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Theme: Integrity & Action Now!

2025

ANNUAL REPORT

This report presents an overview of TIPNG's impact over the 12 months 2025 financial year, including audited statements. Previous annual reports can be accessed by scanning this QR code.



About Transparency International Papua New Guinea Inc. (TIPNG)

TIPNG is a national chapter of the global Transparency International movement. A locally incorporated association founded in 1997, TIPNG is dedicated to empowering people in Papua New Guinea (PNG) to take action against corruption by promoting openness, honesty, and accountability across all of PNG. Corruption is the abuse of entrusted power for private gain, and it hurts everyone whose life, livelihood, and wellbeing depend on the integrity of people in positions of authority. TIPNG is a membership-based association, and our operational mandate is guided by a Board of voluntary Directors. Our board commit their time to guide TIPNG and ensure we meet the mandate of our members.

Visit our website for more information:

www.transparencypng.org.pg

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From Our CEO

As Papua New Guinea celebrated its milestone 50th Independence anniversary, our team found inspiration in our foundational blueprint: the National Goals and Directive Principles. This golden jubilee reminded us that a sovereign nation's strength relies entirely on institutional integrity. Under our theme, "Integrity & Action Now!", we channeled this vision into a direct operational impact. This 2025 Annual Report stands as a testament to that resolve; within its pages, you will find the real difference our work makes and the tangible impact our members, donors, and partners enable through their steadfast support.

Our primary focus remains safeguarding our democracy. The drop in PNG's 2025 Corruption Perceptions Index (CPI) score confirmed a sobering trend: a sharp decline during election years. To break this cyclical erosion of public trust, 2026 must be a year of radical preparation before the 2027 National Election.

We operate where civic spaces are shrinking, a reality underscored by TIPNG's adoption of the EU System for an Enabling Environment (EU SEE) project. This six-year initiative structurally protects civil society organizations under legislative or digital pressures. True to our cross-sectoral mission, we also brought our expertise to review the second AML/CTF National Risk Assessment. Concurrently, we rallied thousands of supporters for the Sir Anthony Siaguru Walk Against Corruption, the nation's most powerful visible display of opposition.

Real systemic longevity belongs to the next generation. We entered a historic era by signing our third MoU with the National Department of Education, formalizing the national rollout of our School Based Civic Education curriculum. This generational push was matched by the return of the Youth Against Corruption Association (YACA) Forum, where student leaders envisioned a

corruption-free future inspired by YACA patron Fr. John Glynn and Dame Carol Kidu.

To ensure citizens can fight institutional abuse, we restored our Anti-Corruption Help Desk (AnCoHD) to full operation. This confidential service empowers victims and witnesses to seek justice through proper legal channels. Supporting this frontline advocacy was our 2025–2026 Internship Program, which brought six brilliant young minds from the University of Papua New Guinea and PNG University of Technology straight into our team.

From the boardroom to the ballot box, from the home to the classroom, integrity requires active, daily participation. I extend my deepest gratitude to our staff, members, partners, and the communities who stood with us. The time for complacency is over. The people of Papua New Guinea deserve better.

Arianne Kassman
Chief Executive Officer



From Our Board Chair

Previously in 2024, TIPNG focused inward, strengthening our foundations under our 2025–2028 Strategic Plan. In 2025, we converted that prepared capacity into decisive national action. True to our theme, “Integrity & Action Now!”, this past year demanded that we raise our voice louder, push deeper into policy spaces, and fearlessly defend the democratic rights of ordinary Papua New Guineans.

When the Government temporarily shut down Facebook in March 2024, citing surveillance powers under the Counter-Terrorism Act 2024, TIPNG issued an immediate public condemnation. Silencing speech is a tool for the corrupt. We warned that misusing security frameworks to regulate online content sets a dangerous precedent for suppressing free speech ahead of the 2027 National Election.

Defending civic space requires structural solutions. This year, we co-hosted PNG’s first-ever Anti-

Money Laundering and Counter-Terrorist Financing Conference at APEC Haus, mobilizing over 300 cross-sector leaders to address the urgent FATF grey list compliance. We also advanced legislative transparency, partnering with the Department of Information and Communication Technology (DICT) to finalize the Right to Information Policy and demanding genuine civil society inclusion in the Government-CSO Partnerships Policy.

Our persistence fundamentally shifted state engagement. TIPNG was included in the official State delegation to the United Nations Convention Against Corruption (UNCAC) Conference of State Parties in Doha, formalizing our role in monitoring international integrity standards. As Civil Society Co-Chair for the Open Government Partnership, we ensured the 3rd National Action Plan reflects citizen-driven priorities.

Our strength will always lie in

the power of the collective. Through the Community Coalition Against Corruption (CCAC), which TIPNG proudly co-chairs, we have significantly expanded our network to combat electoral corruption. As we transition into 2026, the CCAC is poised to launch intensive election-monitoring workshops, pioneer the CCAC Members Online Forum, and roll out a massive national Elections Campaign.

The achievements detailed in this 2025 Annual Report prove that when citizen voice is mobilized and backed by institutional resolve, change happens. We are immensely grateful to our members, corporate partners, coalition allies, and the dedicated team at the TIPNG. The path to a transparent Papua New Guinea requires relentless urgency. We have shown that we are ready for the challenge. The time for integrity and action is now.

Peter J. Aitsi, MBE
Board Chair

Strategic Alignment



Caption: Coalition Engagement Lead, Mrs. Barbra Kunai, speaking with a visitor at the TIPNG information booth during our exhibition.

At the core of the global Transparency International movement is a definitive mandate: to stop corruption, promote accountability, and hold power to account.

For Transparency International Papua New Guinea (TIPNG), this global mission is not a distant ideal, it is the operational blueprint driving our domestic interventions.

As corruption globally becomes more sophisticated, shifting from acts of bribery to complex networks of corporate capture and illicit financial flows, TIPNG has systematically re-engineered its approach.

Local action to meet global challenges.

We have evolved. TIPNG's current strategic trajectory marks a decisive shift away from simply identifying governance deficits toward delivering the precise legislative, policy, and social mechanisms required to cure them.

TIPNG has positioned itself to be a bold, influential leader in the fight against corruption in Papua New Guinea, a mobilising

force that empowers others to take action, a trusted actor able to shape national policy, guide reform, and convene coalitions, and a sustainable organization with strong systems, people, and revenue streams. TIPNG is focused on working through four strategic priority areas (SPAs) that balance external impact and internal strength.

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By aligning directly with Transparency International's global vision, TIPNG has evolved from an organization that diagnoses governance gaps into the premier engine engineered to close them.

We are writing the blueprints, fortifying corporate defense systems, inspiring the youth, and building cross-sectoral alliances. Through this unified strategic shift, TIPNG ensures that the pursuit of

a transparent, accountable, and sovereign Papua New Guinea is no longer a temporary campaign, but a permanent national reality.



SPA 1: Enhancing Our Brand Campaign

TIPNG will expand civic awareness and engagement for integrity and transparency, boost brand recognition, and increase youth involvement.

SPA 2: Organizational Capacity (Operations)

TIPNG will strengthen HR, governance, internal systems, and organisational culture to support high performance and compliance.



SPA 3: Impactful & Engaged Partnerships

TIPNG will establish quality partnerships, activate coalitions, and lead advocacy and campaign interventions promoting transparency and integrity.

SPA 4: Financial Growth & Resilience

TIPNG will develop diversified, long-term income streams that ensure the financial independence and sustainability of the organization.

Governance In Action



Peter J. Aitsi, MBE
Chair



James Lunge
Secretary



Shane Kennedy
Treasurer



Richard Kassman, OBE
Director



Michael McWalter, OL
Director



Paul Barker
Director



Christopher Elphick
Director



Mary Udu
Director



John Moore
Director

Holding ourselves to the **same** standards we advocate for.

At Transparency International PNG (TIPNG), accountability begins at home. As an organisation committed to promoting transparency, integrity, and good governance across Papua New

Guinea, the Board remained focused on ensuring that TIPNG continued to operate to the same standards we publicly advocate. Throughout 2025, the Board provided strategic leadership

and oversight to ensure the organisation delivered on its mission while maintaining strong governance, ethical leadership, and organisational accountability. The Board continued to



Stephanie Kirriwom-Sawong
Director



Stefan Sowel
Director



William Koregai
Director

oversee the implementation of the TIPNG Strategic Plan 2024–2028, monitoring organisational performance, financial sustainability, and strategic progress across all priority areas. In an increasingly complex governance and operating environment, particular focus was placed on strengthening organisational systems, maintaining robust financial oversight, supporting staff wellbeing, and positioning TIPNG for long-term sustainability and impact. During the reporting period, the Board also progressed important governance reforms, including progressing recommendations arising from the Governance Review and supporting the development and updating of organisational policies



Bill Doa Neill
Director



Megan Kinowin
Director

and governance systems aimed at strengthening accountability, operational effectiveness, and institutional resilience. TIPNG Board Directors serve in a voluntary capacity and receive no remuneration for their governance role. The Board operates independently and in the best interests of the organisation and its public interest mission.

Governance & Accountability

As an organisation advocating for transparency, accountability, and integrity, TIPNG recognises the importance of maintaining strong internal governance systems and leading by example.

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Throughout the year, the Board continued to uphold ethical governance standards, including conflict-of-interest requirements and governance disclosure obligations. Updated Registers of Interest continued to be maintained and made

publicly available through the TIPNG website. The Board maintained oversight of financial accountability, organisational compliance, strategic risk management, and governance assurance throughout the reporting

period. This included regular review of financial performance, strategic implementation progress, operational risks, and organisational sustainability measures.

