



OPEN BUDGET SURVEY (OBS) 2025 Papua New Guinea

Need to Restore Progress... Not Allow further Slippage

<https://internationalbudget.org/open-budget-survey/country-results/2025/papua-new-guinea>

Why open budgets? What are the benefits?

- The public budget is a government's plan for how to raise and use public money to provide everyday services - schools, health services, roads to law, order and security. It is a powerful tool that, if used wisely, can allow people and the economy to thrive
- When you have an open budget process with public participation over how public money is raised and managed, it is better used on genuine needs - which in turn builds public trust.
- Open budgets deliver results - smaller deficits, lower borrowing costs, more credible budgets, stronger democratic institutions, more reliable revenue collection and better development outcomes.



What is the Open Budget Survey 2025?

- The **Open Budget Survey** (OBS) is the world's only independent, comparative and fact-based research instrument using internationally accepted criteria to assess the three pillars of public budget accountability: transparency, oversight and public participation.
- This entails: public availability and comprehensiveness of central government budget information, formal opportunities for public participation in the budget process and the role of budget oversight institutions such as Parliament and auditor in the budget process.
- First published in 2006, the OBS is conducted biennially by the International Budget Partnership in collaboration with independent civil society researchers within each country. PNG has participated in the survey from the start.

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- For the OBS 2025, IBP worked with researchers across 110 countries, government reviewers, and SAI reviewers to evaluate and assess publicly available documents and public participation mechanisms.
- The survey helps civil society assess and confer with government on the use and reporting of public funds. This 10th edition of the OBS for 2025, being launched worldwide covers 110 countries, (a few less than the 123 for the 2023 Survey – for cost reasons) home to 7 billion people, over 90% of the world’s population.

- The OBS has also been a pioneering survey, fostering other Fiscal Transparency and Governance initiatives at National and Sub-national levels, including:
 - the Open Government Partnership, OGP (launched in 2011 and embracing PNG from 2015); OGP uses the OBS to determine eligibility to join the partnership. (OGP eligibility requires 75% of a 16 point criteria, of which 4 points comes from fiscal transparency, other points from rights to information, and other criteria). OBS data is also used in the formulation of other indices
 - GIFT (also run by IBP), Open Contracting etc.
 - The EITI (of which PNG is also a member) initiated in 2003 for extractive industry transfer transparency, accountability and sustainable benefits

What does the Open Budget Survey measure?

Each country is assessed across three dimensions:

- **transparency of budget information,**
- **opportunities for meaningful public participation, and**
- **the effectiveness of legislative and audit oversight.**

Together, these tell us how open and accountable a government's budget process is in practice.

How we assess budget openness

Everyone, everywhere should have the opportunity to engage with their budget process in a meaningful way. First launched in 2006, the Open Budget Survey (OBS) is the world's only independent, comparative, and fact-based research instrument to measure these essential aspects of governance and accountability:

Participation: are there formal and meaningful opportunities for the public - including the most disadvantaged - to engage in the national budget process?

Oversight: are oversight institutions - the legislature, the national audit office, independent fiscal institution(s) - in place and enabled to function properly?

Transparency: is comprehensive budget information from the central government available to the public in a useful time frame?

The OBS is more than a research tool. It is also a platform that brings together civil society organizations around the world to learn from each other's experiences and to engage with their governments to make their budgets more open and accountable. By providing a shared evidence base, the survey helps advocates identify concrete reform opportunities, track progress over time, and build coalitions for change.

The survey is not an opinion poll or a measure of perceptions; rather, it is based on a rigorous, objective methodology subject to a series of data quality checks.

About the Open Budget Survey

Methodology

The Open Budget Survey results are based on 218 questions that remain the same for each country. The survey is conducted by researchers typically based in the respective country. Almost all of the researchers come from civil society organizations (most of whom have a significant focus on budget issues- the INA in PNG) or academic institutions.

The OBS 2025 assesses only documents published and events, activities, or developments that took place through 31 December 2024; any actions occurring after this date are not accounted for in the 2025 survey results.

Scored questions: 145 of the questions are scored and include 109 questions that assess the public availability of budget information, 18 questions that assess opportunities for the public to participate in the budget process, and 18 questions that assess the role of the legislature and supreme audit institution.

Unscored questions: the 73 unscored questions help to complete the OBS research by collecting background information on key budget documents and exploring different characteristics of a country's public finance management.

