



MINISTRY OF FINANCE

MEMORANDUM

From: Permanent Secretary for Finance

Phone: 3307011

To: As per Distribution List

File: 11/69

Subject: Clarification on Circular 10/2025-2026 - Budget Response
to the Fuel Crisis and Implementation of Expenditure
Reducing Measures

Date: 30/04/2026

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1. Reference is made to the Finance Circular dated 23 April 2026 on the above-mentioned subject.
 2. We wish to clarify that the said Finance Circular is specifically applicable to Government Ministries and Departments, with Permanent Secretaries as the appropriation Heads. The expenditure reducing measures are not mandatory for independent agencies, statutory bodies, or grant-recipient entities. However, such entities are encouraged to use the Circular as a guide and internally assess and implement appropriate cost-containment measures, where feasible, within their respective agencies.
 3. We look forward to your continued support and cooperation in the implementation of prudent expenditure management, while ensuring that essential service delivery is maintained during these challenging times.
 4. Should you require any further clarification or additional information, please feel free to contact your respective Budget Division desk officers.

Thank you.

Shiri Gounder
Permanent Secretary for Finance

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48. Chief Executive Officer, Tertiary Scholarship and Loans Service
49. Chief Executive Officer, Fiji National Sports Commission
50. Chief Executive Officer, National Council for Older Persons
51. Chief Executive Officer, National Substance Abuse Advisory Council

52. Chief Executive Officer, Fiji Teachers Registration Authority
53. Director, Fiji Higher Education Commission
54. Executive Director, National Council for Disabled Persons