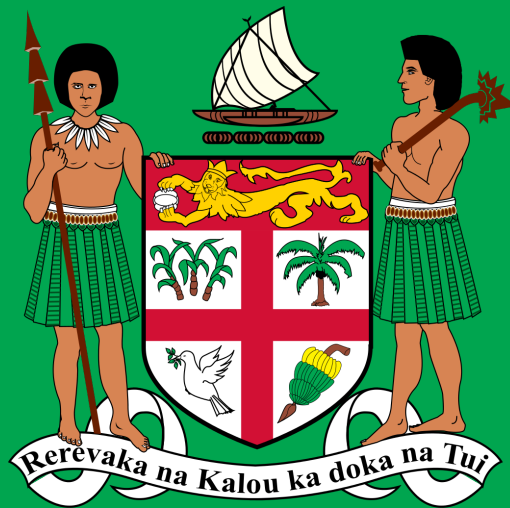


REPUBLIC OF FIJI

BUDGET ESTIMATES

2026 - 2027



AS PRESENTED TO PARLIAMENT



FIJI

BUDGET ESTIMATES

2026-2027

	\$(000)	\$(000)
ESTIMATED REVENUE:		
Direct Taxes	1,074,185.4	
Indirect Taxes	2,231,960.2	
Others	510,663.8	
Total Operating Receipts	3,816,809.4	
Total Investing Receipts	7,476.1	
TOTAL ESTIMATED REVENUE		3,824,285.5
ESTIMATED EXPENDITURE:		
Operating	3,994,177.6	
Capital	875,657.7	
TOTAL ESTIMATED EXPENDITURE		4,869,835.3
 Estimated Net Deficit		 1,045,549.8
 Debt Repayments		 436,313.6
 Gross Deficit		 1,481,863.5
 Net Deficit As A Percent of GDP		 7.0 %
 Nominal GDP		 14,833,497.3

2026-2027 BUDGET ESTIMATES

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NOTES ON THE BUDGET ESTIMATES

1. The Budget Estimates are presented in a programme format. This format aims to give a reasonably accurate estimate of costs of each major activity carried out by the Ministries so that these can be weighed against its importance in the Government's total budget. Each Ministry's expenditures are grouped first into broad **programmes** and then into **activities**. A **programme** is a group of closely related services which contribute to a common objective or a set of allied objectives. Primary Education, for instance, represents one programme within the Ministry of Education. **Activities** are the major subdivisions within programmes. Primary Education, to continue the example, is divided into General Administration, Non-Government Primary Schools, Special Education and Early Childhood Care and Education.
2. Within each budget activity, expenditures are further classified into ten Standard Expenditure Groups (SEGs) based on the nature of expenditure, with items grouped according to their economic or administrative purpose (e.g. SEG 6 covers Operating Grants and Transfers and all Established Staff payments are classified in SEG 1). The SEGs and the various kinds of item fitting within each SEG are listed in Appendix 1.
3. A summary of expenditures by SEG is provided for each Ministry and for the overall budget. SEGs 1 to 7 represent recurrent or operating expenditures, whilst SEGs 8 to 10 pertain to capital expenditures, involving investments in fixed assets that have an economic life of several years. A consolidated summary of the total budget is provided, grouping Ministries into functional categories to offer a clear overview of government spending.
4. The 2025-2026 revised estimates under each Head, Programme, Activity and SEG may differ from the original estimates due to movements in Ministries, programmes, activities, and items during the financial year.
5. The 2026-2027 Budget Estimates show revenue and expenditure for the budget year upon which appropriations are based. As a baseline for future decisions with an impact on expenditure and revenue, projections of revenue and expenditure for two subsequent years (2027-2028 and 2028-2029) are also included in the Estimates.
6. Beside each HEAD SEG Summary, an overview narrating the key deliverables of each Ministry is provided.
7. The estimates shown under the **aid-in-kind** heading within each Activity and in the summary for each Budget Head include contributions of materials, equipment, and technical assistance funded directly by Fiji's development partners. All other assistance from development partners pledged through third parties are not reflected under aid-in-kind. The figures shown are not precise for several reasons; the financial year of development partners often differs from that of Fiji, and in many cases, aid proposals will be finalised during the year. It is emphasised that the figures shown do not represent additional budgetary resources available to the Ministries.
8. Direct Payments are also reflected as part of total expenditure in line with standard classifications. These are payments for foreign financed capital projects made directly by the lender to the contractor(s) undertaking the work; funds are not paid into the Consolidated Fund Account (CFA).
9. The 2026-2027 Budget Estimates have been formulated by the Ministry of Finance utilising the new budget software, marking the formal deployment of the government's digitalised budget platform.

10. In alignment with ongoing administrative reforms, the removal of the 'R' designation continues to be maintained in the 2026-2027 Budget Estimates. This continues to enhance the flexibility and accountability of responsible authorities in managing financial affairs in accordance with the requirements of the Financial Management Act 2004 and its subsidiary regulations. As the central agency responsible for Public Financial Management (PFM), the Budget Division of the Ministry of Finance continues to strengthen its role in ensuring effective PFM systems, fiscal discipline, and performance-based budgeting to improve accountability and ensure public funds deliver value. In addition, the Budget Division continues to undertake regular programme monitoring, evaluation, and policy reviews to provide evidence-based and robust advice aimed at strengthening public financial management and enhancing service delivery outcomes.
11. Additionally, given the absence of items under R, and in accordance with the updated Finance Instruction 2010, authority for virements involving SEGs 1, 2, 6, 7, 8, 9, and 10 remains vested with the Permanent Secretary for Finance, under which framework ministries are to maintain compliance for all relevant adjustments. This will ensure that responsible authorities can utilise their budget for the purpose it was presented and approved in Parliament. Should Ministries intend to vire funds within, into or out of those SEGs to which they are not authorised, they must seek the prior approval of the Permanent Secretary for Finance. Permanent Secretaries (PSs) or responsible authorities of the respective Ministries and Departments will maintain authority to vire funds within, into or out of SEGs 3, 4 and 5.
12. All cash grants are recorded under Head 50 administered by the Ministry of Finance, with releases contingent upon the receipt of aid funds into the Consolidated Fund Account (CFA). Where funds have already been received into the CFA, they will be released from Head 50 to ensure all grant funds are effectively monitored and efficiently utilised.
13. For the 2026-2027 Budget Estimates, all SEGs remain VAT-inclusive basis (VIP), as this approach was adopted to ensure that the Budget Estimates present more comprehensive and meaningful information when consolidated.
14. Similarly, SEG 1 will remain reflected as a single allocation which is 'Personal Emoluments (PE)', and SEG 2 reflected as the 'Wages' allocation, continuing to enhance operational efficiency for Ministries and Departments during Budget implementation. A detailed breakdown of the PE and Wages allocations will be provided by the Ministry of Finance to respective Ministries and Departments to assist in managing expenditure within approved limits. The breakdown of actuals for SEGs 1 and 2 will be available in the Financial Management Information System through payroll codes for Ministries and Departments.
15. Minor discrepancies between constituent figures and totals are a result of rounding off the figures to the nearest dollar.

2026-2027 BUDGET FUNDING PROGRAMME

Expenditure:	\$000
Operating (Standard Expenditure Groups 1-7)	3,363,451.7
Operating (Pensions-SEG. 11)	34,398.4
Operating (Public Debt-SEG. 12)	596,327.5
	3,994,177.6
Capital (Standard Expenditure Groups 8-10)	875,657.7
	4,869,835.3
Revenue:	
Operating Receipts	3,816,809.4
Investing Receipts	7,476.1
	3,824,285.5
Net Deficit	1,045,549.8
Debt Repayments	436,313.6
Gross Deficit	1,481,863.5
Net Deficit As A Percent of GDP	7.0%
Gross Deficit To Be Financed From:	
Overseas Loans (Gross)	627,952.4
Domestic Loans (Gross)	853,911.0
	1,481,863.4

**ABSTRACT OF EXPENDITURE BY
STANDARD EXPENDITURE GROUP**

Standard Expenditure Group	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
				\$000		
1. Established Staff	1,143,469.9	1,229,103.0	20,209.8	1,249,312.8	1,249,312.8	1,249,312.8
2. Wage Earners	71,509.3	68,602.4	3,310.9	71,913.2	71,913.3	71,913.3
3. Travel and Communications	42,602.4	42,857.3	(955.2)	41,902.0	41,902.0	41,902.0
4. Maintenance and Operations	93,084.9	101,852.1	(6,689.0)	95,163.1	95,163.1	95,163.1
5. Purchase of Goods and Services	254,333.7	339,346.7	(8,145.6)	331,201.1	326,934.4	326,934.4
6. Operating Grants and Transfers	937,835.5	1,381,611.2	(41,586.7)	1,340,024.6	1,298,938.1	1,298,938.1
7. Special Expenditures	218,802.5	206,058.7	27,876.2	233,934.9	181,764.4	181,096.9
TOTAL DEPARTMENTAL OPERATING	2,761,638.2	3,369,431.3	(5,979.5)	3,363,451.7	3,265,928.1	3,265,260.5
Unallocable Operating Expenditures						
11. Pensions, Gratuities and Compassionate Allowances	30,093.5	38,398.4	(4,000.0)	34,398.4	34,398.4	34,398.4
12. Finance Charges on Public Debt	522,530.6	538,270.1	58,057.4	596,327.5	588,799.2	569,131.1
TOTAL OPERATING	3,314,262.3	3,946,099.8	48,077.9	3,994,177.6	3,889,125.6	3,868,790.0
Operating / Total Expenditure	75 %	82 %	0 %	82 %	82 %	82 %
8. Capital Construction	112,615.3	160,915.5	(25,477.2)	135,438.3	119,817.3	117,047.3
9. Capital Purchase	82,581.9	54,255.9	(13,038.4)	41,217.6	30,340.2	29,840.2
10. Capital Grants and Transfers	881,287.5	672,217.7	26,784.1	699,001.9	692,476.3	683,537.5
TOTAL CAPITAL	1,076,484.8	887,389.2	(11,731.5)	875,657.7	842,633.8	830,425.0
Capital / Total Expenditure	25 %	18 %	0 %	18 %	18 %	18 %
TOTAL EXPENDITURE	4,390,747.1	4,833,488.9	36,346.4	4,869,835.3	4,731,759.4	4,699,215.0
TOTAL DIRECT PAYMENT	41,837.8	79,142.9	52,898.7	132,041.6	169,938.1	162,699.3
TOTAL AID-IN-KIND	0.0	145,524.0	13,343.0	158,867.0	0.0	0.0

ABSTRACT OF EXPENDITURE BY FUNCTIONAL CATEGORIES

	Actual 2024-2025			Revised Estimate 2025-2026		
	Operating	Capital	Total	Operating	Capital	Total
GENERAL ADMINISTRATION						
Office of the President.....	3,112.9	598.1	3,710.9	3,398.6	978.3	4,376.8
Office of the Prime Minister	24,266.7	1,997.6	26,264.3	7,224.4	1,467.4	8,691.8
Office of the Attorney - General	7,735.8	0.0	7,735.8	9,544.3	0.0	9,544.3
Ministry of Finance	77,749.0	5,227.5	82,976.5	70,315.0	5,898.9	76,213.9
Ministry of iTaukei Affairs	27,043.1	6,133.9	33,177.0	27,488.1	6,051.6	33,539.7
Ministry of Defence and Veteran Affairs	15,408.6	2,769.5	18,178.0	20,301.7	0.0	20,301.7
Ministry of Employment, Productivity and Workplace Relations	9,602.6	8,899.7	18,502.3	24,689.6	0.0	24,689.6
Ministry of Foreign Affairs and External Trade	36,708.0	1,814.6	38,522.6	52,268.2	5,668.6	57,936.8
Independent Bodies	85,645.8	0.0	85,645.8	103,158.6	0.0	103,158.6
Ministry of Environment and Climate Change	5,547.0	3,132.1	8,679.1	8,403.6	2,362.5	10,766.1
Ministry of Information	0.0	0.0	0.0	16,244.5	264.0	16,508.4
Ministry of Immigration	0.0	0.0	0.0	14,430.9	3,397.0	17,828.0
Independent Commissions	37,600.2	0.0	37,600.2	40,958.2	0.0	40,958.2
Fiji Corrections Service	51,356.7	3,374.1	54,730.8	56,999.5	5,471.2	62,470.7
Ministry of Justice	6,082.1	0.0	6,082.1	9,306.8	0.0	9,306.8
Ministry of Policing and Communications	0.0	0.0	0.0	34,095.9	3,182.8	37,278.7
Ministry of Civil Service	49,157.0	18,466.8	67,623.8	4,185.7	0.0	4,185.7
Ministry of Rural and Maritime Development and Disaster Management	16,163.8	16,758.1	32,921.9	16,112.2	23,280.0	39,392.1
Republic of Fiji Military Forces	151,005.6	8,921.6	159,927.2	160,280.1	7,114.8	167,394.9
Fiji Police Force	211,853.7	8,892.4	220,746.1	231,472.9	7,929.3	239,402.2
Ministry of Strategic Planning, National Development and Statistics	0.0	0.0	0.0	14,603.0	0.0	14,603.0
Ministry of Public Enterprises	0.0	0.0	0.0	2,013.4	4,315.2	6,328.7
Total - General Administration	816,038.7	86,985.9	903,024.5	927,495.0	77,381.5	1,004,876.5
SOCIAL SERVICES						
Ministry of Education	651,072.7	5,202.6	656,275.3	664,528.6	10,878.9	675,407.4
Ministry of Health and Medical Services	443,007.0	25,593.9	468,600.9	443,455.3	22,137.3	465,592.7
Ministry of Housing	2,832.5	20,594.1	23,426.6	7,001.6	22,824.3	29,825.9
Ministry of Women, Children and Social Protection	188,759.1	647.3	189,406.4	230,836.4	1,073.6	231,910.0
Ministry of Youth and Sports	21,255.6	589.5	21,845.1	20,809.5	1,840.9	22,650.4
Total - Social Services	1,306,926.9	52,627.4	1,359,554.3	1,366,631.5	58,755.0	1,425,386.5

ABSTRACT OF EXPENDITURE BY FUNCTIONAL CATEGORIES

Estimate 2026-2027			Projections 2027-2028			Projections 2028-2029		
Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
3,131.8	1,000.0	4,131.8	3,131.8	1,000.0	4,131.8	3,131.8	1,000.0	4,131.8
7,166.9	2,500.0	9,666.9	7,116.9	2,500.0	9,616.9	7,116.9	2,500.0	9,616.9
9,921.3	0.0	9,921.3	9,921.3	0.0	9,921.3	9,921.3	0.0	9,921.3
67,048.4	3,400.0	70,448.4	67,008.4	2,500.0	69,508.4	67,008.4	2,000.0	69,008.4
25,679.0	7,400.0	33,079.0	25,342.5	1,300.0	26,642.5	25,342.5	1,300.0	26,642.5
20,082.3	0.0	20,082.3	20,082.3	0.0	20,082.3	20,082.3	0.0	20,082.3
14,872.9	0.0	14,872.9	11,730.2	0.0	11,730.2	11,730.2	0.0	11,730.2
53,736.9	2,851.6	56,588.5	53,736.9	1,000.0	54,736.9	53,736.9	1,000.0	54,736.9
108,033.6	0.0	108,033.6	104,052.1	0.0	104,052.1	104,052.1	0.0	104,052.1
9,063.0	1,500.0	10,563.0	8,663.0	0.0	8,663.0	8,663.0	0.0	8,663.0
11,721.3	264.0	11,985.3	11,721.3	0.0	11,721.3	11,721.3	0.0	11,721.3
14,166.6	637.5	14,804.1	14,136.6	312.5	14,449.1	14,136.6	312.5	14,449.1
41,936.9	0.0	41,936.9	41,936.9	0.0	41,936.9	41,936.9	0.0	41,936.9
60,793.2	3,934.9	64,728.2	60,793.2	2,618.8	63,412.0	60,793.2	1,618.8	62,412.0
8,148.6	0.0	8,148.6	8,148.6	0.0	8,148.6	8,148.6	0.0	8,148.6
32,233.9	2,000.0	34,233.9	32,233.9	2,000.0	34,233.9	32,233.9	2,000.0	34,233.9
3,947.0	0.0	3,947.0	3,547.0	0.0	3,547.0	3,547.0	0.0	3,547.0
15,949.7	19,447.5	35,397.2	15,949.7	17,216.8	33,166.5	15,949.7	17,216.8	33,166.5
145,460.9	7,162.0	152,622.9	144,413.9	7,162.0	151,575.9	144,413.9	7,162.0	151,575.9
219,876.4	6,650.0	226,526.4	219,876.4	6,650.0	226,526.4	219,876.4	6,650.0	226,526.4
24,492.3	1,102.9	25,595.3	12,057.6	1,000.0	13,057.6	11,390.0	1,000.0	12,390.0
1,866.0	3,851.8	5,717.8	1,866.0	0.0	1,866.0	1,866.0	0.0	1,866.0
899,329.0	63,702.2	963,031.2	877,466.5	45,260.1	922,726.6	876,799.0	43,760.1	920,559.1
702,317.3	5,950.0	708,267.3	702,317.3	5,950.0	708,267.3	702,317.3	5,950.0	708,267.3
453,858.6	23,031.9	476,890.5	453,858.6	13,238.0	467,096.6	453,858.6	13,068.0	466,926.6
6,447.0	19,201.4	25,648.4	6,447.0	19,201.4	25,648.4	6,447.0	19,201.4	25,648.4
210,422.5	985.8	211,408.3	210,422.5	915.8	211,338.3	210,422.5	915.8	211,338.3
20,734.5	2,350.0	23,084.5	20,734.5	600.0	21,334.5	20,734.5	600.0	21,334.5
1,393,780.0	51,519.1	1,445,299.1	1,393,780.0	39,905.2	1,433,685.1	1,393,780.0	39,735.2	1,433,515.1

ABSTRACT OF EXPENDITURE BY FUNCTIONAL CATEGORIES

	Actual 2024-2025			Revised Estimate 2025-2026		
	Operating	Capital	Total	Operating	Capital	Total
ECONOMIC SERVICES						
Ministry of Agriculture, Waterways and Sugar Industry	37,323.4	53,003.5	90,326.9	153,893.5	60,464.5	214,358.0
Ministry of Fisheries	11,384.5	4,277.2	15,661.7	14,596.8	9,965.0	24,561.8
Ministry of Forestry	11,382.6	6,968.6	18,351.3	13,108.7	11,695.0	24,803.7
Ministry of Lands and Mineral Resources	24,789.1	9,510.4	34,299.5	28,716.4	9,847.6	38,563.9
Ministry of Commerce and Business Development	114,291.7	7,681.8	121,973.5	35,710.9	5,770.5	41,481.4
Ministry of Multi-Ethnic Affairs, Culture, Heritage and Arts	9,832.5	70,044.3	79,876.8	9,115.5	5,450.3	14,565.8
Ministry of Local Government	15,740.3	12,859.0	28,599.3	20,585.5	11,343.8	31,929.3
Ministry of Tourism and Civil Aviation	19,438.8	45,059.3	64,498.1	62,437.4	20,225.0	82,662.4
Total -- Economic Services	244,182.9	209,404.1	453,587.0	338,164.6	134,761.6	472,926.2
INFRASTRUCTURE SERVICES						
Ministry of Public Works, Meteorological Services and Transport	216,746.5	468,152.8	684,899.3	289,252.0	555,226.8	844,478.8
Total - Infrastructure Services	216,746.5	468,152.8	684,899.3	289,252.0	555,226.8	844,478.8
UNALLOCABLE						
Miscellaneous Services	177,743.3	259,314.5	437,057.8	447,888.2	61,264.2	509,152.4
Pensions, Gratuities and Compassionate Allowances	30,093.5	0.0	30,093.5	38,398.4	0.0	38,398.4
Charges on Account of Public Debt	522,530.6	0.0	522,530.6	538,270.1	0.0	538,270.1
Total - Unallocable	730,367.3	259,314.5	989,681.9	1,024,556.7	61,264.2	1,085,820.9
Total - Expenditure	3,314,262.3	1,076,484.8	4,390,747.1	3,946,099.8	887,389.2	4,833,488.9

ABSTRACT OF EXPENDITURE BY FUNCTIONAL CATEGORIES

Estimate 2026-2027			Projections 2027-2028			Projections 2028-2029		
Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
157,845.0	63,192.7	221,037.6	157,845.0	62,977.5	220,822.4	157,845.0	61,477.5	219,322.4
13,745.6	14,650.3	28,395.9	13,745.6	12,450.3	26,195.9	13,745.6	11,450.3	25,195.9
14,351.4	11,327.5	25,678.9	14,351.4	11,327.5	25,678.9	14,351.4	11,327.5	25,679.0
28,827.2	8,279.2	37,106.5	27,852.2	3,998.8	31,851.1	27,852.2	2,398.8	30,251.1
21,647.6	5,640.0	27,287.6	16,647.6	5,640.0	22,287.6	16,647.6	5,640.0	22,287.6
9,696.7	5,515.0	15,211.7	9,696.7	5,515.0	15,211.7	9,696.7	5,515.0	15,211.7
21,631.6	7,880.0	29,511.6	21,631.6	6,750.0	28,381.6	21,631.6	6,550.0	28,181.6
55,756.2	20,000.0	75,756.2	55,756.2	39,000.0	94,756.2	55,756.2	36,500.0	92,256.2
323,501.3	136,484.8	459,986.0	317,526.3	147,659.1	465,185.4	317,526.3	140,859.1	458,385.4
282,270.5	538,540.0	820,810.4	282,170.5	541,201.3	823,371.7	282,170.5	540,701.3	822,871.7
282,270.5	538,540.0	820,810.4	282,170.5	541,201.3	823,371.7	282,170.5	540,701.3	822,871.7
464,571.1	85,411.6	549,982.7	394,984.8	68,608.1	463,592.9	394,984.8	65,369.3	460,354.2
34,398.4	0.0	34,398.4	34,398.4	0.0	34,398.4	34,398.4	0.0	34,398.4
596,327.5	0.0	596,327.5	588,799.2	0.0	588,799.2	569,131.1	0.0	569,131.1
1,095,296.9	85,411.6	1,180,708.5	1,018,182.4	68,608.1	1,086,790.5	998,514.3	65,369.3	1,063,883.6
3,994,177.6	875,657.7	4,869,835.3	3,889,125.6	842,633.8	4,731,759.4	3,868,790.0	830,425.0	4,699,215.0

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 1 - OFFICE OF THE PRESIDENT						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration				\$000		
1. Established Staff	834.9	946.5	(16.3)	930.3	930.3	930.3
2. Wage Earners	370.3	323.4	(5.2)	318.2	318.2	318.2
3. Travel and Communications	727.1	911.3	(78.8)	832.5	832.5	832.5
4. Maintenance and Operations	612.9	581.6	(71.8)	509.8	509.8	509.8
5. Purchase of Goods and Services	567.6	635.8	(94.9)	540.9	540.9	540.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL OPERATING	3,112.9	3,398.6	(266.8)	3,131.8	3,131.8	3,131.8
8. Capital Construction	598.1	978.3	21.7	1,000.0	1,000.0	1,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	598.1	978.3	21.7	1,000.0	1,000.0	1,000.0
TOTAL EXPENDITURE	3,710.9	4,376.8	(245.1)	4,131.8	4,131.8	4,131.8

OFFICE OF THE PRESIDENT

The Office of the President provides administrative and logistical support to the Head of State, His Excellency the President, in the performance of his official duties as set out in the Constitution and legislation. These duties include; the signing of bills passed by Parliament into law, opening each session of Parliament, formally swearing in Cabinet Ministers, Judicial Officers and Heads of Fiji's diplomatic missions, presiding at ceremonial functions, carrying out responsibilities as Commander-in-Chief of the Republic of Fiji Military Forces (RFMF), conferring honours and awards as Chancellor of the Order of Fiji, appointing constitutional officers as mandated by law, conducting state visits and maintaining an active community engagement programme.

The President promotes Fiji to the international community by formally receiving and farewelling the appointed Foreign Heads of Missions who are accredited to Fiji, in addition to hosting visiting dignitaries, including Heads of State, Heads of Government and leaders of international organisations. The Head of State promotes Fiji by visiting other countries for special occasions, supporting Fiji's strategic foreign policy priorities by cultivating goodwill among the international community.

The Office's operating budget supports the President's constitutional functions, state visits, and community engagements. It also covers the upkeep and maintenance of the presidential properties in Suva, Deuba and Lautoka, which include various heritage-listed buildings of historical significance to the nation under the Heritage Act, and the administration of the Fijian Honours and Awards system, which aims to recognise the efforts of both Fijian citizens and non-citizens who contribute to Fiji's development as a nation.

The Office will continue to undertake the construction of the Executive Office and Administration Block to address the prevalent Occupational Health and Safety hazards within these facilities, promoting infrastructure development and improvement at the workplace for staff members.

The Office of the President is allocated a total of **\$4.1 million** in the 2026-2027 Budget.

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 1-1-1*
- 1. Personal Emoluments (\$930,264).
 - 2. Wages (\$318,247).
 - 3. Local - Travel (\$144,000); Overseas Travel - His Excellency (\$506,250); Subsistence (\$111,375); Telecommunications (\$70,875).
 - 4. Fuel and Oil - Vehicles (\$91,125); Office Stationery and Printing (\$15,100); Incidentals (\$25,300); Upkeep of Presidential Grounds (\$60,750); Upkeep of Government House and Office (\$180,000); Repair and Maintenance - Office Equipment (\$3,000); Repair and Maintenance - Vehicles (\$30,375); Power Supply (\$90,000); Water, Sewerage and Fire Services (\$14,175).
 - 5. Minor Equipment (\$20,250); Stores (\$7,200); Soft Furnishing (\$60,750); Occupational Health and Safety (\$17,200); Training (\$20,250); National Training Productivity Centre Levy (\$9,167); Fiji College of Honour Expenses (\$45,000); Service Medal (\$81,000); Medical Expenses (\$10,125); Ceremonial and Hospitality Expenses (\$270,000).
 - 8. Construction - Executive Office and Administration Block (\$1,000,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 2 - OFFICE OF THE PRIME MINISTER

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	3,765.1	3,192.0	(57.6)	3,134.4	3,134.4	3,134.4
2. Wage Earners	826.2	630.2	(8.5)	621.7	621.7	621.7
3. Travel and Communications	1,265.8	1,197.0	(54.4)	1,142.6	1,142.6	1,142.6
4. Maintenance and Operations	1,238.4	1,232.8	(12.9)	1,219.9	1,219.9	1,219.9
5. Purchase of Goods and Services	1,073.0	194.1	26.0	220.1	220.1	220.1
6. Operating Grants and Transfers	15,601.3	587.0	0.0	587.0	587.0	587.0
7. Special Expenditures	496.7	191.3	50.0	241.3	191.3	191.3
TOTAL OPERATING	24,266.7	7,224.4	(57.4)	7,166.9	7,116.9	7,116.9
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	1,997.6	1,467.4	1,032.6	2,500.0	2,500.0	2,500.0
TOTAL CAPITAL	1,997.6	1,467.4	1,032.6	2,500.0	2,500.0	2,500.0
TOTAL EXPENDITURE	26,264.3	8,691.8	975.2	9,666.9	9,616.9	9,616.9

OFFICE OF THE PRIME MINISTER

The Office of the Prime Minister ('OPM') assists the Prime Minister in the role of Head of Government and Chairperson of Cabinet by coordinating the formulation of national policies and its implementation across the Government system, steward strategic engagement with development partners and providing administrative and logistical support. The Cabinet Office provides Cabinet and the Prime Minister with secretarial support to ensure timely decisions for the effective running of Government.

The OPM implements a number of programmes, including the issuance of development grants, coordination of donor funding for community development projects (particularly in rural areas and outer islands), and the administration of the Rotuma and Rabi Councils, Melanesian Vasu - i - Taukei and Kioa Islands development funds.

In addition, the OPM also administers parliamentary retirement allowances for former Members of Parliament including former Presidents and Prime Ministers. There is a special allocation in the 2026-2027 Budget to meet the 'Other Benefits' to which the former Prime Ministers and Presidents are entitled.

The Office of the Prime Minister is allocated a total of **\$9.7 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 2 OFFICE OF THE PRIME MINISTER						
Programme 1 - Prime Minister's Office						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	1,695.7	2,390.4	(43.2)	2,347.2	2,347.2	2,347.2
2. Wage Earners	510.3	494.2	(6.6)	487.5	487.5	487.5
3. Travel and Communications	980.8	1,147.5	(67.5)	1,080.0	1,080.0	1,080.0
4. Maintenance and Operations	970.1	1,056.3	21.7	1,078.0	1,078.0	1,078.0
5. Purchase of Goods and Services	146.7	128.8	32.5	161.4	161.4	161.4
6. Operating Grants and Transfers	14,947.4	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	368.5	0.0	50.0	50.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	19,619.4	5,217.2	(13.0)	5,204.1	5,154.1	5,154.1

Programme 1 - Prime Minister's Office						
ACTIVITY 2 - Development Co-operation and Facilitation Office						
	\$000					
1. Established Staff	407.2	523.0	(9.3)	513.7	513.7	513.7
2. Wage Earners	33.8	83.4	(1.3)	82.2	82.2	82.2
3. Travel and Communications	33.9	40.5	14.0	54.5	54.5	54.5
4. Maintenance and Operations	32.1	144.6	(32.5)	112.1	112.1	112.1
5. Purchase of Goods and Services	21.6	20.3	(2.0)	18.2	18.2	18.2
6. Operating Grants and Transfers	654.0	587.0	0.0	587.0	587.0	587.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	1,997.6	1,467.4	1,032.6	2,500.0	2,500.0	2,500.0
	3,180.2	2,866.1	1,001.5	3,867.6	3,867.6	3,867.6

OFFICE OF THE PRIME MINISTER

Programme 1: Prime Minister's Office

ACTIVITY 1: General Administration

- 2-1-1
- 1. Personal Emoluments (\$2,347,228).
 - 2. Wages (\$487,546).
 - 3. Travel (\$180,000); Overseas Travel - Prime Minister (\$596,250); Subsistence (\$202,500); Telecommunications (\$101,250).
 - 4. Fuel and Oil - Vehicles (\$121,500); Office Stationery and Printing (\$50,625); Office Maintenance (\$45,563); Incidentals (\$99,000); Upkeep and Supplies - Prime Minister's Residence (\$19,136); Repair and Maintenance – Office Equipment (\$10,125); Repair and Maintenance – Vehicles (\$50,063); Power Supply (\$561,600); Water, Sewerage and Fire Services (\$65,813); Security Expenses (\$54,563).
 - 5. Purchase - Office Equipment (\$90,000); Occupational Health and Safety (\$1,772); Training (\$18,000); National Training Productivity Centre Levy (\$24,789); Office Books, Periodicals and Publications (\$9,113); Advertising (\$3,544); Protocol and Hospitality Expenses (\$14,175).
 - 7. Ocean of Peace (\$50,000).

Programme 1: Prime Minister's Office

ACTIVITY 2: Development Co-operation and Facilitation Office

- 2-1-2
- 1. Personal Emoluments (\$513,665).
 - 2. Wages (\$82,159).
 - 3. Travel (\$11,138); Subsistence (\$33,188); Telecommunications (\$10,125).
 - 4. Fuel and Oil - Vehicles (\$9,957); Office Stationery and Printing (\$4,050); Freight Charges - Donor (\$83,250); Incidentals (\$9,788); Power Supply (\$5,063).
 - 5. Purchase - Office Equipment (\$13,163); Public Outreach and Consultation (\$5,063).
 - 6. Grant to Melanesian Vasu-i-Taukei (\$127,174); Rotuma Island Council (\$195,652); Rabi Island Council (\$195,652); Kioa Island Council (\$68,478).
 - 10. Development Grant (\$2,500,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 2 - OFFICE OF THE PRIME MINISTER**Programme 2 - Cabinet Office****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	109.2	278.6	(5.1)	273.5	273.5	273.5
2. Wage Earners	60.8	52.6	(0.6)	52.0	52.0	52.0
3. Travel and Communications	22.2	9.0	(0.9)	8.1	8.1	8.1
4. Maintenance and Operations	33.9	32.0	(2.2)	29.8	29.8	29.8
5. Purchase of Goods and Services	34.4	45.0	(4.5)	40.5	40.5	40.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	128.2	191.3	0.0	191.3	191.3	191.3
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	388.8	608.5	(13.3)	595.2	595.2	595.2

Programme 3 - Information**ACTIVITY 1 - General Administration****\$000**

1. Established Staff	1,145.1	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	183.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	211.5	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	90.9	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	754.6	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,385.1	0.0	0.0	0.0	0.0	0.0

OFFICE OF THE PRIME MINISTER

Programme 2: Cabinet Office

ACTIVITY 1: General Administration

- 2-2-1
- 1. Personal Emoluments (\$273,525).
 - 2. Wages (\$52,013).
 - 3. Subsistence (\$3,544); Telecommunications (\$4,556).
 - 4. Fuel and Oil - Vehicles (\$4,050); Office Stationery and Printing (\$11,138); Incidentals (\$9,000); Repair and Maintenance – Office Equipment (\$4,405); Repair and Maintenance – Vehicles (\$1,238).
 - 5. Office Books, Periodicals and Publications (\$10,125); Expenses for Cabinet Meetings (\$30,375).
 - 7. Former Prime Ministers' and Presidents' Benefit (\$191,250).

Programme 3 - Information

ACTIVITY 1 - General Administration

- 2-3-1 *Activity transferred to 11-1-1.*

DETAILS OF EXPENDITURE

Actual	Revised		Estimate	Projections
2024-2025	Estimate	Change	2026-2027	2027-2028 2028-2029

Head No. 2 - OFFICE OF THE PRIME MINISTER**Programme 4 - National Archives of Fiji****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	407.9	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	38.3	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	17.3	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	111.5	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	115.9	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	690.9	0.0	0.0	0.0	0.0	0.0

OFFICE OF THE PRIME MINISTER

Programme 4 - National Archives of Fiji
ACTIVITY 1 - General Administration

2-4-1 Activity transferred to 11-2-1.

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 3 - OFFICE OF THE ATTORNEY - GENERAL

Programme 1 - Attorney - General's Chambers

ACTIVITY 1 - General Administration

\$000

1. Established Staff	4,114.5	5,799.5	(104.7)	5,694.8	5,694.8	5,694.8
2. Wage Earners	357.6	331.5	(3.7)	327.8	327.8	327.8
3. Travel and Communications	508.6	360.0	(36.0)	324.0	324.0	324.0
4. Maintenance and Operations	850.8	590.6	(54.0)	536.6	536.6	536.6
5. Purchase of Goods and Services	762.6	940.9	(34.1)	906.9	906.9	906.9
6. Operating Grants and Transfers	0.0	0.0	750.0	750.0	750.0	750.0
7. Special Expenditures	1,141.7	1,521.8	(140.5)	1,381.3	1,381.3	1,381.3
TOTAL OPERATING	7,735.8	9,544.3	377.1	9,921.3	9,921.3	9,921.3
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL EXPENDITURE	7,735.8	9,544.3	377.1	9,921.3	9,921.3	9,921.3

OFFICE OF THE ATTORNEY - GENERAL

The Office of the Attorney - General (OAG) in Fiji serves as the Chief Legal Adviser to the Government, playing a vital role in ensuring that all government operations comply with the law. Its core responsibilities include providing legal advice to the Government and all holders of public office, representing the State in civil litigation and other legal proceedings, and acting on behalf of Fiji in regional and international meetings and forums.

The OAG is also tasked with drafting and publishing laws for submission to Cabinet and Parliament and performing other functions as assigned by law, Cabinet directives, or the Attorney - General. This office ensures that Fiji's legal framework is consistent with the Constitution of Fiji, international conventions, and best legal practices

Beyond its advisory and legislative functions, the Office oversees critical regulatory activities such as Liquor Licensing, the Board of Legal Education, and Film Censorship. It also manages Fiji's consolidated online database of laws, providing free and accessible legal information to the public through an easy-to-use digital platform.

The Office of the Attorney - General is allocated a total of **\$9.9 million** in the 2026-2027 Budget.

Programme 1: Attorney - General's Chambers

ACTIVITY 1: General Administration

- 3-1-1
- 1. Personal Emoluments (\$5,694,780).
 - 2. Wages (\$327,820).
 - 3. Travel (\$101,250); Subsistence (\$111,375); Telecommunications (\$111,375).
 - 4. Fuel and Oil - Vehicles (\$50,625); Office Stationery and Printing (\$101,250); Incidentals (\$70,875); Repair and Maintenance - Office Equipment (\$121,500); Repair and Maintenance - Vehicles (\$25,313); Power Supply (\$141,750); Water, Sewerage and Fire Services (\$25,313).
 - 5. Fiji Intellectual Property Office (\$40,500); Legal Fees (\$25,313); Occupational Health and Safety (\$3,038); Independent Assessment Cost (\$36,000); Registration Fee for Lawyers (\$14,175); Drafting of Laws (\$30,375); Continuing Legal Education (\$81,000); Training (\$10,125); National Training Productivity Centre Levy (\$51,444); Office Books, Periodicals and Publications (\$202,500); World Intellectual Property Organisation (\$9,012); Board and Committee Expenses (\$18,000); Mercy Commission (\$12,000); Subscription for Gazette and Government Publications (\$100,000); Film Censorship Expenses (\$20,250); Legal Expert Expenses (\$253,125).
 - 6. Fiji Law Reform Commission (\$750,000).
 - 7. Workshop/Consultation/Conference (\$100,000); Revision of Laws (\$281,250); Constitutional Review Commission (\$1,000,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections
	2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 4 - MINISTRY OF FINANCE**SUMMARY OF TOTAL
EXPENDITURE****\$000**

1. Established Staff	13,724.9	12,297.1	(209.0)	12,088.0	12,088.0	12,088.0
2. Wage Earners	1,253.5	580.9	(6.9)	574.0	574.0	574.0
3. Travel and Communications	919.4	987.8	(45.4)	942.4	942.4	942.4
4. Maintenance and Operations	1,770.9	1,435.1	(142.9)	1,292.2	1,292.2	1,292.2
5. Purchase of Goods and Services	2,796.8	1,136.7	(74.3)	1,062.4	1,062.4	1,062.4
6. Operating Grants and Transfers	55,000.0	53,804.3	(2,804.3)	51,000.0	51,000.0	51,000.0
7. Special Expenditures	2,283.5	73.1	16.3	89.4	49.4	49.4
TOTAL OPERATING	77,749.0	70,315.0	(3,266.6)	67,048.4	67,008.4	67,008.4
8. Capital Construction	0.1	225.0	(225.0)	0.0	0.0	0.0
9. Capital Purchase	5,227.4	5,673.9	(2,273.9)	3,400.0	2,500.0	2,000.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	5,227.5	5,898.9	(2,498.9)	3,400.0	2,500.0	2,000.0
TOTAL EXPENDITURE	82,976.5	76,213.9	(5,765.5)	70,448.4	69,508.4	69,008.4
TOTAL AID-IN-KIND	0.0	661.0	25,248.8	25,909.9	0.0	0.0

MINISTRY OF FINANCE

The Ministry of Finance is responsible for managing the public finances in accordance with the Constitution of Fiji and the Financial Management Act 2004. The Ministry carries out economic analysis and forecasting; manages Government's national budget, debt and assets; oversees fiscal policy and tax collection; implements financial management reforms; and ensures that Government can procure the goods and services required to maximise services delivered to the people of Fiji.