Each country's completed draft questionnaire is reviewed by IBP, as well as - in the great majority of cases - a representative of the country's government. The questionnaires are also subjected to a thorough series of cross-country comparability and data quality assurance checks.

The scored questions produce three composite scores:

- **Participation score**
- **Oversight score**
- **Budget transparency score (previously known as the Open Budget Index)**

Participation score: the survey assesses the degree to which the executive, the legislature, and the supreme audit institution each provides opportunities for the public to engage during different stages of the budget process.

Oversight score: the survey examines the role that legislatures and supreme audit institutions play in the budget process and the extent to which they are able to provide robust oversight of the budget. Supplementary information on the existence and practice of independent fiscal institutions is also collected by the survey, but these questions are not scored.

Budget transparency score (previously known as the Open Budget Index): this score assesses the public availability and comprehensiveness of the eight key budget documents, which taken together provide a complete view of how public resources have been raised, planned, and spent during the budget year. To be considered “publicly available”, documents must be published online, in a timely manner, and must include information that is sufficiently detailed and useful. A score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.

Key Documents to be Publicly Available

International guidance on public financial management recommends that government produce eight key budget documents through the budget cycle - from formulation and approval to execution and oversight, which

- must meet minimum standards on **content, availability, and timeliness**, and
 - be publicly available on a government website.
1. Pre-Budget Statement: At least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.
 2. Executive's Budget Proposal: While the legislature is still considering it and before it is approved/enacted.
 3. Enacted Budget: No later than three months after it is approved by the legislature.
 4. Citizens Budget: In the same timeframe as the document which the Citizens Budget simplifies.
 5. In-Year Reports: No later than three months after the reporting period ends.
 6. Mid-Year Review: No later than three months after the mid-point of the fiscal year.
 7. Year-End Report: No later than 12 months after the end of the fiscal year.
 8. Audit Report: No later than 18 months after the end of the fiscal year.

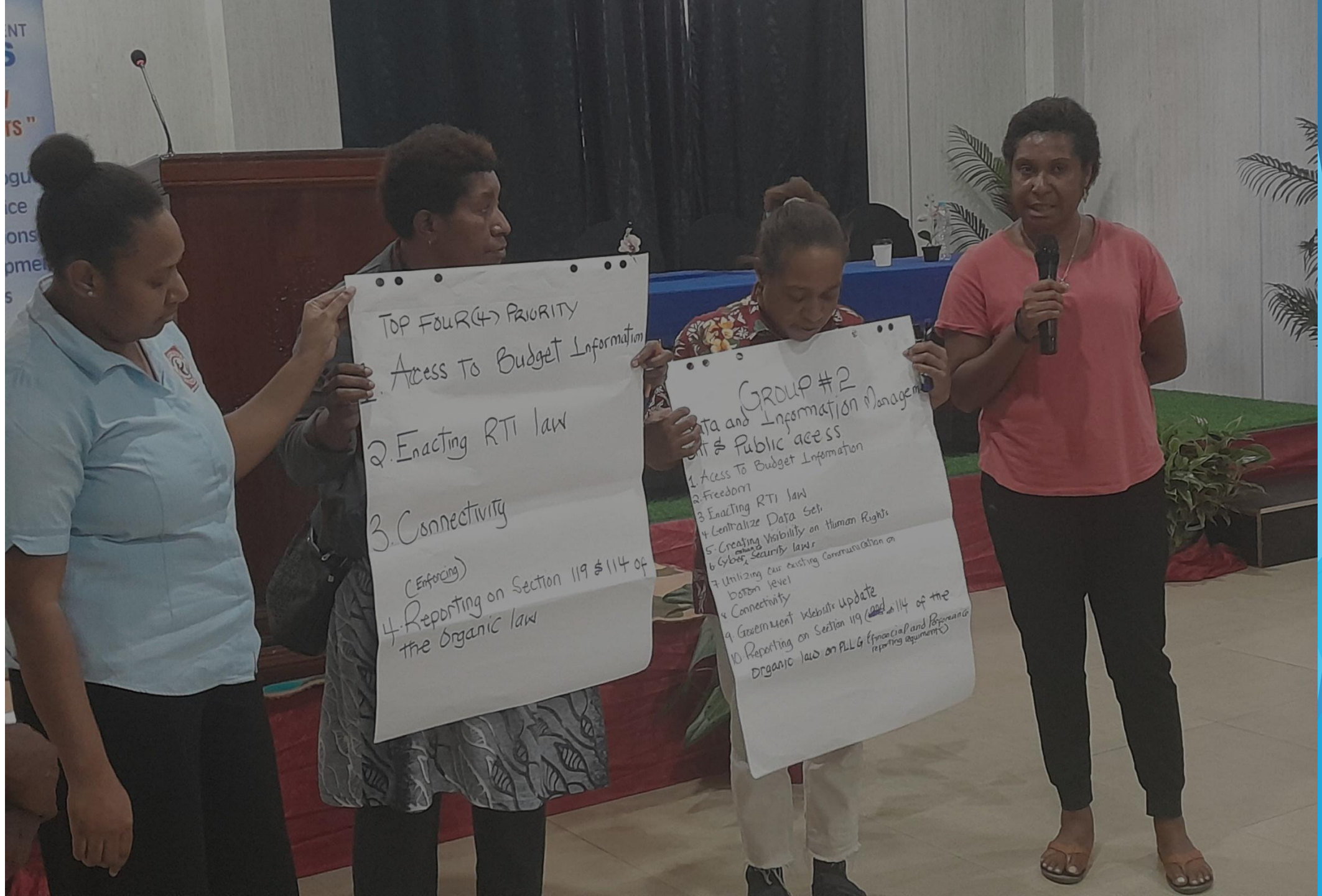
OBS 2025 Release Schedule - a Phased Process