Board Activities

Details of the key areas of focus of the Board and its Committees during the reporting period are summarised below:

Area of Focus	Key Activities
Strategic Matters	<ul style="list-style-type: none"> Received quarterly updates on organisational financial performance and sustainability. Received quarterly progress updates on implementation of the TIPNG Strategic Plan 2024–2028.
Operational Matters	<ul style="list-style-type: none"> Reviewed and endorsed the annual organisational budget and operational plan. Provided oversight on organisational systems, staffing and operational priorities.
Governance Assurance & Risk Management	<ul style="list-style-type: none"> Received reports from Board Sub-Committees. Approved the annual Board meeting calendar. Oversaw governance reform and policy strengthening initiatives.

Board Meetings

The Board met quarterly during the reporting period, with Board Sub-Committees meeting regularly to provide oversight on governance, finance, strategy, risk management and program implementation.

Board Committees

To strengthen oversight and governance effectiveness, the Board continued to operate through the following oversight committees:

- Management Sub-Committee (MSC)
- Projects & Programs Sub-Committee (P&PSC)

These committees supported more detailed oversight of organisational operations, financial management, governance matters, and strategic program implementation.

Board Composition

At the 2019 Annual General Meeting, members approved amendments to the TIPNG Rules of Association to strengthen governance flexibility and representation.

Section 30(a) of the Rules of Association provides that:

“The Board of the Association shall consist of the Chairperson, the Secretary, the Treasurer, and twelve (12) Directors, each of whom shall be Financial Members, and shall consist of at least four (4) female Board Members and shall hold office for a term of one (1) year. Unless otherwise resolved by the Association, membership of the Board shall not exceed fifteen (15) members.”

Following the 2024 AGM, the Board comprised three Office Bearers and ten Directors, with two vacancies remaining. In October 2025, Mr. Stefan Swei and Ms. Megan Kinowin were appointed to fill these vacancies. During the reporting period, Ms. Michelle Hau'ofa resigned from her role as Treasurer, and Mr. Shane Kennedy was subsequently appointed Treasurer. In line with Section 30(a) of the Rules of Association, the Board maintained the required minimum representation of four female Board members throughout the reporting period.

The TIPNG Board brings together expertise and experience across governance, finance, law, business, civil society, public policy, and development. Directors serve in a voluntary capacity and receive no remuneration for their governance role.

Board Attendance

Directors' attendance at the Annual General Meeting (AGM), scheduled Full Board Meetings (FBM) and Board Committee Meetings for the year ended 31 December 2025 is outlined below.

DIRECTOR	AGM	INDUCTION (maximum 4)	FBM (maximum 3)	P&PSC (maximum 4)	MSC
P.Aitsi	1	1	4	N/A	N/A
M.Hau'ofa	1	1	3*	N/A	3*
J.Lunge	1	1	4	3	N/A
R.Kassman	0	1	3	N/A	N/A
P.Barker	1	1	4	N/A	4
Mcwalter	proxy	1	4	N/A	3
W.Koregai	1	1	4	N/A	3
S.Kennedy	N/A	1	4	N/A	4
C.Elphick	1	0	4	N/A	3
M.Udu	1	1	3	3	N/A
B.Neill	0	1	3	N/A	2**
J.Sesega	0	0	2	N/A	N/A
S.Kirriwom-Sawong	0	1	3	2	N/A
J.Moore	1	1	4	3	N/A
E.Kuamin	1	1	1*	0*	0*
S.Swei	N/A	N/A	2**	N/A	2**
M.Kinowin	N/A	N/A	2**	1**	N/A

* Resigned before end of 2025

** Appointed October 2025

Looking Ahead

In the coming year, the Board will continue to focus on strengthening TIPNG's organisational sustainability, governance systems, and strategic impact. Particular emphasis will be placed on supporting TIPNG's elections-related engagement leading into the 2027 National General Elections, advancing public accountability and transparency initiatives, strengthening organisational resilience, and supporting implementation of the TIPNG Strategic Plan 2024–2028. The Board will also continue to support organisational reforms that strengthen institutional integrity, operational effectiveness, and long-term sustainability as TIPNG continues to champion accountability and integrity across Papua New Guinea.

Funding The Vision

Caption: TOP: TIPNG CEO Arianne Kassman (center) with partners from the Australian High Commission, Kevin Ali, Senior Program Manager (Law & Justice) and Ms. Natalie Hogg, Second Secretary (Law & Justice). **CENTER:** Dr Alma Sedlar from UNDP addressing CCAC members at the 2nd National Meeting in Lae. **BOTTOM:** Partnerships and Policy Office Mariah Bualia, Speaking to Lilian Dang (far right) of the Australia-PNG Law and Justice Partnership.



The work of TIPNG is only possible because of the collective support of our members, partners, donors, supporters, and the broader community, who continue to invest in the importance of integrity, accountability, and active citizenship in Papua New Guinea.

At TIPNG, funding is not viewed simply as a financial contribution. It is an investment in action - enabling civic education, advocacy, youth leadership, public accountability initiatives, coalition building, and citizen engagement across the country.

Every contribution, partnership, and funding arrangement directly supports our ability to empower people to act against corruption.

Throughout 2025, TIPNG continued to focus on strengthening its financial sustainability while ensuring responsible use of resources. This included maintaining strong financial controls, meeting donor compliance obligations, growing strategic partnerships, and expanding efforts to diversify organisational income streams in line with the TIPNG Strategic Plan 2024–2028.

TIPNG remained committed to maintaining high standards of financial accountability, transparency, and compliance throughout the year. We continued to implement strong financial

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Biggest Donors of 2025:

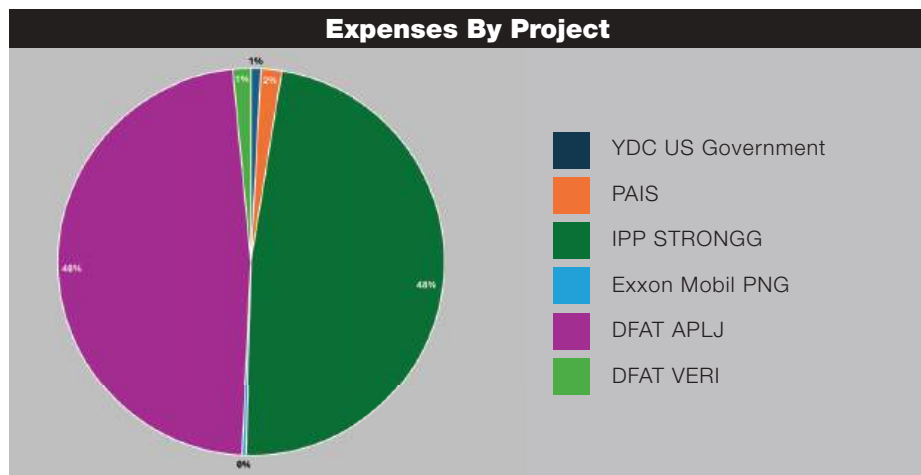


management systems and internal controls to ensure resources were used effectively, responsibly, and in line with donor agreements, organisational policies, and statutory obligations.

Financial oversight continued through the Management Sub-Committee (MSC), regular Board reporting, and the annual external audit. Funding received throughout the year enabled TIPNG to continue delivering

programs and initiatives focused on anti-corruption awareness, youth engagement, public accountability, electoral reform, coalition strengthening, access to information, and citizen empowerment.

The organisation’s annual external audit provides an important mechanism for reinforcing accountability, transparency, and public trust in the management of our resources.

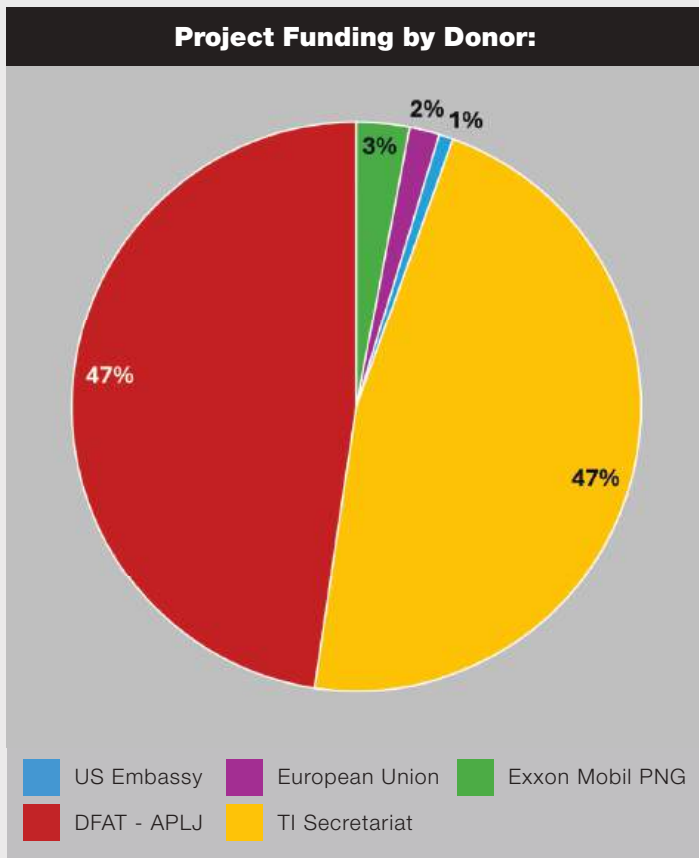


DONOR AND GRANT FUNDING

TIPNG continued to work closely with development partners and grant contractors to drive our strategic priorities forward. This vital funding enabled the safe delivery of diverse nationwide initiatives, including youth democracy programs, public accountability awareness, electoral reform, access to information frameworks, and community coalition building.

We deeply value partnerships that align with our independent mandate. As we look ahead, building financial resilience and securing sustainable, long-term investments will remain a key priority. We extend our profound gratitude to all our donors, members, and supporters who stand alongside TIPNG to strengthen the integrity systems of Papua New Guinea.

As the organisation looks ahead, strengthening financial resilience and diversifying income streams will remain a key priority under the TIPNG Strategic Plan 2024–2028.





TRANSPARENCY INTERNATIONAL PNG INC.