The Ministry's Budget Division formulates the Government's National Budget and coordinates with Ministries and Departments to ensure effective implementation.

The Fiscal Policy, Research and Analysis Division plays a key role in shaping national fiscal strategy by providing robust analysis and policy advice on taxation and public finance for consideration in the National Budget. The Division is responsible for developing the Medium-Term Fiscal Strategy and producing supplementary budget documents, including the Citizen's Guide to the National Budget, Pre-Election Economic and Fiscal Update and relevant statistical reports. It forecasts government revenues, monitors fiscal performance and cash flow trends, and leads the preparation of macroeconomic forecasts. Additionally, the Division evaluates applications for tax incentives and concessions, tracks global economic developments that may affect the domestic economy, and formulates timely fiscal responses to emerging risks.

The Fiji Procurement Office is responsible for ensuring that all procurement activities relating to goods, services, and works are conducted in an effective, efficient, and compliant manner, in accordance with the Procurement Regulations, Policies, and Guidelines. The Office adheres to the fundamental principles of public procurement, which provide the framework and foundation for all Government procurement processes. As part of the Government's commitment to modernising and digitising procurement operations, the Ministry utilises the Tenderlink portal, an internet-based electronic tendering platform that facilitates a more streamlined, transparent, and accessible procurement process. Furthermore, the revised Procurement Regulations 2024, which have been approved by Cabinet, are intended to strengthen the public procurement regulatory framework. The revised regulations are expected to enhance transparency, efficiency, sustainability, risk management, and accountability across all procurement activities. Subject to implementation arrangements, the new regulations and guidelines are anticipated to come into effect on 1 August 2026.

The Treasury Division oversees the Government's financial operations, including cash management, public debt, policy, asset administration, and financial reporting in line with international standards. It continues to drive reforms through the Public Financial Management Improvement Plan. Now in its third year since the successful launch of the integrated Financial Management Information System (FMIS), the Government benefits from a unified platform that manages finances, payroll, debt, and pensions. Moving forward, the Division will prioritise optimising system performance, strengthening financial controls and reporting, expanding user support and training, and ensuring compliance with regulations and established processes. These efforts aim to promote effective and transparent management of public resources.

The Internal Audit and Good Governance Division, under the Financial Management (Amendment) Act 2021, provides independent assurance and advisory services in line with global internal audit standards. Its mandate extends across ministries, agencies, and state-owned enterprises, ensuring accountability and transparency at the whole-of-government level. Internal audit confirms not only compliance with financial regulations but also the delivery of services to citizens with measurable impact. The Division exercises the surcharge function, holding officials accountable for misuse of public funds, while also building institutional capacity and offering advisory services to strengthen governance systems. These functions directly advance the National Development Plan (NDP) priorities of efficient service delivery, resilient institutions, inclusive growth, and strengthened public trust in the delivery of public services.

The Ministry of Finance is allocated a total of **\$70.4 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 4 - MINISTRY OF FINANCE						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	1,460.0	1,709.9	(29.6)	1,680.2	1,680.2	1,680.2
2. Wage Earners	52.4	46.4	(0.6)	45.8	45.8	45.8
3. Travel and Communications	294.5	337.5	(33.7)	303.8	303.8	303.8
4. Maintenance and Operations	657.5	652.5	(60.7)	591.8	591.8	591.8
5. Purchase of Goods and Services	180.6	317.7	(16.6)	301.0	301.0	301.0
6. Operating Grants and Transfers	55,000.0	53,804.3	(2,804.3)	51,000.0	51,000.0	51,000.0
7. Special Expenditures	0.0	0.0	40.0	40.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	57,645.0	56,868.3	(2,905.7)	53,962.6	53,922.6	53,922.6
AID-IN-KIND	0.0	661.0	748.8	1,409.9	0.0	0.0

Programme 1 - Policy and Administration
ACTIVITY 2 - Treasury

	\$000					
1. Established Staff	2,557.7	4,058.9	(73.4)	3,985.5	3,985.5	3,985.5
2. Wage Earners	18.4	35.0	(0.6)	34.4	34.4	34.4
3. Travel and Communications	66.5	95.6	39.9	135.6	135.6	135.6
4. Maintenance and Operations	67.1	90.0	(9.0)	81.0	81.0	81.0
5. Purchase of Goods and Services	1,784.1	188.8	(11.8)	177.0	177.0	177.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	33.8	0.0	33.8	33.8	33.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	3,568.4	3,913.0	(1,013.0)	2,900.0	2,500.0	2,000.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	8,062.2	8,415.2	(1,068.0)	7,347.3	6,947.3	6,447.3

MINISTRY OF FINANCE

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 4-1-1
- 1. Personal Emoluments (\$1,680,239).
 - 2. Wages (\$45,774).
 - 3. Travel (\$151,875); Subsistence (\$50,625); Telecommunications (\$101,250).
 - 4. Office Stationery and Printing (\$30,375); Incidentals (\$101,250); Security Services - FPO Logistics (\$45,000); Repair and Maintenance - Office Equipment (\$15,188); Power Supply (\$354,375); Water, Sewerage and Fire Services (\$45,563).
 - 5. Purchase - Office Equipment (\$81,000); PABX (Telephone) System (\$11,250); Minor Works (\$22,011); Occupational Health and Safety (\$11,138); Training (\$20,250); National Training Productivity Centre Levy (\$140,204); Office Books, Periodicals and Publications (\$5,063); Advertising (\$10,125).
 - 6. Fiji Revenue and Customs Service (FRCS) (\$51,000,000).
 - 7. Document Management System Software (\$40,000).

Aid-In-Kind: Master Trainer Program for Custom Administration (FRCS) (JICA) (\$1,409,894).

Programme 1: Policy and Administration

ACTIVITY 2: Treasury

- 4-1-2
- 1. Personal Emoluments (\$3,985,510).
 - 2. Wages (\$34,425).
 - 3. Travel (\$90,000); Subsistence (\$30,375); Telecommunications (\$15,188).
 - 4. Office Stationery and Printing (\$25,313); Incidentals (\$35,438); Repair and Maintenance - Office Equipment (\$20,250).
 - 5. Purchase - Office Equipment (\$30,375); FMIS Costs (\$33,750); Annual Maintenance Fee - Meridian (\$36,955); Training (\$60,750); Office Books, Periodicals and Publications (\$10,125); Purchase - Safes (\$5,063).
 - 7. National Asset Management Framework (\$33,750).
 - 9. Implementation of Payroll and FMIS Software (\$2,900,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate 2025-2026		2026-2027	2027-2028	2028-2029

Head No. 4 - MINISTRY OF FINANCE**Programme 1 - Policy and Administration****ACTIVITY 3 - Budget Division****\$000**

1. Established Staff	1,441.2	2,349.3	(41.9)	2,307.4	2,307.4	2,307.4
2. Wage Earners	19.3	36.5	(0.3)	36.2	36.2	36.2
3. Travel and Communications	212.2	343.1	(34.3)	308.8	308.8	308.8
4. Maintenance and Operations	165.6	84.4	(8.4)	75.9	75.9	75.9
5. Purchase of Goods and Services	77.6	150.8	(15.1)	135.7	135.7	135.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	6.5	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.1	225.0	(225.0)	0.0	0.0	0.0
9. Capital Purchase	1,389.4	1,760.9	(1,260.9)	500.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,312.0	4,950.0	(1,585.9)	3,364.1	2,864.1	2,864.1
AID-IN-KIND	0.0	0.0	24,500.0	24,500.0	0.0	0.0

Programme 1 - Policy and Administration**ACTIVITY 4 - Internal Audit and Good Governance****\$000**

1. Established Staff	997.3	1,391.0	(13.6)	1,377.4	1,377.4	1,377.4
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	25.4	41.6	(4.2)	37.5	37.5	37.5
4. Maintenance and Operations	5.3	45.0	(16.9)	28.1	28.1	28.1
5. Purchase of Goods and Services	137.6	170.9	5.4	176.3	176.3	176.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	5.6	0.0	5.6	5.6	5.6
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,165.7	1,654.2	(29.2)	1,625.0	1,625.0	1,625.0

MINISTRY OF FINANCE

Programme 1: Policy and Administration

ACTIVITY 3: Budget Division

- 4-1-3
- 1. Personal Emoluments (\$2,307,428).
 - 2. Wages (\$36,213).
 - 3. Travel (\$202,500); Subsistence (\$86,063); Telecommunications (\$20,250).
 - 4. Office Stationery and Printing (\$23,288); Incidentals (\$40,500); Repair and Maintenance - Office Equipment (\$12,150).
 - 5. Purchase - Office Equipment (\$30,375); Training (\$101,250); Office Books, Periodicals and Publications (\$4,050).
 - 9. Implementation of New Budget System (\$500,000).

Aid-In-Kind: Millennium Challenge Corporation (MCC) Compact Development (USA) (\$24,500,000).

Programme 1: Policy and Administration

ACTIVITY 4: Internal Audit and Good Governance

- 4-1-4
- 1. Personal Emoluments (\$1,377,444).
 - 3. Travel (\$20,250); Subsistence (\$10,125); Telecommunications (\$7,088).
 - 4. Office Stationery and Printing (\$6,075); Incidentals (\$4,050); Repair and Maintenance - Office Equipment (\$18,000).
 - 5. Purchase - Office Equipment (\$15,188); Annual Maintenance Fee - TeamMate (\$135,000); Training (\$25,313); Office Books, Periodicals and Publications (\$810).
 - 7. Establishment of Audit Committee (\$5,625).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 4 - MINISTRY OF FINANCE						
Programme 1 - Policy and Administration						
ACTIVITY 5 - Procurement Office						
				\$000		
1. Established Staff	889.0	1,226.4	(22.2)	1,204.2	1,204.2	1,204.2
2. Wage Earners	89.7	156.7	(2.7)	154.0	154.0	154.0
3. Travel and Communications	30.8	45.0	(4.5)	40.5	40.5	40.5
4. Maintenance and Operations	154.1	363.6	(28.9)	334.7	334.7	334.7
5. Purchase of Goods and Services	107.6	195.5	(8.8)	186.7	186.7	186.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,271.2	1,987.2	(67.1)	1,920.1	1,920.1	1,920.1

Programme 1 - Policy and Administration**ACTIVITY 6 - Fiscal Policy, Research and Analysis**

				\$000		
1. Established Staff	917.2	1,255.8	(22.7)	1,233.1	1,233.1	1,233.1
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	42.3	76.5	(7.6)	68.9	68.9	68.9
4. Maintenance and Operations	51.8	39.4	(3.9)	35.4	35.4	35.4
5. Purchase of Goods and Services	4.8	11.8	(1.2)	10.6	10.6	10.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,016.1	1,383.5	(35.5)	1,348.0	1,348.0	1,348.0

MINISTRY OF FINANCE

Programme 1: Policy and Administration

ACTIVITY 5: Procurement Office

- 4-1-5
- 1. Personal Emoluments (\$1,204,162).
 - 2. Wages (\$154,039).
 - 3. Travel (\$20,250); Subsistence (\$10,125); Telecommunications (\$10,125).
 - 4. Fuel and Oil - Vehicles (\$35,438); Office Stationery and Printing (\$5,569); Fumigation - Stores (\$1,013); Incidentals (\$25,313); Repair and Maintenance - Office Equipment (\$169,088); Repair and Maintenance - Vehicles (\$5,063); Power Supply (\$15,188); Water, Sewerage and Fire Services (\$3,038); e-Tender Portal Maintenance (\$75,000).
 - 5. Purchase - Office Equipment (\$25,313); Purchase of Fiji Flags (\$50,625); Training (\$20,250); Office Books, Periodicals and Publications (\$506); Annual Board Fees (\$90,000).

Programme 1: Policy and Administration

ACTIVITY 6: Fiscal Policy, Research and Analysis

- 4-1-6
- 1. Personal Emoluments (\$1,233,069).
 - 3. Travel (\$45,563); Subsistence (\$20,250); Telecommunications (\$3,038).
 - 4. Office Stationery and Printing (\$5,063); Incidentals (\$10,125); Repair and Maintenance - Office Equipment (\$20,250).
 - 5. Training (\$10,125); Office Books, Periodicals and Publications (\$506).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 4 - MINISTRY OF FINANCE						
Programme 1 - Policy and Administration						
ACTIVITY 7 - Government Fleet Management				\$000		
1. Established Staff	208.5	305.7	(5.5)	300.2	300.2	300.2
2. Wage Earners	344.4	306.2	(2.7)	303.6	303.6	303.6
3. Travel and Communications	19.0	48.4	(0.9)	47.4	47.4	47.4
4. Maintenance and Operations	94.5	160.3	(15.1)	145.2	145.2	145.2
5. Purchase of Goods and Services	35.9	101.3	(26.2)	75.0	75.0	75.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	18.5	33.8	(23.8)	10.0	10.0	10.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	720.7	955.6	(74.1)	881.4	881.4	881.4

Programme 1 - Policy and Administration
ACTIVITY 8 - Strategic Planning Office

				\$000		
1. Established Staff	1,569.5	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	13.3	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	33.2	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	28.1	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	126.1	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	328.2	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,098.3	0.0	0.0	0.0	0.0	0.0

MINISTRY OF FINANCE

Programme 1: Policy and Administration

ACTIVITY 7: Government Fleet Management

- 4-1-7
- 1. Personal Emoluments (\$300,191).
 - 2. Wages (\$303,558).
 - 3. Travel (\$15,188); Subsistence (\$20,250); Telecommunications (\$12,000).
 - 4. Fuel and Oil - Vehicles (\$101,250); Office Stationery and Printing (\$2,531); Incidentals (\$4,000); Repair and Maintenance - Office Equipment (\$7,088); Repair and Maintenance - Vehicles (\$30,375).
 - 5. Purchase - Office Equipment (\$25,000); Training (\$50,000).
 - 7. Vehicle Management System (\$10,000).

Programme 1 - Policy and Administration

ACTIVITY 8 - Strategic Planning Office

- 4-1-8 *Activity transferred to 28-1-1.*

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 4 - MINISTRY OF FINANCE						
Programme 2 - Fiji Bureau of Statistics						
ACTIVITY 1 - General Administration	\$000					
1. Established Staff	3,684.5	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	716.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	195.5	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	547.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	342.6	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	1,930.2	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	269.6	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	7,685.4	0.0	0.0	0.0	0.0	0.0

MINISTRY OF FINANCE

Programme 2 - Fiji Bureau of Statistics

ACTIVITY 1 - General Administration

4-2-1 Activity transferred to 28-2-1.

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 5 - MINISTRY OF iTAUKEI AFFAIRS

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	5,032.5	5,341.9	491.0	5,832.9	5,832.9	5,832.9
2. Wage Earners	384.9	309.4	17.0	326.4	326.4	326.4
3. Travel and Communications	697.6	693.3	(46.8)	646.4	646.4	646.4
4. Maintenance and Operations	927.8	980.0	(52.7)	927.3	927.3	927.3
5. Purchase of Goods and Services	608.4	439.4	400.7	840.1	840.1	840.1
6. Operating Grants and Transfers	17,175.0	17,201.6	(1,495.7)	15,706.0	15,706.0	15,706.0
7. Special Expenditures	2,216.8	2,522.5	(1,122.6)	1,399.9	1,063.4	1,063.4
TOTAL OPERATING	27,043.1	27,488.1	(1,809.1)	25,679.0	25,342.5	25,342.5
8. Capital Construction	0.0	0.0	1,600.0	1,600.0	1,300.0	1,300.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	6,133.9	6,051.6	(251.6)	5,800.0	0.0	0.0
TOTAL CAPITAL	6,133.9	6,051.6	1,348.4	7,400.0	1,300.0	1,300.0
TOTAL EXPENDITURE	33,177.0	33,539.7	(460.7)	33,079.0	26,642.5	26,642.5

MINISTRY OF iTAUKEI AFFAIRS

The Ministry of iTaukei Affairs (Ministry) provides sound policy advice on good governance and the well-being of the iTaukei people. This includes matters related to traditional leadership, socio-economic development, and the management of iTaukei land and natural resources.

The Ministry plays a leading role in supporting the Great Council of Chiefs and other iTaukei institutions. It is committed to safeguarding, protecting, and promoting iTaukei culture, customs, traditions, language, and indigenous rights.

The Ministry continues to provide government grants to the iTaukei Affairs Board (TAB) and the 14 Provincial Council Offices, the Centre for Appropriate Technology and Development (CATD), and the Native Reserve Commission. It also provides administrative support to the iTaukei Lands and Fisheries Commission (TLFC), which serves as the custodian of key records detailing iTaukei land ownership, customary fishing grounds, village boundaries, traditional titles, and the Register of Native Landowners (Vola ni Kawa Bula). These records enable the TLFC to resolve land and traditional title disputes. As the sole custodian of iTaukei records, the Commission actively works on the preservation of these records.

The TLFC plays a critical role in resolving land and traditional title disputes and will continue its work on the survey of unsurveyed lands, land boundary demarcation, redefinition surveys, village GIS surveys, and support for mahogany lease surveys.

Through the Solesolevaki Framework, the Ministry coordinates with key stakeholders including the iTaukei Trust Fund Board, iTaukei Land Trust Board (TLTB), TAB, TLFC, CATD, and Fijian Holdings Limited, to promote the economic empowerment of the iTaukei people. This includes support for Provincial Council Companies and land development initiatives. The Ministry will also continue to facilitate the payment of allowances for the Turaga ni Koro, Mata ni Tikina, and Turaga ni Yavusa through the iTaukei Affairs Board.

The Ministry of iTaukei Affairs is allocated a total of **\$33.1 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 5 - MINISTRY OF iTAUKEI AFFAIRS						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration	\$000					
1. Established Staff	1,500.5	1,631.9	(28.5)	1,603.4	1,603.4	1,603.4
2. Wage Earners	240.5	220.4	13.5	234.0	234.0	234.0
3. Travel and Communications	184.0	146.3	3.4	149.6	149.6	149.6
4. Maintenance and Operations	450.8	545.5	(114.6)	430.9	430.9	430.9
5. Purchase of Goods and Services	401.3	178.4	171.0	349.4	349.4	349.4
6. Operating Grants and Transfers	15,103.1	17,201.6	(1,495.7)	15,706.0	15,706.0	15,706.0
7. Special Expenditures	326.5	1,225.0	(765.0)	460.0	160.0	160.0
8. Capital Construction	0.0	0.0	300.0	300.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	370.0	1,051.6	948.4	2,000.0	0.0	0.0
	18,576.8	22,200.8	(967.5)	21,233.3	18,633.3	18,633.3

Programme 1 - Policy and Administration

ACTIVITY 2 - Development, Research and Monitoring

	\$000					
1. Established Staff	510.8	613.7	273.9	887.7	887.7	887.7
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	48.1	33.7	(3.4)	30.3	30.3	30.3
4. Maintenance and Operations	33.6	29.3	68.0	97.2	97.2	97.2
5. Purchase of Goods and Services	69.6	78.8	61.9	140.6	140.6	140.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	306.7	525.1	(340.1)	184.9	184.9	184.9
8. Capital Construction	0.0	0.0	1,300.0	1,300.0	1,300.0	1,300.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	3,490.6	5,000.0	(1,200.0)	3,800.0	0.0	0.0
	4,459.4	6,280.5	160.3	6,440.7	2,640.7	2,640.7

MINISTRY OF iTAUKEI AFFAIRS

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 5-I-1
- 1. Personal Emoluments (\$1,603,376).
 - 2. Wages (\$233,969).
 - 3. Travel (\$59,625); Subsistence (\$39,375); Telecommunications (\$50,625).
 - 4. Fuel and Oil - Vehicles (\$60,750); Office Stationery and Printing (\$27,113); Incidentals (\$60,188); Repair and Maintenance – Office Equipment (\$30,375); Repair and Maintenance – Vehicles (\$20,250); Power Supply (\$111,375); Water, Sewerage and Fire Services (\$1,013); iTaukei Roadshows (\$79,337); Appeals Tribunal Expenses (\$40,500).
 - 5. Purchase - Office Equipment (\$230,625); Occupational Health and Safety (\$3,038); Training (\$18,000); National Training Productivity Centre Levy (\$28,820); Office Books, Periodicals and Publications (\$10,125); Board Meeting (\$5,063); Office Supplies (\$13,275); Traditional Ceremonies - National Events (\$40,500).
 - 6. iTaukei Affairs Board - Operating Grant (\$3,199,603); Provincial Councils - Operating Grant (\$7,181,757); Centre for Appropriate Technology and Development - Operating Grant (\$920,544); Native Reserve Commission (\$195,652); Vanua Leadership Allowance (\$777,600); Turaga-ni-Koro Allowance (\$2,845,000); Mata-ni-Tikina Allowance (\$585,800).
 - 7. Ratu Sukuna Day Celebration (\$150,000); 2026 Melanesian Arts Festival (\$300,000); Apprentice Scheme - NEC (\$10,000).
 - 8. Upgrade and Enhancement - Office Building (\$300,000).
 - 10. Centre for Appropriate Technology and Development - Capital Grant (\$2,000,000).

Programme 1: Policy and Administration

ACTIVITY 2: Development, Research and Monitoring

- 5-I-2
- 1. Personal Emoluments (\$887,688).
 - 3. Travel (\$18,123); Subsistence (\$1,812); Telecommunications (\$10,350).
 - 4. Fuel and Oil - Vehicles (\$6,075); Office Stationery and Printing (\$10,125); Repair and Maintenance – Vehicles (\$10,125); iTaukei Resource Owners Forum and Consultation (\$70,875).
 - 5. Implementation of Traditional Curriculum (\$90,000); Monitoring and Evaluation (\$40,500); Office Supplies (\$10,125).
 - 7. iTaukei Institution Reform Team (\$76,943); Fiji Indigenous Tourism Framework (\$50,000); National Action Plan Gender Based Violence Against Women (\$8,000); Review of iTaukei Legislation and Policy (\$30,000); Review of Village Guidelines (\$20,000).
 - 8. Village Improvement Scheme (\$1,300,000).
 - 10. iTaukei Resource Owners Support and Development Fund (\$3,800,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 5 - MINISTRY OF iTAUKEI AFFAIRS						
Programme 2 - iTaukei Lands and Fisheries Commission						
ACTIVITY 1 - Vanua Administration				\$000		
1. Established Staff	442.5	516.7	29.8	546.5	546.5	546.5
2. Wage Earners	71.9	89.0	3.5	92.4	92.4	92.4
3. Travel and Communications	36.8	18.0	(1.8)	16.2	16.2	16.2
4. Maintenance and Operations	171.4	169.3	3.5	172.9	172.9	172.9
5. Purchase of Goods and Services	0.6	59.6	(11.6)	48.0	48.0	48.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	82.7	39.1	(39.1)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	806.0	891.7	(15.7)	876.0	876.0	876.0

Programme 2 - iTaukei Lands and Fisheries Commission

ACTIVITY 2 - Vola Kawa Bula Unit

				\$000		
1. Established Staff	695.9	676.6	(12.3)	664.3	664.3	664.3
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	21.9	26.8	(1.8)	25.0	25.0	25.0
4. Maintenance and Operations	15.7	24.4	2.4	26.8	26.8	26.8
5. Purchase of Goods and Services	0.0	0.0	76.5	76.5	76.5	76.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	27.4	32.1	0.0	32.1	32.1	32.1
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	761.0	759.8	64.8	824.6	824.6	824.6

MINISTRY OF iTAUKEI AFFAIRS

Programme 2: iTaukei Lands and Fisheries Commission

ACTIVITY 1: Vanua Administration

- 5-2-1
- 1. Personal Emoluments (\$546,505).
 - 2. Wages (\$92,408).
 - 3. Travel (\$6,075); Subsistence (\$5,063); Telecommunications (\$5,063).
 - 4. Fuel and Oil - Vehicles (\$9,113); Office Supplies (\$15,188); Incidentals (\$11,925); Repair and Maintenance - Vehicles (\$6,075); Power Supply (\$20,250); Water, Sewerage and Fire Services (\$506); Customary Title Dispute (Formal) (\$15,887); Customary Title Disputes (Informal) (\$26,413); Leadership Awareness and Implementation (\$45,000); Capacity Building Visit to Traditional Vanua Leaders (\$22,500).
 - 5. Revamping and Preserving of iTaukei Lands and Fisheries Commission (TLFC) Records (\$40,500); Office Books, Periodicals and Publications (\$3,038); Protective Gear and Clothing (\$4,500).

Programme 2: iTaukei Lands and Fisheries Commission

ACTIVITY 2: Vola Kawa Bula Unit

- 5-2-2
- 1. Personal Emoluments (\$664,279).
 - 3. Travel (\$10,956); Subsistence (\$11,025); Telecommunications (\$3,038).
 - 4. Fuel and Oil - Vehicles (\$7,200); Office Stationery and Printing (\$3,938); Office Supplies (\$5,504); Incidentals (\$10,125).
 - 5. Training (\$4,500); TLFC Diaspora Programme (\$72,000).
 - 7. Transference of Registration (Veitokitaki) (\$22,500); Vola Kawa Bula Informal Sitings (\$9,563).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate 2025-2026		2026-2027	2027-2028	2028-2029

Head No. 5 - MINISTRY OF iTAUKEI AFFAIRS**Programme 2 - iTaukei Lands and Fisheries Commission****ACTIVITY 3 - iTaukei Land Management****\$000**

1. Established Staff	774.3	1,040.4	243.5	1,283.9	1,283.9	1,283.9
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	361.3	455.6	(45.6)	410.1	410.1	410.1
4. Maintenance and Operations	134.5	157.5	(9.5)	148.1	148.1	148.1
5. Purchase of Goods and Services	86.4	114.8	56.0	170.8	170.8	170.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	510.0	(262.3)	247.7	247.7	247.7
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	804.8	0.0	0.0	0.0	0.0	0.0
	2,161.4	2,278.3	(17.8)	2,260.5	2,260.5	2,260.5

Programme 3 - iTaukei Institute of Language and Culture**ACTIVITY 1 - General Administration****\$000**

1. Established Staff	678.6	862.6	(15.5)	847.1	847.1	847.1
2. Wage Earners	7.5	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	7.1	12.9	2.3	15.2	15.2	15.2
4. Maintenance and Operations	57.4	54.0	(2.5)	51.5	51.5	51.5
5. Purchase of Goods and Services	5.1	7.9	46.9	54.8	54.8	54.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	169.8	191.3	284.0	475.2	438.8	438.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	925.5	1,128.7	315.2	1,443.9	1,407.4	1,407.4

MINISTRY OF iTAUKEI AFFAIRS

Programme 2: iTaukei Lands and Fisheries Commission

ACTIVITY 3: iTaukei Land Management

- 5-2-3
- 1. Personal Emoluments (\$1,283,943).
 - 3. Travel (\$151,875); Subsistence (\$253,125); Telecommunications (\$5,063).
 - 4. Fuel and Oil - Vehicles (\$40,500); Office Stationery and Printing (\$22,050); Incidentals (\$55,125); Repair and Maintenance – Vehicles (\$30,375).
 - 5. Purchase of Operation Equipment (\$88,875); Field Tools: Survey Equipment and Supplies (\$30,375); Software License - Geographic Information System (GIS) (\$31,250); Protective Gear and Clothing (\$20,250).
 - 7. Survey of Mahogany Plantations - Northern Division (\$247,679).

Programme 3: iTaukei Institute of Language and Culture

ACTIVITY 1: General Administration

- 5-3-1
- 1. Personal Emoluments (\$847,106).
 - 3. Travel (\$5,569); Subsistence (\$3,938); Telecommunications (\$5,738).
 - 4. Fuel and Oil - Vehicles (\$7,200); Office Supplies (\$4,950); Repair and Maintenance - Software Operating (\$30,375); Power Supply (\$9,000).
 - 5. Purchase - TKEC Database Equipment (\$45,000); Office Books, Periodicals and Publications (\$9,788).
 - 7. Cultural Data Authentication Programme (\$47,250); Maintenance and Preservation - TILC Records (\$22,500); Review of iVolavosa Dictionary (\$9,000); Cultural Revitalisation Programme (\$50,000); Cultural Awareness and iTaukei Festival (\$100,000); International Mother Language Day (\$30,000); International Decade of Indigenous Language (\$100,000); International Day of World Indigenous People (\$30,000); National iTaukei Linguistic Mapping and Digital Archival (\$86,462).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 5 - MINISTRY OF iTAUKEI AFFAIRS						
Programme 4 - Heritage and Arts						
ACTIVITY 1 - General Administration				\$000		
1. Established Staff	429.9	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	65.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	38.3	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	64.4	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	45.3	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	2,071.9	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	1,303.7	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	1,468.5	0.0	0.0	0.0	0.0	0.0

	5,487.1	0.0	0.0	0.0	0.0	0.0

MINISTRY OF iTAUKEI AFFAIRS

Programme 4: Heritage and Arts

ACTIVITY 1: General Administration

5-4-1 Activity transferred to Head 35-1-1.

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 6 - MINISTRY OF DEFENCE AND VETERAN AFFAIRS

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	6,267.2	2,527.1	(44.8)	2,482.3	2,482.3	2,482.3
2. Wage Earners	803.3	387.7	(5.2)	382.5	382.5	382.5
3. Travel and Communications	1,000.1	208.1	(20.8)	187.3	187.3	187.3
4. Maintenance and Operations	1,335.3	270.0	(27.0)	243.0	243.0	243.0
5. Purchase of Goods and Services	3,023.2	400.9	(48.1)	352.8	352.8	352.8
6. Operating Grants and Transfers	0.0	15,764.4	0.0	15,764.4	15,764.4	15,764.4
7. Special Expenditures	2,979.5	743.5	(73.5)	670.0	670.0	670.0
TOTAL OPERATING	15,408.6	20,301.7	(219.4)	20,082.3	20,082.3	20,082.3
8. Capital Construction	252.6	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	2,516.9	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	2,769.5	0.0	0.0	0.0	0.0	0.0
TOTAL EXPENDITURE	18,178.0	20,301.7	(219.4)	20,082.3	20,082.3	20,082.3

MINISTRY OF DEFENCE AND VETERAN AFFAIRS

The Ministry of Defence and Veteran Affairs is responsible for providing strategic leadership and policy guidance on matters relating to national security, defence and veteran affairs. It also leads the planning and execution of national events such as the Fiji Day commemorative celebrations, and Remembrance Day amongst others.

There are five main divisions within the Ministry structure which includes the Corporate Services Division, the Policy Division, the Defence Operations Division, the Veteran Affairs Division and the Intelligence & Assessment Division.

The Corporate Services Division plays a vital role in providing an efficient and reliable Corporate Support Services to the Ministry. Its core deliverables are focused on Human Resources, Finance, Information Technology (IT) and Administration and Training.

The Policy Division is responsible for the provision of policy advice on Defence and National Security to protect, progress and promote Fiji's national interest and support for the Republic of Fiji Military Forces. The division comprises of the Defence Unit, the Security Unit, the Maritime Affairs Unit and the International Relations Unit.

The Defence Unit provides policy support to the RFMF, including Fiji's peacekeeping efforts and leads the Ministry's International Defence Engagement Strategy, the review of the RFMF Act, and the drafting of Fiji's first ever Peacekeeping strategy. The Unit also engages Fiji's defence partners in areas such as SOFAs, MOUs and MOAs. In addition, the Unit drives the Women Peace and Security agenda, Gender Barrier Assessment, the C27 air tasking and drafting Fiji's sovereign air capability plan, participating in regional and internal defence related meetings, and delivering the Ministry's Defence Cyber Strategy.

The Security Unit looks after regulatory work for the Security Industry including the ongoing review of the Security Industry Act 2010. The Unit also provides secretarial support to the Security Industry Board that considers applications from stakeholders for Security Master Licence (SML), collection of revenue and ensuring compliance by stakeholders. The Unit also spearheads the drive to digitize applications for SMLs.

The Maritime Security Unit is responsible for coordinating support for Fiji's maritime security agenda, assisting in SAR operations, the finalization of the Maritime Security Strategy, the drafting of the Maritime Powers Act, finalizing the SAR Manual and the SAR Bill amongst others.

The International Relations Unit coordinates activities on treaties and conventions under the responsibility of the Minister for Defence and Veteran Affairs including Fiji's responsibility to protect agenda, arms control and disarmament, arms trade treaty obligations, UNODA, and UNRCPD.

The Defence Operations Division looks after Fiji's Protective Security Framework, Explosives and Fireworks, Critical Infrastructure and Whole-of-Government issues that affect the Ministry.

The Veterans Affairs Division oversees the operations of the Fiji Servicemen's Aftercare Funds and the general welfare of ex-servicemen including the review of the FSAF Act, Honours & Awards, the maintenance of the National War Memorial and overseas war grave sites amongst others.

The Intelligence and Assessment Division provides advice to the Ministry and Cabinet on issues affecting national security including assessments, briefs, reports and information packages and takes ownership for the planning and hosting of the annual South Pacific Intelligence Dialogue (SPID).

The Ministry of Defence and Veteran Affairs is allocated a total of **\$20.1 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 6 - MINISTRY OF DEFENCE AND VETERAN AFFAIRS						
Programme 1 - Defence						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	1,672.5	2,527.1	(44.8)	2,482.3	2,482.3	2,482.3
2. Wage Earners	411.6	387.7	(5.2)	382.5	382.5	382.5
3. Travel and Communications	362.3	208.1	(20.8)	187.3	187.3	187.3
4. Maintenance and Operations	272.2	270.0	(27.0)	243.0	243.0	243.0
5. Purchase of Goods and Services	462.7	400.9	(48.1)	352.8	352.8	352.8
6. Operating Grants and Transfers	0.0	15,764.4	0.0	15,764.4	15,764.4	15,764.4
7. Special Expenditures	2,654.0	743.5	(73.5)	670.0	670.0	670.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	5,835.3	20,301.7	(219.4)	20,082.3	20,082.3	20,082.3

Programme 2 - Fijian Immigration Department**ACTIVITY 1 - General Administration**

	\$000					
1. Established Staff	4,594.8	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	391.6	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	637.8	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	1,063.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	2,560.5	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	325.5	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	252.6	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	2,516.9	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	12,342.7	0.0	0.0	0.0	0.0	0.0

MINISTRY OF DEFENCE AND VETERAN AFFAIRS

Programme 1: Defence

ACTIVITY 1: General Administration

- 6-1-1
- 1. Personal Emoluments (\$2,482,298).
 - 2. Wages (\$382,504).
 - 3. Travel (\$86,063); Subsistence (\$40,500); Telecommunications (\$60,750).
 - 4. Fuel and Oil - Vehicles (\$50,625); Office Stationery and Printing (\$20,250); Incidentals (\$101,250); Maintenance of National War Memorial (\$50,625); Repair and Maintenance – Office Equipment (\$10,125); Repair and Maintenance – Vehicles (\$10,125).
 - 5. Purchase - Office Equipment (\$20,250); Occupational Health and Safety (\$1,013); Search and Rescue Services (\$202,500); Training (\$20,250); National Training Productivity Centre Levy (\$15,674); Office Books, Periodicals and Publications (\$6,075); Disarmament Affairs (\$10,000); Security Industry Board (\$25,313); National Combined Law and Security Agency (\$10,125); Protective Security (\$11,250); Critical Infrastructure and Security Expenses (\$30,375).
 - 6. Grant to Fiji Servicemen's Aftercare Fund (\$15,764,398).
 - 7. Fiji Day Celebrations (\$225,000); Remembrance Day Celebration (\$135,000); Women Peace and Security - Project (\$22,500); Melanesian Spearhead Group (\$11,250); National Security Defence Review (\$220,000); Infrastructure Development Project (\$56,250).

Programme 2: Fijian Immigration Department

ACTIVITY 1: General Administration

6-2-1 *Activity transferred to 12-1-1*

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

**Head No. 7 - MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND
WORKPLACE RELATIONS**

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	6,183.9	7,585.3	45.0	7,630.3	7,630.3	7,630.3
2. Wage Earners	424.0	436.4	(5.9)	430.6	430.6	430.6
3. Travel and Communications	415.1	493.6	(21.0)	472.6	472.6	472.6
4. Maintenance and Operations	483.6	569.3	(56.0)	513.2	513.2	513.2
5. Purchase of Goods and Services	981.1	2,642.6	(72.5)	2,570.1	2,533.4	2,533.4
6. Operating Grants and Transfers	0.0	12,777.8	(9,671.8)	3,106.0	0.0	0.0
7. Special Expenditures	1,114.9	184.6	(34.6)	150.0	150.0	150.0
TOTAL OPERATING	9,602.6	24,689.6	(9,816.7)	14,872.9	11,730.2	11,730.2
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	8,899.7	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	8,899.7	0.0	0.0	0.0	0.0	0.0
TOTAL EXPENDITURE	18,502.3	24,689.6	(9,816.7)	14,872.9	11,730.2	11,730.2

MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS

The Ministry of Employment, Productivity and Workplace Relations (Ministry) promotes the fundamental rights of workers, employers and administers the Employment Relations Act (ERA) 2007, Health and Safety at Work Act 1996, National Employment Centre Act 2009 and the Workers Compensation Act (Cap. 94). The Ministry undertakes crucial responsibilities that impact the livelihoods of the citizens and the economic prosperity and stability of the nation.