This round of the survey the International Budget Partnership (IBP) are doing things differently. The results will unfold through a series of five regional launches— allowing governments and civil society more space for regional context and opportunities to drive change. These regional launches will complement the released country reports, with the Global Report to be released on 23rd June 2026, when there will also be the global index and map...

The INA will hold updates when the regional and global reports are released.....

Engaging the public is a winning proposition. Given these challenges, the budgetary process provides countless opportunities for governments to share information about public resource decisions they are making and their rationale, and to seek community generated evidence that can help them make better decisions that reflect people's priorities. This can help restore the public's trust in government's ability to deliver economic dividends and improvements in people's lives.





TOP FOUR (4) PRIORITY
Access to Budget Information

2. Enacting RTI law
3. Connectivity
4. Reporting on Section 119 & 114 of the organic law
(Enforcing)

GROUP #2
Data and Information Management
& Public access

1. Access to Budget Information
2. Freedom
3. Enacting RTI law
4. Centralize Data Sets
5. Creating Visibility on Human Rights
6. Cyber Security law
7. Utilizing our existing communication on
Dorzon level
8. Connectivity
9. Government website update
10. Reporting on Section 119 (and 114 of the
organic law on PLLG (financial and Personnel
reporting requirement))

ccess.
local levels of government

CIMC
Consultative Implementation
& Monitoring Council
**PUBLIC DEVELOPMENT
FORUMS**
"Have Your Say
Your Voice"
Join cr
for inc
acco

CIMC
CIMC
CIMC

EROUPII
Resefaso
1 Leadership
- Leadership (Propriety)
2 RESTRUCTURE
- Restructure the way
- Restructure the way
3 Empowerment
- Empowerment
- Empowerment

GOVERNMENT & CIVIL SOCIETY
WORKSHOPS ON
THE BUDGETARY PROCESS
PNCALIS 1

Workshop station with laptops, printer, and documents.

- Laptop 1: Displaying a website or document.
- Laptop 2: Displaying a website or document.
- Printer: A small desktop printer.
- Documents: Various papers and brochures, including one with the CIMC logo.
- Drinks: A yellow Fanta can and a white coffee cup.
- Other items: A water bottle, a mouse, and a smartphone.





