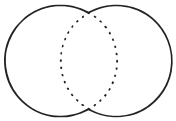
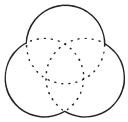
OPEN BUDGET SURVEY 2025

Papua New Guinea

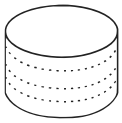
Overview



Transparency:
46 /100



Public Participation:
2 /100



Oversight:
30 /100

About the survey

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.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

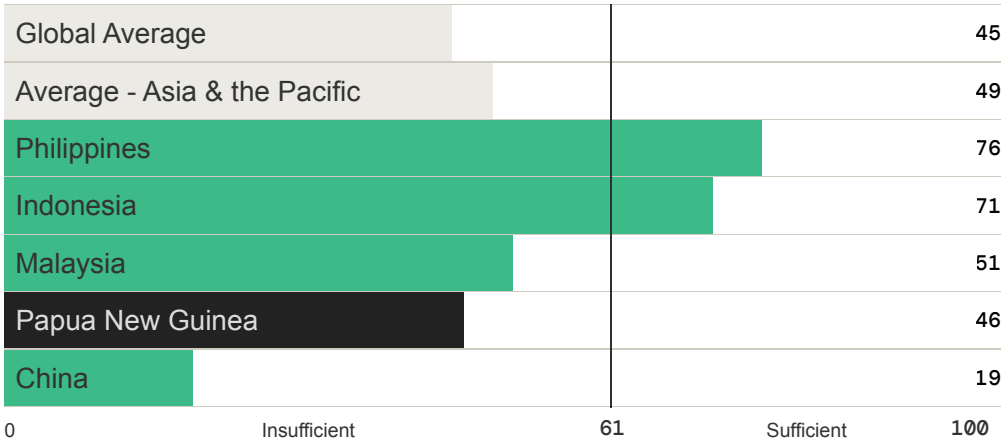
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

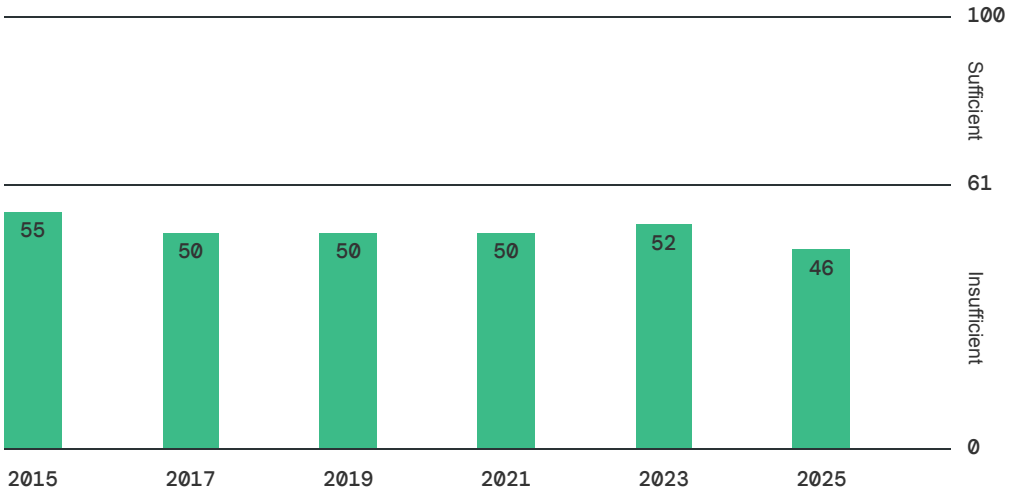
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale 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** (out of 100).

Transparency in Papua New Guinea compared to others



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

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:

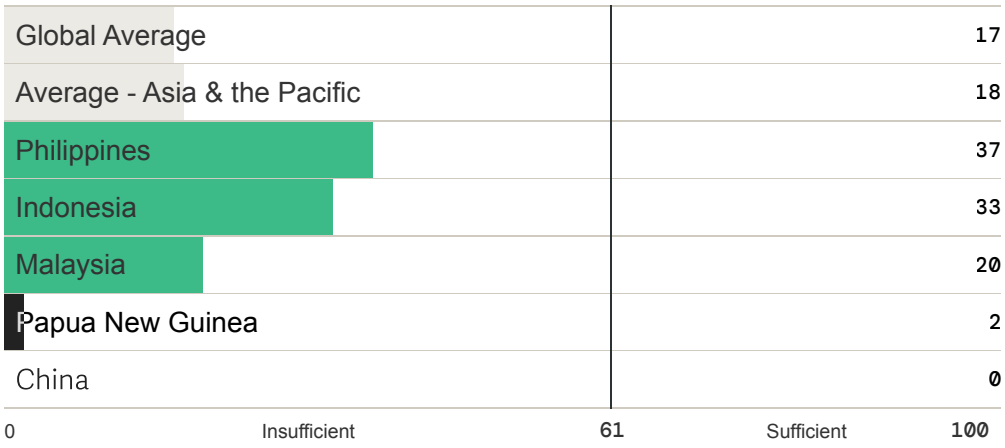
- Publish the In-Year Reports and Mid-Year Review online in a timely manner.
- Produce and publish the Pre-Budget Statement, Citizens Budget, and Audit Report online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive policy and performance information and disclosures 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

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.

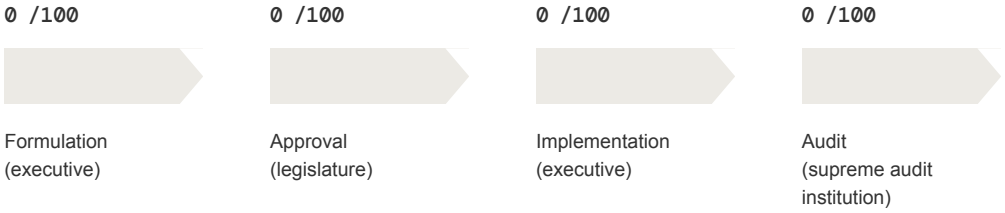
Papua New Guinea has a public participation score of **2** (out of 100).

Public participation in Papua New Guinea compared to others



For more information, see here for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Papua New Guinea's Department of Treasury 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.

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

- Allow members of the public or civil society organizations to testify during its 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 organizations to testify during its hearings on the Audit Report.

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

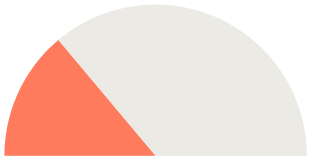
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Oversight

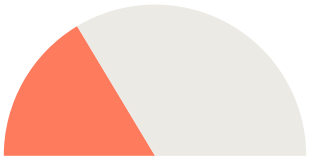
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the 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).

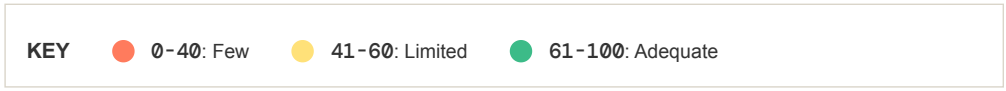
The legislature and supreme audit institution in Papua New Guinea, together, provide weak oversight during the budget process, with a composite oversight score of **30** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight





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 prioritized:

- 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 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., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency, such as a peer supreme audit institution or an international organization, 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).