The Ministry ensures that its international obligations and reporting on the International Labour Organisations (ILO) Conventions are met. It collaborates with its stakeholders and development partners including Asian Productivity Organisation (APO) in administering mandatory legislations that promotes decent work and sustainable employment for all.

The Ministry's Strategic Plan 2023 - 2027 endorses the inclusive development of Fiji's labour market, focusing on good governance, social justice, decent work, employment growth, gender equality, health and safety, green productivity, digitalisation and innovation to drive efficiency for better service delivery.

The Ministry strives to provide greater pathways for work opportunities for Fijians and will continue to collaborate with key stakeholders to strengthen Technical and Vocational Education Training (TVET) and apprenticeship schemes to meet the growing demands in the labour market, support initiatives such as the volunteer and work placement programs. The Ministry will continue to monitor and review its plans and performance. It will also invest in providing opportunities for lifelong learning and advance its labour reforms by strengthening the occupational health and safety measures, employment grievance procedures and labour standard compliance.

In pursuit of employment relations excellence, the Ministry prioritises fostering harmonious relationships through active tri-partite collaboration by promoting fair labour practices, upholding workers' rights, collective bargaining and mediating disputes effectively. The Ministry's goal is to ensure that employment relations in Fiji are characterised by tripartite collaboration, mutual respect, transparency, fair and trust relations. The Ministry has already embarked on and is progressively implementing labour reforms to comply with ILO standards and practices. The Ministry is responsible for proactive mediation to settle grievances and disputes in the best interest of all parties.

The Ministry is actively engaged in reviewing and implementing the ERA 2007 to ensure its compliance to ILO instruments and its compliance as part of the ILO's recommendation through tri-partite consultation. The review of the ERA 2007 has involved extensive tripartite and public consultation to ensure the views of all stakeholders are taken into consideration.

In 2026-2027 financial year, the Ministry will continue to payout the "Vatukoula Gold Mine Strike (35 years old)" the longest outstanding dispute on ILO records and the Fiji Coalition Government is committed to settle this matter.

As part of its commitment towards Fiji's economic recovery, the Ministry will also continue to work with Australia and New Zealand governments to strengthen its labour mobility programmes through the short-term seasonal work schemes in New Zealand and Australia together with the long-term Pacific Australia Labour Mobility (PALM) scheme. This will enable unemployed Fijians to earn income and obtain skills that will contribute to work reintegration, self-development and the growth of the Fijian economy through remittances.

The Ministry of Employment, Productivity and Workplace Relations is allocated a total of **\$14.9 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 7 - MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	1,194.2	1,449.5	(25.5)	1,424.0	1,424.0	1,424.0
2. Wage Earners	345.1	328.0	(4.0)	324.1	324.1	324.1
3. Travel and Communications	199.3	225.0	(13.5)	211.5	211.5	211.5
4. Maintenance and Operations	146.8	163.1	(16.3)	146.8	146.8	146.8
5. Purchase of Goods and Services	417.7	581.7	122.9	704.6	667.9	667.9
6. Operating Grants and Transfers	0.0	5,777.8	(3,671.8)	2,106.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	1,900.0	0.0	0.0	0.0	0.0	0.0
	4,203.1	8,525.2	(3,608.1)	4,917.1	2,774.3	2,774.3

Programme 1 - Policy and Administration
ACTIVITY 2 - Labour Standard Services

	\$000					
1. Established Staff	1,551.4	1,553.5	(28.0)	1,525.5	1,525.5	1,525.5
2. Wage Earners	28.9	36.1	(0.6)	35.5	35.5	35.5
3. Travel and Communications	80.9	90.0	0.0	90.0	90.0	90.0
4. Maintenance and Operations	96.6	113.6	(11.4)	102.3	102.3	102.3
5. Purchase of Goods and Services	50.8	65.3	(6.5)	58.7	58.7	58.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	100.0	100.0	100.0	100.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,808.6	1,858.5	53.4	1,911.9	1,911.9	1,911.9

MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 7-1-1
- 1. Personal Emoluments (\$1,424,040).
 - 2. Wages (\$324,080).
 - 3. Travel (\$70,875); Subsistence (\$50,625); Telecommunications (\$90,000).
 - 4. Office Stationery and Printing (\$10,125); Incidentals (\$15,188); Repair and Maintenance – Office Equipment (\$15,188); Repair and Maintenance – Vehicles (\$40,500); Power Supply (\$60,750); Water, Sewerage and Fire Services (\$5,063).
 - 5. Purchase - IT Equipment (\$70,875); Training (\$25,313); National Training Productivity Centre Levy (\$69,831); Office Books, Periodicals and Publications (\$60,750); ISO Certification Project (\$174,108); Digitisation and Implementation of Quality Management System (\$202,500); Office Supplies (\$101,250).
 - 6. Vatukoula Gold Mine Strike Settlement Cost (\$2,106,000).

Programme 1: Policy and Administration

ACTIVITY 2: Labour Standard Services

- 7-1-2
- 1. Personal Emoluments (\$1,525,460).
 - 2. Wages (\$35,497).
 - 3. Travel (\$30,375); Subsistence (\$20,250); Telecommunications (\$39,375).
 - 4. Fuel and Oil - Vehicles (\$25,313); Office Stationery and Printing (\$20,250); Incidentals (\$6,075); Repair and Maintenance – Office Equipment (\$10,125); Power Supply (\$40,500).
 - 5. Complaints Administration Fees (\$10,125); Training (\$25,313); World Day Against Child Labour (\$10,125); Expenses of Trade Disputes (\$8,100); Protective Gear and Clothing (\$5,063).
 - 7. Review of Minimum Wage (\$100,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 7 - MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS						

Programme 1 - Policy and Administration

ACTIVITY 3 - Occupational Health and Safety Services

\$000

1. Established Staff	1,604.0	2,317.7	139.1	2,456.8	2,456.8	2,456.8
2. Wage Earners	16.0	34.0	(0.6)	33.4	33.4	33.4
3. Travel and Communications	48.0	60.8	(1.6)	59.2	59.2	59.2
4. Maintenance and Operations	117.2	154.1	(15.4)	138.7	138.7	138.7
5. Purchase of Goods and Services	21.9	39.4	(3.9)	35.4	35.4	35.4
6. Operating Grants and Transfers	0.0	7,000.0	(6,000.0)	1,000.0	0.0	0.0
7. Special Expenditures	0.0	184.6	(184.6)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	6,999.7	0.0	0.0	0.0	0.0	0.0
	8,806.7	9,790.5	(6,066.9)	3,723.6	2,723.6	2,723.6

Programme 1 - Policy and Administration

ACTIVITY 4 - National Employment Centre

\$000

1. Established Staff	935.0	1,089.4	(19.4)	1,070.0	1,070.0	1,070.0
2. Wage Earners	13.6	18.0	(0.3)	17.6	17.6	17.6
3. Travel and Communications	64.4	77.3	(3.2)	74.1	74.1	74.1
4. Maintenance and Operations	73.5	88.9	(8.9)	80.0	80.0	80.0
5. Purchase of Goods and Services	6.7	1,406.0	(140.6)	1,265.4	1,265.4	1,265.4
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	969.6	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,062.8	2,679.5	(172.4)	2,507.1	2,507.1	2,507.1

MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS

Programme 1: Policy and Administration

ACTIVITY 3: Occupational Health and Safety Services

- 7-1-3
- 1. Personal Emoluments (\$2,456,841).
 - 2. Wages (\$33,433).
 - 3. Travel (\$15,188); Subsistence (\$20,250); Telecommunications (\$23,738).
 - 4. Fuel and Oil - Vehicles (\$35,438); Office Stationery and Printing (\$18,225); Incidentals (\$4,050); Repair and Maintenance – Office Equipment (\$15,188); Maintenance of OHS Equipment (\$15,188); Repair and Maintenance – Vehicles (\$10,125); Power Supply (\$40,500).
 - 5. Occupational Health and Safety (\$10,125); Training (\$10,125); Protective Gear and Clothing (\$15,188).
 - 6. Workers Compensation (\$1,000,000).

Programme 1: Policy and Administration

ACTIVITY 4: National Employment Centre

- 7-1-4
- 1. Personal Emoluments (\$1,070,028).
 - 2. Wages (\$17,637).
 - 3. Travel (\$25,313); Subsistence (\$10,125); Telecommunications (\$38,672).
 - 4. Fuel and Oil - Vehicles (\$25,313); Office Stationery and Printing (\$20,250); Incidentals (\$4,050); Repair and Maintenance – Office Equipment (\$15,188); Power Supply (\$15,188).
 - 5. Training (\$5,063); NEC Board Expenses (\$5,204); Protective Gear and Clothing (\$2,025); Fiji Volunteer Scheme (\$202,500); Foreign Employment Mobility Services (\$303,750); Formal Employment (\$240,570); Pacific Labour Scheme (\$506,250).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 7 - MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS						

Programme 1 - Policy and Administration

ACTIVITY 5 - Mediation Services

\$000

1. Established Staff	642.3	773.8	(13.9)	759.9	759.9	759.9
2. Wage Earners	20.3	20.3	(0.4)	19.9	19.9	19.9
3. Travel and Communications	13.2	24.8	(1.1)	23.6	23.6	23.6
4. Maintenance and Operations	28.6	33.2	(3.3)	29.9	29.9	29.9
5. Purchase of Goods and Services	65.9	81.2	(0.8)	80.5	80.5	80.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	770.3	933.3	(19.5)	913.8	913.8	913.8

Programme 1 - Policy and Administration

ACTIVITY 6 - Productivity Services

\$000

1. Established Staff	256.9	401.4	(7.3)	394.1	394.1	394.1
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	9.4	15.8	(1.6)	14.2	14.2	14.2
4. Maintenance and Operations	21.0	16.3	(0.7)	15.6	15.6	15.6
5. Purchase of Goods and Services	418.1	469.1	(43.5)	425.5	425.5	425.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	145.3	0.0	50.0	50.0	50.0	50.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	850.7	902.5	(3.1)	899.4	899.4	899.4

MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS

Programme 1: Policy and Administration

ACTIVITY 5: Mediation Services

- 7-1-5
- 1. Personal Emoluments (\$759,897).
 - 2. Wages (\$19,939).
 - 3. Travel (\$8,100); Subsistence (\$8,100); Telecommunications (\$7,425).
 - 4. Fuel and Oil - Vehicles (\$7,088); Office Stationery and Printing (\$5,063); Incidentals (\$2,531); Repair and Maintenance – Office Equipment (\$5,063); Power Supply (\$10,125).
 - 5. Training (\$7,088); Singapore Mediation Centre (\$73,370).

Programme 1: Policy and Administration

ACTIVITY 6: Productivity Services

- 7-1-6
- 1. Personal Emoluments (\$394,061).
 - 3. Travel (\$7,088); Subsistence (\$7,088).
 - 4. Fuel and Oil - Vehicles (\$5,963); Office Stationery and Printing (\$5,063); Incidentals (\$506); Repair and Maintenance – Office Equipment (\$4,050).
 - 5. Training (\$7,088); ILO Convention Expenses (\$131,625); ILO Subscription (\$33,701); Employment Relations Advisory Board (\$101,250); NMW Enforcement Cost (\$151,875).
 - 7. Asian Productivity Organisation Activity (\$50,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 8 - MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE						
SUMMARY OF TOTAL EXPENDITURE				\$000		
1. Established Staff	11,185.8	17,238.4	2,504.2	19,742.6	19,742.6	19,742.6
2. Wage Earners	3,301.7	4,662.7	628.9	5,291.6	5,291.6	5,291.6
3. Travel and Communications	3,036.5	2,861.8	(16.4)	2,845.4	2,845.4	2,845.4
4. Maintenance and Operations	11,392.0	11,699.9	516.6	12,216.4	12,216.4	12,216.4
5. Purchase of Goods and Services	6,179.8	6,472.8	(45.2)	6,427.7	6,427.7	6,427.7
6. Operating Grants and Transfers	1,200.0	1,173.9	(373.9)	800.0	800.0	800.0
7. Special Expenditures	412.1	8,158.7	(1,745.5)	6,413.3	6,413.3	6,413.3
TOTAL OPERATING	36,708.0	52,268.2	1,468.7	53,736.9	53,736.9	53,736.9
8. Capital Construction	1,077.0	1,125.0	(125.0)	1,000.0	1,000.0	1,000.0
9. Capital Purchase	737.6	2,692.0	(2,692.0)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	1,851.6	0.0	1,851.6	0.0	0.0
TOTAL CAPITAL	1,814.6	5,668.6	(2,817.0)	2,851.6	1,000.0	1,000.0
TOTAL EXPENDITURE	38,522.6	57,936.8	(1,348.3)	56,588.5	54,736.9	54,736.9
TOTAL AID-IN-KIND	0.0	1,605.4	(943.5)	661.8	0.0	0.0

MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

The Ministry of Foreign Affairs and External Trade is the principal government agency responsible for advancing Fiji's international interests. The Ministry is a steward of Fiji's international partnerships, advocate for regional voice, and a custodian of diplomacy that reflects Fiji's culture, values, and vision for the future. Guided by the three pillars of sovereignty, security and prosperity in the Ministry's Strategic Plan, the Ministry advances Fiji's position in the world while serving the people with integrity, professionalism, and purpose.

Fiji's global footprint continues through our formal diplomatic relations with 182 countries, 14 overseas missions, one Suva-based regional mission and four Trade Commissions. The Fiji Missions comprise of Embassies in Abu Dhabi, Beijing, Jakarta, Jerusalem, Tokyo and Washington DC. The High Commission offices are in Canberra, Kuala Lumpur, London, New Delhi, Port Moresby and Wellington. These Fiji Missions also offer support to the growing Fijian diaspora, mainly through consular services. The two permanent representatives to the United Nations overlook our missions in Geneva and New York. The Trade Commissions are based in Auckland, California, Shanghai and Sydney, and act as a bridge between Government and private sector to promote Fijian exports, attract foreign investment and other related pathways of trading such as tourism, infrastructure development and connectivity.

Over the past 50 years of evolution as an independent Pacific nation-state, Fiji has showcased its leadership capabilities on critical issues confronting the region and the world, like the existential threat of climate change, ocean sustainability, the protection of human rights, transboundary criminal activities and enhancing international trade.

The Ministry believes in the strength of Pacific solidarity, the Pacific Islands Forum Secretariat as the custodian and defender of the Ocean of Peace, and other multilateral agencies such as the Pacific Community (SPC) and the Melanesian Spearhead Group (MSG) that promotes peace and development in the region. As a forward-looking approach, the Ministry is proactive in identifying leadership potential within Fiji to serve the region and multilateral agencies.

The Ministry of Foreign Affairs and External Trade is allocated a total of **\$56.6 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 8 - MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration				\$000		
1. Established Staff	3,501.5	3,593.9	11.6	3,605.5	3,605.5	3,605.5
2. Wage Earners	443.0	321.5	153.7	475.2	475.2	475.2
3. Travel and Communications	1,481.9	873.0	(87.3)	785.7	785.7	785.7
4. Maintenance and Operations	379.7	338.6	43.2	381.8	381.8	381.8
5. Purchase of Goods and Services	4,588.4	4,895.9	(2.3)	4,893.6	4,893.6	4,893.6
6. Operating Grants and Transfers	1,200.0	1,173.9	(373.9)	800.0	800.0	800.0
7. Special Expenditures	0.0	24.8	(24.8)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	1,851.6	0.0	1,851.6	0.0	0.0
	11,594.7	13,073.2	(279.8)	12,793.4	10,941.7	10,941.7
AID-IN-KIND	0.0	1,605.4	(943.5)	661.8	0.0	0.0
Programme 2 - Foreign Missions						
ACTIVITY 1 - Overseas Missions				\$000		
1. Established Staff	7,684.3	13,187.8	2,492.6	15,680.5	15,680.5	15,680.5
2. Wage Earners	2,858.7	4,341.2	475.2	4,816.5	4,816.5	4,816.5
3. Travel and Communications	1,554.6	1,980.0	71.7	2,051.7	2,051.7	2,051.7
4. Maintenance and Operations	11,012.2	11,346.8	474.8	11,821.6	11,821.6	11,821.6
5. Purchase of Goods and Services	1,591.4	1,479.4	(33.1)	1,446.3	1,446.3	1,446.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	412.1	1,920.2	(1,197.7)	722.5	722.5	722.5
8. Capital Construction	1,077.0	1,125.0	(125.0)	1,000.0	1,000.0	1,000.0
9. Capital Purchase	737.6	2,692.0	(2,692.0)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	26,927.9	38,072.5	(533.4)	37,539.1	37,539.1	37,539.1

MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 8-1-1
- 1. Personal Emoluments (\$3,605,485).
 - 2. Wages (\$475,156).
 - 3. Travel (\$506,250); Subsistence (\$182,250); Telecommunications (\$97,200).
 - 4. Fuel and Oil - Vehicles (\$81,000); Office Stationery and Printing (\$23,288); Office Supplies (\$81,000); Postage (\$8,100); Incidentals (\$61,875); Repair and Maintenance – Office Equipment (\$15,188); Repair and Maintenance - Vehicles (\$25,313); Power Supply (\$81,000); Water, Sewerage and Fire Services (\$5,063).
 - 5. Purchase - Office Furniture (\$33,750); Purchase - IT Equipment (\$45,000); Training (\$46,125); National Training Productivity Centre Levy (\$21,523); Office Books, Periodicals and Publications (\$20,115); Protocol and Hospitality (\$168,750); United Nations (\$263,428); UNDP (\$22,440); UNDP Regional Office (\$890,312); UNIDO (\$19,311); UN Children's Fund (\$6,000); UN Peacekeeping Force (\$189,800); Secretariat of the Pacific Community (\$426,842); Forum Secretariat (\$457,460); ACP Secretariat (\$175,488); Commonwealth Secretariat (\$233,518); East-West Centre (\$30,000); International Red - Cross (\$12,000); International Criminal Court (\$35,000); G77 and China (\$33,646); Western and Central Pacific Fisheries Commission (\$121,057); International Tribunal Law of the Sea (\$23,761); General Trust Fund - Bio-safety Protocol of UNEP (\$300); International Seabed Authority (\$3,914); MSG Contribution (\$1,387,502); Contribution to Comprehensive Nuclear Test Ban Treaty Organisation (\$23,780); Forum Fisheries Agency (\$83,452); Colombo Plan Bureau (\$119,291).
 - 6. Pacific Islands Development Forum - Operating Grant (\$800,000).
 - 10. SPC Host Country Contribution (\$1,851,642).

Aid-in-Kind: Volunteer Programme (JICA) (\$661,826).

Programme 2: Foreign Missions

ACTIVITY 1: Overseas Missions

- 8-2-1
- 1. Personal Emoluments (\$15,680,451).
 - 2. Wages (\$4,816,462).
 - 3. Travel (\$910,463); Subsistence (\$690,188); Telecommunications (\$451,094).
 - 4. Fuel and Oil - Vehicles (\$186,276); Office Supplies (\$221,157); Running Expenses - Rented and Government Owned Properties (\$1,984,500); Repair and Maintenance - Vehicles (\$117,207); Rental - Office and Residential Building (\$9,312,499).
 - 5. Purchase - Furniture and Equipment (\$202,500); Office Books, Periodicals and Publications (\$20,179); Medical Expenses and Insurance Cost (\$1,223,620).
 - 7. Special Administrator (\$540,000); UNGA Annual Meeting (\$70,000); Repatriation Fiji Nationals (\$112,500).
 - 8. Upgrade and Enhancement - Building (Overseas Missions) (\$1,000,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 8 - MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE						
Programme 3 - External Trade						
ACTIVITY 1 - Trade Unit						
				\$000		
1. Established Staff	0.0	456.7	0.0	456.7	456.7	456.7
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	8.8	(0.9)	7.9	7.9	7.9
4. Maintenance and Operations	0.0	14.4	(1.4)	13.0	13.0	13.0
5. Purchase of Goods and Services	0.0	97.5	(9.8)	87.8	87.8	87.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	6,213.8	(523.0)	5,690.8	5,690.8	5,690.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	6,791.1	(535.1)	6,256.1	6,256.1	6,256.1

MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

Programme 3: External Trade
ACTIVITY 1: Trade Unit

- 8-3-1
- 1. Personal Emoluments (\$456,656).
 - 3. Travel (\$1,744); Subsistence (\$2,430); Telecommunications (\$3,739).
 - 4. Fuel and Oil - Vehicles (\$7,009); Incidentals (\$4,206); Repair and Maintenance – Office Equipment (\$1,744).
 - 5. Training (\$1,744); Advertising (\$997); Contribution to World Trade Organisation (\$85,050).
 - 7. Implementation of Indo-Pacific Economic Framework Agreement (\$78,750); Trade Negotiations and Meetings (\$250,000); Skilled Professional Evaluation Committee (\$4,500); Ministerial Trade Delegation (\$80,000); Trade Commission - North America (\$1,490,000); Trade Commission - China (\$1,700,000); Consulate General/Trade Commission - Australia (\$1,530,000); Trade Facilitation Programme (\$11,250); New Zealand Trade Support Office (\$490,000); Review of Fiji Trade Policy Framework (\$56,250).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 9 - INDEPENDENT BODIES						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration	\$000					
Office of the Auditor-General.....	5,664.6	7,444.4	94.0	7,538.4	7,244.4	7,244.4
Fijian Elections Office	6,757.1	20,000.0	3,242.5	23,242.5	23,242.5	23,242.5
Judiciary	50,593.9	49,452.1	1,214.0	50,666.1	48,366.1	48,366.1
Parliament	15,108.8	17,320.0	324.5	17,644.5	16,369.5	16,369.5
Office of the Director of Public Prosecution.....	7,521.4	8,942.1	0.0	8,942.1	8,829.6	8,829.6
TOTAL EXPENDITURE	85,645.8	103,158.6	4,875.0	108,033.6	104,052.1	104,052.1

INDEPENDENT BODIES

Fiji's Independent Bodies operate autonomously. Along with Independent Commissions, they make up the system of checks and balances that upholds the rule of law, ensures representative government and provides external oversight to secure and maintain a transparent and accountable Government.

These Independent Bodies are Office of the Auditor - General (OAG), Fijian Elections Office (FEO), the Judiciary, the Parliament, and the Office of the Director of Public Prosecutions (ODPP).

The OAG is an independent office established under Section 151 of the Constitution. Furthermore, in accordance with the Audit Act 2025, the Auditor - General is mandated to audit and report to Parliament on the public accounts of the State, the control of public money and public property, and any other transactions with or concerning public money or public property of the State. OAG has been allocated a sum of **\$7.5 million** in the 2026-2027 Budget.

The FEO is responsible for the independent preparation and conduct of national elections for Parliament every four years and any other election assigned under the law. A total of **\$23.2 million** is provided for the operations of the FEO in the 2026-2027 Budget.

Chapter 5, Section 97 of the Constitution affirms that judicial power and authority in the State are vested in the Courts of Fiji. These Courts are entrusted with hearing and resolving disputes, and upholding the rule of law, subject only to the Constitution and the Law. In line with this constitutional mandate, Parliament is responsible for ensuring that the Judiciary is provided with adequate resources to effectively perform its functions and exercise its powers. Accordingly, a total allocation of **\$50.7 million** has been provided to the Judiciary in the 2026-2027 Budget.

Similarly, Section 46 of the Constitution establishes that the legislative authority of the State rests with Parliament. As one of the three branches of government, Parliament represents the voice of the Fijian people and carries out essential functions of lawmaking, representation, oversight and scrutiny. For the 2026-2027 financial year, Parliament has been allocated a budget of **\$17.6 million**.

The ODPP is an independent office established under the Constitution to institute and conduct criminal court proceedings in Fiji. It is the largest prosecuting body in Fiji and provides prosecutorial support and advice to other government and statutory bodies. The allocated budget for ODPP is **\$8.9 million** in the 2026-2027 Budget to effectively carry out its operations.

Programme 1: Policy and Administration
ACTIVITY 1: General Administration

- 6. Office of the Auditor - General (\$7,538,387); Fijian Elections Office (\$23,242,546); Judiciary (\$50,666,053); Parliament (\$17,644,524); Office of the Director Public Prosecutions (\$8,942,086).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 10 - MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	2,842.6	4,434.9	309.8	4,744.6	4,744.6	4,744.6
2. Wage Earners	184.8	163.0	13.4	176.4	176.4	176.4
3. Travel and Communications	161.2	308.2	110.3	418.5	418.5	418.5
4. Maintenance and Operations	420.1	848.1	(41.5)	806.5	806.5	806.5
5. Purchase of Goods and Services	388.6	849.5	242.4	1,091.9	1,091.9	1,091.9
6. Operating Grants and Transfers	1,015.6	978.3	146.7	1,125.0	1,125.0	1,125.0
7. Special Expenditures	534.1	821.7	(121.7)	700.0	300.0	300.0
TOTAL OPERATING	5,547.0	8,403.6	659.4	9,063.0	8,663.0	8,663.0
8. Capital Construction	3,132.1	2,250.0	(750.0)	1,500.0	0.0	0.0
9. Capital Purchase	0.0	112.5	(112.5)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	3,132.1	2,362.5	(862.5)	1,500.0	0.0	0.0
TOTAL EXPENDITURE	8,679.1	10,766.1	(203.1)	10,563.0	8,663.0	8,663.0

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

The Ministry of Environment and Climate Change is shifting from policy development to active, visible enforcement of environmental laws, with a total budget allocation of \$10.6 million for the 2026-2027 Financial Year. Under the first strategic pillar of tougher enforcement and modernized governance, the Ministry will rigorously monitor compliance with all environment-related permits and complete a comprehensive review of Fiji's four core environmental laws and their subsidiary regulations to close loopholes and strengthen penalties. Digital enforcement will be advanced through the integration of GIS and digital platforms into regulatory processes, enabling real-time tracking of development impacts and more transparent permitting.

In direct investments to combat waste pollution and protect Fiji's land, lakes, and rivers, the Ministry has allocated \$1.5 million for upgrading the Naboro Landfill access road to ensure efficient and responsible waste disposal. The Ministry will also continue partnerships with donor stakeholders to expand Trashboom installations and public waste bin networks across major centers and rural communities across Fiji.

Complementing these global efforts, the Ministry will expand national public awareness campaigns on environmental and climate priorities while ensuring that all development proponents understand and comply with laws protecting Fiji's unique flora, fauna, and ecosystems, recognizing that biodiversity is both a cultural treasure and an economic asset. This will be achieved through greater public engagement and awareness of environmental and climate priorities, stronger implementation of and compliance with national legislation, and targeted actions to fulfil Fiji's obligations under Multilateral Environmental Agreements (MEAs). Fiji's obligation to the Montreal Protocol also requires closely monitoring and phasing out of Ozone Depleting Substance including Hydro Chloro Fluoro Carbon (HCFC's) and Methyl Bromide

In a major event for the Pacific, Fiji will co-host Pre-COP 31 with support from Australia a budget of \$200,000 has been allocated, an engagement that will amplify the Pacific voice in global climate negotiations, showcase Fijian-led solutions, and influence outcomes ahead of COP 31, with coordinated side events hosted by Tuvalu and Palau. Through the Department of Climate Change, the Ministry is operationalizing Fiji's climate laws and positioning the nation as a Pacific leader in climate action. Implementation of the Climate Change Act 2021 will proceed, including sector-specific guidance and Paris Agreement reporting. New mechanisms include the establishment of a National Carbon Market Inter-Ministerial Committee, the launch of a Blue Economy Framework and Oceans Accounting System for Fiji, and strengthened SDG 14 (Life Below Water) reporting aligned with Part 13 of the Climate Change Act, alongside MRV training for climate transparency and NDC tracking. The Fijian Taskforce on Relocation and Displacement will be fully convened, securing departmental resources and deploying technical teams to oversee planned relocations with diligence and safety.

Overall, investments in legislative reform, enforcement, awareness, and international engagement will collectively strengthen environmental governance and ensure that natural resources continue to support Fiji's cultural, economic, and ecological well-being. The 2026-2027 budget delivers a forward-looking, integrated response to Fiji's environmental and climate challenges, direct on-the-ground investment, digital modernization, and Pacific-led diplomacy to ensure that Fiji's natural resources continue to sustain its people, culture, and economy for generations to come.

The Ministry of Environment and Climate Change is allocated a total of **\$10.6 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	

Head No. 10 - MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

Programme 1 - Environment

ACTIVITY 1 - General Administration

\$000

1. Established Staff	734.5	984.7	153.3	1,138.0	1,137.9	1,137.9
2. Wage Earners	125.8	108.9	5.2	114.2	114.2	114.2
3. Travel and Communications	74.0	123.8	(12.4)	111.4	111.4	111.4
4. Maintenance and Operations	130.4	235.3	(21.6)	213.7	213.7	213.7
5. Purchase of Goods and Services	172.5	312.8	(27.9)	284.9	284.9	284.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	146.7	(146.7)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	112.5	(112.5)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,237.2	2,024.7	(162.6)	1,862.0	1,862.0	1,862.0

Programme 1 - Environment

ACTIVITY 2 - Environmental Management

\$000

1. Established Staff	357.6	638.9	(7.5)	631.4	631.4	631.4
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	15.6	23.6	(2.4)	21.3	21.3	21.3
4. Maintenance and Operations	24.4	121.9	(11.7)	110.2	110.2	110.2
5. Purchase of Goods and Services	15.2	36.0	1.6	37.6	37.6	37.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	412.7	820.4	(19.9)	800.5	800.5	800.5

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

Programme 1: Environment

ACTIVITY 1: General Administration

- 10-1-1*
- 1. Personal Emoluments (\$1,137,952).
 - 2. Wages (\$114,164).
 - 3. Travel (\$70,875); Subsistence (\$25,313); Telecommunications (\$15,188).
 - 4. Fuel and Oil - Vehicles (\$60,750); Office Stationery and Printing (\$15,188); Postage (\$2,025); Office Pest Control (\$3,038); Training (\$15,188); Cleaning Services (\$40,500); Incidentals (\$9,000); Repair and Maintenance – Vehicles (\$15,188); Power Supply (\$44,022); Water, Sewerage and Fire Services (\$8,804).
 - 5. Purchase - Office Equipment (\$20,250); Repair and Maintenance - Office Equipment (\$70,875); Occupational Health and Safety (\$5,063); National Training Productivity Centre Levy (\$33,750); Office Books, Periodicals and Publications (\$3,038); Advertising (\$10,125); Implementation and Enforcement of the Environment Management Act (\$30,375); Awareness (\$40,500); Technical Review Committee Meetings (\$10,125); Protective Clothing (\$10,125); Monitoring and Evaluation (\$10,125); Sanitary Services (\$7,088); Security Expenses (\$33,413).

Programme 1: Environment

ACTIVITY 2: Environmental Management

- 10-1-2*
- 1. Personal Emoluments (\$631,447).
 - 3. Travel (\$8,100); Subsistence (\$3,038); Telecommunications (\$10,125).
 - 4. Fuel and Oil - Vehicles (\$1,125); Office Stationery and Printing (\$3,375); Compliance and Enforcement - EIA (\$105,652).
 - 5. Purchase - Office Equipment (\$5,000); Training (\$10,125); Advertising (\$2,250); Technical Meeting (\$10,125); Protective Gear and Clothing (\$10,125).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 10 MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE						

Programme 1 - Environment**ACTIVITY 3 - Waste Management and Pollution Control Services****\$000**

1. Established Staff	302.4	420.1	115.9	536.0	536.0	536.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	20.0	26.4	2.8	29.2	29.2	29.2
4. Maintenance and Operations	99.1	190.7	(5.6)	185.0	185.0	185.0
5. Purchase of Goods and Services	0.0	69.8	20.0	89.8	89.8	89.8
6. Operating Grants and Transfers	1,015.6	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	19.3	112.5	87.5	200.0	0.0	0.0
8. Capital Construction	3,132.1	2,250.0	(2,250.0)	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	4,588.6	3,069.4	(2,029.4)	1,040.0	840.0	840.0

Programme 1 - Environment**ACTIVITY 4 - Management of Ozone Depletion Substance****\$000**

1. Established Staff	205.2	275.8	(5.0)	270.8	270.8	270.8
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	4.9	10.1	(1.0)	9.1	9.1	9.1
4. Maintenance and Operations	98.9	108.0	(2.9)	105.1	105.1	105.1
5. Purchase of Goods and Services	0.0	0.0	5.0	5.0	5.0	5.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	309.1	393.9	(3.9)	390.0	390.0	390.0

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

Programme 1: Environment

ACTIVITY 3: Waste Management and Pollution Control Services

- 10-1-3*
- 1. Personal Emoluments (\$535,982).
 - 3. Travel (\$11,505); Subsistence (\$8,863); Telecommunications (\$8,804).
 - 4. Fuel and Oil - Vehicles (\$1,125); Office Stationery and Printing (\$5,625); National Waste (Solid, Liquid and Wastewater) Management and Pollution Control Strategy (\$33,750); Implementation of the Litter Act (\$48,913); Implementation of the Waste Disposal/ Recycling Regulations (\$33,750); Intergovernmental Negotiating Committee (\$11,250); Awareness Programme - 7R and Litter Awareness (\$50,625).
 - 5. Purchase - Office Equipment (\$18,000); Training (\$9,000); Advertising (\$2,025); Implementation of Fiji's Container Deposit (\$45,563); Technical Meetings (\$5,063); Protective Gear and Clothing (\$10,125).
 - 7. Implementation of Small-Scale Infrastructure Projects (Laboratory) (\$200,000).

Programme 1: Environment

ACTIVITY 4: Management of Ozone Depletion Substance

- 10-1-4*
- 1. Personal Emoluments (\$270,794).
 - 3. Travel (\$2,025); Subsistence (\$2,025); Telecommunications (\$5,063).
 - 4. Fuel and Oil - Vehicles (\$1,125); Office Stationery and Printing (\$5,000); Management of Methyl Bromide (\$40,500); HCFC Phase Out Management Plan (\$40,500); Compliance and Enforcement of Ozone Depleting Substances (\$18,000).
 - 5. Training (\$5,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 10 MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE						

Programme 1 - Environment**ACTIVITY 5 - Resource Management and Partnership****\$000**

1. Established Staff	203.3	289.2	(3.2)	286.0	286.0	286.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	8.7	17.6	6.6	24.2	24.2	24.2
4. Maintenance and Operations	25.4	50.1	2.0	52.2	52.2	52.2
5. Purchase of Goods and Services	181.0	329.4	85.8	415.2	415.2	415.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	418.4	686.3	91.3	777.6	777.6	777.6

Programme 1 - Environment**ACTIVITY 6 - Divisional Support Programmes (North and West)****\$000**

1. Established Staff	353.3	461.6	(5.4)	456.2	456.2	456.2
2. Wage Earners	37.5	31.1	2.5	33.5	33.5	33.5
3. Travel and Communications	3.7	12.7	0.6	13.3	13.3	13.3
4. Maintenance and Operations	5.8	45.0	29.8	74.8	74.8	74.8
5. Purchase of Goods and Services	0.6	16.6	32.3	49.0	49.0	49.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	400.8	567.0	59.8	626.8	626.8	626.8

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

Programme 1: Environment

ACTIVITY 5: Resource Management and Partnership

- 10-1-5*
- 1. Personal Emoluments (\$286,006).
 - 3. Travel (\$10,800); Subsistence (\$9,000); Telecommunications (\$4,402).
 - 4. Fuel and Oil - Vehicles (\$978); Office Stationery and Printing (\$6,300); Repair and Maintenance – Office Equipment (\$4,402); Convention on International Trade in Endangered Species (CITES) (\$40,500).
 - 5. Convention Implementation Stockholm (\$20,000); Advertising (\$5,870); Implementation of NBSAP and Cartagena Protocol (\$19,891); Implementation of the Convention on the Conservation of Migratory Species of Wild Animals (\$20,000); United Nations Environment Programme (\$13,225); Annual Contributions: South Pacific Regional Environment Programme (\$58,000); Convention on Biological Diversity (\$1,719); Convention on International Trade in Endangered Species - CITES (\$529); RAMSAR (\$3,306); Convention on Migratory Species (\$1,300); International Union for Conservation of Nature (\$24,600); Stockholm Convention on the Management of Persistent Organic Pollutants (\$1,985); Nagoya and Cartagena Protocol (\$682); Convention on Wetlands of Importance (\$19,565); Convention on Biological Diversity (\$29,348); Waigani and Noumea Conventions (\$3,680); Ratification of the Minamata Convention (\$20,000); Ratification of the Basel Convention (\$20,000); Ratification of the Rotterdam (\$20,000); Natural Resource Owners Committee (\$100,000); National Environment Report (\$20,000); Protective Gear and Clothing (\$11,500).