**International
Budget
Partnership**



Open Budget Survey 2025 - PAPUA NEW GUINEA

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

Overview

**Transparency:
46 /100**

**Public Participation:
2 /100**

**Budget Oversight:
30 /100**

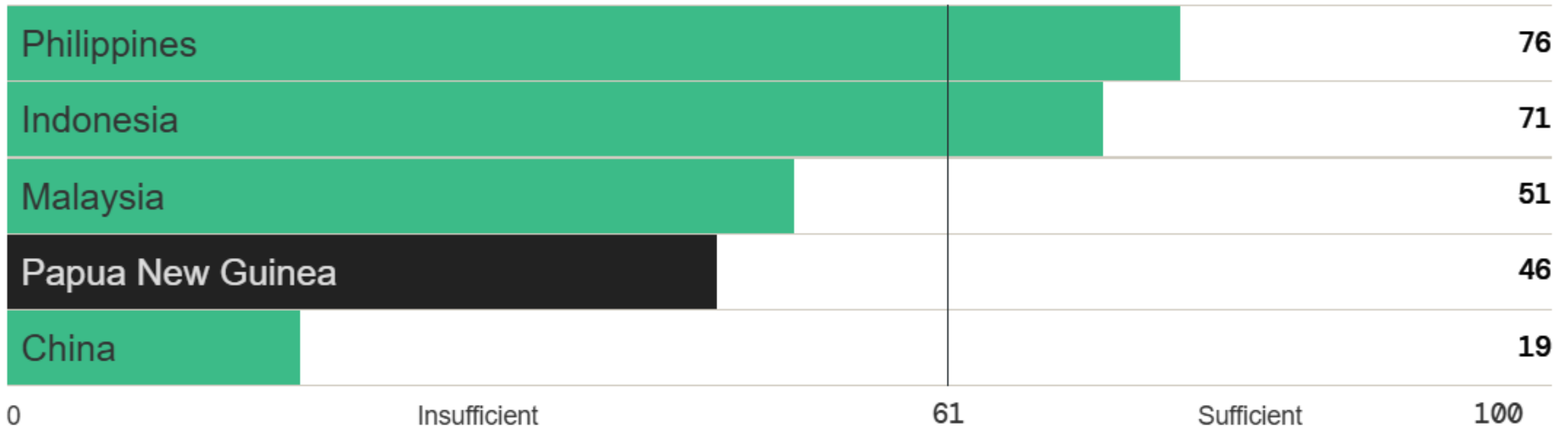
1. Transparency (46/100)

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Papua New Guinea has a transparency score of **46** (from 100), significantly below the score for 2023 (of 52/100), and 2021 (50/100), and markedly below 2012's score (or prior). PNG's ranking out of 110 countries in 2025, will be provided when the global report is released.

Where things stand for PNG in 2025

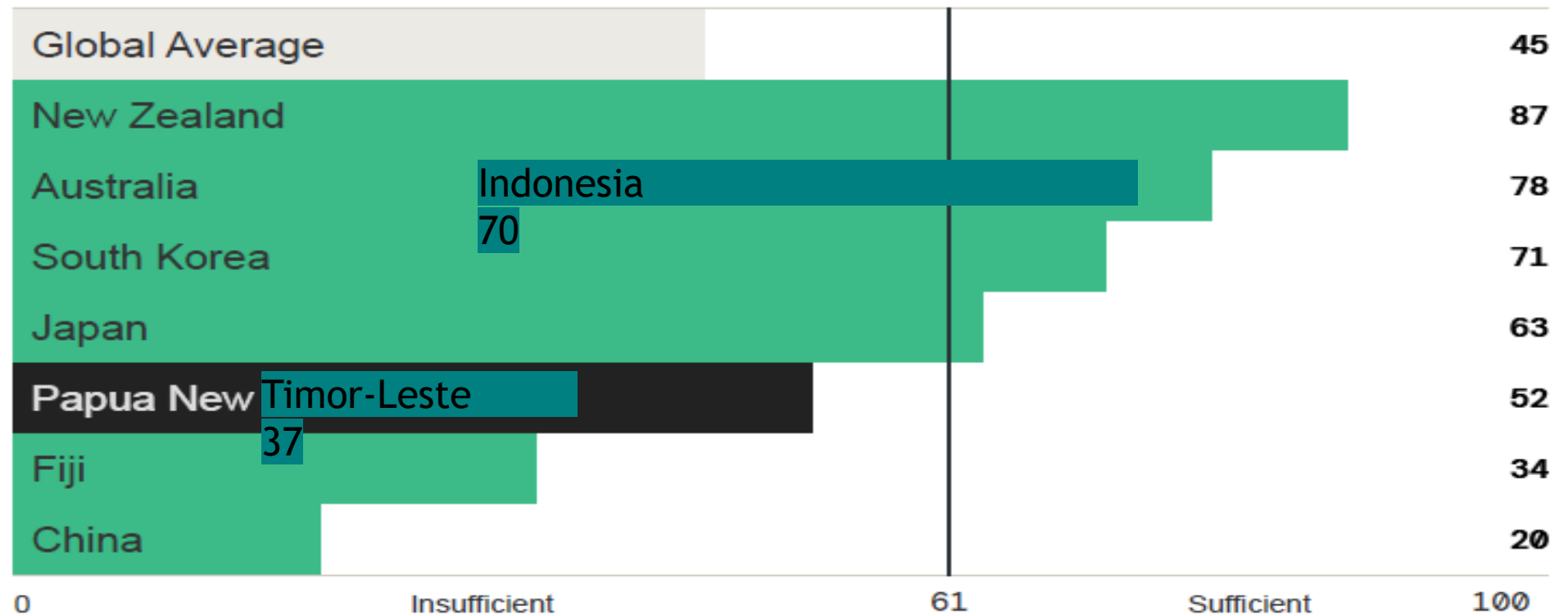
Transparency in Papua New Guinea compared to others