FINANCIAL REPORT

For the Year Ending December 31st 2025

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TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Report of the Directors for the year ending 31st December 2025:

Directors Report

The directors of Transparency International PNG Inc. (the Association) have pleasure in presenting the annual report of the Association for the year ended 31 December 2025.

Registered Office

Lokau Avenue, Section 54, Allotment 31, Boroko, Port Moresby, National Capital District, P O Box 591, Port Moresby

Directors

The following directors held office for the year ended 31 December 2025.

Names:	Position:	Comments:
Peter Aitsi, MBE	Chairperson/Director	
James Lunge	Secretary/Director	
Michelle Hau'ofa	Treasurer/Director	resigned as Treasurer in October 2025
Richard Kassman, OBE	Director	
Stephanie Kirriwom-Sawong	Director	
Michael McWalter, OL	Director	
Paul Barker	Director	
Christopher Elphick	Director	
Mary Udu	Director	
John Moore	Director	
William Koregai	Director	
Shane Kennedy	Treasurer/Director	appointed as Treasurer in October 2025
Bill Doa Neill	Director	retired at the 2024 AGM but was appointed in 2025 to fill casual vacancies
Stefan Sowe	Director	appointed October 2025 to fill casual vacancies
Megan Kinowin	Director	appointed October 2025 to fill casual vacancies

Result

The net deficiency for the year amounted to K124,415 (2024: net surplus K105,883).

Activities

The principal activities of the Association is stated at Note 2 of these financial statements.

Auditors

These financial statements have been audited by Pini Accountants and Advisors and should be read in conjunction with the Independent Auditor's Report set out on pages 17-18.

Signed on behalf of the Directors:



Peter Aitsi

Board Chair

Date: 27/05/26



Shane Kennedy

Treasurer

Date: 27/05/26

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Statement by the Executive Committee:

1. In the opinion of the directors of Transparency International PNG Inc:
 - a) the statement of profit or loss and comprehensive income is drawn up so as to give a true and fair view of the results the business of the association for the financial year ended 31 December 2025;
 - b) the statement of financial position is drawn up so as to exhibit a true and fair view of the state of affairs of the association as at 31 December 2025;
 - c) the statement of changes in equity is drawn up to exhibit a true and fair view of changes in equity affairs of the association as at 31 December 2025;
 - d) the statement of cash flows is drawn up to exhibit a true and fair view of the movements in cash of the association for the year ended 31 December 2025;
 - e) at the date of this statement there are reasonable grounds to believe the association will be able to pay its debts as and when they fall due;
2. the financial statements have been prepared in accordance with International Financial Reporting Standards adopted in Papua New Guinea and the Association Incorporation Act 1966 of Papua New Guinea.

Signed in accordance with a resolution of the Association Committee:



Peter Aitsi
Chairman

Date: 27/05/26



Shane Kennedy
Treasurer

Date: 27/05/26



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRANSPARENCY INTERNATIONAL PNG INC.

We have audited the accompanying financial statements of Transparency International Papua New Guinea Inc. (the "Association"), which comprise the statement of financial position as at 31 December 2025, and the statement of income and expenditures, statement of changes in members funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with generally accepted accounting practice and statutory requirements in Papua New Guinea.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Papua New Guinea, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Pini Accountants and Advisors

Telephone: (675) 323 8595, (675) 757 26788, (675) 707 05986 | Email: helpdesk@piniaccountants.com.pg | Facsimile: (675) 323 8263
1 Reke Street, Boroko, National Capital District, P.O. Box 6070, Boroko, National Capital District.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

The Papua New Guinea Companies Act 1997 (as amended) requires that in carrying out our audit we consider and report to you on the following matters. We confirm that:

- a) in our opinion proper accounting records have been kept by Transparency International Papua New Guinea Inc.'s management as far as it appears from our examination of those records;
- b) we have obtained all the information and explanations we have required; and
- c) in conducting our audit, we followed applicable independence requirements of Certified Practising Accountants Papua New Guinea.

Dated at Port Moresby this **27th day of May 2026**.



Andrew Pini
Principal
Registered under the Accountants Act 1996

Pini Accountants and Advisors

Telephone: (675) 323 8595, (675) 757 26788, (675) 707 05986 | Email: helpdesk@piniaccountants.com.pg | Facsimile: (675) 323 8263
1 Reke Street, Boroko, National Capital District, P O Box 6070, Boroko, National Capital District.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Statement of Income & Expenditures for the year ended 31st December 2025:

	Note	2025 KINA	2024 KINA
INCOME			
Project income	4	2,241,600	1,416,824
Core income	4	355,233	556,340
Total income		2,596,833	1,973,164
EXPENSES			
Project expenses	9	2,204,842	2,355,760
Core expenses		462,850	567,798
Depreciation expenses	10	53,556	47,170
Total expenses		2,721,248	1,867,281
Net surplus/(deficiency) for the year		(124,415)	105,883

This statement of comprehensive income is to be read in conjunction with the notes to and forming part of the Financial statements set out on pages 23 to 32.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Statement of Financial Position as at 31st December 2025:

	Note	2025 KINA	2024 KINA
MEMBER'S FUNDS			
Member's funds brought forward		2,603,352	2,497,469
Net income/(deficiency) for the year		(124,415)	105,883
Prior year's adjustments		9,831	-
Total members funds		2,488,768	2,603,352
ASSETS			
Non-Current Assets			
Property, plant and equipment	10	2,539,646	2,543,682
Total Non-Current Assets		2,539,646	2,543,682
Current Assets			
Cash and Cash Equivalents	5	1,218,087	363,223
Trade & other receivables	6	339,318	321,152
Total current assets		1,557,406	684,375
Total assets		4,097,052	3,228,057
LIABILITIES			
Current Liabilities			
Creditors and other creditors	7	168,353	112,808
Unspent project funds	9	1,174,199	363,795
Employee provisions	11	20,192	32,082
Total current liabilities		1,362,744	508,685
Non-Current Liabilities			
Employee provisions	11	245,539	116,021
Total non-current liabilities		245,539	116,021
TOTAL LIABILITIES		1,608,284	624,706
NET ASSETS		2,488,768	2,603,352

This statement of financial position is to be read in conjunction with the notes to and forming part of the financial statements set out on pages 23 to 32.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Statement of Changes in Member Funds for the year ending 31st December 2025:

	Note	MEMBER'S CAPITAL KINA	ACCUMULATED MEMBER'S FUNDS KINA	TOTAL KINA
Balance at 1st January 2024		-	2,497,469	2,497,469
Net Income/(deficiency) of the year			105,883	105,883
Total comprehensive income for the year after tax				
Balance at 31st December 2024		-	2,603,352	2,603,352
Net income/(deficiency) of the year		-	(124,415)	(124,415)
Prior year's adjustments			9,831	9,831
Balance as at 31st December 2025		-	2,488,768	2,488,768

This statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial statement set out pages 23 to 32.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Statement of Cash Flows for the year ended 31st December 2025:

	Notes	2025 KINA	2024 KINA
CASH FLOW FROM OPERATING ACTIVITIES			
Subscription and donations received		-	452,429
Core income		355,233	556,339
Other Payments to suppliers		(285,280)	(965,763)
Interest Recieved		-	-
Income taxes paid		-	-
Net cash used in operating activities		69,953	43,005
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(25,492)	21,974
Proceeds from asset disposal		-	-
Net Cash Used in Investing Activities		(25,492)	21,974
CASH FLOW USED IN FUNDING ACTIVITIES			
Project funding receipts		3,015,246	1,717,899
Project funding utilised		(2,204,842)	(1,476,927)
Net Cash Generated from Financing Activities		810,404	240,972
Net Change in Cash			
Net Increase/(Decrease) in Cash Held		854,865	305,951
Cash at the Beginning of the Year		363,222	57,271
CASH AND CASH EQUIVALENT AT 31ST DECEMBER 2025	5	1,218,087	363,222

This statement of cash flows is to be read in conjunction with the notes to and forming part of the financial statement set out on pages 23 to 32.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024:

1. STATEMENT ON ACCOUNTING POLICIES

These financial statements are presented in accordance with Papua New Guinea Association Act 1966 and comply with applicable financial reporting standards and other mandatory professional reporting requirements approved for use in Papua New Guinea by the Accounting Standards Board (ASB). The ASB has adopted International Financial Reporting Standards (IFRS) and interpretations Committee as the applicable financial reporting framework.

The fundamental accounting assumptions recognized as appropriate for the measurement and reporting of these results, cash flows and the financial position have been followed in the preparation of these financial statements. The financial statements are presented in the currency of Papua New Guinea, the Kina, which is the Association's functional currency.

A. GENERAL ACCOUNTING POLICIES

The fundamental accounting assumptions recognized as appropriate for the measurement and reporting of results, cash flows and the financial position have been followed. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year.

