3,180.9**	**3,258.1**	**3,360.7**	**3,466.5**	**3,575.5**
10225	Office of the Secretary	3,410.2	2,531.8	2,600.6	2,682.2	2,766.3	2,852.9
10226	Senior Executive Services	794.3	649.1	657.5	678.5	700.3	722.6
Program	**Ministerial Services**	**270.9**	**350.0**	**338.9**	**354.5**	**370.8**	**387.5**
10224	Ministers Administrative Support Services	270.9	350.0	338.9	354.5	370.8	387.5
Program	**Implementation**	**3,771.5**	**2,847.1**	**2,929.9**	**3,018.6**	**3,109.9**	**3,204.0**
11685	Highlands & Economic	3,476.5	732.6	753.4	776.4	800.1	824.4
11686	Momase & Social	224.2	817.9	842.4	867.7	893.7	920.5
11687	Southern & Infrastructure/Law & Order	43.2	703.3	723.9	745.7	768.2	791.4
11688	NG Islands Region & Administration Sector	27.6	593.3	610.2	628.8	648.0	667.7
Program	**Industrial & Employee Relations**	**5,992.0**	**3,716.6**	**4,084.3**	**4,208.9**	**4,337.5**	**4,469.9**
10207	Human Resource Planning	24.0	572.9	853.6	879.6	906.5	934.1
10209	Industrial Relations	386.6	456.6	470.0	484.2	498.8	513.8
11679	Remuneration Review & Management	298.7	614.0	630.4	649.8	669.8	690.3
11680	Legal & Investigation	254.7	606.1	623.8	642.6	662.0	682.0
13050	Legislative Reform and Public Service Organisation Review	378.7	432.0	443.1	456.9	471.2	485.8
13051	Workforce Planning & Performance Management	318.2	919.7	945.0	973.8	1,003.5	1,034.1
13052	Autonomous Bougainville Government	111.1	115.3	118.4	122.0	125.8	129.7
13514	Public Service Insurance	4,220.0					
Program	**Monitoring & Inspections**	**154.0**	**2,339.0**	**2,407.1**	**2,479.7**	**2,554.6**	**2,631.7**
11682	Highlands & Economic	28.2	657.8	677.1	697.5	718.5	740.2

220	Department of Personnel Management	220

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
11683	Momase & Social	23.2	617.7	635.4	654.6	674.5	694.9
11684	Southern & Infrastructure/Law & Order	14.8	520.6	535.8	551.9	568.6	585.7
13040	NG Islands Region and Admin Sector Monitoring	87.8	542.9	558.8	575.7	593.0	610.9
Program	**Policy Research & Development**	**1,464.2**	**1,783.8**	**1,830.9**	**1,887.3**	**1,945.4**	**2,005.2**
11676	Organisation Development & Management	571.6	669.5	686.7	707.9	729.8	752.3
11677	Public Sector Coordination	440.5	378.9	389.9	401.6	413.7	426.1
11678	Workforce Development	357.6	355.8	365.0	376.1	387.6	399.3
12016	Public Sector Workforce Development	94.5	379.6	389.3	401.6	414.3	427.4
Program	**Information Technology**	**1,518.6**	**2,214.8**	**2,271.6**	**2,342.0**	**2,414.6**	**2,489.3**
10220	Technical Support & Management	604.4	689.1	705.5	727.8	750.8	774.4
10221	Human Resource & Payroll Management	528.8	988.7	1,014.2	1,045.4	1,077.6	1,110.7
10237	Business System Development	385.4	537.0	551.9	568.8	586.2	604.1
Program	**Human Resource Development**		**5,000.0**	**5,000.0**	**2,000.0**	**2,000.0**	
24227	Digital HR Transformation Program		5,000.0	5,000.0	2,000.0	2,000.0	
Main Program	**Government Buildings Administration**	**596.2**	**665.3**	**683.3**	**704.2**	**725.8**	**748.0**
Program	**Government Accommodation and Public Service Housing**	**596.2**	**665.3**	**683.3**	**704.2**	**725.8**	**748.0**
11690	Government Office Development	51.3					
11754	Ps InstitutionalHousing	544.9	665.3	683.3	704.2	725.8	748.0
Main Program	**Central Public Service Training Services**			**22,000.0**	**10,000.0**	**10,000.0**	**10,000.0**
Program	**Human Resource Development**			**22,000.0**	**10,000.0**	**10,000.0**	**10,000.0**
24626	Human Resources Development Scholarship			22,000.0	10,000.0	10,000.0	10,000.0
Main Program	**Housing Regulation and Co-ordination**	**898.6**	**5,000.0**				
Program	**Government Accommodation and Public Service Housing**	**898.6**	**5,000.0**				
23404	Public Servant Housing Program	898.6	5,000.0				
	Grand Total	**38,834.0**	**228,724.6**	**212,133.9**	**167,944.7**	**168,782.3**	**167,643.9**

220	Department of Personnel Management	220

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**14,675.8**	**20,710.2**	**21,595.1**	**22,243.1**	**22,910.4**	**23,597.7**
211	Salaries and Allowances	13,038.9	19,051.0	19,763.7	20,356.7	20,967.4	21,596.4
214	Leave fares	739.7	850.5	925.9	953.7	982.3	1,011.8
215	Gratuities	897.2	808.7	905.5	932.7	960.7	989.5
22	**Goods & Services**	**23,125.0**	**203,297.0**	**186,283.1**	**145,329.6**	**145,482.9**	**143,639.5**
220	Goods & Services				142,000.0	142,000.0	140,000.0
221	Domestic Travel and Subsistence	110.5		319.0	333.7	349.1	364.8
222	Travel and Subsistence	304.0		153.4	160.5	167.9	175.4
223	Office Materials and Supplies	169.6	260.4	223.3	233.6	244.4	255.4
224	Operational Materials and Supplies	119.6	66.6	56.2	58.8	61.5	64.2
225	Transport and Fuel	168.6	171.1	171.1	178.9	187.2	195.6
226	Administrative Consultancy Fees	1,000.6	4,771.9	1,103.2	107.9	112.9	118.0
227	Other Operational Expenses	21,204.3	177,978.6	2,208.5	2,205.5	2,306.9	2,410.7
228	Training	47.8	48.4	48.4	50.7	53.0	55.4
229	Other Category for Donor Funded Projects		20,000.0	182,000.0			
23	**Utilities, Rentals and Property Costs**	**184.0**	**102.3**	**94.1**	**98.5**	**103.0**	**107.6**
233	Routine Maintenance	184.0	102.3	94.1	98.5	103.0	107.6
25	**Grants Subsidies and Transfers**	**16.9**	**30.2**	**29.8**	**31.2**	**32.6**	**34.1**
251	Membership Fees, Subscriptions & Contribution	16.9	30.2	29.8	31.2	32.6	34.1
27	**Capital Formation**	**1,005.3**	**4,584.8**	**4,131.8**	**242.5**	**253.6**	**265.0**
271	Office Equipment, Furniture & Fittings	202.1	284.8	231.8	242.5	253.6	265.0
272	Information & Communication Technology		300.0	3,900.0			
273	Motor Vehicles	342.4					
276	Construction, Renovation and Improvements	460.8	4,000.0				
Grand Total		**39,007.0**	**228,724.5**	**212,133.9**	**167,944.9**	**168,782.5**	**167,643.9**

220	Department of Personnel Management	220

Main Program: National Strategic Planning System

Program: General Administration

Program Objectives:
To provide advice in accordance with the legislative requirements and department's objectives, to assist the Secretary in the management of the department's established tasks and responsibilities to facilitate the departments operations and field programs.

Program Description:
Provision of various services including policy development and analysis, planning, programming and budgeting, finance and accounting, personnel affairs and organisational procedures, including devolution of HRM responsibilities from DPM, IFMS, upgrading of Information Technology System and Implementation of strategic directions.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24338 Institutional Partnership

220	Department of Personnel Management	220

Project: 24338 Institutional Partnership **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	07 - Australian Agency for International		**20,000.0**	**40,000.0**
229	Other Category for Donor Funded Projects		20,000.0	40,000.0
	GRAND TOTAL		**20,000.0**	**40,000.0**

B: Other Data in 2026

1. Source of Funding: Fully funded by DFAT

2. Performance Indicators/Targets:
Improved capacity and effective contribution to the public sectors from the number of Papua New Guineans awarded various scholarships to study in Australia andto enhance strategic partnership between Australia and PNG.

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Corporate Services

Program Objectives:
To assist the Secretary in the management of the Department in accordance with established tasks and resposibilities and to co-ordinate and monitor the implementation of policies and operations of the department's substantive programs.

Program Description:
Ensure that all Departmental programs are sufficiently resourced in terms of human and financial resources to effectively carry-out planned strategies towards achieving the corporate mission and its supporting objectives.

This program consists of 6 Activities and Projects the expenditure and other data of which are given in the following tables:

10222	Human Resource Management
10223	Financial Management
11689	Corporate Planning & Management
11753	Office of the Deputy Secretary - NHP & CS
17896	HR Payroll System-Governance & Oversight, Training Division
17900	HR/Payroll System Database & Application Support Division

220	Department of Personnel Management	220

Activity: 10222 Human Resource Management **(PBS Code: 220-1501-7-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,944.5**	**2,369.5**	**2,440.5**
211	Salaries and Allowances	1,204.8	1,439.8	1,414.1
214	Leave fares	739.7	850.5	925.9
215	Gratuities		79.2	100.5
22	**Goods & Services**	**40.4**	**40.4**	**40.4**
223	Office Materials and Supplies	3.6	3.6	3.6
227	Other Operational Expenses	3.6	3.6	3.6
228	Training	33.2	33.2	33.2
25	**Grants Subsidies and Transfers**	**2.0**	**2.0**	**1.6**
251	Membership Fees, Subscriptions & Contribution	2.0	2.0	1.6
	GRAND TOTAL	**1,986.9**	**2,411.9**	**2,482.5**

B: Other Data in 2026

1 Staffing; 14: - Executive Manager: 1 - Executive Assistants: 2 - Manager: 1 -HR Officers: 6 - Personnel Officer: 1 - Salary Officers: 2.

2 Performance Indicators: To provide Human Resources assistance in managing the payroll and other personnel matters for DPM.

220	Department of Personnel Management	220

Activity: 10223 Financial Management **(PBS Code: 220-1501-7-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**357.1**	**847.4**	**875.8**
211	Salaries and Allowances	313.6	790.2	802.4
215	Gratuities	43.5	57.2	73.4
22	**Goods & Services**	**528.8**	**730.9**	**1,478.2**
223	Office Materials and Supplies	10.1	22.0	19.5
224	Operational Materials and Supplies	14.0	19.9	16.5
225	Transport and Fuel	168.6	171.1	171.1
227	Other Operational Expenses	336.1	517.9	1,271.1
23	**Utilities, Rentals and Property Costs**	**100.0**	**58.8**	**50.6**
233	Routine Maintenance	100.0	58.8	50.6
27	**Capital Formation**	**41.0**	**61.7**	**55.0**
271	Office Equipment, Furniture & Fittings	41.0	61.7	55.0
	GRAND TOTAL	**1,026.9**	**1,698.8**	**2,459.6**

B: Other Data in 2026

1 Staffing: 8 Manager: 1 Accountant: 1 Accounts Officers: 4 Budget Officer:1 Vacancy:1.

2 Performance Indicators: To provide Finance and Administrative support services to DPM.

220	Department of Personnel Management	220

Activity: 11689 Corporate Planning & Management **(PBS Code: 220-1501-7-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**211.9**	**640.1**	**659.3**
211	Salaries and Allowances	211.9	623.6	642.3
215	Gratuities		16.5	17.0
22	**Goods & Services**	**302.8**	**241.9**	**117.4**
223	Office Materials and Supplies	4.0	9.7	9.7
224	Operational Materials and Supplies	78.8	12.2	12.2
227	Other Operational Expenses	220.0	220.0	95.5
27	**Capital Formation**	**5.1**	**5.1**	**5.1**
271	Office Equipment, Furniture & Fittings	5.1	5.1	5.1
	GRAND TOTAL	**519.8**	**887.1**	**781.8**

B: Other Data in 2026

1 Staffing: 3: -- Manager: 1 - Senior Planning Officer: 1 - Planning & Information Officer: 1.

2 Performance Indicators/Targets: To promote the Department in its endeavours.

220	Department of Personnel Management	220

Activity: 11753 Office of the Deputy Secretary - NHP & CS **(PBS Code: 220-1501-7-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**718.6**	**893.2**	**920.0**
211	Salaries and Allowances	718.6	893.2	920.0
22	**Goods & Services**	**15.2**	**28.0**	**27.3**
223	Office Materials and Supplies	9.0	15.9	15.9
224	Operational Materials and Supplies	1.7	6.1	6.1
227	Other Operational Expenses	4.5	6.0	5.3
23	**Utilities, Rentals and Property Costs**	**13.5**	**8.2**	**8.2**
233	Routine Maintenance	13.5	8.2	8.2
	GRAND TOTAL	**747.3**	**929.4**	**955.5**

B: Other Data in 2026

1 Staffing: 26: Manager: 1 - Administration Officers: 2 - Assistant Admin. Offs: 2 OIC - Security: 1 - Drivers: 4 - Security Officers/Drivers: 14. Office Assistants: 1 - Vacancies: 3.

2 Vehicles: 3.

3 Performance Indicators/Targets: To provide administrative assistance to the Department.

220	Department of Personnel Management	220

Activity: 17896 HR Payroll System-Governance & Oversight, Training Division **(PBS Code: 220-1501-7-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**380.4**
221	Domestic Travel and Subsistence			100.0
227	Other Operational Expenses			280.4
	GRAND TOTAL			**380.4**

B: Other Data in 2026

220	Department of Personnel Management	220

Activity: 17900 HR/Payroll System Database & Application Support Division **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**			**270.0**
221	Domestic Travel and Subsistence			100.0
227	Other Operational Expenses			170.0
	GRAND TOTAL			**270.0**

B: Other Data in 2026

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Executive Management

Program Objectives:
To coordinate and supervise the operations of the Department's substantive programs and facilitate their implemmentation and to assist the Minister in advisingthe Government on matters relating to the Public Service.

Program Description:
The provision of executive services including the management and supervisory responsibilities and advisory services to the Minister and Government on Public Service matters.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10225 Office of the Secretary
10226 Senior Executive Services

220	Department of Personnel Management	220

Activity: 10225 Office of the Secretary **(PBS Code: 220-1501-9-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,991.5**	**2,312.5**	**2,381.8**
211	Salaries and Allowances	1,764.9	2,020.5	2,075.3
215	Gratuities	226.6	292.0	306.5
22	**Goods & Services**	**1,028.4**	**176.6**	**177.1**
221	Domestic Travel and Subsistence	40.0		23.0
222	Travel and Subsistence	70.0		46.0
223	Office Materials and Supplies	19.5	25.6	14.8
224	Operational Materials and Supplies	13.2	15.3	8.3
226	Administrative Consultancy Fees	880.7	130.7	65.0
227	Other Operational Expenses	5.0	5.0	20.0
23	**Utilities, Rentals and Property Costs**	**17.9**	**9.0**	**7.9**
233	Routine Maintenance	17.9	9.0	7.9
25	**Grants Subsidies and Transfers**	**4.4**	**8.2**	**8.2**
251	Membership Fees, Subscriptions & Contribution	4.4	8.2	8.2
27	**Capital Formation**	**368.0**	**25.6**	**25.6**
271	Office Equipment, Furniture & Fittings	25.6	25.6	25.6
273	Motor Vehicles	342.4		
	GRAND TOTAL	**3,410.2**	**2,531.9**	**2,600.6**

B: Other Data in 2026

1 Staffing: 9: Secretary: 1 Deputy secretary: 2 Executive Assistants: 2 Executive Officers: 1 Director Legal & Investig.:1 Investigation Officer:1 Office Assist:1.

2 Performance Indicators: To Administer and provide directive to DPM and other Government Agencies.

3 Vehicles: 6:

220	Department of Personnel Management	220

Activity: 10226 Senior Executive Services **(PBS Code: 220-1501-9-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**693.0**	**559.1**	**575.9**
211	Salaries and Allowances	610.9	518.3	497.6
215	Gratuities	82.1	40.8	78.3
22	**Goods & Services**	**93.3**	**82.0**	**76.6**
222	Travel and Subsistence	11.3		16.3
223	Office Materials and Supplies	7.0	7.0	7.0
227	Other Operational Expenses	75.0	75.0	53.3
27	**Capital Formation**	**8.0**	**8.0**	**5.0**
271	Office Equipment, Furniture & Fittings	8.0	8.0	5.0
	GRAND TOTAL	**794.3**	**649.1**	**657.5**

B: Other Data in 2026

1 Staffing; 7: Director: 1 Assist. Director:2 SES Officers:2 Admin Assist:1 Standard Officers:1.

2 Vehicles: 1.

3 Performance Indicators/Targets: To provideadministrative support to the Executive Services Division.

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Ministerial Services

Program Objectives:
To assist the Minister in the performance of his ministerial duties.

Program Description:
Provision of administrative and support services to the Minister of Personnel Management.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10224 Ministers Administrative Support Services

220	Department of Personnel Management	220

Activity: 10224 Ministers Administrative Support Services **(PBS Code: 220-1501-8-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**221.6**	**260.0**	**278.9**
221	Domestic Travel and Subsistence	-38.3		82.5
222	Travel and Subsistence	45.3		47.0
223	Office Materials and Supplies	27.5	60.0	49.4
226	Administrative Consultancy Fees	87.1	100.0	
227	Other Operational Expenses	100.0	100.0	100.0
25	**Grants Subsidies and Transfers**	**10.5**	**20.0**	**20.0**
251	Membership Fees, Subscriptions & Contribution	10.5	20.0	20.0
27	**Capital Formation**	**38.8**	**70.0**	**40.0**
271	Office Equipment, Furniture & Fittings	38.8	70.0	40.0
	GRAND TOTAL	**270.9**	**350.0**	**338.9**

B: Other Data in 2026

1 Performance Indicators: Provision of administrative and support services to the Minister for Public Service.

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Implementation

Program Objectives:
To effectively implement and administer IHRD System. To re-establish the national Cadetship Scheme in the Public Service. To establish a proper Bonding System.

Program Description:
Institutionalisation of Integrated Human Resource Development System. Public Service Cadetship Scheme and Bonding System.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

11685	Highlands & Economic
11686	Momase & Social
11687	Southern & Infrastructure/Law & Order
11688	NG Islands Region & Administration Sector

220	Department of Personnel Management	220

Activity: 11685 Highlands & Economic **(PBS Code: 220-1501-5-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,441.6**	**708.6**	**729.8**
211	Salaries and Allowances	3,256.6	708.6	729.8
215	Gratuities	185.0		
22	**Goods & Services**	**27.0**	**14.0**	**13.6**
222	Travel and Subsistence	18.5		
223	Office Materials and Supplies	6.3	10.0	10.0
227	Other Operational Expenses	2.2	4.0	3.6
27	**Capital Formation**	**7.9**	**10.0**	**10.0**
271	Office Equipment, Furniture & Fittings	7.9	10.0	10.0
	GRAND TOTAL	**3,476.5**	**732.6**	**753.4**

B: Other Data in 2026

1 Staffing: 8: -- Manager: 1 - Senior HR Advisor: 3 - HR Advisors: 4.

2 Vehicles: 1.

3 Performance Indicators/Targets: Provide technical advice in capacity enhancement to Public Service Agencies: - Retrenchment and Retirement - Donor Funded Training - Payroll Issues and other Industrial Relations Matters.

220	Department of Personnel Management	220

Activity: 11686 Momase & Social **(PBS Code: 220-1501-5-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**224.2**	**817.8**	**842.4**
211	Salaries and Allowances	224.2	798.8	822.8
215	Gratuities		19.0	19.6
	GRAND TOTAL	**224.2**	**817.8**	**842.4**

B: Other Data in 2026

1 Staffing: 8.

2 Vehicles: 0.

3 Performance Indicators/Targets: Provide advice in Capacity enhancement to Public Service Agencies. - Retrenchment and Retirement - Donor funded training - Payroll issues and other industrial relations matters.

220	Department of Personnel Management	220

Activity: 11687 Southern & Infrastructure/Law & Order **(PBS Code: 220-1501-5-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**32.8**	**695.9**	**716.7**
211	Salaries and Allowances	32.8	695.9	716.7
22	**Goods & Services**	**9.4**	**6.5**	**6.2**
221	Domestic Travel and Subsistence	4.7		
223	Office Materials and Supplies	3.5	3.5	3.5
227	Other Operational Expenses	1.2	3.0	2.7
27	**Capital Formation**	**1.0**	**1.0**	**1.0**
271	Office Equipment, Furniture & Fittings	1.0	1.0	1.0
	GRAND TOTAL	**43.2**	**703.4**	**723.9**

B: Other Data in 2026

1 Staffing: 8.

2 Vehicles: 0.

3 Performance Indicators/Targets: Provide technical advice in capacity enhancement to public service in: - Retrenchment and Retirement - Donor Funded Training - Payment issues and other Industrial Relations matters.

220	Department of Personnel Management	220

Activity: 11688 NG Islands Region & Administration Sector **(PBS Code: 220-1501-5-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**575.5**	**592.8**
211	Salaries and Allowances		557.7	574.4
215	Gratuities		17.8	18.4
22	**Goods & Services**	**25.8**	**13.7**	**13.4**
221	Domestic Travel and Subsistence	17.2		
223	Office Materials and Supplies	7.3	10.7	10.7
227	Other Operational Expenses	1.3	3.0	2.7
27	**Capital Formation**	**1.9**	**4.1**	**4.1**
271	Office Equipment, Furniture & Fittings	1.9	4.1	4.1
	GRAND TOTAL	**27.7**	**593.3**	**610.3**

B: Other Data in 2026

1 Staffing: 9 : -- Executive Manager: 1 - Executive Assistant: 1 - Trainee MC & Performance Officer: 1 - Manager (Admin - NGI): 1 - Senior Monitoring and Compliance Officers: 5.

2 Vehicles: 0.

3 Performance Indicators/Targets: To ensureother Government Agencies are in compliance with Government Policies on HR, Payroll, Devolution, Assets, DPM Audit Manual and Salary Processing Manual.

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Industrial & Employee Relations

Program Objectives:
To improve work performance, attendance and punctuality. To publicise and promote departmental activities to increase understanding of the work of the department.

Program Description:
To develop clear guidelines on internal Career Development & Planning System. To develop a reward programme to recognise high performing staff.

This program consists of 8 Activities and Projects the expenditure and other data of which are given in the following tables:

10207	Human Resource Planning
10209	Industrial Relations
11679	Remuneration Review & Management
11680	Legal & Investigation
13050	Legislative Reform and Public Service Organisation Review
13051	Workforce Planning & Performance Management
13052	Autonomous Bougainville Government
13514	Public Service Insurance

220	Department of Personnel Management	220

Activity: 10207 Human Resource Planning **(PBS Code: 220-1501-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**548.8**	**825.9**
211	Salaries and Allowances		530.4	807.6
215	Gratuities		18.4	18.3
22	**Goods & Services**	**18.0**	**14.0**	**22.0**
221	Domestic Travel and Subsistence	6.0		13.5
223	Office Materials and Supplies	7.0	9.0	3.5
227	Other Operational Expenses	5.0	5.0	5.0
27	**Capital Formation**	**6.0**	**10.2**	**5.6**
271	Office Equipment, Furniture & Fittings	6.0	10.2	5.6
	GRAND TOTAL	**24.0**	**573.0**	**853.5**

B: Other Data in 2026

Performance Indicators: Executive Leaders terms & conditions of employment revised and develop to ensure compliance of government policies, standards and regulations.

220	Department of Personnel Management	220

Activity: 10209 Industrial Relations **(PBS Code: 220-1501-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**381.5**	**451.5**	**465.0**
211	Salaries and Allowances	347.1	430.9	465.0
215	Gratuities	34.4	20.6	
22	**Goods & Services**	**5.1**	**5.1**	**4.9**
223	Office Materials and Supplies	3.6	3.6	3.4
227	Other Operational Expenses	1.5	1.5	1.5
	GRAND TOTAL	**386.6**	**456.6**	**469.9**

B: Other Data in 2026

1 Staffing: 5: Executive Manager: 1 Manager: 1 Snr Indust Rel Off: 1 1 Indust Rel Off: 1 Executive Asst: 1.

2 Vehicles: 1.

3 Performance Indicators/Targets: To provide and coordinate industrial relations matters for other Government Agencies and Employees, formulate and review memorandum of agreements.

220	Department of Personnel Management	220

Activity: 11679 Remuneration Review & Management **(PBS Code: 220-1501-2-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**266.7**	**583.6**	**601.1**
211	Salaries and Allowances	266.7	564.4	559.1
215	Gratuities		19.2	42.0
22	**Goods & Services**	**29.0**	**16.1**	**15.1**
222	Travel and Subsistence	15.0		
223	Office Materials and Supplies	4.0	6.1	5.1
227	Other Operational Expenses	10.0	10.0	10.0
27	**Capital Formation**	**3.0**	**14.3**	**14.2**
271	Office Equipment, Furniture & Fittings	3.0	14.3	14.2
	GRAND TOTAL	**298.7**	**614.0**	**630.4**

B: Other Data in 2026

1 Staffing: 15: --Manager: 1 - Senior Research Officer: 1 - Assistant Research Off : 1 - Senior Research Officers: 2 - Research Officers: 3 - Asst. Research Officer: 1 - Executive Officer: 1, Vacancies: 5.

2 Vehicles: 0.

3 Performance Indicators/Targets: To advice other Government Agencies on remuneration policies, reviewing of public service terms and conditions.

220	Department of Personnel Management	220

Activity: 11680 Legal & Investigation **(PBS Code: 220-1501-2-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**246.6**	**598.7**	**616.7**
211	Salaries and Allowances	234.6	561.4	563.6
215	Gratuities	12.0	37.3	53.1
22	**Goods & Services**	**6.2**	**5.3**	**5.1**
222	Travel and Subsistence	2.3		
223	Office Materials and Supplies	1.9	3.3	3.1
227	Other Operational Expenses	2.0	2.0	2.0
27	**Capital Formation**	**2.0**	**2.0**	**2.0**
271	Office Equipment, Furniture & Fittings	2.0	2.0	2.0
	GRAND TOTAL	**254.8**	**606.0**	**623.8**

B: Other Data in 2026

1 Staffing: 7 -- Director: 1 - Manager (Investigations): 1 - Investigation officers: 4 - Vacancy: 1.

2 Vehicles: 1.

3 Performance Indicators/Targets: Responsible for the provision of legal advice to the Department and conduct executive investigations.

220	Department of Personnel Management	220

Activity: 13050 Legislative Reform and Public Service Organisation Review **(PBS Code: 220-1501-2-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**339.3**	**398.9**	**410.9**
211	Salaries and Allowances	305.6	381.1	392.6
215	Gratuities	33.7	17.8	18.3
22	**Goods & Services**	**39.4**	**33.1**	**32.2**
221	Domestic Travel and Subsistence	8.1		
223	Office Materials and Supplies	2.6	2.6	2.6
224	Operational Materials and Supplies	2.0	2.0	2.0
226	Administrative Consultancy Fees	20.5	20.5	20.5
227	Other Operational Expenses	6.2	8.0	7.1
	GRAND TOTAL	**378.7**	**432.0**	**443.1**

B: Other Data in 2026

220	Department of Personnel Management	220

Activity: 13051 Workforce Planning & Performance Management **(PBS Code: 220-1501-2-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**292.1**	**888.7**	**915.4**
211	Salaries and Allowances	292.1	873.0	899.2
215	Gratuities		15.7	16.2
22	**Goods & Services**	**21.1**	**25.8**	**24.5**
221	Domestic Travel and Subsistence	0.7		
223	Office Materials and Supplies	7.0	8.7	8.7
224	Operational Materials and Supplies	3.9	5.1	5.1
227	Other Operational Expenses	9.5	12.0	10.7
27	**Capital Formation**	**5.1**	**5.1**	**5.1**
271	Office Equipment, Furniture & Fittings	5.1	5.1	5.1
	GRAND TOTAL	**318.3**	**919.6**	**945.0**

B: Other Data in 2026

220	Department of Personnel Management	220

Activity: 13052 Autonomous Bougainville Government **(PBS Code: 220-1501-2-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**95.3**	**108.7**	**112.0**
211	Salaries and Allowances	95.3	108.7	112.0
22	**Goods & Services**	**14.8**	**5.6**	**5.4**
221	Domestic Travel and Subsistence	10.2		
223	Office Materials and Supplies	2.6	2.6	2.6
224	Operational Materials and Supplies	1.0	1.0	1.0
227	Other Operational Expenses	1.0	2.0	1.8
27	**Capital Formation**	**1.0**	**1.0**	**1.0**
271	Office Equipment, Furniture & Fittings	1.0	1.0	1.0
	GRAND TOTAL	**111.1**	**115.3**	**118.4**

B: Other Data in 2026

220	Department of Personnel Management	220

Activity: 13514 Public Service Insurance **(PBS Code: 220-1501-2-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**4,220.0**		
227	Other Operational Expenses	4,220.0		
	GRAND TOTAL	**4,220.0**		

B: Other Data in 2026

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Monitoring & Inspections

Program Objectives:
To evaluate, monitor and investigate Management practices against established systems for Agencies. To strengthen Performance. Investig ation reports.

Program Description:
A Policy Framework on Strategic Planning and Management. A Performanc e Management Monitoring and Evaluation Guidelines.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

11682	Highlands & Economic
11683	Momase & Social
11684	Southern & Infrastructure/Law & Order
13040	NG Islands Region and Admin Sector Monitoring

220	Department of Personnel Management	220

Activity: 11682 Highlands & Economic **(PBS Code: 220-1501-4-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**652.2**	**671.7**
211	Salaries and Allowances		645.0	658.9
215	Gratuities		7.2	12.8
22	**Goods & Services**	**28.2**	**5.7**	**5.4**
221	Domestic Travel and Subsistence	22.5		
223	Office Materials and Supplies	3.2	3.2	3.2
227	Other Operational Expenses	2.5	2.5	2.2
	GRAND TOTAL	**28.2**	**657.9**	**677.1**

B: Other Data in 2026

2 Staffing: 7: -- Manager: 1 - Senior Monitoring & Compliance Officers: 3 - Monitoring and Compliance Officer: 3.

220	Department of Personnel Management	220

Activity: 11683 Momase & Social **(PBS Code: 220-1501-4-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**603.9**	**622.1**
211	Salaries and Allowances		581.9	599.4
215	Gratuities		22.0	22.7
22	**Goods & Services**	**23.2**	**13.7**	**13.3**
221	Domestic Travel and Subsistence	15.0		
223	Office Materials and Supplies	5.8	10.0	10.0
227	Other Operational Expenses	2.4	3.7	3.3
	GRAND TOTAL	**23.2**	**617.6**	**635.4**

B: Other Data in 2026

1 Staffing: 6: -- Manager: 1 - Snr Monitoring & Compliance Officer: 3 - Monitoring and Compliance Officers: 2.

2 Vehicles: 0.

3 Performance Indicator/Target:To ensure other Government Agencies are in compliance with Government Policies on HR, payroll, devolution, assets, DPM audit manual and salary processing manual.

220	Department of Personnel Management	220

Activity: 11684 Southern & Infrastructure/Law & Order **(PBS Code: 220-1501-4-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**514.9**	**530.4**
211	Salaries and Allowances		492.9	507.7
215	Gratuities		22.0	22.7
22	**Goods & Services**	**14.8**	**5.6**	**5.4**
221	Domestic Travel and Subsistence	10.2		
223	Office Materials and Supplies	3.6	3.6	3.6
227	Other Operational Expenses	1.0	2.0	1.8
	GRAND TOTAL	**14.8**	**520.5**	**535.8**

B: Other Data in 2026

1 Staffing: 7: -- Manager: 1- Senior Monitoring & Compliance Officer: 3 - . Vacancy: 3.

2 Vehicles: 0.

3 Performance Indicators/Targets: To ensure other Government Agencies are in compliance with Government Policies on HR, Payroll, Devolution, Assets, DPM Audit Manual and salary processing manual.

220	Department of Personnel Management	220

Activity: 13040 NG Islands Region and Admin Sector Monitoring **(PBS Code: 220-1501-4-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**78.3**	**538.4**	**554.5**
211	Salaries and Allowances	78.3	538.4	554.5
22	**Goods & Services**	**8.7**	**4.0**	**3.8**
221	Domestic Travel and Subsistence	5.7		
223	Office Materials and Supplies	2.0	2.0	2.0
227	Other Operational Expenses	1.0	2.0	1.8
23	**Utilities, Rentals and Property Costs**	**0.8**	**0.5**	**0.5**
233	Routine Maintenance	0.8	0.5	0.5
	GRAND TOTAL	**87.8**	**542.9**	**558.8**

B: Other Data in 2026

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Policy Research & Development

Program Objectives:
To review Public Sector Office Allocation Policy Guidelines. To develop a Property Management Arrangement. To coordinate a Study on Public Service Housing Policy. Revised Policy Guidelines

Program Description:
Public Sector office Allocation Policy, Procedures and Guidelines. Privatisation of Property Management. Review of Public Service Housing Policy.

This program consists of 4 Activities and Projects the expenditure and other data of which are given in the following tables:

11676	Organisation Development & Management
11677	Public Sector Coordination
11678	Workforce Development
12016	Public Sector Workforce Development

220	Department of Personnel Management	220

Activity: 11676 Organisation Development & Management **(PBS Code: 220-1501-1-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**533.6**	**629.9**	**648.7**
211	Salaries and Allowances	485.0	585.6	604.4
215	Gratuities	48.6	44.3	44.3
22	**Goods & Services**	**32.0**	**29.7**	**30.0**
222	Travel and Subsistence	12.5		13.5
223	Office Materials and Supplies	6.6	14.7	7.7
227	Other Operational Expenses	12.9	15.0	8.8
27	**Capital Formation**	**6.0**	**10.0**	**8.0**
271	Office Equipment, Furniture & Fittings	6.0	10.0	8.0
	GRAND TOTAL	**571.6**	**669.6**	**686.7**

B: Other Data in 2026

1 Staffing: 16.

2 Vehicles: 1.

3 Performance Indicators/Targets: Coordinate the review of policies, processes and guidelines on matters concerning organisation development such Corporate Planning and Performance Management. Coordinate periodic review of the Public of the Public Service Acts, General Orders and Regulations and inform Public Service.

220	Department of Personnel Management	220

Activity: 11677 Public Sector Coordination **(PBS Code: 220-1501-1-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**428.0**	**375.9**	**387.2**
211	Salaries and Allowances	392.0	375.9	387.2
215	Gratuities	36.0		
22	**Goods & Services**	**12.6**	**3.0**	**2.7**
222	Travel and Subsistence	9.6		
227	Other Operational Expenses	3.0	3.0	2.7
	GRAND TOTAL	**440.6**	**378.9**	**389.9**

B: Other Data in 2026

1 Staffing: 12.

2 Vehicles: 0.

3 Performance Indicators/Targets: Coordinate advice from the department on public service wide policy submissions for Department of Personnel Management input. - Coordinate Public Service Performance Report. - Provide secretariat services to the Administration & Social Sector Ministerial Committee.

220	Department of Personnel Management	220

Activity: 11678 Workforce Development **(PBS Code: 220-1501-1-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**330.0**	**345.8**	**356.1**
211	Salaries and Allowances	330.0	345.8	356.1
22	**Goods & Services**	**27.6**	**10.0**	**8.9**
222	Travel and Subsistence	20.0		
227	Other Operational Expenses	7.6	10.0	8.9
	GRAND TOTAL	**357.6**	**355.8**	**365.0**

B: Other Data in 2026

1 Staffing: 5.

2 Vehicles: 0.

3 Performance Indicators/Targets: Coordinate the development and review of workforce planning and development activities. - Coordinate the National Public Service Graduate Development Program.

220	Department of Personnel Management	220

Activity: 12016 Public Sector Workforce Development **(PBS Code: 220-1501-1-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**40.2**	**340.7**	**350.9**
211	Salaries and Allowances	40.2	340.7	350.9
22	**Goods & Services**	**39.7**	**29.4**	**28.8**
221	Domestic Travel and Subsistence	5.4		
222	Travel and Subsistence	4.9		
223	Office Materials and Supplies	4.4	4.4	4.4
224	Operational Materials and Supplies	5.0	5.0	5.0
226	Administrative Consultancy Fees	10.0	10.0	10.0
227	Other Operational Expenses	5.0	5.0	4.4
228	Training	5.0	5.0	5.0
23	**Utilities, Rentals and Property Costs**	**10.0**	**5.0**	**5.0**
233	Routine Maintenance	10.0	5.0	5.0
27	**Capital Formation**	**4.5**	**4.5**	**4.5**
271	Office Equipment, Furniture & Fittings	4.5	4.5	4.5
	GRAND TOTAL	**94.4**	**379.6**	**389.2**

B: Other Data in 2026

1. Performance Indicators/Target: Emphasize the need to get the preconditionsright, the basic infrastructure, institutions ans systems and processes to a compatible standard to pave waky for effective service deliverky and private sector led growth.

220	Department of Personnel Management	220

Project: 22030 Australian Awards Program **(PBS Code: 220-1201-1-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	07 - Australian Agency for International	**15,682.4**	**175,700.0**	**120,000.0**
227	Other Operational Expenses	15,682.4	175,700.0	
229	Other Category for Donor Funded Projects			120,000.0
	GRAND TOTAL	**15,682.4**	**175,700.0**	**120,000.0**

B: Other Data in 2026
Source of funding: Fully funded by DFAT

Performance Indicators/Targets:
Improved capacity and effective contribution to the private and public sectors from the number of Papua New Guineans awarded various scholarships to study in Australia.

220	Department of Personnel Management	220

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Information Technology

Program Objectives:
Information Technology Board Policy Guidelines and Strategies. To review Government IT Standards and Policies. To implement IT Strategy.

Program Description:
Revised IT Standards & Policies. Cost reduction for government agencies. IT-literate public service. Distribution of revised government IT standards. Implementation of strategic goals.