Programme 1: Environment

ACTIVITY 6: Divisional Support Programmes (North and West)

- 10-1-6*
- 1. Personal Emoluments (\$456,210).
 - 2. Wages (\$33,522).
 - 3. Travel (\$5,283); Subsistence (\$5,400); Telecommunications (\$2,641).
 - 4. Fuel and Oil - Vehicles (\$2,681); Office Stationery and Printing (\$3,542); Training (\$2,935); Repair and Maintenance - Office (\$8,902); Power Supply (\$8,804); Water and Sewerage – Building Operation (\$2,935); Environment Compliance North and West (\$45,000).
 - 5. Office Equipment (\$18,000); Advertising (\$1,340); Technical Meeting (\$4,500); Protective Gear and Clothing (\$3,522); Cleaning Services (\$21,600).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 10 MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE						
Programme 1 - Environment						
ACTIVITY 7 - Project Management and Services				\$000		
1. Established Staff	0.0	265.6	(4.3)	261.3	261.3	261.3
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	15.7	11.3	26.9	26.9	26.9
4. Maintenance and Operations	0.0	16.6	(1.5)	15.2	15.2	15.2
5. Purchase of Goods and Services	0.0	17.6	(1.8)	15.8	15.8	15.8
6. Operating Grants and Transfers	0.0	978.3	146.7	1,125.0	1,125.0	1,125.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	1,500.0	1,500.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	1,293.8	1,650.5	2,944.2	1,444.2	1,444.2
Programme 2 - Climate Change						
ACTIVITY 1 - Policy and Administration				\$000		
1. Established Staff	686.3	1,099.0	66.0	1,164.9	1,164.9	1,164.9
2. Wage Earners	21.6	23.0	5.7	28.7	28.7	28.7
3. Travel and Communications	34.4	78.3	104.9	183.1	183.1	183.1
4. Maintenance and Operations	36.1	80.4	(30.1)	50.4	50.4	50.4
5. Purchase of Goods and Services	19.3	67.4	127.3	194.7	194.7	194.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	514.8	562.5	(62.5)	500.0	300.0	300.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,312.4	1,910.6	211.3	2,121.8	1,921.8	1,921.8

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE

Programme 1: Environment

ACTIVITY 7: Project Management and Services

- 10-1-7*
- 1. Personal Emoluments (\$261,333).
 - 3. Travel (\$13,500); Subsistence (\$9,000); Telecommunications (\$4,402).
 - 4. Fuel and Oil - Vehicles (\$978); Office Stationery and Printing (\$4,402); Training (\$4,402); Spare Parts and Maintenance (\$978); Monitoring Expenses (\$4,402).
 - 5. Office Equipment (\$8,805); Advertising (\$1,761); Awareness (\$1,761); Protective Gear and Clothing (\$3,522).
 - 6. Subsidy for Naboro Landfill (\$1,125,000).
 - 8. Upgrade & Enhancement - Naboro Roads (\$1,500,000).

Programme 2: Climate Change

ACTIVITY 1: Policy and Administration

- 10-2-1*
- 1. Personal Emoluments (\$1,164,914).
 - 2. Wages (\$28,737).
 - 3. Travel (\$134,022); Subsistence (\$31,500); Telecommunications (\$17,609).
 - 4. Fuel and Oil - Vehicles (\$4,402); Office Stationery and Printing (\$5,283); Incidentals (\$7,043); Office Supplies (\$1,761); Repair and Maintenance – Office Equipment (\$10,565); Repair and Maintenance - Vehicles (\$4,402); Power Supply (\$8,805); Water, Sewerage and Fire Services (\$8,100).
 - 5. Purchase - Furniture (\$9,000); Purchase - Office Equipment (\$31,500); Training (\$4,402); National Training Productivity Centre Levy (\$10,463); Office Books, Periodicals and Publications (\$2,201); Subscription for Fiji Climate Change Portal (\$7,025); Annual Contribution To UNFCCC (\$4,402); Annual Contribution - Asian and Pacific Centre for Transfer of Technology Governing Council (\$69,000); Technical Committee Meetings (\$7,043); Protective Gear and Clothing (\$4,402); Security Services (\$23,220); Cleaning Services (\$22,011).
 - 7. Implementation of Climate Change Act (\$300,000); Hosting of Pre-COP 31 (\$200,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 11 - MINISTRY OF INFORMATION

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	0.0	2,279.6	(4.3)	2,275.4	2,275.4	2,275.4
2. Wage Earners	0.0	258.1	11.6	269.6	269.6	269.6
3. Travel and Communications	0.0	297.7	13.9	311.6	311.6	311.6
4. Maintenance and Operations	0.0	418.1	(86.8)	331.3	331.3	331.3
5. Purchase of Goods and Services	0.0	1,241.4	292.0	1,533.4	1,533.4	1,533.4
6. Operating Grants and Transfers	0.0	11,749.6	(4,749.6)	7,000.0	7,000.0	7,000.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL OPERATING	0.0	16,244.5	(4,523.2)	11,721.3	11,721.3	11,721.3
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	264.0	0.0	264.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	0.0	264.0	0.0	264.0	0.0	0.0
TOTAL EXPENDITURE	0.0	16,508.4	(4,523.2)	11,985.3	11,721.3	11,721.3

MINISTRY OF INFORMATION

The Ministry of Information is the Government's lead agency for public communications and information management. The Ministry plays a vital role in promoting transparency, accountability, and public awareness by facilitating effective communication between Government, the media, and the people of Fiji. It is responsible for ensuring that citizens have timely access to accurate and reliable information on Government policies, programmes, services, and national development initiatives.

The Ministry also serves as the custodian of Fiji's documentary heritage through the preservation, management, and accessibility of the nation's public records and archives for the benefit of current and future generations.

The Ministry comprises the Department of Information and the National Archives of Fiji.

The Ministry's core functions include:

- Providing strategic policy advice and administrative support to the Minister and ensuring the effective delivery of portfolio responsibilities;
- Implementing and administering legislation and policies under the Ministry's mandate;
- Developing and coordinating Government communication strategies and public information campaigns;
- Collecting, producing, and disseminating Government information through traditional media, digital platforms, social media channels, and community outreach programmes;
- Enhancing public understanding of Government priorities, policies, programmes, achievements, and development outcomes;
- Monitoring media coverage and public discourse and coordinating timely Government responses to emerging issues and matters of public interest;
- Managing and maintaining the Fiji Government's official website as the primary digital gateway for Government information and services;
- Countering misinformation and disinformation through proactive public communication and fact-based information dissemination;
- Preserving, managing, and providing access to Fiji's national archives and documentary heritage while supporting effective records management across Government; and
- Administering the nation's Legal Deposit collection to ensure the preservation and accessibility of Fiji's published works.

Through these functions, the Ministry contributes to an informed citizenry, strengthened public confidence in Government institutions, and the preservation of Fiji's national documentary heritage.

The Ministry of Information is allocated a total budget of **\$12.0 million** in the 2026-2027 Budget to support the delivery of its programmes and services.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 11 - MINISTRY OF INFORMATION						
Programme 1 - Information						
ACTIVITY 1 - General Administration	\$000					
1. Established Staff	0.0	1,605.2	7.7	1,613.0	1,613.0	1,613.0
2. Wage Earners	0.0	211.1	12.2	223.2	223.2	223.2
3. Travel and Communications	0.0	278.6	10.4	288.9	288.9	288.9
4. Maintenance and Operations	0.0	155.8	25.8	181.7	181.7	181.7
5. Purchase of Goods and Services	0.0	1,129.4	183.9	1,313.3	1,313.3	1,313.3
6. Operating Grants and Transfers	0.0	11,749.6	(4,749.6)	7,000.0	7,000.0	7,000.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	15,129.6	(4,509.5)	10,620.1	10,620.1	10,620.1

Programme 2 - National Archives of Fiji

ACTIVITY 1 - General Administration	\$000					
1. Established Staff	0.0	674.4	(12.0)	662.4	662.4	662.4
2. Wage Earners	0.0	47.0	(0.6)	46.4	46.4	46.4
3. Travel and Communications	0.0	19.1	3.5	22.6	22.6	22.6
4. Maintenance and Operations	0.0	262.3	(112.6)	149.7	149.7	149.7
5. Purchase of Goods and Services	0.0	112.1	108.1	220.2	220.2	220.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	264.0	0.0	264.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	1,378.9	(13.6)	1,365.2	1,101.2	1,101.2

MINISTRY OF INFORMATION

Programme 1: Information

ACTIVITY 1: General Administration

- 11-1-1*
- 1. Personal Emoluments (\$1,612,968).
 - 2. Wages (\$223,220).
 - 3. Travel (\$90,000); Subsistence (\$90,000); Telecommunications (\$65,813); Telex (\$43,133).
 - 4. Fuel and Oil - Vehicles (\$55,688); Office Stationery and Printing (\$25,313); Incidentals (\$26,775); Repair and Maintenance – Office Equipment (\$12,150); Repair and Maintenance – Vehicles (\$14,175); Power Supply (\$36,250); Water, Sewerage and Fire Services (\$11,307).
 - 5. Purchase - Operation Equipment (\$151,875); Purchase - Office Equipment (\$91,125); Purchase – Technical Equipment (\$33,413); Minor Improvements Software Application (\$91,125); Training (\$45,000); National Training Productivity Centre Levy (\$22,569); Office Books, Periodicals and Publications (\$20,250); Special Production (\$180,000); Public Awareness - Media Relations (\$450,000); Fiji in Focus (\$71,318); Advertising (\$36,000); Contribution to Asia Pacific Institute of Broadcasting and Development (\$21,375); Fiji National Communication Strategy (\$45,000); Pacific Media Summit 2026 (\$27,000); Broadcasting Expenses (\$21,600); Program Presenter Fee (\$5,625).
 - 6. Public Services Broadcast - Mai TV (\$850,000); Public Services Broadcast - Fiji TV (\$850,000); Public Services Broadcast - FBC TV (\$1,850,000); Public Services Broadcast - FBC Radio (\$1,850,000); Public Services Broadcast - CFL Radio (\$850,000); Public Service Broadcast - Fiji Times (\$375,000); Public Service Broadcast - Fiji Sun (\$375,000).

Programme 2: National Archives of Fiji

ACTIVITY 1: General Administration

- 11-2-1*
- 1. Personal Emoluments (\$662,391).
 - 2. Wages (\$46,426).
 - 3. Travel (\$3,038); Subsistence (\$6,075); Telecommunications (\$13,500).
 - 4. Fuel and Oil - Vehicles (\$5,625); Office Stationery and Printing (\$1,800); Photocopying Supplies (\$10,013); Incidentals (\$6,733); Repair and Maintenance – Office Equipment (\$30,375); Minor Improvements - IT Infrastructure (\$11,588); Power Supply (\$81,000); Water, Sewerage and Fire Services (\$2,531).
 - 5. Purchase - Office Equipment (\$15,188); Purchase – Technical Equipment (\$124,425); Training (\$9,000); National Training Productivity Centre Levy (\$6,351); Outreach and Awareness (\$45,000); Subscription To Professional Associations (\$7,813); Fumigation (\$12,375).
 - 9. Purchase- IT Infrastructure (\$263,964).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 12 - MINISTRY OF IMMIGRATION

Programme 1 - Fijian Immigration Department

ACTIVITY 1 - General Administration

\$000

1. Established Staff	0.0	5,629.6	(96.3)	5,533.3	5,533.3	5,533.3
2. Wage Earners	0.0	316.1	(3.5)	312.6	312.6	312.6
3. Travel and Communications	0.0	438.8	19.1	457.9	457.9	457.9
4. Maintenance and Operations	0.0	798.0	268.1	1,066.1	1,066.1	1,066.1
5. Purchase of Goods and Services	0.0	6,940.4	(286.1)	6,654.3	6,654.3	6,654.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	308.2	(165.7)	142.5	112.5	112.5
TOTAL OPERATING	0.0	14,430.9	(264.3)	14,166.6	14,136.6	14,136.6
8. Capital Construction	0.0	388.9	86.1	475.0	150.0	150.0
9. Capital Purchase	0.0	3,008.2	(2,845.7)	162.5	162.5	162.5
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	0.0	3,397.0	(2,759.5)	637.5	312.5	312.5
TOTAL EXPENDITURE	0.0	17,828.0	(3,023.8)	14,804.1	14,449.1	14,449.1

MINISTRY OF IMMIGRATION

The Ministry of Immigration (Ministry) is responsible for managing the movement of people across Fiji's border. Its key function is sustaining border management and national security are operationalised through the delivery of critical immigration services, which include:

- Issuance of visas and permit;
- Issuance of travel documents (such as passports);
- Administration of citizenship services; and
- Enforcement of Immigration laws and regulations.

In the 2026-2027 Budget, the Ministry will continue to strengthen its operational capabilities through the following initiatives:

- Upgrading of Passport System to improve online services delivery;
- Ongoing development of the Border and Document Management System;
- Enhancements to the Passenger Information System;
- Trial of outsourcing immigration administrative services to improve service delivery;
- Continued implementation of the findings and recommendations from the Growth Re-Set Subcommittee on immigration investment; and
- Ongoing development towards a self funding model.

The Ministry of Immigration is allocated a total of **\$14.8 million** in the 2026-2027 Budget.

Programme 1: Fijian Immigration Department

ACTIVITY 1: General Administration

- 12-1-1*
- 1. Personal Emoluments (\$5,533,307).
 - 2. Wages (\$312,589).
 - 3. Travel (\$70,875); Subsistence (\$205,875); Telecommunications (\$181,125).
 - 4. Fuel and Oil - Vehicles (\$70,875); Office Stationery and Printing (\$124,740); Courier/Mail Expenses (\$101,250); Incidentals (\$54,000); Repair and Maintenance – Office Equipment (\$19,688); Repair and Maintenance – Vehicles (\$20,250); Power Supply (\$226,937); Water, Sewerage and Fire Services (\$7,088); Security Services (\$250,000); Safehouse Operational Expenses (\$191,250).
 - 5. Purchase - Office Equipment (\$91,125); Purchase - IT Equipment (\$90,000); Protective Personal Equipment (\$10,125); Software Services (\$162,000); Purchase – Software Application (\$26,325); E-Transaction Cost (\$45,000); Training (\$60,750); National Training Productivity Centre Levy (\$46,949); Office Books, Periodicals and Publications (\$14,063); Pacific Immigration Directors' Conference Subscription (\$23,063); IOM Annual Subscription (\$11,250); Trafficking in Person (\$225,000); Digitisation of Fiji Immigration Department Systems and Processes - Maintenance Fee (\$182,646); Clothing and Uniforms (\$50,625); Passports (\$5,000,000); IBM Annual Maintenance Fee (\$450,000); Office Supplies, Stores and Services (\$30,375); Deportation Cost (\$135,000).
 - 7. Evidence Storage Facility (\$112,500); Legislation Review (Immigration Act and Policies) (\$30,000).
 - 8. Upgrade and Enhancement - Equipment IT Infrastructure (\$100,000); Relocation of Savusavu Office (\$112,500); Upgrade and Enhancement – Nausori Airport Referral Room (\$50,000); Upgrade and Enhancement – Labasa Floating Pontoon (\$50,000); Relocation of Labasa Office (\$112,500); Upgrade and Enhancement – Nadi Airport Referral Room (\$50,000).
 - 9. Upgrade Security Capabilities (\$112,500); Functionality of Document Management System (DMS) (\$50,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 13 - INDEPENDENT COMMISSIONS						
Programme 1 - Policy and Administration						
ACTIVITY - General Administration				\$000		
Human Rights and Anti - Discrimination Commission	1,134.6	1,500.0	0.0	1,500.0	1,500.0	1,500.0
Accountability and Transparency Commission	15.9	20.0	0.0	20.0	20.0	20.0
Constitutional Offices Commission	72.2	200.0	0.0	200.0	200.0	200.0
Fiji Independent Commission Against Corruption	10,320.5	8,450.6	149.9	8,600.5	8,600.5	8,600.5
Public Service Commission	5,991.1	7,379.0	(391.1)	6,987.9	6,987.9	6,987.9
Accident Compensation Commission of Fiji	2,153.7	2,301.2	(613.9)	1,687.3	1,687.3	1,687.3
Legal Aid Commission	11,862.5	12,132.0	1,342.8	13,474.8	13,474.8	13,474.8
Online Safety Commission	473.1	1,500.0	(362.0)	1,138.0	1,138.0	1,138.0
Electoral Commission	483.7	475.4	81.6	557.0	557.0	557.0
Fijian Competition and Consumer Commission	5,092.8	5,500.0	771.3	6,271.3	6,271.3	6,271.3
Truth and Reconciliation Commission	0.0	1,500.0	0.0	1,500.0	1,500.0	1,500.0
TOTAL EXPENDITURE	37,600.2	40,958.2	978.7	41,936.9	41,936.9	41,936.9
TOTAL AID-IN-KIND	0.0	0.0	263.9	263.9	0.0	0.0

INDEPENDENT COMMISSIONS

A sum of **\$41.9 million** is provided to fund the operations of the following Independent Commissions:

Human Rights and Anti-Discrimination Commission is responsible for ensuring protection, promotion and observance of human rights in Fiji as well as taking steps to secure appropriate redress for any human rights violations. It has a budget of **\$1.5 million**.

Accountability and Transparency Commission is responsible for carrying out the roles and responsibilities assigned under any written law, pursuant to section 121 and 149 of the Constitution of the Republic of Fiji. This includes facilitating access to information and implementing code of conduct in accordance with any written law. It has a budget of **\$20,000**.

Constitutional Offices Commission is responsible for providing advice to the President for the appointment of constitutional offices and associated functions, pursuant to section 133 of the Constitution of the Republic of Fiji. **\$200,000** is provided in the 2026-2027 Budget.

The Fiji Independent Commission Against Corruption (FICAC) is an independent institution established under the FICAC Act 2007, mandated to investigate and prosecute corruption, bribery, and other related offences. With an allocation of **\$8.6 million**, FICAC continues to play a key role in strengthening public accountability and upholding the rule of law across all sectors of governance in Fiji.

Public Service Commission (PSC) is appointed by the President upon the advice of the Constitutional Offices Commission and performs its independent role to recruit, remove and discipline Permanent Secretaries. PSC is responsible for setting consistent service standards across the Civil Service by endorsing new and revised policies and guidelines, administering the Procedural Review Process and the Performance Assessment Framework for Permanent Secretaries. It has a budget of **\$7.0 million**.

Accident Compensation Commission of Fiji administers no-fault compensation scheme for injuries and deaths from motor vehicle accidents, with the option of either receiving compensation under the Accident Compensation Act 2017 or pursuing claims through legal proceedings under common law. **\$1.7 million** is provided in the 2026-2027 Budget.

Legal Aid Commission provides free legal aid services to members of the public by giving advice, providing legal representation in court and other related services to Fijians particularly to the impoverished and the most vulnerable, who cannot afford the legal services provided by private practitioners. The Commission provides legal services in all areas of Family Law, Criminal Law and certain areas of Civil law as well as additional services provided under the First Hour Procedure, which is available 24 hours 7 days a week. It has a budget of **\$13.5 million**.

Online Safety Commission is empowered to promote online safety through various means, including public awareness initiatives and education campaigns under the Online Safety Act 2018. A budget of **\$1.1 million** is provided in the 2026-2027 Budget.

Electoral Commission is an independent institution that has the responsibility for the registration of voters and for the conduct of free and fair elections, amongst other duties, in accordance with the written law, governing elections. To assist the Electoral Commission in carrying out its role, the Supervisor of Elections, acts under the authority of the Electoral Commission to administer the registration of voters and conduct the election of members of Parliament as well as other Bodies. It is allocated **\$556,988** in the 2026-2027 Budget.

Fijian Competition and Consumer Commission promotes competition, fair trading and consumer protection, determines prices in markets where competition is limited and regulates monopolistic market situations, including essential infrastructure and services, for the benefit of all Fijians through enforcement and market compliance. **\$6.3 million** is provided in the 2026-2027 Budget.

Truth and Reconciliation Commission is an independent entity that is mandated to examine past political upheavals and the impact on individual lives, from physical and emotional harm, loss of life and property, and systemic injustices on people for the fostering of unity and social cohesion in a society. The Commission is actively pursuing efficient ways to promote unity, reconciliation, and national healing across the nation to a degree of integrity in using the **\$1.5 million** provided in the 2026-2027 Budget.

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

13-1-1 -6. Human Rights and Anti - Discrimination Commission (\$1,500,000); Accountability and Transparency Commission (\$20,000); Constitutional Offices Commission (\$200,000); Fiji Independent Commission Against Corruption (\$8,600,523); Public Service Commission (\$6,987,890); Accident Compensation Commission of Fiji (\$1,687,348); Legal Aid Commission (\$13,474,768); Online Safety Commission (\$1,138,000); Electoral Commission (\$556,988); Fijian Competition and Consumer Commission (\$6,271,333); Truth and Reconciliation Commission (\$1,500,000).

Aid-In-Kind: Improvement of Competition Policy (Country-Focus Training) (FCCC) (JICA) (263,943).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 14 - FIJI CORRECTIONS SERVICE

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	36,468.0	41,296.5	4,262.4	45,558.8	45,558.8	45,558.8
2. Wage Earners	34.7	703.1	(12.8)	690.3	690.3	690.3
3. Travel and Communications	1,018.9	1,116.0	(100.3)	1,015.7	1,015.7	1,015.7
4. Maintenance and Operations	3,555.3	3,306.1	(234.8)	3,071.3	3,071.3	3,071.3
5. Purchase of Goods and Services	9,241.6	9,926.9	(141.6)	9,785.3	9,785.3	9,785.3
6. Operating Grants and Transfers	121.7	88.5	20.9	109.3	109.3	109.3
7. Special Expenditures	916.5	562.5	0.0	562.5	562.5	562.5
TOTAL OPERATING	51,356.7	56,999.5	3,793.7	60,793.2	60,793.2	60,793.2
8. Capital Construction	2,626.3	4,402.5	(467.5)	3,934.9	2,618.8	1,618.8
9. Capital Purchase	747.8	1,068.8	(1,068.8)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	3,374.1	5,471.2	(1,536.3)	3,934.9	2,618.8	1,618.8
TOTAL EXPENDITURE	54,730.8	62,470.7	2,257.4	64,728.2	63,412.0	62,412.0

FIJI CORRECTIONS SERVICE

The Fiji Corrections Service (FCS) is responsible for the security and successful rehabilitation of inmates being incarcerated in our institutions. The demand for a more efficient, professional and rehabilitative Corrections Service has seen the transformation of the organisation from a containment-centric institution to a rehabilitation-centric organisation.

This paradigm shift not only requires the review of internal structures, policies and processes, but also necessitates closer collaboration with external stakeholders to ensure the successful reintegration of inmates back into society.

Compliance with international standards, industry best practices and basic human rights in the treatment of inmates remains paramount. Consequently, FCS continues to invest in improving and upgrading its infrastructure, human resource capability, information technology systems, software applications and the overall operational effectiveness of its various units.

Quantifying the effectiveness of existing Rehabilitation Programmes and the Yellow Ribbon Project in reducing recidivism remains a challenge and requires a coordinated effort by all stakeholders. The societal stigma associated with former inmates also continues to impede successful reintegration efforts.

The Budget also provides funding for the completion of the Nasinu Burial Site project. The development of this facility addresses a growing national concern regarding the shortage of available burial land and will provide a sustainable and dignified solution for future burial needs. The completion of this project will support national efforts in managing limited land resources while ensuring appropriate burial arrangements for the community.

The Fiji Corrections Service is provided a total of **\$64.7 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 14 - FIJI CORRECTIONS SERVICE**Programme 1 - Fiji Corrections Service****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	14,006.8	13,570.6	1,475.1	15,045.7	15,045.7	15,045.7
2. Wage Earners	11.6	43.1	(0.8)	42.3	42.3	42.3
3. Travel and Communications	987.0	1,068.8	(95.6)	973.1	973.1	973.1
4. Maintenance and Operations	2,837.3	2,895.8	(224.2)	2,671.6	2,671.6	2,671.6
5. Purchase of Goods and Services	1,289.5	1,755.0	(171.0)	1,584.0	1,584.0	1,584.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	2,626.3	4,402.5	(467.5)	3,934.9	2,618.8	1,618.8
9. Capital Purchase	747.8	1,068.8	(1,068.8)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	22,506.2	24,804.4	(552.8)	24,251.7	22,935.5	21,935.5

Programme 1 - Fiji Corrections Service**ACTIVITY 2 - Penal Institutions****\$000**

1. Established Staff	22,461.2	27,725.9	2,787.3	30,513.2	30,513.2	30,513.2
2. Wage Earners	23.1	660.0	(12.0)	648.0	648.0	648.0
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	619.7	292.5	(29.3)	263.3	263.3	263.3
5. Purchase of Goods and Services	6,756.8	7,149.4	(14.1)	7,135.3	7,135.3	7,135.3
6. Operating Grants and Transfers	41.7	20.0	0.0	20.0	20.0	20.0
7. Special Expenditures	916.5	562.5	0.0	562.5	562.5	562.5
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	30,819.1	36,410.2	2,732.0	39,142.2	39,142.2	39,142.2

FIJI CORRECTIONS SERVICE

Programme 1: Fiji Corrections Service

ACTIVITY 1: General Administration

- 14-1-1*
- 1. Personal Emoluments (\$15,045,672).
 - 2. Wages (\$42,349).
 - 3. Travel (\$396,000); Subsistence (\$243,000); Telecommunications (\$334,125).
 - 4. Fuel and Oil - Vehicles (\$585,000); Office Stationery and Printing (\$131,625); Postage (\$4,050); Incidentals (\$111,375); Repair and Maintenance - Burial Grounds (\$178,875); Repair and Maintenance - Buildings (\$40,500); Repair and Maintenance - Machinery (\$40,500); Repair and Maintenance - Generators (\$91,125); Repair and Maintenance - Office Equipment (\$60,750); Repair and Maintenance - Vehicles (\$303,750); Repair and Maintenance - IT Equipment (\$101,250); Power Supply (\$556,875); Water, Sewerage and Fire Services (\$455,625); Lease and Rent - iTaukei Lands (\$10,281).
 - 5. Occupational Health and Safety (\$45,000); Clothing and Uniforms (\$1,518,750); Materials, Stores and Supplies (\$20,250).
 - 8. Upgrade and Enhancement - Institutional Infrastructure (\$112,500); Upgrade - Public Cemeteries (\$2,250,000); Upgrade and Enhancement - Institutional Buildings (\$562,500); Upgrade and Enhancement - Institutional Boundary Fence (\$100,000); Upgrade and Enhancement - Quarters (\$450,000); Upgrade - Telecommunication and CCTV (\$281,250); Upgrade of LAN/WAN (\$112,500); Retention Payments (\$66,185).

Programme 1: Fiji Corrections Service

ACTIVITY 2: Penal Institutions

- 14-1-2*
- 1. Personal Emoluments (\$30,513,165).
 - 2. Wages (\$648,000).
 - 4. Repair and Maintenance - Office Building (\$237,938); Repair and Maintenance - Machinery (\$25,313).
 - 5. Training (\$225,000); Purchase - Technical Equipment (\$56,250); Prevention and Control - Pest Control (\$33,750); Rations (\$5,062,500); Medical Expenses (\$112,500); Materials, Stores and Supplies (\$1,350,000); Farm Upkeep (\$101,250); Farm Development (\$25,313); Ration - Prison Dogs (\$90,000); Bakery Materials (\$78,750).
 - 6. Stage Gratuities (\$20,000).
 - 7. Ex-Offender Livelihood Support (\$112,500); Rehabilitation Programme (\$225,000); Yellow Ribbon Project (\$225,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections	
2024-2025	Estimate		2026-2027	2027-2028	2028-2029

Head No. 14 - FIJI CORRECTIONS SERVICE**Programme 1 - Fiji Corrections Service****ACTIVITY 3 - Enterprise****\$000**

1. Established Staff	0.0	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	32.0	47.3	(4.7)	42.5	42.5	42.5
4. Maintenance and Operations	98.3	117.8	18.6	136.4	136.4	136.4
5. Purchase of Goods and Services	1,195.3	1,022.5	43.5	1,066.0	1,066.0	1,066.0
6. Operating Grants and Transfers	80.0	68.5	20.9	89.3	89.3	89.3
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,405.5	1,256.1	78.2	1,334.3	1,334.3	1,334.3

FIJI CORRECTIONS SERVICE

Programme 1: Fiji Corrections Service
ACTIVITY 3: Enterprise

- 14-1-3* -3. Travel (\$12,150); Subsistence (\$20,250); Telecommunications (\$10,125).
- 4. Fuel and Oil - Vehicles (\$20,250); Office Stationery and Printing (\$4,810); Repair and Maintenance - Poultry Shed (\$20,250); Repair and Maintenance - Piggery Shed (\$50,625); Repair and Maintenance - Vehicles (\$20,250); Repair and Maintenance - Technical Equipment (Devo Heights) (\$20,250).
- 5. Occupational Health and Safety (\$5,063); Farm Upkeep (\$25,313); Farm Development (\$25,313); Materials, Stores and Supplies (\$20,250); Joinery Materials (\$101,250); Tailor Materials (\$121,500); Bakery Materials (\$187,875); Piggery Material/Feeds (\$203,355); Poultry Material/Feeds (\$322,374); Ration - Devo Heights Unit (\$48,600); Marketing and Packaging (\$5,063).
- 6. Commercial Funds: Piggery (\$15,000); Poultry (\$15,000); Farm (\$15,000); Joinery (\$15,000); Tailor (\$9,783); Bakery (\$9,783); Devo Heights Unit (\$9,783).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 15 - MINISTRY OF JUSTICE

Programme 1 - Justice

ACTIVITY 1 - General Administration

\$000

1. Established Staff	4,133.5	4,690.5	(82.0)	4,608.5	4,608.5	4,608.5
2. Wage Earners	257.4	309.2	(4.2)	305.0	305.0	305.0
3. Travel and Communications	283.2	354.4	(26.5)	327.9	327.9	327.9
4. Maintenance and Operations	635.3	873.4	(125.2)	748.2	748.2	748.2
5. Purchase of Goods and Services	429.9	611.8	29.7	641.5	641.5	641.5
6. Operating Grants and Transfers	1.3	1,000.0	(400.0)	600.0	600.0	600.0
7. Special Expenditures	341.5	1,467.5	(550.0)	917.5	917.5	917.5
TOTAL OPERATING	6,082.1	9,306.8	(1,158.2)	8,148.6	8,148.6	8,148.6
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL EXPENDITURE	6,082.1	9,306.8	(1,158.2)	8,148.6	8,148.6	8,148.6

MINISTRY OF JUSTICE

The administration of Justice and Law of Fiji remains a cornerstone of our democracy and is firmly under the stewardship of the Ministry of Justice. The four (4) Registries - the Registrar of Titles, Registrar of Companies, Official Receiver's Office, and the Registrar General - are mandated by law to safeguard the integrity of official legal records, ensuring transparency, accountability, and the rule of law as fundamental pillars of our nation's governance framework. Justice and Law of Fiji is under the purview of the Ministry of Justice.

In alignment with the Fiji National Development Plan (NDP) and the long-term aspirations of Vision 2050, the Ministry is driving a transformative digital agenda to modernise justice sector services. For the 2026-2027 Budget, a total of \$400,000 has been allocated to support Phase 1 of the Registrar of Titles digitisation initiative, alongside critical digital upgrades across the remaining three (3) Registries and Corporate Services. This investment represents a decisive shift towards a more efficient, technology-driven justice system that enhances data integrity, improves service delivery, and strengthens Fiji's competitiveness by promoting a more enabling environment for business and investment.

Recognising that equitable access to justice is central to inclusive development, the Ministry has expanded the training and deployment of Justices of Peace (JPs), with particular emphasis on rural, remote, and maritime communities. This initiative directly supports the Government's commitment under the NDP to leave no one behind by ensuring that all Fijians, regardless of location, have access to essential legal services. The 2026-2027 Budget allocation of \$600,000 to support JP allowances and administration reflects the Government's continued investment in community-based service delivery and grassroots access to justice.

Further strengthening governance and rehabilitation outcomes, the Ministry is advancing the establishment of the Parole Board, in line with national priorities on justice reform and social reintegration. This initiative introduces a structured and transparent framework for the supervised early release of eligible inmates, aimed at reducing recidivism and supporting their reintegration as productive members of society. In collaboration with the Fiji Corrections Service, the Parole Board underscores the Government's commitment to a more progressive, humane, and results-oriented justice system.

The Ministry of Justice is allocated a total of **\$8.1 million** in the 2026-2027 Budget.

Programme 1: Justice

ACTIVITY 1: General Administration

- 15-1-1*
- 1. Personal Emoluments (\$4,608,513).
 - 2. Wages (\$305,035).
 - 3. Travel (\$70,875); Subsistence (\$86,000); Telecommunications (\$171,000).
 - 4. Fuel and Oil - Vehicles (\$63,000); Office Stationery and Printing (\$290,000); Office Pest Control (\$8,600); Incidentals (\$70,875); Repair and Maintenance - Office Equipment (\$54,000); Repair and Maintenance - Vehicles (\$28,800); Power Supply (\$222,750); Water, Sewerage and Fire Services (\$10,125).
 - 5. Purchase - Office Equipment (\$202,500); Minor Improvements - Office Building (\$108,000); Occupational Health and Safety (\$5,000); E-Transaction Cost (\$35,400); Training (\$20,250); National Training Productivity Centre Levy (\$54,200); Office Books, Periodicals and Publications (\$20,250); Awareness (\$50,625); Subscription to Asia Pacific Group on Money Laundering (\$35,900); License Renewals (\$27,300); Administration of Justice of Peace (\$82,100).
 - 6. Justice of Peace Allowance (\$600,000).
 - 7. Implementation of Administration of Justice (\$300,000); Refunds (\$10,000); Planning, Monitoring, Evaluation, Learning and Training (\$56,250); Anti - Corruption (\$45,000); Official Receiver's Office (\$56,250); Digitisation Programme (\$400,000); Parole Board (\$50,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 16 - MINISTRY OF POLICING AND COMMUNICATIONS

SUMMARY OF TOTAL
EXPENDITURE

\$000

1. Established Staff	0.0	5,958.4	(108.0)	5,850.4	5,850.4	5,850.4
2. Wage Earners	0.0	193.2	(2.9)	190.3	190.3	190.3
3. Travel and Communications	0.0	2,680.9	(43.1)	2,637.8	2,637.8	2,637.8
4. Maintenance and Operations	0.0	1,408.2	(68.7)	1,339.5	1,339.5	1,339.5
5. Purchase of Goods and Services	0.0	8,443.0	(677.5)	7,765.5	7,765.5	7,765.5
6. Operating Grants and Transfers	0.0	8,004.1	0.0	8,004.1	8,004.1	8,004.1
7. Special Expenditures	0.0	7,408.1	(961.8)	6,446.3	6,446.3	6,446.3
TOTAL OPERATING	0.0	34,095.9	(1,862.0)	32,233.9	32,233.9	32,233.9
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	3,182.8	(1,182.8)	2,000.0	2,000.0	2,000.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	0.0	3,182.8	(1,182.8)	2,000.0	2,000.0	2,000.0
TOTAL EXPENDITURE	0.0	37,278.7	(3,044.8)	34,233.9	34,233.9	34,233.9
TOTAL AID-IN-KIND	0.0	617.6	669.7	1,287.3	0.0	0.0

MINISTRY OF POLICING AND COMMUNICATIONS

The Ministry of Policing and Communications is responsible for providing strategic leadership, policy direction, coordination and oversight of national policing, cybersecurity, government information and communications technology, and digital transformation initiatives. The Ministry supports the Government's commitment to maintaining law and order, combating transnational crime, strengthening cybersecurity resilience, and advancing a modern, digitally enabled public service.

The Ministry comprises of three core functional areas: the Corporate and Policy Division, the Counter Narcotics Bureau (CNB), and the Communications Division. Together, these divisions provide policy leadership, strategic coordination, operational oversight, and digital innovation support to strengthen national security and improve public service delivery.

The Counter Narcotics Bureau (CNB), which is currently being operationalised, will serve as the central coordinating body for drug enforcement policy, intelligence gathering, and operational coordination. They (CNB) will continue to operate under the direct authority of the Ministry.

The Cyber Security Unit continues to advance Fiji's Cyber Security Framework through coordination with the Computer Emergency Response Team (CI-CERT) and the Computer Security Incident Response Team (CSIRT) taskforce, ensuring a coordinated national approach to protecting critical infrastructure and government systems.

The Communications Division is responsible for leading Government's digital transformation agenda and strengthening information and communications technology services across the public sector. The Division comprises the Information Technology Centre (ITC) and the Digital Government Transformation Office (DGTO).

The Government Information Technology Centre provides shared ICT services and infrastructure across Government. Its responsibilities include the management and maintenance of government networks, data centers, cloud services, cybersecurity systems, email services, enterprise applications, and ICT support services.

The Government Digital Transformation Office leads the design and implementation of Government's digital transformation strategy. The Office drives initiatives aimed at improving digital service delivery, promoting whole-of-government interoperability, strengthening digital governance frameworks, and enhancing citizen access to government services through digital platforms.

The Ministry will continue to invest in critical ICT infrastructure, cybersecurity enhancements, digital service platforms, workforce capability development, and modern technologies that support both policing and government operations. These investments will contribute to a safer, more secure and digitally connected Fiji while improving the efficiency, accessibility and responsiveness of public services.

The Ministry of Policing and Communications is allocated a total of **\$34.2 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				

Head No. 16 - MINISTRY OF POLICING AND COMMUNICATIONS

Programme 1 - Policy and Administration

ACTIVITY 1 - General Administration

\$000

1. Established Staff	0.0	1,161.0	(20.8)	1,140.2	1,140.2	1,140.2
2. Wage Earners	0.0	108.5	(1.4)	107.1	107.1	107.1
3. Travel and Communications	0.0	90.0	(9.0)	81.0	81.0	81.0
4. Maintenance and Operations	0.0	90.0	(9.0)	81.0	81.0	81.0
5. Purchase of Goods and Services	0.0	263.4	(24.3)	239.2	239.2	239.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	2,046.5	(356.5)	1,690.0	1,690.0	1,690.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	3,759.5	(421.1)	3,338.5	3,338.5	3,338.5
AID-IN-KIND	0.0	617.6	669.7	1,287.3	0.0	0.0

Programme 2 - Communications

ACTIVITY 1 - Digital Government Transformation Office

\$000

1. Established Staff	0.0	1,706.6	(31.0)	1,675.6	1,675.6	1,675.6
2. Wage Earners	0.0	22.0	(0.4)	21.6	21.6	21.6
3. Travel and Communications	0.0	157.5	(15.8)	141.8	141.8	141.8
4. Maintenance and Operations	0.0	35.5	(2.3)	33.1	33.1	33.1
5. Purchase of Goods and Services	0.0	1,111.5	(6.5)	1,105.1	1,105.1	1,105.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	4,911.6	(455.3)	4,456.3	4,456.3	4,456.3
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	7,944.7	(511.3)	7,433.4	7,433.4	7,433.4

MINISTRY OF POLICING AND COMMUNICATIONS

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 16-1-1*
- 1. Personal Emoluments (\$1,140,189).
 - 2. Wages (\$107,119).
 - 3. Travel (\$30,375); Subsistence (\$20,250); Telecommunications (\$30,375).
 - 4. Fuel and Oil - Vehicles (\$30,375); Office Stationery and Printing (\$20,250); Incidentals (\$10,125); Repair and Maintenance - Office Equipment (\$10,125); Repair and Maintenance - Vehicles (\$10,125).
 - 5. Purchase - Office Equipment (\$50,625); Occupational Health and Safety (\$1,900); Training (\$10,125); National Training Productivity Centre Levy (\$8,400); Illicit Narcotic Legislation (\$50,625); Office Books, Periodicals and Publications (\$5,000); Disarmament of Toxic Weapon Activities (\$11,250); Critical Infrastructure and Security Expenses (\$101,250).
 - 7. Human Trafficking (\$11,250); Narcotics Operation (\$1,600,000); Melanesian Spearhead Group (\$22,500); Police Act Review (\$56,250).