B. PARTICULAR ACCOUNTING POLICIES

The following particular accounting policies, which significantly affect the measurement of profit and the financial position, have been applied:

a) Going Concern

The financial statements have been prepared on a going concern basis which assumes that the company will be able to meet its liabilities and obligations as and when they fall due in the normal course of business for the foreseeable future.

b) Borrowing Costs

Borrowing costs are recognized as an expense in the financial year in which they are incurred, unless such costs are directly attributable to the acquisition, construction or production of a qualifying asset. The costs of acquisition, construction or production are capitalized as part of the cost of the asset.

c) Components of Cash and Cash Equivalent

For purpose of the statement of cash flow, cash is considered to be cash on hand and current accounts in banks, net of bank overdrafts. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash.

d) Financial Assets

A financial asset is recognized when and only when, the company becomes a party to the contractual provisions of an instrument. Financial assets are classified into the following specified categories: financial assets 'at fair value through profit or loss', 'held-to-maturity investments', 'available-for-sale', financial assets, and 'loans and receivables'.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

e) Foreign Currency

Foreign currency transactions, if any, are recorded at the exchange rates in effect at the date of the transaction. Monetary assets and liabilities arising from trading transactions or overseas borrowings are translated at closing rates. Gains and losses due to currency fluctuations on these items are included in the profit and loss account.

f) Goods and Services Tax

Revenues, expense, assets and liabilities are recognized net of the amount of goods and services tax (GST), except:

- i. where the amount of GST incurred is not recoverable from the taxation authority, it is recognized as part of the cost of acquisition of an asset or as part of an item of expense; or
- ii. for receivables and payable which are recognized inclusive of GST.

g) Impairment of Assets

At each reporting date, the company reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized in profit or loss immediately, and a reversal of an impairment loss is recognized in profit or loss immediately.

h) Inventory

Inventories are measured or estimated and valued at the lower of cost and recoverable amount (that is net realizable value). Cost comprises of direct material, labour and transportation expenditure in bringing such inventories to their existing location and condition, together with an appropriate portion of fixed and variable overhead expenditure, based on weighted average costs incurred during the period in which such inventories were produced.

i) Leased Assets

Lease under which the company assumes substantially all the risks and rewards incidental to the ownership have been classified as finance leases and are capitalized. The asset and corresponding liability are recovered at inception of the lease at the fair value of the lease asset, at amounts equivalent to the minimum lease payments including residual values.

j) Property, Plant and Equipment

The cost of purchased fixed assets is the value for the consideration given to acquire the assets and the value of the other directly attributable cost, which have been incurred in bringing the assets to the location and condition necessary for their intended use.

k) Provisions

A provision is recognized when there is a present obligation to transfer economic benefits as a result of past events. The amount provided is the best estimate of the expenditure that would be required to settle the obligation that existed at the balance sheet date.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

l) Sales

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, stock rotation, price protection, rebates and other similar allowances. Sales shown in the income statement comprise the amounts received and receivable by the company for goods and services supplied to customers in the ordinary course of business. Sales are stated exclusive of GST collected from customers. Other than other income noted in Note 2 to the financial statements, all income were derived from the sale of goods and the rendering of services.

m) Depreciation

Depreciation is charged on a diminishing value basis so as to write off the cost or valuation of each asset during its expected useful life. The principal annual depreciation rates in use are as follows:

Computer	30%
Motor Vehicles	30%
Furniture and Fittings	11.25%
Office Equipment	30%
Lease Improvements	11%
Buildings	3%

n) Employee Entitlements

The amounts expected to be paid to employees for their pro-rata entitlement to long service and annual leave. The amount provided is the best estimate for the expenditure that would be required to settle the obligation that existed at the balance sheet date.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

2. INCORPORATION AND PRINCIPAL ACTIVITIES

The Association was launched on 24 January 1997 and was incorporated under the Associations Incorporation Act in Papua New Guinea as a non-profit organization on 2 December 1996. The principal activities of the Association are:

- i. to raise public awareness and advance the general education of the public in matters relating to the nature and consequence of corruption in international business transactions, including overseas development initiatives and existing and other guidelines which exist to combat corruption;
- ii. to promote, undertake or commission research for the public benefit in matters relating to the nature and consequence of corruption in international business transactions and the cost of effectiveness of overseas development initiatives and to disseminate the useful results of any such research;
- iii. to support and promote the charitable educational aims and objectives of Transparency International, a not for profit organization under German Law, and in particular to assist in securing support in Papua New Guinea for standards of conduct designed to promote transparency and accountability' in international business transactions, and to cooperate with other charitable organizations throughout the world with similar objectives;
- iv. to provide assistance and expertise to parties to international business trade, investment and economic and social development to assist them in ensuring compliance with economic and social development, to assist them in ensuring compliance with existing anti-corruption legislation and Standards of Conduct established in conjunction with Transparency International in Germany and other bodies of similar orientation;
- v. to give the legislative and public bodies and other facilities for conferring with and ascertaining the views of persons and institutions engaged in combating corruption as regarding matters directly or indirectly affecting that activity';
- vi. to arrange, provide organize or promote alone or with others the provisions of conferences, lectures, seminars, meetings, courses, exhibitions, training, information and advisory services and other events and services in furtherance of the objects of the association; and
- vii. to write, make, prepare, edit and print, publish, issue and circulate gratuitously or otherwise reports, periodicals, books, pamphlets, leaflets, articles, films, videotapes, computer software, electronic devices, materials for study or other documents in furtherance of or necessary for the promotion of the objects of the association, or procure any of the above acts.
- viii. to establish Trusts under Trusteeships which shall only comprise persons of suitable standing as approved by the board, and which Trusts shall only provide help and assistance to the Association solely in the manner established and authorized by those Trusts.

3. LIABILITY TO MEMBERS

The members of the Association are not liable to contribute towards the payments of the debts and liabilities of the association nor the costs, charges, and expenses of the winding up of the association.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

4. PROJECT AND CORE INCOME

Project income for the period is as follows:

	2025	2024
	KINA	KINA
Project income - DFAT	-	928
Project income - EMPNG	67,571	22,281
Project income - TIS Secretariat	1,050,311	74,017
Project income - US Government	18,125	309,664
Project income - EU	37,943	(55,329)
Project income - DT Global	1,067,649	1,065,263
	2,241,600	1,416,824

Core income for the period is as follows:

Registration fees	187,310	221,600
Donations	700	129,204
Membership fee - Individual	3,471	5,842
Membership fee - Corporate	111,500	82,000
Membership fee - Other	7,750	13,784
Rent income	41,580	50,400
Management fees	1,000	45,365
Gain on disposal of motor vehicle	-	1,618
Sundry Income	1,922	6,527
	355,233	556,340

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

5. CASH AND CASH EQUIVALENTS

	2025 KINA	2024 KINA
BSP Operating A/C 1000038232	757,704	29,368
BSP Project Funds Clearing Account	181,897	45,387
YDC - BSP 1001327201	111,450	14,148
ALAC Project Account	129,826	189,392
PNG RGC BANK Ac - BSP	6,617	1,734
UNDEF - ANZ 12822916	881	881
PAIS Bank Account - BSP	28,717	81,659
VISA Card Account	996	469
Excess Luggage float	-	185
	1,218,087	363,223

6. TRADE AND OTHER RECEIVABLES

Trade debtors	47,400	16,442
Prepayments	-	5,252
Other receivables	291,918	299,458
	339,318	321,152

7. TRADE AND OTHER PAYABLES

Trade creditors	-	25,945
Other creditors	39,775	39,775
Other Accruals	128,578	47,088
	168,353	112,808

8. RELATED PARTY TRANSACTIONS

During the year under review there is no related party transactions or were no there amount of receivable and payable to the related party.

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

9. UNSPENT PROJECT FUNDS

Unspent project funds are represented as per below,

	2025 KINA	2024 KINA
JSS4D Project		
Balance Carried Forward	96,345	97,273
Receipt	-	-
Expenditure	-	(928)
Balance Carried Forward	96,345	96,345
YDC US Government		
Balance Brought Forward	1,784	1,784
Receipt	-	-
Expenditure	(18,125)	-
Balance Carried Forward	(16,341)	1,784
PAIS		
Balance Brought Forward	(5,059)	(5,059)
Receipt	88,543	-
Expenditure	(37,943)	-
Balance Carried Forward	45,541	(5,059)
IPP STRONGG		
Balance Brought Forward	225,421	46,948
Receipt	916,331	-
Expenditure	(1,055,266)	(22,281)
Balance Carried Forward	86,486	225,421
EMPNG		
Balance Brought Forward	24,667	46,948
Receipt	106,200	-
Expenditure	(7,571)	(22,281)
Balance Carried Forward	123,296	24,667

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

	2025 KINA	2024 KINA
DFAT APLJ		
Balance Brought Forward	(23,263)	(42,101)
Receipt	1,780,707	1,000,000
Expenditure	(1,053,276)	(981,162)
Balance Carried Forward	704,168	(23,263)
DFAT VERI		
Balance Brought Forward	38,900	4,399
Receipt	123,465	123,465
Expenditure	(32,661)	(88,964)
Balance Carried Forward	129,704	38,900
Grant - Others		
Balance Brought Forward	5,000	5,000
Receipt	-	-
Expenditure	-	-
Balance Carried Forward	5,000	5,000
Grand Total		
Balance Brought Forward	363,795	122,823
Receipt	3,015,246	1,717,899
Expenditure	(2,204,842)	(1,476,927)
Unspent Project Funds	1,174,199	363,795

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

10. PROPERTY, PLANT AND EQUIPMENT

	LAND & BUILDING	OFFICE EQUIPMENT	MOTOR VEHICLES	OFFICE FURNITURES	RESIDENTIAL FURNITURE & FITTINGS	TOTAL
	KINA	KINA	KINA	KINA	KINA	KINA
COST						
At 1 st January 2025	2,554,616	348,241	159,679	37,361	-	3,099,897
Additions	-	45,334	-	4,186	-	49,520
Disposals	-	-	-	(12,685)	12,685	-
At 31st December 2025	2,554,616	393,575	159,679	28,862	12,685	3,149,417
COST						
At 1 st January 2024	2,554,616	326,267	159,679	37,361	-	3,077,923
Additions	-	25,492	-	-	-	25,492
Disposals	-	(3,518)	-	-	-	(3,518)
At 31st December 2024	2,554,616	348,241	159,679	37,361	-	3,099,897
ACCUMULATED DEPRECIATION						
At 1 st January 2025	130,646	278,795	119,543	27,231	-	556,215
Charge for the year	16,204	23,843	12,041	899	568	53,556
Disposals	-	-	-	(8,031)	8,031	-
At 31st December 2025	146,850	302,638	131,584	20,099	8,600	609,771
ACCUMULATED DEPRECIATION						
At 1 st January 2024	114,026	268,348	104,290	25,596	-	512,260
Charge for the year	16,620	11,714	17,201	1,635	-	47,170
Disposals	-	(1,267)	(1,948)	-	-	(3,215)
At 31st December 2024	130,646	278,795	119,543	27,231	-	556,215
NET BOOK VALUE						
At 31st December 2025	2,407,766	90,937	28,095	8,763	4,085	2,539,646
At 31st December 2024	2,423,970	69,446	40,136	10,130	-	2,543,682

TRANSPARENCY INTERNATIONAL PAPUA NEW GUINEA INC.