This program consists of 3 Activities and Projects the expenditure and other data of which are given in the following tables:

10220	Technical Support & Management
10221	Human Resource & Payroll Management
10237	Business System Development

220	Department of Personnel Management	220

Activity: 10220 Technical Support & Management **(PBS Code: 220-1501-6-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**496.8**	**618.8**	**637.4**
211	Salaries and Allowances	470.3	618.8	637.4
215	Gratuities	26.5		
22	**Goods & Services**	**68.1**	**37.8**	**37.6**
222	Travel and Subsistence	32.0		14.0
223	Office Materials and Supplies	8.2	8.2	7.6
227	Other Operational Expenses	18.3	19.4	5.8
228	Training	9.6	10.2	10.2
23	**Utilities, Rentals and Property Costs**	**13.8**	**6.9**	**5.5**
233	Routine Maintenance	13.8	6.9	5.5
27	**Capital Formation**	**25.6**	**25.6**	**25.0**
271	Office Equipment, Furniture & Fittings	25.6	25.6	25.0
	GRAND TOTAL	**604.3**	**689.1**	**705.5**

B: Other Data in 2026

1 Staffing: 17: -- Executive Manager (MIS): 1 - Executive Assistant: 1 - Manager: 1 - Team Leaders: 2 - Network Support Officers: 4 - System Auditor:1 - Procument/Asset Officer: 1 - Team Leaders (Disaster): 1 - Team Leader (Cnsult. Advisory): 1 - Team Leader (Policy: 1 - Training Administrator: 1 - System Security Officer: 1 - Senior Disaster/ Recovery Officer: 1 - Research Officer: 1.

2 Vehicles: 1.

3 Performance Indicators/Targets: Installation and maintenance of ICT facilities for the Department and support HRIS network systems and roll-out.

220	Department of Personnel Management	220

Activity: 10221 Human Resource & Payroll Management **(PBS Code: 220-1501-6-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**465.8**	**938.1**	**966.2**
211	Salaries and Allowances	465.8	920.6	966.2
215	Gratuities		17.5	
22	**Goods & Services**	**45.9**	**26.6**	**30.0**
222	Travel and Subsistence	32.0		16.5
223	Office Materials and Supplies	2.6	3.6	5.0
227	Other Operational Expenses	11.3	23.0	8.5
27	**Capital Formation**	**17.0**	**24.0**	**18.0**
271	Office Equipment, Furniture & Fittings	17.0	24.0	18.0
	GRAND TOTAL	**528.7**	**988.7**	**1,014.2**

B: Other Data in 2026

1 Staffing: 13: -- Manager: 1 - Team Leaders: 4 - Helpdesk Coordinator: 1 - HR Payroll Officers: 7.

2 Vehicles: 0.

3 Performance Indicators/Targets: HRIS/Payroll Management and monitoring of payroll expenditure and system usage.

220	Department of Personnel Management	220

Activity: 10237 Business System Development **(PBS Code: 220-1501-6-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**339.4**	**515.4**	**530.8**
211	Salaries and Allowances	314.9	496.2	515.1
215	Gratuities	24.5	19.2	15.7
22	**Goods & Services**	**41.4**	**19.3**	**16.3**
222	Travel and Subsistence	30.5		
223	Office Materials and Supplies	3.6	3.6	3.6
226	Administrative Consultancy Fees	2.3	10.7	7.7
227	Other Operational Expenses	5.0	5.0	5.0
23	**Utilities, Rentals and Property Costs**	**4.6**	**2.3**	**4.7**
233	Routine Maintenance	4.6	2.3	4.7
	GRAND TOTAL	**385.4**	**537.0**	**551.8**

B: Other Data in 2026

1 Staffing: 14: - Manager:1 Team Leader:1 System Dev.:1 Vacancy:11.

2 Performance Indicators: To assist and enhance the Government Business System Development processes and database administration.

220	Department of Personnel Management	220

Main Program: Central Public Service Training Services

Program: Human Resource Development

Program Objectives:
To produce more efficient public service to service the country.

Program Description:
To access and properly coordinate the training of the Public Servants to effectively deliver services to the public.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24626 Human Resources Development Scholarship

220	Department of Personnel Management	220

Project: 24227 Digital HR Transformation Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**5,000.0**	**5,000.0**
226	Administrative Consultancy Fees		4,500.0	1,000.0
227	Other Operational Expenses		200.0	100.0
272	Information & Communication Technology		300.0	3,900.0
	GRAND TOTAL		**5,000.0**	**5,000.0**

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

1. Source of Funding: Fully GoPNG funded.

2. Performance Targets/Indicators: Effective public service governance.

220	Department of Personnel Management	220

Project: 24626 Human Resources Development Scholarship **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	13 - Japanese International Co-operation Agency-Grant			**22,000.0**
229	Other Category for Donor Funded Projects			22,000.0
	GRAND TOTAL			**22,000.0**

B: Other Data in 2026

220	Department of Personnel Management	220

Main Program: Housing Regulation and Co-ordination

Program: Government Accommodation and Public Service Housing

Program Objectives:
To effectively implement and administer IHRD System. To re-establish the national Cadetship Scheme in the Public Service. To establish a proper Bonding System.

Program Description:
Institutionalisation of Integrated Human Resource Development System. Public Service Cadetship Scheme and Bonding System.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23404 Public Servant Housing Program

220	Department of Personnel Management	220

Activity: 11690 Government Office Development **(PBS Code: 220-1906-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**51.3**		
211	Salaries and Allowances	51.3		
	GRAND TOTAL	**51.3**		

B: Other Data in 2026

1. Performance Indicators/Target: Developed policies and procedures to improvepublic servants access to quality housing, and private home ownership.

220	Department of Personnel Management	220

Activity: 11754 Ps InstitutionalHousing **(PBS Code: 220-1906-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**502.7**	**637.9**	**657.0**
211	Salaries and Allowances	502.7	612.9	631.2
215	Gratuities		25.0	25.8
22	**Goods & Services**	**16.2**	**13.1**	**12.0**
221	Domestic Travel and Subsistence	3.1		
223	Office Materials and Supplies	3.1	3.1	3.1
227	Other Operational Expenses	10.0	10.0	8.9
23	**Utilities, Rentals and Property Costs**	**23.4**	**11.7**	**11.7**
233	Routine Maintenance	23.4	11.7	11.7
27	**Capital Formation**	**2.6**	**2.6**	**2.6**
271	Office Equipment, Furniture & Fittings	2.6	2.6	2.6
	GRAND TOTAL	**544.9**	**665.3**	**683.3**

B: Other Data in 2026

1. Performance Indicators/Target: Developed policies and procedures to improve public servants access to quality housing, and private home ownership.

220	Department of Personnel Management	220

Project: 23404 Public Servant Housing Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**898.6**	**5,000.0**	
227	Other Operational Expenses	437.8	1,000.0	
276	Construction, Renovation and Improvements	460.8	4,000.0	
	GRAND TOTAL	**898.6**	**5,000.0**	

B: Other Data in 2026

1. Source of Funding: Fully GoPNG funded.

2. Performance Targets/Indicators: Effective public service delivery.

221	Public Service Commission	221

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**General Personnel Policies and Procedures Co-ordination**	**7,474.3**	**6,707.4**	**6,672.2**	**6,881.8**	**7,098.1**	**7,320.7**
Program	**Investigation and Advisory Services**	**7,474.3**	**6,707.4**	**6,672.2**	**6,881.8**	**7,098.1**	**7,320.7**
10239	Provision of Advisory Services on Personnel Matters	7,474.3	6,707.4	6,672.2	6,881.8	7,098.1	7,320.7
Main Program	**Central Public Service Training Services**	**2,237.6**	**5,000.0**				
Program	**Human Resource Development**	**2,237.6**	**5,000.0**				
23255	Capacity Building Program	2,237.6	5,000.0				
Grand Total		**9,711.9**	**11,707.4**	**6,672.2**	**6,881.8**	**7,098.1**	**7,320.7**

221	Public Service Commission	221

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**6,424.9**	**5,907.1**	**6,084.3**	**6,266.8**	**6,454.8**	**6,648.5**
211	Salaries and Allowances	5,412.9	4,950.5	5,127.7	5,281.5	5,439.9	5,603.1
212	Wages	153.4	153.4	153.4	158.0	162.8	167.7
214	Leave fares	258.5	250.0	250.0	257.5	265.2	273.2
215	Gratuities	600.1	553.2	553.2	569.8	586.9	604.5
22	**Goods & Services**	**3,078.0**	**5,591.3**	**429.0**	**448.8**	**469.4**	**490.5**
222	Travel and Subsistence	626.4	377.7	223.0	233.3	244.0	255.0
223	Office Materials and Supplies	22.9	22.9	22.9	24.0	25.1	26.2
225	Transport and Fuel	44.3	44.3	44.3	46.3	48.4	50.6
226	Administrative Consultancy Fees	18.8	18.8	18.8	19.7	20.6	21.5
227	Other Operational Expenses	2,348.6	5,111.0	103.4	108.1	113.1	118.2
228	Training	17.0	16.6	16.6	17.4	18.2	19.0
25	**Grants Subsidies and Transfers**	**9.0**	**9.0**	**9.0**	**9.4**	**9.8**	**10.3**
251	Membership Fees, Subscriptions & Contribution	9.0	9.0	9.0	9.4	9.8	10.3
27	**Capital Formation**	**200.0**	**200.0**	**149.9**	**156.8**	**164.0**	**171.4**
271	Office Equipment, Furniture & Fittings	200.0	200.0	149.9	156.8	164.0	171.4
Grand Total		**9,711.9**	**11,707.4**	**6,672.2**	**6,881.8**	**7,098.0**	**7,320.7**

221	Public Service Commission	221

Main Program: General Personnel Policies and Procedures Co-ordination

Program: Investigation and Advisory Services

Program Objectives:
To maintain proper investigation to public servants complaints and provide advice on organisational and personnel matters.

Program Description:
To conduct investigation on public servants complaints on disciplinary and organisational matters and provide appropriate advice. To conduct continuous reviewson personnel matters connected with Public Service and to advise either on its own initiative or at the request of the National Executive Council and any authority responsible for any of these services on organisational matters.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10239 Provision of Advisory Services on Personnel Matters

221	Public Service Commission	221

Activity: 10239 Provision of Advisory Services on Personnel Matters **(PBS Code: 221-1501-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**6,424.9**	**5,907.1**	**6,084.3**
211	Salaries and Allowances	5,412.9	4,950.5	5,127.7
212	Wages	153.4	153.4	153.4
214	Leave fares	258.5	250.0	250.0
215	Gratuities	600.1	553.2	553.2
22	**Goods & Services**	**840.4**	**591.3**	**429.0**
222	Travel and Subsistence	626.4	377.7	223.0
223	Office Materials and Supplies	22.9	22.9	22.9
225	Transport and Fuel	44.3	44.3	44.3
226	Administrative Consultancy Fees	18.8	18.8	18.8
227	Other Operational Expenses	111.0	111.0	103.4
228	Training	17.0	16.6	16.6
25	**Grants Subsidies and Transfers**	**9.0**	**9.0**	**9.0**
251	Membership Fees, Subscriptions & Contribution	9.0	9.0	9.0
27	**Capital Formation**	**200.0**	**200.0**	**149.9**
271	Office Equipment, Furniture & Fittings	200.0	200.0	149.9
	GRAND TOTAL	**7,474.3**	**6,707.4**	**6,672.2**

B: Other Data in 2026

1 Staff Establishment 90 Positions. Staff on Strength: 62, Unfunded Vacancies :28.

2 Vehicle: 8

3 Performance Indicators/ Targets: To maintain proper investigation to public servants complaints and provide advice on organisational and personnel matters.

221	Public Service Commission	221

Main Program: Central Public Service Training Services

Program: Human Resource Development

Program Objectives:
To implement the Human Resource Development System (HRDS), assess skills requirement for employees; coordinate and promote relevant training for employees in the civil service; and to provide labor market information to employers and job seekers.

Program Description:
The program will facilitate the provision of appropriate training for civil servants based on the assessment and identification of their training needs; certify and monitor training institutions; and coordinate training, employment placements and counseling for the unemployed and youths.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23255 Capacity Building Program

221	Public Service Commission	221

Project: 23255 Capacity Building Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,237.6**	**5,000.0**	
227	Other Operational Expenses	2,237.6	5,000.0	
	GRAND TOTAL	**2,237.6**	**5,000.0**	

B: Other Data in 2026

1. Source of Funding: Fully GoPNG Funded.

2. Performance Indicators/Targets: (i) 3 Regional Offices established in 3 regional main centres, (ii) No. of staff trained and up-skilled, (iii) No. of staff located at each Regional Office, (iv)The 3 Regional Offices using the IT Case Management System.

222	Office of the Public Solicitor	222

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Legal System Management and Representation**	**24,541.7**	**27,806.4**	**28,354.0**	**29,289.0**	**30,256.0**	**31,250.2**
Program	**Criminal Prosecution and Legal Aid Services**	**24,541.7**	**27,806.4**	**28,354.0**	**29,289.0**	**30,256.0**	**31,250.2**
10252	Public Solicitor	23,041.7	27,806.4	28,354.0	29,289.0	30,256.0	31,250.2
22956	Public Solicitors Infrastructure Program	1,500.0					
Main Program	**Law Courts And Judicial Operations**	**1,499.4**	**2,000.0**	**2,000.0**			
Program	**Administration & Improvement of Laws and The Legal System**	**1,499.4**	**2,000.0**	**2,000.0**			
23247	Case Management System	1,499.4	2,000.0	2,000.0			
Grand Total		**26,041.1**	**29,806.4**	**30,354.0**	**29,289.0**	**30,256.0**	**31,250.2**

222	Office of the Public Solicitor	222

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**17,653.9**	**22,406.4**	**23,079.0**	**23,771.4**	**24,484.5**	**25,219.1**
211	Salaries and Allowances	15,048.0	19,796.2	16,769.1	17,272.2	17,790.3	18,324.0
212	Wages	99.4	100.0	103.0	106.1	109.3	112.6
213	Overtime	49.9	50.0	51.5	53.0	54.6	56.3
214	Leave fares	1,309.0	1,309.0	4,969.7	5,118.8	5,272.4	5,430.5
215	Gratuities	1,147.6	1,151.2	1,185.7	1,221.3	1,257.9	1,295.7
22	**Goods & Services**	**4,070.9**	**4,524.0**	**3,899.0**	**3,659.8**	**3,828.4**	**4,000.5**
221	Domestic Travel and Subsistence	1,834.3	1,836.0	1,793.5	1,876.0	1,962.3	2,050.6
223	Office Materials and Supplies	141.9	142.0	113.7	118.9	124.4	130.0
224	Operational Materials and Supplies	162.8	163.0	118.0	123.4	129.1	134.9
225	Transport and Fuel	170.8	321.0	311.8	326.1	341.2	356.5
227	Other Operational Expenses	1,221.9	1,822.0	1,322.0	1,173.6	1,227.6	1,282.8
228	Training	539.2	240.0	240.0	41.8	43.8	45.7
23	**Utilities, Rentals and Property Costs**	**916.7**	**1,276.0**	**1,276.0**	**1,334.7**	**1,396.1**	**1,458.9**
232	Rentals of Property	611.7	1,121.0	1,121.0	1,172.6	1,226.5	1,281.7
233	Routine Maintenance	305.0	155.0	155.0	162.1	169.6	177.2
25	**Grants Subsidies and Transfers**	**449.7**	**450.0**	**450.0**	**470.7**	**492.4**	**514.5**
251	Membership Fees, Subscriptions & Contribution	449.7	450.0	450.0	470.7	492.4	514.5
27	**Capital Formation**	**2,949.9**	**1,150.0**	**1,650.0**	**52.3**	**54.7**	**57.2**
271	Office Equipment, Furniture & Fittings	49.9	50.0	50.0	52.3	54.7	57.2
272	Information & Communication Technology	900.0	1,100.0	1,600.0			
273	Motor Vehicles	500.0					
276	Construction, Renovation and Improvements	1,500.0					
Grand Total		**26,041.1**	**29,806.4**	**30,354.0**	**29,288.9**	**30,256.1**	**31,250.2**

222	Office of the Public Solicitor	222

Main Program: Legal System Management and Representation

Program: Criminal Prosecution and Legal Aid Services

Program Objectives:
To protect the community and individuals through enforcement of the criminal law, ensuring protection of individual rights is provided through appropriate representation for eligible citizens.

Program Description:
To prosecute indictable and Leadership Code offences on behalf of the State, make references under the Constitution and represent the State on criminal appealsand provide legal advice to other prosecuting authorities. To represent persons charged with indictable offences, make references under the Constitution and provide Legal Aid in civil proceedings for eligible citizens.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10252	Public Solicitor
22956	Public Solicitors Infrastructure Program

222	Office of the Public Solicitor	222

Activity: 10252 Public Solicitor **(PBS Code: 222-1702-3-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**17,653.9**	**22,406.4**	**23,079.0**
211	Salaries and Allowances	15,048.0	19,796.2	16,769.1
212	Wages	99.4	100.0	103.0
213	Overtime	49.9	50.0	51.5
214	Leave fares	1,309.0	1,309.0	4,969.7
215	Gratuities	1,147.6	1,151.2	1,185.7
22	**Goods & Services**	**3,471.5**	**3,624.0**	**3,499.0**
221	Domestic Travel and Subsistence	1,834.3	1,836.0	1,793.5
223	Office Materials and Supplies	141.9	142.0	113.7
224	Operational Materials and Supplies	162.8	163.0	118.0
225	Transport and Fuel	170.8	321.0	311.8
227	Other Operational Expenses	1,122.0	1,122.0	1,122.0
228	Training	39.7	40.0	40.0
23	**Utilities, Rentals and Property Costs**	**916.7**	**1,276.0**	**1,276.0**
232	Rentals of Property	611.7	1,121.0	1,121.0
233	Routine Maintenance	305.0	155.0	155.0
25	**Grants Subsidies and Transfers**	**449.7**	**450.0**	**450.0**
251	Membership Fees, Subscriptions & Contribution	449.7	450.0	450.0
27	**Capital Formation**	**549.9**	**50.0**	**50.0**
271	Office Equipment, Furniture & Fittings	49.9	50.0	50.0
273	Motor Vehicles	500.0		
	GRAND TOTAL	**23,041.7**	**27,806.4**	**28,354.0**

B: Other Data in 2026

1. 251-New Approved Staff establishment (117 Lawyer Positions & 134 Support Staff positions), Funded ceiling 251, Staffing comprises:165 Staff on Strength, 86 Funded Vacancies . 35 Contract Officers on Gratuity

2. Performance Indicators/Targets: Provision of Legal Aid to citizens who are qualified to be represented in courts on criminal and civil matters.

222	Office of the Public Solicitor	222

Project: 22956 Public Solicitors Infrastructure Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,500.0**		
276	Construction, Renovation and Improvements	1,500.0		
	GRAND TOTAL	**1,500.0**		

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of Papua New Guinea.

2. Performance Indicator: A fully completed institutional housing to house the staff of the Office of the Public Solicitors.

222	Office of the Public Solicitor	222

Main Program: Law Courts And Judicial Operations

Program: Administration & Improvement of Laws and The Legal System

Program Objectives:
To meet the requirements of the State for legal advice and representation, and to identify changes required to ensure the appropriateness of civil and criminallaws and legal practices.

Program Description:
The provision of legal advice and legal representation for the State and its agencies in constitutional, international and domestic legal matters and proceedings. To study and analyse the existing legal system and its components and propose necessary changes and adjustments in accordance with social and economic developments.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23247 Case Management System

222	Office of the Public Solicitor	222

Project: 23247 Case Management System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,499.4**	**2,000.0**	**2,000.0**
227	Other Operational Expenses	100.0	700.0	200.0
228	Training	499.4	200.0	200.0
272	Information & Communication Technology	900.0	1,100.0	1,600.0
	GRAND TOTAL	**1,499.4**	**2,000.0**	**2,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of Papua New Guinea.

2. Performance Indicator: A well established Case Management System that encompasses process automation, enhanced records management and reporting system that will be fully operational.

223	Judiciary Services	223

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Law Courts And Judicial Operations**	**328,564.0**	**379,112.1**	**444,903.5**	**461,790.0**	**479,352.8**	**494,367.7**
Program	**Lower and High Courts Administration**	**319,564.0**	**369,112.1**	**439,903.5**	**456,790.0**	**474,352.8**	**492,367.7**
10240	Administration of Village, District, Nat & Supreme Courts	276,564.0	369,112.1	439,903.5	456,790.0	474,352.8	492,367.7
21908	Waigani National Court Complex	43,000.0					
Program	**Information Technology**	**4,000.0**	**5,000.0**				
23444	Sector ICT Program	4,000.0	5,000.0				
Program	**Law & Justice**	**5,000.0**	**5,000.0**	**5,000.0**	**5,000.0**	**5,000.0**	**2,000.0**
24163	Judiciary Support Services Program	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	2,000.0
Grand Total		**328,564.0**	**379,112.1**	**444,903.5**	**461,790.0**	**479,352.8**	**494,367.7**

223	Judiciary Services	223

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**116,962.8**	**162,445.0**	**209,318.0**	**215,597.6**	**222,065.4**	**228,727.4**
211	Salaries and Allowances	103,693.0	150,000.0	187,377.3	192,998.6	198,788.6	204,752.2
212	Wages	4,555.2		2,967.5	3,056.6	3,148.2	3,242.7
213	Overtime		230.0	2,927.1	3,014.9	3,105.3	3,198.5
214	Leave fares	1,630.0	2,854.0	2,854.0	2,939.6	3,027.8	3,118.6
215	Gratuities	6,284.6	8,961.0	12,392.1	12,763.9	13,146.8	13,541.2
217	Contract Officers Education Benefits	800.0	400.0	800.0	824.0	848.7	874.2
22	**Goods & Services**	**65,148.1**	**114,574.4**	**131,193.3**	**136,682.1**	**142,946.5**	**149,356.7**
220	Goods & Services				500.0	500.0	500.0
222	Travel and Subsistence	19,817.2	36,072.3	23,607.8	24,693.8	25,829.7	26,992.1
223	Office Materials and Supplies	6,131.8	6,089.2	8,474.1	8,863.9	9,271.6	9,688.8
224	Operational Materials and Supplies	3,869.2	3,307.2	5,099.5	5,334.0	5,579.4	5,830.5
225	Transport and Fuel	3,663.1	3,460.9	4,206.7	4,400.2	4,602.6	4,809.7
226	Administrative Consultancy Fees	4,000.0	32,055.0	12,275.2	12,839.8	13,430.4	14,034.8
227	Other Operational Expenses	25,175.5	11,630.3	75,738.7	78,699.7	82,319.9	86,024.3
228	Training	2,491.3	21,959.5	1,791.3	1,350.7	1,412.9	1,476.5
23	**Utilities, Rentals and Property Costs**	**18,424.8**	**42,261.8**	**19,279.6**	**20,166.5**	**21,094.1**	**22,043.4**
231	Utilities	16,000.0	14,127.2	16,000.0	16,736.0	17,505.9	18,293.6
232	Rentals of Property	764.8	2,202.0	942.8	986.2	1,031.5	1,078.0
233	Routine Maintenance	1,660.0	25,932.6	2,336.8	2,444.3	2,556.7	2,671.8
27	**Capital Formation**	**128,028.4**	**59,831.0**	**85,112.6**	**89,343.8**	**93,246.8**	**94,240.2**
270	Capital Formation				4,500.0	4,500.0	1,500.0
271	Office Equipment, Furniture & Fittings	8,645.0	3,998.9	9,584.3	10,025.2	10,486.4	10,958.2
272	Information & Communication Technology	1,000.0	3,000.0				
273	Motor Vehicles		7,667.4				
274	Feasibility Studies & Project Preparation	210.1	2,000.0	210.1	219.7	229.9	240.2
275	Plant, Equipment & Machinery	5,000.0	9,450.3	4,644.9	4,858.6	5,082.1	5,310.8
276	Construction, Renovation and Improvements	46,500.0	31,595.2	4,000.0			
277	Substantial/Specific Maintenance	66,673.3	2,119.2	66,673.3	69,740.3	72,948.4	76,231.0
	Grand Total	**328,564.1**	**379,112.2**	**444,903.5**	**461,790.0**	**479,352.8**	**494,367.7**

223	Judiciary Services	223

Main Program: Law Courts And Judicial Operations

Program: Lower and High Courts Administration

Program Objectives:
To exercise judicial functions independent of Government administration within the framework of the Constitution and the laws of the Country.

Program Description:
To hear and adjudicate upon all civil disputes and criminal prosecutions including cases which involve the interpretation, implementation and upholding of the Constitution and the fundamental rights and freedoms guaranteed thereunder. To hear and adjudicate upon appeals from Lower Courts and deal with matters referredfor decision by the Attorney-General under the Constitution and with such othermatters as may be authorised by Act of Parliament.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10240	Administration of Village, District, Nat & Supreme Courts
21908	Waigani National Court Complex

223	Judiciary Services	223

Activity: 10240 Administration of Village, District, Nat & Supreme Courts **(PBS Code: 223-1704-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**116,962.8**	**162,445.0**	**209,318.0**
211	Salaries and Allowances	103,693.0	150,000.0	187,377.3
212	Wages	4,555.2		2,967.5
213	Overtime		230.0	2,927.1
214	Leave fares	1,630.0	2,854.0	2,854.0
215	Gratuities	6,284.6	8,961.0	12,392.1
217	Contract Officers Education Benefits	800.0	400.0	800.0
22	**Goods & Services**	**61,948.1**	**112,874.4**	**130,193.3**
222	Travel and Subsistence	19,817.2	36,072.3	23,607.8
223	Office Materials and Supplies	6,131.8	6,089.2	8,474.1
224	Operational Materials and Supplies	3,869.2	3,307.2	5,099.5
225	Transport and Fuel	3,663.1	3,460.9	4,206.7
226	Administrative Consultancy Fees	4,000.0	32,055.0	12,275.2
227	Other Operational Expenses	23,175.5	10,630.3	75,238.7
228	Training	1,291.3	21,259.5	1,291.3
23	**Utilities, Rentals and Property Costs**	**18,424.8**	**42,261.8**	**19,279.6**
231	Utilities	16,000.0	14,127.2	16,000.0
232	Rentals of Property	764.8	2,202.0	942.8
233	Routine Maintenance	1,660.0	25,932.6	2,336.8
27	**Capital Formation**	**79,228.4**	**51,531.0**	**81,112.6**
271	Office Equipment, Furniture & Fittings	7,345.0	3,198.9	9,584.3
273	Motor Vehicles		7,667.4	
274	Feasibility Studies & Project Preparation	210.1	2,000.0	210.1
275	Plant, Equipment & Machinery	5,000.0	9,450.3	4,644.9
276	Construction, Renovation and Improvements		27,095.2	
277	Substantial/Specific Maintenance	66,673.3	2,119.2	66,673.3
	GRAND TOTAL	**276,564.1**	**369,112.2**	**439,903.5**

B: Other Data in 2026

1. Funded Positions: Treasury is not aware of their total staffing details.

The National Judiciary is encouraged to provide staffing details either in the quarterly budget review reports or in their budget submissions.

2. All government funded agencies are financially and legally required under the PFMA to report on the usage of public funds. The Judiciary does not comply to budget circulars nor does it provide its quarter budget review reports.

3. The National Judiciary Services manages its own Utilities.

223	Judiciary Services	223

Project: 21908 Waigani National Court Complex **(PBS Code: 223-1704-2-202)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**43,000.0**		
227	Other Operational Expenses	1,000.0		
276	Construction, Renovation and Improvements	42,000.0		
	GRAND TOTAL	**43,000.0**		

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: A fully maintained and completed state of the art National Court Complex facility that will cater for all court matters.

223	Judiciary Services	223

Main Program: Law Courts And Judicial Operations

Program: Information Technology

Program Objectives:
Information Technology Board Policy Guidelines and Strategies. To review Government IT Standards and Policies. To implement IT Strategy.

Program Description:
Revised IT Standards & Policies. Cost reduction for government agencies. IT-literate public service. Distribution of revised government IT standards. Implementation of strategic goals.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23444 Sector ICT Program

223	Judiciary Services	223

Project: 23444 Sector ICT Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**4,000.0**	**5,000.0**	
227	Other Operational Expenses	500.0	500.0	
228	Training	1,200.0	700.0	
271	Office Equipment, Furniture & Fittings	1,300.0	800.0	
272	Information & Communication Technology	1,000.0	3,000.0	
	GRAND TOTAL	**4,000.0**	**5,000.0**	

B: Other Data in 2026

1. Revenue Source: This project is fully funded by the Government of PNG.

2.Performance Indicator: A robust integrated Law & Justice Sector Criminal and Civil Track System that will cater for the needs and requirements of the agency and the sector.

223	Judiciary Services	223

Main Program: Law Courts And Judicial Operations

Program: Law & Justice

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24163 Judiciary Support Services Program

223	Judiciary Services	223

Project: 24163 Judiciary Support Services Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**5,000.0**	**5,000.0**	**5,000.0**
227	Other Operational Expenses	500.0	500.0	500.0
228	Training			500.0
276	Construction, Renovation and Improvements	4,500.0	4,500.0	4,000.0
	GRAND TOTAL	**5,000.0**	**5,000.0**	**5,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicator: Professionally trained Judiciary and Court Officials.

224	Magisterial Services	224

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Law Courts And Judicial Operations**	**69,470.3**	**98,310.9**	**98,328.2**	**99,716.0**	**103,235.2**	**106,846.9**
Program	**Magisteral Services**	**67,470.3**	**96,310.9**	**96,328.2**	**99,716.0**	**103,235.2**	**106,846.9**
10241	Administration of District Courts	66,970.3	86,310.9	91,328.2	94,716.0	98,235.2	101,846.9
22855	MS Infrastructure Development Program	500.0	10,000.0	5,000.0	5,000.0	5,000.0	5,000.0
Program	**Information Technology**	**2,000.0**	**2,000.0**	**2,000.0**			
23249	MS Case Management System	2,000.0	2,000.0	2,000.0			
Grand Total		**69,470.3**	**98,310.9**	**98,328.2**	**99,716.0**	**103,235.2**	**106,846.9**

224	Magisterial Services	224

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**49,470.7**	**47,310.9**	**50,830.1**	**52,355.0**	**53,925.7**	**55,543.4**
211	Salaries and Allowances	46,023.5	41,097.2	44,430.0	45,762.9	47,135.8	48,549.9
213	Overtime	109.7	1,003.0	1,033.1	1,064.1	1,096.0	1,128.9
214	Leave fares	569.9	1,287.0	1,325.6	1,365.4	1,406.3	1,448.5
215	Gratuities	2,547.1	3,399.0	3,501.0	3,606.0	3,714.2	3,825.6
216	Members of Parliament	11.7	26.7	27.5	28.3	29.2	30.0
217	Contract Officers Education Benefits	208.8	498.0	512.9	528.3	544.2	560.5
22	**Goods & Services**	**14,716.2**	**31,447.6**	**33,545.7**	**33,392.0**	**34,905.2**	**36,453.4**
220	Goods & Services				500.0	500.0	500.0
221	Domestic Travel and Subsistence	3,159.9	7,327.6	5,627.6	5,886.4	6,157.2	6,434.3
222	Travel and Subsistence		190.0	190.0	198.7	207.9	217.2
223	Office Materials and Supplies	674.9	1,508.8	2,008.8	2,101.2	2,197.9	2,296.8
224	Operational Materials and Supplies	960.3	2,171.3	2,171.3	2,271.2	2,375.7	2,482.6
225	Transport and Fuel	553.0	1,264.4	1,264.4	1,322.5	1,383.4	1,445.6
226	Administrative Consultancy Fees	278.1	630.0	630.0	659.0	689.3	720.3
227	Other Operational Expenses	7,147.2	14,763.3	17,011.4	16,957.1	17,737.1	18,535.3
228	Training	1,942.8	3,592.2	4,642.2	3,495.9	3,656.7	3,821.3
23	**Utilities, Rentals and Property Costs**	**2,242.1**	**5,159.1**	**5,159.1**	**5,396.4**	**5,644.7**	**5,898.7**
232	Rentals of Property	98.6	600.0	600.0	627.6	656.5	686.0
233	Routine Maintenance	2,143.5	4,559.1	4,559.1	4,768.8	4,988.2	5,212.7
25	**Grants Subsidies and Transfers**	**23.5**	**39.0**	**39.0**	**40.7**	**42.6**	**44.5**
251	Membership Fees, Subscriptions & Contribution	23.5	39.0	39.0	40.7	42.6	44.5
27	**Capital Formation**	**3,017.7**	**14,354.3**	**8,754.3**	**8,531.6**	**8,717.1**	**8,906.8**
270	Capital Formation				4,500.0	4,500.0	4,500.0
271	Office Equipment, Furniture & Fittings	756.2	1,665.5	1,665.5	1,742.1	1,822.2	1,904.2
272	Information & Communication Technology	1,300.6	2,168.8	1,068.8	699.6	731.8	764.7
273	Motor Vehicles	710.9	1,520.0	1,520.0	1,589.9	1,663.1	1,737.9
276	Construction, Renovation and Improvements	250.0	9,000.0	4,500.0			
Grand Total		**69,470.2**	**98,310.9**	**98,328.2**	**99,715.7**	**103,235.3**	**106,846.8**

224	Magisterial Services	224

Main Program: Law Courts And Judicial Operations

Program: Magisteral Services

Program Objectives:
To exercise Magistrial Services functions independent of Government administration within the framework of the Constitution and the Laws of the Country.

Program Description:
To hear and adjudicate upon all civil disputes and criminal Prosecutions including cases that involve the interpretation, implementation and upholding of the Constitution and the fundamental freedom guaranteed there under. To hear and adjudicate upon appeals from Lower Courts and deal with matters at the Village or Lower court levels under the Constitution and with such other matters as may be authorised by Act of Parliament.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10241	Administration of District Courts
22855	MS Infrastructure Development Program

224	Magisterial Services	224

Activity: 10241 Administration of District Courts **(PBS Code: 224-1704-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**49,470.7**	**47,310.9**	**50,830.1**
211	Salaries and Allowances	46,023.5	41,097.2	44,430.0
213	Overtime	109.7	1,003.0	1,033.1
214	Leave fares	569.9	1,287.0	1,325.6
215	Gratuities	2,547.1	3,399.0	3,501.0
216	Members of Parliament	11.7	26.7	27.5
217	Contract Officers Education Benefits	208.8	498.0	512.9
22	**Goods & Services**	**13,466.2**	**29,947.6**	**31,445.7**
221	Domestic Travel and Subsistence	3,159.9	7,327.6	5,627.6
222	Travel and Subsistence		190.0	190.0
223	Office Materials and Supplies	674.9	1,508.8	2,008.8
224	Operational Materials and Supplies	960.3	2,171.3	2,171.3
225	Transport and Fuel	553.0	1,264.4	1,264.4
226	Administrative Consultancy Fees	278.1	630.0	630.0
227	Other Operational Expenses	6,397.2	13,513.3	16,211.4
228	Training	1,442.8	3,342.2	3,342.2
23	**Utilities, Rentals and Property Costs**	**2,242.1**	**5,159.1**	**5,159.1**
232	Rentals of Property	98.6	600.0	600.0
233	Routine Maintenance	2,143.5	4,559.1	4,559.1
25	**Grants Subsidies and Transfers**	**23.5**	**39.0**	**39.0**
251	Membership Fees, Subscriptions & Contribution	23.5	39.0	39.0
27	**Capital Formation**	**1,767.7**	**3,854.3**	**3,854.3**
271	Office Equipment, Furniture & Fittings	756.2	1,665.5	1,665.5
272	Information & Communication Technology	300.6	668.8	668.8
273	Motor Vehicles	710.9	1,520.0	1,520.0
	GRAND TOTAL	**66,970.2**	**86,310.9**	**91,328.2**

B: Other Data in 2026

1. Staff Establishment of 632: 626 Funded Positions; 477 SOS,149 Funded Vacancies and 7 Unattached.

2. Performance Indicators/Targets: To hear and adjudicate on matters at lower Courts level in parallel to the constitution. Creates avenue for civil and criminal matters who qualify to be heard and judicateat the lower courts level. MS administers the following courts;

-Traffic Court -Correctional Services Appeal Tribunals

-Defence Force Courts -Leadership Tribunal Hearings
-Local-Level Government Election Disputes -Juvenile Court
-Corona¿s Hearing -Family Court

224	Magisterial Services	224

Project: 22855 MS Infrastructure Development Program **(PBS Code: 224-1704-1-205)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**500.0**	**10,000.0**	**5,000.0**
227	Other Operational Expenses	250.0	1,000.0	500.0
276	Construction, Renovation and Improvements	250.0	9,000.0	4,500.0
	GRAND TOTAL	**500.0**	**10,000.0**	**5,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of Papua New Guinea.

2. Performance Indicator: Fully constructed and renovated court facilities and magistrates' accommodation at all selected districts, nation-wide.

224	Magisterial Services	224

Main Program: Law Courts And Judicial Operations

Program: Information Technology

Program Objectives:
Information Technology Board Policy Guidelines and Strategies. To review Government IT Standards and Policies. To implement IT Strategy.

Program Description:
Revised IT Standards & Policies. Cost reduction for government agencies. IT-literate public service. Distribution of revised government IT standards. Implementation of strategic goals.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23249 MS Case Management System

224	Magisterial Services	224

Project: 23249 MS Case Management System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,000.0**	**2,000.0**	**2,000.0**
227	Other Operational Expenses	500.0	250.0	300.0
228	Training	500.0	250.0	1,300.0
272	Information & Communication Technology	1,000.0	1,500.0	400.0
	GRAND TOTAL	**2,000.0**	**2,000.0**	**2,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of Papua New Guinea.

2. Performance Indicator: A well established Case Management System that encompasses process automation, enhanced records management and reporting system.