Aid-in-Kind: Improving Cybersecurity Capability in the Pacific Island Countries (JICA) (\$1,100,024); Community Policing Seminar for the Pacific Island Countries (JICA) (\$187,256).

Programme 2: Communications

ACTIVITY 1: Digital Government Transformation Office

- 16-2-1*
- 1. Personal Emoluments (\$1,675,609).
 - 2. Wages (\$21,613).
 - 3. Travel (\$40,500); Subsistence (\$30,375); Telecommunications (\$70,875).
 - 4. Fuel and Oil - Vehicles (\$5,040); Office Stationery and Printing (\$2,025); Incidentals (\$8,100); Repair and Maintenance - Office Equipment (\$2,970); Repair and Maintenance - Vehicles (\$2,970); Power Supply (\$11,250); Water, Sewerage and Fire Services (\$780).
 - 5. Purchase - Office Equipment (\$40,500); Software License (\$147,000); Training (\$12,150); Office Books, Periodicals and Publications (\$1,440); Advertising (\$2,970); Hosting and Online Subscription (\$900,000); Materials, Stores and Supplies (\$1,000).
 - 7. Ease of Doing Business (\$4,000,000); National Cybersecurity Strategy (\$56,250); DigitalFIJI (\$400,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 16 MINISTRY OF POLICING AND COMMUNICATIONS						
Programme 2 - Communications						
ACTIVITY 2 - Department of Communications	\$000					
1. Established Staff	0.0	710.7	(12.9)	697.8	697.8	697.8
2. Wage Earners	0.0	20.9	(0.4)	20.5	20.5	20.5
3. Travel and Communications	0.0	117.0	(11.7)	105.3	105.3	105.3
4. Maintenance and Operations	0.0	363.4	(35.0)	328.4	328.4	328.4
5. Purchase of Goods and Services	0.0	768.9	(26.0)	742.9	742.9	742.9
6. Operating Grants and Transfers	0.0	8,004.1	0.0	8,004.1	8,004.1	8,004.1
7. Special Expenditures	0.0	450.0	(150.0)	300.0	300.0	300.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	10,435.0	(236.0)	10,199.0	10,199.0	10,199.0

Programme 2 - Communications

ACTIVITY 3 - Information Technology and Computing Services	\$000					
1. Established Staff	0.0	2,380.0	(43.2)	2,336.8	2,336.8	2,336.8
2. Wage Earners	0.0	41.8	(0.7)	41.0	41.0	41.0
3. Travel and Communications	0.0	2,316.4	(6.6)	2,309.7	2,309.7	2,309.7
4. Maintenance and Operations	0.0	919.4	(22.4)	897.0	897.0	897.0
5. Purchase of Goods and Services	0.0	6,299.2	(620.8)	5,678.4	5,678.4	5,678.4
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	3,182.8	(1,182.8)	2,000.0	2,000.0	2,000.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	15,139.4	(1,876.5)	13,262.9	13,262.9	13,262.9

MINISTRY OF POLICING AND COMMUNICATIONS

Programme 2: Communications

ACTIVITY 2: Department of Communications

- 16-2-2*
- 1. Personal Emoluments (\$697,823).
 - 2. Wages (\$20,533).
 - 3. Travel (\$50,625); Subsistence (\$40,500); Telecommunications (\$14,175).
 - 4. Fuel and Oil - Vehicles (\$6,075); Office Stationery and Printing (\$2,025); Office Postage and Parcel Freight (\$1,440); Incidentals (\$5,063); Maintenance - Office Equipment (\$2,025); Repair and Maintenance - Vehicles (\$3,038); Power Supply (\$11,250); Water, Sewerage and Fire Services (\$2,250); Cable System Operational Expenses (\$295,200).
 - 5. Minor Improvements (\$10,125); Industry Consultations and Reviews (\$4,050); Training (\$8,100); Office Books, Periodicals and Publications (\$560); Advertising (\$2,800); Pacific Islands Telecommunication Association Subscription (\$490); Pacific Telecommunication Council Subscription (\$685); Asia Pacific Telecommunication (\$23,400); International Telecommunications Union (\$205,400); Universal Postal Services (\$49,200); Commonwealth Telecommunication Organisation (\$114,000); Cyber Emergency Response Team Implementation and Cybersecurity (\$112,500); Supply and Stores (\$9,113); Cost of Telecenters (\$202,500).
 - 6. Telecommunications Authority of Fiji - Operating Grant (\$1,156,300); Walesi - Operating Grant (\$6,847,800).
 - 7. Feasibility Study - Shored Based Facilities (\$200,000); Special ICT Meeting and Consultations (\$100,000).

Programme 2: Communications

ACTIVITY 3: Information Technology and Computing Services

- 16-2-3*
- 1. Personal Emoluments (\$2,336,811).
 - 2. Wages (\$41,036).
 - 3. Travel (\$15,188); Subsistence (\$14,175); Telecommunications (\$30,375); Lease and Rent - Software (\$2,250,000).
 - 4. Fuel and Oil - Vehicles (\$15,188); Office Stationery and Printing (\$10,125); Incidentals (\$10,125); Repair and Maintenance - Office Equipment (\$10,125); Repair and Maintenance - IT Equipment (\$151,875); Repair and Maintenance - Vehicles (\$4,050); Power Supply (\$675,000); Water, Sewerage and Fire Services (\$1,688); Equipment: Freight, Installation and Purchase (\$1,125); National Training Productivity Center Levy (\$17,663).
 - 5. Purchase - IT Equipment and Software Licenses (\$5,546,739); Training (\$40,500); Subscription - Periodicals (\$1,125); Security Expenses (\$90,000).
 - 9. Purchase - IT Infrastructure (\$1,000,000); Storage Server Capacity System (\$1,000,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 17 - MINISTRY OF CIVIL SERVICE

SUMMARY OF TOTAL
EXPENDITURE

\$000

1. Established Staff	3,393.4	1,625.0	704.3	2,329.3	2,329.3	2,329.3
2. Wage Earners	226.1	94.9	46.6	141.5	141.5	141.5
3. Travel and Communications	986.2	78.8	(7.9)	70.9	70.9	70.9
4. Maintenance and Operations	459.9	373.9	(34.2)	339.7	339.7	339.7
5. Purchase of Goods and Services	43,124.0	259.6	(26.0)	233.7	233.7	233.7
6. Operating Grants and Transfers	300.0	1,022.2	(705.2)	317.0	317.0	317.0
7. Special Expenditures	667.4	731.3	(216.3)	515.0	115.0	115.0
TOTAL OPERATING	49,157.0	4,185.7	(238.7)	3,947.0	3,547.0	3,547.0
8. Capital Construction	7,235.2	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	11,231.6	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	18,466.8	0.0	0.0	0.0	0.0	0.0
TOTAL EXPENDITURE	67,623.8	4,185.7	(238.7)	3,947.0	3,547.0	3,547.0
TOTAL AID-IN-KIND	0.0	2,900.8	3,521.9	6,422.7	0.0	0.0

MINISTRY OF CIVIL SERVICE

The Ministry of Civil Service provides strategic leadership and support to Ministries and Departments in embedding modern best practices in service delivery across the Whole of Government. Its role is central to positioning Government as a merit-based, efficient, responsive, and accountable employer.

The Ministry delivers comprehensive human resource policy advice and guidance to Permanent Secretaries, while also providing secretariat and executive support to the Public Service Commission. It oversees the consistent application of policies and guidelines across Ministries and Departments through Whole of Government systems. In collaboration with line Ministries, the Ministry drives improvements in customer service by implementing the Customer Service Guideline and managing the Government Feedback Call Centre, thereby enhancing service delivery to both internal and external stakeholders.

A major reform initiative currently underway is the Functional Review of the Civil Service. This review assesses organisational structures, staffing arrangements, roles, functions, and service delivery requirements across Ministries and Departments. Its objective is to strengthen efficiency, accountability, and fitness-for-purpose by identifying opportunities for improved coordination, resource alignment, and optimal utilisation of human capital.

The Ministry also plays a pivotal role in workforce development. It facilitates core skills training and capacity-building programmes across Government, coordinates learning and development initiatives supported by development partners, and advances leadership and competency frameworks through the establishment of the Fiji Learning Institute for Public Service (FLIPS). These initiatives ensure that the Civil Service is equipped with the skilled and experienced workforce required to build a stronger future for Fiji.

The Ministry of Civil Service is allocated a total of **\$3.9 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 17 - MINISTRY OF CIVIL SERVICE						
Programme 1 - Civil Service						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	2,069.8	1,625.0	704.3	2,329.3	2,329.3	2,329.3
2. Wage Earners	109.1	94.9	46.6	141.5	141.5	141.5
3. Travel and Communications	51.7	78.8	(7.9)	70.9	70.9	70.9
4. Maintenance and Operations	368.9	373.9	(34.2)	339.7	339.7	339.7
5. Purchase of Goods and Services	372.1	259.6	(26.0)	233.7	233.7	233.7
6. Operating Grants and Transfers	0.0	1,022.2	(705.2)	317.0	317.0	317.0
7. Special Expenditures	338.4	731.3	(216.3)	515.0	115.0	115.0
8. Capital Construction	161.4	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,471.4	4,185.7	(238.7)	3,947.0	3,547.0	3,547.0
AID-IN-KIND	0.0	2,900.8	3,521.9	6,422.7	0.0	0.0

Programme 2 - Office Accommodation and Housing Unit

ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	485.4	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	79.2	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	918.8	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	24.6	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	42,728.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	7,073.8	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	51,309.9	0.0	0.0	0.0	0.0	0.0

MINISTRY OF CIVIL SERVICE

Programme 1: Civil Service

ACTIVITY 1: General Administration

- 17-1-1*
- 1. Personal Emoluments (\$2,329,345).
 - 2. Wages (\$141,454).
 - 3. Travel (\$20,250); Subsistence (\$20,250); Telecommunications (\$30,375).
 - 4. Fuel and Oil - Vehicle (\$23,400); Office Stationery and Printing (\$20,250); Incidentals (\$20,250); Repair and Maintenance - Office Equipment (\$60,750); Repair and Maintenance - Vehicles (\$8,100); Power Supply (\$45,563); Water, Sewerage and Fire Services (\$7,088); Customer Care Centres (\$154,299).
 - 5. Minor Improvements - Buildings (\$8,404); Other Contractual Services (\$82,296); Training (\$20,250); National Training Productivity Centre Levy (\$28,236); Network and Forums (\$17,334); Office Books, Periodicals and Publications (\$10,125); Customer Service Guideline (\$16,382); Review of Civil Service Guidelines (\$50,625).
 - 6. Fiji Learning Institute of Public Service (FLIPS) (\$316,980).
 - 7. Functional Review of Civil Service (\$400,000); Volunteer (\$15,000); Graduate Trainee Program (\$100,000).

Aid-in-Kind: Training in Japan (JICA) (\$587,668); SDGs Global Leadership Program, KIZUNA Programme, Agri-Net Program, DRR Program and Clean City Program (JICA) (\$559,684); Project for Human Resource Development Scholarships (JICA) (\$3,402,170); Dispatching Experts: Volunteers, Senior Advisors, Medical Doctors (KOICA) (\$1,873,188).

Programme 2: Office Accommodation and Housing Unit

ACTIVITY 1: General Administration

17-2-1 Activity transferred to Head 40-3-5.

DETAILS OF EXPENDITURE

Actual	Revised		Estimate	Projections
2024-2025	Estimate	Change	2026-2027	2027-2028 2028-2029

Head No. 17 - MINISTRY OF CIVIL SERVICE**Programme 3 - Public Enterprises****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	838.2	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	37.8	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	15.7	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	66.4	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	23.9	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	300.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	328.9	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	11,231.6	0.0	0.0	0.0	0.0	0.0
	12,842.5	0.0	0.0	0.0	0.0	0.0

MINISTRY OF CIVIL SERVICE

Programme 3: Public Enterprises

ACTIVITY 1: General Administration

17-3-1 Activity transferred to Head 36-1-1.

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				

Head No. 18 - MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT**SUMMARY OF TOTAL EXPENDITURE****\$000**

1. Established Staff	7,344.7	8,040.4	(141.3)	7,899.1	7,899.1	7,899.1
2. Wage Earners	1,985.3	2,524.1	(41.6)	2,482.5	2,482.5	2,482.5
3. Travel and Communications	1,012.2	853.9	(85.4)	768.5	768.5	768.5
4. Maintenance and Operations	1,959.6	2,205.5	5.8	2,211.2	2,211.2	2,211.2
5. Purchase of Goods and Services	2,403.2	1,382.9	(162.4)	1,220.4	1,220.4	1,220.4
6. Operating Grants and Transfers	0.0	768.0	0.0	768.0	768.0	768.0
7. Special Expenditures	1,459.0	337.5	262.5	600.0	600.0	600.0
TOTAL OPERATING	16,163.8	16,112.2	(162.5)	15,949.7	15,949.7	15,949.7
8. Capital Construction	7,511.6	14,769.1	(3,663.8)	11,105.3	9,069.0	9,069.0
9. Capital Purchase	0.0	684.8	(490.4)	194.4	0.0	0.0
10. Capital Grants and Transfers	9,246.4	7,826.1	321.7	8,147.8	8,147.8	8,147.8
TOTAL CAPITAL	16,758.1	23,280.0	(3,832.5)	19,447.5	17,216.8	17,216.8
TOTAL EXPENDITURE	32,921.9	39,392.1	(3,994.9)	35,397.2	33,166.5	33,166.5
TOTAL AID-IN-KIND	0.0	1,324.5	(1,131.6)	193.0	0.0	0.0

MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT

The Ministry is responsible for implementing and coordinating development strategies that ensure Fijians living in rural and maritime regions have equitable access to essential services, basic infrastructure, and economic opportunities comparable to those available in urban areas.

In driving its rural development mandate, the Ministry is currently implementing a Change Management Programme, which commenced with the review of the 2009 Integrated Rural Development Framework (IRDF). The review aims to strengthen development coordination amongst all stakeholders operating within the rural development space. It also provides the foundation for the formulation of the National Rural Development Policy (NRDP), which seeks to intensify rural transformation through empowerment, integration, co-financing, inclusiveness, public-private partnership, and equality in development.

The Ministry also provides oversight to the National Disaster Risk Management Office (NDRMO), which facilitates the coordination and integration of services to enhance disaster preparedness, response, recovery, and resilience under the National Disaster Risk Management Act 2024. The ongoing implementation of the National Disaster Risk Reduction Policy (NDRRP) also remains a key guiding framework for strengthening national and community-level disaster risk reduction.

Provision of basic infrastructure, including safe drinking water and adequate sanitation systems, will continue to be prioritised under the High-Risk Water and Sanitation Programme. The Community Access Roads, Footpaths and Footbridges (CARFF) Programme will also continue to improve accessibility to and from rural and remote communities, enabling other essential services and economic opportunities to be brought closer to the people.

The Rural Housing Assistance (RHA) Programme targets different levels of housing need, with particular focus on vulnerable groups including the elderly and persons with disabilities. The Ministry also facilitates the repair and maintenance of Government quarters to ensure that civil servants serving in rural and maritime areas are provided with safe and conducive living conditions.

The Ministry facilitates the construction of new evacuation centres and the retrofitting of existing facilities to strengthen community preparedness and safety during disasters. In collaboration with relevant agencies, the Ministry also coordinates coastal protection works and the relocation of vulnerable communities affected by climate change, coastal erosion, and disaster risks.

Furthermore, the Ministry has an allocation for Emergency Water Supplies (EWS) to support the cartage and delivery of water to rural and maritime communities affected by drought or unexpected major disruptions that impact livelihoods and daily living.

The Rural and Outer Island (ROI) Development Programme will continue to open and maintain access roads for land-locked communities, while supporting the establishment of strategic processing and cooling facilities to strengthen agriculture, fisheries, and forestry value chains. The programme will also support small tourism operators in areas with tourism potential, contributing to rural economic diversification and local employment.

In addition, the Self-Help Programme (SHP) assists small-scale social and economic development projects where communities contribute one-third of the total project cost, while Government provides the remaining two-thirds. This approach promotes shared responsibility, community ownership, and sustainable development outcomes.

The Ministry of Rural and Maritime Development and Disaster Management is allocated a total of **\$35.4 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 18 - MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT						

Programme 1 - Policy and Administration**ACTIVITY 1 - General Administration****\$000**

1. Established Staff	2,130.0	2,438.4	(782.2)	1,656.2	1,656.2	1,656.2
2. Wage Earners	356.6	284.2	(4.3)	279.9	279.9	279.9
3. Travel and Communications	474.3	371.3	(89.8)	281.5	281.5	281.5
4. Maintenance and Operations	769.1	689.6	(2.3)	687.4	687.4	687.4
5. Purchase of Goods and Services	1,548.3	531.4	(72.3)	459.0	459.0	459.0
6. Operating Grants and Transfers	0.0	768.0	(768.0)	0.0	0.0	0.0
7. Special Expenditures	931.1	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	4,397.6	10,947.1	(3,066.8)	7,880.3	5,844.0	5,844.0
9. Capital Purchase	0.0	684.8	(490.4)	194.4	0.0	0.0
10. Capital Grants and Transfers	33.9	0.0	0.0	0.0	0.0	0.0
	10,640.9	16,714.6	(5,276.0)	11,438.6	9,207.9	9,207.9

Programme 2 - Rural Development Services**ACTIVITY 1 - Commissioner Central****\$000**

1. Established Staff	1,167.3	1,161.3	(20.6)	1,140.7	1,140.7	1,140.7
2. Wage Earners	322.4	276.2	(4.4)	271.8	271.8	271.8
3. Travel and Communications	96.2	85.5	(8.5)	77.0	77.0	77.0
4. Maintenance and Operations	240.5	318.4	(2.5)	315.9	315.9	315.9
5. Purchase of Goods and Services	130.1	137.2	(40.7)	96.4	96.4	96.4
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	28.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,984.5	1,978.6	(76.8)	1,901.8	1,901.8	1,901.8

MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 18-1-1*
- 1. Personal Emoluments (\$1,656,181).
 - 2. Wages (\$279,905).
 - 3. Travel (\$127,373); Subsistence (\$22,478); Telecommunications (\$131,625).
 - 4. Fuel and Oil - Vehicles (\$101,250); Office Stationery and Printing (\$30,375); Office Supplies (\$17,213); Consultations and Promotions (\$200,000); Office Maintenance (\$16,200); Repair and Maintenance - Vehicles (\$50,625); Power Supply (\$60,750); Water, Sewerage and Fire Services (\$15,188); Inter - Island Shipping Charges (\$121,500); Monitoring Expenses (\$11,250); Emergency Vessel Berthing Charges (\$22,500); Administrative Expenses (\$40,500).
 - 5. Purchase - Office Equipment (\$72,000); Minor Improvements - Building (\$50,625); Occupational Health and Safety (\$5,063); Asset Management Tracking Software Fee (\$48,000); Training (\$40,500); National Training Productivity Centre Levy (\$88,125); Office Books, Periodicals and Publications (\$5,625); Advertising (\$7,088); Board Meeting (\$15,975); Protective Gear and Clothing (\$3,263); Security Expenses (\$87,750); Cleaning Services (\$35,000).
 - 8. Construction of New Sawanikula to Tubarua Road (\$600,000); Construction and Retrofitting - Evacuation Centres (\$2,200,000); Construction - New Office and Quarters (\$500,000); Upgrade and Enhancement - Office Building (\$230,000); Upgrade and Enhancement - Building Warehouse (West) (\$168,750); Upgrade and Enhancement - Quarters (Vunisea Government Station) (\$1,687,500); Upgrade and Enhancement - Quarters (\$1,956,522); Retention Payments - Construction Works (\$537,506).
 - 9. Procurement of NDRMO Operational Mobility Vessel (\$194,400).

Programme 2: Rural Development Services

ACTIVITY 1: Commissioner Central

- 18-2-1*
- 1. Personal Emoluments (\$1,140,688).
 - 2. Wages (\$271,817).
 - 3. Travel (\$11,138); Subsistence (\$20,250); Telecommunications (\$45,563).
 - 4. Fuel and Oil - Vehicles (\$75,938); Office Stationery and Printing (\$29,363); Office Supplies (\$5,063); Incidentals (\$15,188); Office Upkeep (\$8,100); Upkeep of Burial Grounds (\$5,063); Repair and Maintenance - Vehicles (\$50,625); Power Supply (\$60,750); Water, Sewerage and Fire Services (\$8,100); Administrative Expenses (\$20,250); District Services (\$29,363); Community Capacity Building (\$8,100).
 - 5. Purchase - Office Equipment (\$25,313); Occupational Health and Safety (\$2,025); Training (\$20,250); Board Meeting (\$20,250); Liquor Tribunal and Ancillary Services (\$23,529); Cartage Expenses (\$5,063).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 18 - MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT						

Programme 2 - Rural Development Services**ACTIVITY 2 - Commissioner Western****\$000**

1. Established Staff	1,135.0	1,225.8	(21.8)	1,204.1	1,204.1	1,204.1
2. Wage Earners	424.3	413.1	(6.8)	406.3	406.3	406.3
3. Travel and Communications	64.5	69.8	(7.0)	62.8	62.8	62.8
4. Maintenance and Operations	256.1	259.9	(5.7)	254.1	254.1	254.1
5. Purchase of Goods and Services	161.5	117.0	(31.9)	85.1	85.1	85.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	22.8	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	346.8	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,411.0	2,085.6	(73.2)	2,012.3	2,012.3	2,012.3

Programme 2 - Rural Development Services**ACTIVITY 3 - Commissioner Northern****\$000**

1. Established Staff	1,103.8	1,148.3	(19.7)	1,128.7	1,128.7	1,128.7
2. Wage Earners	327.8	348.7	(5.5)	343.2	343.2	343.2
3. Travel and Communications	96.6	95.6	(9.6)	86.1	86.1	86.1
4. Maintenance and Operations	252.9	305.3	(10.3)	295.0	295.0	295.0
5. Purchase of Goods and Services	126.7	135.0	(33.7)	101.3	101.3	101.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	24.1	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,932.0	2,033.0	(78.8)	1,954.2	1,954.2	1,954.2

MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT

Programme 2: Rural Development Services

ACTIVITY 2: Commissioner Western

- 18-2-2
- 1. Personal Emoluments (\$1,204,078).
 - 2. Wages (\$406,289).
 - 3. Travel (\$7,088); Subsistence (\$20,250); Telecommunications (\$35,438).
 - 4. Fuel and Oil - Vehicles (\$70,875); Office Stationery and Printing (\$20,250); Office Supplies (\$10,125); Community Capacity Building (\$3,038); Incidentals (\$4,050); Upkeep of Burial Grounds (\$3,038); Maintenance of First Responders Accommodation Block (\$8,100); Repair and Maintenance - Vehicles (\$47,588); Power Supply (\$32,400); Water, Sewerage and Fire Services (\$4,050); District Services (\$30,375); Administrative Expenses (\$20,250).
 - 5. Purchase - Office Equipment (\$25,313); Occupational Health and Safety (\$4,050); Training (\$15,188); Board Meeting (\$20,250); Liquor Tribunal and Ancillary Services (\$15,188); Cartage Expenses (\$5,063).

Programme 2: Rural Development Services

ACTIVITY 3: Commissioner Northern

- 18-2-3
- 1. Personal Emoluments (\$1,128,671).
 - 2. Wages (\$343,177).
 - 3. Travel (\$25,313); Subsistence (\$20,250); Telecommunications (\$40,500).
 - 4. Fuel and Oil - Vehicles (\$81,000); Office Stationery and Printing (\$20,250); Office Supplies (\$10,125); Community Capacity Building (\$15,188); Incidentals (\$12,150); Upkeep of Burial Grounds (\$3,443); Repair and Maintenance - Equipment Operation (\$10,125); Repair and Maintenance - Vehicles (\$40,500); Power Supply (\$45,563); Water, Sewerage and Fire Services (\$10,125); District Services (\$33,413); Administrative Expenses (\$13,163).
 - 5. Purchase - Office Equipment (\$25,313); Occupational Health and Safety (\$5,063); Training (\$20,250); Board Meeting (\$15,188); Liquor Tribunal and Ancillary Services (\$15,188); Security Expenses (\$10,125); Cartage Expenses (\$10,125).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 18 - MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT						

Programme 2 - Rural Development Services

ACTIVITY 4 - Commissioner Eastern

\$000

1. Established Staff	786.5	807.5	(13.9)	793.6	793.6	793.6
2. Wage Earners	214.6	232.0	(3.5)	228.5	228.5	228.5
3. Travel and Communications	139.0	101.3	(10.1)	91.1	91.1	91.1
4. Maintenance and Operations	160.5	214.9	(2.2)	212.6	212.6	212.6
5. Purchase of Goods and Services	283.5	310.5	(32.3)	278.2	278.2	278.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	36.4	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,620.5	1,666.1	(62.1)	1,604.0	1,604.0	1,604.0

Programme 3 - Rural Infrastructure

ACTIVITY 1 - Rural Livelihood, Water, Sanitation and Community Access

\$000

1. Established Staff	0.0	0.0	739.2	739.2	739.2	739.2
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	0.0	52.7	52.7	52.7	52.7
4. Maintenance and Operations	0.0	0.0	61.3	61.3	61.3	61.3
5. Purchase of Goods and Services	0.0	0.0	68.9	68.9	68.9	68.9
6. Operating Grants and Transfers	0.0	0.0	768.0	768.0	768.0	768.0
7. Special Expenditures	288.9	337.5	262.5	600.0	600.0	600.0
8. Capital Construction	2,475.4	2,250.0	750.0	3,000.0	3,000.0	3,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,016.2	1,956.5	321.7	2,278.3	2,278.3	2,278.3
	4,780.4	4,544.0	3,024.3	7,568.3	7,568.3	7,568.3

MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT

Programme 2: Rural Development Services

ACTIVITY 4: Commissioner Eastern

- 18-2-4
- 1. Personal Emoluments (\$793,562).
 - 2. Wages (\$228,513).
 - 3. Travel (\$35,438); Subsistence (\$25,313); Telecommunications (\$30,375).
 - 4. Fuel and Oil - Vehicles (\$60,750); Office Stationery and Printing (\$19,238); Office Maintenance (\$12,150); Office Supplies (\$7,088); Community Capacity Building (\$15,188); Upkeep of Burial Grounds (\$1,013); Repair and Maintenance - Vehicles (\$32,400); Power Supply (\$4,050); Water, Sewerage and Fire Services (\$3,038); District Services (\$35,438); Administrative Expenses (\$22,275).
 - 5. Purchase - Office Equipment (\$25,313); Occupational Health and Safety (\$3,038); Training (\$20,250); Board Meeting (\$30,375); Protective Gear and Clothing (\$3,038); Liquor Tribunal and Ancillary Services (\$15,188); Cartage Expenses (\$11,138); Transportation of Building Materials (\$169,875).

Programme 3: Rural Infrastructure

ACTIVITY 1: Rural Livelihood, Water, Sanitation and Community Access

- 18-3-1
- 1. Personal Emoluments (\$739,245).
 - 3. Travel (\$44,753); Subsistence (\$7,898).
 - 4. Consultations and Promotions (\$27,000); CIRDAP Technical Committee Meeting (\$10,125); Community Capacity Building (\$15,188); Monitoring Expenses (\$9,000).
 - 5. Purchase - Office Equipment (\$9,000); Office Books, Periodicals and Publications (\$4,500); Annual Fee - Centre for Integrated Rural Development for Asia and the Pacific (CIRDAP) (\$38,975); Board Meeting (\$14,400); Protective Gear and Clothing (\$2,000).
 - 6. District Advisory Councillor Allowance (\$767,960).
 - 7. Emergency Water Supplies (\$600,000).
 - 8. Community Access Roads, Footpaths and Footbridges (\$3,000,000).
 - 10. Grant to Self-Help Projects (\$1,300,000); Rural High-Risk Water Sanitation Project (\$684,783); Seafaring Entrepreneur Assistance Subsidy (\$293,478).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 18 - MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT						
Programme 3 - Rural Infrastructure						
ACTIVITY 2 - Rural and Outer Island Development	\$000					
1. Established Staff	132.2	142.1	(2.6)	139.5	139.5	139.5
2. Wage Earners	8.3	18.8	(0.3)	18.5	18.5	18.5
3. Travel and Communications	35.7	40.5	(4.0)	36.5	36.5	36.5
4. Maintenance and Operations	1.9	12.4	5.9	18.2	18.2	18.2
5. Purchase of Goods and Services	16.7	16.9	(8.8)	8.1	8.1	8.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,862.0	2,934.8	0.0	2,934.8	2,934.8	2,934.8
	3,056.8	3,165.5	(9.9)	3,155.6	3,155.6	3,155.6
Programme 4 - Disaster Management						
ACTIVITY 1 - Policy and Administration	\$000					
1. Established Staff	753.1	869.7	(15.4)	854.3	854.3	854.3
2. Wage Earners	144.3	122.5	(1.9)	120.7	120.7	120.7
3. Travel and Communications	92.4	74.3	(7.4)	66.8	66.8	66.8
4. Maintenance and Operations	268.2	393.8	(39.4)	354.4	354.4	354.4
5. Purchase of Goods and Services	99.8	112.5	(7.2)	105.3	105.3	105.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	127.7	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	291.9	1,572.0	(1,347.0)	225.0	225.0	225.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	1,373.1	0.0	0.0	0.0	0.0	0.0
	3,150.6	3,144.7	(1,418.3)	1,726.4	1,726.4	1,726.4
AID-IN-KIND	0.0	1,324.5	(1,131.6)	193.0	0.0	0.0

MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT

Programme 3: Rural Infrastructure

ACTIVITY 2: Rural and Outer Island Development

- 18-3-2
- 1. Personal Emoluments (\$139,517).
 - 2. Wages (\$18,504).
 - 3. Travel (\$20,250); Subsistence (\$15,188); Telecommunications (\$1,013).
 - 4. Fuel and Oil - Vehicles (\$5,063); Office Stationery and Printing (\$7,088); Incidentals (\$1,013); Repair and Maintenance - Office Equipment (\$5,063).
 - 5. Purchase - Office Equipment (\$3,038); Protective Gear and Clothing (\$5,063).
 - 10. Rural and Outer Island Programme (\$2,934,783).

Programme 4: Disaster Management

ACTIVITY 1: Policy and Administration

- 18-4-1
- 1. Personal Emoluments (\$854,284).
 - 2. Wages (\$120,661).
 - 3. Travel (\$25,313); Subsistence (\$15,188); Telecommunications (\$26,325).
 - 4. Fuel and Oil - Vehicles (\$25,313); Fuel and Oil - Machinery (\$5,063); Fuel and Oil - Vessels (\$9,113); Office Stationery and Printing (\$10,125); Office Supplies (\$5,063); Repair and Maintenance - Operation Equipment (\$253,125); Repair and Maintenance - Office Equipment (\$1,013); Repair and Maintenance - Vehicles (\$10,125); National Coordination Centre (\$25,313); Operation Readiness Check - Evacuation Centres (\$10,125).
 - 5. Purchase - Office Equipment (\$15,188); Minor Improvements - Operation Equipment (\$20,250); Training (\$30,375); Awareness (\$10,125); ADRC Membership Fees (\$14,157); Board Meeting (\$10,125); Protective Gear and Clothing (\$5,063).
 - 8. Disaster Risk Reduction Support (\$225,000).

Aid-in-Kind: Disaster Risk Reduction Advisor (JICA) (\$192,965).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 18 - MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT						
Programme 5 - Rural Housing						
ACTIVITY 1 - Policy and Administration						
				\$000		
1. Established Staff	136.8	247.3	(4.4)	242.9	242.9	242.9
2. Wage Earners	187.0	828.6	(14.9)	813.6	813.6	813.6
3. Travel and Communications	13.4	15.8	(1.6)	14.2	14.2	14.2
4. Maintenance and Operations	10.3	11.3	1.0	12.3	12.3	12.3
5. Purchase of Goods and Services	36.5	22.5	(4.3)	18.2	18.2	18.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,961.3	2,934.8	0.0	2,934.8	2,934.8	2,934.8
	3,345.2	4,060.1	(24.2)	4,035.9	4,035.9	4,035.9

MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT

Programme 5: Rural Housing
ACTIVITY 1: Policy and Administration

- 18-5-1*
- 1. Personal Emoluments (\$242,855).
 - 2. Wages (\$813,625).
 - 3. Travel (\$5,063); Subsistence (\$6,075); Telecommunications (\$3,038).
 - 4. Fuel and Oil - Vehicles (\$2,025); Office Stationery and Printing (\$2,025); Incidentals (\$1,125); Repair and Maintenance - Office Equipment (\$2,025); Repair and Maintenance - Vehicles (\$5,063).
 - 5. Training (\$10,125); Protective Gear and Clothing (\$8,100).
 - 10. Rural Housing Assistance (\$2,934,783).

DETAILS OF EXPENDITURE

Actual	Revised		Estimate	Projections
2024-2025	2025-2026	Change	2026-2027	2027-2028 2028-2029

Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES

SUMMARY OF TOTAL
EXPENDITURE

\$000

1. Established Staff	113,440.7	124,260.8	(13,451.6)	110,809.2	110,809.2	110,809.2
2. Wage Earners	360.1	563.8	(93.3)	470.5	470.5	470.5
3. Travel and Communications	3,777.8	2,431.4	(72.6)	2,358.8	2,358.8	2,358.8
4. Maintenance and Operations	9,069.4	9,919.8	(1,035.0)	8,884.8	8,884.8	8,884.8
5. Purchase of Goods and Services	21,517.2	19,956.9	(1,176.2)	18,780.6	18,780.6	18,780.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	2,840.4	3,147.5	1,009.5	4,157.0	3,110.0	3,110.0
TOTAL OPERATING	151,005.6	160,280.1	(14,819.3)	145,460.9	144,413.9	144,413.9
8. Capital Construction	2,710.7	4,597.0	125.0	4,722.0	4,722.0	4,722.0
9. Capital Purchase	6,210.9	2,517.8	(77.8)	2,440.0	2,440.0	2,440.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	8,921.6	7,114.8	47.2	7,162.0	7,162.0	7,162.0
TOTAL EXPENDITURE	159,927.2	167,394.9	(14,772.0)	152,622.9	151,575.9	151,575.9
TOTAL AID-IN-KIND	0.0	6,000.0	(500.0)	5,500.0	0.0	0.0

REPUBLIC OF FIJI MILITARY FORCES

The Republic of Fiji Military Forces (RFMF) are mandated to maintain security and defence for Fiji and the Fijian people, by employing modern technologies and strategies to address emerging threats and support the international community to reduce conflict and forge peaceful solutions around the world.

Over the past few years, the RFMF has undergone significant internal restructuring and transformation. The establishment of the Joint Logistics Command (JLC), the implementation of the Automated Logistics Management System (ALMS), and the continued development of a new warehouse in this financial year are expected to result in greater operational efficiency and cost savings for the agency and the Government.

RFMF's Naval Division provides surveillance in Fiji's 1.3 million square kilometres of Exclusive Economic Zone (EEZ) and is also responsible for overseeing maritime search-and-rescue missions, operating Suva Radio 3DP coastal radio station, conducting hydrographic surveys, and providing hydrographic services to mariners who traverse within Fiji waters. These are mandatory services that Fiji provides to maintain safety and security within Fiji's EEZ and to fulfil its international obligations, under various international conventions, including the United Nations Convention on the Law of the Sea.

The 2026-2027 Budget for the RFMF will focus on enhancing Fiji's ability to combat transnational crime, particularly through its role in the Joint Counter-Narcotics Task Force. Key strategic investments include maritime surveillance, training, infrastructure improvement, and technology, all designed to deliver significant long-term operational efficiencies and strengthen technical capabilities across all units, ensuring a more dynamic and modern military force.

For more than 40 years, Fiji has responded to the call of the United Nations (UN) to serve in some of the most challenging environments around the world. Fiji has proudly contributed troops to successive peacekeeping operations in Lebanon, Sinai, Iraq, Syria, Timor-Leste, South Sudan, Darfur, Liberia, Bosnia, Kosovo, Kuwait, Namibia, Cambodia and the Solomon Islands.

The Peacekeeping arm of the RFMF is currently deployed in 3 of the 14 active UN peacekeeping missions around the world and also in the non-UN mission in Sinai.