Notes to and Forming Part of the Financial Statements for the Year Ended 31st December 2024 - Continued

11. EMPLOYEE PROVISIONS

	2025	2024
	KINA	KINA
Current		
Annual leave	20,192	32,082
Long service leave	245,539	116,021
Total employee provisions	265,732	148,103

12. SUBSEQUENT EVENTS

There have not been any matters or circumstance that has arisen since the end of the financial year that has significantly affected, or may significantly affect, the operations of the association, the results of those operations, or the state of affairs of the association in future financial years.

END OF FINANCIAL REPORT

Nurturing Youth Citizenship



Captions: TIPNG Youth Integrity Officer Mr. Brian Singut speaking to students at Tokarara Secondary School during a YACA outreach visit.

Bottom left: POM Grammar School students discussions during a YACA information session. **Bottom right:** Students from Port Moresby International School (POMIS) facilitating the YACA Forum.

Cultivating a new generation of integrity.

TIPNG witnessed a transformative shift in youth engagement, moving from passive awareness to the exercise of courageous leadership. Through the Youth Against Corruption Association (YACA) and strategic regional outreach, we are equipping young leaders with the tools to refuse corruption as a “normal” part of society and instead act as primary drivers of accountability.

The YACA movement continues to expand its footprint across educational institutions, fostering a culture of integrity at a personal level. By conducting information sessions and school visits at institutions such as Port Moresby Grammar, Port Moresby International School (POMIS), and Tokarara Secondary, TIPNG has created direct conduits for students to engage with

governance issues. Recognizing that sustainable change requires institutional support, we also conducted specialized YACA Teacher Workshops to ensure educators are equipped to mentor the next generation of Integrity Champions.

A cornerstone of this mobilization was the revival of the YACA Forum, driven by the powerful realization that the next 50 years

belong to the youth who speak up, take action, and refuse to stay silent. Guest speaker, former politician and Opposition Leader These forums provide a vital, safe space for young people to converge, share perspectives, and co-create homegrown strategies for integrity, ensuring that their collective voice actively shapes the future of the nation

In an increasingly digital landscape, TIPNG has utilized regional webinars to synchronize

youth efforts across the Pacific. These platforms serve as a digital engine for leadership development. We hosted a Pacific-wide webinar on International Youth Day and facilitated meaningful interchange with youth peers from Fiji, Solomon Islands, and Vanuatu, strengthening the collective voice of the Pacific against systemic corruption.

To ensure that the transformative experience of the Mike Manning

Youth Democracy Camp (MMYDC) translates into lifelong civic engagement, TIPNG continues to facilitate a continuous learning loop for our camp cohorts.

In November 2025, we hosted a webinar for MMYDC alumni, reconnecting former participants from 2008 to 2024 to reinforce their advocacy journeys.



840+
Students Engaged Through
Our 2025 Youth Integrity
Outreach Activities

The session, titled “Using Digital Technology to Combat Corruption,” featured renowned PNG journalist Scott Waide as the keynote speaker.

The discussion provided a critical platform for alumni to navigate the complexities of the digital age, exploring how technology can be harnessed as a powerful tool for

accountability while addressing the unique challenges of online advocacy.

By bridging decades of camp graduates, this initiative ensures that our Integrity Champions remain active, informed, and united in their refusal to accept corruption as the status quo.

Furthermore, the mobilization of the Youth in Election Working Committee represents a shift toward functional representation, where young people are not just observers of the democratic process but active participants

in ensuring electoral integrity. Through these initiatives, TIPNG is proving that when youth are provided with a safe platform and principled strategies, they choose to lead with courage over convenience.

We are not just training future leaders; we are supporting a generation that is already redefining the standards of leadership in Papua New Guinea.





Captions: TIPNG Deputy Director - Communications, Yvonne Ngutlick, speaking with students at the TIPNG “Integrity in Action” exhibition. **Bottom left:** TIPNG AnCoHD Officer Courtneyalla Dotson speaking to media representatives about TIPNG’s advocacy. **Bottom right:** Members of the Trade Union Congress in discussions during our TIPNG Ethics Session.

Empowering Civic Action

In 2025, TIPNG transcended its role as an advocate to become the definitive catalyst for national action. By projecting a decisive and uncompromising voice, we have moved beyond simply identifying corruption to actively equipping citizens, from village elders to future lawyers, with the tools to dismantle it. TIPNG is not just fighting for an accountable nation; we are leading a movement of empowered citizens who are claiming their own mandate to defend the integrity of Papua New Guinea.

TIPNG is driving a disruptive ethical transformation within the nation’s most influential civic spaces. We are ensuring that the those entrusted with power lead with principles over convenience.

We supported the PNG Trade Union Congress in aligning their governance with the Constitution. Through high-energy ethical dilemma exercises, union leaders tested their decision-making frameworks, reinforcing their roles as frontline advocates for transparency.

Simultaneously, we delivered a tailored induction for the 2026 Student Representative Council of the University of Papua New Guinea, equipping them to navigate real-world flashpoints like provincialism and favoritism with unwavering integrity.

The Integrity & Action Now! Exhibition served as a high-visibility arena where TIPNG bridged the gap between state

institutions and the public. We transformed the abstract concept of governance into a tangible experience, positioning TIPNG as the primary conduit for citizen engagement. We were also joined by the following agencies:

- » PNG Ombudsman Commission,
- » Independent Commission Against Corruption (ICAC),
- » Auditor General Office,
- » Registry of Political Parties,
- » Public Solicitor’s Office,
- » Legal Training Institute,
- » Bank of PNG,
- » PNG Extractive Industry Transparency Initiative,
- » National Fraud & Anti-Corruption Directorate,
- » Public Services Commission,
- » PNG Resource Governance Coalition,

We are no longer just asking for an accountable PNG, we are leading the citizens who are building it.

- » Media Council of PNG,
- » Community Coalition Against Corruption, UNDP,
- » United Nations Office on Drugs and Crime
- » Center for Environmental Law and Community Rights
- » Parliamentary Services
- » Art Activism PNG

By bringing these agencies face-to-face with the public, TIPNG empowered citizens with the direct contacts needed to report wrongdoing. The exhibition was a demonstration of a unified front, with TIPNG at the center, coordinating the national demand for accountability. TIPNG's commitment to community-led accountability was exemplified by our work in Taurama, Port Moresby. At the request of the Koibo Community, we facilitated a voter education program focused on the ward elections. This engagement empowered local citizens to take ownership of their

democratic processes, proving that awareness is essential to dismantling systemic corruption at the local level.

TIPNG is actively nurturing a generation of accountable professionals through intensive, hands-on placements. Two trainees from the Legal Training Institute were engaged within our Anti-Corruption Help Desk (AnCoHD) assisting victims of corruption and streamlining a new referral pathway between the Legal Training Institute's Legal Aid Program and TIPNG. Our 8th internship intake saw six high-caliber students from Law, Accounting, and Communications disciplines join in our operations. These interns gained the professional courageous leadership required to resist ethical pressure in their future careers.

From defending customary land

rights for women in partnership with the PNG Women in Business Resource Center to facilitating deep-dive sessions on the Organic Law on the ICAC for 28 Civil Society Organizations, TIPNG's voice remains the loudest. We are currently updating our School-Based Civic Education (SBCE) curriculum for a national rollout, following a milestone signing of a third Memorandum of Understanding (MoU) with the National Department of Education in December 2025. Additionally, our "Lunch and Learn" sessions with various organizations ensure that the private sector remains a vital partner in this fight.

TIPNG is the engine of change. By empowering the individual, we are strengthening the institution. We are no longer just asking for an accountable Papua New Guinea, we are leading the citizens who are building it.



Driving Momentum

In 2025, Transparency International Papua New Guinea employed its mandate and expert leadership to translate collective public frustration into intensified pressure on systems of power. As Papua New Guinea confronted structural disruptions, ranging from a declining electoral process to the nation's placement on the Financial Action Task Force (FATF) grey list, TIPNG stepped into the breach as a trusted, firm voice capable of unifying civil society, integrity institutions, corporate bodies, and international development partners.

Recognizing that restoring electoral integrity demands immediate, multi-year civil intervention, we convened the landmark 2nd National Community Coalition Against Corruption (CCAC) Meeting in Lae. Supported by the UNDP Transparency and Accountability Project, we mobilized a formidable, diverse front of over 80 representatives from 51 member organizations, bridging corporate pioneers, faith-based groups, student unions, and the media to deploy a synchronized, three-front national campaign: community voter awareness, national demand for a comprehensive update of the electoral roll, and leverage collective weight to pressure Parliament into prioritizing the recommendations of the Special Parliamentary Report on the 2022 Elections.

In a landmark response to the FATF grey-listing, the Financial Analysis and Supervision Unit (FASU) of the Bank of Papua New Guinea partnered with TIPNG to co-host the country's first-ever Anti-Money

Continued on Page 39...



Caption: TIPNG Board Chair Peter Aitsi delivering his remarks at the AML/CTF/CFP Conference, co-hosted with the Bank of PNG. As an active partner against money laundering, TIPNG stands ready to work across sectors to secure our financial systems, protect public funds, and ensure full accountability under the law.



Community Coalition Against Corruption:

The Community Coalition Against Corruption is a broad membership-based network made up of CSOs, the media, Unions, Churches, Business Houses, NGO's, Institutions, and Student Bodies. The CCAC provides a voice that can address national issues through the reach and expertise of its members.