225	Department of Attorney-General	225

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Legal System Management and Representation**	**85,203.3**	**73,539.2**	**83,315.8**	**73,716.5**	**76,201.0**	**78,754.8**
Program	**Administration & Improvement of Laws and the Legal System**	**24,019.8**	**30,010.7**	**34,252.3**	**22,977.1**	**23,726.4**	**24,496.9**
10248	Office of State Solicitor	9,533.3	8,684.3	8,886.5	9,165.3	9,453.1	9,749.3
10250	Office of Solicitor General	11,176.0	9,881.5	10,104.2	10,422.2	10,750.4	11,088.2
12002	Commercial Law	200.9	208.0	195.8	204.8	214.2	223.8
13223	Law & Justice Sector Secretariat	1,898.5	3,236.9	3,065.8	3,184.8	3,308.6	3,435.6
17824	Village Court Officials Pilot M&E	90.0					
21761	Infrastructure and Capital Works Program	1,121.1	8,000.0	12,000.0			
Program	**Top Management and General Administration**	**61,183.5**	**43,528.5**	**49,063.5**	**50,739.3**	**52,474.6**	**54,257.9**
10242	Executive Management Branch	10,666.0	15,838.9	15,966.4	16,478.2	17,006.9	17,550.7
10243	Planning, Monitoring & Evaluation	1,464.6	1,341.2	1,360.6	1,408.1	1,457.3	1,507.9
10244	Financial Management Branch	2,538.0	2,131.4	2,307.8	2,383.6	2,462.0	2,542.6
10245	Human Resource Management	3,601.6	10,262.3	10,520.8	10,844.7	11,178.7	11,522.5
10246	Information Management Systems	3,310.4	1,808.3	1,822.4	1,883.9	1,947.5	2,012.9
10247	Office of Public Trustee	5,896.5	4,344.5	4,450.6	4,596.9	4,748.1	4,903.6
11643	Legal Policy & Governance	2,460.8	2,044.9	5,078.5	5,284.4	5,498.9	5,718.8
11644	Brief Outs	26,422.7	2,044.0	1,816.8	1,900.4	1,987.8	2,077.3
11755	Internal Audit Branch	267.0	267.0	248.3	259.8	271.7	283.9
11932	Assets, Logistics & Security Branch	4,328.9	3,219.0	3,279.0	3,385.3	3,495.2	3,608.2
11933	Judicial & Legal Services Commission (JLSC) Secretariat	227.0	227.0	2,212.3	2,314.1	2,420.5	2,529.5
Main Program	**Tribunal and Community Dispute Settlement Services**	**79,461.3**	**120,754.6**	**139,796.3**	**142,111.2**	**144,498.7**	**146,956.3**
Program	**Land Mediators Allowances**	**3,851.2**	**4,466.0**	**4,143.5**	**4,267.8**	**4,395.8**	**4,527.7**
10758	Bougainville Land Mediators Allowances	439.0	443.0				
10759	Central Province Land Mediators Allowances	146.7	248.4	255.8	263.5	271.4	279.5
10760	Enga Province Land Mediators Allowances		14.6	15.0	15.5	15.9	16.4
10761	East New Britain Province Land Mediators Allowances	185.8	214.2	220.7	227.3	234.1	241.1
10762	Eastern Highlands Province Land Mediators Allowances	276.6	277.1	285.4	293.9	302.8	311.8
10763	East Sepik Province Land Mediators Allowances	271.6	311.1	320.4	330.0	339.9	350.1
10764	Gulf Province Land Mediators Allowances	123.0	125.7	129.4	133.3	137.3	141.4
10765	Hela Province Land Mediators Allowances	179.1	176.1	181.4	186.9	192.5	198.2
10766	Jiwaka Province Land Mediators Allowances	78.5	116.5	120.0	123.6	127.3	131.1
10767	Madang Province Land Mediators Allowances	229.5	226.6	233.4	240.4	247.6	255.0
10768	Manus Province Land Mediators Allowances	153.3	151.4	156.0	160.6	165.4	170.4
10769	Milne Bay Province Land Mediators Allowances	155.6	201.9	207.9	214.2	220.6	227.2
10770	Morobe Province Land Mediators Allowances	291.7	418.1	430.7	443.6	456.9	470.6

225	Department of Attorney-General	225

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
10771	New Ireland Province Land Mediators Allowances	113.3	125.7	129.4	133.3	137.3	141.4
10772	Northern Province Land Mediators Allowances	109.7	113.3	116.7	120.2	123.8	127.5
10773	NCD Land Mediators Allowances	32.0	37.1	38.2	39.3	40.5	41.7
10774	Simbu Province Land Mediators	231.5	252.4	259.9	267.7	275.8	284.0
10775	Southern Highlands Province Land Mediators Allowances	239.6	286.8	295.4	304.3	313.4	322.8
10777	West New Britain Province Land Mediators Allowances	138.2	151.4	156.0	160.6	165.4	170.4
10778	Sandaun Province Land Mediators Allowances	181.1	203.9	210.0	216.3	222.8	229.5
10779	Western Province Land Mediators Allowances	163.1	253.5	261.1	269.0	277.0	285.3
13096	Western Highlands Province Land Mediators Allowances	112.3	117.2	120.7	124.3	128.0	131.9
Program	**Community Justice**	**21,605.3**	**60,560.4**	**80,582.7**	**81,121.1**	**81,678.8**	**82,251.9**
10253	Probation Services Branch	5,416.3	4,528.0	4,612.3	4,762.2	4,917.2	5,076.5
10254	Village Court & Land Mediation Secretariat	3,333.9	3,563.6	3,640.3	3,755.0	3,873.5	3,995.4
10256	Land Mediation	296.3	365.0	342.6	358.4	374.9	391.7
11902	Office of Ocean Affairs	292.9	444.0	410.3	429.2	448.9	469.1
11935	Humans Rights Secretariat	238.0	238.0	211.5	221.3	231.5	241.9
11936	Parole Board Secretariat	1,130.0	1,176.5	1,154.7	1,197.3	1,241.5	1,286.9
11937	Juvenile Justice Services	3,120.9	2,938.6	2,909.4	3,018.4	3,131.7	3,248.0
11938	Crime Prevention Branch	1,946.5	1,655.1	1,650.9	1,707.0	1,765.1	1,824.8
13058	National Narcotics Bureau	5,631.8					
13447	Data For Justice Branch	198.7	651.6	650.7	672.3	694.6	717.5
22788	PNG-Australia Law & Justice Partnership Program		45,000.0	65,000.0	65,000.0	65,000.0	65,000.0
Program	**Village Court Officials Allowance**	**54,004.8**	**55,728.2**	**55,070.1**	**56,722.4**	**58,424.0**	**60,176.8**
13018	Bougainville Village Court Allowance	2,285.1	2,261.9				
13019	Central Province Village Court Allowance	2,177.8	2,623.4	2,702.1	2,783.2	2,866.7	2,952.7
13020	Enga Province Village Court Allowance	6,064.9	6,004.9	6,185.0	6,370.6	6,561.7	6,758.6
13021	East New Britain Province Village Court Allowance	2,399.4	1,614.0	1,662.4	1,712.3	1,763.7	1,816.6
13022	Eastern Highlands Province Village Court Allowance	3,320.4	3,908.9	4,026.1	4,146.9	4,271.3	4,399.4
13023	East Sepik Province Village Court Allowance	3,050.1	3,822.3	3,937.0	4,055.1	4,176.8	4,302.1
13024	Gulf Province Village Court Allowance	1,902.4	1,892.1	1,948.9	2,007.3	2,067.6	2,129.6
13025	Hela Province Village Court Allowance	1,720.7	1,738.6	1,790.8	1,844.5	1,899.9	1,956.9
13026	Jiwaka Province Village Court Allowance	1,740.2	1,752.0	1,804.6	1,858.7	1,914.5	1,971.9
13027	Madang Province Village Court Allowance	3,396.8	3,179.6	3,275.0	3,373.2	3,474.4	3,578.7
13028	Manus Province Village Court Allowance	1,296.5	1,778.8	1,832.2	1,887.1	1,943.8	2,002.1
13029	Milne Bay Province Village Court Allowance	2,355.5	3,065.3	3,157.2	3,252.0	3,349.5	3,450.0
13030	Morobe Province Village Court Allowance	2,658.2	3,178.6	3,273.9	3,372.2	3,473.3	3,577.5
13031	New Ireland Province Village Court Allowance	1,407.8	1,538.8	1,585.0	1,632.5	1,681.5	1,732.0
13032	Northern Province Village Court Allowance	1,496.2	1,677.9	1,728.2	1,780.1	1,833.5	1,888.5
13033	NCD Village Court Allowance	841.4	1,102.1	1,135.2	1,169.2	1,204.3	1,240.4

225	Department of Attorney-General	225

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
13034	Simbu Province Village Court Allowance	4,024.5	3,485.5	3,590.1	3,697.8	3,808.7	3,923.0
13035	Sourthern Highlands Province Village Court Allowance	4,158.7	3,437.1	3,540.2	3,646.4	3,755.8	3,868.5
13036	West New Britain Province Village Court Allowance	1,713.9	1,715.0	1,766.4	1,819.4	1,874.0	1,930.2
13037	Western Highlands Province Village Court Allowance	2,984.8	2,649.2	2,728.6	2,810.5	2,894.8	2,981.7
13038	Sandaun Province Village Court Allowance	1,366.4	1,740.7	1,792.9	1,846.7	1,902.1	1,959.2
13039	Western Province Village Court Allowance	1,643.1	1,561.5	1,608.3	1,656.6	1,706.3	1,757.5
Main Program	**Law Courts And Judicial Operations**	**3,084.7**	**10,000.0**	**4,000.0**	**4,000.0**	**4,000.0**	**4,000.0**
Program	**Community Justice**		**4,000.0**				
24458	Parole Database Project		2,000.0				
24459	Public Curator Database System		2,000.0				
Program	**Administration & Improvement of Laws and the Legal System**		**4,000.0**	**4,000.0**	**4,000.0**	**4,000.0**	**4,000.0**
23954	Juvenile Justice Rehabilitation Program		4,000.0	4,000.0	4,000.0	4,000.0	4,000.0
Program	**Administration & Improvement of Laws and the Legal System**	**1,786.8**					
24318	PNG-Australia Law and Justice Partnership Program	1,786.8					
Program	**Law & Justice**	**1,297.9**	**2,000.0**				
23923	Land Tenure Conversion & Quasi Judicia Establishment	300.0					
24228	Solicitor General's Case Management System	997.9	2,000.0				
Main Program	**Miscellaneous Law and Order Services**	**434.0**	**474.2**	**441.6**	**461.2**	**481.8**	**502.8**
Program	**Ministerial Services**	**434.0**	**474.2**	**441.6**	**461.2**	**481.8**	**502.8**
10257	Ministerial Support Services	434.0	474.2	441.6	461.2	481.8	502.8
Main Program	**Welfare Services**	**1,989.1**	**22,000.0**				
Program	**Community Development Services**	**1,989.1**	**22,000.0**				
24182	Child Nutrition and Social ProtectionProject	1,989.1	22,000.0				
Grand Total		**170,172.4**	**226,768.0**	**227,553.7**	**220,288.9**	**225,181.5**	**230,213.9**

225	Department of Attorney-General	225

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**122,510.7**	**124,426.7**	**125,409.9**	**129,172.3**	**133,047.5**	**137,038.9**
211	Salaries and Allowances	118,710.8	118,894.9	115,429.2	118,892.1	122,458.8	126,132.6
212	Wages		45.4	45.3	46.7	48.1	49.6
214	Leave fares	2,008.5	2,038.5	5,852.4	6,028.0	6,208.9	6,395.1
215	Gratuities	1,791.4	3,447.9	4,033.4	4,154.4	4,279.1	4,407.4
217	Contract Officers Education Benefits			49.6	51.1	52.6	54.2
22	**Goods & Services**	**44,458.4**	**85,016.6**	**85,824.2**	**81,213.2**	**82,142.8**	**83,094.4**
220	Goods & Services				61,000.0	61,000.0	61,000.0
221	Domestic Travel and Subsistence		23.0	23.0	24.1	25.2	26.3
222	Travel and Subsistence	3,527.7	1,860.5	1,702.8	1,781.1	1,863.0	1,946.9
223	Office Materials and Supplies	991.9	1,070.4	951.0	994.8	1,040.5	1,087.4
224	Operational Materials and Supplies	422.9	475.3	463.5	484.8	507.1	529.9
225	Transport and Fuel	602.1	758.4	764.4	799.6	836.3	874.0
226	Administrative Consultancy Fees	69.1	45,164.2	7,664.2	171.7	179.6	187.7
227	Other Operational Expenses	38,003.3	34,567.1	15,857.6	15,541.1	16,256.0	16,987.5
228	Training	841.4	1,097.7	8,397.7	416.0	435.1	454.7
229	Other Category for Donor Funded Projects			50,000.0			
23	**Utilities, Rentals and Property Costs**	**695.6**	**732.6**	**732.7**	**766.4**	**801.6**	**837.7**
232	Rentals of Property	250.0	250.0	250.0	261.5	273.5	285.8
233	Routine Maintenance	445.6	482.6	482.7	504.9	528.1	551.9
25	**Grants Subsidies and Transfers**	**707.8**	**597.6**	**597.6**	**625.1**	**653.8**	**683.2**
251	Membership Fees, Subscriptions & Contribution	652.8	449.6	449.6	470.3	491.9	514.0
252	Grants/Transfers to Public Authorities		10.0	10.0	10.5	10.9	11.4
255	Grants/Transfers to Individuals and Non-profit Organisations	55.0	138.0	138.0	144.3	151.0	157.8
27	**Capital Formation**	**1,799.5**	**15,994.3**	**14,989.6**	**8,512.1**	**8,535.7**	**8,559.8**
270	Capital Formation				8,000.0	8,000.0	8,000.0
271	Office Equipment, Furniture & Fittings	445.7	475.3	470.6	492.2	514.9	538.1
272	Information & Communication Technology	500.0	5,500.0				
276	Construction, Renovation and Improvements	853.8	10,019.0	14,519.0	19.9	20.8	21.7
Grand Total		**170,172.0**	**226,767.8**	**227,554.0**	**220,289.1**	**225,181.4**	**230,214.0**

225	Department of Attorney-General	225

Main Program: Legal System Management and Representation

Program: Top Management and General Administration

Program Objectives:
To advise and assist the Minister in the development of relevant policies in accordance with the legislative requirements and national objectives.

Program Description:
The management of the Department and the provision of support services, including policy analysis and planning, finance, accounting, personnel management, training and staff development, organizational procedures, provision of logistic, materials and equipment, and administration of deceased estates, the property of minors, and persons found to be insolvent and certified insane.

This program consists of 11 Activities and Projects the expenditure and other data of which are given in the following tables:

10242	Executive Management Branch
10243	Planning, Monitoring & Evaluation
10244	Financial Management Branch
10245	Human Resource Management
10246	Information Management Systems
10247	Office of Public Trustee
11643	Legal Policy & Governance
11644	Brief Outs
11755	Internal Audit Branch
11932	Assets, Logistics & Security Branch
11933	Judicial & Legal Services Commission (JLSC) Secretariat

225	Department of Attorney-General	225

Activity: 10242 Executive Management Branch **(PBS Code: 225-1702-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**6,313.6**	**13,657.0**	**13,916.6**
211	Salaries and Allowances	5,490.3	13,317.1	9,797.8
212	Wages		45.4	45.3
214	Leave fares	480.5		3,727.4
215	Gratuities	342.8	294.5	296.5
217	Contract Officers Education Benefits			49.6
22	**Goods & Services**	**4,137.5**	**1,967.1**	**1,834.8**
222	Travel and Subsistence	2,257.8	332.8	476.5
223	Office Materials and Supplies	397.1	397.1	397.1
224	Operational Materials and Supplies	8.7	8.7	8.7
225	Transport and Fuel	17.5	17.5	17.5
226	Administrative Consultancy Fees	13.1	13.1	13.1
227	Other Operational Expenses	1,434.6	1,189.2	913.2
228	Training	8.7	8.7	8.7
23	**Utilities, Rentals and Property Costs**	**15.3**	**15.3**	**15.3**
233	Routine Maintenance	15.3	15.3	15.3
25	**Grants Subsidies and Transfers**	**174.6**	**174.6**	**174.6**
251	Membership Fees, Subscriptions & Contribution	174.6	174.6	174.6
27	**Capital Formation**	**25.1**	**25.0**	**25.1**
271	Office Equipment, Furniture & Fittings	25.1	25.0	25.1
	GRAND TOTAL	**10,666.1**	**15,839.0**	**15,966.4**

B: Other Data in 2026

1. Approved:45
Staffing comprises: 27 Staff on Strength which encompasses of; 5 contract officers, 22 permanent officers for 2026,This division has 18 vacancies.

2. Performance Indicators/Targets: Delivery of effective, efficient, responsive and quality justice services at all levels of the community.

3. Staffing data provided above arew from the previous year, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10243 Planning, Monitoring & Evaluation **(PBS Code: 225-1702-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,028.8**	**901.2**	**943.3**
211	Salaries and Allowances	944.9	852.2	879.3
214	Leave fares	19.9		15.0
215	Gratuities	64.0	49.0	49.0
22	**Goods & Services**	**381.7**	**385.0**	**362.3**
222	Travel and Subsistence	75.0	81.0	58.3
223	Office Materials and Supplies	46.0	40.0	40.0
224	Operational Materials and Supplies	21.1	24.0	24.0
225	Transport and Fuel	18.0	18.0	18.0
227	Other Operational Expenses	203.6	204.0	204.0
228	Training	18.0	18.0	18.0
23	**Utilities, Rentals and Property Costs**	**26.2**	**27.0**	**27.0**
233	Routine Maintenance	26.2	27.0	27.0
25	**Grants Subsidies and Transfers**	**2.8**	**3.0**	**3.0**
251	Membership Fees, Subscriptions & Contribution	2.8	3.0	3.0
27	**Capital Formation**	**25.0**	**25.0**	**25.0**
271	Office Equipment, Furniture & Fittings	25.0	25.0	25.0
	GRAND TOTAL	**1,464.5**	**1,341.2**	**1,360.6**

B: Other Data in 2026

1 Approved positions: 17

Staffing comprises:5 Staff on Strength which encompasses of; 2 contract officers, 3 permanent officers for 2026. This division has 12 funded vacancies.

2 Performance Indicators/Targets: To provide efficientand responsive law reform services. Management of Government Support Reforms onthe Public on potential areas of legislations.

3.Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10244 Financial Management Branch **(PBS Code: 225-1702-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,103.0**	**1,696.4**	**1,897.2**
211	Salaries and Allowances	1,986.3	1,696.4	1,747.2
214	Leave fares	34.3		50.0
215	Gratuities	82.4		100.0
22	**Goods & Services**	**363.0**	**363.0**	**343.0**
222	Travel and Subsistence	40.0	40.0	37.0
223	Office Materials and Supplies	37.0	37.0	34.0
224	Operational Materials and Supplies	10.0	10.0	7.0
225	Transport and Fuel	32.0	32.0	31.0
227	Other Operational Expenses	220.0	220.0	210.0
228	Training	24.0	24.0	24.0
23	**Utilities, Rentals and Property Costs**	**32.0**	**32.0**	**32.0**
233	Routine Maintenance	32.0	32.0	32.0
25	**Grants Subsidies and Transfers**	**8.0**	**8.0**	**8.0**
251	Membership Fees, Subscriptions & Contribution	8.0	8.0	8.0
27	**Capital Formation**	**32.0**	**32.0**	**27.6**
271	Office Equipment, Furniture & Fittings	32.0	32.0	27.6
	GRAND TOTAL	**2,538.0**	**2,131.4**	**2,307.8**

B: Other Data in 2026

1 Funded Positions: 31

Staffing comprises: 24 Staff on Strength which encompasses of; 2 contract officers,15 permanent officers, 3 short term contract officers and 4 probationary officer for 2026. This division has 7 funded vacancies with 1 unattached officer.

2 Performance Indicators/Targets: Strategic planning, accountability and proper management of public assets and funds usage.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10245 Human Resource Management **(PBS Code: 225-1702-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,119.8**	**9,714.3**	**10,005.8**
211	Salaries and Allowances	1,783.1	6,198.8	6,490.3
214	Leave fares	1,255.1	1,725.5	1,725.5
215	Gratuities	81.6	1,790.0	1,790.0
22	**Goods & Services**	**450.7**	**517.0**	**484.1**
222	Travel and Subsistence	25.0	28.0	28.0
223	Office Materials and Supplies	21.0	24.0	10.0
224	Operational Materials and Supplies	10.0	11.0	11.0
225	Transport and Fuel	26.0	35.0	35.0
227	Other Operational Expenses	245.7	296.0	277.1
228	Training	123.0	123.0	123.0
23	**Utilities, Rentals and Property Costs**	**5.0**	**5.0**	**5.0**
233	Routine Maintenance	5.0	5.0	5.0
25	**Grants Subsidies and Transfers**	**13.0**	**13.0**	**13.0**
251	Membership Fees, Subscriptions & Contribution	13.0	13.0	13.0
27	**Capital Formation**	**13.0**	**13.0**	**13.0**
271	Office Equipment, Furniture & Fittings	13.0	13.0	13.0
	GRAND TOTAL	**3,601.5**	**10,262.3**	**10,520.9**

B: Other Data in 2026

1 Funded Positions: 37

Staffing comprises: 21 Staff on Strength which encompasses of; 3 contract officers, 14 permanent officers, 3 short term contract officers & 1 probationary officer for 2026. This division has 15 funded vacancies with 3 unattached officers.

2 Performance Indicators/Targets: Effective co-ordination of staff development, training, recruitment, payroll management and other personnel matters.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10246 Information Management Systems **(PBS Code: 225-1702-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,861.7**	**1,357.3**	**1,398.0**
211	Salaries and Allowances	2,760.7	1,357.3	1,398.0
215	Gratuities	101.0		
22	**Goods & Services**	**402.6**	**405.0**	**378.4**
222	Travel and Subsistence	35.6	38.0	32.0
223	Office Materials and Supplies	40.0	40.0	20.0
224	Operational Materials and Supplies	32.0	32.0	31.4
225	Transport and Fuel	30.0	30.0	30.0
227	Other Operational Expenses	239.0	239.0	239.0
228	Training	26.0	26.0	26.0
23	**Utilities, Rentals and Property Costs**	**16.0**	**16.0**	**16.0**
233	Routine Maintenance	16.0	16.0	16.0
27	**Capital Formation**	**30.0**	**30.0**	**30.0**
271	Office Equipment, Furniture & Fittings	30.0	30.0	30.0
	GRAND TOTAL	**3,310.3**	**1,808.3**	**1,822.4**

B: Other Data in 2026

1 Funded Positions: 32

Staffing comprises: 15 Staff on Strength which encompasses of; 3 contract officers, 12 permanent officers for 2026. This division has 17 funded vacancies.

2 Performance Indicators/Targets: Co-ordinate and manage information management including law library facilities record management and computer system.

3. Staffing data provided above are from the previous years,DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10247 Office of Public Trustee **(PBS Code: 225-1702-1-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**5,145.5**	**3,527.5**	**3,654.8**
211	Salaries and Allowances	4,945.2	3,527.5	3,633.3
214	Leave fares	47.7		21.5
215	Gratuities	152.6		
22	**Goods & Services**	**621.0**	**687.0**	**665.8**
222	Travel and Subsistence	300.0	350.0	328.8
223	Office Materials and Supplies	40.0	40.0	40.0
224	Operational Materials and Supplies	26.0	26.0	26.0
225	Transport and Fuel	44.0	44.0	44.0
226	Administrative Consultancy Fees		16.0	16.0
227	Other Operational Expenses	191.0	191.0	191.0
228	Training	20.0	20.0	20.0
23	**Utilities, Rentals and Property Costs**	**90.0**	**90.0**	**90.0**
232	Rentals of Property	50.0	50.0	50.0
233	Routine Maintenance	40.0	40.0	40.0
25	**Grants Subsidies and Transfers**	**10.0**	**10.0**	**10.0**
251	Membership Fees, Subscriptions & Contribution	10.0	10.0	10.0
27	**Capital Formation**	**30.0**	**30.0**	**30.0**
271	Office Equipment, Furniture & Fittings	30.0	30.0	30.0
	GRAND TOTAL	**5,896.5**	**4,344.5**	**4,450.6**

B: Other Data in 2026

1 Funded Positions: 112

Staffing comprises: 58 Staff on Strength comprises of 47 Permanent Staff, 10 Contract Officers, 1 STC Officer for 2026.

2 Performance Indicators/Targets: Efficient services is provided to the public for the rightful beneficiaries to the Estates.

3. According to NEC decision No.235/2022, the terms and conditions for State Lawyers have been improved, and this has been captured now in the 2026 based Ceiling.

4.. Staffing data provided aboveare from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 11643 Legal Policy & Governance **(PBS Code: 225-1702-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,151.3**	**1,680.9**	**1,731.4**
211	Salaries and Allowances	2,151.3	1,680.9	1,731.4
22	**Goods & Services**	**225.0**	**325.0**	**3,308.1**
222	Travel and Subsistence	50.0	100.0	33.1
223	Office Materials and Supplies	36.0	36.0	36.0
224	Operational Materials and Supplies	18.0	18.0	18.0
225	Transport and Fuel	19.0	19.0	69.0
227	Other Operational Expenses	102.0	152.0	3,152.0
25	**Grants Subsidies and Transfers**	**60.5**	**15.0**	**15.0**
251	Membership Fees, Subscriptions & Contribution	60.5	15.0	15.0
27	**Capital Formation**	**24.0**	**24.0**	**24.0**
271	Office Equipment, Furniture & Fittings	24.0	24.0	24.0
	GRAND TOTAL	**2,460.8**	**2,044.9**	**5,078.5**

B: Other Data in 2026

1 Funded Positions: 33
Staffing comprises: 16 Staff on Strength which encompasses of; 9 contract officers, 4 permanent officers, 3 short term contract officer. This division has only 17 funded vacancies.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3 Performance Indicators/Targets: Continue to provide efficient legal policy advice to the Parliament, Government - agency committees on issues such as anti - corruption, transnational organised crime, terrorism and human rights.4. Legal Policy & Governance branch received an additional K3.0 million for Financial Action Task Force

225	Department of Attorney-General	225

Activity: 11644 Brief Outs **(PBS Code: 225-1702-1-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**26,422.7**	**2,044.0**	**1,816.8**
227	Other Operational Expenses	26,422.7	2,044.0	1,816.8
	GRAND TOTAL	**26,422.7**	**2,044.0**	**1,816.8**

B: Other Data in 2026

1. Funding for Legal Brief Outs is captured under this Activity.

2. For 2026. a total of K1,816.8 m budget is appropriated for brief-outs.

3. This funding should be utilized to settle all Legal Bills for legal matters being briefed out to private law firms.

225	Department of Attorney-General	225

Activity: 11755 Internal Audit Branch **(PBS Code: 225-1702-1-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**236.0**	**236.0**	**217.3**
222	Travel and Subsistence	30.0	30.0	32.0
223	Office Materials and Supplies	23.0	23.0	10.0
225	Transport and Fuel	15.0	15.0	15.0
227	Other Operational Expenses	168.0	168.0	160.3
25	**Grants Subsidies and Transfers**	**16.0**	**16.0**	**16.0**
251	Membership Fees, Subscriptions & Contribution	16.0	16.0	16.0
27	**Capital Formation**	**15.0**	**15.0**	**15.0**
271	Office Equipment, Furniture & Fittings	15.0	15.0	15.0
	GRAND TOTAL	**267.0**	**267.0**	**248.3**

B: Other Data in 2026

1 Performance Indicators/Targets: To provide efficient and effective mechanism to implement, monitor and evaluate strategic priorities for service delivery of Legal and Justice Services to the Government and the people.

2. Internal Audit is palying a major role on behalf of the management of the Department to ensure that accountability in all areas is maintained.

2. No staffing data available.

225	Department of Attorney-General	225

Activity: 11932 Assets, Logistics & Security Branch **(PBS Code: 225-1702-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,810.9**	**2,701.0**	**2,782.0**
211	Salaries and Allowances	3,779.2	2,701.0	2,782.0
214	Leave fares	31.7		
22	**Goods & Services**	**290.0**	**290.0**	**269.0**
222	Travel and Subsistence	38.0	38.0	33.0
223	Office Materials and Supplies	20.0	20.0	20.0
224	Operational Materials and Supplies	16.0	16.0	10.0
225	Transport and Fuel	27.0	27.0	24.0
227	Other Operational Expenses	189.0	189.0	182.0
23	**Utilities, Rentals and Property Costs**	**200.0**	**200.0**	**200.0**
233	Routine Maintenance	200.0	200.0	200.0
27	**Capital Formation**	**28.0**	**28.0**	**28.0**
271	Office Equipment, Furniture & Fittings	28.0	28.0	28.0
	GRAND TOTAL	**4,328.9**	**3,219.0**	**3,279.0**

B: Other Data in 2026

1 Funded Positions: 94

Staffing comprises: 70 Staff on Strength which encompasses of; 0 contract officers, 15 permanent officers,45 short term contract officers & 10 probationary officers only for 2026. This division has only 22 funded vacancies for 2026. also with 6 unattached officers

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Performance Indicators/Targets: Ensures there is improvement in the Law & Justice Sector policing security.

225	Department of Attorney-General	225

Activity: 11933 Judicial & Legal Services Commission (JLSC) Secretariat **(PBS Code: 225-1702-1-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**207.0**	**207.0**	**2,192.3**
222	Travel and Subsistence	30.0	30.0	16.0
223	Office Materials and Supplies	15.0	15.0	14.3
224	Operational Materials and Supplies	16.0	16.0	16.0
225	Transport and Fuel	14.0	14.0	14.0
227	Other Operational Expenses	132.0	132.0	2,132.0
27	**Capital Formation**	**20.0**	**20.0**	**20.0**
271	Office Equipment, Furniture & Fittings	20.0	20.0	20.0
	GRAND TOTAL	**227.0**	**227.0**	**2,212.3**

B: Other Data in 2026

1. With the new KRA's as per the trust of their new Corporate Plan 2019-2025. this activity is named as Judicial & Legal Sector Secretariat. In 2026, JLAC willbe established as a Commission.

2. Staffing data not available.

3. A K2.0m was provided to support the establishment of JLSC as a Commission in 2026.

225	Department of Attorney-General	225

Main Program: Tribunal and Community Dispute Settlement Services

Program: Land Mediators Allowances

Program Objectives:
To manage and implement the Land Mediators Allowances

Program Description:
Provision of Land Mediation Services

This program consists of 22 Activities and Projects the expenditure and other data of which are given in the following tables:

10758 Bougainville Land Mediators Allowances
10759 Central Province Land Mediators Allowances
10760 Enga Province Land Mediators Allowances
10761 East New Britain Province Land Mediators Allowances
10762 Eastern Highlands Province Land Mediators Allowances
10763 East Sepik Province Land Mediators Allowances
10764 Gulf Province Land Mediators Allowances
10765 Hela Province Land Mediators Allowances
10766 Jiwaka Province Land Mediators Allowances
10767 Madang Province Land Mediators Allowances
10768 Manus Province Land Mediators Allowances
10769 Milne Bay Province Land Mediators Allowances
10770 Morobe Province Land Mediators Allowances
10771 New Ireland Province Land Mediators Allowances
10772 Northern Province Land Mediators Allowances
10773 NCD Land Mediators Allowances
10774 Simbu Province Land Mediators
10775 Southern Highlands Province Land Mediators Allowances
10777 West New Britain Province Land Mediators Allowances
10778 Sandaun Province Land Mediators Allowances
10779 Western Province Land Mediators Allowances
13096 Western Highlands Province Land Mediators Allowances

225	Department of Attorney-General	225

Activity: 10758 Bougainville Land Mediators Allowances **(PBS Code: 225-1703-3-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**439.0**	**443.0**	
211	Salaries and Allowances	439.0	443.0	
	GRAND TOTAL	**439.0**	**443.0**	

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, then it was transfered to DJAG effective and effiencient delivery of the services, however, it is now being transfered back to ABG in 2026.

2. Autonomous Region of Bougainville has 3 Land Mediation Areas (No. of Districts), 34 Land Mediation Divisions (No. of LLGs) with 136 approved Land Mediators positions.

3. This activity has now been transfered to ABG in 2026, with 136 Land Mediators at a cost ofK0.456m being moved from DJAG to ABG.

225	Department of Attorney-General	225

Activity: 10759 Central Province Land Mediators Allowances **(PBS Code: 225-1703-3-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**146.7**	**248.4**	**255.8**
211	Salaries and Allowances	146.7	248.4	255.8
	GRAND TOTAL	**146.7**	**248.4**	**255.8**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Central Province has 4 Land Mediation Areas (No. of Districts) , 13 Land Mediation Divisions (No. of LLGs) and has 37 Permanent Land Mediators and 15 vacant positions for 2026. Central Province has an approved establishment of 52 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10760 Enga Province Land Mediators Allowances **(PBS Code: 225-1703-3-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**14.6**	**15.0**
211	Salaries and Allowances		14.6	15.0
	GRAND TOTAL		**14.6**	**15.0**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Enga Province has 5 Land Mediation Areas (No. of Districts), 17 Land Mediation Division (No. of LLGs). Enga has 64 vacant Land Mediator posittions and has no established Land Mediation Divsion for 2026.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10761 East New Britain Province Land Mediators Allowances **(PBS Code: 225-1703-3-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**185.8**	**214.2**	**220.7**
211	Salaries and Allowances	185.8	214.2	220.7
	GRAND TOTAL	**185.8**	**214.2**	**220.7**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. East New Britain Province has 4 Land Mediation Areas (No. of Districts), 18 LandMediation Divisions (No. of LLGs) and has 60 Permanent Land Mediators and 8 Land Mediators vacant positions for 2026. ENB has an approved Land Mediators establishment of 68 positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10762 Eastern Highlands Province Land Mediators Allowances **(PBS Code: 225-1703-3-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**276.6**	**277.1**	**285.4**
211	Salaries and Allowances	276.6	277.1	285.4
	GRAND TOTAL	**276.6**	**277.1**	**285.4**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2.Eastern Highlands Province has 8 Land Mediation Areas (No. of Districts), 24 Land Mediation Divisions (No. of LLGs) and has 88 Permanent Land Mediators only for 2026.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10763 East Sepik Province Land Mediators Allowances **(PBS Code: 225-1703-3-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**271.6**	**311.1**	**320.4**
211	Salaries and Allowances	271.6	311.1	320.4
	GRAND TOTAL	**271.6**	**311.1**	**320.4**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2.East Sepik Province has 6 Land Mediation Areas (No. of Districts), 27 Land Mediation Divisions (No. of LLGs) and has 97 Permanent Land Mediators and 3 vacancies for 2026. ESP has 100 approved Land Mediators establihment.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10764 Gulf Province Land Mediators Allowances **(PBS Code: 225-1703-3-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**123.0**	**125.7**	**129.4**
211	Salaries and Allowances	123.0	125.7	129.4
	GRAND TOTAL	**123.0**	**125.7**	**129.4**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Gulf Province has 2 Land Mediation Areas (No. of Districts), 10 Land Mediation Divisions (No. of LLGs) and has 38 Permanent Land Mediators and 2 vacancies for 2026. Gulf's has a approved establishment of 40 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10765 Hela Province Land Mediators Allowances **(PBS Code: 225-1703-3-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**179.1**	**176.1**	**181.4**
211	Salaries and Allowances	179.1	176.1	181.4
	GRAND TOTAL	**179.1**	**176.1**	**181.4**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Hela Province has 3 Land Mediation Areas (No. of District), 12 Land MediationDivisions (No. of LLGs) and has 45 Permanent Land Mediators and 11 vacancies for 2026. Hela's approved establishment of Land Mediators is 56.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10766 Jiwaka Province Land Mediators Allowances **(PBS Code: 225-1703-3-120))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**78.5**	**116.5**	**120.0**
211	Salaries and Allowances	78.5	116.5	120.0
	GRAND TOTAL	**78.5**	**116.5**	**120.0**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Jiwaka Province has 3 Land Mediation Areas (No. of Districts), 6 Land Mediation Divisions (No. of LLGs) and has 8 Permanent Land Mediators and 16 vacancies for 2026. Jiwaka has approved establishment of 24 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10767 Madang Province Land Mediators Allowances **(PBS Code: 225-1703-3-121))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**229.5**	**226.6**	**233.4**
211	Salaries and Allowances	229.5	226.6	233.4
	GRAND TOTAL	**229.5**	**226.6**	**233.4**

B: Other Data in 2026

1. This activity was implemented by the Provincial Administration, however, foreffective & efficient delivery, it has now being shifted over to DJAG.

2. Madang Province has 6 Land Mediation Areas (No. of Districts), 19 Land MediationDivisions (No.of LLGs) and has 72 Permanent Land Mediators and 4 vacancies for2026. Madang has an approved establishment of 76 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provideupdated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10768 Manus Province Land Mediators Allowances **(PBS Code: 225-1703-3-122))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**153.3**	**151.4**	**156.0**
211	Salaries and Allowances	153.3	151.4	156.0
	GRAND TOTAL	**153.3**	**151.4**	**156.0**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Manus Province has 1 Land Mediation Area (No. of Districts), 12 Land Mediation Divisions (No. of LLGs) and has 46 Permanent Land Mediators and 2 vacancies for 2026. Manus has an approved establishment of 48 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10769 Milne Bay Province Land Mediators Allowances **(PBS Code: 225-1703-3-123))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**155.6**	**201.9**	**207.9**
211	Salaries and Allowances	155.6	201.9	207.9
	GRAND TOTAL	**155.6**	**201.9**	**207.9**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Milne Bay Province has 4 Land Mediation Areas (No. of Districts), 16 Land Mediation Divisions (No. of LLGs) and has 50 Permanent Land Mediators and 14 vacancies for 2026. Miline Bay has an approved establishment of 64 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG didnot provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10770 Morobe Province Land Mediators Allowances **(PBS Code: 225-1703-3-124))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**291.7**	**418.1**	**430.7**
211	Salaries and Allowances	291.7	418.1	430.7
	GRAND TOTAL	**291.7**	**418.1**	**430.7**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Morobe Province has 9 Land Mediation Areas (No. of Districts), 33 Land Mediation Divisions (No.of LLGs) and has 90 Permanent Land Mediators and 42 vacancies for 2026. Morobe has an approved establishment of 132 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did notprovide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10771 New Ireland Province Land Mediators Allowances **(PBS Code: 225-1703-3-125))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**113.3**	**125.7**	**129.4**
211	Salaries and Allowances	113.3	125.7	129.4
	GRAND TOTAL	**113.3**	**125.7**	**129.4**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. New Ireland Province has 2 Land Mediation Areas (No. of Districts), 10 Land Mediation Divisions (No. of LLGs) and 29 Permanent Land Mediators and 11 vacancies for 2026. New Ireland has an approved establishment of 40 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10772 Northern Province Land Mediators Allowances **(PBS Code: 225-1703-3-126))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**109.7**	**113.3**	**116.7**
211	Salaries and Allowances	109.7	113.3	116.7
	GRAND TOTAL	**109.7**	**113.3**	**116.7**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Northern Province has 2 Land Mediation Areas (No. of Districts), 9 LandMediation Divisions (No.of LLGs) and 35 Permanent Land Mediators and 1 vacant position for 2026. Northern has an approved establishment of 36 Land Mediators positons.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10773 NCD Land Mediators Allowances **(PBS Code: 225-1703-3-127))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**32.0**	**37.1**	**38.2**
211	Salaries and Allowances	32.0	37.1	38.2
	GRAND TOTAL	**32.0**	**37.1**	**38.2**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2.National Capitall District has 3 Land Mediation Areas (No. of Districts), 3 Land Mediation Divisions (No. of LLGs) and 10 Permanent Land Mediators 2 vacant positions for 2026. NCD has an approved establishment of 12 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10774 Simbu Province Land Mediators **(PBS Code: 225-1703-3-128))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**231.5**	**252.4**	**259.9**
211	Salaries and Allowances	231.5	252.4	259.9
	GRAND TOTAL	**231.5**	**252.4**	**259.9**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Simbu Province has 6 Land Mediation Areas (No. of Districts), 20 Land Mediation Divisions (No. of LLGs) and has 27 Permanent Land Mediators and 53 vacant positions for 2026. Simbu as an approved establishment of 80 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10775 Southern Highlands Province Land Mediators Allowances **(PBS Code: 225-1703-3-129))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**239.6**	**286.8**	**295.4**
211	Salaries and Allowances	239.6	286.8	295.4
	GRAND TOTAL	**239.6**	**286.8**	**295.4**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Southern Highlands Province has 5 Land Mediation Areas (No. of Districts), 20 Land Mediation Divisions (No. of LLGs) and has 74 Permanent Land Mediators and 6 vacant positions for 2026. SHP has an approved establishment of 80 Land Mediatorspositions.