The RFMF is allocated a total of **\$152.6 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES						
Programme 1 - Republic of Fiji Military Forces						
ACTIVITY 1 - Policy and Administration						
				\$000		
1. Established Staff	10,343.8	9,858.8	(633.4)	9,225.5	9,225.5	9,225.5
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	1,661.0	802.2	93.5	895.7	895.7	895.7
4. Maintenance and Operations	2,285.9	965.3	180.2	1,145.5	1,145.5	1,145.5
5. Purchase of Goods and Services	2,893.2	3,442.8	(369.0)	3,073.8	3,073.8	3,073.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	2,135.9	731.3	1,015.8	1,747.0	700.0	700.0
8. Capital Construction	2,019.7	3,415.8	456.2	3,872.0	3,872.0	3,872.0
9. Capital Purchase	706.9	999.0	51.0	1,050.0	1,050.0	1,050.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	22,046.4	20,215.0	794.3	21,009.4	19,962.4	19,962.4
AID-IN-KIND	0.0	0.0	5,500.0	5,500.0	0.0	0.0

Programme 1 - Republic of Fiji Military Forces
ACTIVITY 2 - Logistic Support Unit

				\$000		
1. Established Staff	8,329.1	9,196.1	(481.9)	8,714.2	8,714.2	8,714.2
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	108.3	39.4	3.9	43.3	43.3	43.3
4. Maintenance and Operations	1,717.2	1,923.8	(241.4)	1,682.3	1,682.3	1,682.3
5. Purchase of Goods and Services	9,975.9	6,626.3	421.9	7,048.1	7,048.1	7,048.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	131.3	168.8	(8.8)	160.0	160.0	160.0
8. Capital Construction	247.4	337.5	(37.5)	300.0	300.0	300.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	20,509.2	18,291.7	(343.8)	17,948.0	17,948.0	17,948.0

REPUBLIC OF FIJI MILITARY FORCES

Programme 1: Republic of Fiji Military Forces

ACTIVITY 1: Policy and Administration

- 19-1-1*
- 1. Personal Emoluments (\$9,225,452).
 - 3. Travel - Domestic (\$144,000); Overseas Travel - Commander (\$45,000); Travel - Officers and Cadet (\$144,000); Subsistence (\$22,500); Telecommunications (\$540,195).
 - 4. Office Stationery and Printing (\$153,000); Incidentals (\$202,500); Repair and Maintenance - Office Equipment (\$50,625); Repair and Maintenance - Vehicles (\$9,000); Power Supply (\$722,250); Water, Sewerage and Fire Services (\$8,100).
 - 5. Purchase - Non-Technical Equipment (\$202,500); Minor Improvements - Operational Equipment (\$54,000); Occupational Health and Safety (\$6,300); Training (\$126,000); Overseas Training - Disciplined Services (\$1,012,500); Training Command (\$292,500); Warehouse Rental and Security Services (\$1,279,800); HADR Stores (\$50,625); Repeater Site Rental (\$49,541).
 - 7. VAT Clearance Charges (\$915,000); JEE Consultancy (\$52,000); Basic Recruit Course (\$700,000); Review of Military Act (\$80,000).
 - 8. New Joint Logistics Command Warehouse (\$2,500,000); Upgrade and Enhancement - Building (\$800,000); Upgrade and Enhancement - Quarters (\$422,000); FOB North (\$150,000).
 - 9. Purchase - Specialised Medical Equipment (\$200,000); Purchase - Kitchen Equipment (\$100,000); Purchase - IT Equipment (\$300,000); Purchase - Communication Equipment (\$300,000); Purchase - Vehicle (\$150,000).

Aid-in-Kind: Procurement of Medical Equipment for RFMF (Japan) (\$5,500,000).

Programme 1: Republic of Fiji Military Forces

ACTIVITY 2: Logistic Support Unit

- 19-1-2*
- 1. Personal Emoluments (\$8,714,197).
 - 3. Travel (\$18,000); Subsistence (\$15,188); Telecommunications (\$10,125).
 - 4. Fuel and Oil - Vehicles (\$1,125,000); Office Stationery and Printing (\$50,625); Repair and Maintenance - Building (\$31,500); Repair and Maintenance - Operational Equipment (\$25,200); Repair and Maintenance - Vehicles (\$405,000); Repair and Maintenance - Weapon (\$45,000).
 - 5. Camp Equipment (\$101,250); Purchase - Personal Equipment (\$2,070,000); Rations (\$4,050,000); Expansion Drugs and Medical Supplies (\$297,000); Vaccination and Reagent (\$45,000); Materials Stores and Supplies (\$50,625); Warlike Stores (\$252,000); Barrack Stores (\$151,875); Quartermaster Services (\$30,375).
 - 7. Training (\$160,000).
 - 8. Upgrade and Enhancement - Building (\$300,000).

DETAILS OF EXPENDITURE

Actual	Revised			
2024-2025	Estimate	Change	Estimate	Projections
	2025-2026		2026-2027	2027-2028 2028-2029

Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES

Programme 1 - Republic of Fiji Military Forces

ACTIVITY 3 - 3 FIR

\$000

1. Established Staff	15,238.0	18,384.5	(810.4)	17,574.1	17,574.1	17,574.1
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	47.9	49.5	0.0	49.5	49.5	49.5
4. Maintenance and Operations	158.2	191.3	(19.4)	171.9	171.9	171.9
5. Purchase of Goods and Services	1,343.9	1,372.5	130.5	1,503.0	1,503.0	1,503.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	357.0	843.8	(293.8)	550.0	550.0	550.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	17,145.0	20,841.5	(993.0)	19,848.5	19,848.5	19,848.5

Programme 1 - Republic of Fiji Military Forces

ACTIVITY 4 - RFMF Engineers

\$000

1. Established Staff	10,759.4	9,935.3	(361.9)	9,573.4	9,573.4	9,573.4
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	171.4	151.9	(48.4)	103.5	103.5	103.5
4. Maintenance and Operations	356.6	353.4	(80.7)	272.7	272.7	272.7
5. Purchase of Goods and Services	582.8	562.5	(49.5)	513.0	513.0	513.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	11,870.1	11,003.0	(540.4)	10,462.6	10,462.6	10,462.6

REPUBLIC OF FIJI MILITARY FORCES

Programme 1: Republic of Fiji Military Forces

ACTIVITY 3: 3 FIR

- 19-1-3*
- 1. Personal Emoluments (\$17,574,139).
 - 3. Travel (\$18,000); Subsistence (\$18,000); Telecommunications (\$13,500).
 - 4. Office Stationery and Printing (\$58,500); Power Supply (\$50,400); Water, Sewerage and Fire Services (\$63,000).
 - 5. Occupational Health and Safety (\$9,000); Training (\$405,000); Rapid Response Infantry Combat Group (\$301,500); Capability Stores (\$423,000); Golf Coy (Labasa) (\$121,500); Eco Coy (Lautoka) (\$121,500); Delta Coy (Nadi) (\$121,500).
 - 8. Upgrade and Enhancement - RFMF Nadi Camp (\$300,000); Upgrade and Enhancement - Sukanaivalu Barracks (\$250,000).

Programme 1: Republic of Fiji Military Forces

ACTIVITY 4: RFMF Engineers

- 19-1-4*
- 1. Personal Emoluments (\$9,573,415).
 - 3. Travel (\$31,500); Subsistence (\$45,000); Telecommunications (\$27,000).
 - 4. Fuel and Oil - Vehicles (\$50,400); Office Stationery and Printing (\$45,000); Repair and Maintenance - Building (\$108,000); Repair and Maintenance - Machinery (\$9,000); Power Supply (\$40,500); Water, Sewerage and Fire Services (\$19,800).
 - 5. Purchase - Equipment (\$171,000); Minor Improvements - Building (\$252,000); Specialist Training (\$45,000); Engineering Squadron (Labasa) (\$45,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES						
Programme 1 - Republic of Fiji Military Forces						
ACTIVITY 5 - Naval Division						
	\$000					
1. Established Staff	11,353.7	12,068.6	(568.1)	11,500.5	11,500.5	11,500.5
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	326.6	151.9	23.6	175.5	175.5	175.5
4. Maintenance and Operations	1,790.1	2,379.8	412.4	2,792.1	2,792.1	2,792.1
5. Purchase of Goods and Services	1,624.4	1,950.7	(211.0)	1,739.7	1,739.7	1,739.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	123.4	1,516.3	43.7	1,560.0	1,560.0	1,560.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	67.3	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	15,285.5	18,067.2	(299.3)	17,767.9	17,767.9	17,767.9
AID-IN-KIND	0.0	6,000.0	(6,000.0)	0.0	0.0	0.0

Programme 1 - Republic of Fiji Military Forces**ACTIVITY 6 - Territorial Force**

	\$000					
1. Established Staff	2,272.2	2,260.5	(104.8)	2,155.7	2,155.7	2,155.7
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	66.4	65.3	(11.0)	54.2	54.2	54.2
4. Maintenance and Operations	11.5	25.3	(5.5)	19.8	19.8	19.8
5. Purchase of Goods and Services	886.2	1,383.8	(267.8)	1,116.0	1,116.0	1,116.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	86.6	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,322.9	3,734.8	(389.1)	3,345.7	3,345.7	3,345.7

REPUBLIC OF FIJI MILITARY FORCES

Programme 1: Republic of Fiji Military Forces

ACTIVITY 5: Naval Division

- 19-1-5*
- 1. Personal Emoluments (\$11,500,539).
 - 3. Travel (\$63,000); Subsistence (\$36,000); Telecommunications (\$76,500).
 - 4. Fuel and Oil - Vessels (\$1,620,000); Office Stationery and Printing (\$20,250); Incidentals (\$2,700); Repair and Maintenance - Operational Equipment (\$504,000); Repair and Maintenance - Vehicles (\$27,000); Repair and Maintenance - Vessels (\$315,000); Power Supply (\$243,000); Water, Sewerage and Fire Services (\$15,188); Shore Establishment - RFNS Viti (\$45,000).
 - 5. Purchase - Life Saving Equipment (\$9,000); Purchase - Diving Equipment (\$9,900); Purchase - Non-Technical Equipment (\$17,100); Purchase - Personal Equipment (\$495,000); Purchase - Software (Starlink) (\$90,000); Occupational Health and Safety (\$36,000); Search and Rescue Services (\$72,000); Training (\$144,000); Rations (\$720,000); Materials Stores and Supplies (\$29,700); National Trading Account (\$117,000).
 - 7. Fire Fighting (\$60,000); Maritime Essential Services Centre Operations (\$1,500,000).

Programme 1: Republic of Fiji Military Forces

ACTIVITY 6: Territorial Force

- 19-1-6*
- 1. Personal Emoluments (\$2,155,690).
 - 3. Travel (\$18,000); Subsistence (\$18,000); Telecommunications (\$18,225).
 - 4. Office Stationery and Printing (\$4,500); Incidentals (\$1,800); Repair and Maintenance - Operational Equipment (\$9,000); Water, Sewerage and Fire Services (\$4,500).
 - 5. Purchase - Personal Equipment (\$144,000); Occupational Health and Safety (\$1,800); Training (\$900,000); Rations (\$70,200).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029

Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES

Programme 1 - Republic of Fiji Military Forces

ACTIVITY 7 - Force Training Group

\$000

1. Established Staff	4,411.8	6,849.8	(374.0)	6,475.9	6,475.9	6,475.9
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	51.6	46.1	(5.2)	40.9	40.9	40.9
4. Maintenance and Operations	60.1	93.4	(31.3)	62.1	62.1	62.1
5. Purchase of Goods and Services	468.4	824.6	(124.4)	700.2	700.2	700.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	4,991.9	7,813.9	(534.9)	7,279.0	7,279.0	7,279.0

Programme 1 - Republic of Fiji Military Forces

ACTIVITY 8 - Land Force Command

\$000

1. Established Staff	5,538.2	6,060.2	(399.3)	5,660.9	5,660.9	5,660.9
2. Wage Earners	360.1	563.8	(93.3)	470.5	470.5	470.5
3. Travel and Communications	424.1	393.8	(41.6)	352.1	352.1	352.1
4. Maintenance and Operations	421.5	787.5	(137.2)	650.3	650.3	650.3
5. Purchase of Goods and Services	93.6	149.6	(29.9)	119.7	119.7	119.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	6,837.5	7,954.8	(701.4)	7,253.4	7,253.4	7,253.4

REPUBLIC OF FIJI MILITARY FORCES

Programme 1: Republic of Fiji Military Forces

ACTIVITY 7: Force Training Group

- 19-1-7*
- 1. Personal Emoluments (\$6,475,852).
 - 3. Travel (\$5,400); Subsistence (\$10,170); Telecommunications (\$25,313).
 - 4. Office Stationery and Printing (\$9,000); Incidentals (\$13,500); Repair and Maintenance - Office Equipment (\$4,500); Power Supply (\$29,700); Water, Sewerage and Fire Services (\$5,400).
 - 5. Purchase - Special Operation Equipment (\$7,200); Occupational Health and Safety (\$13,500); Training (\$675,000); Laundry Services (\$4,500).

Programme 1: Republic of Fiji Military Forces

ACTIVITY 8: Land Force Command

- 19-1-8*
- 1. Personal Emoluments (\$5,660,866).
 - 2. Wages (\$470,486).
 - 3. Travel (\$99,000); Subsistence (\$101,250); Telecommunications (\$151,875).
 - 4. Office Stationery and Printing (\$144,000); Cartage Expense (\$144,000); Incidentals (\$90,000); Repair and Maintenance - Office Equipment (\$90,000); Power Supply (\$101,250); Water, Sewerage and Fire Services (\$81,000).
 - 5. Purchase - Specialised Training Equipment (\$14,400); Occupational Health and Safety (\$5,400); Training - Signals (\$9,000); Training (\$90,000); Office Books, Periodicals and Publications (\$900).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES						
Programme 1 - Republic of Fiji Military Forces						
ACTIVITY 9 - Hydrographic Unit				\$000		
1. Established Staff	1,730.1	1,974.2	(216.2)	1,758.0	1,758.0	1,758.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	79.5	49.5	10.8	60.3	60.3	60.3
4. Maintenance and Operations	615.4	921.9	(344.7)	577.2	577.2	577.2
5. Purchase of Goods and Services	458.4	360.0	(50.1)	309.9	309.9	309.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,883.4	3,305.6	(600.2)	2,705.4	2,705.4	2,705.4

Programme 1 - Republic of Fiji Military Forces

ACTIVITY 10 - Rural Engineers Support

				\$000		
1. Established Staff	2,355.6	3,082.2	32.6	3,114.8	3,114.8	3,114.8
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	88.3	87.8	(34.7)	53.1	53.1	53.1
4. Maintenance and Operations	405.2	524.8	(287.4)	237.4	237.4	237.4
5. Purchase of Goods and Services	314.7	472.5	(83.2)	389.3	389.3	389.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,163.8	4,167.2	(372.7)	3,794.6	3,794.6	3,794.6

REPUBLIC OF FIJI MILITARY FORCES

Programme 1: Republic of Fiji Military Forces

ACTIVITY 9: Hydrographic Unit

- 19-1-9*
- 1. Personal Emoluments (\$1,758,034).
 - 3. Travel (\$36,000); Subsistence (\$16,200); Telecommunications (\$8,100).
 - 4. Fuel and Oil - Vessels (\$297,000); Office Stationery and Printing (\$1,800); Incidentals (\$2,025); Repair and Maintenance - Equipment (\$1,800); Repair and Maintenance - Office Equipment (\$9,000); Repair and Maintenance - Vessels (\$135,000); Power Supply (\$20,250); Water, Sewerage and Fire Services (\$1,440); Hire of Equipment (\$900); Charter of Survey Vessel (\$54,000); Nautical Chart Production (\$54,000).
 - 5. Purchase - Non-Technical Equipment (\$4,500); Purchase - Personal Equipment (\$10,125); Occupational Health and Safety (\$506); Office Books, Periodicals and Publications (\$900); Annual Fees (International Hydrographic Organisation) (\$121,500); Rations (\$171,000); Materials Stores and Supplies (\$1,350).

Programme 1: Republic of Fiji Military Forces

ACTIVITY 10: Rural Engineers Support

- 19-1-10*
- 1. Personal Emoluments (\$3,114,791).
 - 3. Travel (\$27,000); Subsistence (\$18,000); Telecommunications (\$8,100).
 - 4. Fuel and Oil - Vehicles (\$180,000); Office Stationery and Printing (\$13,500); Incidentals (\$4,500); Repair and Maintenance - Office Equipment (\$18,000); Power Supply (\$20,250); Water, Sewerage and Fire Services (\$1,170).
 - 5. Purchase - Office Equipment and Furniture (\$72,000); Minor Improvements - Plant (\$101,250); Occupational Health and Safety (\$50,625); Training (\$151,875); Consultant Fees and Expert Charges (\$13,500).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES**Programme 2 - Peacekeeping - RFMF****ACTIVITY 1 - Command Joint Task Force****\$000**

1. Established Staff	2,783.4	2,192.7	(291.9)	1,900.8	1,900.8	1,900.8
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	623.8	444.6	(44.5)	400.1	400.1	400.1
4. Maintenance and Operations	1,029.8	1,493.1	(309.6)	1,183.5	1,183.5	1,183.5
5. Purchase of Goods and Services	160.2	175.7	(18.2)	157.5	157.5	157.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	5,436.8	1,518.8	(128.8)	1,390.0	1,390.0	1,390.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	10,034.0	5,824.8	(792.9)	5,031.9	5,031.9	5,031.9

Programme 2 - Peacekeeping - RFMF**ACTIVITY 2 - Multinational Force and Observers****\$000**

1. Established Staff	12,919.1	14,295.9	(259.9)	14,036.0	14,036.0	14,036.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	13.3	28.1	(5.6)	22.5	22.5	22.5
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	713.3	498.4	(70.9)	427.5	427.5	427.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	168.2	281.3	(21.3)	260.0	260.0	260.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	13,813.9	15,103.7	(357.7)	14,746.0	14,746.0	14,746.0

REPUBLIC OF FIJI MILITARY FORCES

Programme 2: Peacekeeping - RFMF

ACTIVITY 1: Command Joint Task Force

- 19-2-1*
- 1. Personal Emoluments (\$1,900,751).
 - 3. Travel (\$96,390); Subsistence (\$202,500); Telecommunications (\$101,250).
 - 4. Office Stationery and Printing (\$54,000); Repair and Maintenance - Building (\$13,500); Repair and Maintenance - Contingent Owned Equipment (\$900,000); Repair and Maintenance - Vehicles (\$45,000); Power Supply (\$126,000); Water, Sewerage and Fire Services (\$45,000).
 - 5. Expansion Drugs and Medical Supplies (\$49,500); Outsourcing - Cleaning Services (\$108,000).
 - 9. Contingent Owned Equipment (\$1,000,000); Military Training Equipment (\$390,000).

Programme 2: Peacekeeping - RFMF

ACTIVITY 2: Multinational Force and Observers

- 19-2-2*
- 1. Personal Emoluments (\$14,035,962).
 - 3. Travel (\$22,500).
 - 5. Purchase - Personal Equipment (\$144,000); Rations (\$153,000); Official Passport (\$49,500); Vaccination and Reagent (\$81,000).
 - 7. Winter Clothing (\$260,000).

DETAILS OF EXPENDITURE

Actual	Revised		Estimate	Projections
2024-2025	Estimate	Change	2026-2027	2027-2028 2028-2029

Head No. 19 - REPUBLIC OF FIJI MILITARY FORCES**Programme 2 - Peacekeeping - RFMF****ACTIVITY 3 - 1 FIR****\$000**

1. Established Staff	25,406.2	28,101.9	(8,982.4)	19,119.5	19,119.5	19,119.5
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	115.5	121.5	(13.5)	108.0	108.0	108.0
4. Maintenance and Operations	217.9	260.5	(170.5)	90.0	90.0	90.0
5. Purchase of Goods and Services	2,002.3	2,137.5	(454.5)	1,683.0	1,683.0	1,683.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	281.5	450.0	(20.0)	430.0	430.0	430.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	28,023.5	31,071.4	(9,640.9)	21,430.5	21,430.5	21,430.5

REPUBLIC OF FIJI MILITARY FORCES

Programme 2: Peacekeeping - RFMF

ACTIVITY 3: 1 FIR

- 19-2-3*
- 1. Personal Emoluments (\$19,119,477).
 - 3. Travel (\$108,000).
 - 4. Incidentals (\$90,000).
 - 5. Purchase - Personal Equipment (\$900,000); Departure Tax (\$90,000); Rations (\$450,000); Vaccination and Reagent (\$45,000); Stores and Services (\$198,000).
 - 7. Winter Clothing (\$430,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 20 - FIJI POLICE FORCE

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	180,934.8	200,405.9	(7,718.1)	192,687.8	192,687.8	192,687.8
2. Wage Earners	1,619.9	1,729.5	(110.9)	1,618.7	1,618.7	1,618.7
3. Travel and Communications	7,943.6	7,790.6	(781.4)	7,009.2	7,009.2	7,009.2
4. Maintenance and Operations	10,710.3	12,342.0	(3,495.6)	8,846.5	8,846.5	8,846.5
5. Purchase of Goods and Services	8,312.2	7,259.7	393.7	7,653.4	7,653.4	7,653.4
6. Operating Grants and Transfers	0.1	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	2,332.8	1,945.1	115.9	2,061.0	2,061.0	2,061.0
TOTAL OPERATING	211,853.7	231,472.9	(11,596.4)	219,876.4	219,876.4	219,876.4
8. Capital Construction	4,961.1	3,375.0	(875.0)	2,500.0	2,500.0	2,500.0
9. Capital Purchase	3,931.2	4,554.3	(404.3)	4,150.0	4,150.0	4,150.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	8,892.4	7,929.3	(1,279.3)	6,650.0	6,650.0	6,650.0
TOTAL EXPENDITURE	220,746.1	239,402.2	(12,875.7)	226,526.4	226,526.4	226,526.4

FIJI POLICE FORCE

The Fiji Police Force (Force) is responsible for maintaining law and order and ensuring public safety through effective policing practices, modern technologies, and proactive crime prevention strategies. The Force continues to strengthen collaboration with Government Ministries, relevant stakeholders, and communities to uphold national security and the rule of law.

A key priority is the development of a capable and professional workforce that is well-trained and equipped to respond to an increasingly complex criminal environment. In support of this, the Force is progressively integrating modern technologies, including advanced forensic tools, digital record and case management systems, enhanced communication and IT equipment, and the use of drones for surveillance in maritime and hard-to-reach areas.

In the 2026-2027 Budget, the Fiji Police Force is allocated a total of **\$226.5 million** to support ongoing service delivery while strengthening operational capability and efficiency.

The recent recruitment of additional officers is intended to improve police presence and responsiveness nationwide. The Government is also supporting the installation of CCTV systems along the Suva-Nausori corridor, with planned expansion to the Nadi-Lautoka corridor, to enhance monitoring, enable targeted deployment and build public confidence.

The Government continues to emphasise accountability and integrity within the Force, with measures to address misconduct and maintain public trust. Overall, the focus remains on strengthening capacity, modernising policing tools, and reinforcing accountability to ensure the Force remains effective and responsive.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 20 - FIJI POLICE FORCE						
Programme 1 - Fiji Police						
ACTIVITY 1 - Police Head Quarters						
				\$000		
1. Established Staff	46,797.5	57,601.5	(998.0)	56,603.5	56,603.5	56,603.5
2. Wage Earners	509.8	553.8	(17.9)	535.9	535.9	535.9
3. Travel and Communications	7,192.6	6,918.8	(573.8)	6,345.0	6,345.0	6,345.0
4. Maintenance and Operations	4,667.2	5,816.3	(1,111.5)	4,704.8	4,704.8	4,704.8
5. Purchase of Goods and Services	913.5	1,052.7	159.2	1,211.9	1,211.9	1,211.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	2,091.6	1,670.6	164.4	1,835.0	1,835.0	1,835.0
8. Capital Construction	4,961.1	3,375.0	(875.0)	2,500.0	2,500.0	2,500.0
9. Capital Purchase	3,931.2	4,554.3	(404.3)	4,150.0	4,150.0	4,150.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	71,064.6	81,542.9	(3,656.8)	77,886.1	77,886.1	77,886.1

Programme 1 - Fiji Police						
ACTIVITY 2 - Crime Investigation Department						
				\$000		
1. Established Staff	8,093.5	13,353.7	(852.4)	12,501.3	12,501.3	12,501.3
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	56.7	76.5	(35.1)	41.4	41.4	41.4
5. Purchase of Goods and Services	1,177.0	1,104.8	(110.3)	994.5	994.5	994.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	109.1	117.0	(31.0)	86.0	86.0	86.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	9,436.4	14,652.0	(1,028.7)	13,623.2	13,623.2	13,623.2

FIJI POLICE FORCE

Programme 1: Fiji Police

ACTIVITY 1: Police Head Quarters

- 20-1-1
- 1. Personal Emoluments (\$56,603,516).
 - 2. Wages (\$535,883).
 - 3. Travel (\$990,000); Subsistence (\$2,700,000); Telecommunications (\$2,520,000); Communication Device (\$135,000).
 - 4. Fuel and Oil - Vehicles (\$2,250,000); Fuel and Oil - Vessels (\$180,000); Office Stationery and Printing (\$225,000); Incidentals (\$180,000); Repair and Maintenance - Operation Equipment (\$90,000); Repair and Maintenance - Office Equipment (\$49,500); Repair and Maintenance - Vehicles (\$504,000); Repair and Maintenance - Vessels (\$101,250); Power Supply (\$900,000); Water, Sewerage and Fire Services (\$225,000).
 - 5. Purchase - Specialised Medical Equipment (\$9,000); Occupational Health and Safety (\$101,250); Court Witness Expenses (\$29,700); E-Transaction Cost (\$4,500); Criminal Records Information System Annual Fees (\$18,000); Crime Prevention Strategy (\$100,800); National Training Productivity Centre Levy (\$20,700); Force Education Programme (\$720,000); Law Books (\$9,000); Contribution - Interpol (\$94,500); Stores and Safety Equipment (\$4,500); Stores for Kennels (\$99,000); Photographic Expenses (\$990).
 - 7. Road Safety Awareness Programme (\$5,000); Workshop, Seminars and Forums (\$100,000); Capacity Building and Training (\$250,000); Women in Policing (\$30,000); Special Drug Operations (\$1,450,000).
 - 8. Upgrade and Enhancement - Operational Building (\$2,500,000).
 - 9. Purchase - Analytical Forensic Chemistry Equipment (\$400,000); Purchase - IT Equipment (\$350,000); Purchase - Communication Equipment (\$300,000); Purchase - IT Equipment Infrastructure (\$300,000); Purchase - Pathology Equipment and Consumable (\$300,000); Purchase - Special Operational Equipment (\$350,000); Purchase - Boats and Outboard Engines (\$500,000); Renewal of Software Licenses (\$300,000); Purchase - CCTV Camera (\$400,000); Purchase - Traffic Management Equipment (\$250,000); Installation of Solar Power (\$300,000); Quality Assurance Systems - Forensic Bio and DNA Lab (\$400,000).

Programme 1: Fiji Police

ACTIVITY 2: Crime Investigation Department

- 20-1-2
- 1. Personal Emoluments (\$12,501,343).
 - 4. Fuel and Oil - Vehicles (\$27,000); Office Stationery and Printing (\$10,800); Repair and Maintenance - Vehicles (\$3,600).
 - 5. DNA Testing Devices (\$4,500); Court Witness Expenses (\$720,000); Forensic Pathology Consumables (\$90,000); Purchase - Crime Scene Consumables (\$180,000).
 - 7. CID Expenses (\$80,000); Transnational Crime Unit (\$6,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 20 - FIJI POLICE FORCE						
Programme 1 - Fiji Police						
ACTIVITY 3 - National Intelligence Bureau						
				\$000		
1. Established Staff	2,836.3	2,275.9	(183.7)	2,092.2	2,092.2	2,092.2
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	40.9	63.0	(7.1)	55.9	55.9	55.9
5. Purchase of Goods and Services	0.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	132.1	157.5	(17.5)	140.0	140.0	140.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,009.3	2,496.4	(208.3)	2,288.1	2,288.1	2,288.1

Programme 1 - Fiji Police						
ACTIVITY 4 - Southern Division						
				\$000		
1. Established Staff	29,113.1	29,449.4	(1,085.8)	28,363.6	28,363.6	28,363.6
2. Wage Earners	208.5	184.7	(10.4)	174.3	174.3	174.3
3. Travel and Communications	228.0	225.0	(22.5)	202.5	202.5	202.5
4. Maintenance and Operations	1,044.4	1,096.9	(165.4)	931.5	931.5	931.5
5. Purchase of Goods and Services	338.2	217.1	8.8	225.9	225.9	225.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	30,932.3	31,173.2	(1,275.4)	29,897.8	29,897.8	29,897.8

FIJI POLICE FORCE

Programme 1: Fiji Police

ACTIVITY 3: National Intelligence Bureau

- 20-1-3
- 1. Personal Emoluments (\$2,092,163).
 - 4. Fuel and Oil - Vehicles (\$40,500); Office Stationery and Printing (\$9,000); Incidentals (\$1,013); Repair and Maintenance - Office Equipment (\$1,800); Repair and Maintenance - Vehicles (\$3,600).
 - 7. Intelligence Bureau Funds (\$80,000); Intelligence Bureau Agents Allowance (\$60,000).

Programme 1: Fiji Police

ACTIVITY 4: Southern Division

- 20-1-4
- 1. Personal Emoluments (\$28,363,590).
 - 2. Wages (\$174,281).
 - 3. Telecommunications (\$202,500).
 - 4. Fuel and Oil - Vehicles (\$450,000); Office Stationery and Printing (\$90,000); Incidentals (\$13,500); Repair and Maintenance - Vehicles (\$144,000); Power Supply (\$180,000); Water, Sewerage and Fire Services (\$54,000).
 - 5. Court Witness Expenses (\$36,000); Crime Prevention Strategy (\$9,900); Witness and Suspect Meals (\$180,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 20 - FIJI POLICE FORCE						
Programme 1 - Fiji Police						
ACTIVITY 5 - Eastern Division	\$000					
1. Established Staff	16,838.1	15,542.7	(800.9)	14,741.7	14,741.7	14,741.7
2. Wage Earners	109.8	165.7	(16.9)	148.9	148.9	148.9
3. Travel and Communications	143.8	146.3	(24.8)	121.5	121.5	121.5
4. Maintenance and Operations	755.2	601.9	(52.5)	549.3	549.3	549.3
5. Purchase of Goods and Services	157.2	144.0	(1.8)	142.2	142.2	142.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	18,004.2	16,600.5	(896.9)	15,703.6	15,703.6	15,703.6

Programme 1 - Fiji Police						
ACTIVITY 6 - Western Division	\$000					
1. Established Staff	37,549.4	42,606.1	(1,874.9)	40,731.2	40,731.2	40,731.2
2. Wage Earners	397.6	373.1	(35.4)	337.6	337.6	337.6
3. Travel and Communications	209.2	225.0	(45.0)	180.0	180.0	180.0
4. Maintenance and Operations	1,806.1	1,743.8	(358.7)	1,385.1	1,385.1	1,385.1
5. Purchase of Goods and Services	353.2	310.5	(34.1)	276.4	276.4	276.4
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	40,315.5	45,258.4	(2,348.0)	42,910.4	42,910.4	42,910.4

FIJI POLICE FORCE

Programme 1: Fiji Police

ACTIVITY 5: Eastern Division

- 20-1-5
- 1. Personal Emoluments (\$14,741,702).
 - 2. Wages (\$148,890).
 - 3. Telecommunications (\$121,500).
 - 4. Fuel and Oil - Vehicles (\$315,000); Office Stationery and Printing (\$49,500); Incidentals (\$9,900); Repair and Maintenance - Vehicles (\$60,750); Power Supply (\$99,000); Water, Sewerage and Fire Services (\$15,188).
 - 5. Court Witness Expenses (\$19,800); Witness and Suspect Meals (\$117,000); Crime Prevention Strategy (\$5,400).

Programme 1: Fiji Police

ACTIVITY 6: Western Division

- 20-1-6
- 1. Personal Emoluments (\$40,731,236).
 - 2. Wages (\$337,644).
 - 3. Telecommunications (\$180,000).
 - 4. Fuel and Oil - Vehicles (\$556,200); Office Stationery and Printing (\$90,000); Incidentals (\$9,900); Repair and Maintenance - Vehicles (\$144,000); Power Supply (\$450,000); Water, Sewerage and Fire Services (\$135,000).
 - 5. Court Witness Expenses (\$18,000); Search and Rescue Services (\$5,400); Witness and Suspect Meals (\$252,000); Photographic Expenses (\$1,013).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 20 - FIJI POLICE FORCE						
Programme 1 - Fiji Police						
ACTIVITY 7 - Northern Division				\$000		
1. Established Staff	18,768.1	16,134.7	(233.2)	15,901.5	15,901.5	15,901.5
2. Wage Earners	192.8	162.7	(18.1)	144.6	144.6	144.6
3. Travel and Communications	80.7	78.8	(8.6)	70.2	70.2	70.2
4. Maintenance and Operations	888.4	894.4	(225.7)	668.7	668.7	668.7
5. Purchase of Goods and Services	161.5	171.0	(29.7)	141.3	141.3	141.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	20,091.6	17,441.4	(515.2)	16,926.3	16,926.3	16,926.3

Programme 1 - Fiji Police						
ACTIVITY 8 - Nasinu Police Mobile Force						
				\$000		
1. Established Staff	7,544.5	7,621.8	(606.2)	7,015.6	7,015.6	7,015.6
2. Wage Earners	112.2	91.2	(1.7)	89.6	89.6	89.6
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	88.4	171.6	(49.2)	122.4	122.4	122.4
5. Purchase of Goods and Services	18.7	30.4	(3.4)	27.0	27.0	27.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	7,763.8	7,914.9	(660.4)	7,254.5	7,254.5	7,254.5

FIJI POLICE FORCE

Programme 1: Fiji Police

ACTIVITY 7: Northern Division

- 20-1-7
- 1. Personal Emoluments (\$15,901,504).
 - 2. Wages (\$144,589).
 - 3. Telecommunications (\$70,200).
 - 4. Fuel and Oil - Vehicles (\$387,000); Office Stationery and Printing (\$37,800); Incidentals (\$5,400); Repair and Maintenance - Vehicles (\$99,000); Power Supply (\$108,000); Water, Sewerage and Fire Services (\$31,500).
 - 5. Court Witness Expenses (\$31,500); Search and Rescue Services (\$1,800); Witness and Suspect Meals (\$108,000).

Programme 1: Fiji Police

ACTIVITY 8: Nasinu Police Mobile Force

- 20-1-8
- 1. Personal Emoluments (\$7,015,564).
 - 2. Wages (\$89,561).
 - 4. Fuel and Oil - Vehicles (\$72,000); Office Stationery and Printing (\$4,500); Repair and Maintenance - Vehicles (\$13,500); Power Supply (\$31,500); Water, Sewerage and Fire Services (\$900).
 - 5. Training (\$27,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 20 - FIJI POLICE FORCE						
Programme 1 - Fiji Police						
ACTIVITY 9 - Support Services						
				\$000		
1. Established Staff	1,573.5	4,102.3	(315.7)	3,786.6	3,786.6	3,786.6
2. Wage Earners	85.7	109.3	(2.0)	107.3	107.3	107.3
3. Travel and Communications	60.2	140.6	(77.6)	63.0	63.0	63.0
4. Maintenance and Operations	1,166.9	1,575.0	(1,359.0)	216.0	216.0	216.0
5. Purchase of Goods and Services	4,986.4	4,064.9	371.2	4,436.1	4,436.1	4,436.1
6. Operating Grants and Transfers	0.1	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	7,872.8	9,992.1	(1,383.1)	8,609.0	8,609.0	8,609.0

Programme 1 - Fiji Police**ACTIVITY 10 - Central Police District**

					\$000	
1. Established Staff	10,817.2	10,301.4	(741.6)	9,559.9	9,559.9	9,559.9
2. Wage Earners	3.5	89.0	(8.5)	80.5	80.5	80.5
3. Travel and Communications	29.0	56.3	(29.3)	27.0	27.0	27.0
4. Maintenance and Operations	182.1	257.6	(86.3)	171.4	171.4	171.4
5. Purchase of Goods and Services	184.9	90.0	18.0	108.0	108.0	108.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	11,216.7	10,794.3	(847.6)	9,946.7	9,946.7	9,946.7

FIJI POLICE FORCE

Programme 1: Fiji Police

ACTIVITY 9: Support Services

- 20-1-9
- 1. Personal Emoluments (\$3,786,599).
 - 2. Wages (\$107,328).
 - 3. Telecommunications (\$63,000).
 - 4. Fuel and Oil - Vehicles (\$36,000); Office Stationery and Printing (\$81,000); Incidentals (\$9,000); Power Supply (\$63,000); Water, Sewerage and Fire Services (\$27,000).
 - 5. Purchase - Office Equipment (\$360,000); Minor Improvements - Buildings (\$900,000); Search and Rescue Services (\$18,000); Standard Forms and Registers (\$360,000); Protective Gear and Clothing (\$630,000); Uniform and Accessories (\$1,440,000); Footwear (\$630,000); Purchase - Container for Exhibit Storage (\$90,000); Purchase - Water Tank (\$8,100).

Programme 1: Fiji Police

ACTIVITY 10: Central Police District

- 20-1-10
- 1. Personal Emoluments (\$9,559,855).
 - 2. Wages (\$80,482).
 - 3. Telecommunications (\$27,000).
 - 4. Fuel and Oil - Vehicles (\$63,000); Office Stationery and Printing (\$10,800); Incidentals (\$1,260); Repair and Maintenance - Vehicles (\$13,500); Power Supply (\$72,000); Water, Sewerage and Fire Services (\$10,800).
 - 5. Witness and Suspect Meals (\$108,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 20 - FIJI POLICE FORCE

Programme 2 - Peacekeeping - Police

ACTIVITY 1 - Overseas Peacekeeping Operations

\$000

1. Established Staff	1,003.5	1,416.4	(25.8)	1,390.7	1,390.7	1,390.7
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	13.9	45.2	(45.2)	0.0	0.0	0.0
5. Purchase of Goods and Services	21.5	74.4	15.6	90.0	90.0	90.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0

	1,039.0	1,536.0	(55.3)	1,480.7	1,480.7	1,480.7

FIJI POLICE FORCE

Programme 2: Peacekeeping - Police

ACTIVITY 1: Overseas Peacekeeping Operations

- 20-2-1* -1. Personal Emoluments (\$1,390,696).
- 5. Training (\$45,000); Vaccination and Reagent (\$45,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 21 - MINISTRY OF EDUCATION

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	411,564.2	423,522.4	10,591.2	434,113.7	434,113.7	434,113.7
2. Wage Earners	3,999.4	4,558.7	220.1	4,778.8	4,778.8	4,778.8
3. Travel and Communications	1,498.2	2,178.9	231.1	2,410.0	2,410.0	2,410.0
4. Maintenance and Operations	914.4	1,131.1	66.5	1,197.6	1,197.6	1,197.6
5. Purchase of Goods and Services	9,507.3	14,099.5	(1,768.7)	12,330.8	12,330.8	12,330.8
6. Operating Grants and Transfers	223,253.6	213,740.3	30,375.1	244,115.5	244,115.5	244,115.5
7. Special Expenditures	335.6	5,297.7	(1,926.6)	3,371.1	3,371.1	3,371.1
TOTAL OPERATING	651,072.7	664,528.6	37,788.8	702,317.3	702,317.3	702,317.3
8. Capital Construction	1,241.4	5,231.3	(2,681.3)	2,550.0	2,550.0	2,550.0
9. Capital Purchase	782.2	675.1	774.9	1,450.0	1,450.0	1,450.0
10. Capital Grants and Transfers	3,179.0	4,972.5	(3,022.5)	1,950.0	1,950.0	1,950.0
TOTAL CAPITAL	5,202.6	10,878.9	(4,928.9)	5,950.0	5,950.0	5,950.0
TOTAL EXPENDITURE	656,275.3	675,407.4	32,859.9	708,267.3	708,267.3	708,267.3

MINISTRY OF EDUCATION

The Ministry of Education supports Fiji's national development priorities by strengthening access, equity, and quality of education across all levels. The focus remains on improving learning outcomes, modernising infrastructure, enhancing teacher capacity, and accelerating digital transformation across schools in both rural, urban and maritime regions.