Legal Training Institute MOU:

We renewed our partnership with the Legal Training Institute (LTI) for 2025–2030! This MoU allows for trainee lawyers to support TIPNG's Anti-Corruption Helpdesk in offering legal guidance to victims and witnesses of corruption. Thus reinforcing pathways for justice and fosters a generation of legal professionals committed to integrity and the Rule of Law.

Laundering, Counter-Terrorist Financing and Countering Finance Proliferation (AML/CTF/CFP) Conference. TIPNG's involvement provided the crucial independent credibility needed to bring over 700 cross-sector participants to the table. This unprecedented assembly united top-tier state and international intelligence agencies, including AUSTRAC, UNODC, and ICAC, alongside commercial banks, major legal firms, academic institutions, and the accounting "Big Four." By bridging corporate compliance officers, statutory regulators, and small-to-medium enterprise (SME) owners, we transformed a regulatory hurdle into a proactive national movement to exit the FATF grey list.

Regionally, TIPNG served as the institutional bridge connecting local civic movements to international transparency frameworks. As the Civil Society Co-Chair for the PNG Open Government Partnership (OGP), TIPNG spearheaded civil participation in drafting the 3rd OGP National Action Plan (2025–2029). At the OGP Asia-Pacific Regional Meeting in Manila, we commanded a panel focused on expanding civic space, ensuring upcoming national frameworks protect access to budget information and advance the draft Right to Information (RTI) Bill. Similarly, at the 6th Publish What You Pay (PWYP) Global Assembly in Jakarta, TIPNG integrated international best practices into local extractive sector monitoring, targeting strict Beneficial Ownership disclosures, legislated Contract Transparency, and equitable Benefit-Sharing Mechanisms for host communities.

Real reform must be hardwired into institutional processes. In 2025, TIPNG solidified structural integration by renewing key Memorandums of Understanding (MoUs). Through these pacts, we are hardening our Anti-Corruption Help Desk (AnCoHD) while equipping Legal Training Institute (LTI) trainees with practical case-management skills. Simultaneously, we are embedding merit-based corporate recruitment models with Applus+ PNG and fuelling compliance systems and women's economic empowerment initiatives with the PNG Women's Business Resource Centre.

TIPNG's uncompromised nonpartisan voice remains the definitive anchor that structures, protects, and drives these partnerships forward.

Restoring Election Integrity

The free, fair and safe conduct of National elections will always be a priority at TIPNG. Elections represent the absolute final point of institutional accountability. When the integrity of this process is compromised, the entire democratic structure collapses in a devastating domino effect, shattering Parliament's accountability, stripping the Cabinet of legitimacy, and leaving public servants unchecked as they manage the nation's wealth.

The link between a manipulated democracy and systemic corruption is undeniable. When electoral processes are neglected, the moral fabric of our nation is

stripped away, allowing impunity to take root within public office. Protecting these processes right now is more than a logistical necessity; it is a fierce, urgent defense of Papua New Guinea's national sovereignty and future prosperity.

When elections fail to accurately reflect the true will of the people, the baseline of national integrity is fractured. Without an aggressive, transparent, and accurate process, state institutions become entirely insulated from public oversight. This isolation directly fuels public-sector corruption, leaving state resources vulnerable to predatory exploitation.

To stop this structural decay, TIPNG has shifted its interventions to target the electoral ecosystem through a rigorous, two-pronged strategy:

- » Reminding of the need for adherence to the Electoral Cycle
- » Enforcing the Reform Process

We are actively implementing disruptive, frontline interventions across every phase of the electoral cycle to support the PNG Electoral Commission (PNGEC), the Government, and election stakeholders, while actively empowering citizens.

Continued on Page 41...





Captions: Members of the Youth in Elections Working Committee during one of their regular meetings. **Bottom Left:** Members of the YEWC. **Bottom Right:** Partnerships & Policy Officer Ms. Mariah Bualia speaking with representatives from our corporate supporters about TIPNG's upcoming election advocacy priorities.

Key Recommendations for Systemic Electoral Reform:

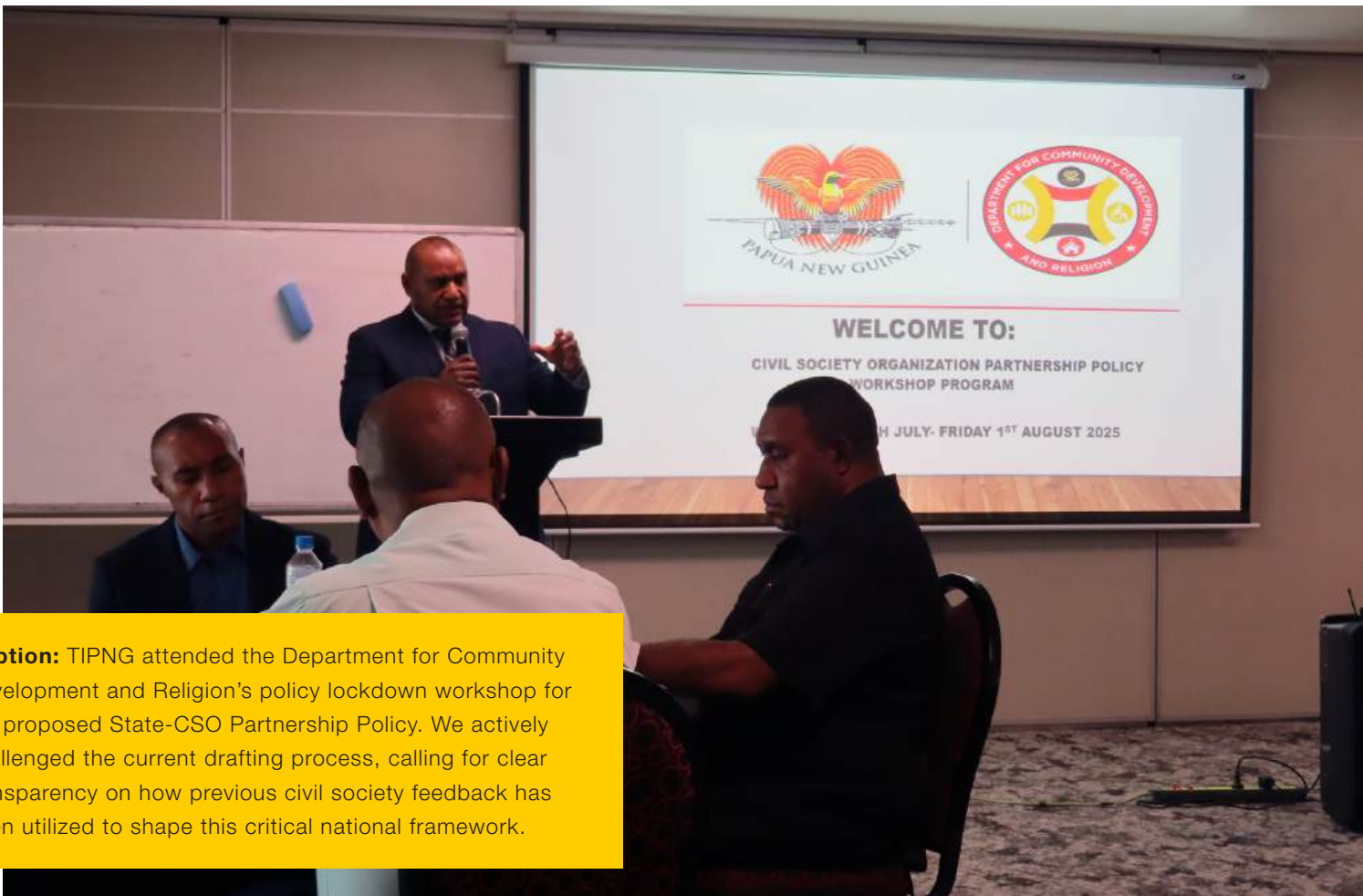
1. Enact the necessary legislative reforms to allow for the appointment of 3-5 Electoral Commissioners: We are advocating for the timely appointment of competent, independent leadership for the PNGEC to permanently insulate the Commission from external political interference and state capture.
2. Make the Common Roll accessible and available to the public: We are leading public commentary and producing actionable policy briefs demanding regular, transparent updates to the electoral roll and a fair, unbiased review of electoral boundaries to guarantee equal democratic representation.
3. Ensure the timely annual funding of the PNG Electoral Commission: We are actively monitoring national budget appropriations, exposing funding shortfalls, and advocating in support of responsible agencies receive adequate, funding well ahead of polling, and throughout the five-year election cycle.

Reforming PNG's elections cannot happen in silos, or reactionary waves; it requires a structured, coordinated, and data-driven approach that takes full advantage of the 5-year period between national general elections.

By fighting to re-establish transparency and integrity at the core of the electoral process, TIPNG is not simply fixing a voting system, we are fortifying the

sovereign right of every citizen to be heard and to live in a society free of corruption.

Taking action to protect election integrity right now ensures that public office holders remain strictly bound to the common good, restoring truth to the ballot box and resetting the moral compass of PNG.



Caption: TIPNG attended the Department for Community Development and Religion’s policy lockdown workshop for the proposed State-CSO Partnership Policy. We actively challenged the current drafting process, calling for clear transparency on how previous civil society feedback has been utilized to shape this critical national framework.

Scrutinizing Public Reforms

Transparency International Papua New Guinea (TIPNG) continues to shift the national anti-corruption narrative from simply identifying structural weaknesses to actively delivering the legislative and policy blueprints required to rehabilitate them. Operating as a trusted technical partner and a firm, principled voice, TIPNG employs high-impact interventions designed to close legal loopholes,

institutionalize accountability, and deliver practical governance solutions for Papua New Guinea.

1. Advancing Right to Information campaign

While Section 51 of the National Constitution guarantees citizens the right to access official information, the historical absence of an enforceable legislative framework has left

this right largely dormant. This deficit directly restricts public participation and shields state institutions from accountability.