3. Staffing data provided above are from the previous years, DJAGdid not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10777 West New Britain Province Land Mediators Allowances **(PBS Code: 225-1703-3-130))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**138.2**	**151.4**	**156.0**
211	Salaries and Allowances	138.2	151.4	156.0
	GRAND TOTAL	**138.2**	**151.4**	**156.0**

B: Other Data in 2026

1. This activity was implemented by the Provincial Administration, however, foreffective & efficient delivery, it has now being shifted over to DJAG.

2.
West New Britain Province has 2 Land Mediation Areas (No. of Districts), 12 Land Mediation Divisions (No.of LLGs) and has 43 Permanent Land Mediators and5 vacancies for 2026. WNB has an approved establishment of 48 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10778 Sandaun Province Land Mediators Allowances **(PBS Code: 225-1703-3-131))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**181.1**	**203.9**	**210.0**
211	Salaries and Allowances	181.1	203.9	210.0
	GRAND TOTAL	**181.1**	**203.9**	**210.0**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Sandaun Province has 4 Land Mediation Areas (No. of Districts), 18 Land MediationDivisions (No. of LLGs) and has 60 Permanent Land Mediators and 4 vacancies for 2026. Sandaun Province has an approved establishment of 64 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10779 Western Province Land Mediators Allowances **(PBS Code: 225-1703-3-132))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**163.1**	**253.5**	**261.1**
211	Salaries and Allowances	163.1	253.5	261.1
	GRAND TOTAL	**163.1**	**253.5**	**261.1**

B: Other Data in 2026

1 This activity was implemented by the Provincial Administration, however, for effective & efficient delivery, it has now being shifted over to DJAG.

2. Western Province has 3 Land Mediation Areas (No. of Districts), 14 Land Mediation Divisions (No.of LLGs) and has 53 Permanent Land Mediators and 3vacancies for 2026. Western Province has an approved establishment of 56 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 13096 Western Highlands Province Land Mediators Allowances **(PBS Code: 225-1703-3-133))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**112.3**	**117.2**	**120.7**
211	Salaries and Allowances	112.3	117.2	120.7
	GRAND TOTAL	**112.3**	**117.2**	**120.7**

B: Other Data in 2026

1. This activity was implemented by the Provincial Administration, however, foreffective & efficient delivery, it has now being shifted over to DJAG.

2. Western Highlands Province has 4 Land Mediation Areas (No. of Districts), 9 Land Mediation Division (No. of LLGs) and has 34 Permanent Land Mediators and 2 vacancies for 2026 WHP has an approved establishment of 36 Land Mediators positions.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Main Program: Tribunal and Community Dispute Settlement Services

Program: Community Justice

Program Objectives:
To deliver legal and justice to all level of government, communities and individuals by generating increased confidence within the community in the community courts, settle disputes within its jurisdiction, generate increased confidence within the Courts.

Program Description:
The supervision of offenders placed on probation and released on parole to ensure compliance with conditions imposed by the courts including community work and, compensation, and their rehabilitation. Also hear and determine claims for compensation for land acquired by the State and conversion of title to land.

This program consists of 11 Activities and Projects the expenditure and other data of which are given in the following tables:

10253	Probation Services Branch
10254	Village Court & Land Mediation Secretariat
10256	Land Mediation
11902	Office of Ocean Affairs
11935	Humans Rights Secretariat
11936	Parole Board Secretariat
11937	Juvenile Justice Services
11938	Crime Prevention Branch
13058	National Narcotics Bureau
13447	Data For Justice Branch
22788	PNG-Australia Law & Justice Partnership Program

225	Department of Attorney-General	225

Activity: 10253 Probation Services Branch **(PBS Code: 225-1703-3-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,688.3**	**3,778.0**	**3,891.4**
211	Salaries and Allowances	4,490.2	3,518.9	3,632.3
214	Leave fares	127.0	204.5	204.5
215	Gratuities	71.1	54.6	54.6
22	**Goods & Services**	**553.9**	**558.0**	**529.0**
222	Travel and Subsistence	70.8	72.0	43.0
223	Office Materials and Supplies	49.0	49.0	49.0
224	Operational Materials and Supplies	38.0	38.0	38.0
225	Transport and Fuel	75.1	78.0	78.0
226	Administrative Consultancy Fees	46.0	46.0	46.0
227	Other Operational Expenses	261.0	261.0	261.0
228	Training	14.0	14.0	14.0
23	**Utilities, Rentals and Property Costs**	**156.0**	**156.0**	**156.0**
232	Rentals of Property	128.0	128.0	128.0
233	Routine Maintenance	28.0	28.0	28.0
25	**Grants Subsidies and Transfers**		**10.0**	**10.0**
252	Grants/Transfers to Public Authorities		10.0	10.0
27	**Capital Formation**	**18.2**	**26.0**	**26.0**
271	Office Equipment, Furniture & Fittings	18.2	26.0	26.0
	GRAND TOTAL	**5,416.4**	**4,528.0**	**4,612.4**

B: Other Data in 2026

1 Funded Positions: 123

Staffing comprises: 50 Staff on Strength which encompasses of; 5 contract officers, 44 permanent officers, 1 short term contract officer for 2024. This division has 73 vacancies for 2026.

2 Performance Indicators/Targets: Ensures community disputes are settled with fairness and communityjustice system process is accessed by all citizens of this country.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10254 Village Court & Land Mediation Secretariat **(PBS Code: 225-1703-3-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,043.5**	**3,196.5**	**3,292.4**
211	Salaries and Allowances	3,043.5	2,937.2	3,033.1
214	Leave fares		108.5	108.5
215	Gratuities		150.8	150.8
22	**Goods & Services**	**262.8**	**339.0**	**319.8**
222	Travel and Subsistence	33.0	33.0	33.0
223	Office Materials and Supplies	24.8	26.0	6.8
224	Operational Materials and Supplies	22.0	22.0	22.0
225	Transport and Fuel	36.0	36.0	36.0
226	Administrative Consultancy Fees		25.0	25.0
227	Other Operational Expenses	123.0	173.0	173.0
228	Training	24.0	24.0	24.0
27	**Capital Formation**	**27.6**	**28.0**	**28.0**
271	Office Equipment, Furniture & Fittings	27.6	28.0	28.0
	GRAND TOTAL	**3,333.9**	**3,563.5**	**3,640.2**

B: Other Data in 2026

1 Funded Positions: 40
Staffing comprises: 40 Staff on Strength for 2026.

2 Performance Indicators/Targets: Delivery of training and community awareness program and review of National Legislation. Improve capacity for the National and Provincial Administration in ensuring village courts are properly administered.

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10256 Land Mediation **(PBS Code: 225-1703-3-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**260.5**	**319.3**	**297.2**
222	Travel and Subsistence	18.7	18.7	13.7
223	Office Materials and Supplies	19.2	29.2	12.1
224	Operational Materials and Supplies	17.5	17.5	17.5
225	Transport and Fuel	19.0	26.9	26.9
226	Administrative Consultancy Fees		28.1	28.1
227	Other Operational Expenses	186.1	198.9	198.9
23	**Utilities, Rentals and Property Costs**	**16.4**	**16.4**	**16.4**
233	Routine Maintenance	16.4	16.4	16.4
27	**Capital Formation**	**19.2**	**29.2**	**29.0**
271	Office Equipment, Furniture & Fittings	19.2	29.2	29.0
	GRAND TOTAL	**296.1**	**364.9**	**342.6**

B: Other Data in 2026

1. Merger of the roles of Land Title Commision (10255) and National Lands Comission (10256) into Lands Commsion of PNG (new vote).

2. Now a seperating Operating entity.

225	Department of Attorney-General	225

Activity: 11902 Office of Ocean Affairs **(PBS Code: 225-1703-3-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**260.0**	**430.0**	**396.3**
222	Travel and Subsistence	55.0	55.0	48.0
223	Office Materials and Supplies	18.0	18.0	11.3
224	Operational Materials and Supplies	16.0	16.0	16.0
225	Transport and Fuel	18.0	38.0	18.0
227	Other Operational Expenses	153.0	303.0	303.0
25	**Grants Subsidies and Transfers**	**18.9**		
251	Membership Fees, Subscriptions & Contribution	18.9		
27	**Capital Formation**	**14.0**	**14.0**	**14.0**
271	Office Equipment, Furniture & Fittings	14.0	14.0	14.0
	GRAND TOTAL	**292.9**	**444.0**	**410.3**

B: Other Data in 2026

11 Funded Positions: 14

Staffing comprises: 4 Staff on Strength which encompasses of; 1 contract officer, 3 permanent officers in 2026. This division has only 11 funded vacancies.

2 Staffing data provided above are from the previousyears, DJAG did not provide updated staffing data for 2026.

3. Target Indicators/To sustainably develop and manage PNG's marine resources through an integrated ocean management system within its national jurisdiction as well as in areasbeyond the country's national jurisdiction, and at the same time, facilitate for cooperation and collaboration in areas beyond PNG's national jurisdiction..

225	Department of Attorney-General	225

Activity: 11935 Humans Rights Secretariat **(PBS Code: 225-1703-3-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**238.0**	**238.0**	**211.5**
227	Other Operational Expenses	238.0	238.0	211.5
	GRAND TOTAL	**238.0**	**238.0**	**211.5**

B: Other Data in 2026

1. This activity was approved for funding in 2022.

2. Funded Positions: 9
Staffing comprises: 3 Staff on Strength which encompasses of; 1 contract officer, 2 permanent officers for 2025. vacancies of 6 funded Posiions

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

2. With the new KRA's as per the trust of their new Corporate Plan 2019-2023 this vote code was named to Human Rights Secretariat.

225	Department of Attorney-General	225

Activity: 11936 Parole Board Secretariat **(PBS Code: 225-1703-3-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**793.0**	**639.5**	**658.7**
211	Salaries and Allowances	793.0	639.5	658.7
22	**Goods & Services**	**297.0**	**497.0**	**456.0**
222	Travel and Subsistence	34.0	34.0	34.0
223	Office Materials and Supplies	27.0	27.0	27.0
224	Operational Materials and Supplies	11.0	11.0	11.0
225	Transport and Fuel	32.0	32.0	32.0
227	Other Operational Expenses	169.0	369.0	328.0
228	Training	24.0	24.0	24.0
23	**Utilities, Rentals and Property Costs**	**12.0**	**12.0**	**12.0**
233	Routine Maintenance	12.0	12.0	12.0
25	**Grants Subsidies and Transfers**	**10.0**	**10.0**	**10.0**
251	Membership Fees, Subscriptions & Contribution	10.0	10.0	10.0
27	**Capital Formation**	**18.0**	**18.0**	**18.0**
271	Office Equipment, Furniture & Fittings	18.0	18.0	18.0
	GRAND TOTAL	**1,130.0**	**1,176.5**	**1,154.7**

B: Other Data in 2026

1 Funded Positions: 29

Staffing comprises: 7 Staff on Strength which encompasses of; 2 Contract officers and 3 permanent officers only for 2026. This divisionhas only 22 funded vacancies for 2026.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3 Performance Indicators/ Targets: Maintains and improve human rights including women and children.

225	Department of Attorney-General	225

Activity: 11937 Juvenile Justice Services **(PBS Code: 225-1703-3-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,223.3**	**1,505.6**	**1,550.8**
211	Salaries and Allowances	2,223.3	1,479.0	1,524.2
215	Gratuities		26.6	26.6
22	**Goods & Services**	**826.6**	**1,279.0**	**1,204.6**
222	Travel and Subsistence	168.5	220.0	165.6
223	Office Materials and Supplies	65.1	110.0	110.0
224	Operational Materials and Supplies	68.0	110.0	110.0
225	Transport and Fuel	60.0	110.0	90.0
227	Other Operational Expenses	405.0	669.0	669.0
228	Training	60.0	60.0	60.0
25	**Grants Subsidies and Transfers**	**55.0**	**138.0**	**138.0**
255	Grants/Transfers to Individuals and Non-profit Organisations	55.0	138.0	138.0
27	**Capital Formation**	**16.0**	**16.0**	**16.0**
271	Office Equipment, Furniture & Fittings	16.0	16.0	16.0
	GRAND TOTAL	**3,120.9**	**2,938.6**	**2,909.4**

B: Other Data in 2026

1 Funded Positions: 40

Staffing comprises: 27 Staff on Strength which encompasses of; 1 contract officer, 26 permanent officers, 11 short term contract officers and 4 probationary officers for only 2026. This division has 7 funded vacancies and 6 unattached officers.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Performance Indicators/ Targets: Maintains and improve human rights including womenand children.

225	Department of Attorney-General	225

Activity: 11938 Crime Prevention Branch **(PBS Code: 225-1703-3-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,532.6**	**1,203.2**	**1,239.2**
211	Salaries and Allowances	1,532.6	1,142.6	1,178.6
215	Gratuities		60.6	60.6
22	**Goods & Services**	**394.0**	**432.0**	**391.7**
222	Travel and Subsistence	23.0	23.0	23.0
223	Office Materials and Supplies	16.0	16.0	16.0
224	Operational Materials and Supplies	10.0	10.0	10.0
225	Transport and Fuel	12.0	12.0	12.0
227	Other Operational Expenses	325.0	363.0	322.7
228	Training	8.0	8.0	8.0
23	**Utilities, Rentals and Property Costs**	**8.0**	**8.0**	**8.0**
233	Routine Maintenance	8.0	8.0	8.0
27	**Capital Formation**	**12.0**	**12.0**	**12.0**
271	Office Equipment, Furniture & Fittings	12.0	12.0	12.0
	GRAND TOTAL	**1,946.6**	**1,655.2**	**1,650.9**

B: Other Data in 2026

1 Funded Positions; 40

Staffing comprises: 16 Staff on Strength which encompasses of: 4 contract officers and 12 permanent officers in 2026. This division has only 4 funded vacancies for 2026. also with 5 unattached officers.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Performance Indicators/ Targets: Ensure justice is delivered to the people in the community in partnership with civil societies, churches and other NGOs.

225	Department of Attorney-General	225

Activity: 13058 National Narcotics Bureau **(PBS Code: 225-1703-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**5,631.8**		
211	Salaries and Allowances	5,631.8		
	GRAND TOTAL	**5,631.8**		

B: Other Data in 2026

1. NNB has now been fully subsumed into DJAG as per NFI in 2018.

2. ApprovedStructure- 88
Staff on Strength 58; Which encompasses of 2 contract officers and 56 permenant officers and 54 vacancies for 2024.

225	Department of Attorney-General	225

Activity: 13447 Data For Justice Branch **(PBS Code: 225-1703-3-135))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**53.7**	**506.6**	**521.8**
211	Salaries and Allowances	53.7	506.6	521.8
22	**Goods & Services**	**145.0**	**145.0**	**128.9**
227	Other Operational Expenses	145.0	145.0	128.9
	GRAND TOTAL	**198.7**	**651.6**	**650.7**

B: Other Data in 2026

1. This is a new branch created to provide quality, aunthetic and releiable research for sound policy development and decsion making. The office was already establihed and did recruitment in 2022.

2.Approved esrablishment; 10, Staffs Onstrenth 4 which encompases of 1 contract officer and 3 permenant staffs with 6 Vacancies funded for 2026

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. PerfornceIndicators/ Targets: Ensures community disputes are settled with fairness and community justice system process is accessed by all citizens of this country.

225	Department of Attorney-General	225

Project: 22788 PNG-Australia Law & Justice Partnership Program **(PBS Code: 225-1702-3-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	07 - Australian Agency for International		**45,000.0**	**65,000.0**
226	Administrative Consultancy Fees		45,000.0	7,500.0
228	Training			7,500.0
229	Other Category for Donor Funded Projects			50,000.0
	GRAND TOTAL		**45,000.0**	**65,000.0**

B: Other Data in 2026

1. Revenue Sources: This Program is fully funded by Grant support from DFAT.

2. Performance Indicator: The provision of an efficient and effective justice services to selected provinces and districts nation-wide.

225	Department of Attorney-General	225

Main Program: Tribunal and Community Dispute Settlement Services

Program: Village Court Officials Allowance

Program Objectives:
To manage and implement the Village Court Officials Allowances

Program Description:
Provision of Village Court Allowances

This program consists of 22 Activities and Projects the expenditure and other data of which are given in the following tables:

13018 Bougainville Village Court Allowance
13019 Central Province Village Court Allowance
13020 Enga Province Village Court Allowance
13021 East New Britain Province Village Court Allowance
13022 Eastern Highlands Province Village Court Allowance
13023 East Sepik Province Village Court Allowance
13024 Gulf Province Village Court Allowance
13025 Hela Province Village Court Allowance
13026 Jiwaka Province Village Court Allowance
13027 Madang Province Village Court Allowance
13028 Manus Province Village Court Allowance
13029 Milne Bay Province Village Court Allowance
13030 Morobe Province Village Court Allowance
13031 New Ireland Province Village Court Allowance
13032 Northern Province Village Court Allowance
13033 NCD Village Court Allowance
13034 Simbu Province Village Court Allowance
13035 Sourthern Highlands Province Village Court Allowance
13036 West New Britain Province Village Court Allowance
13037 Western Highlands Province Village Court Allowance
13038 Sandaun Province Village Court Allowance
13039 Western Province Village Court Allowance

225	Department of Attorney-General	225

Activity: 13018 Bougainville Village Court Allowance **(PBS Code: 225-1703-4-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,285.1**	**2,261.9**	
211	Salaries and Allowances	2,285.1	2,261.9	
	GRAND TOTAL	**2,285.1**	**2,261.9**	

B: Other Data in 2026

1. Autonomous Region of Bougainville has 46 Village Courts and a total of 506 Village Court Officials, of which 506 are appointed and gazetted only for 2026.
2. Only AROB has 11 Village Court Officials on payroll in 46 Village Courts. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

3. Staffing data providedabove are from the previous years, DJAG did not provide updated staffing data for 2026.

4. This activity is now being transfered from under DJAG to Autonomous Bougainville Government in 2026. This movement will see 506 Village Court Officers at a cost of K2. 329m being moved from DJAG to ABG in 2026.

225	Department of Attorney-General	225

Activity: 13019 Central Province Village Court Allowance **(PBS Code: 225-1703-4-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,177.8**	**2,623.4**	**2,702.1**
211	Salaries and Allowances	2,177.8	2,623.4	2,702.1
	GRAND TOTAL	**2,177.8**	**2,623.4**	**2,702.1**

B: Other Data in 2026

Central Province has 84 Village Courts and 924 Village Court Officials, of which 610 are appointed and gazetted whilst 314 are appointed but not gazetted only for 2026. The 2025. SOS for Central Province VCO is 363.

Staffing data provided above are from the previous years, DJAG did not provide updated staffing datafor 2026.

Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberation.

225	Department of Attorney-General	225

Activity: 13020 Enga Province Village Court Allowance **(PBS Code: 225-1703-4-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**6,064.9**	**6,004.9**	**6,185.0**
211	Salaries and Allowances	6,064.9	6,004.9	6,185.0
	GRAND TOTAL	**6,064.9**	**6,004.9**	**6,185.0**

B: Other Data in 2026

Enga Province has 155 Village Courts and 1705 Village Court Officials, of which930 are appointed and gazetted whilst 775 are appointed but not gazetted only for 2021. The 2026. SOS for Enga Province is 1,005

3. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for2026.

Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customarypractises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13021 East New Britain Province Village Court Allowance **(PBS Code: 225-1703-4-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,399.4**	**1,614.0**	**1,662.4**
211	Salaries and Allowances	2,399.4	1,614.0	1,662.4
	GRAND TOTAL	**2,399.4**	**1,614.0**	**1,662.4**

B: Other Data in 2026

East New Britain Province has 42 Village Courts and 462 Village Court Officialsof which 252 are appointed and gazetted whilst 210 are appointed but not gazetted only for 2026. The 2025. SOS for ENB VCO is 279.

3. Staffing data providedabove are from the previous years, DJAG did not provide updated staffing data for 2026.

Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13022 Eastern Highlands Province Village Court Allowance **(PBS Code: 225-1703-4-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,320.4**	**3,908.9**	**4,026.1**
211	Salaries and Allowances	3,320.4	3,908.9	4,026.1
	GRAND TOTAL	**3,320.4**	**3,908.9**	**4,026.1**

B: Other Data in 2026

1. Eastern Highlands Province has 107 Village Courts and 1177 Village Court Officials of which 742 are appointed and gazetted whilst 435 are appointed but not gazetted only for 2026. The total SOS for 2026 is 749.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13023 East Sepik Province Village Court Allowance **(PBS Code: 225-1703-4-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,050.1**	**3,822.3**	**3,937.0**
211	Salaries and Allowances	3,050.1	3,822.3	3,937.0
	GRAND TOTAL	**3,050.1**	**3,822.3**	**3,937.0**

B: Other Data in 2026

1. East Sepik Province has 108 Village Courts and 1188 Village Court Officials of which 843 are appointed and gazetted whilst 345 are appointed but not gazetted only for 2026. The total SOS for 2026 is 738.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for2026.

Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customarypractises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13024 Gulf Province Village Court Allowance **(PBS Code: 225-1703-4-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,902.4**	**1,892.1**	**1,948.9**
211	Salaries and Allowances	1,902.4	1,892.1	1,948.9
	GRAND TOTAL	**1,902.4**	**1,892.1**	**1,948.9**

B: Other Data in 2026

1. Gulf Province has 72 Village Courts and 792 Village Court Officials of which432 are appointed and gazetted whilst 360 are appointed but not gazetted only for 2026. The total SOS for 2026 is 349.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13025 Hela Province Village Court Allowance **(PBS Code: 225-1703-4-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,720.7**	**1,738.6**	**1,790.8**
211	Salaries and Allowances	1,720.7	1,738.6	1,790.8
	GRAND TOTAL	**1,720.7**	**1,738.6**	**1,790.8**

B: Other Data in 2026

1. Hela Province has 94 Village Courts and 1034 Village Court Officials of which 564 are appointed and gazetted whilst 470 are appointed but not gazetted only for 2026. The total SOS for 2026 is 320.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13026 Jiwaka Province Village Court Allowance **(PBS Code: 225-1703-4-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,740.2**	**1,752.0**	**1,804.6**
211	Salaries and Allowances	1,740.2	1,752.0	1,804.6
	GRAND TOTAL	**1,740.2**	**1,752.0**	**1,804.6**

B: Other Data in 2026

1. Jiwaka Province has 70 Village Courts and 770 Village Court Officials of which 420 are appointed and gazetted whilst 350 are appointed but not gazetted onlyfor 2026 The total SOS for 2026 is 400.

.2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13027 Madang Province Village Court Allowance **(PBS Code: 225-1703-4-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,396.8**	**3,179.6**	**3,275.0**
211	Salaries and Allowances	3,396.8	3,179.6	3,275.0
	GRAND TOTAL	**3,396.8**	**3,179.6**	**3,275.0**

B: Other Data in 2026

1. Province has 93 Village Courts and 1023 Village Court Officials of which 558are appointed and gazetted whilst 465 are appointed but not gazetted only for 2026. The total SOS for 2026 is 606.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3.Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13028 Manus Province Village Court Allowance **(PBS Code: 225-1703-4-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,296.5**	**1,778.8**	**1,832.2**
211	Salaries and Allowances	1,296.5	1,778.8	1,832.2
	GRAND TOTAL	**1,296.5**	**1,778.8**	**1,832.2**

B: Other Data in 2026

1. Manus Province has 48 Village Courts and 528 Village Court Officials of which 228 are appointed and gazetted whilst 240 are appointed but not gazetted only for 2026.The total SOS for 2026 is 421.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.
3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13029 Milne Bay Province Village Court Allowance **(PBS Code: 225-1703-4-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,355.5**	**3,065.3**	**3,157.2**
211	Salaries and Allowances	2,355.5	3,065.3	3,157.2
	GRAND TOTAL	**2,355.5**	**3,065.3**	**3,157.2**

B: Other Data in 2026

1. Milne Bay Province has 80 Village Courts and 880 Village Court Officials of which 480 are appointed and gazetted whilst 400 are appointed but not gazetted only for 2026 The total SOS for 2026 is 544.

2. Staffing data provided aboveare from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13030 Morobe Province Village Court Allowance **(PBS Code: 225-1703-4-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,658.2**	**3,178.6**	**3,273.9**
211	Salaries and Allowances	2,658.2	3,178.6	3,273.9
	GRAND TOTAL	**2,658.2**	**3,178.6**	**3,273.9**

B: Other Data in 2026

1. Morobe Province has 100 Village Courts and 1100 Village Court Officials of which 600 are appointed and gazetted whilst 500 are appointed but not gazetted only for 2026 The total SOS for Morobe for 2026 is 656.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13031 New Ireland Province Village Court Allowance **(PBS Code: 225-1703-4-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,407.8**	**1,538.8**	**1,585.0**
211	Salaries and Allowances	1,407.8	1,538.8	1,585.0
	GRAND TOTAL	**1,407.8**	**1,538.8**	**1,585.0**

B: Other Data in 2026

1. New Ireland Province has 46 Village Courts and 506 Village Court Officials of which 276 are appointed and gazetted whilst 230 are appointed but not gazettedonly for 2026 The SOS for New Island for 2026 is 266.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arisingin communities through mediation process in accordance with good traditions andcustomary practises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13032 Northern Province Village Court Allowance **(PBS Code: 225-1703-4-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,496.2**	**1,677.9**	**1,728.2**
211	Salaries and Allowances	1,496.2	1,677.9	1,728.2
	GRAND TOTAL	**1,496.2**	**1,677.9**	**1,728.2**

B: Other Data in 2026

1. Northern Province has 46 Village Courts and 506 Village Court Officials of which 276 are appointed and gazetted whilst 230 are appointed but not gazetted only for 2026 The SOS for Northern for 2026 is 298.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13033 NCD Village Court Allowance **(PBS Code: 225-1703-4-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**841.4**	**1,102.1**	**1,135.2**
211	Salaries and Allowances	841.4	1,102.1	1,135.2
	GRAND TOTAL	**841.4**	**1,102.1**	**1,135.2**

B: Other Data in 2026

1. National Capital District has 27 Village Courts and 297 Village Court Officials of which 162 are appointed and gazetted whilst 135 are appointed but not gazetted only for 2026. The SOS for NCD for 2026 is 187.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arisingin communities through mediation process in accordance with good traditions andcustomary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13034 Simbu Province Village Court Allowance **(PBS Code: 225-1703-4-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,024.5**	**3,485.5**	**3,590.1**
211	Salaries and Allowances	4,024.5	3,485.5	3,590.1
	GRAND TOTAL	**4,024.5**	**3,485.5**	**3,590.1**

B: Other Data in 2026

1. Simbu Province has 106 Village Courts and 1166 Village Court Officials of which 636 are appointed and gazetted whilst 530 are appointed but not gazetted only for 2026. The SOS for Simbu for 2026 is 736.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Activity: 13035 Sourthern Highlands Province Village Court Allowance **(PBS Code: 225-1703-4-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,158.7**	**3,437.1**	**3,540.2**
211	Salaries and Allowances	4,158.7	3,437.1	3,540.2
	GRAND TOTAL	**4,158.7**	**3,437.1**	**3,540.2**

B: Other Data in 2026

1. Southern Highlands Province has 120 Village Courts and 1320 Village Court Officials of which 720 are appointed and gazetted whilst 600 are appointed but notgazetted only for 2026 The SOS for SHP for 2026 is 987.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffingdata for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberation

225	Department of Attorney-General	225

Activity: 13036 West New Britain Province Village Court Allowance **(PBS Code: 225-1703-4-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,713.9**	**1,715.0**	**1,766.4**
211	Salaries and Allowances	1,713.9	1,715.0	1,766.4
	GRAND TOTAL	**1,713.9**	**1,715.0**	**1,766.4**

B: Other Data in 2026

1. West New Britain has 48 Village Courts and 528 Village Court Officials of which 288 are appointed and gazetted whilst 240 are appointed but not gazetted only for 2026 The SOS for 2026 for WNB is 361.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customarypractises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13037 Western Highlands Province Village Court Allowance **(PBS Code: 225-1703-4-120))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,984.8**	**2,649.2**	**2,728.6**
211	Salaries and Allowances	2,984.8	2,649.2	2,728.6
	GRAND TOTAL	**2,984.8**	**2,649.2**	**2,728.6**

B: Other Data in 2026

1. Western Highlands Province has 79 Village Courts and 869 Village Court Officials of which 474 are appointed and gazetted whilst 395 are appointed but not gazetted only for 2026 The SOS for WHP VCO is 635.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13038 Sandaun Province Village Court Allowance **(PBS Code: 225-1703-4-121))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,366.4**	**1,740.7**	**1,792.9**
211	Salaries and Allowances	1,366.4	1,740.7	1,792.9
	GRAND TOTAL	**1,366.4**	**1,740.7**	**1,792.9**

B: Other Data in 2026

1. Sandaun Province has 62 Village Courts and 682 Village Court Officials of which372 are appointed and gazetted whilst 310 are appointed but not gazetted for only 2026.The SOS for Sandaun VCO's for 2026 is 320.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations.

225	Department of Attorney-General	225

Activity: 13039 Western Province Village Court Allowance **(PBS Code: 225-1703-4-122))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,643.1**	**1,561.5**	**1,608.3**
211	Salaries and Allowances	1,643.1	1,561.5	1,608.3
	GRAND TOTAL	**1,643.1**	**1,561.5**	**1,608.3**

B: Other Data in 2026

1. Western Province has 47 Village Courts and 517 Village Court Officials of which 282 are appointed and gazetted whilst the 235 are appointed but not gazettedonly for 2026.The SOS for Western Province VCO is 359.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3.Village Court System is to deal with trivial matters arising in communities through mediation process in accordance with good traditions and customary practises; it applies informal rules in its deliberations

225	Department of Attorney-General	225

Main Program: Law Courts And Judicial Operations

Program: Community Justice

Program Objectives:
To deliver legal and justice to all level of government, communities and individuals by generating increased confidence within the coomunity in the community courts. Settle disputes within its jurisdiction, generate increased confidence within the Courts.

Program Description:
The supervision of offenders placed on probation and released on parole to ensure compliance with conditions imposed by the courts including community work and, compensation, and their rehabilitation. Also hear and determine claims for compensation for land acquired by the State and conversion of title to land.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

24458 Parole Database Project
24459 Public Curator Database System

225	Department of Attorney-General	225

Project: 24458 Parole Database Project **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**2,000.0**	
272	Information & Communication Technology		2,000.0	
	GRAND TOTAL		**2,000.0**	

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicator: A fully functional and upgraded Case Management Systemto manage the functions of the Parole Board.

225	Department of Attorney-General	225

Project: 24459 Public Curator Database System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**2,000.0**	
227	Other Operational Expenses		200.0	
272	Information & Communication Technology		1,800.0	
	GRAND TOTAL		**2,000.0**	

B: Other Data in 2026

1. Source of Revenue: This program is fully funded by the Government of PNG.

2. Performance Indicator: A fully functional and upgraded Case Management System to manage the functions of the Public Curator's Office

225	Department of Attorney-General	225

Main Program: Law Courts And Judicial Operations

Program: Administration & Improvement of Laws and the Legal System

Program Objectives:
To provide effective legal advice to the State and representation of the State and its agents in legal cases.

Program Description:
Advise the State on the reform of the constitution and other ordinary laws of PNG; review and identify changes required to ensure appropriateness of civil and criminal laws and legal practices; consolidate, repeal and develop new conceptsof laws and; represent the State and its agencies in legal proceedings.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

23954 Juvenile Justice Rehabilitation Program

225	Department of Attorney-General	225

Activity: 10248 Office of State Solicitor **(PBS Code: 225-1702-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**8,807.9**	**7,883.3**	**8,119.9**
211	Salaries and Allowances	8,399.2	7,502.5	7,727.6
215	Gratuities	408.7	380.8	392.3
22	**Goods & Services**	**541.4**	**693.0**	**658.7**
222	Travel and Subsistence	120.8	191.0	156.7
223	Office Materials and Supplies	22.7	38.0	38.0
224	Operational Materials and Supplies	30.0	35.0	35.0
225	Transport and Fuel	25.0	60.0	60.0
226	Administrative Consultancy Fees	10.0	36.0	36.0
227	Other Operational Expenses	309.0	309.0	309.0
228	Training	23.9	24.0	24.0
23	**Utilities, Rentals and Property Costs**	**17.5**	**23.0**	**23.0**
233	Routine Maintenance	17.5	23.0	23.0
25	**Grants Subsidies and Transfers**	**145.9**	**60.0**	**60.0**
251	Membership Fees, Subscriptions & Contribution	145.9	60.0	60.0
27	**Capital Formation**	**20.6**	**25.0**	**25.0**
271	Office Equipment, Furniture & Fittings	20.6	25.0	25.0
	GRAND TOTAL	**9,533.3**	**8,684.3**	**8,886.6**

B: Other Data in 2026

1 Funded Positions: 104

Staffing comprises: 54 Staff on Strength which encompasses of; 19 contract officers, 35 permanent officers, only for 2026. This division has 50 vacancies.

2.Performance Indicators/Targets: Provision of legal advice and instructions to the state and its instrumentalities and reduce response time.

3.According to NEC decision No.235/2022, the terms and conditions for State Lawyers have been improved and this has been captured in the 2026 based Ceiling.

4. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

225	Department of Attorney-General	225

Activity: 10250 Office of Solicitor General **(PBS Code: 225-1702-2-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**10,273.2**	**8,907.4**	**9,174.6**
211	Salaries and Allowances	9,773.8	8,385.2	8,102.5
214	Leave fares	12.2		
215	Gratuities	487.2	522.2	1,072.1
22	**Goods & Services**	**614.8**	**708.0**	**663.5**
222	Travel and Subsistence	99.6	143.0	108.0
223	Office Materials and Supplies	40.0	50.0	40.5
224	Operational Materials and Supplies	22.6	24.0	24.0
225	Transport and Fuel	32.7	67.0	67.0
227	Other Operational Expenses	400.0	400.0	400.0
228	Training	19.9	24.0	24.0
23	**Utilities, Rentals and Property Costs**	**86.3**	**117.0**	**117.0**
232	Rentals of Property	72.0	72.0	72.0
233	Routine Maintenance	14.3	45.0	45.0
25	**Grants Subsidies and Transfers**	**159.9**	**100.0**	**100.0**
251	Membership Fees, Subscriptions & Contribution	159.9	100.0	100.0
27	**Capital Formation**	**42.0**	**49.0**	**49.0**
271	Office Equipment, Furniture & Fittings	23.0	30.0	30.0
276	Construction, Renovation and Improvements	19.0	19.0	19.0
	GRAND TOTAL	**11,176.2**	**9,881.4**	**10,104.1**

B: Other Data in 2026

1 Funded Positions: 165

Staffing comprises: 69 Staff on Strength which encompasses of;26 contract officers, 42 permanent officers, 1 short term contract officers or probationary officers. This division has 96 vacancies.

2. Staffing data provided above are from the previous years, DJAG did not provide updated staffing data for 2026.

3. As per NEC Decision No.235/2023 for improved terms and conditions for State Lawyers hence been captured in 2024 based Ceiling. This has also been included in the 2025 and the 2026 based ceilings.

4. Performance Indicators/Targets: Reduce and control default judgements against the State.Successful defence of civil matters on behalf of the State in all

225	Department of Attorney-General	225

Activity: 12002 Commercial Law **(PBS Code: 225-1702-2-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**167.8**	**168.0**	**155.8**
221	Domestic Travel and Subsistence		23.0	23.0
222	Travel and Subsistence	23.0	3.0	3.0
223	Office Materials and Supplies	15.0	15.0	5.0
224	Operational Materials and Supplies	10.0	10.0	7.8
225	Transport and Fuel	10.0	7.0	7.0
227	Other Operational Expenses	109.8	110.0	110.0
25	**Grants Subsidies and Transfers**	**33.1**	**40.0**	**40.0**
251	Membership Fees, Subscriptions & Contribution	33.1	40.0	40.0
	GRAND TOTAL	**200.9**	**208.0**	**195.8**

B: Other Data in 2026

1. Staffing is maintained under the Solicitor General's Office.

2. Performance Indicators/ Targets: Provides advice which the State requires regarding majorcommercial projects attended by the Department through the Office of the StateSolicitor and receives and keeps monies from Treasury for major commercial projects.

225	Department of Attorney-General	225

Activity: 13223 Law & Justice Sector Secretariat **(PBS Code: 225-1702-1-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,072.9**	**1,336.9**	**1,377.0**
211	Salaries and Allowances	1,072.9	1,218.0	1,336.0
215	Gratuities		118.9	41.0
22	**Goods & Services**	**825.6**	**1,900.0**	**1,688.8**
227	Other Operational Expenses	825.6	1,900.0	1,688.8
	GRAND TOTAL	**1,898.5**	**3,236.9**	**3,065.8**

B: Other Data in 2026

1. Law & Justice Sector was previously funded under the capital component of DJAG's budget but in 2020 this activity is shifted to the operations.

2. For 2026 the PE & GS component of funding was allocated. The Secreatriat has 13 SOS for 2026.

3. Staffing data provided above are from the previous years, DJAGdid not provide updated staffing data for 2026.

4. Performance Indicators/ Targets: Ensures community disputes are settled with fairness and community justice system process is accessed by all citizens of this country.