By way of Comparison in 2023

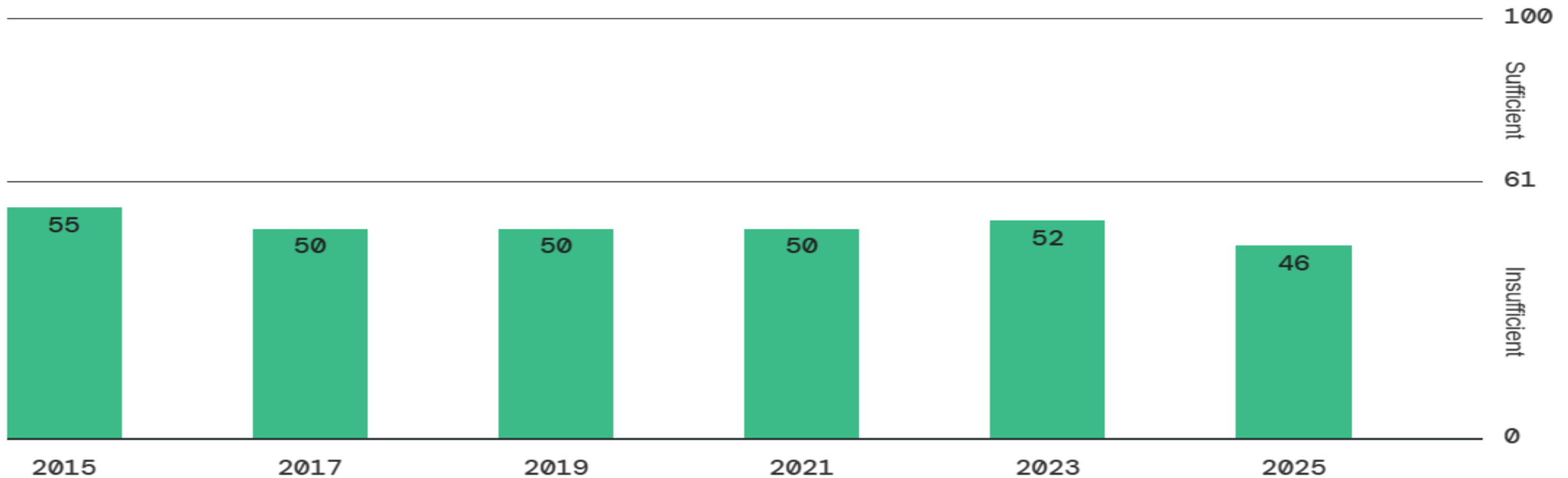
Transparency in Papua New Guinea compared to others

Papua New Guinea's ranking: 53 of 125 countries






















































2025 Transparency Score....deteriorating since 2012 (56/100)

How has the transparency score for Papua New Guinea changed over time?



Public availability of budget documents in Papua New Guinea

KEY	 Available to the Public	 Published Late, or Not Published Online, or Produced for Internal Use Only	 None
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Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement						
Executive's Budget Proposal						
Enacted Budget						
Citizens Budget						
In-Year Reports						
Mid-Year Review						
Year-End Report						
Audit Report						



How comprehensive is the content of the key budget documents that Papua New Guinea makes available to the public?

KEY

 61-100 / 100

 41-60 / 100

 1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025	Not Produced
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2025	 68
Enacted Budget	The budget that has been approved by the legislature.	2024	 89

Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2025	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	Internal Use
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024	Published Late
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023	52
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2022	Not Produced

Papua New Guinea's transparency score of **46** in the OBS 2025 is moderately lower than its score in 2023.

What changed in OBS 2025?

Papua New Guinea has decreased the availability of budget information by:

- Failing to publish the Mid-Year Review online in a timely manner.