TIPNG stepped in as a central catalyst to drive actionable reforms. As the Civil Society Co-Chair of the Open Government Partnership (OGP), we partnered with the Department of Information and Communications Technology (DICT) and the

By providing input on legal reforms we help to ensure **new laws protect the interests of ordinary citizens.**

Freedom of Information (FOI) Technical Working Group to lead a nationwide regional consultation process across all four regions.

Moving beyond dialogue, we conducted a rigorous, independent technical review of the draft National Right to Information (RTI) Policy 2022–2032. In December 2025, we delivered a comprehensive, formal policy submission to DICT. This blueprint provided the precise legislative mechanics needed to guarantee structural independence, ensure strict enforceability, and establish clear operational pathways. Through this intervention, TIPNG provided the state with the exact tools required to institutionalize public oversight.

2. Championing Beneficial Ownership Transparency

Without public visibility into corporate ownership, oversight agencies and the public remain blind to corruption. To patch this vulnerability, TIPNG delivered a formal submission in June 2025 targeting amendments to the Companies Act 1997, offering a practical framework to modernize corporate regulation in PNG.

We pushed for a centralized, publicly accessible Beneficial Ownership Registry to permanently strip anonymity from corporate actors, demanding disclosure requirements mapped directly to global anti-money laundering standards. Through this targeted submission, TIPNG provided a concrete mechanism to systematically prevent corrupt actors from using opaque proxies to secure state licenses, while simultaneously combating corporate capture, promoting responsible investment, and restoring international confidence in PNG's regulatory landscape.

3. Protecting civic space. Fortifying the State-CSO Partnership Policy

For development to be genuinely inclusive, the relationship between the state and civil society must be rooted in mutual accountability. However, opaque policymaking and the exclusion of community feedback frequently degrade trust and weaken the execution of vital social programs.

During the Department for Community Development and Religion's (DfCDR) policy lockdown workshop, TIPNG

intervened to protect the integrity of the proposed State-CSO Partnership Policy. We firmly challenged the State's drafting process, demanding formal clarification on how previous civil society feedback had been integrated into the revised text. We actively pressured the DfCDR to deliver full textual transparency to all civil society representatives and maintained intensive engagement on the policy's implementation plan and Monitoring & Evaluation (M&E) framework.

To fulfill its mission of empowering Papua New Guinea to act against corruption, TIPNG uses policy and legal advocacy as a key tool for systemic reform. We systematically reduce governance risks by identifying and closing legal loopholes before they can be exploited. By providing independent, evidence-based, and non-partisan input to legislative processes, TIPNG ensures upcoming laws protect the public interest of ordinary citizens. Ultimately, this persistent technical oversight strengthens the transparency and accountability of state institutions, restoring vital public trust across the nation.

Local Support for Our Work

K194,200
Raised

2,000
Participants

150
Volunteers

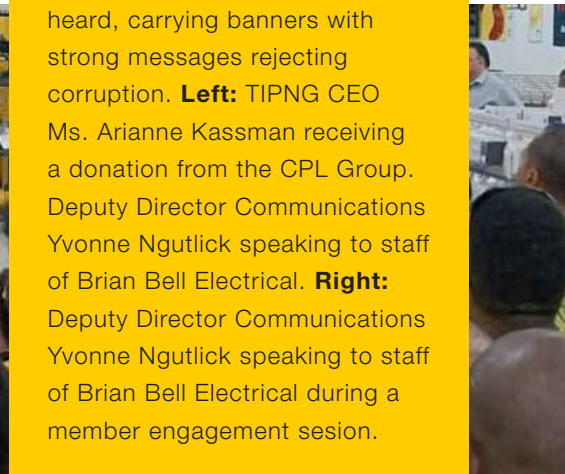
On June 15, 2025, Port Moresby witnessed a groundswell of civic pride in defence of national integrity during the 15th Sir Anthony Siaguru Walk Against Corruption (SASWAC). Guided by the theme “Integrity & Action Now!”, the event mobilized 184 teams representing a diverse cross-section of society, spanning major corporations, small-to-medium enterprises (SMEs), civil society organizations, schools, and families. Led by founding TIPNG Board Director Dame Meg Taylor DBE, the walk served as a powerful reminder that personal and professional integrity are fundamental requirements for national sovereignty.

Beyond a public march, SASWAC is TIPNG’s flagship annual fundraising initiative and a critical pillar of our operational sovereignty. This year, the event raised K194,200.00, independent funds that directly bolster TIPNG’s capacity to lead anti-corruption advocacy, deploy civic education, and demand institutional transparency. By providing a safe, highly visible environment for civic expression, SASWAC seamlessly translates raw public sentiment into a sustainable financial engine for long-term reform.

The true baseline of TIPNG’s public mandate is upheld by our network of financial members. In 2025, our operations were underpinned by a dedicated support base of 29 Corporations, 3 Institutions, 4 CSOs, 1 SME, 13 Families, and 133 Individual Financial Members. Because this diverse base contributes our funding, no single entity can silence our message. This collective backing directly enables TIPNG to stand before parliamentary committees, regulatory bodies, and international forums as an uncompromised, nonpartisan voice representing the



Captions: Top: The incredible crowd at the 2025 Sir Anthony Siaguru Walk Against Corruption (SASWAC) made their voices heard, carrying banners with strong messages rejecting corruption. **Left:** TIPNG CEO Ms. Arianne Kassman receiving a donation from the CPL Group. Deputy Director Communications Yvonne Ngutlick speaking to staff of Brian Bell Electrical. **Right:** Deputy Director Communications Yvonne Ngutlick speaking to staff of Brian Bell Electrical during a member engagement session.



aspirations of people in PNG who want a country free of corruption.

Through the launch of our 2026 Corporate Membership Drive under the banner “Integrity Matters to Business,” TIPNG delivered an urgent reminder to private sector leaders: in light of increased international scrutiny regarding PNG’s anti-money laundering (AML) frameworks, compliance is no longer optional. We urged organizations to move beyond passive rhetoric and take action towards embedding robust AML policies into their core operations, and recognizing that a transparent regulatory framework is fundamental to securing investment and driving broader economic growth.

TIPNG continues to deepen

member engagement and private sector awareness by deploying customized engagement strategies across our corporate membership network. In 2025, we reinforced ethical standards at the corporate level by delivering targeted briefings on ethical leadership during the Brian Bell Group’s HR Belong Connect sessions across all six Port Moresby business units. In tandem, we leveraged our structured Lunch and Learn platforms to maintain an active, continuous dialogue with Credit Bank PNG. These collaborative sessions allow TIPNG to share critical anti-corruption insights and align institutional priorities, directly empowering our members to strengthen their corporate defenses against corruption.

When you fund TIPNG, you are directly enabling an active, engineered response to systemic governance failures. Your support pays immediate dividends: it equips a corporate compliance officer to reject a bribe, arms a community with voter education ahead of elections, and secures the legal technical expertise needed to contribute to drafting anti-money laundering frameworks.

Thank you for choosing to fund the fight. Your contribution ensures that TIPNG remains bold, remains independent, and remains the definitive engine constructing a transparent PNG.

Upcoming Highlights

Guided by our theme, “Integrity & Action Now!”, TIPNG enters 2026 with a clear roadmap to intensify public demand for accountability and drive systemic reform across five strategic areas.

1. ELECTORAL INTEGRITY

As the nation moves closer to the 2027 National General Election, TIPNG will significantly scale up its democratic governance initiatives. Building on current reforms, we will focus on voter roll awareness, youth voter mobilization, and comprehensive election observation preparedness. By deepening our collaboration with civil society networks and state institutions, TIPNG aims to secure a more informed, inclusive, peaceful, and credible electoral process.

2. THE RIGHT TO INFORMATION

Finalizing the National RTI Policy and drafting the subsequent enabling legislation remain high-priority advocacy targets. Alongside media organizations and civil society partners, TIPNG will maintain intense lobbying efforts for a strong legal framework. Securing meaningful

access to information is fundamental to empowering citizen oversight and dismantling institutional secrecy.

3. YOUTH LEADERSHIP

Investing in the next generation of ethical leaders remains central to our mission. Through the Mike Manning Youth Democracy Camp (MMYDC), the Youth Against Corruption Association (YACA), and school-based civic education curriculum rollouts, we will create concrete avenues for young people to actively engage in governance. In 2026, a specialized focus will be placed on equipping youth to lead election-related civic awareness campaigns.