The Ministry of Education plays a central role in shaping the country's human capital development by overseeing and managing the education system from early childhood to tertiary level. The Ministry's vision is to provide a holistic, inclusive, and empowering education system that equips all Fijians with knowledge, values, and skills for lifelong success. Its core responsibilities and roles are aligned with the National Development Plan (NDP) 2025-2029, which places a strong emphasis on education as a cornerstone for national development.

In the 2026-2027 Budget, a total of \$883.3 million has been allocated to the Education sector. Of this, \$708.3 million is allocated to the Ministry of Education, including \$74.5 million for Higher Education Institutions. Additionally, \$160.0 million is allocated to the Fiji Scholarship Scheme under Head 50, while a further \$15.0 million, supported by the Australian Government, will be used to address overcrowding and improve water, sanitation, and hygiene facilities in schools along the Suva-Nausori corridor.

To promote access and equity, the Government will continue funding the Free Education Grant (FEG) scheme, the Tuition Grant for Technical and Vocational Education and Training (TVET), the Tuition Subsidy Grant for Early Childhood Care and Education (ECCE), and the expansion of the Matua programme. In addition, the Government will provide transport assistance, back-to-school support for students, food and essential supplies for boarding schools, the printing and distribution of textbooks, and will continue the menstrual hygiene initiative.

Furthermore, the Government will continue to support improvements in the quality of education through funding for curriculum review, strengthening literacy and numeracy programmes, and enhancing teacher qualifications and continuous professional development. This includes support for digital education through e-learning platforms and the expansion of internet connectivity to rural and maritime schools. The Government will also continue to support the rehabilitation of school infrastructure through the construction of climate-resilient classrooms, the upgrading of boarding facilities, and the construction of teachers' quarters.

The Government has also established the National Research Council (NRC) to drive research excellence and support evidence-based policymaking. The Council is responsible for developing a unified national research agenda, identifying critical data gaps, and managing competitive research funding through a national research database and an expert reviewer network. The NRC will guide and coordinate multidisciplinary research priorities to support Fiji's sustainable economic, social, and technological development, while also integrating frameworks to safeguard national intellectual property and traditional cultural heritage.

The 2026-2027 Budget reflects Fiji's commitment to building a resilient, inclusive, and future-ready education system. By investing in infrastructure, human capital, and digital transformation, the Ministry aims to ensure that all Fijians, regardless of location, have access to quality education that supports national growth and social development.

In the 2026-2027 Budget, the Ministry of Education is allocated a budget of **\$708.3 million**.

DETAILS OF EXPENDITURE

Actual	Revised		Estimate	Projections
2024-2025	2025-2026	Change	2026-2027	2027-2028 2028-2029

Head No. 21 - MINISTRY OF EDUCATION

Programme 1 - Policy and Administration

ACTIVITY 1 - General Administration

\$000

1. Established Staff	33,125.9	15,921.8	1,912.9	17,834.7	17,834.7	17,834.7
2. Wage Earners	927.0	722.0	278.5	1,000.5	1,000.5	1,000.5
3. Travel and Communications	907.4	956.3	(121.3)	835.0	835.0	835.0
4. Maintenance and Operations	664.6	771.8	(73.6)	698.2	698.2	698.2
5. Purchase of Goods and Services	997.3	855.5	(190.2)	665.4	665.4	665.4
6. Operating Grants and Transfers	65,486.5	60,162.2	43,099.8	103,261.9	103,261.9	103,261.9
7. Special Expenditures	147.8	1,516.5	(896.5)	620.0	620.0	620.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	102,256.4	80,906.0	44,009.6	124,915.6	124,915.6	124,915.6

Programme 1 - Policy and Administration

ACTIVITY 2 - Library Services

\$000

1. Established Staff	469.7	617.5	(11.2)	606.3	606.3	606.3
2. Wage Earners	112.0	169.9	(3.1)	166.8	166.8	166.8
3. Travel and Communications	30.4	56.3	(5.6)	50.6	50.6	50.6
4. Maintenance and Operations	22.7	52.2	(14.0)	38.3	38.3	38.3
5. Purchase of Goods and Services	287.8	391.5	(12.6)	378.9	378.9	378.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	922.6	1,287.3	(46.5)	1,240.8	1,240.8	1,240.8

MINISTRY OF EDUCATION

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 21-1-1
- 1. Personal Emoluments (\$17,834,677).
 - 2. Wages (\$1,000,468).
 - 3. Travel (\$450,000); Subsistence (\$204,979); Telecommunications (\$180,000).
 - 4. Fuel and Oil - Vehicles (\$273,375); Office Stationery and Printing (\$36,000); Incidentals (\$10,800); Repair and Maintenance - Office Equipment (\$18,000); Repair and Maintenance - Vehicles (\$36,000); Power Supply (\$288,000); Water, Sewerage and Fire Services (\$36,000).
 - 5. Upgrade of FEMIS Infrastructure (\$86,063); E-Transaction Cost (\$27,000); National Training Productivity Centre Levy (\$136,165); Advertising (\$11,138); Office Supplies (\$405,000).
 - 6. Fiji Higher Education Commission (\$2,500,000); National Substance Abuse and Advisory Council (\$681,931); Commonwealth of Learning (\$150,000); School Management Association of Fiji (\$50,000); Fiji Principals Association (\$50,000); Fiji Head Teachers Association (\$50,000); Transport Assistance (\$54,000,000); Foundation for the Education of Needy Children (\$100,000); Tertiary Scholarships and Loans Service (\$4,500,000); Back to School Assistance (\$40,000,000); Colombo Plan Staff College for Technician Education (\$150,000); Fiji Girl Guides Association (\$50,000); Fiji Teachers Registration Authority (\$900,000); Contribution to UNESCO (\$30,000); Fiji School Scouts Programme (\$50,000).
 - 7. Teachers' Congress (\$20,000); Workshop/Consultation (\$50,000); Teachers Leadership Training (\$30,000); Education Forum (\$20,000); National Research Council (\$300,000); Review of Education Act (\$50,000); Viti Trade Skills Fair Show (\$150,000).

Programme 1: Policy and Administration

ACTIVITY 2: Library Services

- 21-1-2
- 1. Personal Emoluments (\$606,268).
 - 2. Wages (\$166,781).
 - 3. Travel (\$15,188); Subsistence (\$15,188); Telecommunications (\$20,250).
 - 4. Office Stationery and Printing (\$9,000); Repair and Maintenance - Vehicles (\$2,250); Power Supply (\$18,000); Office Supplies (\$9,000).
 - 5. Purchase - Office Equipment (\$45,000); Training (\$18,000); Office Books, Periodicals and Publications (\$45,000); Primary and Secondary School Library Scheme (\$90,000); Outreach Programme (\$31,500); Volunteer Expenses Claims (\$900); Special School Library Scheme (\$31,500); Library Software License and Database (\$72,000); National Library Week (\$45,000).

DETAILS OF EXPENDITURE

Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029

Head No. 21 - MINISTRY OF EDUCATION**Programme 1 - Policy and Administration****ACTIVITY 3 - Information Communication and Technology****\$000**

1. Established Staff	0.0	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	306.6	461.8	768.4	768.4	768.4
4. Maintenance and Operations	0.0	6.8	5.0	11.7	11.7	11.7
5. Purchase of Goods and Services	0.0	1,437.5	(1,325.0)	112.5	112.5	112.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	45.0	(25.0)	20.0	20.0	20.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	1,795.9	(883.2)	912.6	912.6	912.6

MINISTRY OF EDUCATION

Programme 1: Policy and Administration

ACTIVITY 3: Information Communication and Technology

- 21-1-3* -3. Travel (\$15,188); Subsistence (\$15,188); Telecommunications (\$738,040).
- 4. Repair and Maintenance - Office Equipment (\$11,700).
- 5. Purchase - Office Equipment (\$112,500).
- 7. Fiji Education Management Information System/Fiji Education Staffing Appointment System (\$20,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 21 - MINISTRY OF EDUCATION						
Programme 2 - Primary Education						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	2,658.6	3,030.1	(55.1)	2,975.0	2,975.0	2,975.0
2. Wage Earners	356.4	347.7	(6.3)	341.4	341.4	341.4
3. Travel and Communications	4.4	99.0	(27.0)	72.0	72.0	72.0
4. Maintenance and Operations	6.5	19.1	(1.7)	17.4	17.4	17.4
5. Purchase of Goods and Services	64.0	112.5	(11.3)	101.3	101.3	101.3
6. Operating Grants and Transfers	0.0	267.4	9.4	276.9	276.9	276.9
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,090.0	3,875.9	(91.9)	3,783.9	3,783.9	3,783.9

Programme 2 - Primary Education**ACTIVITY 2 - Non-Government Primary Schools**

	\$000					
1. Established Staff	177,145.3	186,054.1	2,450.3	188,504.4	188,504.4	188,504.4
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	277.1	337.5	(37.5)	300.0	300.0	300.0
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	0.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	34,671.1	34,141.3	(3,750.0)	30,391.3	30,391.3	30,391.3
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	212,093.5	220,532.9	(1,337.2)	219,195.7	219,195.7	219,195.7

MINISTRY OF EDUCATION

Programme 2: Primary Education

ACTIVITY 1: General Administration

- 21-2-1
- 1. Personal Emoluments (\$2,975,007).
 - 2. Wages (\$341,361).
 - 3. Travel (\$36,000); Subsistence (\$18,000); Telecommunications (\$18,000).
 - 4. Incidentals (\$2,251); Repair and Maintenance - Vehicles (\$15,188).
 - 5. Materials Stores and Supplies (\$101,250).
 - 6. Free Education Grant Government Primary Schools: Year 1-8 (\$276,889).

Programme 2: Primary Education

ACTIVITY 2: Non-Government Primary Schools

- 21-2-2
- 1. Personal Emoluments (\$188,504,401).
 - 3. Transfer Allowance (\$300,000).
 - 6. Boarding Grants for Primary Schools (\$391,304); Free Education Grant Non-Government Primary Schools: Year 1-8 (\$30,000,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate 2025-2026		2026-2027	2027-2028	2028-2029

Head No. 21 - MINISTRY OF EDUCATION**Programme 2 - Primary Education****ACTIVITY 3 - Special Education****\$000**

1. Established Staff	0.0	56.7	(1.0)	55.6	55.6	55.6
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	2.4	2.8	(0.3)	2.5	2.5	2.5
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	1.3	1.7	0.1	1.8	1.8	1.8
6. Operating Grants and Transfers	984.2	1,019.3	0.0	1,019.3	1,019.3	1,019.3
7. Special Expenditures	25.6	59.6	(34.0)	25.6	25.6	25.6
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,013.4	1,140.0	(35.2)	1,104.8	1,104.8	1,104.8

Programme 2 - Primary Education**ACTIVITY 4 - Early Childhood Care and Education****\$000**

1. Established Staff	19,203.4	29,378.2	1,733.9	31,112.0	31,112.0	31,112.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	3.3	11.3	(1.1)	10.1	10.1	10.1
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	0.0	4.1	(0.5)	3.6	3.6	3.6
6. Operating Grants and Transfers	1,071.5	2,858.3	141.7	3,000.0	3,000.0	3,000.0
7. Special Expenditures	29.1	84.4	(33.4)	51.0	51.0	51.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	20,307.3	32,336.2	1,840.6	34,176.8	34,176.8	34,176.8

MINISTRY OF EDUCATION

Programme 2: Primary Education

ACTIVITY 3: Special Education

- 21-2-3
- 1. Personal Emoluments (\$55,620).
 - 3. Travel (\$1,519); Subsistence (\$1,013).
 - 5. Purchase - Office Equipment (\$1,800).
 - 6. Grant to Special Schools (\$1,019,255).
 - 7. Advocacy and Awareness (\$10,000); Training (\$5,625); Verification for Students with Disability (\$10,000).

Programme 2: Primary Education

ACTIVITY 4: Early Childhood Care and Education

- 21-2-4
- 1. Personal Emoluments (\$31,112,046).
 - 3. Travel (\$5,063); Subsistence (\$5,063).
 - 5. Purchase - Office Equipment (\$3,600).
 - 6. Tuition Subsidy Grant (\$3,000,000).
 - 7. Early Intervention and Detection Training (\$11,000); Early Childhood Care and Education (ECCE) FEMIS Teachers Dashboard (\$20,000); Early Childhood Care and Education (ECCE) Forum (\$20,000).

DETAILS OF EXPENDITURE

Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	

Head No. 21 - MINISTRY OF EDUCATION**Programme 3 - Secondary Education****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	147.3	301.7	(5.5)	296.2	296.2	296.2
2. Wage Earners	1.4	12.6	(0.2)	12.4	12.4	12.4
3. Travel and Communications	24.5	33.8	(3.4)	30.4	30.4	30.4
4. Maintenance and Operations	15.0	22.5	(4.5)	18.0	18.0	18.0
5. Purchase of Goods and Services	253.0	1,140.5	(501.5)	639.0	639.0	639.0
6. Operating Grants and Transfers	17.7	129.7	0.0	129.7	129.7	129.7
7. Special Expenditures	0.0	0.0	100.0	100.0	100.0	100.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	458.8	1,640.8	(415.1)	1,225.7	1,225.7	1,225.7

Programme 3 - Secondary Education**ACTIVITY 2 - Government Secondary Schools****\$000**

1. Established Staff	16,774.4	17,630.6	22.2	17,652.8	17,652.8	17,652.8
2. Wage Earners	2,471.7	3,042.7	(43.3)	2,999.4	2,999.4	2,999.4
3. Travel and Communications	0.8	11.3	(1.1)	10.1	10.1	10.1
4. Maintenance and Operations	108.0	105.8	(10.6)	95.2	95.2	95.2
5. Purchase of Goods and Services	3,250.0	3,183.8	866.3	4,050.0	4,050.0	4,050.0
6. Operating Grants and Transfers	2,953.8	3,327.9	168.2	3,496.1	3,496.1	3,496.1
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	25,558.7	27,301.8	1,001.7	28,303.5	28,303.5	28,303.5

MINISTRY OF EDUCATION

Programme 3: Secondary Education

ACTIVITY 1: General Administration

- 21-3-1
- 1. Personal Emoluments (\$296,219).
 - 2. Wages (\$12,403).
 - 3. Travel (\$15,188); Subsistence (\$15,188).
 - 4. Office Stationery and Printing (\$18,000).
 - 5. Purchase - Office Equipment (\$9,000); Menstrual Hygiene Management (\$630,000).
 - 6. Remission of Fees (\$129,664).
 - 7. Expanding Matua Programme (\$100,000).

Programme 3: Secondary Education

ACTIVITY 2: Government Secondary Schools

- 21-3-2
- 1. Personal Emoluments (\$17,652,759).
 - 2. Wages (\$2,999,392).
 - 3. Transfer Allowance (\$10,125).
 - 4. Fuel and Oil - Machinery (\$40,500); Repair and Maintenance - Machinery (\$4,050); Farm Expenses (\$50,625).
 - 5. Rations (\$4,050,000).
 - 6. Free Education Grant Government Secondary Schools: Year 9-13 (\$3,496,090).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 21 - MINISTRY OF EDUCATION						
Programme 3 - Secondary Education						
ACTIVITY 3 - Non-Government Secondary Schools						
				\$000		
1. Established Staff	159,666.1	165,080.1	4,644.0	169,724.1	169,724.1	169,724.1
2. Wage Earners	5.5	144.2	(2.6)	141.6	141.6	141.6
3. Travel and Communications	185.3	225.0	(25.0)	200.0	200.0	200.0
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	0.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	28,997.2	28,116.1	(766.8)	27,349.2	27,349.2	27,349.2
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	188,854.1	193,565.4	3,849.5	197,414.9	197,414.9	197,414.9

Programme 4 - Curriculum Development**ACTIVITY 1 - General Administration**

				\$000		
1. Established Staff	1,434.4	2,314.0	(42.1)	2,271.9	2,271.9	2,271.9
2. Wage Earners	36.8	37.9	(0.7)	37.2	37.2	37.2
3. Travel and Communications	3.6	22.5	(2.3)	20.3	20.3	20.3
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	2,069.8	2,540.3	(279.6)	2,260.7	2,260.7	2,260.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,544.6	4,914.7	(324.6)	4,590.1	4,590.1	4,590.1

MINISTRY OF EDUCATION

Programme 3: Secondary Education

ACTIVITY 3: Non-Government Secondary Schools

- 21-3-3
- 1. Personal Emoluments (\$169,724,079).
 - 2. Wages (\$141,621).
 - 3. Transfer Allowance (\$200,000).
 - 6. Per Capita Grant - Boarding Schools (\$349,239); Free Education Grant Non-Government Secondary Schools: Year 9-13 (\$27,000,000).

Programme 4: Curriculum Development

ACTIVITY 1: General Administration

- 21-4-1
- 1. Personal Emoluments (\$2,271,902).
 - 2. Wages (\$37,238).
 - 3. Travel (\$10,125); Subsistence (\$10,125).
 - 5. Books, Science Kits and Resources (\$45,000); Purchase - Office Equipment (\$31,500); Special and Inclusive Education (\$50,625); Literacy and Numeracy Training (\$90,000); Financial Literacy Training (\$50,625); Reading Intervention - ECE, Primary and Secondary Schools (\$101,250); Year 9 Revised Secondary English Curriculum (\$30,375); Citizenship Education (CE) Years 1-4 and Years 9-10 (\$50,625); Year 9 Revised Secondary Mathematics Curriculum (\$25,313); Curriculum and Assessment Intervention (HOPE) (\$45,000); National Curriculum Framework Review and Consultation (\$30,375); Trainings - Climate Change and Environment Awareness (\$45,000); National Curriculum Framework (\$72,000); Assessment Framework for Schools (\$63,000); Printing of Text Books (\$1,530,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 21 MINISTRY OF EDUCATION						
Programme 5 - Tertiary Technical Education						
ACTIVITY 1 - General Administration	\$000					
1. Established Staff	192.7	1,211.0	(22.0)	1,189.0	1,189.0	1,189.0
2. Wage Earners	7.2	25.3	(0.5)	24.8	24.8	24.8
3. Travel and Communications	12.7	45.8	0.0	45.8	45.8	45.8
4. Maintenance and Operations	14.6	30.4	9.2	39.6	39.6	39.6
5. Purchase of Goods and Services	580.4	1,137.1	(103.1)	1,034.0	1,034.0	1,034.0
6. Operating Grants and Transfers	466.9	675.5	24.5	700.0	700.0	700.0
7. Special Expenditures	0.0	3,451.5	(1,137.7)	2,313.8	2,313.8	2,313.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,274.6	6,576.6	(1,229.6)	5,347.0	5,347.0	5,347.0

Programme 6 - Assets and Infrastructure Services

ACTIVITY 1 - General Administration	\$000					
1. Established Staff	155.3	987.2	(17.9)	969.3	969.3	969.3
2. Wage Earners	36.7	37.9	(0.7)	37.2	37.2	37.2
3. Travel and Communications	37.6	56.3	(5.6)	50.6	50.6	50.6
4. Maintenance and Operations	67.1	13.5	11.1	24.6	24.6	24.6
5. Purchase of Goods and Services	3.2	27.0	39.6	66.6	66.6	66.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	133.1	140.7	100.0	240.7	240.7	240.7
8. Capital Construction	1,241.4	5,231.3	(2,681.3)	2,550.0	2,550.0	2,550.0
9. Capital Purchase	782.2	675.1	774.9	1,450.0	1,450.0	1,450.0
10. Capital Grants and Transfers	1,179.0	1,540.8	409.2	1,950.0	1,950.0	1,950.0
	3,635.7	8,709.7	(1,370.6)	7,339.1	7,339.1	7,339.1

MINISTRY OF EDUCATION

Programme 5: Tertiary Technical Education

ACTIVITY 1: General Administration

- 21-5-1
- 1. Personal Emoluments (\$1,189,019).
 - 2. Wages (\$24,826).
 - 3. Travel (\$22,500); Subsistence (\$22,500); Telecommunications (\$788).
 - 4. Office Stationery and Printing (\$19,800); Repair and Maintenance - Vehicles (\$19,800).
 - 5. Purchase - Office Equipment (\$78,750); Purchase - Technical Equipment (Secondary Schools) (\$810,000); Library Books, Periodicals and Student Modules (\$18,000); Careers Information Materials and Publications (\$50,794); Development of Curriculum and Resource Material (\$54,000); Development of National Qualification Framework (\$22,500).
 - 6. Vocational Grant (\$700,000).
 - 7. Licensing for Digital Resource Development (\$18,000); Licensing and Infrastructure for Walesi Channel (\$84,375); Workshop/Consultation (\$24,000); Internet Connectivity (\$130,000); Learning Management System - Moodle (\$1,000,000); Digital Equity Support for Technology Enabled Learning in Schools (\$1,000,000); School Broadcast Programme (\$57,375).

Programme 6: Assets and Infrastructure Services

ACTIVITY 1: General Administration

- 21-6-1
- 1. Personal Emoluments (\$969,273).
 - 2. Wages (\$37,248).
 - 3. Travel (\$25,313); Subsistence (\$25,313).
 - 4. Office Stationery and Printing (\$13,388); Incidentals (\$1,800); Repair and Maintenance - Vehicles (\$9,450).
 - 5. Purchase - Equipment (\$31,500); Occupational Health and Safety (\$21,038); Training (\$14,063).
 - 7. Lease Premium (\$240,677).
 - 8. Upgrade and Enhancement - Institutional Offices (\$600,000); Upgrade and Enhancement - Government Schools (\$800,000); Upgrade and Enhancement - Non-Government Schools (\$900,000); Upgrade and Enhancement Teachers Quarters at Government Schools (\$250,000).
 - 9. Purchase - Boat and Outboard Engine (\$400,000); Purchase of Water Tanks - Primary Schools (\$300,000); Purchase of Water Tanks - Secondary Schools (\$300,000); Purchase - Ride on Front Mowers for Government Schools (\$50,000); Purchase - Solar Panel System (\$400,000).
 - 10. Building Grant: Non-Government Secondary Schools (\$250,000); Non - Government Primary Schools (\$300,000); Early Childhood Education (ECE) Facilities (\$400,000); Teachers Quarters for Non-Government Schools (\$600,000); Construction of WASH Facilities (\$400,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections	
2024-2025	Estimate		2026-2027	2027-2028	2028-2029

Head No. 21 - MINISTRY OF EDUCATION**Programme 7 - Examinations****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	591.0	939.5	(17.1)	922.4	922.4	922.4
2. Wage Earners	44.7	18.4	(1.0)	17.5	17.5	17.5
3. Travel and Communications	8.8	14.6	(0.5)	14.2	14.2	14.2
4. Maintenance and Operations	15.9	109.1	145.5	254.6	254.6	254.6
5. Purchase of Goods and Services	2,000.6	3,268.1	(251.1)	3,017.0	3,017.0	3,017.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,661.0	4,349.8	(124.1)	4,225.7	4,225.7	4,225.7

Programme 8 - Higher Education Institutions**ACTIVITY 1 - General Administration****\$000**

1. Established Staff	0.0	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	0.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	88,604.7	83,042.8	(8,551.7)	74,491.1	74,491.1	74,491.1
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,000.0	3,431.7	(3,431.7)	0.0	0.0	0.0
	90,604.7	86,474.5	(11,983.5)	74,491.1	74,491.1	74,491.1

MINISTRY OF EDUCATION

Programme 7: Examinations

ACTIVITY 1: General Administration

- 21-7-1
- 1. Personal Emoluments (\$922,385).
 - 2. Wages (\$17,488).
 - 3. Travel (\$2,025); Subsistence (\$2,025); Telecommunications (\$10,125).
 - 4. Office Stationery and Printing (\$15,188); Maintenance - Equipment (\$42,188); Repair and Maintenance - Vehicles (\$5,063); Power Supply (\$12,150); Literacy and Numeracy Assessment (LANA) (\$180,000).
 - 5. Purchase - Office Equipment (\$27,000); Examination Expenses (\$2,681,217); Printing of Examination Papers (\$303,750); Security Services (\$5,063).

Programme 8: Higher Education Institutions

ACTIVITY 1: General Administration

- 21-8-1
- 6. University of the South Pacific (\$27,062,061); University of Fiji (\$6,685,031); Fiji National University (\$36,924,380); Pacific Polytech (\$500,000); Fulton College (\$268,462); Monfort Technical Institute (\$513,465); Monfort Boys Town (\$869,886); Sangam Institute of Technology (\$594,207); Vivekananda Technical Center (\$273,590); Pacific Technical Institute (\$100,000); Pasifika Communities University (\$500,000); Conservatorium of Dance (\$50,000); Universal Academy of Beauty Therapy (\$50,000); Keshals Business Education Institute (\$100,000).

DETAILS OF EXPENDITURE

Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029

Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES**SUMMARY OF TOTAL
EXPENDITURE****\$000**

1. Established Staff	252,588.7	250,292.7	18,152.6	268,445.3	268,445.3	268,445.3
2. Wage Earners	29,566.4	24,933.4	546.7	25,480.1	25,480.1	25,480.1
3. Travel and Communications	8,441.1	7,684.6	207.0	7,891.6	7,891.6	7,891.6
4. Maintenance and Operations	20,266.4	20,350.2	842.2	21,192.4	21,192.4	21,192.4
5. Purchase of Goods and Services	116,162.1	117,937.0	(3,347.1)	114,589.9	114,589.9	114,589.9
6. Operating Grants and Transfers	6,703.0	11,640.0	(547.8)	11,092.1	11,092.1	11,092.1
7. Special Expenditures	9,279.2	10,617.4	(5,450.2)	5,167.2	5,167.2	5,167.2
TOTAL OPERATING	443,007.0	443,455.3	10,403.3	453,858.6	453,858.6	453,858.6
8. Capital Construction	6,076.7	6,425.4	(1,271.4)	5,154.0	3,484.0	3,314.0
9. Capital Purchase	14,807.9	15,712.0	2,166.0	17,878.0	9,754.0	9,754.0
10. Capital Grants and Transfers	4,709.2	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	25,593.9	22,137.3	894.6	23,031.9	13,238.0	13,068.0
TOTAL EXPENDITURE	468,600.9	465,592.7	11,297.8	476,890.5	467,096.6	466,926.6
TOTAL AID-IN-KIND	0.0	4,369.6	6,711.4	11,081.0	0.0	0.0

MINISTRY OF HEALTH AND MEDICAL SERVICES

It is the vision of the Government to ensure that every citizen has access to the quality health services they need, when and where they need them, without financial hardship. The Ministry of Health and Medical Services is tasked with facilitating this vision through a strong, efficient, equitable, and resilient health system that is accessible and responsive to the needs of all communities.

In support of this vision, the Ministry continues to invest in strengthening primary health care, the most inclusive, equitable, and cost-effective pathway to Universal Health Coverage through health prevention and control programmes, medical outreach, and community engagement initiatives, complemented by collaboration with development partners and non-government organisations.

In recognition of the ongoing public health emergency surrounding HIV, funding has been allocated to prioritise prevention, early detection, and effective management of the disease through awareness campaigns, expanded testing, treatment programmes, and strengthened community partnerships. The Ministry remains firmly committed to improving the quality of care and patient safety by strengthening clinical governance, infection prevention and control, and incident reporting to reduce avoidable harm and improve patient experience.

In the 2026 - 2027 Budget, a total of \$647.2 million has been allocated to the health sector. Of this amount, \$476.9 million is allocated to the Ministry, and \$120.0 million to the Public-Private Partnership (PPP) health programme under Head 50. Additionally, a sum of \$50.3 million will be facilitated under Head 50 through grant and loan financing from various development partners and financial institutions. This includes \$36.9 million in loan financing allocated to the Pacific Healthy Islands Transformation Project (PHIT), which aims to strengthen health systems and improve service delivery, and is co-funded by the World Bank, the Asian Development Bank (ADB), and the OPEC Fund for International Development; \$8.0 million grant for the Australian-funded Colonial War Memorial (CWM) Hospital redevelopment project; and a \$5.4 million grant for the HIV Response Plan supported by New Zealand's Ministry of Foreign Affairs and Trade (MFAT).

Recognising digital health as a key enabler of Universal Health Coverage, the Ministry has allocated funding to strengthen core health information systems, advance interoperability, and expand telehealth services for rural and maritime communities, while protecting patient information in line with national data sovereignty and privacy requirements.

The continuous availability of safe, quality, and affordable medical supplies is fundamental to service delivery. Investment has been directed towards reliable procurement, storage, and distribution of pharmaceuticals and consumables, alongside supply chain systems and enablers such as transport, utilities, and information systems. Together with the timely recruitment and appropriate remuneration of staff, these investments are essential to retaining a skilled workforce and supporting effective and efficient service delivery across the health sector.

In the 2026-2027 Budget, the Ministry is allocated a budget of **\$476.9 million**.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	86,798.3	93,558.5	21,036.8	114,595.3	114,595.3	114,595.3
2. Wage Earners	1,540.8	529.3	990.4	1,519.7	1,519.7	1,519.7
3. Travel and Communications	2,384.4	2,828.3	3.8	2,832.0	2,832.0	2,832.0
4. Maintenance and Operations	1,270.6	1,540.1	(175.3)	1,364.9	1,364.9	1,364.9
5. Purchase of Goods and Services	13,659.6	25,302.4	(3,395.6)	21,906.8	21,906.8	21,906.8
6. Operating Grants and Transfers	5,803.0	10,472.6	(547.8)	9,924.7	9,924.7	9,924.7
7. Special Expenditures	6,386.3	6,882.3	(5,176.3)	1,706.0	1,706.0	1,706.0
8. Capital Construction	6,076.7	6,425.4	(1,271.4)	5,154.0	3,484.0	3,314.0
9. Capital Purchase	3,711.1	4,337.0	(883.0)	3,454.0	2,754.0	2,754.0
10. Capital Grants and Transfers	4,709.2	0.0	0.0	0.0	0.0	0.0
	132,340.1	151,875.9	10,581.6	162,457.5	160,087.5	159,917.5
AID-IN-KIND	0.0	4,369.6	6,711.4	11,081.0	0.0	0.0

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 22-1-1
- 1. Personal Emoluments (\$114,595,315).
 - 2. Wages (\$1,519,720).
 - 3. Travel (\$186,750); Freight and Cartage (\$19,125); Overseas Visiting Medical Teams (\$50,625); Subsistence (\$200,925); Transfer Expenses (\$10,125); Telecommunications (\$1,048,221); Transportation of Patients (\$202,500); Overseas Medical and Consultancy Services (\$1,113,750).
 - 4. Fuel and Oil - Vehicles (\$101,250); Office Stationery and Printing (\$455,625); Sanitary Services (\$54,353); Incidentals (\$151,875); Repair and Maintenance - Office Equipment (\$24,075); Repair and Maintenance - Vehicles (\$45,563); Power Supply (\$455,625); Water, Sewerage and Fire Services (\$76,500).
 - 5. Minor Improvements - Building (\$900,000); Minor Improvements - Office Equipment (\$911,250); E-Transaction Cost (\$30,375); Annual Software Maintenance Fee (\$722,475); In-Service Training (\$405,000); National Training Productivity Centre Levy (\$311,130); Office Books, Periodicals and Publications (\$29,250); Media Relations (\$21,375); HIV Board and Outbreak Plan (\$3,533,446); Pest Control Services (\$48,918); Health Emergency and Response (\$303,750); Security Services (\$10,882,863); Outsourcing of Emergency Clinical Health Services (\$3,037,500); Clinical Services and Governance (\$111,375); Doctors Specialisation (\$658,125).
 - 6. Contribution to World Health Organisation (\$53,000); Grants to NGOs (\$1,408,695); Contribution to International Agency for Atomic Energy (\$50,000); Institutional Grant to St. John Association (\$195,652); Sai Prema Foundation Fiji (\$3,521,739); Kidney Dialysis Treatment Subsidy (\$4,695,652).
 - 7. Revenue Refund (\$52,395); Indemnity Charges (\$258,750); Health Seminars/Meetings (\$100,000); National Health Research (\$8,000); Nursing and Midwifery Services (\$95,625); Occupational Health and Safety (\$10,000); Oral Health Promotion (\$100,000); Primary Eye Care (\$36,250); Community Health Workers (\$1,000,000); Health Care Financing (\$20,000); Review of Legislations and Acts (\$25,000).
 - 8. Construction of New Tamavua Rehabilitation Hospital (\$1,000,000); Demolition and Construction of Dreketi Health Centre (\$371,250); Construction of Tokaimalo Health Centre (Phase 1) (\$540,000); Upgrade and Enhancement of Labasa Hospital (Interior) (\$300,000); Upgrade and Enhancement - Urban Hospitals and Institutional Quarters (\$2,550,000); Upgrade and Enhancement - Sub-Divisional Hospitals, Health Centres and Nursing Stations (\$392,700).
 - 9. Purchase - Specialised Medical Equipment: Urban Hospitals (\$629,000); Purchase - Specialised Medical Equipment: Sub-Divisional Hospitals, Health Centres and Nursing Stations (\$1,700,000); Purchase - IT Infrastructure (\$1,125,000).
- Aid-in-Kind:* Prevention and Control of Non-Communicable Diseases Phase 2 (JICA) (\$751,153); Improvement of Health Services through 5S-KAIZEN-TQM (JICA) (\$489,724); Pacific Co-Learning towards Resilient Health System (JICA) (\$860,593); Economic and Social Development Programme (Health) (JICA) (\$4,379,527); Procurement of Medical Equipment (Japan) (\$4,600,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES						
Programme 2 - Public Health Services						
ACTIVITY 1 - Family Health						
				\$000		
1. Established Staff	410.6	418.3	(7.6)	410.7	410.7	410.7
2. Wage Earners	20.5	12.6	(0.2)	12.3	12.3	12.3
3. Travel and Communications	9.3	37.1	(3.7)	33.4	33.4	33.4
4. Maintenance and Operations	3.6	22.5	6.8	29.3	29.3	29.3
5. Purchase of Goods and Services	157.9	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	900.0	1,167.4	0.0	1,167.4	1,167.4	1,167.4
7. Special Expenditures	999.8	1,743.8	(523.8)	1,220.0	1,220.0	1,220.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,501.7	3,401.6	(528.5)	2,873.1	2,873.1	2,873.1

Programme 2 - Public Health Services**ACTIVITY 2 - Wellness**

				\$000		
1. Established Staff	453.8	585.8	(48.0)	537.8	537.8	537.8
2. Wage Earners	141.2	28.6	(0.5)	28.1	28.1	28.1
3. Travel and Communications	29.7	37.1	0.0	37.1	37.1	37.1
4. Maintenance and Operations	11.6	22.5	(2.3)	20.3	20.3	20.3
5. Purchase of Goods and Services	766.2	900.0	(90.0)	810.0	810.0	810.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	540.4	416.3	(61.3)	355.0	355.0	355.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,942.9	1,990.3	(202.1)	1,788.2	1,788.2	1,788.2

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 2: Public Health Services

ACTIVITY 1: Family Health

- 22-2-1
- 1. Personal Emoluments (\$410,682).
 - 2. Wages (\$12,336).
 - 3. Travel (\$8,100); Freight and Cartage (\$2,025); Subsistence (\$8,100); Telecommunications (\$15,188).
 - 4. Fuel and Oil - Vehicles (\$10,125); Incidentals (\$8,100); Repair and Maintenance - Vehicles (\$11,025).
 - 6. Early Intervention Programme - Frank Hilton Organisation (\$1,167,391).
 - 7. Antenatal Cardiac Care (\$50,000); Expanded Programme on Immunisation (\$200,000); National Action Plan - Gender Based Violence Against Women and Girls (\$20,000); Cervical Cancer (\$250,000); Child Health Development Programme (\$250,000); Fiji Adolescent Health Programme (\$150,000); Family Health Programme (\$250,000); Early Childhood Development Programme (\$50,000).