Recommendations

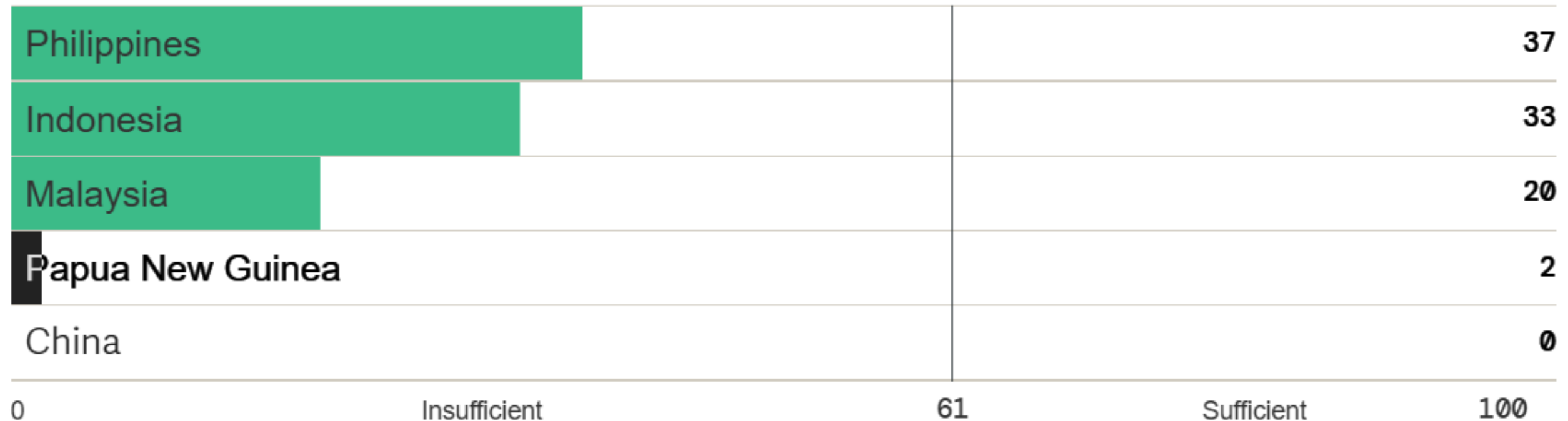
Papua New Guinea should prioritize the following actions to improve budget transparency:

- Publish the In-Year Reports and Mid-Year Review online in a timely manner.
- Produce and publish the Pre-Budget Statement, Citizens Budget, and Audit Report online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive policy and performance information and disclosures of fiscal risks, by strengthening the disclosure of quasi-fiscal activities and alternative breakdowns of expenditures (by gender, age, etc.) to show the impact of budget policies on different population groups.
- Include in the Year-End Report more comprehensive macroeconomic forecast data and policy and performance information, by strengthening the disclosure of comparisons between original macroeconomic forecast and actual outcome, comparisons between planned nonfinancial outcomes and actual outcomes, and original level of funds for policies impacting the most impoverished and actual amounts.

Public Participation (2/100)

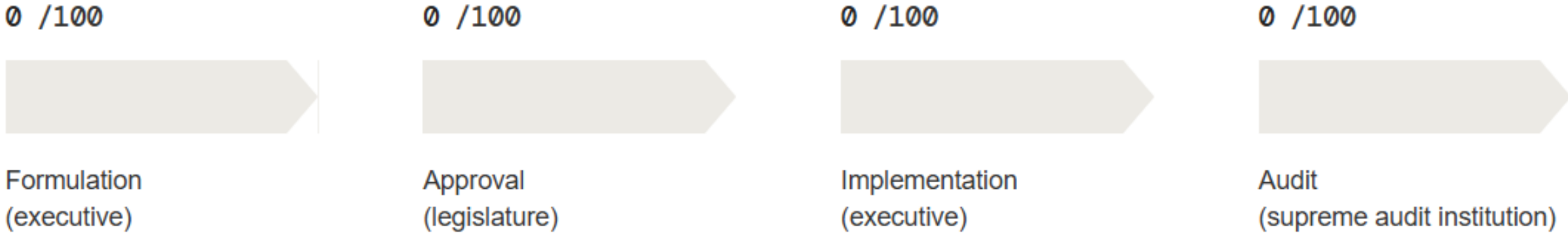
The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) [Principles of Public Participation in Fiscal Policies](#). Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process. Papua New Guinea has a public participation score of 2 (out of 100), a disgracefully low score, particularly for a democracy, but highlighting how budget decision-making has been seriously centralised over the years, despite ongoing commitments made by government agencies to improve engagement

Public participation in Papua New Guinea compared to others



For more information, see [here](#) (on the Open Budget Survey Website) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

To further strengthen public participation in the budget process, Papua New Guinea's Departments of Treasury and National Planning (and now NMSA) should prioritize the following actions:

Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.

