

MINISTRY OF FINANCE CIRCULAR

MINISTRY OF FINANCE

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CIRCULAR NO: 02/2026-2027

From: Permanent Secretary for Finance

Phone: 3307011

To: As per Distribution List

FIN: 11/70

Subject: Relaxation of Expenditure Restriction Measures

Date: 17 August 2026

1.0 INTRODUCTION

- 1.1 With the 2026-2027 Budget now in effect, the Ministry of Finance has reviewed the temporary expenditure restrictions introduced via Circular No. 10/2025-2026 and have removed/relaxed selected measures to provide greater operational flexibility to Ministries, Departments and Agencies (MDAs). These relaxations are effective from the date of this Circular.
- 1.2 Respective Permanent Secretaries and Heads of Agencies will be responsible for maintaining sound financial management practices and ensuring that expenditure decisions are prudent, necessary and are within the approved budget allocations. MDAs are expected to exercise restraint and closely monitor spending to safeguard the Government's fiscal position.

2.0 REMOVAL OF EXPENDITURE RESTRICTIONS

- 2.1 The following expenditure measures introduced under Ministry of Finance Circular No. 10/2025-2026 are hereby removed with immediate effect:
- a) **Capital project implementation** - The restriction on entering into new capital project contracts and procurement activities is hereby removed. MDAs shall ensure that all capital projects are implemented within approved budget provisions, comply with Government procurement requirements and demonstrate value for money.
 - b) **Approval of new expenditure commitments** - The requirement to obtain prior concurrence from the Ministry of Finance before entering into new financial commitments (including agreements, Memorandum of Understanding) is removed. Permanent Secretaries and Heads of Agencies must ensure that:
 - All commitments are affordable, sustainable and are within the approved budget allocations.

- Financial, legal and human resource implications are vetted and cleared by the relevant Ministries prior to execution, in line with existing legislation, procurement regulations and Government policies.
- c) **Recruitment, JELT and overseas travel** – MDAs are to refer to the Ministry of Civil Service Circular No. 15/2026, dated 14 August 2026, titled “*Lifting of the Civil Service Vacancy Freeze and Strengthening Establishment and Workforce Controls*”, followed by the Cabinet Decision No. 294/2026, dated 11 August 2026, on the same subject.

3.0 CONCLUSION

- 3.1 The Ministry of Finance acknowledges the commitment demonstrated by all MDAs during the implementation of the expenditure control measures. While restrictions have now been removed, Permanent Secretaries and Heads of Agencies must ensure that public funds are utilised efficiently, effectively and in a manner that delivers value for money.
- 3.2 The Ministry of Finance will continue to monitor fiscal and expenditure performance across Government and where necessary, introduce further measures to safeguard fiscal sustainability. MDAs shall continue to undertake regular performance and relevance assessments of programmes and subsidies to ensure that Government resources are directed towards effective, efficient and well-targeted initiatives. Non-performing or low-impact programmes should be reviewed and appropriate recommendations made for their rationalisation or discontinuation.
- 3.3 For any queries, please contact the following Budget Sector Managers:
- General Administration (GA) – Mere Cakaunitabua: mere.cakaunitabua@finance.gov.fj
 - Social Sector (SS) – Letila Tuiyalani: letila.tuiyalani@finance.gov.fj
 - Economic Sector (ES) – Kiman Mala: KimanM@finance.gov.fj
 - Infrastructure Sector (IS) – Tevita Tuibau: tevita.tuibau@finance.gov.fj
 - International Cooperation – Laurie Singh: laurie.singh@finance.gov.fj
- 3.4 We look forward to your usual support and cooperation.



Shiri Gounder
Permanent Secretary for Finance

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