225	Department of Attorney-General	225

Activity: 17824 Village Court Officials Pilot M&E **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**90.0**		
227	Other Operational Expenses	90.0		
	GRAND TOTAL	**90.0**		

B: Other Data in 2026

225	Department of Attorney-General	225

Project: 21761 Infrastructure and Capital Works Program **(PBS Code: 225-1702-1-209)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,121.1**	**8,000.0**	**12,000.0**
227	Other Operational Expenses	286.3	500.0	500.0
276	Construction, Renovation and Improvements	834.8	7,500.0	11,500.0
	GRAND TOTAL	**1,121.1**	**8,000.0**	**12,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: Fully Constructed and rehabilitated DJAG Infrastructures/Facilities in selected districts and provinces nationwide.

225	Department of Attorney-General	225

Project: 23954 Juvenile Justice Rehabilitation Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**4,000.0**	**4,000.0**
227	Other Operational Expenses		1,000.0	500.0
228	Training		500.0	500.0
276	Construction, Renovation and Improvements		2,500.0	3,000.0
	GRAND TOTAL		**4,000.0**	**4,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: Custodial and Non-custodial sentencing receive properrehabilitation with the ultimate aim of re-admission and re-offending.

225	Department of Attorney-General	225

Main Program: Law Courts And Judicial Operations

Program: Law & Justice

Program Objectives:

Program Description:

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

23923 Land Tenure Conversion & Quasi Judicia Establishment
24228 Solicitor General's Case Management System

225	Department of Attorney-General	225

Project: 23923 Land Tenure Conversion & Quasi Judicia Establishment **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**300.0**		
227	Other Operational Expenses	150.0		
228	Training	150.0		
	GRAND TOTAL	**300.0**		

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: To implement the Land Commission Act 2027 by addressing land ownership issues for potential developments in the country.

225	Department of Attorney-General	225

Project: 24228 Solicitor General's Case Management System **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**997.9**	**2,000.0**	
227	Other Operational Expenses	200.0	100.0	
228	Training	297.9	200.0	
272	Information & Communication Technology	500.0	1,700.0	
	GRAND TOTAL	**997.9**	**2,000.0**	

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: A fully functional and upgraded Case Management System to manage the ICT functions of the Solicitor General's Office.

225	Department of Attorney-General	225

Main Program: Miscellaneous Law and Order Services

Program: Ministerial Services

Program Objectives:
To assist the Minister in the performance of his ministerial duties.

Program Description:
Provision of administrative and support services to the Minister for the Department of Attorney-General.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10257 Ministerial Support Services

225	Department of Attorney-General	225

Activity: 10257 Ministerial Support Services **(PBS Code: 225-1709-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**40.2**	**41.4**
211	Salaries and Allowances		40.2	41.4
22	**Goods & Services**	**384.0**	**384.0**	**350.2**
223	Office Materials and Supplies	20.0	20.0	13.8
224	Operational Materials and Supplies	20.0	20.0	20.0
225	Transport and Fuel	40.0	40.0	40.0
227	Other Operational Expenses	304.0	304.0	276.4
23	**Utilities, Rentals and Property Costs**	**15.0**	**15.0**	**15.0**
233	Routine Maintenance	15.0	15.0	15.0
27	**Capital Formation**	**35.0**	**35.0**	**35.0**
271	Office Equipment, Furniture & Fittings	35.0	35.0	35.0
	GRAND TOTAL	**434.0**	**474.2**	**441.6**

B: Other Data in 2026

1 Performance Indicators/Targets: Support programs of the Department and implementation of Government Policies through the office of the Minister.

2 No staffing data available

225	Department of Attorney-General	225

Main Program: Welfare Services

Program: Community Development Services

Program Objectives:
To develop and provide opportunities through programs that will enhance peoples' participation in developing their own livelihoods and communities as a whole.

Program Description:
All development partners and agencies provide financial or live skills programsaimed at mobilizing and supporting communities' actual participation especiallyat the community learning centers.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24182 Child Nutrition and Social ProtectionProject

225	Department of Attorney-General	225

Project: 24182 Child Nutrition and Social ProtectionProject **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,989.1**	**2,000.0**	
227	Other Operational Expenses	1,989.1	2,000.0	
	26 - International Bank for Reconstruction - Loan		**20,000.0**	
227	Other Operational Expenses		20,000.0	
	GRAND TOTAL	**1,989.1**	**22,000.0**	

B: Other Data in 2026

1. Revenue Source: This program is co-funded by Government of Papua New Guinea and World Bank (Loan).

2. Performance Indicators:

2.1 Implemented community based nutrition programs
2.2 Reduced and controlled stunting in PNG
2.3 Implemented nutrition sensitive programs for children
2.4 Increased advocacy on nutrition programs
2.5 Effective coordination and project management

226	Department of Corrective Institutional Services	226

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Prison Administration and Operations**	**162,380.1**	**167,198.3**	**184,628.3**	**191,120.2**	**195,853.4**	**202,768.1**
Program	**General Administration**	**8,322.2**	**10,103.5**	**9,484.4**	**9,909.2**	**10,353.3**	**10,807.9**
11765	Payroll Services	555.6	690.5	711.2	732.5	754.5	777.1
13220	CS Health Services	219.3	376.0	334.2	349.6	365.7	382.1
13221	National & Supreme Court Support	7,295.1	8,656.0	8,100.3	8,472.9	8,862.6	9,261.4
13222	Prison Industries Administration & Operations	252.2	381.0	338.7	354.2	370.5	387.2
Program	**Prison Administration and Improvement**	**143,050.7**	**137,411.3**	**155,352.0**	**160,769.1**	**166,383.6**	**172,151.1**
10260	Top Management & Administrative Services	3,013.1	5,870.9	7,557.5	7,851.3	8,157.0	8,470.5
10261	Policy & Administration	9,679.1	9,947.5	11,752.5	12,142.9	12,546.8	12,962.1
10262	Operational Field Command	1,890.7	2,138.5	2,144.9	2,231.7	2,322.0	2,414.6
10266	Southern Region Prisons Administration	606.5	391.7	383.8	400.0	416.9	434.2
10267	Northern Region Prisons Administration	538.4	334.6	331.3	345.3	359.9	374.8
10268	Islands Region Prisons Administration	500.4	347.2	343.0	357.5	372.5	387.9
10269	Highlands Region Prisons Administration	525.9	340.0	336.9	351.1	365.8	381.0
11756	Legal Services	315.7	242.6	247.5	255.6	263.9	272.5
11757	Internal Audit Services	250.5	210.4	214.9	221.7	228.8	236.0
11758	Finance & Budget	822.7	837.6	853.8	881.1	909.3	938.4
11759	Human Resource	11,965.5	17,272.2	18,919.2	19,487.3	20,072.4	20,675.0
11760	Administration-HR	3,453.0	532.2	545.4	562.4	579.9	598.0
11761	Information Technology Services	388.2	386.3	388.4	402.1	416.2	430.8
11762	Training Development - Hq	404.7	507.2	513.3	533.9	555.4	577.4
11763	Fixed Asset Management Unit	2,403.1	2,161.6	2,167.9	2,259.9	2,355.8	2,454.2
11764	Community Relation	333.2	467.9	469.4	487.4	506.0	525.2
11766	Bomana Prison Administration	14,824.3	14,320.5	15,284.7	15,783.4	16,299.0	16,829.2
11767	Ningerum Prison Administration	2,669.8	1,799.6	2,422.1	2,516.9	2,615.6	2,716.8
11768	Biru Prison Administration	3,280.5	3,501.0	4,134.8	4,285.1	4,441.1	4,601.2
11769	Giligili Prison Administration	4,463.4	3,683.5	4,355.0	4,514.2	4,679.5	4,849.2
11770	Daru Prison Administration	1,947.1	1,948.8	2,577.2	2,677.3	2,781.4	2,888.2
11771	Buimo Prison Administration	8,432.8	8,020.7	8,790.6	9,097.3	9,415.3	9,741.8
11772	Boram Prison Administration	5,613.1	5,671.9	6,391.0	6,618.3	6,854.1	7,096.3
11773	Beon Prison Administration	5,451.6	5,553.6	6,276.0	6,494.6	6,721.0	6,953.7
11774	Vanimo Prison Administration	2,946.0	2,501.1	2,539.1	2,632.1	2,728.7	2,827.8
11775	Kerevat Prison Administration	8,258.8	7,495.5	8,275.2	8,554.2	8,843.1	9,140.0
11776	Kavieng Prison Administration	4,593.6	3,487.9	4,148.2	4,303.0	4,463.8	4,628.8
11777	Lakiemata Prison Administration	4,878.9	4,091.8	4,770.2	4,943.7	5,123.8	5,308.6

226	Department of Corrective Institutional Services	226

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
11778	Buka Prison Administration	4,947.0	2,590.9	3,230.0	3,354.2	3,483.4	3,615.9
11779	Manus Prison Administration	1,609.6	2,102.1	2,726.4	2,835.6	2,949.3	3,065.8
11780	Bundaira Prison Administration	4,196.0	3,311.6	3,978.5	4,121.9	4,270.6	4,423.4
11781	Bihute Prison Administration	4,979.0	4,447.4	5,131.6	5,318.5	5,512.5	5,711.7
11782	Barawagi Prison Administration	5,999.6	4,353.9	5,032.8	5,218.1	5,410.5	5,608.0
11783	Baisu Prison Administration	9,097.9	8,405.0	9,211.9	9,519.5	9,837.8	10,165.0
11784	Mukuramanda Prison Administration	1,750.5	1,743.8	1,790.0	1,846.4	1,904.6	1,964.5
11785	Bui-Lebi Prison Administration	5,668.6	5,782.3	6,528.7	6,748.6	6,976.2	7,210.2
13219	Hawa Prison Administration	346.1	600.0	579.4	606.0	633.9	662.4
13348	Bougainville Correctional Service	5.8	10.0	8.9	9.3	9.7	10.2
Program	**Training**	**6,368.2**	**12,463.5**	**12,769.2**	**13,188.0**	**13,621.0**	**14,066.3**
10265	Staff Training College	6,361.2	12,453.5	12,760.3	13,178.7	13,611.3	14,056.2
13349	Joint Forces College	7.0	10.0	8.9	9.3	9.7	10.2
Program	**Ministerial Services**	**135.1**	**200.0**	**185.9**	**194.5**	**203.4**	**212.6**
10270	Minister's Support Services	135.1	200.0	185.9	194.5	203.4	212.6
Program	**Other Multi-Functional Development Projects**	**1,000.0**	**2,000.0**	**2,000.0**	**2,000.0**		
22957	Prison Industries Program	1,000.0	2,000.0	2,000.0	2,000.0		
Program	**Support Services (Logistics)**	**3,503.9**	**5,020.0**	**4,836.8**	**5,059.3**	**5,292.0**	**5,530.2**
13182	CIS District Services	188.3	416.0	369.8	386.8	404.6	422.8
13209	Finchafen Rural Lock-up	416.7	587.5	572.7	599.1	626.6	654.8
13210	Baiyer Rural Lock- up	344.6	501.5	486.7	509.1	532.5	556.5
13211	Ambunti Rural Lock-up	350.9	453.5	438.7	458.9	480.0	501.6
13212	Menyamya Rural Lock-up	311.6	439.5	430.1	449.8	470.5	491.7
13213	Gumine Rural Lock-up	361.2	478.5	463.7	485.0	507.4	530.2
13214	Misima Rural Lock-up	351.1	487.5	472.7	494.5	517.2	540.5
13215	Moreguina Rural Lock-up	411.1	591.5	576.7	603.2	631.0	659.4
13216	Kabwum Rural Lock-up	265.6	372.5	357.7	374.2	391.4	409.0
13217	Bogia Rural Lock-up	269.3	381.5	366.7	383.6	401.2	419.3
13218	Bulolo Rural Lock-up	233.5	310.5	301.3	315.1	329.6	344.5
Main Program	**Miscellaneous Law and Order Services**	**2,000.0**	**30,000.0**	**30,000.0**	**55,000.0**	**55,000.0**	**55,000.0**
Program	**General Administration**	**2,000.0**	**15,000.0**	**20,000.0**	**30,000.0**	**30,000.0**	**30,000.0**
22594	CS Infrastructure Program	2,000.0	15,000.0	20,000.0	30,000.0	30,000.0	30,000.0
Program	**Law & Justice**		**15,000.0**	**10,000.0**	**25,000.0**	**25,000.0**	**25,000.0**
24013	National Jail Infrastructure Program		15,000.0	10,000.0	25,000.0	25,000.0	25,000.0
Main Program	**Government Buildings Administration**	**2,000.0**					
Program	**Buildings & Construction**	**2,000.0**					
24385	Bulolo CS Facility	2,000.0					

226	Department of Corrective Institutional Services	226

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Grand Total		166,380.1	197,198.3	214,628.3	246,120.2	250,853.4	257,768.1

226	Department of Corrective Institutional Services	226

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**125,715.7**	**114,741.2**	**119,314.4**	**122,893.8**	**126,580.5**	**130,378.0**
211	Salaries and Allowances	94,734.8	87,768.8	91,337.4	94,077.5	96,899.8	99,806.8
213	Overtime	10,928.1	7,565.0	7,786.8	8,020.4	8,261.0	8,508.9
214	Leave fares	10,670.0	10,000.0	10,300.0	10,609.0	10,927.3	11,255.1
215	Gratuities	9,382.8	9,407.4	1,846.9	1,902.3	1,959.3	2,018.1
218	Pensions & Superannuation			8,043.3	8,284.6	8,533.1	8,789.1
22	**Goods & Services**	**35,672.5**	**50,816.4**	**61,173.4**	**64,918.6**	**67,289.7**	**70,227.7**
220	Goods & Services				2,500.0	2,000.0	2,000.0
221	Domestic Travel and Subsistence	100.6	193.0	193.0	201.9	211.2	220.7
222	Travel and Subsistence	3,181.0	4,788.4	4,788.1	5,008.4	5,238.7	5,474.5
223	Office Materials and Supplies	555.9	868.4	869.0	909.0	950.8	993.6
224	Operational Materials and Supplies	18,945.9	23,261.0	34,061.0	35,627.8	37,266.7	38,943.7
225	Transport and Fuel	3,067.7	5,220.7	5,220.7	5,460.9	5,712.1	5,969.1
226	Administrative Consultancy Fees	69.7	121.0	121.0	126.6	132.4	138.3
227	Other Operational Expenses	7,996.1	14,286.4	13,643.1	12,910.9	13,504.8	14,112.5
228	Training	1,755.6	2,077.5	2,277.5	2,173.1	2,273.0	2,375.3
23	**Utilities, Rentals and Property Costs**	**1,294.7**	**1,595.5**	**1,595.5**	**1,668.9**	**1,745.7**	**1,824.2**
233	Routine Maintenance	1,294.7	1,595.5	1,595.5	1,668.9	1,745.7	1,824.2
27	**Capital Formation**	**4,109.7**	**30,045.0**	**32,545.0**	**56,639.1**	**55,237.5**	**55,338.2**
270	Capital Formation				54,500.0	53,000.0	53,000.0
271	Office Equipment, Furniture & Fittings	54.6	85.0	85.0	88.9	93.0	97.2
273	Motor Vehicles	55.1	1,960.0	1,960.0	2,050.2	2,144.5	2,241.0
274	Feasibility Studies & Project Preparation			2,000.0			
276	Construction, Renovation and Improvements	4,000.0	28,000.0	28,500.0			
Grand Total		**166,792.6**	**197,198.1**	**214,628.3**	**246,120.4**	**250,853.4**	**257,768.1**

226	Department of Corrective Institutional Services	226

Main Program: Prison Administration and Operations

Program: Prison Administration and Improvement

Program Objectives:
To contribute to public order and justice through detention of law offenders and provision of correctional and rehabilitation services in the prisons.

Program Description:
To maintain and upgrade the accommodation facilities in the prisons. To provideclothing, rations, medical facilities and personnel commodities. To provide farms for the production of fruits and vegetables. To provide social services through workshops, training of artisans, religious ministering and recreation.

This program consists of 38 Activities and Projects the expenditure and other data of which are given in the following tables:

10260	Top Management & Administrative Services
10261	Policy & Administration
10262	Operational Field Command
10266	Southern Region Prisons Administration
10267	Northern Region Prisons Administration
10268	Islands Region Prisons Administration
10269	Highlands Region Prisons Administration
11756	Legal Services
11757	Internal Audit Services
11758	Finance & Budget
11759	Human Resource
11760	Administration-HR
11761	Information Technology Services
11762	Training Development - Hq
11763	Fixed Asset Management Unit
11764	Community Relation
11766	Bomana Prison Administration
11767	Ningerum Prison Administration
11768	Biru Prison Administration
11769	Giligili Prison Administration
11770	Daru Prison Administration
11771	Buimo Prison Administration
11772	Boram Prison Administration
11773	Beon Prison Administration
11774	Vanimo Prison Administration
11775	Kerevat Prison Administration
11776	Kavieng Prison Administration
11777	Lakiemata Prison Administration
11778	Buka Prison Administration
11779	Manus Prison Administration
11780	Bundaira Prison Administration
11781	Bihute Prison Administration
11782	Barawagi Prison Administration
11783	Baisu Prison Administration
11784	Mukuramanda Prison Administration
11785	Bui-Lebi Prison Administration

13219 Hawa Prison Administration
13348 Bougainville Correctional Service

226	Department of Corrective Institutional Services	226

Activity: 10260 Top Management & Administrative Services **(PBS Code: 226-1706-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,498.2**	**3,265.9**	**3,363.9**
211	Salaries and Allowances	1,974.1	2,795.8	2,795.8
213	Overtime	36.7		
215	Gratuities	487.4	470.1	568.1
22	**Goods & Services**	**459.7**	**645.0**	**2,233.6**
222	Travel and Subsistence	141.1	211.0	210.7
223	Office Materials and Supplies	9.5	9.5	9.5
225	Transport and Fuel	209.6	263.5	263.5
227	Other Operational Expenses	57.6	100.0	1,688.9
228	Training	41.9	61.0	61.0
27	**Capital Formation**	**55.1**	**1,960.0**	**1,960.0**
273	Motor Vehicles	55.1	1,960.0	1,960.0
	GRAND TOTAL	**3,013.0**	**5,870.9**	**7,557.5**

B: Other Data in 2026

Performance Indicators/Targets: To provide high level strategic support and guidance to the organisation through policy implementation, planning, human resource management and general operations.

226	Department of Corrective Institutional Services	226

Activity: 10261 Policy & Administration **(PBS Code: 226-1706-1-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**9,435.4**	**9,111.5**	**9,384.9**
211	Salaries and Allowances	1,562.7	1,302.5	1,341.6
215	Gratuities	7,872.7	7,809.0	
218	Pensions & Superannuation			8,043.3
22	**Goods & Services**	**243.7**	**836.0**	**2,367.6**
221	Domestic Travel and Subsistence	16.9	29.0	29.0
222	Travel and Subsistence	23.5	37.0	37.0
223	Office Materials and Supplies	11.2	14.0	14.0
224	Operational Materials and Supplies	93.2	140.5	140.5
227	Other Operational Expenses	98.9	615.5	2,147.1
	GRAND TOTAL	**9,679.1**	**9,947.5**	**11,752.5**

B: Other Data in 2026

1. Funded Positions: 18
   Staff on Strength: 18

2. Performance Indicators/Targets: To ensure the provision of services is within the legislative andother appropriate guidelines.

3. Re-allocation within PE expenditure items. A total of K8.04m parked under Retirement & Gratuity (215) for pensioners has been re-allocated to Pension & Superannuation (218).

226	Department of Corrective Institutional Services	226

Activity: 10262 Operational Field Command **(PBS Code: 226-1706-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**968.4**	**725.5**	**747.3**
211	Salaries and Allowances	836.4	657.0	676.7
213	Overtime	63.6		
215	Gratuities	68.4	68.5	70.6
22	**Goods & Services**	**834.8**	**1,263.0**	**1,247.7**
222	Travel and Subsistence	119.8	157.0	157.0
223	Office Materials and Supplies	9.0	9.0	9.0
224	Operational Materials and Supplies	620.6	959.0	959.0
227	Other Operational Expenses	85.4	138.0	122.7
23	**Utilities, Rentals and Property Costs**	**87.5**	**150.0**	**150.0**
233	Routine Maintenance	87.5	150.0	150.0
	GRAND TOTAL	**1,890.7**	**2,138.5**	**2,145.0**

B: Other Data in 2026

1. Funded Positions: 14
Staff on Strength: 8

F
unded vacancies: 6

2. Performance Indicators/Targets: Provide leadership in a Regionalised Structure and support services to Correctional Institutions in the Provinces.

226	Department of Corrective Institutional Services	226

Activity: 10266 Southern Region Prisons Administration **(PBS Code: 226-1706-3-102))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**432.6**	**88.7**	**91.4**
211	Salaries and Allowances	432.6	61.7	64.3
215	Gratuities		27.0	27.1
22	**Goods & Services**	**161.7**	**282.0**	**271.4**
221	Domestic Travel and Subsistence	75.4	147.0	147.0
223	Office Materials and Supplies	2.7	4.0	4.0
224	Operational Materials and Supplies	29.0	36.0	36.0
227	Other Operational Expenses	54.6	95.0	84.4
23	**Utilities, Rentals and Property Costs**	**12.3**	**21.0**	**21.0**
233	Routine Maintenance	12.3	21.0	21.0
	GRAND TOTAL	**606.6**	**391.7**	**383.8**

B: Other Data in 2026

1. Staff Establishment: 431
Staff on Strength: 3
76
Total vacancies: 64
4. Performance Indicators/Targets: Provide secure human accommodation, adequate supply of rations and clothing for detainees. Provide meaningfull activities and suitable industrial and rehabilitative programs.

226	Department of Corrective Institutional Services	226

Activity: 10267 Northern Region Prisons Administration **(PBS Code: 226-1706-3-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**366.2**	**75.6**	**77.8**
211	Salaries and Allowances	366.2	75.6	77.8
22	**Goods & Services**	**148.3**	**218.0**	**212.4**
222	Travel and Subsistence	80.8	112.9	112.9
223	Office Materials and Supplies	2.7	4.0	4.0
224	Operational Materials and Supplies	33.1	51.1	51.1
227	Other Operational Expenses	31.7	50.0	44.4
23	**Utilities, Rentals and Property Costs**	**23.9**	**41.0**	**41.0**
233	Routine Maintenance	23.9	41.0	41.0
	GRAND TOTAL	**538.4**	**334.6**	**331.2**

B: Other Data in 2026

1. Staff Establishment: 339
2. Staff on Strength: 297
3. Total Vacancies: 42

4. Performance Indicators/Targets: Provide secure human accommodation adequate supply of rations and clothing for detainees. Provide meaningfull activities and suitable industrial and rehabilitative programs.

226	Department of Corrective Institutional Services	226

Activity: 10268 Islands Region Prisons Administration **(PBS Code: 226-1706-3-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**316.3**	**83.2**	**85.7**
211	Salaries and Allowances	316.3	83.2	85.7
22	**Goods & Services**	**160.2**	**223.0**	**216.3**
222	Travel and Subsistence	88.5	123.0	123.0
223	Office Materials and Supplies	2.7	4.0	4.0
224	Operational Materials and Supplies	31.0	36.0	36.0
227	Other Operational Expenses	38.0	60.0	53.3
23	**Utilities, Rentals and Property Costs**	**23.9**	**41.0**	**41.0**
233	Routine Maintenance	23.9	41.0	41.0
	GRAND TOTAL	**500.4**	**347.2**	**343.0**

B: Other Data in 2026

1. Staff Establishment: 340
2. Staff on Strength: 278
3. Total Vacancies: 65

4. Performance Indicators/Targets: Provide secure human accommodation, adequate supply of rations and clothing for detainees. Provide meaningfull activities and suitable industrial and rehabilitation programs.

226	Department of Corrective Institutional Services	226

Activity: 10269 Highlands Region Prisons Administration **(PBS Code: 226-1706-3-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**344.8**	**81.0**	**83.5**
211	Salaries and Allowances	344.8	81.0	83.5
22	**Goods & Services**	**157.2**	**218.0**	**212.4**
222	Travel and Subsistence	90.3	128.0	128.0
223	Office Materials and Supplies	2.7	4.0	4.0
224	Operational Materials and Supplies	31.0	36.0	36.0
227	Other Operational Expenses	33.2	50.0	44.4
23	**Utilities, Rentals and Property Costs**	**23.9**	**41.0**	**41.0**
233	Routine Maintenance	23.9	41.0	41.0
	GRAND TOTAL	**525.9**	**340.0**	**336.9**

B: Other Data in 2026

1. Staff Establishment: 509
2. Staff on Strength: 402
3. Total Vacancies: 107

4. Performance Indicators/Targets: Provide secure human accommodation, adequate supply of rations and clothing for detainees. Provide meaningfull activities and suitable industrial and rehabilitation programs.

226	Department of Corrective Institutional Services	226

Activity: 11756 Legal Services **(PBS Code: 226-1706-1-105))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**291.4**	**202.6**	**208.7**
211	Salaries and Allowances	291.4	202.6	208.7
22	**Goods & Services**	**24.3**	**40.0**	**38.9**
221	Domestic Travel and Subsistence	8.3	17.0	17.0
223	Office Materials and Supplies	3.0	3.0	3.0
227	Other Operational Expenses	6.5	10.0	8.9
228	Training	6.5	10.0	10.0
	GRAND TOTAL	**315.7**	**242.6**	**247.6**

B: Other Data in 2026

1 Funded Positions: 4

2. Staff on Strength: 3

3. Funded Vacancies:1

4. Performance Indicators/Targets: To provide legal advice and servicesto the Institution.

226	Department of Corrective Institutional Services	226

Activity: 11757 Internal Audit Services **(PBS Code: 226-1706-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**233.4**	**184.4**	**190.0**
211	Salaries and Allowances	196.6	147.6	152.1
215	Gratuities	36.8	36.8	37.9
22	**Goods & Services**	**17.1**	**26.0**	**24.9**
222	Travel and Subsistence	7.6	13.0	13.0
223	Office Materials and Supplies	2.5	3.0	3.0
227	Other Operational Expenses	7.0	10.0	8.9
	GRAND TOTAL	**250.5**	**210.4**	**214.9**

B: Other Data in 2026

1 Funded Positions: 3

2. Staff on Strength: 2

3. Funded Vacancies:1

4.Performance Indicators/Targets: To ensure financial regulations are followed in the Institution as well as expenditure control is established for proper accountability of public funds.

226	Department of Corrective Institutional Services	226

Activity: 11758 Finance & Budget **(PBS Code: 226-1706-1-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**749.1**	**726.6**	**748.4**
211	Salaries and Allowances	710.1	646.2	665.6
215	Gratuities	39.0	80.4	82.8
22	**Goods & Services**	**73.6**	**111.0**	**105.4**
222	Travel and Subsistence	31.4	47.0	47.0
223	Office Materials and Supplies	11.2	14.0	14.0
227	Other Operational Expenses	31.0	50.0	44.4
	GRAND TOTAL	**822.7**	**837.6**	**853.8**

B: Other Data in 2026

1. Funded Positions: 14

2.SOS: 11

3. Funded Vacancies:3

4.PerformanceIndicators/Targets: To support the administration deliver its policies and programs on a timely manner and improve fiscal management of funding provided to the organisation.

226	Department of Corrective Institutional Services	226

Activity: 11759 Human Resource **(PBS Code: 226-1706-1-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**11,940.8**	**17,241.2**	**18,889.3**
211	Salaries and Allowances	1,110.2	7,098.0	8,441.8
213	Overtime	179.6		
214	Leave fares	10,537.8	10,000.0	10,300.0
215	Gratuities	113.2	143.2	147.5
22	**Goods & Services**	**24.7**	**31.0**	**29.9**
222	Travel and Subsistence	7.0	7.0	7.0
223	Office Materials and Supplies	12.0	14.0	14.0
227	Other Operational Expenses	5.7	10.0	8.9
	GRAND TOTAL	**11,965.5**	**17,272.2**	**18,919.2**

B: Other Data in 2026

1.
Funded Positions; 10

2.SOS: 10

3.Performance Indicators/Targets: To provide effective human resource development to the organization and equip them with necessary skills to ensure they produce their obligatory roles to achieve set objectives by the organisation.

226	Department of Corrective Institutional Services	226

Activity: 11760 Administration-HR **(PBS Code: 226-1706-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,428.8**	**491.2**	**505.9**
211	Salaries and Allowances	3,012.2	477.2	491.5
213	Overtime	403.6		
215	Gratuities	13.0	14.0	14.4
22	**Goods & Services**	**24.3**	**41.0**	**39.4**
222	Travel and Subsistence	12.0	18.0	18.0
223	Office Materials and Supplies	5.3	9.0	9.0
227	Other Operational Expenses	7.0	14.0	12.4
	GRAND TOTAL	**3,453.1**	**532.2**	**545.3**

B: Other Data in 2026

1.
Funded Positions; 11

2.SOS: 7

3. Funded Vacancies: 4
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4.Performance Indicators/Targets: To improve and monitor payroll functions for the organisation.

226	Department of Corrective Institutional Services	226

Activity: 11761 Information Technology Services **(PBS Code: 226-1706-1-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**302.4**	**254.3**	**262.0**
211	Salaries and Allowances	253.9	237.2	244.3
213	Overtime	48.5		
215	Gratuities		17.1	17.7
22	**Goods & Services**	**85.9**	**132.0**	**126.4**
222	Travel and Subsistence	30.4	43.5	43.5
223	Office Materials and Supplies	28.5	38.5	38.5
227	Other Operational Expenses	27.0	50.0	44.4
	GRAND TOTAL	**388.3**	**386.3**	**388.4**

B: Other Data in 2026

1.
Funded Positions: 5

2.SOS: 4

3.Funded Vacancies: 1

4 Performance Indicators/Targets: To provide effective communication links between the organisation's head quarter and all its branches nationwide.

226	Department of Corrective Institutional Services	226

Activity: 11762 Training Development - Hq **(PBS Code: 226-1706-1-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**221.4**	**181.2**	**186.7**
211	Salaries and Allowances	158.4	181.2	186.7
213	Overtime	63.0		
22	**Goods & Services**	**183.3**	**326.0**	**326.6**
222	Travel and Subsistence	85.7	135.0	135.0
223	Office Materials and Supplies	30.5	47.0	47.6
228	Training	67.1	144.0	144.0
	GRAND TOTAL	**404.7**	**507.2**	**513.3**

B: Other Data in 2026

1.Funded Positions:4

2.SOS: 3

3. Funded Vacancies: 1

4.Performance Indicators/Targets: To provide relevant training programs for enhancing staff performance.

226	Department of Corrective Institutional Services	226

Activity: 11763 Fixed Asset Management Unit **(PBS Code: 226-1706-1-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,031.3**	**469.5**	**483.7**
211	Salaries and Allowances	892.9	441.4	454.7
213	Overtime	127.8		
215	Gratuities	10.6	28.1	29.0
22	**Goods & Services**	**431.0**	**713.5**	**705.7**
222	Travel and Subsistence	23.6	36.0	36.0
223	Office Materials and Supplies	7.5	7.5	7.5
225	Transport and Fuel	329.9	550.0	550.0
226	Administrative Consultancy Fees	29.2	50.0	50.0
227	Other Operational Expenses	40.8	70.0	62.2
23	**Utilities, Rentals and Property Costs**	**886.2**	**893.5**	**893.5**
233	Routine Maintenance	886.2	893.5	893.5
27	**Capital Formation**	**54.6**	**85.0**	**85.0**
271	Office Equipment, Furniture & Fittings	54.6	85.0	85.0
	GRAND TOTAL	**2,403.1**	**2,161.5**	**2,167.9**

B: Other Data in 2026

1.Funded Positions: 11

2.SOS: 9

3.Funded Vacancies: 2

4.Performance Indicators/Targets: To effectively manage the Institution's assets and ensure proper records are kept.

226	Department of Corrective Institutional Services	226

Activity: 11764 Community Relation **(PBS Code: 226-1706-1-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**182.7**	**220.9**	**227.5**
211	Salaries and Allowances	161.8	220.9	227.5
213	Overtime	20.9		
22	**Goods & Services**	**150.4**	**247.0**	**241.9**
222	Travel and Subsistence	18.1	27.5	27.5
223	Office Materials and Supplies	7.9	11.0	11.0
225	Transport and Fuel	30.3	45.5	45.5
226	Administrative Consultancy Fees	40.5	71.0	71.0
227	Other Operational Expenses	26.8	46.0	40.9
228	Training	26.8	46.0	46.0
	GRAND TOTAL	**333.1**	**467.9**	**469.4**

B: Other Data in 2026

1.Funded Positions: 3

2. SOS: 3

3. Performance Indicators/Targets:Improve community awareness programs to the people of Papua New Guinea.

226	Department of Corrective Institutional Services	226

Activity: 11766 Bomana Prison Administration **(PBS Code: 226-1706-3-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**13,080.3**	**12,400.2**	**12,772.1**
211	Salaries and Allowances	11,554.3	5,326.9	5,411.1
213	Overtime	1,335.7	7,000.0	7,210.0
214	Leave fares	132.3		
215	Gratuities	58.0	73.3	151.0
22	**Goods & Services**	**1,744.0**	**1,920.3**	**2,512.5**
223	Office Materials and Supplies	20.3	28.0	28.0
224	Operational Materials and Supplies	1,472.3	1,572.3	2,172.3
225	Transport and Fuel	205.0	250.0	250.0
227	Other Operational Expenses	46.4	70.0	62.2
	GRAND TOTAL	**14,824.3**	**14,320.5**	**15,284.6**

B: Other Data in 2026

1 Staffing Details
Funded Positions: 242
SOS: 200
Funded Vacancies: 26

2.Performance Indicators/Targets: To effectively provide secure human accommodation for the detainees and develop suitable industrial and rehabilitative programs.

226	Department of Corrective Institutional Services	226

Activity: 11767 Ningerum Prison Administration **(PBS Code: 226-1706-3-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,074.9**	**1,006.0**	**1,036.2**
211	Salaries and Allowances	1,848.7	1,006.0	1,036.2
213	Overtime	226.2		
22	**Goods & Services**	**594.8**	**793.5**	**1,385.8**
223	Office Materials and Supplies	16.0	24.0	24.0
224	Operational Materials and Supplies	504.3	609.4	1,209.4
225	Transport and Fuel	36.0	91.1	91.1
227	Other Operational Expenses	38.5	69.0	61.3
	GRAND TOTAL	**2,669.7**	**1,799.5**	**2,422.0**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 27

SOS: 21

Funded Vacancies: 5

2.0Performance Indicators/Targets: To provide secure accommodation for the detainees and effectively develop meaningfully activities and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11768 Biru Prison Administration **(PBS Code: 226-1706-3-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,436.1**	**2,424.4**	**2,497.2**
211	Salaries and Allowances	2,151.7	2,392.6	2,464.4
213	Overtime	252.6		
215	Gratuities	31.8	31.8	32.8
22	**Goods & Services**	**844.4**	**1,076.5**	**1,637.7**
223	Office Materials and Supplies	12.5	15.0	15.0
224	Operational Materials and Supplies	774.8	627.5	1,227.5
225	Transport and Fuel	33.8	84.5	84.5
227	Other Operational Expenses	23.3	349.5	310.7
	GRAND TOTAL	**3,280.5**	**3,500.9**	**4,134.9**

B: Other Data in 2026

1 Staffing Details:

Funded Positions: 65

SOS: 47

Funded Vacancies: 11

Performance Targets/Indicators: Provide secure human accommodation and develop suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11769 Giligili Prison Administration **(PBS Code: 226-1706-3-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,589.2**	**2,495.9**	**2,570.8**
211	Salaries and Allowances	3,152.2	2,451.6	2,525.2
213	Overtime	394.0		
215	Gratuities	43.0	44.3	45.6
22	**Goods & Services**	**874.3**	**1,187.5**	**1,784.2**
223	Office Materials and Supplies	11.5	15.0	15.0
224	Operational Materials and Supplies	778.8	1,031.5	1,631.5
225	Transport and Fuel	64.0	111.0	111.0
227	Other Operational Expenses	20.0	30.0	26.7
	GRAND TOTAL	**4,463.5**	**3,683.4**	**4,355.0**

B: Other Data in 2026

1. Staffing Details

:

Funded Positions: 66

SOS: 52

Funded Vacancies: 8

Targets/Indicators: Provide secure accommodation and develop suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11770 Daru Prison Administration **(PBS Code: 226-1706-3-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,305.8**	**1,122.3**	**1,156.0**
211	Salaries and Allowances	1,181.3	1,122.3	1,156.0
213	Overtime	124.5		
22	**Goods & Services**	**641.3**	**826.5**	**1,421.2**
223	Office Materials and Supplies	11.5	15.0	15.0
224	Operational Materials and Supplies	557.1	669.0	1,269.0
225	Transport and Fuel	45.0	95.0	95.0
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**1,947.1**	**1,948.8**	**2,577.2**

B: Other Data in 2026

1 Staffing Details

:

Funded Positions: 31

SOS: 14

Funded Vacancies: 9

2. .Performance Targets/Indicators: Provide secure accommodation and develop appropriate and suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11771 Buimo Prison Administration **(PBS Code: 226-1706-3-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**6,776.1**	**5,924.4**	**6,102.1**
211	Salaries and Allowances	5,956.9	5,861.6	6,037.4
213	Overtime	728.9		
215	Gratuities	90.3	62.8	64.7
22	**Goods & Services**	**1,656.7**	**2,096.3**	**2,688.5**
223	Office Materials and Supplies	16.0	20.0	20.0
224	Operational Materials and Supplies	1,518.4	1,879.8	2,479.8
225	Transport and Fuel	81.5	126.5	126.5
227	Other Operational Expenses	40.8	70.0	62.2
	GRAND TOTAL	**8,432.8**	**8,020.7**	**8,790.6**

B: Other Data in 2026

1 Staffing Details:

Funded Positions: 115

SOS: 133

Funded Vacancies: 12

Performance Targets/Indicators: Provide a secure accommodation and develop appropriate industrial and rehabilitation programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11772 Boram Prison Administration **(PBS Code: 226-1706-3-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,361.6**	**4,043.4**	**4,164.7**
211	Salaries and Allowances	4,001.1	3,603.3	3,711.4
213	Overtime	315.7	394.0	405.8
215	Gratuities	44.8	46.1	47.5
22	**Goods & Services**	**1,251.5**	**1,628.5**	**2,226.3**
223	Office Materials and Supplies	18.5	25.0	25.0
224	Operational Materials and Supplies	1,200.8	1,518.0	2,118.0
225	Transport and Fuel	20.5	65.5	65.5
227	Other Operational Expenses	11.7	20.0	17.8
	GRAND TOTAL	**5,613.1**	**5,671.9**	**6,391.0**

B: Other Data in 2026

1 Staffing Details

:

Funded Positions: 90

SOS: 65

Funded Vacancies:16

2. . Performance Indicators/Targets: Provide secure accommodation and develop appropriate industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11773 Beon Prison Administration **(PBS Code: 226-1706-3-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,571.6**	**4,258.0**	**4,385.8**
211	Salaries and Allowances	4,050.5	4,221.9	4,349.7
213	Overtime	492.6		
215	Gratuities	28.5	36.1	36.1
22	**Goods & Services**	**880.1**	**1,295.5**	**1,890.2**
223	Office Materials and Supplies	10.8	15.0	15.0
224	Operational Materials and Supplies	770.2	1,096.5	1,696.5
225	Transport and Fuel	71.4	136.5	136.5
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**5,451.7**	**5,553.5**	**6,276.0**

B: Other Data in 2026

1 Staffing Details:

Funded Positions: 95

SOS: 70

Funded Vacancies: 16

2. Performance Indicators/Targets: Provide secure accommodationand develop suitable activities, industrial and rehabilitative programs forthe detainees.