Actively engage with underrepresented communities, directly or through civil society organizations representing them (including through the CIMC process).

Papua New Guinea's National Parliament should prioritize the following actions:

Allow members of the public or civil society organisations to testify during hearings on the budget proposal prior to its approval.

Provided that it is produced and published, the Parliament should allow members of the public or civil society organisations to testify during hearings (notably by the Public Accounts Committee) on the Audit Report.

Papua New Guinea's Auditor General's Office should prioritise the following actions to improve public participation in the budget process:

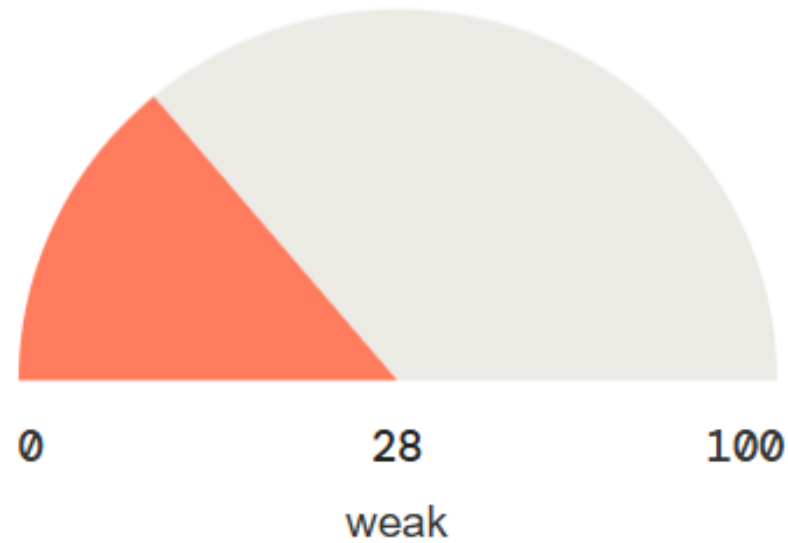
Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight (30/100)

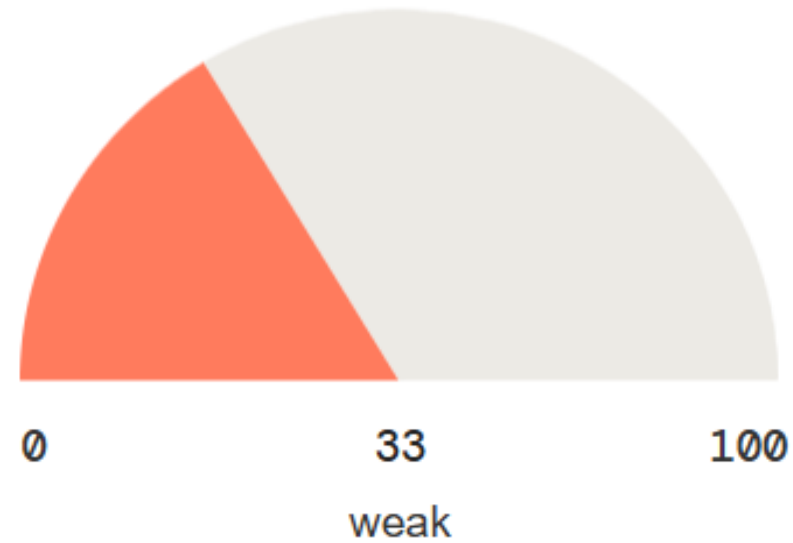
The OBS examines the role that legislatures (Parliament) and supreme audit institutions (SAIs - the Auditor General in PNG) play in overseeing the budget process, including how effectively they scrutinise budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The Parliament and Auditor General in Papua New Guinea, together, provide weak oversight during the budget process at the time of the survey, with a composite oversight score of 30 (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight

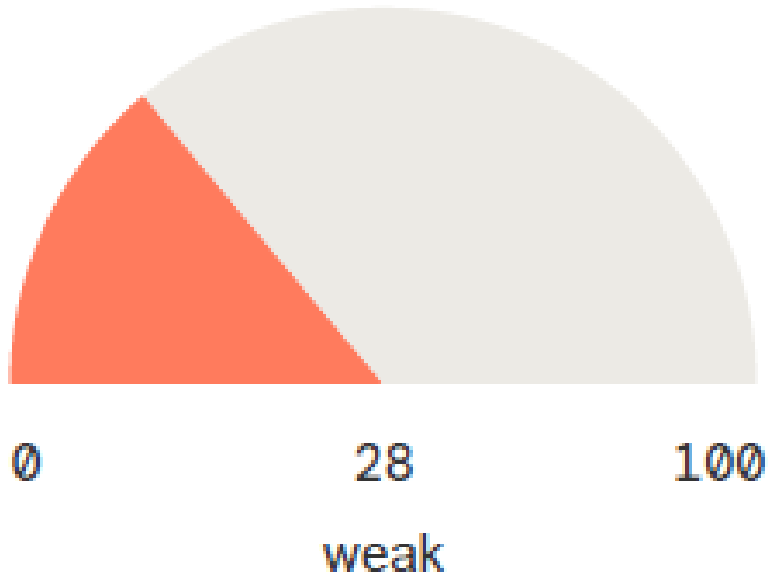


Note that this was the same score as in 2023, when average scores for some neighbours were:

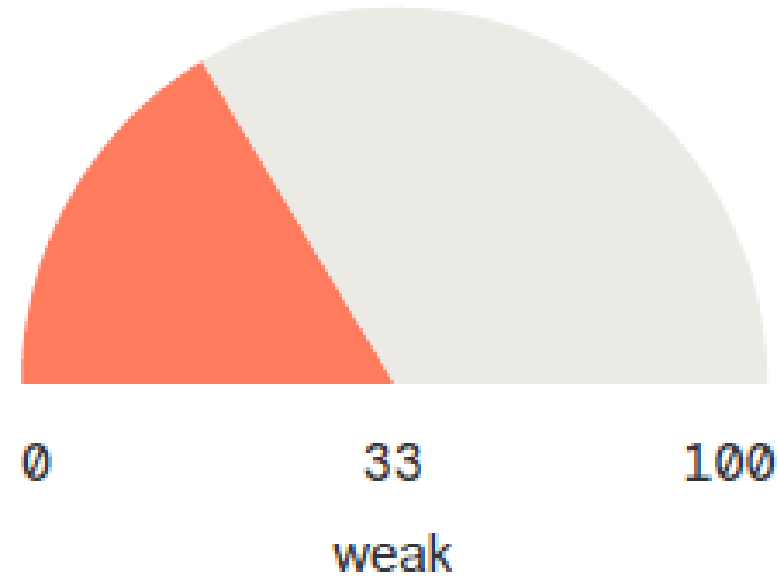
S. Korea	85
New Zealand	78
Timor-Leste	68
Australia	67
Japan	59
Indonesia	58
China	30
PNG	30
Fiji	24

KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Legislative oversight



Audit oversight



Note that average scores for some neighbours were:

S. Korea	85
New Zealand	78
Timor-Leste	68
Australia	67
Japan	59
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China	30
PNG	30
Fiji	24

KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Papua New Guinea's National Parliament provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritised:

The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.

Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.

A legislative committee should examine in-year budget implementation and publish reports with their findings online.

In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or reduces spending due to revenue shortfalls during the budget year.

Provided that it is produced and published, a legislative committee (the PAC) should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Papua New Guinea Auditor General's Office, the following actions are recommended:

Require legislative or judicial approval to appoint the head of the supreme audit institution.

Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g. Parliament or even the judiciary).

Ensure audit processes are reviewed by an independent agency, such as a peer supreme audit institution (or even an international organisation), on an annual basis, and that the results of these reviews are publicly disclosed.

The benefit of establishing independent fiscal institutions
Papua New Guinea does not have an independent fiscal institution (IFI).
IFIs are widely recognized as valuable independent and nonpartisan
information providers to the Executive and/or Parliament during the
budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.

The survey is based on a questionnaire completed in each country by an independent budget expert:

*Paul Barker
Institute of National Affairs
www.inapng.com
Paul.barker@cimcpng.org*

To further strengthen the research, in Papua New Guinea the draft questionnaire is reviewed by a representative of the Department of Treasury; however, this review covered only a subset of indicators (i.e., a partial review).

Thank You