4. REINFORCING COALITIONS

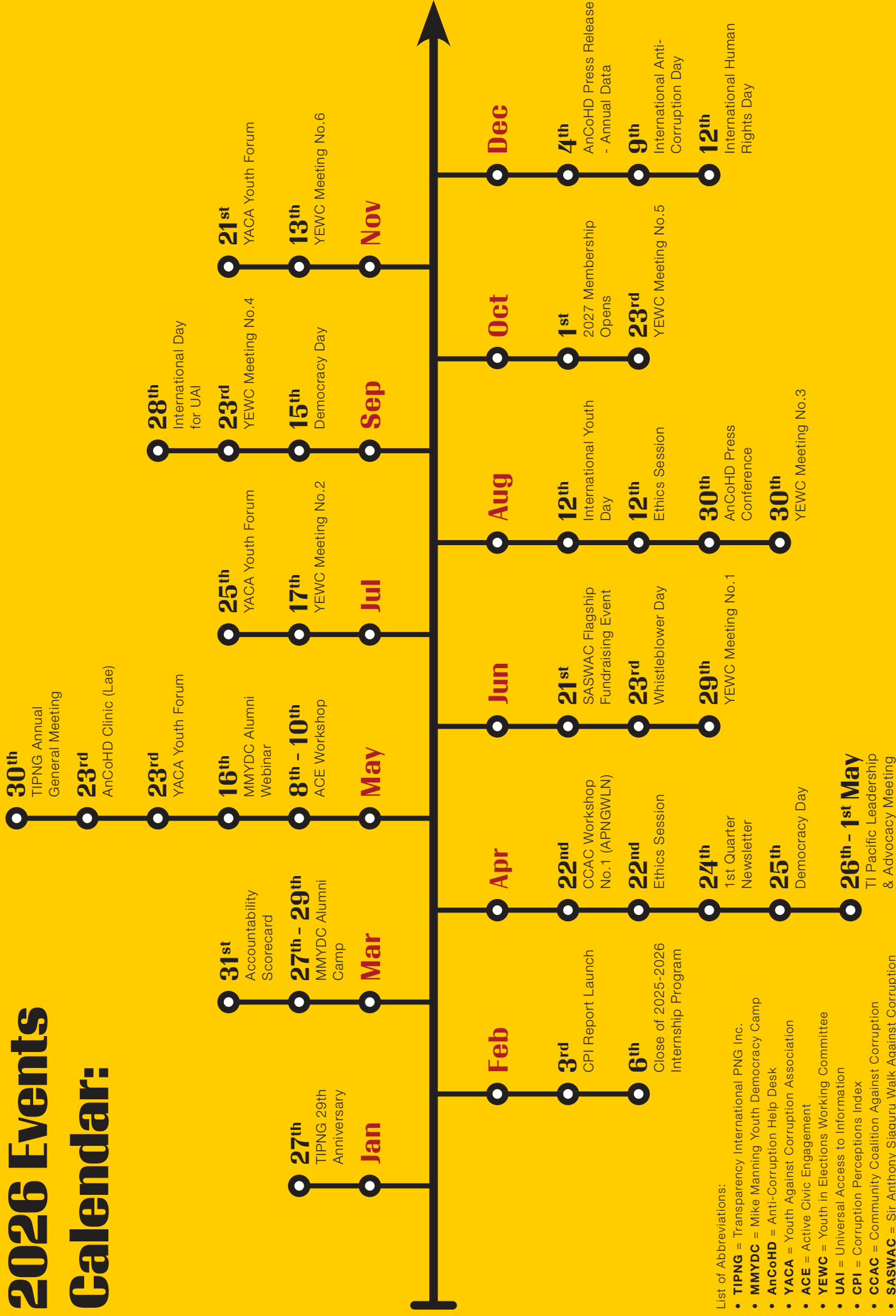
True anti-corruption reform requires collective action. We will strengthen coordination across our three main strategic platforms: the PNG Resource Governance Coalition (PNGRGC), the Community Coalition Against Corruption (CCAC), and the Open Government Partnership (OGP). These unified fronts will drive collective advocacy regarding extractive sector governance, public accountability, and citizen participation.

5. PUBLIC ACCOUNTABILITY

TIPNG will bridge the gap between complex state data and public understanding. In 2026, we will launch targeted awareness campaigns on public trust funds, publish accountability scorecards derived from Auditor-General reports, distribute simplified budget guides, and promote financial integrity tools to enhance safe corruption reporting.

See the full 2026 Events Calendar on Page 47...

2026 Events Calendar:



List of Abbreviations:

- **TIPNG** = Transparency International PNG Inc.
- **MMYDC** = Mike Manning Youth Democracy Camp
- **AnCoHD** = Anti-Corruption Help Desk
- **YACA** = Youth Against Corruption Association
- **ACE** = Active Civic Engagement
- **YEWC** = Youth in Elections Working Committee
- **UAI** = Universal Access to Information
- **CCAC** = Corruption Perceptions Index
- **CPI** = Community Coalition Against Corruption
- **SASWAC** = Sir Anthony Siaguru Walk Against Corruption

2025 Financial Members

Our membership base continues to be a critical pillar of TIPNG's independence, strength, and national credibility. Throughout the year, we have actively engaged with corporate and individual members who share our commitment to honest governance. This support demonstrates a growing recognition across

the private and civil sectors that accountability is everyone's responsibility. In 2025, we strengthened these vital relationships through corporate outreach, interactive Lunch & Learn sessions, and public events that created practical avenues for dialogue and anti-corruption partnerships.

INDIVIDUAL MEMBERS

- ABUZO, Annasie
- AITSI, Peter
- AKA, Dagia
- APINA, Abigail
- ARARA, Micahlyn
- ARIBI, Elizabeth
- ARNOLD, Michael
- ASIWA, Renetta
- BALANA, Priscilla
- BANG, Cassey
- BARKER, Paul
- BEN, Kepas
- BOVORO, Christian
- BRAY, Mark
- BUALIA, Mariah
- CONSTANTINOU, Lazarus
- DENU, Evelyn
- DIRO, Margaret
- DOTSON, Courtneyalla
- DOTSON, Lovanchor
- ELPHICK, Christopher
- ENOS, Joyce
- FRASER-BYASS, James
- GELUWA, Catherine
- GLYNN, John
- GOROGO, Jerome
- GOROGO, Jude
- GOROGO, Melissa
- GRAMMON, Zeruiah
- GUGUNA, Alice
- GURIA, Diana
- HAIHUIE, Yuambari
- HANGA, Doa
- HAU'OFA, Michelle
- IOVATT, Isaiah
- JOFFAY, Lucy
- JOSEPH, Jacqueline
- JOSEPH, Jeanette
- JOSES, Fredah
- KAIULO, Mozart
- KANAMON, Reilly
- KANINI, Ailsa
- KASSMAN, Arianne
- KASSMAN, Richard
- KASSMAN, Taine
- KEGA, Richard
- KIASAKA, Dempstar
- KILA, Gemo
- KINOWIN, Megan
- KIRRIWOM-SAWONG, Stephannie
- KIRSIMPA, Merrilynne
- KOIRI, Maxine
- KOIRI, Steane
- KOKOA, Nelson
- KOLMA, Alyanna
- KOLOMAGA, Sheila
- KOMBA, Micheal
- KONANGU, Joshua
- KOREGAI, William
- KOUNI, Lyzann
- KUMO, Kola
- KUNAI, Barbra
- LAKA, Amahlia
- LAKA, Grace
- LAKA, Royce
- LAKA, Tom
- LAVEIL, Maholopa
- LEE, Shirley
- LEHNY, Basila
- LINIBI, Lisa
- LUNGE, Fiona
- LUNGE, James
- MACK, Barry
- MAHA, Kaleichris
- MAIBI, Victry
- MANSU, Semie
- MAPE, Solomon
- MARAGA, Kalia
- MATAPERE, Cecilia
- MATAWAN, Avril
- McWALTER, Michael
- MERORE, Lotona
- MILENG, Dorcas
- MISIRAIT, Nadia
- MIVIRI, Christopher
- MONDIA, Michelle
- MONOULUK, George
- MOORE, Alexandre
- MOORE, John
- MORGAN, Angela
- NANA, Alicia
- NENTEPA, Helen
- NEREWEC, Ricky
- NGUTLICK, Yvonne
- NILKARE, Michelle
- NOBETAU, Oliver
- NUNEZ, Irene
- OIVEKA, Deborah
- PAUA, Carol
- PHILIP, Lelebonnie
- POKA, David
- POLYN, Niodil
- RAKA, Shallom
- RALAI, Kamea
- RALAI, Roger
- RAVUSIRO, Kilawagi
- RITA, Florida
- ROBERT, Travis
- ROPA, Berolyn
- RUIIN, Grace
- RUNTING, Andrew
- SABAREI, Kylie
- SARE, Jake

- SINGUT, Brian
- SOLIEN, Aiden
- SOWEI, Stefan
- STEPHENS, Lawrence
- STEVEN, Shane
- TAYAI, Regina
- TAYLOR, Daisy
- TEMU, Luania
- TOVOK, Cornelia
- TOWALAUN, Solomon
- UDU, Mary
- VAGI, Charles
- VALI, Raga
- WAGIAM, Leslie
- WARAM, Ruth
- WARIKE, Hezron
- WARUR, Brian
- WESCOTT, Esron
- WILLIS, Clyde
- YAKI, Rebecca
- YANDERAVE, Serah

FAMILY MEMBERS

- Abigail Apina & David Manjin Family
- Hannah Job & Family

- Joyce Enos & Family
- Kanamon Polau Family
- Kassman Family
- Kirriwom-Sawong Family
- Koregai Family
- Lucy Joffay & Family
- Robinson Family
- Sawong Family
- Shane Kennedy Family
- Thomas Teine Family
- Vada Family

CORPORATE MEMBERS

- Allens
- Brian Bell & Co. Limited
- City Pharmacy Limited
- Comrade Trustee Services Limited
- Constantinou Group Projects Company Ltd
- Credit Bank PNG
- Dentons PNG
- EMPNG
- Hastings Deering Ltd
- Kenmore Limited
- KPMG PNG

- Kramer Asia Pacific (PNG) Limited
- Mahogany Finance
- Monian Limited
- Nasfund Contributors Savings & Loans Society
- Nasfund PNG
- National Microbank Limited T/A MiBank
- Newmont
- Oilmin Field Services
- Oil Search Ltd T/A Santos
- PNG CR Service Company Limited
- PNG Ports Corporation
- Registry of Political Parties
- Sam Kiak Tubangliu Certified Practice Accountants (SKT)
- SP Brewery
- Steamships Trading Company
- Theodist Limited
- Tohouwa (PNG) Limited T/A Fairprice
- Total Waste Management

SME MEMBERS

- Tricky Worx

INSTITUTION MEMBERS

- Catholic Bishops Conference of PNG & Solomon Islands
- Investment Promotion Authority
- Melanesian Institute

CSO MEMBERS

- Institute of National Affairs
- PNG Chamber of Resource & Energy
- Port Moresby Chamber of Commerce & Industry Inc
- West Coast Development Foundation



Captions: Right: TIPNG Members during the 2024 Annual General meeting held in June 2025. **Left:** Manila (Investment Promotion Authority), Sarah (Allens), and Wavie (Dentons) repping their respective organizations at a TIPNG engagement. **Bottom:** Reps from Total Waste Management (left), SP Brewery (second from right) and Newmont (right) at our corporate membership event.



OUR 2025 FINANCIAL MEMBERS





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