226	Department of Corrective Institutional Services	226

Activity: 11774 Vanimo Prison Administration **(PBS Code: 226-1706-3-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**2,066.2**	**1,444.5**	**1,487.8**
211	Salaries and Allowances	1,831.7	1,262.5	1,262.5
213	Overtime	224.6	171.0	171.0
215	Gratuities	9.9	11.0	54.3
22	**Goods & Services**	**879.8**	**1,056.5**	**1,051.2**
223	Office Materials and Supplies	10.8	15.0	15.0
224	Operational Materials and Supplies	777.5	877.5	877.5
225	Transport and Fuel	63.8	116.5	116.5
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**2,946.0**	**2,501.0**	**2,539.0**

B: Other Data in 2026

1 Staffing Details

:

Funded Positions: 39

SOS: 37

Funded Vacancies: 1

2. Performance Indicators/Targets: Provide secure accommodation and develop appropriate industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11775 Kerevat Prison Administration **(PBS Code: 226-1706-3-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**7,099.4**	**6,166.0**	**6,350.9**
211	Salaries and Allowances	6,445.3	6,108.4	6,291.6
213	Overtime	622.1		
215	Gratuities	32.0	57.6	59.3
22	**Goods & Services**	**1,159.3**	**1,329.5**	**1,924.2**
223	Office Materials and Supplies	10.7	15.0	15.0
224	Operational Materials and Supplies	1,011.4	1,112.5	1,712.5
225	Transport and Fuel	109.5	154.5	154.5
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**8,258.7**	**7,495.5**	**8,275.1**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 109,
SOS:80
Funded Vacancies: 19

2. Performance Indicators/Targets: Provide secure accommodation and develop appropriate industrial and rehabilitative programs for the detainees. Detainees must be able to associate themselves with their communities after serving their jail terms.

226	Department of Corrective Institutional Services	226

Activity: 11776 Kavieng Prison Administration **(PBS Code: 226-1706-3-120))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,700.3**	**2,187.4**	**2,252.9**
211	Salaries and Allowances	3,290.6	2,158.0	2,222.7
213	Overtime	398.1		
215	Gratuities	11.6	29.4	30.2
22	**Goods & Services**	**893.3**	**1,300.5**	**1,895.2**
223	Office Materials and Supplies	10.8	15.0	15.0
224	Operational Materials and Supplies	768.4	1,074.0	1,674.0
225	Transport and Fuel	86.4	164.0	164.0
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**4,593.6**	**3,487.9**	**4,148.1**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 59

SOS: 53
Funded Vacancies:8

2. .Performance Indicators/Targets: Develop industrial and suitable rehabilitative programs for the detainees. The detainees should be able toassociate themselves with the communities after serving their jail terms.

226	Department of Corrective Institutional Services	226

Activity: 11777 Lakiemata Prison Administration **(PBS Code: 226-1706-3-121))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,882.7**	**2,788.6**	**2,872.2**
211	Salaries and Allowances	3,491.2	2,752.3	2,834.8
213	Overtime	320.8		
215	Gratuities	70.7	36.3	37.4
22	**Goods & Services**	**996.3**	**1,303.3**	**1,898.0**
223	Office Materials and Supplies	10.8	15.0	15.0
224	Operational Materials and Supplies	910.7	1,140.8	1,740.8
225	Transport and Fuel	47.1	100.0	100.0
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**4,879.0**	**4,091.9**	**4,770.2**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 73

SOS: 61

Funded Vacancies: 5

2 Program Indicators/Targets: Provide appropriate accommodation and rehabilitative programs to help the detainees adapt normal life after servingtheir jail terms.

226	Department of Corrective Institutional Services	226

Activity: 11778 Buka Prison Administration **(PBS Code: 226-1706-3-122))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,213.9**	**1,479.4**	**1,523.8**
211	Salaries and Allowances	3,996.0	1,479.4	1,523.8
213	Overtime	191.9		
215	Gratuities	26.0		
22	**Goods & Services**	**733.1**	**1,111.5**	**1,706.2**
223	Office Materials and Supplies	10.8	15.0	15.0
224	Operational Materials and Supplies	621.2	904.0	1,504.0
225	Transport and Fuel	73.4	145.0	145.0
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**4,947.0**	**2,590.9**	**3,230.0**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 70

SOS: 45

Funded Vacancies:30

2. .Performance Indicators/Targets: Provide appropriate rehabilitative programs for the detainees. The detainees must be able to adapt normal life after serving their terms.

226	Department of Corrective Institutional Services	226

Activity: 11779 Manus Prison Administration **(PBS Code: 226-1706-3-123))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**849.9**	**986.6**	**1,016.2**
211	Salaries and Allowances	752.9	986.6	1,016.2
213	Overtime	97.0		
22	**Goods & Services**	**759.6**	**1,115.5**	**1,710.2**
223	Office Materials and Supplies	10.7	15.0	15.0
224	Operational Materials and Supplies	503.5	660.5	1,260.5
225	Transport and Fuel	217.7	392.5	392.5
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**1,609.5**	**2,102.1**	**2,726.4**

B: Other Data in 2026

1 Staffing Details:
Funded Positions: 29

SOS: 22

Funded Vacancies: 3

2.Performance Indicators/Target: Provide secure accommodation and develop suitable rehabilitative programs for the detainees. The detainees must be able to adapt normal life after serving their jail terms.

226	Department of Corrective Institutional Services	226

Activity: 11780 Bundaira Prison Administration **(PBS Code: 226-1706-3-124))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,486.0**	**2,406.1**	**2,478.2**
211	Salaries and Allowances	3,126.4	2,377.4	2,448.7
213	Overtime	335.7		
215	Gratuities	23.9	28.7	29.5
22	**Goods & Services**	**709.9**	**905.5**	**1,500.2**
223	Office Materials and Supplies	10.7	15.0	15.0
224	Operational Materials and Supplies	597.0	697.0	1,297.0
225	Transport and Fuel	74.5	146.0	146.0
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**4,195.9**	**3,311.6**	**3,978.4**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 68
SOS: 37
Funded Vacancies: 19

2. Performance Indicators/Targets: Provide secure human accommodation and develop industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11781 Bihute Prison Administration **(PBS Code: 226-1706-3-125))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**3,880.2**	**2,981.9**	**3,071.3**
211	Salaries and Allowances	3,490.6	2,947.2	3,035.6
213	Overtime	355.2		
215	Gratuities	34.4	34.7	35.7
22	**Goods & Services**	**1,098.8**	**1,465.5**	**2,060.2**
223	Office Materials and Supplies	10.8	15.0	15.0
224	Operational Materials and Supplies	978.5	1,248.5	1,848.5
225	Transport and Fuel	81.8	154.5	154.5
227	Other Operational Expenses	27.7	47.5	42.2
	GRAND TOTAL	**4,979.0**	**4,447.4**	**5,131.5**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 77

SOS: 80

Funded Vacancies:4

2.Performance Indicators/Targets: Provide secure human accommodation and develop suitable industrial and rehabilitation programs for the detainees.The detainees must be able to adapt normal life after serving their jail term.

226	Department of Corrective Institutional Services	226

Activity: 11782 Barawagi Prison Administration **(PBS Code: 226-1706-3-126))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,920.0**	**2,804.6**	**2,888.8**
211	Salaries and Allowances	4,276.8	2,763.3	2,846.2
213	Overtime	602.6		
215	Gratuities	40.6	41.3	42.6
22	**Goods & Services**	**1,079.6**	**1,549.3**	**2,144.0**
223	Office Materials and Supplies	7.2	15.0	15.0
224	Operational Materials and Supplies	960.4	1,331.3	1,931.3
225	Transport and Fuel	83.3	155.5	155.5
227	Other Operational Expenses	28.7	47.5	42.2
	GRAND TOTAL	**5,999.6**	**4,353.9**	**5,032.8**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 76

SOS: 56

Funded Vacancies:16

2. .Performance Indicators/Targets: Provide secure human accommodation and develop suitable industrial and rehabilitation programs for the detainees. The detainees should be able to positively contribute to their communities and help reduce crime rates after their jail terms.

226	Department of Corrective Institutional Services	226

Activity: 11783 Baisu Prison Administration **(PBS Code: 226-1706-3-127))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**7,904.2**	**7,046.5**	**7,257.8**
211	Salaries and Allowances	6,824.1	6,945.4	7,153.7
213	Overtime	986.7		
215	Gratuities	93.4	101.1	104.1
22	**Goods & Services**	**1,193.6**	**1,358.5**	**1,954.0**
223	Office Materials and Supplies	10.7	15.0	15.0
224	Operational Materials and Supplies	1,078.5	1,178.5	1,778.5
225	Transport and Fuel	79.6	124.6	124.6
227	Other Operational Expenses	24.8	40.4	35.9
	GRAND TOTAL	**9,097.8**	**8,405.0**	**9,211.8**

B: Other Data in 2026

1 Staffing Details:

Funded Positions: 141

SOS: 91

Funded Vacancies: 33

2. Performance Indicators/Targets: Provide secure human accommodation and develop suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11784 Mukuramanda Prison Administration **(PBS Code: 226-1706-3-128))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,650.6**	**1,572.8**	**1,620.0**
211	Salaries and Allowances	1,519.7	1,558.8	1,605.6
213	Overtime	117.5		
215	Gratuities	13.4	14.0	14.4
22	**Goods & Services**	**81.0**	**141.0**	**139.9**
223	Office Materials and Supplies	12.5	15.0	15.0
225	Transport and Fuel	61.7	116.5	116.5
227	Other Operational Expenses	6.8	9.5	8.4
23	**Utilities, Rentals and Property Costs**	**19.0**	**30.0**	**30.0**
233	Routine Maintenance	19.0	30.0	30.0
	GRAND TOTAL	**1,750.6**	**1,743.8**	**1,789.9**

B: Other Data in 2026

1 Staffing Details

Funded Positions: 40

SOS: 15
Funded Vacancies: 18

3. Performance Indicatiors/Targets: Provide a secure human accommodation and develop suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 11785 Bui-Lebi Prison Administration **(PBS Code: 226-1706-3-129))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**4,988.9**	**4,878.8**	**5,025.2**
211	Salaries and Allowances	4,266.9	4,878.8	5,025.2
213	Overtime	703.2		
215	Gratuities	18.8		
22	**Goods & Services**	**654.7**	**863.5**	**1,463.5**
223	Office Materials and Supplies	10.7	15.0	15.0
224	Operational Materials and Supplies	574.5	724.5	1,324.5
225	Transport and Fuel	69.5	124.0	124.0
23	**Utilities, Rentals and Property Costs**	**25.0**	**40.0**	**40.0**
233	Routine Maintenance	25.0	40.0	40.0
	GRAND TOTAL	**5,668.6**	**5,782.3**	**6,528.7**

B: Other Data in 2026

1 Staffing Details:

Funded Positions: 77

SOS: 38
Funded vacancies: 12

3.Performance Indicators/Targets: Provide secure human accommodation and develop suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 13219 Hawa Prison Administration **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**346.1**	**600.0**	**579.4**
223	Office Materials and Supplies	18.0	26.5	26.5
224	Operational Materials and Supplies	160.0	260.0	260.0
225	Transport and Fuel	68.4	128.0	128.0
227	Other Operational Expenses	99.7	185.5	164.9
	GRAND TOTAL	**346.1**	**600.0**	**579.4**

B: Other Data in 2026

1. Staffing Details:
SOS: 23

3. Performance Indicatiors/Targets: Provide a secure human accommodation and develop suitable industrial and rehabilitative programs for the detainees.

226	Department of Corrective Institutional Services	226

Activity: 13348 Bougainville Correctional Service **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**5.8**	**10.0**	**8.9**
227	Other Operational Expenses	5.8	10.0	8.9
	GRAND TOTAL	**5.8**	**10.0**	**8.9**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Main Program: Prison Administration and Operations

Program: Training

Program Objectives:
To provide training relevant for the department to effectively and efficiently produce manpower suitable to implement its objectives.

Program Description:
The provision of appropriate training skills and techniques and other resources to produce high calibre manpower skilled in appropriate areas to provide protection to the community from elements undergoing rehabilitation process.

This program consists of 2 Activities and Projects the expenditure and other data of which are given in the following tables:

10265 Staff Training College
13349 Joint Forces College

226	Department of Corrective Institutional Services	226

Activity: 10265 Staff Training College **(PBS Code: 226-1706-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**5,166.8**	**10,229.5**	**10,536.3**
211	Salaries and Allowances	4,461.1	10,164.8	10,469.7
213	Overtime	684.9		
215	Gratuities	20.8	64.7	66.6
22	**Goods & Services**	**1,175.4**	**2,196.0**	**2,196.0**
223	Office Materials and Supplies	6.3	109.5	109.5
225	Transport and Fuel	55.8	270.0	270.0
228	Training	1,113.3	1,816.5	1,816.5
23	**Utilities, Rentals and Property Costs**	**19.0**	**28.0**	**28.0**
233	Routine Maintenance	19.0	28.0	28.0
	GRAND TOTAL	**6,361.2**	**12,453.5**	**12,760.3**

B: Other Data in 2026

1 Staffing details:
Funded Positions: 84

SOS: 81
Funded Vacancies: 21

2 Performance Indicators/Targets: Ensure relevant training programs areprovided to all uniformed personnel.

226	Department of Corrective Institutional Services	226

Activity: 13349 Joint Forces College **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**7.0**	**10.0**	**8.9**
227	Other Operational Expenses	7.0	10.0	8.9
	GRAND TOTAL	**7.0**	**10.0**	**8.9**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Main Program: Prison Administration and Operations

Program: Ministerial Services

Program Objectives:
To assist the Minister for Corrective Institutional Services in the performance of his ministerial duties.

Program Description:
Provision of administrative and support services to the Minister for Corrective Institutional Services.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

10270 Minister's Support Services

226	Department of Corrective Institutional Services	226

Activity: 10270 Minister's Support Services **(PBS Code: 226-1706-4-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**135.1**	**200.0**	**185.9**
222	Travel and Subsistence	26.3	36.5	36.5
223	Office Materials and Supplies	7.5	9.5	9.5
225	Transport and Fuel	26.0	27.5	27.5
227	Other Operational Expenses	75.3	126.5	112.4
	GRAND TOTAL	**135.1**	**200.0**	**185.9**

B: Other Data in 2026

1 establishment: 4 SOS 4

2 Performance Indicators/Targets: Provide adviceand support to the Minister to implement relevant Government Policies for theOrganisation

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226	Department of Corrective Institutional Services	226

Main Program: Prison Administration and Operations

Program: Other Multi-Functional Development Projects

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

22957 Prison Industries Program

226	Department of Corrective Institutional Services	226

Project: 22957 Prison Industries Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**1,000.0**	**2,000.0**	**2,000.0**
227	Other Operational Expenses	500.0	2,000.0	300.0
228	Training	500.0		200.0
276	Construction, Renovation and Improvements			1,500.0
	GRAND TOTAL	**1,000.0**	**2,000.0**	**2,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2.Performance Indicator: Rehabilitation and reintegration of prisoners to meaningfully contribute back to the country's development.

226	Department of Corrective Institutional Services	226

Main Program: Prison Administration and Operations

Program: Support Services (Logistics)

Program Objectives:
To provide all sections of the Constabulary with the adequate resources to carry out their operational and administrative roles.

Program Description:
The provision of materials and equipment required by the Constabulary. The maintenance of all houses, buildings and other police assets. The provision of supplies and technical assistance to all men's messes. The purchase, distribution andmaintenance of all police vehicles and water craft. Equipping, training and administration of the RPNGC band. Equipping, training and administration of community policing.

This program consists of 11 Activities and Projects the expenditure and other data of which are given in the following tables:

13182	CIS District Services
13209	Finchafen Rural Lock-up
13210	Baiyer Rural Lock- up
13211	Ambunti Rural Lock-up
13212	Menyamya Rural Lock-up
13213	Gumine Rural Lock-up
13214	Misima Rural Lock-up
13215	Moreguina Rural Lock-up
13216	Kabwum Rural Lock-up
13217	Bogia Rural Lock-up
13218	Bulolo Rural Lock-up

226	Department of Corrective Institutional Services	226

Activity: 13182 CIS District Services **(PBS Code: na)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**188.3**	**416.0**	**369.8**
227	Other Operational Expenses	188.3	416.0	369.8
	GRAND TOTAL	**188.3**	**416.0**	**369.8**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13209 Finchafen Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**388.0**	**540.0**	**525.2**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	221.7	268.0	268.0
225	Transport and Fuel	77.7	120.0	120.0
227	Other Operational Expenses	75.5	133.0	118.2
23	**Utilities, Rentals and Property Costs**	**28.7**	**47.5**	**47.5**
233	Routine Maintenance	28.7	47.5	47.5
	GRAND TOTAL	**416.7**	**587.5**	**572.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13210 Baiyer Rural Lock- up **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**344.7**	**501.5**	**486.7**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	193.1	268.0	268.0
225	Transport and Fuel	67.0	81.5	81.5
227	Other Operational Expenses	71.5	133.0	118.2
	GRAND TOTAL	**344.7**	**501.5**	**486.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13211 Ambunti Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**350.9**	**453.5**	**438.7**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	193.7	201.0	201.0
225	Transport and Fuel	72.6	100.5	100.5
227	Other Operational Expenses	71.5	133.0	118.2
	GRAND TOTAL	**350.9**	**453.5**	**438.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13212 Menyamya Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**283.7**	**391.5**	**382.1**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	148.0	168.0	168.0
225	Transport and Fuel	76.6	119.5	119.5
227	Other Operational Expenses	46.0	85.0	75.6
23	**Utilities, Rentals and Property Costs**	**28.0**	**48.0**	**48.0**
233	Routine Maintenance	28.0	48.0	48.0
	GRAND TOTAL	**311.7**	**439.5**	**430.1**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13213 Gumine Rural Lock-up **(PBS Code: 000-0000-0-000))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**333.5**	**431.0**	**416.2**
223	Office Materials and Supplies	13.4	19.5	19.5
224	Operational Materials and Supplies	168.0	168.0	168.0
225	Transport and Fuel	74.5	110.5	110.5
227	Other Operational Expenses	77.6	133.0	118.2
23	**Utilities, Rentals and Property Costs**	**27.7**	**47.5**	**47.5**
233	Routine Maintenance	27.7	47.5	47.5
	GRAND TOTAL	**361.2**	**478.5**	**463.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13214 Misima Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**327.2**	**439.5**	**424.7**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	163.6	168.0	168.0
225	Transport and Fuel	78.0	119.5	119.5
227	Other Operational Expenses	72.5	133.0	118.2
23	**Utilities, Rentals and Property Costs**	**24.0**	**48.0**	**48.0**
233	Routine Maintenance	24.0	48.0	48.0
	GRAND TOTAL	**351.2**	**487.5**	**472.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13215 Moreguina Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**345.6**	**472.5**	**457.7**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	183.0	201.0	201.0
225	Transport and Fuel	77.0	119.5	119.5
227	Other Operational Expenses	72.5	133.0	118.2
23	**Utilities, Rentals and Property Costs**	**65.5**	**119.0**	**119.0**
233	Routine Maintenance	65.5	119.0	119.0
	GRAND TOTAL	**411.1**	**591.5**	**576.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13216 Kabwum Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**265.6**	**372.5**	**357.7**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	101.0	101.0	101.0
225	Transport and Fuel	80.0	119.5	119.5
227	Other Operational Expenses	71.5	133.0	118.2
	GRAND TOTAL	**265.6**	**372.5**	**357.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13217 Bogia Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**269.3**	**381.5**	**366.7**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	119.4	148.0	148.0
225	Transport and Fuel	63.3	81.5	81.5
227	Other Operational Expenses	73.5	133.0	118.2
	GRAND TOTAL	**269.3**	**381.5**	**366.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13218 Bulolo Rural Lock-up **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**233.5**	**310.5**	**301.3**
223	Office Materials and Supplies	13.1	19.0	19.0
224	Operational Materials and Supplies	98.0	98.0	98.0
225	Transport and Fuel	75.5	110.5	110.5
227	Other Operational Expenses	46.9	83.0	73.8
	GRAND TOTAL	**233.5**	**310.5**	**301.3**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Main Program: Miscellaneous Law and Order Services

Program: General Administration

Program Objectives:
To advise and assist the Minister in the development of relevant policies in accordance with legislative requirements and national objectives, to improve policy analysis and to assist in the management of the department in accordance with its established tasks and responsibilities.

Program Description:
The provision of support services including policy analysis, planning, programming and budgeting, personnel affairs and organisational procedures, finance and accounting and other support services.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

22594 CS Infrastructure Program

226	Department of Corrective Institutional Services	226

Activity: 11765 Payroll Services **(PBS Code: 226-1706-1-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**555.6**	**690.5**	**711.2**
211	Salaries and Allowances	444.3	690.5	711.2
213	Overtime	111.3		
	GRAND TOTAL	**555.6**	**690.5**	**711.2**

B: Other Data in 2026

1.Funded Positions: 11

2.SOS: 9

3. Funded Vacancies: 2

4.Performance Indicators/Targets: To effectively monitor payroll expenditures and provide appropriate reports to the Management as and when required.

226	Department of Corrective Institutional Services	226

Activity: 13220 CS Health Services **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**219.3**	**376.0**	**334.2**
227	Other Operational Expenses	219.3	376.0	334.2
	GRAND TOTAL	**219.3**	**376.0**	**334.2**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13221 National & Supreme Court Support **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**7,295.1**	**8,656.0**	**8,100.3**
222	Travel and Subsistence	2,394.9	3,656.0	3,656.0
227	Other Operational Expenses	4,900.2	5,000.0	4,444.3
	GRAND TOTAL	**7,295.1**	**8,656.0**	**8,100.3**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Activity: 13222 Prison Industries Administration & Operations **(PBS Code: NA)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
22	**Goods & Services**	**252.2**	**381.0**	**338.7**
227	Other Operational Expenses	252.2	381.0	338.7
	GRAND TOTAL	**252.2**	**381.0**	**338.7**

B: Other Data in 2026

226	Department of Corrective Institutional Services	226

Project: 22594 CS Infrastructure Program **(PBS Code: 226-1709-5-201)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,000.0**	**15,000.0**	**20,000.0**
227	Other Operational Expenses		1,000.0	500.0
274	Feasibility Studies & Project Preparation			1,000.0
276	Construction, Renovation and Improvements	2,000.0	14,000.0	18,500.0
	GRAND TOTAL	**2,000.0**	**15,000.0**	**20,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: Fully renovated and constructed jail facilities at selected Correctional Services establishments.

226	Department of Corrective Institutional Services	226

Main Program: Miscellaneous Law and Order Services

Program: Law & Justice

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24013 National Jail Infrastructure Program

226	Department of Corrective Institutional Services	226

Project: 24013 National Jail Infrastructure Program **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget		**15,000.0**	**10,000.0**
227	Other Operational Expenses		1,000.0	500.0
274	Feasibility Studies & Project Preparation			1,000.0
276	Construction, Renovation and Improvements		14,000.0	8,500.0
	GRAND TOTAL		**15,000.0**	**10,000.0**

B: Other Data in 2026

1. Revenue Source: This program is fully funded by the Government of PNG.

2. Performance Indicators: Fully constructed and well rehabilitated infrastructures within the entire establishments of Correctional Services throughout the nation.

226	Department of Corrective Institutional Services	226

Main Program: Government Buildings Administration

Program: Buildings & Construction

Program Objectives:

Program Description:

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

24385 Bulolo CS Facility

226	Department of Corrective Institutional Services	226

Project: 24385 Bulolo CS Facility **(PBS Code: 000-0000-0-000)**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
	01 - GoPNG Capital Budget	**2,000.0**		
276	Construction, Renovation and Improvements	2,000.0		
	GRAND TOTAL	**2,000.0**		

B: Other Data in 2026

1. Revenue Source: This project is fully funded by the Government of PNG.

2. Performance Indicator: A fully completed and functional facility that will serve the needs of the detainees and people of Morobe.

227	Provincial Treasuries	227

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
Main Program	**Public Finance Management**	**41,504.6**	**41,519.9**	**42,167.0**	**43,477.2**	**44,828.5**	**46,219.4**
Program	**Provincial Treasury**	**546.8**	**487.7**	**482.9**	**497.6**	**512.8**	**528.4**
12129	Jiwaka Provincial Treasury	546.8	487.7	482.9	497.6	512.8	528.4
Program	**Provincial Treasury**	**40,957.8**	**41,032.2**	**41,684.1**	**42,979.6**	**44,315.7**	**45,691.0**
10271	Central Provincial Finance Office	1,125.8	680.6	668.7	689.1	710.2	732.0
10272	Gulf	672.2	692.7	740.0	762.6	785.9	809.9
10273	PFO-Western	966.5	572.2	626.3	645.7	665.6	686.1
10274	Milne Bay Provincial Finance Office	876.9	558.6	590.1	608.2	626.9	646.1
10275	Oro	630.7	612.4	622.5	641.5	661.2	681.5
10276	PFO Morobe	1,615.1	607.3	652.3	672.2	692.7	713.8
10277	Madang	694.9	552.4	584.4	602.3	620.7	639.6
10278	East Sepik Province	862.0	613.3	647.2	666.9	687.2	708.1
10279	Sandaun PFO	1,063.0	569.9	602.4	620.8	639.8	659.3
10280	Eastern Highlands	887.6	560.1	592.4	610.6	629.5	648.8
10281	Southern Highlands PFO	1,356.5	560.6	590.0	608.0	626.6	645.7
10282	Western Highlands	1,104.3	504.1	539.8	556.4	573.5	591.1
10283	Enga Provincial Treasury	1,117.4	301.5	337.5	347.9	358.7	369.8
10284	Simbu	1,073.3	484.4	514.9	530.6	546.8	563.5
10285	Manus	528.7	570.6	609.0	627.6	646.7	666.4
10286	New Ireland	821.4	526.2	560.7	577.9	595.5	613.7
10287	West New Britain	963.4	538.8	551.0	567.9	585.4	603.4
10288	East New Britain	723.2	519.1	531.4	547.7	564.5	581.7
10289	North Solomons	557.1	566.8	579.9	597.7	616.0	634.9
11513	Kairuku District Finance Office	207.9	330.3	336.5	347.0	357.9	369.0
11514	Rigo District Finance Office	347.8	348.4	344.4	355.0	366.0	377.3
11515	Abau District Finance Office	301.4	347.4	343.0	353.7	364.6	375.9
11516	Goilala District Finance Office	308.1	488.8	509.1	525.0	541.4	558.3
11517	Kerema District Treasury	281.1	335.3	351.7	362.8	374.2	386.0
11518	Kikori District Treasury	359.6	326.1	339.7	350.4	361.5	372.9
11519	Middle Fly District Finance Office	322.3	342.4	340.3	350.8	361.7	372.9
11520	North Fly District Finance Office	310.8	377.6	384.6	396.6	409.0	421.7
11521	South Fly District Finance Office	327.7	354.2	390.6	403.2	416.3	429.7
11522	Alotau/Rabaraba District Treasury	227.9	352.1	368.1	379.8	391.9	404.3
11523	Esa'ala District Treasury	192.3	351.9	357.9	369.1	380.6	392.6

227	Provincial Treasuries	227

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
11524	Kiriwina/Goodenough District Treasury	158.8	347.7	363.4	375.0	386.9	399.2
11525	Samarai/Murua District Treasury	282.1	345.9	351.9	362.9	374.3	386.0
11526	Ijivitari District Treasury	316.5	349.0	355.1	366.3	377.8	389.6
11527	Sohe District Treasury	196.8	333.3	333.8	344.2	354.9	366.0
11528	Lae District Treasury	180.5	315.1	343.6	354.3	365.4	376.8
11529	Huon District Treasury.	287.6	336.7	337.2	347.7	358.6	369.8
11530	Nawaeb District Finance Office	228.2	299.1	303.4	313.0	322.9	333.0
11531	Markham District Treasury	280.0	361.6	362.9	374.4	386.2	398.4
11532	Bulolo District Treasury	323.9	382.0	372.8	384.2	395.9	408.0
11533	Kabwum District Treasury	292.6	340.3	351.3	362.3	373.8	385.5
11534	Finschaffen District Treasury	263.6	337.7	383.3	395.3	407.7	420.4
11535	Tewai - Siassi District Treasury	175.9	348.5	379.6	391.8	404.5	417.5
11536	Menyamya District Finance Office	284.1	330.9	318.6	328.6	338.9	349.5
11537	Madang District Treasury	241.8	266.1	283.1	291.8	300.9	310.2
11538	Usino Bundi District Treasury	245.1	390.8	388.2	400.1	412.4	425.1
11539	Bogia District Treasury	342.3	346.5	337.7	348.0	358.7	369.6
11540	Sumkar District Treasury	227.4	349.9	341.1	351.5	362.3	373.4
11541	Rai Coast District Treasury	363.2	350.1	346.2	356.9	367.9	379.2
11542	Middle Ramu District Treasury	185.8	367.6	364.4	375.6	387.2	399.1
11543	Wewak District Treasury	313.4	299.8	317.8	327.6	337.7	348.1
11544	Angoram District Treasury	227.6	351.6	347.6	358.3	369.4	380.8
11545	Maprik District Treasury	339.3	332.0	342.4	353.2	364.4	375.9
11546	Wosera Gawi District Finance Office	262.4	316.9	311.7	321.4	331.4	341.6
11547	Ambunti Drekirkir District Treasury	202.1	381.9	378.7	390.4	402.4	414.8
11548	Vanimo Green River District Treasury	99.2	341.7	325.5	335.7	346.1	356.8
11549	Aitape Lumi District Finance Office	241.1	343.9	369.8	381.7	394.0	406.6
11550	Nuku District Treasury	246.4	351.9	383.0	395.4	408.2	421.3
11551	Telefomin District Treasury	87.0	320.9	320.4	330.5	340.9	351.6
11552	Goroka District Treasury	273.5	300.9	329.0	339.3	349.9	360.8
11553	Daulo District Treasury	306.7	351.5	362.6	374.0	385.8	397.9
11554	Henganofi District Treasury	313.6	347.3	354.6	365.7	377.1	388.8
11555	Kainantu District Treasury	253.4	323.1	329.1	339.4	350.0	360.9
11556	Obura Wonenara District Treasury	258.6	336.3	349.5	360.4	371.5	383.0
11557	Unggai Bena District Treasury	281.2	290.1	289.3	298.4	307.7	317.3
11558	Lufa District Treasury	284.9	417.5	415.6	428.4	441.5	455.1
11559	Okapa District Treasury	248.3	427.0	431.3	444.6	458.4	472.6
11560	Mendi Munihu District Treasury	244.7	307.0	319.7	329.5	339.7	350.2
11561	Ialibu Pangia District Finance Office	281.3	345.5	352.7	363.7	375.0	386.7

227	Provincial Treasuries	227

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
11562	Imbongu District Treasury	371.3	348.2	354.9	366.0	377.4	389.2
11563	Kagua Erave District Treasury	260.9	349.1	356.1	367.3	378.7	390.6
11564	Nipa Kutubu District Treasury	250.5	348.1	355.1	366.2	377.6	389.4
11565	Magarima District Finance Office	151.3	382.6	385.4	397.3	409.6	422.2
11566	Tari Pori District Finance Office	244.6	324.5	348.5	359.3	370.4	381.8
11567	Koroba Kopiago District Finance Office	178.3	324.3	314.0	323.8	333.8	344.2
11568	Hagen Central District Treasury	369.6	301.9	325.2	335.3	345.7	356.4
11569	North Waghi District Treasury	315.4	346.0	363.4	374.8	386.6	398.8
11570	South Waghi District Treasury	280.5	327.4	334.1	344.5	355.3	366.3
11571	Dei District Treasury	372.2	346.5	358.8	370.1	381.7	393.7
11572	Tambul Nebilyer District Treasury	305.9	362.6	374.8	386.5	398.7	411.2
11573	Mul Baiyer District Treasury	324.8	350.2	357.1	368.3	379.8	391.7
11574	Jimi District Treasury	260.3	351.0	347.2	357.9	368.9	380.3
11575	Kompiam District Treasury	363.7	327.0	333.8	344.2	354.9	366.0
11576	Kandep District Treasury	217.3	341.2	348.2	359.0	370.3	381.8
11577	Porgera District Treasury	303.0	305.6	317.6	327.4	337.6	348.1
11579	Wapenamanda District Finance Office	328.8	345.7	352.8	363.8	375.1	386.7
11581	Gembogl District Treasury	193.7	276.2	264.3	272.6	281.0	289.8
11582	Sinasina Yongumugul District Treasury	264.2	330.9	342.5	353.2	364.3	375.8
11583	Chuave District Treasury	246.9	346.9	349.0	359.8	370.9	382.4
11584	Kerowaghi District Treasury	235.4	314.7	310.6	320.2	330.1	340.2
11585	Gumine District Treasury	304.9	345.1	347.0	357.7	368.8	380.2
11586	Karamui Nomane District Treasury	311.1	345.8	347.7	358.5	369.6	381.0
11587	Manus District Treasury	238.4	307.6	325.2	335.3	345.7	356.5
11588	Kavieng District Treasury	245.4	323.2	319.2	329.0	339.2	349.6
11589	Kandrian Gloucester District Treasury	47.5	204.2	196.8	203.0	209.3	215.9
11590	Talasea District Treasury	325.2	371.1	379.6	391.3	403.4	415.8
11591	Kokopo District Treasury	405.9	322.3	318.2	328.1	338.2	348.6
11592	Gazelle District Finance Office	260.5	274.6	274.5	283.0	291.9	301.0
11593	Pomio District Treasury	296.3	348.8	349.9	360.8	372.0	383.5
11594	North Bougainville District Treasury	15.6	169.7	178.8	184.4	190.1	196.0
11595	South Bougainville District Treasury	190.0	350.9	346.8	357.5	368.5	379.9
11596	Central Bougainville Treasury	184.1	352.1	353.0	364.0	375.3	387.0
11786	Yangoru Sausia District Finance Office	298.6	362.8	364.2	375.5	387.2	399.2
11787	Wabag District Treasury	36.2	266.5	276.7	285.3	294.3	303.5
11788	Rabaul District Treasury	338.5	291.9	303.7	313.1	322.8	332.8
11789	Namatanai District Treasury	289.5	105.3	88.0	91.0	94.0	97.2
12130	Hela Provincial Finance Office	403.8	570.1	567.8	585.0	602.8	621.1

227	Provincial Treasuries	227

Summary of Agency Expenditure by Program Structure

(in thousands of Kina)

Activity		Actuals	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
13449	Hiri Koiari District Finance Office	82.5	241.8	131.7	136.2	140.7	145.4
13450	Delta Fly District Finance Office	66.5	217.0	179.1	184.8	190.8	196.9
13451	Popondetta District Treasury	71.9	171.1	76.4	79.0	81.8	84.7
13452	Wau Waria District Treasury	48.5	117.0	91.1	94.4	97.9	101.5
13453	Pogera Paiela District Treasury	56.5	157.0	78.8	81.6	84.5	87.5
13454	Nakanai Central District Treasury	67.0	117.0	71.1	73.5	76.0	78.6
13455	Komo Hulia District Finance Office	67.0	117.0	71.1	73.5	76.0	78.6
Grand Total		**41,504.6**	**41,519.9**	**42,167.0**	**43,477.2**	**44,828.5**	**46,219.4**

227	Provincial Treasuries	227

Summary of Agency Expenditure by Item(s)

(in thousands of Kina)

Economic Item		Actual	Appropriation		Projections		
Code	Description	2024	2025	2026	2027	2028	2029
2	**EXPENSES**						
21	**Personnel Emoluments**	**38,637.2**	**37,776.4**	**39,359.8**	**40,540.6**	**41,756.8**	**43,009.5**
211	Salaries and Allowances	34,540.9	31,925.2	32,933.9	33,921.9	34,939.6	35,987.8
212	Wages	1,260.8	731.2	849.0	874.4	900.7	927.7
213	Overtime		6.0	40.7	42.0	43.2	44.5
214	Leave fares	2,363.2	3,784.6	4,101.5	4,224.6	4,351.3	4,481.8
215	Gratuities	472.3	1,329.4	1,434.7	1,477.7	1,522.0	1,567.7
22	**Goods & Services**	**2,837.9**	**3,733.9**	**2,786.0**	**2,914.2**	**3,048.1**	**3,185.4**
221	Domestic Travel and Subsistence	13.3		20.7	21.6	22.6	23.6
222	Travel and Subsistence	19.0		80.1	83.8	87.6	91.6
223	Office Materials and Supplies	27.1	143.3	131.4	137.5	143.8	150.3
224	Operational Materials and Supplies	6.3	5.3	5.5	5.8	6.0	6.3
225	Transport and Fuel	47.5	174.9	152.8	159.8	167.1	174.7
227	Other Operational Expenses	2,724.7	3,410.4	2,395.5	2,505.7	2,621.0	2,738.9
23	**Utilities, Rentals and Property Costs**	**15.9**	**2.2**	**14.5**	**15.1**	**15.8**	**16.5**
231	Utilities	9.0					
233	Routine Maintenance	6.9	2.2	14.5	15.1	15.8	16.5
27	**Capital Formation**	**13.6**	**7.2**	**7.0**	**7.3**	**7.7**	**8.0**
271	Office Equipment, Furniture & Fittings	13.6	7.2	7.0	7.3	7.7	8.0
Grand Total		**41,504.6**	**41,519.7**	**42,167.3**	**43,477.2**	**44,828.4**	**46,219.4**

227	Provincial Treasuries	227

Main Program: Public Finance Management

Program: Provincial Treasury

Program Objectives:
To ensure the distribution of the provinces financial resources in accordance with provincial government policies and available funds.

Program Description:
Evaluation of provinces recurrent and / or capital expenditure proposals in the con text of Provincial Government policies and available funds.

This program consists of 1 Activities and Projects the expenditure and other data of which are given in the following tables:

12129 Jiwaka Provincial Treasury

227	Provincial Treasuries	227

Activity: 12129 Jiwaka Provincial Treasury **(PBS Code: 227-1203-2-100))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**513.0**	**455.2**	**468.9**
211	Salaries and Allowances	431.6	382.5	396.2
212	Wages	15.8	13.0	13.0
214	Leave fares	50.0	40.0	40.0
215	Gratuities	15.6	19.7	19.7
22	**Goods & Services**	**33.7**	**32.5**	**14.0**
221	Domestic Travel and Subsistence	0.3		
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.6		
225	Transport and Fuel	1.0	1.0	1.0
227	Other Operational Expenses	31.5	31.5	13.0
	GRAND TOTAL	**546.7**	**487.7**	**482.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Main Program: Public Finance Management

Program: Provincial Treasury

Program Objectives:
To ensure the distribution of the provinces financial resources in accordance with provincial government policies and available funds.

Program Description:
Evaluation of provinces recurrent and / or capital expenditure proposals in thecontext of Provincial Government policies and available funds.

This program consists of 113 Activities and Projects the expenditure and other data of which are given in the following tables:

10271	Central Provincial Finance Office
10272	Gulf
10273	PFO-Western
10274	Milne Bay Provincial Finance Office
10275	Oro
10276	PFO Morobe
10277	Madang
10278	East Sepik Province
10279	Sandaun PFO
10280	Eastern Highlands
10281	Southern Highlands PFO
10282	Western Highlands
10283	Enga Provincial Treasury
10284	Simbu
10285	Manus
10286	New Ireland
10287	West New Britain
10288	East New Britain
10289	North Solomons
11513	Kairuku District Finance Office
11514	Rigo District Finance Office
11515	Abau District Finance Office
11516	Goilala District Finance Office
11517	Kerema District Treasury
11518	Kikori District Treasury
11519	Middle Fly District Finance Office
11520	North Fly District Finance Office
11521	South Fly District Finance Office
11522	Alotau/Rabaraba District Treasury
11523	Esa'ala District Treasury
11524	Kiriwina/Goodenough District Treasury
11525	Samarai/Murua District Treasury
11526	Ijivitari District Treasury
11527	Sohe District Treasury
11528	Lae District Treasury

11529	Huon District Treasury.
11530	Nawaeb District Finance Office
11531	Markham District Treasury
11532	Bulolo District Treasury
11533	Kabwum District Treasury
11534	Finschaffen District Treasury
11535	Tewai - Siassi District Treasury
11536	Menyamya District Finance Office
11537	Madang District Treasury
11538	Usino Bundi District Treasury
11539	Bogia District Treasury
11540	Sumkar District Treasury
11541	Rai Coast District Treasury
11542	Middle Ramu District Treasury
11543	Wewak District Treasury
11544	Angoram District Treasury
11545	Maprik District Treasury
11546	Wosera Gawi District Finance Office
11547	Ambunti Drekirkir District Treasury
11548	Vanimo Green River District Treasury
11549	Aitape Lumi District Finance Office
11550	Nuku District Treasury
11551	Telefomin District Treasury
11552	Goroka District Treasury
11553	Daulo District Treasury
11554	Henganofi District Treasury
11555	Kainantu District Treasury
11556	Obura Wonenara District Treasury
11557	Unggai Bena District Treasury
11558	Lufa District Treasury
11559	Okapa District Treasury
11560	Mendi Munihu District Treasury
11561	Ialibu Pangia District Finance Office
11562	Imbongu District Treasury
11563	Kagua Erave District Treasury
11564	Nipa Kutubu District Treasury
11565	Magarima District Finance Office
11566	Tari Pori District Finance Office
11567	Koroba Kopiago District Finance Office
11568	Hagen Central District Treasury
11569	North Waghi District Treasury
11570	South Waghi District Treasury
11571	Dei District Treasury
11572	Tambul Nebilyer District Treasury
11573	Mul Baiyer District Treasury
11574	Jimi District Treasury
11575	Kompiam District Treasury
11576	Kandep District Treasury
11577	Porgera District Treasury
11579	Wapenamanda District Finance Office
11581	Gembogl District Treasury
11582	Sinasina Yongumugul District Treasury
11583	Chuave District Treasury
11584	Kerowaghi District Treasury

11585	Gumine District Treasury
11586	Karamui Nomane District Treasury
11587	Manus District Treasury
11588	Kavieng District Treasury
11589	Kandrian Gloucester District Treasury
11590	Talasea District Treasury
11591	Kokopo District Treasury
11592	Gazelle District Finance Office
11593	Pomio District Treasury
11594	North Bougainville District Treasury
11595	South Bougainville District Treasury
11596	Central Bougainville Treasury
11786	Yangoru Sausia District Finance Office
11787	Wabag District Treasury
11788	Rabaul District Treasury
11789	Namatanai District Treasury
12130	Hela Provincial Finance Office
13449	Hiri Koiari District Finance Office
13450	Delta Fly District Finance Office
13451	Popondetta District Treasury
13452	Wau Waria District Treasury
13453	Pogera Paiela District Treasury
13454	Nakanai Central District Treasury
13455	Komo Hulia District Finance Office

227	Provincial Treasuries	227

Activity: 10271 Central Provincial Finance Office **(PBS Code: 227-1203-1-106))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,107.8**	**662.7**	**642.6**
211	Salaries and Allowances	1,029.6	595.6	555.6
212	Wages	13.0	13.0	13.0
213	Overtime			19.9
214	Leave fares	56.7	36.2	36.2
215	Gratuities	8.5	17.9	17.9
22	**Goods & Services**	**16.5**	**18.0**	**26.2**
221	Domestic Travel and Subsistence	0.4		
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.5	0.5	0.5
224	Operational Materials and Supplies	0.2	0.5	0.5
225	Transport and Fuel	0.2	0.5	0.5
227	Other Operational Expenses	15.0	16.5	24.7
23	**Utilities, Rentals and Property Costs**	**1.1**		
231	Utilities	0.2		
233	Routine Maintenance	0.9		
27	**Capital Formation**	**0.2**		
271	Office Equipment, Furniture & Fittings	0.2		
	GRAND TOTAL	**1,125.6**	**680.7**	**668.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10272 Gulf **(PBS Code: 227-1203-1-107))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**645.6**	**666.2**	**716.1**
211	Salaries and Allowances	581.7	598.3	628.3
212	Wages		13.0	13.0
214	Leave fares	50.0	37.0	56.9
215	Gratuities	13.9	17.9	17.9
22	**Goods & Services**	**25.3**	**26.6**	**23.9**
221	Domestic Travel and Subsistence	0.6		
222	Travel and Subsistence	0.6		
223	Office Materials and Supplies	0.6	0.5	0.5
224	Operational Materials and Supplies	0.5		
225	Transport and Fuel	2.0	2.0	2.0
227	Other Operational Expenses	21.0	24.1	21.4
23	**Utilities, Rentals and Property Costs**	**0.9**		
231	Utilities	0.3		
233	Routine Maintenance	0.6		
27	**Capital Formation**	**0.3**		
271	Office Equipment, Furniture & Fittings	0.3		
	GRAND TOTAL	**672.1**	**692.8**	**740.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10273 PFO-Western **(PBS Code: 227-1203-1-108))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**938.5**	**547.1**	**593.5**
211	Salaries and Allowances	909.1	470.6	503.0
212	Wages		13.0	30.8
214	Leave fares	29.4	40.0	40.0
215	Gratuities		23.5	19.7
22	**Goods & Services**	**26.9**	**25.1**	**32.8**
221	Domestic Travel and Subsistence	0.9		
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.3		
224	Operational Materials and Supplies	0.3		
225	Transport and Fuel	5.0	5.0	5.0
227	Other Operational Expenses	20.1	20.1	27.8
23	**Utilities, Rentals and Property Costs**	**0.9**		
231	Utilities	0.3		
233	Routine Maintenance	0.6		
27	**Capital Formation**	**0.3**		
271	Office Equipment, Furniture & Fittings	0.3		
	GRAND TOTAL	**966.6**	**572.2**	**626.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10274 Milne Bay Provincial Finance Office **(PBS Code: 227-1203-1-109))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**849.0**	**519.2**	**564.8**
211	Salaries and Allowances	818.1	450.5	495.5
212	Wages	11.2	13.0	13.6
214	Leave fares	19.7	39.8	39.8
215	Gratuities		15.9	15.9
22	**Goods & Services**	**26.4**	**39.4**	**25.4**
221	Domestic Travel and Subsistence	0.4		
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.4	0.4	0.4
224	Operational Materials and Supplies	0.4		
225	Transport and Fuel	0.8	3.0	2.5
227	Other Operational Expenses	24.0	36.0	22.5
23	**Utilities, Rentals and Property Costs**	**0.8**		
231	Utilities	0.4		
233	Routine Maintenance	0.4		
27	**Capital Formation**	**0.8**		
271	Office Equipment, Furniture & Fittings	0.8		
	GRAND TOTAL	**877.0**	**558.6**	**590.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10275 Oro **(PBS Code: 227-1203-1-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**594.0**	**550.0**	**596.5**
211	Salaries and Allowances	594.0	481.1	520.6
212	Wages		13.0	20.0
214	Leave fares		40.0	40.0
215	Gratuities		15.9	15.9
22	**Goods & Services**	**34.2**	**61.7**	**25.2**
221	Domestic Travel and Subsistence	0.9		
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.4	0.3	
224	Operational Materials and Supplies	0.4		
225	Transport and Fuel	1.1	3.8	3.6
227	Other Operational Expenses	31.0	57.6	21.6
23	**Utilities, Rentals and Property Costs**	**1.1**	**0.7**	**0.7**
231	Utilities	0.4		
233	Routine Maintenance	0.7	0.7	0.7
27	**Capital Formation**	**1.5**		
271	Office Equipment, Furniture & Fittings	1.5		
	GRAND TOTAL	**630.8**	**612.4**	**622.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10276 PFO Morobe **(PBS Code: 227-1203-1-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,589.4**	**584.7**	**632.2**
211	Salaries and Allowances	1,509.3	485.1	522.6
214	Leave fares	50.0	69.5	79.5
215	Gratuities	30.1	30.1	30.1
22	**Goods & Services**	**25.7**	**22.7**	**20.2**
221	Domestic Travel and Subsistence	0.6		
222	Travel and Subsistence	0.9		
223	Office Materials and Supplies	0.3		
224	Operational Materials and Supplies	0.3		
225	Transport and Fuel	0.9		
227	Other Operational Expenses	22.7	22.7	20.2
	GRAND TOTAL	**1,615.1**	**607.4**	**652.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10277 Madang **(PBS Code: 227-1203-1-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**660.1**	**519.3**	**564.9**
211	Salaries and Allowances	630.1	414.6	444.6
214	Leave fares	30.0	74.3	89.9
215	Gratuities		30.4	30.4
22	**Goods & Services**	**33.6**	**33.1**	**19.5**
221	Domestic Travel and Subsistence	0.3		0.3
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.3		
224	Operational Materials and Supplies	0.3		
225	Transport and Fuel	0.3	1.0	1.0
227	Other Operational Expenses	32.1	32.1	18.2
23	**Utilities, Rentals and Property Costs**	**0.6**		
231	Utilities	0.3		
233	Routine Maintenance	0.3		
27	**Capital Formation**	**0.3**		
271	Office Equipment, Furniture & Fittings	0.3		
	GRAND TOTAL	**694.6**	**552.4**	**584.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10278 East Sepik Province **(PBS Code: 227-1203-1-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**826.8**	**581.1**	**628.5**
211	Salaries and Allowances	767.8	525.2	555.2
214	Leave fares	50.0	40.0	57.4
215	Gratuities	9.0	15.9	15.9
22	**Goods & Services**	**35.2**	**32.2**	**18.6**
221	Domestic Travel and Subsistence	0.7		
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.7		
224	Operational Materials and Supplies	0.3		
225	Transport and Fuel	1.0		
227	Other Operational Expenses	32.2	32.2	18.6
	GRAND TOTAL	**862.0**	**613.3**	**647.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10279 Sandaun PFO **(PBS Code: 227-1203-1-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,034.9**	**535.9**	**581.9**
211	Salaries and Allowances	976.4	479.3	509.3
214	Leave fares	50.0	40.7	56.7
215	Gratuities	8.5	15.9	15.9
22	**Goods & Services**	**26.1**	**34.1**	**20.5**
221	Domestic Travel and Subsistence	0.4		
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.4	0.5	0.5
224	Operational Materials and Supplies	0.4		
225	Transport and Fuel	1.1	1.0	1.0
227	Other Operational Expenses	23.4	32.6	19.0
23	**Utilities, Rentals and Property Costs**	**1.5**		
231	Utilities	0.4		
233	Routine Maintenance	1.1		
27	**Capital Formation**	**0.7**		
271	Office Equipment, Furniture & Fittings	0.7		
	GRAND TOTAL	**1,063.2**	**570.0**	**602.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10280 Eastern Highlands **(PBS Code: 227-1203-1-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**853.6**	**517.7**	**563.2**
211	Salaries and Allowances	794.7	461.8	491.8
214	Leave fares	50.0	40.0	55.5
215	Gratuities	8.9	15.9	15.9
22	**Goods & Services**	**25.0**	**35.3**	**22.2**
221	Domestic Travel and Subsistence	0.8		
223	Office Materials and Supplies	0.4	1.0	1.0
224	Operational Materials and Supplies	0.2		
225	Transport and Fuel	2.1	5.0	5.0
227	Other Operational Expenses	21.5	29.3	16.2
23	**Utilities, Rentals and Property Costs**	**1.4**		
231	Utilities	0.4		
233	Routine Maintenance	1.0		
27	**Capital Formation**	**7.6**	**7.2**	**7.0**
271	Office Equipment, Furniture & Fittings	7.6	7.2	7.0
	GRAND TOTAL	**887.6**	**560.2**	**592.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10281 Southern Highlands PFO **(PBS Code: 227-1203-1-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,327.7**	**525.6**	**571.3**
211	Salaries and Allowances	1,266.7	468.7	504.4
214	Leave fares	50.0	41.0	51.0
215	Gratuities	11.0	15.9	15.9
22	**Goods & Services**	**28.8**	**35.1**	**18.7**
221	Domestic Travel and Subsistence	1.1		
223	Office Materials and Supplies	0.8		
224	Operational Materials and Supplies	0.8		
225	Transport and Fuel	1.1		
227	Other Operational Expenses	25.0	35.1	18.7
	GRAND TOTAL	**1,356.5**	**560.7**	**590.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10282 Western Highlands **(PBS Code: 227-1203-1-117))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,074.6**	**471.6**	**515.7**
211	Salaries and Allowances	995.1	416.0	456.1
214	Leave fares	52.8	39.7	43.7
215	Gratuities	26.7	15.9	15.9
22	**Goods & Services**	**27.4**	**32.6**	**24.1**
221	Domestic Travel and Subsistence	0.4		
222	Travel and Subsistence	1.3		3.0
223	Office Materials and Supplies	0.7		
224	Operational Materials and Supplies	0.4		
225	Transport and Fuel	1.1	2.0	2.0
227	Other Operational Expenses	23.5	30.6	19.1
23	**Utilities, Rentals and Property Costs**	**2.5**		
231	Utilities	2.5		
	GRAND TOTAL	**1,104.5**	**504.2**	**539.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10283 Enga Provincial Treasury **(PBS Code: 227-1203-1-118))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,087.7**	**278.8**	**317.1**
211	Salaries and Allowances	1,087.7	225.8	255.8
214	Leave fares		37.1	45.4
215	Gratuities		15.9	15.9
22	**Goods & Services**	**26.6**	**22.8**	**20.4**
221	Domestic Travel and Subsistence	1.6		
223	Office Materials and Supplies	1.6		
225	Transport and Fuel	1.6	1.0	1.0
227	Other Operational Expenses	21.8	21.8	19.4
23	**Utilities, Rentals and Property Costs**	**1.5**		
231	Utilities	0.8		
233	Routine Maintenance	0.7		
27	**Capital Formation**	**1.6**		
271	Office Equipment, Furniture & Fittings	1.6		
	GRAND TOTAL	**1,117.4**	**301.6**	**337.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10284 Simbu **(PBS Code: 227-1203-1-119))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**1,047.7**	**454.1**	**497.7**
211	Salaries and Allowances	997.7	385.2	428.2
212	Wages		13.0	13.6
214	Leave fares	50.0	40.0	40.0
215	Gratuities		15.9	15.9
22	**Goods & Services**	**25.2**	**30.3**	**17.1**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.4		
224	Operational Materials and Supplies	0.4		
225	Transport and Fuel	0.8	2.0	2.0
227	Other Operational Expenses	23.4	28.3	15.1
23	**Utilities, Rentals and Property Costs**	**0.5**		
231	Utilities	0.5		
	GRAND TOTAL	**1,073.4**	**484.4**	**514.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10285 Manus **(PBS Code: 227-1203-1-120))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**503.8**	**542.8**	**589.1**
211	Salaries and Allowances	440.8	487.1	517.1
214	Leave fares	50.0	39.8	56.1
215	Gratuities	13.0	15.9	15.9
22	**Goods & Services**	**24.7**	**27.8**	**19.9**
221	Domestic Travel and Subsistence	0.3		
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.3		
224	Operational Materials and Supplies	0.3		
225	Transport and Fuel	1.5	2.0	2.0
227	Other Operational Expenses	22.0	25.8	17.9
23	**Utilities, Rentals and Property Costs**	**0.3**		
231	Utilities	0.3		
	GRAND TOTAL	**528.8**	**570.6**	**609.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10286 New Ireland **(PBS Code: 227-1203-1-121))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**789.0**	**496.6**	**541.5**
211	Salaries and Allowances	729.0	441.6	471.6
213	Overtime			14.9
214	Leave fares	50.0	39.1	39.1
215	Gratuities	10.0	15.9	15.9
22	**Goods & Services**	**32.1**	**29.5**	**19.2**
221	Domestic Travel and Subsistence	1.7		
223	Office Materials and Supplies	0.4		
224	Operational Materials and Supplies	0.4		
225	Transport and Fuel	0.4		
227	Other Operational Expenses	29.2	29.5	19.2
23	**Utilities, Rentals and Property Costs**	**0.4**		
231	Utilities	0.4		
	GRAND TOTAL	**821.5**	**526.1**	**560.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10287 West New Britain **(PBS Code: 227-1203-1-122))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**933.3**	**511.2**	**526.5**
211	Salaries and Allowances	874.8	455.3	466.6
214	Leave fares	50.0	40.0	44.0
215	Gratuities	8.5	15.9	15.9
22	**Goods & Services**	**29.0**	**27.6**	**24.5**
221	Domestic Travel and Subsistence	0.3		
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.3		
224	Operational Materials and Supplies	0.3		
225	Transport and Fuel	0.3		
227	Other Operational Expenses	27.6	27.6	24.5
23	**Utilities, Rentals and Property Costs**	**0.6**		
231	Utilities	0.3		
233	Routine Maintenance	0.3		
27	**Capital Formation**	**0.2**		
271	Office Equipment, Furniture & Fittings	0.2		
	GRAND TOTAL	**963.1**	**538.8**	**551.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10288 East New Britain **(PBS Code: 227-1203-1-123))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**696.5**	**495.7**	**510.6**
211	Salaries and Allowances	694.5	439.8	439.8
214	Leave fares	2.0	40.0	54.9
215	Gratuities		15.9	15.9
22	**Goods & Services**	**25.9**	**23.5**	**20.9**
223	Office Materials and Supplies	0.3		
224	Operational Materials and Supplies	0.5		
225	Transport and Fuel	1.6		
227	Other Operational Expenses	23.5	23.5	20.9
23	**Utilities, Rentals and Property Costs**	**0.9**		
231	Utilities	0.9		
	GRAND TOTAL	**723.3**	**519.2**	**531.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 10289 North Solomons **(PBS Code: 227-1203-1-125))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**540.2**	**538.8**	**555.0**
211	Salaries and Allowances	502.2	482.9	482.9
214	Leave fares	32.0	40.0	56.2
215	Gratuities	6.0	15.9	15.9
22	**Goods & Services**	**16.4**	**28.0**	**24.9**
221	Domestic Travel and Subsistence	0.4		
227	Other Operational Expenses	16.0	28.0	24.9
23	**Utilities, Rentals and Property Costs**	**0.5**		
231	Utilities	0.5		
	GRAND TOTAL	**557.1**	**566.8**	**579.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11513 Kairuku District Finance Office **(PBS Code: 227-1203-1-126))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**185.7**	**302.7**	**311.8**
211	Salaries and Allowances	155.0	236.3	236.4
212	Wages	14.0	12.2	12.2
214	Leave fares	16.7	40.0	49.0
215	Gratuities		14.2	14.2
22	**Goods & Services**	**22.1**	**27.6**	**24.8**
221	Domestic Travel and Subsistence	0.3		
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.2	1.0	1.0
225	Transport and Fuel	0.3	1.0	1.0
227	Other Operational Expenses	21.0	25.6	22.8
	GRAND TOTAL	**207.8**	**330.3**	**336.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11514 Rigo District Finance Office **(PBS Code: 227-1203-1-127))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**327.3**	**315.2**	**324.6**
211	Salaries and Allowances	292.7	248.1	248.1
212	Wages	12.7	13.0	22.4
214	Leave fares	21.9	39.9	39.9
215	Gratuities		14.2	14.2
22	**Goods & Services**	**20.6**	**33.2**	**19.7**
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.3	1.0	1.7
225	Transport and Fuel	0.5	1.0	1.0
227	Other Operational Expenses	19.5	31.2	17.0
	GRAND TOTAL	**347.9**	**348.4**	**344.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11515 Abau District Finance Office **(PBS Code: 227-1203-1-128))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**280.0**	**312.2**	**321.5**
211	Salaries and Allowances	235.1	244.9	254.2
212	Wages	11.4	13.0	13.0
214	Leave fares	18.3	40.0	40.0
215	Gratuities	15.2	14.3	14.3
22	**Goods & Services**	**21.5**	**35.2**	**21.5**
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.3	1.0	
225	Transport and Fuel	0.3	1.0	
227	Other Operational Expenses	20.5	33.2	21.5
	GRAND TOTAL	**301.5**	**347.4**	**343.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11516 Goilala District Finance Office **(PBS Code: 227-1203-1-129))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**285.5**	**456.3**	**470.0**
211	Salaries and Allowances	206.5	401.7	410.4
212	Wages	21.0		
214	Leave fares	54.0	40.0	45.0
215	Gratuities	4.0	14.6	14.6
22	**Goods & Services**	**22.7**	**32.5**	**39.1**
222	Travel and Subsistence	0.6		
223	Office Materials and Supplies	0.3	1.0	
225	Transport and Fuel	1.3	1.0	
227	Other Operational Expenses	20.5	30.5	39.1
	GRAND TOTAL	**308.2**	**488.8**	**509.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11517 Kerema District Treasury **(PBS Code: 227-1203-1-130))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**258.0**	**308.7**	**318.0**
211	Salaries and Allowances	215.2	242.1	236.1
212	Wages	12.6	13.0	30.3
214	Leave fares	30.2	39.4	40.7
215	Gratuities		14.2	10.9
22	**Goods & Services**	**23.1**	**26.7**	**33.8**
221	Domestic Travel and Subsistence	0.2		0.3
222	Travel and Subsistence			0.2
223	Office Materials and Supplies		0.2	0.2
225	Transport and Fuel	0.4	0.5	0.5
227	Other Operational Expenses	22.5	26.0	32.6
	GRAND TOTAL	**281.1**	**335.4**	**351.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11518 Kikori District Treasury **(PBS Code: 227-1203-1-131))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**337.7**	**296.8**	**305.7**
211	Salaries and Allowances	308.3	244.9	244.9
212	Wages	11.6	13.0	23.1
214	Leave fares	17.8	38.9	37.7
22	**Goods & Services**	**22.0**	**29.3**	**34.0**
221	Domestic Travel and Subsistence	0.1		1.0
222	Travel and Subsistence	0.9		1.0
223	Office Materials and Supplies	0.1	0.2	1.0
225	Transport and Fuel	0.4	0.3	1.0
227	Other Operational Expenses	20.5	28.8	30.0
	GRAND TOTAL	**359.7**	**326.1**	**339.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11519 Middle Fly District Finance Office **(PBS Code: 227-1203-1-132))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**301.4**	**310.9**	**320.2**
211	Salaries and Allowances	254.6	244.3	245.2
212	Wages	12.3	13.0	23.8
214	Leave fares	29.0	39.4	36.2
215	Gratuities	5.5	14.2	15.0
22	**Goods & Services**	**20.9**	**31.5**	**20.1**
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies	0.1		
225	Transport and Fuel	0.5	1.0	
227	Other Operational Expenses	20.0	30.5	20.1
23	**Utilities, Rentals and Property Costs**	**0.2**		
233	Routine Maintenance	0.2		
	GRAND TOTAL	**322.5**	**342.4**	**340.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11520 North Fly District Finance Office **(PBS Code: 227-1203-1-133))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**292.8**	**344.9**	**355.3**
211	Salaries and Allowances	256.3	278.6	289.0
212	Wages	12.6	13.0	13.0
214	Leave fares	23.9	39.1	39.1
215	Gratuities		14.2	14.2
22	**Goods & Services**	**18.0**	**32.8**	**29.3**
222	Travel and Subsistence			1.0
223	Office Materials and Supplies		1.0	
225	Transport and Fuel		1.0	1.0
227	Other Operational Expenses	18.0	30.8	27.3
	GRAND TOTAL	**310.8**	**377.7**	**384.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11521 South Fly District Finance Office **(PBS Code: 227-1203-1-134))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**307.4**	**323.6**	**333.3**
211	Salaries and Allowances	274.1	258.0	258.0
212	Wages	13.0	13.0	22.7
214	Leave fares	13.8	38.4	38.4
215	Gratuities	6.5	14.2	14.2
22	**Goods & Services**	**20.3**	**30.7**	**57.4**
222	Travel and Subsistence	0.3		
223	Office Materials and Supplies		0.4	
225	Transport and Fuel		0.4	
227	Other Operational Expenses	20.0	29.9	57.4
	GRAND TOTAL	**327.7**	**354.3**	**390.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11522 Alotau/Rabaraba District Treasury **(PBS Code: 227-1203-1-135))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**209.2**	**319.4**	**329.0**
211	Salaries and Allowances	189.4	253.8	253.8
212	Wages	7.7	13.0	13.0
214	Leave fares	12.1	38.4	48.0
215	Gratuities		14.2	14.2
22	**Goods & Services**	**18.8**	**32.7**	**39.2**
222	Travel and Subsistence	0.3		0.5
223	Office Materials and Supplies	0.3	0.5	4.1
225	Transport and Fuel	0.2	0.2	1.0
227	Other Operational Expenses	18.0	32.0	33.6
	GRAND TOTAL	**228.0**	**352.1**	**368.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11523 Esa'ala District Treasury **(PBS Code: 227-1203-1-136))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**170.6**	**318.1**	**327.7**
211	Salaries and Allowances	137.7	252.2	251.1
212	Wages	13.8	13.0	23.1
214	Leave fares	19.1	38.7	38.7
215	Gratuities		14.2	14.8
22	**Goods & Services**	**21.8**	**33.8**	**30.2**
222	Travel and Subsistence	0.2		0.5
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel	0.6	1.0	1.0
227	Other Operational Expenses	21.0	32.3	28.2
	GRAND TOTAL	**192.4**	**351.9**	**357.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11524 Kiriwina/Goodenough District Treasury **(PBS Code: 227-1203-1-137))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**149.4**	**314.2**	**323.6**
211	Salaries and Allowances	144.2	248.1	257.5
212	Wages	5.2	13.0	13.0
214	Leave fares		38.9	38.9
215	Gratuities		14.2	14.2
22	**Goods & Services**	**9.4**	**33.6**	**39.9**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies		0.2	0.5
225	Transport and Fuel		0.4	1.0
227	Other Operational Expenses	9.4	33.0	37.9
	GRAND TOTAL	**158.8**	**347.8**	**363.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11525 Samarai/Murua District Treasury **(PBS Code: 227-1203-1-138))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**272.8**	**314.2**	**323.6**
211	Salaries and Allowances	249.8	248.1	247.4
212	Wages	15.8	13.0	23.1
214	Leave fares	7.2	38.9	38.9
215	Gratuities		14.2	14.2
22	**Goods & Services**	**9.4**	**31.7**	**28.3**
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel		0.6	1.0
227	Other Operational Expenses	9.4	30.6	26.8
	GRAND TOTAL	**282.2**	**345.9**	**351.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11526 Ijivitari District Treasury **(PBS Code: 227-1203-1-139))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**296.9**	**315.2**	**324.7**
211	Salaries and Allowances	250.7	248.1	248.1
212	Wages	15.7	13.0	13.0
214	Leave fares	25.0	39.9	49.4
215	Gratuities	5.5	14.2	14.2
22	**Goods & Services**	**19.7**	**33.8**	**30.4**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies	1.0	2.2	0.5
225	Transport and Fuel	0.2	1.5	1.0
227	Other Operational Expenses	18.5	30.1	28.4
	GRAND TOTAL	**316.6**	**349.0**	**355.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11527 Sohe District Treasury **(PBS Code: 227-1203-1-140))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**175.8**	**300.4**	**309.4**
211	Salaries and Allowances	140.9	235.5	235.5
212	Wages	15.1	13.0	13.0
214	Leave fares	17.0	37.7	46.7
215	Gratuities	2.8	14.2	14.2
22	**Goods & Services**	**20.8**	**32.9**	**24.5**
222	Travel and Subsistence	0.1		0.5
223	Office Materials and Supplies	0.1	0.5	0.5
225	Transport and Fuel	0.2	1.0	1.0
227	Other Operational Expenses	20.4	31.4	22.5
	GRAND TOTAL	**196.6**	**333.3**	**333.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11528 Lae District Treasury **(PBS Code: 227-1203-1-141))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**173.5**	**308.0**	**317.3**
211	Salaries and Allowances	105.4	212.5	221.8
212	Wages	7.4	13.0	13.0
214	Leave fares	35.0	68.3	68.3
215	Gratuities	25.7	14.2	14.2
22	**Goods & Services**	**7.1**	**7.2**	**26.4**
225	Transport and Fuel	0.1		
227	Other Operational Expenses	7.0	7.2	26.4
	GRAND TOTAL	**180.6**	**315.2**	**343.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11529 Huon District Treasury. **(PBS Code: 227-1203-1-142))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**250.9**	**303.0**	**312.1**
211	Salaries and Allowances	210.8	232.3	232.3
212	Wages	15.1	13.0	13.0
214	Leave fares	25.0	43.5	43.5
215	Gratuities		14.2	23.3
22	**Goods & Services**	**36.8**	**33.8**	**25.2**
222	Travel and Subsistence	0.2		0.5
223	Office Materials and Supplies	0.2	0.5	0.5
225	Transport and Fuel	0.2	1.0	1.0
227	Other Operational Expenses	36.2	32.3	23.2
	GRAND TOTAL	**287.7**	**336.8**	**337.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11530 Nawaeb District Finance Office **(PBS Code: 227-1203-1-143))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**208.2**	**264.9**	**272.8**
211	Salaries and Allowances	195.3	212.0	219.9
212	Wages	12.9	13.0	13.0
214	Leave fares		39.9	39.9
22	**Goods & Services**	**20.0**	**34.3**	**30.6**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel		0.5	0.5
227	Other Operational Expenses	20.0	33.3	29.1
	GRAND TOTAL	**228.2**	**299.2**	**303.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11531 Markham District Treasury **(PBS Code: 227-1203-1-144))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**254.8**	**318.3**	**327.9**
211	Salaries and Allowances	216.2	263.5	273.1
212	Wages	15.1	13.0	13.0
214	Leave fares	20.0	41.8	41.8
215	Gratuities	3.5		
22	**Goods & Services**	**25.3**	**43.3**	**35.1**
222	Travel and Subsistence	0.1		1.0
223	Office Materials and Supplies	5.5	9.0	9.0
225	Transport and Fuel	0.2	5.0	5.0
227	Other Operational Expenses	19.5	29.3	20.1
	GRAND TOTAL	**280.1**	**361.6**	**363.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11532 Bulolo District Treasury **(PBS Code: 227-1203-1-145))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**303.1**	**350.3**	**360.8**
211	Salaries and Allowances	259.0	296.7	307.2
212	Wages	15.1	13.0	13.0
214	Leave fares	23.5	40.6	40.6
215	Gratuities	5.5		
22	**Goods & Services**	**21.0**	**31.7**	**12.0**
222	Travel and Subsistence	0.1		0.5
223	Office Materials and Supplies	0.1	0.5	0.5
225	Transport and Fuel	0.3	1.0	1.0
227	Other Operational Expenses	20.5	30.2	10.0
	GRAND TOTAL	**324.1**	**382.0**	**372.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11533 Kabwum District Treasury **(PBS Code: 227-1203-1-146))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**272.3**	**309.1**	**318.4**
211	Salaries and Allowances	206.3	255.7	265.0
212	Wages	14.3	13.0	13.0
214	Leave fares	25.1	40.4	40.4
215	Gratuities	26.6		
22	**Goods & Services**	**20.3**	**31.2**	**32.9**
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel	0.3	1.0	1.0
227	Other Operational Expenses	20.0	29.7	31.4
	GRAND TOTAL	**292.6**	**340.3**	**351.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11534 Finschaffen District Treasury **(PBS Code: 227-1203-1-147))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**245.8**	**305.0**	**354.1**
211	Salaries and Allowances	212.9	234.9	244.0
212	Wages	11.1	13.0	13.0
214	Leave fares	17.3	42.9	42.9
215	Gratuities	4.5	14.2	54.2
22	**Goods & Services**	**17.8**	**32.7**	**29.2**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel		0.5	0.5
227	Other Operational Expenses	17.8	31.7	27.7
	GRAND TOTAL	**263.6**	**337.7**	**383.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11535 Tewai - Siassi District Treasury **(PBS Code: 227-1203-1-148))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**156.0**	**316.3**	**325.8**
211	Salaries and Allowances	101.9	248.4	257.9
212	Wages	15.1	13.0	13.0
214	Leave fares	33.0	40.7	40.7
215	Gratuities	6.0	14.2	14.2
22	**Goods & Services**	**19.9**	**32.2**	**53.8**
222	Travel and Subsistence	0.1		0.5
223	Office Materials and Supplies	0.1	0.5	0.5
225	Transport and Fuel	0.7	1.0	1.0
227	Other Operational Expenses	19.0	30.7	51.8
	GRAND TOTAL	**175.9**	**348.5**	**379.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11536 Menyamya District Finance Office **(PBS Code: 227-1203-1-149))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**260.2**	**283.3**	**291.8**
211	Salaries and Allowances	232.6	216.8	225.3
212	Wages	12.9	13.0	13.0
214	Leave fares	14.7	39.3	39.3
215	Gratuities		14.2	14.2
22	**Goods & Services**	**24.0**	**47.6**	**26.8**
222	Travel and Subsistence	1.4		1.0
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel	0.1	1.7	1.7
227	Other Operational Expenses	22.5	45.4	23.6
	GRAND TOTAL	**284.2**	**330.9**	**318.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11537 Madang District Treasury **(PBS Code: 227-1203-1-150))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**234.6**	**259.0**	**266.7**
211	Salaries and Allowances	218.9	206.0	213.7
212	Wages	15.7	13.0	13.0
214	Leave fares		40.0	40.0
22	**Goods & Services**	**7.2**	**7.2**	**16.4**
225	Transport and Fuel	0.2		
227	Other Operational Expenses	7.0	7.2	16.4
	GRAND TOTAL	**241.8**	**266.2**	**283.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11538 Usino Bundi District Treasury **(PBS Code: 227-1203-1-151))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**226.8**	**359.6**	**370.4**
211	Salaries and Allowances	193.2	306.7	317.5
212	Wages	12.9	13.0	13.0
214	Leave fares	16.7	39.9	39.9
215	Gratuities	4.0		
22	**Goods & Services**	**18.4**	**31.2**	**17.8**
222	Travel and Subsistence	0.2		0.5
223	Office Materials and Supplies	0.2	0.5	0.5
227	Other Operational Expenses	18.0	30.7	16.8
	GRAND TOTAL	**245.2**	**390.8**	**388.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11539 Bogia District Treasury **(PBS Code: 227-1203-1-152))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**324.8**	**315.3**	**324.8**
211	Salaries and Allowances	275.9	249.2	258.7
212	Wages	15.1	13.0	13.0
214	Leave fares	29.3	38.9	38.9
215	Gratuities	4.5	14.2	14.2
22	**Goods & Services**	**17.7**	**31.2**	**12.9**
222	Travel and Subsistence	0.1		0.5
223	Office Materials and Supplies	0.3	0.5	0.5
225	Transport and Fuel	0.3	1.0	1.0
227	Other Operational Expenses	17.0	29.7	10.9
	GRAND TOTAL	**342.5**	**346.5**	**337.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11540 Sumkar District Treasury **(PBS Code: 227-1203-1-153))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**209.5**	**318.2**	**327.8**
211	Salaries and Allowances	168.4	249.1	258.7
212	Wages	16.6	13.0	13.0
214	Leave fares	20.0	41.9	41.9
215	Gratuities	4.5	14.2	14.2
22	**Goods & Services**	**18.1**	**31.7**	**13.4**
222	Travel and Subsistence	0.1		0.5
223	Office Materials and Supplies	0.2	0.5	0.5
225	Transport and Fuel	0.3	1.0	1.0
227	Other Operational Expenses	17.5	30.2	11.4
	GRAND TOTAL	**227.6**	**349.9**	**341.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11541 Rai Coast District Treasury **(PBS Code: 227-1203-1-154))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**345.1**	**317.4**	**326.9**
211	Salaries and Allowances	303.1	250.7	260.2
212	Wages	15.1	13.0	13.0
214	Leave fares	22.4	39.5	39.5
215	Gratuities	4.5	14.2	14.2
22	**Goods & Services**	**18.0**	**32.7**	**19.3**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies	0.1	0.5	0.5
225	Transport and Fuel	0.4	1.0	1.0
227	Other Operational Expenses	17.5	31.2	17.3
	GRAND TOTAL	**363.1**	**350.1**	**346.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11542 Middle Ramu District Treasury **(PBS Code: 227-1203-1-155))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**169.3**	**336.9**	**347.0**
211	Salaries and Allowances	129.6	270.0	280.1
212	Wages	15.0	13.0	13.0
214	Leave fares	24.7	39.7	39.7
215	Gratuities		14.2	14.2
22	**Goods & Services**	**16.5**	**30.7**	**17.5**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies		0.5	0.5
225	Transport and Fuel		1.0	1.0
227	Other Operational Expenses	16.5	29.2	15.5
	GRAND TOTAL	**185.8**	**367.6**	**364.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11543 Wewak District Treasury **(PBS Code: 227-1203-1-156))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**306.3**	**292.7**	**301.5**
211	Salaries and Allowances	257.9	225.6	234.4
212	Wages	13.1	13.0	13.0
214	Leave fares	20.0	39.9	39.9
215	Gratuities	15.3	14.2	14.2
22	**Goods & Services**	**7.2**	**7.2**	**16.4**
225	Transport and Fuel	0.2		
227	Other Operational Expenses	7.0	7.2	16.4
	GRAND TOTAL	**313.5**	**299.9**	**317.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11544 Angoram District Treasury **(PBS Code: 227-1203-1-157))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**214.6**	**319.4**	**329.0**
211	Salaries and Allowances	203.8	252.9	262.5
212	Wages	6.8	13.0	13.0
214	Leave fares		39.3	39.3
215	Gratuities	4.0	14.2	14.2
22	**Goods & Services**	**13.0**	**32.2**	**18.6**
227	Other Operational Expenses	13.0	32.2	18.6
	GRAND TOTAL	**227.6**	**351.6**	**347.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11545 Maprik District Treasury **(PBS Code: 227-1203-1-158))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**321.9**	**299.8**	**308.8**
211	Salaries and Allowances	284.8	232.7	241.7
212	Wages	15.1	13.0	13.0
214	Leave fares	22.0	39.9	39.9
215	Gratuities		14.2	14.2
22	**Goods & Services**	**17.5**	**32.2**	**33.6**
222	Travel and Subsistence	0.1		
223	Office Materials and Supplies	0.1		
225	Transport and Fuel	0.3		
227	Other Operational Expenses	17.0	32.2	33.6
	GRAND TOTAL	**339.4**	**332.0**	**342.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11546 Wosera Gawi District Finance Office **(PBS Code: 227-1203-1-159))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**245.3**	**283.6**	**292.2**
211	Salaries and Allowances	214.6	216.2	224.8
212	Wages	12.9	13.0	13.0
214	Leave fares	17.8	40.0	40.0
215	Gratuities		14.4	14.4
22	**Goods & Services**	**17.1**	**33.2**	**19.5**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2		
225	Transport and Fuel	0.2		
227	Other Operational Expenses	16.5	33.2	19.5
	GRAND TOTAL	**262.4**	**316.8**	**311.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11547 Ambunti Drekirkir District Treasury **(PBS Code: 227-1203-1-160))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**184.7**	**349.2**	**359.6**
211	Salaries and Allowances	145.1	282.0	292.4
212	Wages	15.1	13.0	13.0
214	Leave fares	20.0	40.0	40.0
215	Gratuities	4.5	14.2	14.2
22	**Goods & Services**	**17.4**	**32.7**	**19.1**
225	Transport and Fuel	0.4		
227	Other Operational Expenses	17.0	32.7	19.1
	GRAND TOTAL	**202.1**	**381.9**	**378.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11548 Vanimo Green River District Treasury **(PBS Code: 227-1203-1-161))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**82.4**	**294.7**	**303.5**
211	Salaries and Allowances	53.0	227.5	236.3
212	Wages	9.5	13.0	13.0
214	Leave fares	19.9	40.0	40.0
215	Gratuities		14.2	14.2
22	**Goods & Services**	**16.9**	**47.1**	**22.0**
222	Travel and Subsistence	0.1		
223	Office Materials and Supplies	0.2		3.0
225	Transport and Fuel	0.1	2.0	
227	Other Operational Expenses	16.5	45.1	19.0
	GRAND TOTAL	**99.3**	**341.8**	**325.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11549 Aitape Lumi District Finance Office **(PBS Code: 227-1203-1-162))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**223.8**	**311.2**	**320.6**
211	Salaries and Allowances	176.7	244.3	253.7
212	Wages	15.1	13.0	13.0
214	Leave fares	32.0	39.7	39.7
215	Gratuities		14.2	14.2
22	**Goods & Services**	**17.2**	**32.7**	**49.3**
222	Travel and Subsistence			
223	Office Materials and Supplies			
225	Transport and Fuel	0.2	1.4	1.5
227	Other Operational Expenses	17.0	31.3	47.8
23	**Utilities, Rentals and Property Costs**	**0.1**		
231	Utilities	0.1		
	GRAND TOTAL	**241.1**	**343.9**	**369.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11550 Nuku District Treasury **(PBS Code: 227-1203-1-163))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**229.8**	**319.3**	**328.8**
211	Salaries and Allowances	194.4	253.0	262.5
212	Wages	12.9	13.0	13.0
214	Leave fares	20.0	39.1	39.1
215	Gratuities	2.5	14.2	14.2
22	**Goods & Services**	**16.6**	**32.8**	**54.3**
225	Transport and Fuel		1.6	1.6
227	Other Operational Expenses	16.6	31.2	52.7
	GRAND TOTAL	**246.4**	**352.1**	**383.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11551 Telefomin District Treasury **(PBS Code: 227-1203-1-164))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**71.0**	**283.6**	**292.1**
211	Salaries and Allowances	48.0	216.4	224.9
212	Wages	11.0	13.0	13.0
214	Leave fares		40.0	40.0
215	Gratuities	12.0	14.2	14.2
22	**Goods & Services**	**16.0**	**37.3**	**28.3**
225	Transport and Fuel		1.3	1.3
227	Other Operational Expenses	16.0	36.0	27.0
	GRAND TOTAL	**87.0**	**320.9**	**320.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11552 Goroka District Treasury **(PBS Code: 227-1203-1-165))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**267.4**	**294.8**	**303.6**
211	Salaries and Allowances	226.5	270.7	279.5
212	Wages	15.1		
214	Leave fares	22.3	24.1	24.1
215	Gratuities	3.5		
22	**Goods & Services**	**6.1**	**6.1**	**25.5**
227	Other Operational Expenses	6.1	6.1	25.5
	GRAND TOTAL	**273.5**	**300.9**	**329.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11553 Daulo District Treasury **(PBS Code: 227-1203-1-166))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**288.5**	**319.5**	**329.1**
211	Salaries and Allowances	206.2	319.5	329.1
212	Wages	15.1		
214	Leave fares	37.0		
215	Gratuities	30.2		
22	**Goods & Services**	**18.3**	**32.0**	**33.5**
222	Travel and Subsistence	0.1		0.2
223	Office Materials and Supplies	0.1	0.2	0.2
225	Transport and Fuel	0.1	0.2	0.2
227	Other Operational Expenses	18.0	31.6	32.9
	GRAND TOTAL	**306.8**	**351.5**	**362.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11554 Henganofi District Treasury **(PBS Code: 227-1203-1-167))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**295.2**	**319.1**	**328.6**
211	Salaries and Allowances	254.6	311.8	321.3
212	Wages	15.1		
214	Leave fares	20.0	7.3	7.3
215	Gratuities	5.5		
22	**Goods & Services**	**18.5**	**28.2**	**26.0**
221	Domestic Travel and Subsistence			4.0
222	Travel and Subsistence	0.1		
223	Office Materials and Supplies	0.1	5.0	5.0
225	Transport and Fuel	0.3	3.2	3.2
227	Other Operational Expenses	18.0	20.0	13.8
	GRAND TOTAL	**313.7**	**347.3**	**354.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11555 Kainantu District Treasury **(PBS Code: 227-1203-1-168))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**234.4**	**294.9**	**303.7**
211	Salaries and Allowances	195.8	278.4	287.2
212	Wages	15.1		
214	Leave fares	20.0	16.5	16.5
215	Gratuities	3.5		
22	**Goods & Services**	**19.0**	**28.2**	**25.4**
222	Travel and Subsistence	0.2		4.0
223	Office Materials and Supplies	0.3	1.5	1.5
225	Transport and Fuel	0.5	1.5	1.5
227	Other Operational Expenses	18.0	25.2	18.4
	GRAND TOTAL	**253.4**	**323.1**	**329.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11556 Obura Wonenara District Treasury **(PBS Code: 227-1203-1-169))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**241.8**	**319.4**	**329.0**
211	Salaries and Allowances	204.3	267.5	277.1
212	Wages	15.0		
214	Leave fares	20.0	31.9	31.9
215	Gratuities	2.5	20.0	20.0
22	**Goods & Services**	**16.8**	**16.9**	**20.5**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2	2.8	
225	Transport and Fuel	0.4	2.0	
227	Other Operational Expenses	16.0	12.1	20.5
	GRAND TOTAL	**258.6**	**336.3**	**349.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11557 Unggai Bena District Treasury **(PBS Code: 227-1203-1-170))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**266.6**	**258.1**	**265.8**
211	Salaries and Allowances	253.0	258.1	265.8
212	Wages	13.6		
22	**Goods & Services**	**14.6**	**32.1**	**23.6**
222	Travel and Subsistence			0.2
223	Office Materials and Supplies		0.2	0.2
225	Transport and Fuel	0.1	0.4	0.4
227	Other Operational Expenses	14.5	31.5	22.8
	GRAND TOTAL	**281.2**	**290.2**	**289.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11558 Lufa District Treasury **(PBS Code: 227-1203-1-171))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**267.6**	**385.5**	**397.1**
211	Salaries and Allowances	228.0	325.5	337.1
212	Wages	15.1		
214	Leave fares	20.0	35.0	35.0
215	Gratuities	4.5	25.0	25.0
22	**Goods & Services**	**17.5**	**32.1**	**18.5**
222	Travel and Subsistence	0.1		0.2
223	Office Materials and Supplies	0.1	0.2	0.2
225	Transport and Fuel	0.3	0.4	0.4
227	Other Operational Expenses	17.0	31.5	17.7
	GRAND TOTAL	**285.1**	**417.6**	**415.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11559 Okapa District Treasury **(PBS Code: 227-1203-1-172))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**229.1**	**394.3**	**406.1**
211	Salaries and Allowances	191.5	346.0	351.8
212	Wages	15.1		
214	Leave fares	20.0	28.3	34.3
215	Gratuities	2.5	20.0	20.0
22	**Goods & Services**	**19.2**	**32.7**	**25.3**
223	Office Materials and Supplies		5.4	5.4
225	Transport and Fuel		5.0	5.0
227	Other Operational Expenses	19.2	22.3	14.9
	GRAND TOTAL	**248.3**	**427.0**	**431.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11560 Mendi Munihu District Treasury **(PBS Code: 227-1203-1-173))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**231.8**	**293.7**	**302.5**
211	Salaries and Allowances	195.7	283.7	292.5
212	Wages	15.8		
214	Leave fares	20.3	10.0	10.0
22	**Goods & Services**	**13.0**	**13.3**	**17.2**
223	Office Materials and Supplies		2.3	1.2
225	Transport and Fuel		1.0	1.0
227	Other Operational Expenses	13.0	10.0	15.0
	GRAND TOTAL	**244.8**	**307.0**	**319.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11561 Ialibu Pangia District Finance Office **(PBS Code: 227-1203-1-174))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**255.3**	**318.4**	**327.9**
211	Salaries and Allowances	221.3	308.8	318.3
212	Wages	15.7		
214	Leave fares	18.3	9.6	9.6
22	**Goods & Services**	**26.0**	**27.2**	**24.8**
222	Travel and Subsistence			4.0
223	Office Materials and Supplies		3.0	3.0
225	Transport and Fuel		2.9	2.9
227	Other Operational Expenses	26.0	21.3	14.9
	GRAND TOTAL	**281.3**	**345.6**	**352.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11562 Imbongu District Treasury **(PBS Code: 227-1203-1-175))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**352.2**	**318.4**	**327.9**
211	Salaries and Allowances	315.6	300.0	309.5
212	Wages	15.5		
214	Leave fares	21.1	18.4	18.4
22	**Goods & Services**	**19.0**	**29.8**	**27.0**
222	Travel and Subsistence			4.0
223	Office Materials and Supplies		2.8	2.8
225	Transport and Fuel		2.0	2.0
227	Other Operational Expenses	19.0	25.0	18.2
	GRAND TOTAL	**371.2**	**348.2**	**354.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11563 Kagua Erave District Treasury **(PBS Code: 227-1203-1-176))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**232.9**	**319.4**	**329.0**
211	Salaries and Allowances	203.2	257.6	267.2
212	Wages	15.7		
214	Leave fares	14.0	26.8	26.8
215	Gratuities		35.0	35.0
22	**Goods & Services**	**27.9**	**29.8**	**27.2**
222	Travel and Subsistence			4.0
223	Office Materials and Supplies		3.3	3.3
225	Transport and Fuel	0.4	3.5	3.5
227	Other Operational Expenses	27.5	23.0	16.4
	GRAND TOTAL	**260.8**	**349.2**	**356.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11564 Nipa Kutubu District Treasury **(PBS Code: 227-1203-1-177))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**232.5**	**319.4**	**329.0**
211	Salaries and Allowances	191.5	303.9	303.9
212	Wages	15.0	0.5	9.6
214	Leave fares	26.0	15.0	15.5
22	**Goods & Services**	**18.0**	**28.7**	**26.1**
222	Travel and Subsistence			3.0
223	Office Materials and Supplies		3.0	3.0
225	Transport and Fuel		2.7	2.7
227	Other Operational Expenses	18.0	23.0	17.4
	GRAND TOTAL	**250.5**	**348.1**	**355.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11565 Magarima District Finance Office **(PBS Code: 227-1203-1-178))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**126.0**	**352.5**	**363.0**
211	Salaries and Allowances	90.9	288.7	299.2
212	Wages	15.1		
214	Leave fares	20.0	53.8	53.8
215	Gratuities		10.0	10.0
22	**Goods & Services**	**25.3**	**30.2**	**22.4**
222	Travel and Subsistence			2.0
223	Office Materials and Supplies	0.4	2.0	2.0
225	Transport and Fuel	0.4	2.7	2.7
227	Other Operational Expenses	24.5	25.5	15.7
	GRAND TOTAL	**151.3**	**382.7**	**385.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11566 Tari Pori District Finance Office **(PBS Code: 227-1203-1-179))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**239.0**	**319.4**	**329.0**
211	Salaries and Allowances	201.2	269.2	278.8
212	Wages	15.8		
214	Leave fares	20.0	50.2	50.2
215	Gratuities	2.0		
22	**Goods & Services**	**5.6**	**5.1**	**19.6**
222	Travel and Subsistence	0.1		
223	Office Materials and Supplies	0.2		
225	Transport and Fuel	0.2		
227	Other Operational Expenses	5.1	5.1	19.6
	GRAND TOTAL	**244.6**	**324.5**	**348.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11567 Koroba Kopiago District Finance Office **(PBS Code: 227-1203-1-180))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**158.5**	**285.9**	**294.4**
211	Salaries and Allowances	145.7	274.7	274.7
212	Wages	12.8		
214	Leave fares		11.2	19.7
22	**Goods & Services**	**19.7**	**38.5**	**19.6**
222	Travel and Subsistence	0.4		1.4
223	Office Materials and Supplies	0.6	1.4	1.4
225	Transport and Fuel	0.7	2.4	2.4
227	Other Operational Expenses	18.0	34.7	14.4
	GRAND TOTAL	**178.2**	**324.4**	**314.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11568 Hagen Central District Treasury **(PBS Code: 227-1203-1-181))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**362.5**	**294.7**	**303.6**
211	Salaries and Allowances	323.5	271.7	271.7
212	Wages	15.8		
214	Leave fares	23.2	18.0	26.9
215	Gratuities		5.0	5.0
22	**Goods & Services**	**7.2**	**7.1**	**21.6**
223	Office Materials and Supplies		0.3	0.3
225	Transport and Fuel	0.3	1.8	1.3
227	Other Operational Expenses	6.9	5.0	20.0
	GRAND TOTAL	**369.7**	**301.8**	**325.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11569 North Waghi District Treasury **(PBS Code: 227-1203-1-182))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**296.2**	**319.5**	**329.1**
211	Salaries and Allowances	256.4	296.4	296.4
212	Wages	15.8		
214	Leave fares	20.0	18.1	27.7
215	Gratuities	4.0	5.0	5.0
22	**Goods & Services**	**19.2**	**25.0**	**20.6**
222	Travel and Subsistence	0.4		3.0
223	Office Materials and Supplies	0.4	2.0	2.0
225	Transport and Fuel	0.4	3.0	3.0
227	Other Operational Expenses	18.0	20.0	12.6
23	**Utilities, Rentals and Property Costs**		**1.5**	**13.7**
233	Routine Maintenance		1.5	13.7
	GRAND TOTAL	**315.4**	**346.0**	**363.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11570 South Waghi District Treasury **(PBS Code: 227-1203-1-183))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**262.6**	**301.7**	**310.7**
211	Salaries and Allowances	221.8	272.9	281.9
212	Wages	15.8		
214	Leave fares	25.0	20.8	20.8
215	Gratuities		8.0	8.0
22	**Goods & Services**	**18.0**	**25.7**	**23.4**
222	Travel and Subsistence			6.0
223	Office Materials and Supplies		4.0	4.0
225	Transport and Fuel		1.0	1.0
227	Other Operational Expenses	18.0	20.7	12.4
	GRAND TOTAL	**280.6**	**327.4**	**334.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11571 Dei District Treasury **(PBS Code: 227-1203-1-184))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**347.3**	**317.3**	**326.8**
211	Salaries and Allowances	312.3	302.3	302.3
212	Wages	13.5		
214	Leave fares	20.0	15.0	24.5
215	Gratuities	1.5		
22	**Goods & Services**	**25.0**	**29.2**	**32.0**
222	Travel and Subsistence			3.0
223	Office Materials and Supplies		5.0	5.0
225	Transport and Fuel		4.0	4.0
227	Other Operational Expenses	25.0	20.2	20.0
	GRAND TOTAL	**372.3**	**346.5**	**358.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11572 Tambul Nebilyer District Treasury **(PBS Code: 227-1203-1-185))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**287.3**	**332.9**	**342.9**
211	Salaries and Allowances	246.6	326.9	336.9
212	Wages	15.7		
213	Overtime		6.0	6.0
214	Leave fares	21.0		
215	Gratuities	4.0		
22	**Goods & Services**	**18.7**	**29.7**	**31.9**
222	Travel and Subsistence	0.2		4.0
223	Office Materials and Supplies	0.2	2.5	4.0
225	Transport and Fuel	0.3	2.3	4.3
227	Other Operational Expenses	18.0	24.9	19.6
	GRAND TOTAL	**306.0**	**362.6**	**374.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11573 Mul Baiyer District Treasury **(PBS Code: 227-1203-1-186))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**292.8**	**319.5**	**329.1**
211	Salaries and Allowances	241.9	307.2	307.2
212	Wages	14.9		
214	Leave fares	24.5	12.3	21.9
215	Gratuities	11.5		
22	**Goods & Services**	**32.0**	**30.8**	**28.1**
222	Travel and Subsistence	0.2		3.0
223	Office Materials and Supplies	0.2	2.0	2.0
225	Transport and Fuel		4.5	4.5
227	Other Operational Expenses	31.6	24.3	18.6
	GRAND TOTAL	**324.8**	**350.3**	**357.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11574 Jimi District Treasury **(PBS Code: 227-1203-1-187))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**241.5**	**319.5**	**329.1**
211	Salaries and Allowances	197.2	273.8	283.4
212	Wages	15.8	20.2	20.2
214	Leave fares	21.0	25.5	25.5
215	Gratuities	7.5		
22	**Goods & Services**	**18.8**	**31.6**	**18.1**
222	Travel and Subsistence	0.1		0.2
223	Office Materials and Supplies	0.1	0.2	0.2
225	Transport and Fuel	0.1	0.4	0.4
227	Other Operational Expenses	18.5	31.0	17.3
	GRAND TOTAL	**260.3**	**351.1**	**347.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11575 Kompiam District Treasury **(PBS Code: 227-1203-1-188))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**332.6**	**301.0**	**310.0**
211	Salaries and Allowances	296.8	268.6	277.6
212	Wages	15.8		
214	Leave fares	20.0	22.0	22.0
215	Gratuities		10.4	10.4
22	**Goods & Services**	**31.1**	**26.0**	**23.8**
222	Travel and Subsistence			0.8
223	Office Materials and Supplies	0.1	3.0	3.0
225	Transport and Fuel		3.0	3.0
227	Other Operational Expenses	31.0	20.0	17.0
	GRAND TOTAL	**363.7**	**327.0**	**333.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11576 Kandep District Treasury **(PBS Code: 227-1203-1-189))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**188.1**	**312.9**	**322.3**
211	Salaries and Allowances	142.3	297.9	297.9
212	Wages	15.8		
214	Leave fares	26.0	15.0	24.4
215	Gratuities	4.0		
22	**Goods & Services**	**29.2**	**28.2**	**25.9**
222	Travel and Subsistence			5.0
223	Office Materials and Supplies	0.1	4.0	4.0
225	Transport and Fuel		3.0	3.0
227	Other Operational Expenses	29.1	21.2	13.9
	GRAND TOTAL	**217.3**	**341.1**	**348.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11577 Porgera District Treasury **(PBS Code: 227-1203-1-190))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**283.6**	**288.6**	**297.3**
211	Salaries and Allowances	270.7	261.9	261.9
212	Wages	12.9		
214	Leave fares		21.0	29.7
215	Gratuities		5.7	5.7
22	**Goods & Services**	**19.3**	**17.0**	**20.3**
222	Travel and Subsistence	0.2		2.9
223	Office Materials and Supplies		1.5	1.5
225	Transport and Fuel	0.2	0.5	0.5
227	Other Operational Expenses	18.9	15.0	15.4
	GRAND TOTAL	**302.9**	**305.6**	**317.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11579 Wapenamanda District Finance Office **(PBS Code: 227-1203-1-192))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**297.6**	**319.9**	**329.6**
211	Salaries and Allowances	257.8	275.9	288.0
212	Wages	15.8		
214	Leave fares	20.0	24.0	9.6
215	Gratuities	4.0	20.0	32.0
22	**Goods & Services**	**31.3**	**25.7**	**23.3**
222	Travel and Subsistence	0.2		6.0
223	Office Materials and Supplies	0.2	2.0	2.0
225	Transport and Fuel	0.4	2.0	2.0
227	Other Operational Expenses	30.5	21.7	13.3
	GRAND TOTAL	**328.9**	**345.6**	**352.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11581 Gembogl District Treasury **(PBS Code: 227-1203-1-194))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**159.1**	**238.3**	**245.4**
211	Salaries and Allowances	146.2	208.3	208.3
212	Wages	12.9		
214	Leave fares		23.0	23.0
215	Gratuities		7.0	14.1
22	**Goods & Services**	**34.8**	**38.0**	**19.0**
222	Travel and Subsistence	0.5		0.5
223	Office Materials and Supplies	0.5	0.5	0.5
225	Transport and Fuel	1.4	1.4	1.4
227	Other Operational Expenses	32.4	36.1	16.6
	GRAND TOTAL	**193.9**	**276.3**	**264.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11582 Sinasina Yongumugul District Treasury **(PBS Code: 227-1203-1-195))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**233.6**	**302.2**	**311.3**
211	Salaries and Allowances	205.0	302.2	302.2
212	Wages	15.8		
214	Leave fares	9.0		9.1
215	Gratuities	3.8		
22	**Goods & Services**	**30.7**	**28.7**	**31.2**
222	Travel and Subsistence	0.4		3.0
223	Office Materials and Supplies	0.4	3.0	3.0
225	Transport and Fuel	0.4	3.3	3.3
227	Other Operational Expenses	29.5	22.4	21.9
	GRAND TOTAL	**264.3**	**330.9**	**342.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11583 Chuave District Treasury **(PBS Code: 227-1203-1-196))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**215.6**	**319.1**	**328.7**
211	Salaries and Allowances	166.8	269.5	269.5
212	Wages	15.8		
214	Leave fares	29.0	29.6	29.6
215	Gratuities	4.0	20.0	29.6
22	**Goods & Services**	**31.3**	**27.7**	**20.2**
222	Travel and Subsistence	0.2		4.0
223	Office Materials and Supplies	0.2	3.0	3.0
225	Transport and Fuel	0.4	2.5	2.5
227	Other Operational Expenses	30.5	22.2	10.7
	GRAND TOTAL	**246.9**	**346.8**	**348.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11584 Kerowaghi District Treasury **(PBS Code: 227-1203-1-197))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**204.8**	**285.5**	**294.1**
211	Salaries and Allowances	175.0	271.6	271.6
212	Wages	13.5		
214	Leave fares	16.3	13.9	22.5
22	**Goods & Services**	**30.7**	**29.2**	**16.5**
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.4	3.0	3.0
225	Transport and Fuel	0.4	2.0	2.0
227	Other Operational Expenses	29.5	24.2	11.5
	GRAND TOTAL	**235.5**	**314.7**	**310.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11585 Gumine District Treasury **(PBS Code: 227-1203-1-198))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**272.7**	**316.9**	**326.4**
211	Salaries and Allowances	237.8	298.7	298.7
212	Wages	12.9		
214	Leave fares	22.0	13.2	13.2
215	Gratuities		5.0	14.5
22	**Goods & Services**	**32.3**	**28.2**	**20.5**
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.4	2.0	2.0
225	Transport and Fuel	0.4	2.0	2.0
227	Other Operational Expenses	31.1	24.2	16.5
	GRAND TOTAL	**305.0**	**345.1**	**346.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11586 Karamui Nomane District Treasury **(PBS Code: 227-1203-1-199))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**282.2**	**318.1**	**327.7**
211	Salaries and Allowances	237.4	288.1	297.7
212	Wages	15.8		
214	Leave fares	25.0	20.0	20.0
215	Gratuities	4.0	10.0	10.0
22	**Goods & Services**	**29.0**	**27.7**	**20.1**
222	Travel and Subsistence	0.8		
223	Office Materials and Supplies	0.8	1.5	1.5
225	Transport and Fuel	0.4	2.5	2.5
227	Other Operational Expenses	27.0	23.7	16.1
	GRAND TOTAL	**311.2**	**345.8**	**347.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11587 Manus District Treasury **(PBS Code: 227-1203-1-200))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**225.5**	**294.8**	**303.6**
211	Salaries and Allowances	201.2	265.7	265.7
212	Wages	15.8		
214	Leave fares	8.5	21.1	29.9
215	Gratuities		8.0	8.0
22	**Goods & Services**	**13.0**	**12.8**	**21.6**
222	Travel and Subsistence			0.5
223	Office Materials and Supplies		1.5	1.5
225	Transport and Fuel		0.5	0.5
227	Other Operational Expenses	13.0	10.8	19.1
	GRAND TOTAL	**238.5**	**307.6**	**325.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11588 Kavieng District Treasury **(PBS Code: 227-1203-1-201))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**212.5**	**293.5**	**302.3**
211	Salaries and Allowances	188.7	278.1	278.1
212	Wages	15.3		
214	Leave fares	8.5	10.4	19.2
215	Gratuities		5.0	5.0
22	**Goods & Services**	**33.0**	**29.7**	**16.9**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2	2.0	2.0
225	Transport and Fuel	0.4	2.0	2.0
227	Other Operational Expenses	32.2	25.7	12.9
	GRAND TOTAL	**245.5**	**323.2**	**319.2**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11589 Kandrian Gloucester District Treasury **(PBS Code: 227-1203-1-202))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**15.8**	**175.5**	**180.8**
211	Salaries and Allowances		126.8	126.8
212	Wages	15.8		
214	Leave fares		28.7	28.7
215	Gratuities		20.0	25.3
22	**Goods & Services**	**31.8**	**28.7**	**16.1**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2	2.5	
225	Transport and Fuel	0.4	2.5	
227	Other Operational Expenses	31.0	23.7	16.1
	GRAND TOTAL	**47.6**	**204.2**	**196.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11590 Talasea District Treasury **(PBS Code: 227-1203-1-203))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**303.8**	**350.1**	**360.6**
211	Salaries and Allowances	280.6	323.1	323.1
212	Wages	14.7		
214	Leave fares	8.5	22.0	22.0
215	Gratuities		5.0	15.5
22	**Goods & Services**	**21.5**	**21.0**	**19.0**
222	Travel and Subsistence	0.1		0.5
223	Office Materials and Supplies	0.1	2.0	2.0
225	Transport and Fuel	0.3	1.5	1.5
227	Other Operational Expenses	21.0	17.5	15.0
	GRAND TOTAL	**325.3**	**371.1**	**379.6**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11591 Kokopo District Treasury **(PBS Code: 227-1203-1-204))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**374.5**	**293.6**	**302.4**
211	Salaries and Allowances	329.8	279.1	279.1
212	Wages	15.7		
214	Leave fares	25.0	9.5	18.3
215	Gratuities	4.0	5.0	5.0
22	**Goods & Services**	**31.4**	**28.7**	**15.9**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2	1.5	1.5
225	Transport and Fuel		1.5	1.5
227	Other Operational Expenses	31.0	25.7	12.9
	GRAND TOTAL	**405.9**	**322.3**	**318.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11592 Gazelle District Finance Office **(PBS Code: 227-1203-1-205))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**230.2**	**246.4**	**253.8**
211	Salaries and Allowances	217.4	216.4	216.4
212	Wages	12.8		
214	Leave fares		25.0	25.0
215	Gratuities		5.0	12.4
22	**Goods & Services**	**30.3**	**28.2**	**20.7**
223	Office Materials and Supplies		3.0	3.0
225	Transport and Fuel		2.5	2.5
227	Other Operational Expenses	30.3	22.7	15.2
	GRAND TOTAL	**260.5**	**274.6**	**274.5**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11593 Pomio District Treasury **(PBS Code: 227-1203-1-206))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**270.1**	**318.1**	**327.7**
211	Salaries and Allowances	229.3	250.9	260.5
212	Wages	15.8	13.0	13.0
214	Leave fares	25.0	40.0	40.0
215	Gratuities		14.2	14.2
22	**Goods & Services**	**26.3**	**30.7**	**22.3**
222	Travel and Subsistence	0.4		
223	Office Materials and Supplies	0.4		
225	Transport and Fuel	1.1		
227	Other Operational Expenses	24.4	30.7	22.3
	GRAND TOTAL	**296.4**	**348.8**	**350.0**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11594 North Bougainville District Treasury **(PBS Code: 227-1203-1-207))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**9.0**	**163.1**	**168.0**
211	Salaries and Allowances		87.3	87.3
212	Wages	9.0	13.0	17.9
214	Leave fares		48.6	48.6
215	Gratuities		14.2	14.2
22	**Goods & Services**	**6.6**	**6.6**	**10.9**
227	Other Operational Expenses	6.6	6.6	10.9
	GRAND TOTAL	**15.6**	**169.7**	**178.9**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11595 South Bougainville District Treasury **(PBS Code: 227-1203-1-208))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**184.6**	**318.1**	**327.7**
211	Salaries and Allowances	158.6	252.9	265.0
212	Wages	9.0	13.0	13.0
214	Leave fares	15.0	38.0	38.0
215	Gratuities	2.0	14.2	11.7
22	**Goods & Services**	**5.4**	**32.7**	**19.1**
227	Other Operational Expenses	5.4	32.7	19.1
	GRAND TOTAL	**190.0**	**350.8**	**346.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11596 Central Bougainville Treasury **(PBS Code: 227-1203-1-209))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**173.0**	**319.4**	**329.0**
211	Salaries and Allowances	133.3	124.6	124.6
212	Wages	9.2	13.0	13.0
214	Leave fares	12.0	40.0	49.6
215	Gratuities	18.5	141.8	141.8
22	**Goods & Services**	**11.0**	**32.7**	**24.1**
227	Other Operational Expenses	11.0	32.7	24.1
	GRAND TOTAL	**184.0**	**352.1**	**353.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11786 Yangoru Sausia District Finance Office **(PBS Code: 227-1203-1-100))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**266.4**	**330.6**	**340.5**
211	Salaries and Allowances	221.1	276.4	286.3
212	Wages	15.8		
214	Leave fares	29.5	40.0	40.0
215	Gratuities		14.2	14.2
22	**Goods & Services**	**32.3**	**32.2**	**23.8**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2		
225	Transport and Fuel	0.4	1.0	1.0
227	Other Operational Expenses	31.5	31.2	22.8
	GRAND TOTAL	**298.7**	**362.8**	**364.3**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11787 Wabag District Treasury **(PBS Code: 227-1203-1-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**15.8**	**246.2**	**253.5**
211	Salaries and Allowances		176.7	184.0
212	Wages	15.8	13.0	13.0
214	Leave fares		41.3	41.3
215	Gratuities		15.2	15.2
22	**Goods & Services**	**20.3**	**20.5**	**23.2**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2		
225	Transport and Fuel	0.2		
227	Other Operational Expenses	19.7	20.5	23.2
	GRAND TOTAL	**36.1**	**266.7**	**276.7**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11788 Rabaul District Treasury **(PBS Code: 227-1203-1-103))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**325.3**	**278.6**	**287.0**
211	Salaries and Allowances	298.6	210.4	218.8
212	Wages	15.7	13.0	13.0
214	Leave fares	11.0	40.0	40.0
215	Gratuities		15.2	15.2
22	**Goods & Services**	**13.2**	**13.3**	**16.8**
225	Transport and Fuel	0.3		
227	Other Operational Expenses	12.9	13.3	16.8
	GRAND TOTAL	**338.5**	**291.9**	**303.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 11789 Namatanai District Treasury **(PBS Code: 227-1203-1-104))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**200.4**	**67.3**	**69.3**
211	Salaries and Allowances	172.1	21.2	23.2
212	Wages	15.8	10.1	10.1
214	Leave fares	12.5	36.0	36.0
22	**Goods & Services**	**89.0**	**38.0**	**18.8**
222	Travel and Subsistence	0.2		
223	Office Materials and Supplies	0.2		
225	Transport and Fuel	2.4		
227	Other Operational Expenses	86.2	38.0	18.8
	GRAND TOTAL	**289.4**	**105.3**	**88.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 12130 Hela Provincial Finance Office **(PBS Code: 227-1203-2-101))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**	**374.7**	**538.0**	**554.1**
211	Salaries and Allowances	300.4	469.1	485.2
212	Wages	15.8	13.0	13.0
214	Leave fares	50.0	40.0	40.0
215	Gratuities	8.5	15.9	15.9
22	**Goods & Services**	**29.1**	**32.2**	**13.7**
221	Domestic Travel and Subsistence	0.5		
223	Office Materials and Supplies	0.2		
225	Transport and Fuel	0.9	1.0	1.0
227	Other Operational Expenses	27.5	31.2	12.7
	GRAND TOTAL	**403.8**	**570.2**	**567.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13449 Hiri Koiari District Finance Office **(PBS Code: 227-1203-2-110))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**100.1**	**103.1**
211	Salaries and Allowances		47.4	47.4
212	Wages		13.0	13.0
214	Leave fares		39.7	39.7
215	Gratuities			3.0
22	**Goods & Services**	**82.5**	**141.8**	**28.7**
221	Domestic Travel and Subsistence			5.0
223	Office Materials and Supplies		10.0	5.0
224	Operational Materials and Supplies		4.8	5.0
225	Transport and Fuel		10.0	5.0
227	Other Operational Expenses	82.5	117.0	8.7
	GRAND TOTAL	**82.5**	**241.9**	**131.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13450 Delta Fly District Finance Office **(PBS Code: 227-1203-2-111))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**150.0**	**154.5**
211	Salaries and Allowances		79.4	83.9
212	Wages		13.0	13.0
214	Leave fares		43.5	43.5
215	Gratuities		14.1	14.1
22	**Goods & Services**	**66.5**	**67.0**	**24.6**
227	Other Operational Expenses	66.5	67.0	24.6
	GRAND TOTAL	**66.5**	**217.0**	**179.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13451 Popondetta District Treasury **(PBS Code: 227-1203-2-112))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**50.0**	**51.5**
211	Salaries and Allowances		19.1	20.6
214	Leave fares		30.9	30.9
22	**Goods & Services**	**71.9**	**121.1**	**24.9**
221	Domestic Travel and Subsistence			5.0
223	Office Materials and Supplies		10.0	5.0
225	Transport and Fuel		10.0	5.0
227	Other Operational Expenses	71.9	101.1	9.9
	GRAND TOTAL	**71.9**	**171.1**	**76.4**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13452 Wau Waria District Treasury **(PBS Code: 227-1203-2-113))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**50.0**	**51.5**
211	Salaries and Allowances		19.1	20.6
214	Leave fares		30.9	30.9
22	**Goods & Services**	**48.5**	**67.0**	**39.6**
227	Other Operational Expenses	48.5	67.0	39.6
	GRAND TOTAL	**48.5**	**117.0**	**91.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13453 Pogera Paiela District Treasury **(PBS Code: 227-1203-2-114))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**50.0**	**51.5**
211	Salaries and Allowances		19.1	20.6
214	Leave fares		30.9	30.9
22	**Goods & Services**	**56.5**	**107.0**	**27.3**
221	Domestic Travel and Subsistence			5.0
223	Office Materials and Supplies		10.0	10.0
225	Transport and Fuel		10.0	5.0
227	Other Operational Expenses	56.5	87.0	7.3
	GRAND TOTAL	**56.5**	**157.0**	**78.8**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13454 Nakanai Central District Treasury **(PBS Code: 227-1203-2-115))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**50.0**	**51.5**
211	Salaries and Allowances		19.1	20.6
214	Leave fares		30.9	30.9
22	**Goods & Services**	**67.0**	**67.0**	**19.6**
227	Other Operational Expenses	67.0	67.0	19.6
	GRAND TOTAL	**67.0**	**117.0**	**71.1**

B: Other Data in 2026

227	Provincial Treasuries	227

Activity: 13455 Komo Hulia District Finance Office **(PBS Code: 227-1203-2-116))**

A: Expenditure (in thousands of Kina)

Economic Item		Actual	Appropriation	
Code	**Description**	**2024**	**2025**	**2026**
2	**EXPENSES**			
21	**Personnel Emoluments**		**50.0**	**51.5**
211	Salaries and Allowances		19.1	20.6
214	Leave fares		30.9	30.9
22	**Goods & Services**	**67.0**	**67.0**	**19.6**
227	Other Operational Expenses	67.0	67.0	19.6
	GRAND TOTAL	**67.0**	**117.0**	**71.1**

B: Other Data in 2026