Programme 2: Public Health Services

ACTIVITY 2: Wellness

- 22-2-2
- 1. Personal Emoluments (\$537,784).
 - 2. Wages (\$28,074).
 - 3. Travel (\$8,100); Freight and Cartage (\$6,525); Subsistence (\$13,500); Telecommunications (\$9,000).
 - 4. Fuel and Oil - Vehicles (\$10,125); Incidentals (\$8,100); Repair and Maintenance - Vehicles (\$2,025).
 - 5. Non - Communicable Diseases Prevention and Control (\$360,000); Fiji Suicidal Prevention Programme (\$45,000); Rheumatic Heart Disease Prevention and Control Programme (\$202,500); National Food and Nutrition Security Programme (\$202,500).
 - 7. Mental Health Awareness (\$200,000); Friendly Hospital Initiatives (\$15,000); Dietetics and Nutrition Services Programme (\$50,000); Public Health for Schools (\$90,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES**Programme 2 - Public Health Services****ACTIVITY 3 - Health Protection****\$000**

1. Established Staff	1,461.3	1,946.7	(35.4)	1,911.3	1,911.3	1,911.3
2. Wage Earners	244.9	216.5	(3.9)	212.5	212.5	212.5
3. Travel and Communications	66.6	76.5	(2.8)	73.7	73.7	73.7
4. Maintenance and Operations	187.3	203.7	(15.9)	187.8	187.8	187.8
5. Purchase of Goods and Services	1,366.6	1,389.4	(65.8)	1,323.6	1,323.6	1,323.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	43.7	14.5	0.0	14.5	14.5	14.5
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,370.4	3,847.2	(123.8)	3,723.4	3,723.4	3,723.4

Programme 3 - Health Services**ACTIVITY 1 - CWM Hospital****\$000**

1. Established Staff	50,847.6	44,275.5	(805.0)	43,470.5	43,470.5	43,470.5
2. Wage Earners	8,448.9	6,096.7	(110.8)	5,985.9	5,985.9	5,985.9
3. Travel and Communications	380.2	378.0	78.8	456.8	456.8	456.8
4. Maintenance and Operations	4,506.6	4,188.9	351.2	4,540.2	4,540.2	4,540.2
5. Purchase of Goods and Services	13,118.8	12,563.7	290.6	12,854.2	12,854.2	12,854.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	111.5	97.8	50.0	147.8	147.8	147.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	77,413.7	67,600.6	(145.3)	67,455.3	67,455.3	67,455.3

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 2: Public Health Services

ACTIVITY 3: Health Protection

- 22-2-3
- 1. Personal Emoluments (\$1,911,294).
 - 2. Wages (\$212,547).
 - 3. Travel (\$15,188); Freight and Cartage (\$10,125); Subsistence (\$18,000); Telecommunications (\$30,375).
 - 4. Fuel and Oil - Vehicles (\$30,375); Incidentals (\$34,875); Repair and Maintenance - Vehicles (\$20,250); Power Supply (\$101,250); Water, Sewerage and Fire Services (\$1,049).
 - 5. Minor Improvements - Building (\$101,250); Communicable Disease and Prevention Control (\$81,000); Pollution Control, Climate Change and Health Care (\$65,813); Dengue Prevention and Control (\$182,250); Environmental Planning, Management and Development Control (\$101,250); Leptospirosis, Typhoid, Dengue and Diarrhoea (LTDD) Control Programme (\$50,625); Tobacco Control Enforcement (\$182,250); Quarantine, Burial and Cremation (Pesticides) (\$101,250); Neglected Tropical Diseases (\$30,375); Food Unit (\$202,500); Water Sanitation and Hygiene Promotion (\$225,000).
 - 7. Typhoid Prevention and Control (\$14,514).

Programme 3: Health Services

ACTIVITY 1: CWM Hospital

- 22-3-1
- 1. Personal Emoluments (\$43,470,458).
 - 2. Wages (\$5,985,852).
 - 3. Travel (\$25,313); Freight and Cartage (\$14,000); Subsistence (\$167,500); Transfer Expenses (\$8,100); Telecommunications (\$202,500); Transportation of Patients (\$39,375).
 - 4. Fuel and Oil - Vehicles (\$244,565); Fuel and Oil - Boiler/Incinerator (\$400,000); Incidentals (\$1,128,250); Repair and Maintenance - Boiler/Incinerator (\$610,000); Repair and Maintenance - Vehicles (\$110,000); Power Supply (\$1,800,000); Water, Sewerage and Fire Services (\$168,750); Refrigeration and Cooking Gas (\$78,625).
 - 5. Recompression Chamber (\$30,375); Purchase - Technical Equipment (\$83,750); Minor Improvements - Building (\$650,000); Overseas Laboratory Test Referrals (\$337,500); Office Books, Periodicals and Publications (\$2,025); Protective Gear and Clothing (\$30,375); Rations (\$2,500,000); Laundry Services (\$1,004,279); Oxygen Supplies (\$3,000,000); Emergency Ambulance Service (\$300,000); Charter of Aircraft (\$2,250,000); Cleaning Services (\$2,665,913).
 - 7. Outreach Programme (\$147,826).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES						
Programme 3 - Health Services						
ACTIVITY 2 - Lautoka Hospital						
				\$000		
1. Established Staff	1,315.9	1,240.9	(22.6)	1,218.4	1,218.4	1,218.4
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	289.2	145.1	(14.5)	130.6	130.6	130.6
4. Maintenance and Operations	3,946.3	3,780.0	(856.4)	2,923.6	2,923.6	2,923.6
5. Purchase of Goods and Services	3,726.6	3,757.5	(1,160.5)	2,597.1	2,597.1	2,597.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	9,278.1	8,923.5	(2,053.9)	6,869.6	6,869.6	6,869.6

Programme 3 - Health Services						
ACTIVITY 3 - Labasa Hospital						
				\$000		
1. Established Staff	21,883.1	20,617.5	(374.9)	20,242.7	20,242.7	20,242.7
2. Wage Earners	3,037.3	2,897.1	(52.7)	2,844.4	2,844.4	2,844.4
3. Travel and Communications	404.5	388.1	30.4	418.6	418.6	418.6
4. Maintenance and Operations	2,036.8	2,041.4	198.1	2,239.5	2,239.5	2,239.5
5. Purchase of Goods and Services	5,687.0	4,451.2	347.5	4,798.7	4,798.7	4,798.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	56.2	74.4	75.6	150.0	150.0	150.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	33,104.8	30,469.7	224.2	30,693.8	30,693.8	30,693.8

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 3: Health Services

ACTIVITY 2: Lautoka Hospital

- 22-3-2
- 1. Personal Emoluments (\$1,218,352).
 - 3. Travel (\$8,100); Freight and Cartage (\$3,038); Subsistence (\$8,100); Transfer Expenses (\$30,375); Telecommunications (\$30,375); Transportation of Patients (\$50,625).
 - 4. Incidentals (\$180,450); Power Supply (\$2,580,000); Water, Sewerage and Fire Services (\$151,875); Refrigeration and Cooking Gas (\$11,250).
 - 5. Oxygen Supplies (\$2,304,000); Charter of Aircraft (\$248,500); Cleaning Services (\$44,550).

Programme 3: Health Services

ACTIVITY 3: Labasa Hospital

- 22-3-3
- 1. Personal Emoluments (\$20,242,656).
 - 2. Wages (\$2,844,407).
 - 3. Travel (\$55,625); Freight and Cartage (\$30,375); Subsistence (\$85,625); Transfer Expenses (\$22,500); Telecommunications (\$55,688); Transportation of Patients (\$168,750).
 - 4. Fuel and Oil - Vehicles (\$131,625); Fuel and Oil - Boiler/Incinerator (\$478,750); Incidentals (\$500,000); Repair and Maintenance - Boiler/Incinerator (\$300,000); Repair and Maintenance - Vehicles (\$56,250); Power Supply (\$639,000); Water, Sewerage and Fire Services (\$101,250); Refrigeration and Cooking Gas (\$32,625).
 - 5. Purchase - Kitchen Equipment (\$39,375); Purchase - Technical Equipment (\$56,250); Minor Improvements - Building (\$337,500); Office Books, Periodicals and Publications (\$1,688); Rations (\$1,360,000); Laundry Services (\$123,750); Oxygen Supplies (\$1,025,000); Emergency Ambulance Service (\$56,250); Charter of Aircraft (\$560,000); Cleaning Services (\$1,238,887).
 - 7. Outreach Programme (\$150,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029

Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 3 - Health Services

ACTIVITY 4 - Tamavua Twomey Hospital

\$000

1. Established Staff	2,712.2	2,959.6	(53.8)	2,905.8	2,905.8	2,905.8
2. Wage Earners	889.7	899.6	(16.4)	883.2	883.2	883.2
3. Travel and Communications	49.6	47.3	7.5	54.8	54.8	54.8
4. Maintenance and Operations	376.4	348.0	48.0	396.0	396.0	396.0
5. Purchase of Goods and Services	505.1	823.0	(16.1)	806.8	806.8	806.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	471.3	716.3	0.0	716.3	716.3	716.3
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	5,004.4	5,793.7	(30.8)	5,762.9	5,762.9	5,762.9

Programme 3 - Health Services

ACTIVITY 5 - St. Giles Hospital

\$000

1. Established Staff	5,509.6	4,917.5	(89.4)	4,828.1	4,828.1	4,828.1
2. Wage Earners	730.8	712.9	(13.0)	700.0	700.0	700.0
3. Travel and Communications	160.0	118.1	18.1	136.2	136.2	136.2
4. Maintenance and Operations	198.7	250.9	43.8	294.6	294.6	294.6
5. Purchase of Goods and Services	290.5	444.2	(7.5)	436.7	436.7	436.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	9.8	0.0	9.8	9.8	9.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	6,889.5	6,453.4	(48.0)	6,405.4	6,405.4	6,405.4

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 3: Health Services

ACTIVITY 4: Tamavua Twomey Hospital

- 22-3-4
- 1. Personal Emoluments (\$2,905,816).
 - 2. Wages (\$883,247).
 - 3. Travel (\$3,038); Freight and Cartage (\$3,375); Subsistence (\$10,000); Telecommunications (\$30,375); Transportation of Patients (\$8,000).
 - 4. Fuel and Oil - Vehicles (\$57,500); Incidentals (\$142,500); Repair and Maintenance - Vehicles (\$22,500); Power Supply (\$146,250); Water, Sewerage and Fire Services (\$18,225); Refrigeration and Cooking Gas (\$9,000).
 - 5. Purchase - Kitchen Equipment (\$16,875); Purchase - Technical Equipment (\$11,250); Minor Improvements - Building (\$101,250); Office Books, Periodicals and Publications (\$2,250); Rations (\$225,000); Laundry Services (\$288,579); Oxygen Supplies (\$30,000); Emergency Ambulance Service (\$20,250); Crutches (\$10,125); Prosthesis Materials (\$101,250).
 - 7. National Tuberculosis Programme (\$382,500); Fiji Albinism Support Programme (\$150,000); Disability Inclusive and Rehabilitation Medicine Programme (\$61,250); Outreach Programme (\$122,500).

Programme 3: Health Services

ACTIVITY 5: St. Giles Hospital

- 22-3-5
- 1. Personal Emoluments (\$4,828,067).
 - 2. Wages (\$699,951).
 - 3. Travel (\$3,375); Subsistence (\$100,000); Telecommunications (\$28,350); Transportation of Patients (\$4,500).
 - 4. Fuel and Oil - Vehicles (\$45,000); Incidentals (\$96,250); Repair and Maintenance - Vehicles (\$5,625); Power Supply (\$101,250); Water, Sewerage and Fire Services (\$31,500); Refrigeration and Cooking Gas (\$15,000).
 - 5. Purchase - Technical Equipment (\$10,000); Minor Improvements - Building (\$112,500); Office Books, Periodicals and Publications (\$1,013); Protective Gear and Clothing (\$8,100); Rations (\$234,250); Laundry Services (\$58,603); Oxygen Supplies (\$10,000); Emergency Ambulance Service (\$2,250).
 - 7. Outreach Programme (\$9,783).

DETAILS OF EXPENDITURE

Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029

Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES**Programme 4 - Divisional Health Services****ACTIVITY 1 - Central Division****\$000**

1. Established Staff	24,751.0	23,899.7	(431.7)	23,468.0	23,468.0	23,468.0
2. Wage Earners	4,292.0	3,861.8	(70.2)	3,791.6	3,791.6	3,791.6
3. Travel and Communications	1,814.9	1,291.3	74.1	1,365.4	1,365.4	1,365.4
4. Maintenance and Operations	1,867.1	1,805.6	20.0	1,825.6	1,825.6	1,825.6
5. Purchase of Goods and Services	1,125.1	1,140.0	87.9	1,227.9	1,227.9	1,227.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	81.3	112.5	87.5	200.0	200.0	200.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	33,931.3	32,110.9	(232.4)	31,878.5	31,878.5	31,878.5

Programme 4 - Divisional Health Services**ACTIVITY 2 - Eastern Division****\$000**

1. Established Staff	8,397.8	8,791.8	(159.9)	8,631.9	8,631.9	8,631.9
2. Wage Earners	1,966.0	1,907.2	(34.7)	1,872.5	1,872.5	1,872.5
3. Travel and Communications	1,126.7	939.4	46.0	985.4	985.4	985.4
4. Maintenance and Operations	641.4	648.4	62.1	710.5	710.5	710.5
5. Purchase of Goods and Services	905.5	1,004.6	9.7	1,014.3	1,014.3	1,014.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	443.0	373.8	26.3	400.0	400.0	400.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	13,480.5	13,665.1	(50.5)	13,614.6	13,614.6	13,614.6

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 4: Divisional Health Services

ACTIVITY 1: Central Division

- 22-4-1
- 1. Personal Emoluments (\$23,467,988).
 - 2. Wages (\$3,791,625).
 - 3. Travel (\$11,250); Freight and Cartage (\$11,250); Subsistence (\$200,000); Transfer Expenses (\$11,250); Telecommunications (\$131,625); Transportation of Patients (\$1,000,000).
 - 4. Fuel and Oil - Vehicles (\$393,750); Incidentals (\$662,500); Repair and Maintenance - Vehicles (\$145,000); Power Supply (\$562,500); Water, Sewerage and Fire Services (\$45,000); Refrigeration and Cooking Gas (\$16,875).
 - 5. Store and Kitchen Items (\$13,750); Purchase - Technical Equipment (\$45,000); Boats and Outboard Motors (\$30,375); Minor Improvements - Building (\$393,750); Leptospirosis, Typhoid, Dengue and Diarrhoea (LTDD) Control Programme (\$82,500); Emergency Ambulance Service (\$56,250); Rations (\$381,250); Laundry Services (\$56,250); Oxygen Supplies (\$168,750).
 - 7. Outreach Programme (\$200,000).

Programme 4: Divisional Health Services

ACTIVITY 2: Eastern Division

- 22-4-2
- 1. Personal Emoluments (\$8,631,933).
 - 2. Wages (\$1,872,496).
 - 3. Travel (\$157,500); Freight and Cartage (\$173,750); Subsistence (\$235,625); Transfer Expenses (\$56,250); Telecommunications (\$81,000); Transportation of Patients (\$281,250).
 - 4. Fuel and Oil - Vehicles (\$300,000); Incidentals (\$166,125); Repair and Maintenance - Vehicles (\$78,750); Power Supply (\$112,500); Water, Sewerage and Fire Services (\$41,896); Refrigeration and Cooking Gas (\$11,250).
 - 5. Purchase - Kitchen Items (\$67,500); Purchase - Technical Equipment (\$33,750); Boats and Outboard Motors (\$112,500); Minor Improvements - Building (\$450,000); Leptospirosis, Typhoid, Dengue and Diarrhoea (LTDD) Control Programme (\$112,500); Emergency Ambulance Service (\$56,250); Rations (\$122,500); Laundry Services (\$3,038); Oxygen Supplies (\$56,250).
 - 7. Outreach Programme (\$400,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES						
Programme 4 - Divisional Health Services						
ACTIVITY 3 - Western Division						
				\$000		
1. Established Staff	29,328.4	28,891.2	(525.3)	28,365.9	28,365.9	28,365.9
2. Wage Earners	4,018.1	3,721.0	(67.7)	3,653.3	3,653.3	3,653.3
3. Travel and Communications	584.1	601.9	(90.8)	511.1	511.1	511.1
4. Maintenance and Operations	2,465.0	2,423.9	158.1	2,582.0	2,582.0	2,582.0
5. Purchase of Goods and Services	4,830.9	3,470.0	444.8	3,914.8	3,914.8	3,914.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	67.5	97.8	0.0	97.8	97.8	97.8
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	41,293.9	39,205.7	(80.8)	39,125.0	39,125.0	39,125.0

Programme 4 - Divisional Health Services						
ACTIVITY 4 - Northern Division						
				\$000		
1. Established Staff	16,421.1	15,698.1	(285.4)	15,412.7	15,412.7	15,412.7
2. Wage Earners	2,897.6	2,846.3	(51.8)	2,794.6	2,794.6	2,794.6
3. Travel and Communications	700.1	468.0	62.5	530.5	530.5	530.5
4. Maintenance and Operations	1,521.8	1,464.4	29.8	1,494.3	1,494.3	1,494.3
5. Purchase of Goods and Services	1,990.1	1,246.0	208.5	1,454.5	1,454.5	1,454.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	78.2	78.3	71.7	150.0	150.0	150.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	23,609.0	21,801.1	35.4	21,836.5	21,836.5	21,836.5

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 4: Divisional Health Services

ACTIVITY 3: Western Division

- 22-4-3
- 1. Personal Emoluments (\$28,365,864).
 - 2. Wages (\$3,653,328).
 - 3. Travel (\$45,000); Freight and Cartage (\$16,875); Subsistence (\$235,000); Transfer Expenses (\$22,500); Telecommunications (\$141,750); Transportation of Patients (\$50,000).
 - 4. Fuel and Oil - Vehicles (\$700,000); Incidentals (\$413,750); Repair and Maintenance - Vehicles (\$258,750); Power Supply (\$1,012,500); Water, Sewerage and Fire Services (\$152,015); Refrigeration and Cooking Gas (\$45,000).
 - 5. Purchase - Kitchen Items (\$112,500); Purchase - Technical Equipment (\$157,500); Boats and Outboard Motors (\$275,000); Minor Improvements - Building (\$337,500); Leptospirosis, Typhoid, Dengue and Diarrhoea (LTDD) Control Programme (\$45,000); Emergency Ambulance Service (\$810,000); Rations (\$463,750); Laundry Services (\$135,000); Oxygen Supplies (\$512,500); Cleaning Services (\$1,066,050).
 - 7. Outreach Programme (\$97,826).

Programme 4: Divisional Health Services

ACTIVITY 4: Northern Division

- 22-4-4
- 1. Personal Emoluments (\$15,412,664).
 - 2. Wages (\$2,794,589).
 - 3. Travel (\$100,000); Freight and Cartage (\$33,750); Subsistence (\$232,500); Transfer Expenses (\$11,250); Telecommunications (\$90,000); Transportation of Patients (\$63,000).
 - 4. Fuel and Oil - Vehicles (\$450,000); Incidentals (\$306,250); Repair and Maintenance - Vehicles (\$202,500); Power Supply (\$450,000); Water, Sewerage and Fire Services (\$63,000); Refrigeration and Cooking Gas (\$22,500).
 - 5. Purchase - Kitchen Equipment (\$13,500); Purchase - Technical Equipment (\$78,750); Boats and Outboard Motors (\$81,000); Minor Improvements - Building (\$501,250); Leptospirosis, Typhoid, Dengue and Diarrhoea (LTDD) Control Programme (\$90,000); Emergency Ambulance Service (\$290,000); Rations (\$225,000); Laundry Services (\$45,000); Oxygen Supplies (\$130,000).
 - 7. Outreach Programme (\$150,000).

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES**Programme 5 - Medical Supplies and Equipment****ACTIVITY 1 - Drugs and Medical Equipment****\$000**

1. Established Staff	2,297.9	2,491.7	(45.3)	2,446.4	2,446.4	2,446.4
2. Wage Earners	1,338.9	1,203.8	(21.9)	1,181.9	1,181.9	1,181.9
3. Travel and Communications	441.7	328.5	(2.5)	326.0	326.0	326.0
4. Maintenance and Operations	1,233.2	1,609.9	974.1	2,584.0	2,584.0	2,584.0
5. Purchase of Goods and Services	68,032.2	61,445.0	(0.5)	61,444.5	61,444.5	61,444.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	11,096.8	11,375.0	3,049.0	14,424.0	7,000.0	7,000.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	84,440.8	78,453.9	3,952.9	82,406.8	74,982.8	74,982.8

MINISTRY OF HEALTH AND MEDICAL SERVICES

Programme 5: Medical Supplies and Equipment

ACTIVITY 1: Drugs and Medical Equipment

- 22-5-1
- 1. Personal Emoluments (\$2,446,397).
 - 2. Wages (\$1,181,914).
 - 3. Travel (\$112,500); Freight and Cartage (\$112,500); Subsistence (\$78,750); Telecommunications (\$22,275).
 - 4. Fuel and Oil - Vehicles (\$146,250); Incidentals (\$212,500); Repair and Maintenance - Biomedical Equipment (\$2,000,000); Repair and Maintenance - Vehicles (\$78,750); Power Supply (\$135,000); Water, Sewerage and Fire Services (\$8,100); Refrigeration and Cooking Gas (\$3,375).
 - 5. Medical Appliances (\$500,000); Purchase - Non - Technical Equipment for Urban and Sub - Divisional Hospitals (\$200,000); Minor Improvements - Building (\$100,000); Service Fees - Biomedical Equipment (\$1,600,000); Office Books, Periodicals and Publications (\$4,500); Infection Control Programme (\$750,000); Clothing and Uniform (\$1,000,000); Laboratories Reagents (\$16,204,000); X-Ray Materials (\$800,000); Dental Prosthetic Materials (\$1,600,000); Dressings (\$1,100,000); Expansion in Drugs and Medical Supplies (\$80,000); Consumables and Medicine (\$31,850,000); Bedding and Linen (\$1,000,000); Family Planning Supplies (\$80,000); Vaccines (\$4,576,000).
 - 9. Purchase - Specialised Medical Equipment: Dental Equipment for Urban and Sub - Divisional Hospitals (\$2,000,000); Bio - Medical Equipment - Urban and Sub - Divisional Hospitals (\$12,423,964).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 23 - MINISTRY OF HOUSING

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	792.8	1,203.8	65.1	1,268.9	1,268.9	1,268.9
2. Wage Earners	273.5	234.2	(0.3)	233.9	233.9	233.9
3. Travel and Communications	137.6	121.1	20.1	141.2	141.2	141.2
4. Maintenance and Operations	131.0	149.2	4.6	153.9	153.9	153.9
5. Purchase of Goods and Services	167.8	182.8	3.0	185.8	185.8	185.8
6. Operating Grants and Transfers	1,270.2	5,088.0	(649.6)	4,438.4	4,438.4	4,438.4
7. Special Expenditures	59.6	22.5	2.5	25.0	25.0	25.0
TOTAL OPERATING	2,832.5	7,001.6	(554.6)	6,447.0	6,447.0	6,447.0
8. Capital Construction	10,020.3	15,096.0	(3,685.5)	11,410.5	11,410.5	11,410.5
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	10,573.8	7,728.3	62.6	7,790.9	7,790.9	7,790.9
TOTAL CAPITAL	20,594.1	22,824.3	(3,622.9)	19,201.4	19,201.4	19,201.4
TOTAL EXPENDITURE	23,426.6	29,825.9	(4,177.5)	25,648.4	25,648.4	25,648.4

MINISTRY OF HOUSING

The Ministry of Housing is steadfast in its commitment to ensuring safe, adequate, and affordable housing for all Fijians. Guided by the National Development Plan 2025-2029 and 2025-2030 National Housing Policy, the Ministry aims to address the increasing pressures of urbanisation in key development corridors such as Lami, Suva, Nausori, Nadi and Lautoka. The goal of the Ministry is to expand the housing portfolio to foster inclusive and equitable growth across all communities.

To achieve this, the Ministry will collaborate with key partners such as Housing Authority, Public Rental Board (PRB), Habitat for Humanity Fiji, Koroipita Model Town Charitable Trust and Housing Assistance Relief Trust (HART), alongside public and private sector stakeholders to deliver a range of affordable housing solution. The First Home Ownership Initiative remains a cornerstone of Government's housing programme, providing grants to eligible first-time homeowners and supporting more Fijian families in realising the dream of home ownership. Significant development have been made in this program which has undergone a restructuring and a revision of income thresholds. Previously, the initiative served applicants with household incomes below \$100,000. Under the revised framework, Category 1 of the First Home Grant will cater for applicants earning \$30,000 and below, while Category 2 has been amended to cover applicants with incomes ranging from \$30,001 to \$60,000. Additionally, Government will continue to provide financial support for PRB capital projects, as well as Housing Authority to further develop residential lots. This support also extends to the informal settlement upgrading programmes and providing housing assistance for individuals with disabilities.

The Ministry has made significant strides in upgrading informal settlements and expanding home ownership opportunities. The Ministry is actively managing development leases across the Western, Northern, and Central Divisions and plans to issue additional leases in the upcoming financial year. Furthermore, the Pilot Greenfield projects are progressing well and are intended to support the relocation and resettlement of residents from Veidogo, Nabua Muslim League and Kilikali informal settlements. Several major housing developments are currently in advanced planning and implementation stages, with new projects being identified to meet future housing demand. These developments are expected to increase the supply of serviced residential lots, promote sustainable urban growth, and create opportunities for private sector investment and employment creation within the construction sector.

In this financial year, the Ministry will assist with the relocation of families from vulnerable informal settlements to safer and more secure environments; expand support for first-time homeowners; and sustain critical funding for our housing partners. Most importantly, the Ministry aims to restore dignity and hope to vulnerable families, the elderly, persons living with disabilities, and victims of hardship.

The Ministry of Housing is allocated **\$25.6 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 23 - MINISTRY OF HOUSING						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
				\$000		
1. Established Staff	792.8	1,203.8	65.1	1,268.9	1,268.9	1,268.9
2. Wage Earners	273.5	234.2	(0.3)	233.9	233.9	233.9
3. Travel and Communications	137.6	121.1	20.1	141.2	141.2	141.2
4. Maintenance and Operations	131.0	149.2	4.6	153.9	153.9	153.9
5. Purchase of Goods and Services	167.8	182.8	3.0	185.8	185.8	185.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	59.6	22.5	2.5	25.0	25.0	25.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,562.3	1,913.6	95.0	2,008.6	2,008.6	2,008.6

Programme 2 - Housing**ACTIVITY 1 - Housing and Community Development**

				\$000		
1. Established Staff	0.0	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	0.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	1,270.2	5,088.0	(649.6)	4,438.4	4,438.4	4,438.4
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	10,020.3	15,096.0	(3,685.5)	11,410.5	11,410.5	11,410.5
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	10,573.8	7,728.3	62.6	7,790.9	7,790.9	7,790.9
	21,864.3	27,912.3	(4,272.5)	23,639.8	23,639.8	23,639.8

MINISTRY OF HOUSING

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 23-1-1
- 1. Personal Emoluments (\$1,268,886).
 - 2. Wages (\$233,900).
 - 3. Travel (\$73,125); Subsistence (\$34,020); Telecommunications (\$34,020).
 - 4. Fuel and Oil - Vehicles (\$28,577); Office Stationery and Printing (\$23,804); Office Supplies (\$5,062); Incidentals (\$55,688); Repair and Maintenance - Office Equipment (\$3,037); Repair and Maintenance - Vehicles (\$4,860); Power Supply (\$31,500); Water, Sewerage and Fire Services (\$1,350).
 - 5. Purchase - Furniture (\$23,513); Purchase - IT Equipment (\$52,555); Occupational Health and Safety (\$6,075); Training (\$25,312); Office Books, Periodicals and Publications (\$10,125); Security Services (\$47,499); Cleaning Services (\$20,700).
 - 7. Review of Policies (\$25,000).

Programme 2: Housing

ACTIVITY 1: Housing and Community Development

- 23-2-1
- 6. Housing Assistance for Persons Living with Disability (\$133,400); Public Rental Board Subsidy (\$1,000,000); Lagilagi Housing PCN Refund (\$30,000); Housing Assistance to Fire Victims (\$200,000); First Home Grant [Income Threshold - \$30,000 and below] (\$2,575,000); First Home Grant [Income Threshold - \$30,001 to \$60,000] (\$500,000).
 - 8. Improve Basic Amenities (Informal Settlement) (\$100,000); Formalisation of Informal Settlements (\$10,000,000); Relocation and Resettlement of Informal Settlements (\$1,310,534).
 - 10. Public Rental Board - Capital Grant (\$2,000,000); Koroipita Model Town (\$2,055,470); Revitalising Informal Settlements and Environment (RISE) (\$235,400); Housing Assistance and Relief Trust (HART) (\$1,000,000); Housing Authority - Capital Grant (\$2,000,000); Habitat for Humanity Grant - Greenfield Pilot Project (\$500,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 24 - MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	9,115.5	10,805.3	55.9	10,861.2	10,861.2	10,861.2
2. Wage Earners	2,888.3	2,649.0	(77.5)	2,571.6	2,571.6	2,571.6
3. Travel and Communications	640.0	469.1	118.0	587.1	587.1	587.1
4. Maintenance and Operations	1,236.2	1,119.4	(95.8)	1,023.6	1,023.6	1,023.6
5. Purchase of Goods and Services	4,879.6	6,882.1	(213.4)	6,668.8	6,668.8	6,668.8
6. Operating Grants and Transfers	168,743.6	207,246.5	(20,288.8)	186,957.7	186,957.7	186,957.7
7. Special Expenditures	1,255.9	1,665.0	87.6	1,752.6	1,752.6	1,752.6
TOTAL OPERATING	188,759.1	230,836.4	(20,413.9)	210,422.5	210,422.5	210,422.5
8. Capital Construction	456.8	1,073.6	(87.8)	985.8	915.8	915.8
9. Capital Purchase	10.9	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	179.6	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	647.3	1,073.6	(87.8)	985.8	915.8	915.8
TOTAL EXPENDITURE	189,406.4	231,910.0	(20,501.7)	211,408.3	211,338.3	211,338.3

MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION

Through its policies, programs and services, the Ministry ensures that no one is left behind and that all Fijians are supported, empowered and included in our nation's development and prosperity.

The Ministry will continue to strengthen programs that protect and support vulnerable groups, contributing to the Government's broader poverty alleviation agenda and commitment to inclusive development. The Ministry's work is guided by a comprehensive Poverty Alleviation Framework that seeks not only to provide immediate assistance to those in need but also to create pathways towards self-reliance, resilience and economic participation.

The Department of Social Protection remains the cornerstone of Fiji's social welfare system, delivering key Government assistance programs that currently support more than 108,000 beneficiaries. These programs include the Family Assistance Scheme, Child Protection Allowance Scheme, Social Pension Scheme, Allowance for Persons with Disability, Rural Pregnant Mothers' Food Allowance and the Transport Assistance Scheme. A total of \$183.9 million is allocated to fund these programs.

To strengthen service delivery and improve program effectiveness, the Ministry will introduce the Integrated Beneficiary Management Information System (IBMiS) through a phased in approach in the new financial year. This transformative digital platform will modernise the administration of social protection programs. The IBMiS will enable more efficient beneficiary registration, assessment, case management, monitoring and reporting while reducing duplication, strengthening transparency and improving data integrity across programs.

The Department of Children plays a critical role in safeguarding the rights, welfare and protection of children throughout Fiji. A budget of \$3.7 million is allocated to support the Department's operations and statutory responsibilities as per landmark legislation. The legislative reforms place greater emphasis on prevention, rehabilitation, family strengthening and child-centred interventions.

Recognising the growing social challenges associated with substance abuse, the Government will strengthen rehabilitation and recovery services for children and young people affected by drug and substance misuse. Dedicated rehabilitation facilities and specialised intervention programs will provide young people with access to counselling, treatment, life-skills development and family support services, helping them overcome addiction, rebuild their lives and re-engage positively with their communities.

The Department of Women is allocated \$3.9 million to advance gender equality, implement and monitor the National Action Plans for the empowerment of women and girls across Fiji, as well as the National Action Plan on the Elimination of Violence Against Women and Girls.

The Ministry of Women, Children and Social Protection is allocated **\$211.4 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 24 - MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION						

Programme 1 - Policy and Administration

ACTIVITY 1 - General Administration

\$000

1. Established Staff	3,312.2	2,904.0	172.6	3,076.6	3,076.6	3,076.6
2. Wage Earners	830.4	316.8	10.7	327.5	327.5	327.5
3. Travel and Communications	573.3	382.5	128.8	511.3	511.3	511.3
4. Maintenance and Operations	1,090.8	922.5	(86.9)	835.7	835.7	835.7
5. Purchase of Goods and Services	828.0	1,212.8	42.2	1,255.0	1,255.0	1,255.0
6. Operating Grants and Transfers	1,125.5	1,222.8	(114.3)	1,108.5	1,108.5	1,108.5
7. Special Expenditures	312.5	45.0	333.0	378.0	378.0	378.0
8. Capital Construction	227.4	848.6	137.2	985.8	915.8	915.8
9. Capital Purchase	10.9	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	8,310.9	7,855.0	623.3	8,478.3	8,408.3	8,408.3

Programme 1 - Policy and Administration

ACTIVITY 2 - Poverty Monitoring Unit

\$000

1. Established Staff	295.9	560.0	(10.1)	549.9	549.9	549.9
2. Wage Earners	36.5	56.1	0.3	56.5	56.5	56.5
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	8.1	18.0	(2.2)	15.8	15.8	15.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	191.1	303.8	1.3	305.0	305.0	305.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	531.6	937.9	(10.7)	927.2	927.2	927.2

MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 24-1-1
- 1. Personal Emoluments (\$3,076,568).
 - 2. Wages (\$327,496).
 - 3. Travel (\$153,000); Subsistence (\$146,250); Telecommunications (\$212,000).
 - 4. Fuel and Oil - Vehicles (\$191,700); Office Stationery and Printing (\$76,500); Office Supplies (\$90,000); Incidentals (\$121,500); Repair and Maintenance - Office Equipment (\$16,200); Repair and Maintenance - Vehicles (\$81,000); Power Supply (\$202,500); Water, Sewerage and Fire Services (\$56,250).
 - 5. Purchase - Furniture (\$72,000); Purchase - IT Equipment (\$360,000); Minor Improvements - Building (\$180,000); Occupational Health and Safety (\$5,400); Training (\$54,000); National Training Productivity Centre Levy (\$113,194); Social Protection Programme Reform (\$40,686); Volunteer Expenses Claims (\$35,000); Security Services (\$141,092); Rent - Temporary Lautoka Aged Care Home (\$253,665).
 - 6. Fiji National Council for Disabled Persons (\$538,000); Grant to Girls' Home (\$97,500); Grant to Voluntary Organisations (\$130,500); Grant to Organisations for Older Persons (\$95,000); Grant to Organisations for Persons with Disability (\$247,500).
 - 7. Implementation of Rights of Persons with Disability Act 2018 (\$33,000); Assistance to Fire Victims (\$75,000); Empowerment of Persons with Disability (\$30,000); Digitization Management System (\$100,000); Emergency Assistance Fund (\$10,000); Conceptualization and Implementation of Social Cohesion Program (\$100,000); Scoping of Men's Helpline (\$30,000).
 - 8. Construction of New Lautoka Aged Care Facility (\$360,809); Construction of New Samabula Aged Care Facility (\$150,000); Completion of Child Wellbeing Centre (\$70,000); Upgrade - Fiji Juvenile Rehabilitation and Development Centre (\$405,000).

Programme 1: Policy and Administration

ACTIVITY 2: Poverty Monitoring Unit

- 24-1-2
- 1. Personal Emoluments (\$549,889).
 - 2. Wages (\$56,467).
 - 5. Training (\$15,300); Office Books, Periodicals and Publications (\$540).
 - 7. Integrated National Poverty Eradication Programme (\$180,000); Rights Empowerment and Cohesion (REACH) Programme (\$125,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 24 - MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION						
Programme 2 - Social Protection						
ACTIVITY 1 - Department of Children						
				\$000		
1. Established Staff	302.9	2,576.3	(272.1)	2,304.3	2,304.3	2,304.3
2. Wage Earners	145.8	229.3	(8.5)	220.8	220.8	220.8
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	13.4	56.3	(11.3)	45.0	45.0	45.0
5. Purchase of Goods and Services	95.9	219.4	7.9	227.3	227.3	227.3
6. Operating Grants and Transfers	0.0	518.5	(57.4)	461.1	461.1	461.1
7. Special Expenditures	0.0	303.8	96.3	400.0	400.0	400.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	558.0	3,903.5	(245.1)	3,658.5	3,658.5	3,658.5

Programme 2 - Social Protection**ACTIVITY 2 - Field Services**

				\$000		
1. Established Staff	3,493.8	2,427.4	329.4	2,756.9	2,756.9	2,756.9
2. Wage Earners	445.2	454.3	(6.8)	447.5	447.5	447.5
3. Travel and Communications	0.2	5.6	(4.9)	0.7	0.7	0.7
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	3,652.5	5,052.4	(505.2)	4,547.1	4,547.1	4,547.1
6. Operating Grants and Transfers	166,755.4	204,331.2	(20,094.6)	184,236.6	184,236.6	184,236.6
7. Special Expenditures	249.7	562.5	(470.4)	92.1	92.1	92.1
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	179.6	0.0	0.0	0.0	0.0	0.0
	174,776.5	212,833.5	(20,752.5)	192,081.0	192,081.0	192,081.0

MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION

Programme 2: Social Protection

ACTIVITY 1: Department of Children

- 24-2-1
- 1. Personal Emoluments (\$2,304,271).
 - 2. Wages (\$220,843).
 - 4. Minor Improvements - Building (\$45,000).
 - 5. Policy Development and Training (\$101,250); Supplies and Rations (\$90,000); Expenses for Juveniles (\$36,000).
 - 6. Grant to Child Wellbeing Centre (\$90,000); Alcohol and Other Drugs (AOD) Residential Recovery Centre (\$195,000); Child Help Line (\$176,087).
 - 7. Child Protection Programme (\$300,000); Community Based Corrections Programme (\$100,000).

Programme 2: Social Protection

ACTIVITY 2: Field Services

- 24-2-2
- 1. Personal Emoluments (\$2,756,878).
 - 2. Wages (\$447,492).
 - 3. Freight and Cartage (\$720).
 - 5. Commission Charges (\$4,547,138).
 - 6. Transport Assistance Scheme (\$22,000,000); Child Protection Allowance (\$18,360,000); Food Allowance for Rural Pregnant Mothers (\$465,615); Family Assistance Scheme (\$38,300,000); Allowance for Persons with Disability (\$18,545,722); Ageing with Dignity (\$44,022); Welfare Graduation Programme (\$195,652); Social Pension Scheme (\$86,227,548); National Council for Older Persons (\$98,060).
 - 7. Social Welfare Management Information System (\$92,130).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029

Head No. 24 - MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION

Programme 2 - Social Protection**ACTIVITY 3 - Senior Citizens Homes****\$000**

1. Established Staff	480.2	597.9	(69.6)	528.3	528.3	528.3
2. Wage Earners	1,227.2	1,421.6	(78.5)	1,343.2	1,343.2	1,343.2
3. Travel and Communications	0.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	80.5	84.4	(3.4)	81.0	81.0	81.0
5. Purchase of Goods and Services	117.3	187.3	211.1	398.4	398.4	398.4
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,905.2	2,291.2	59.6	2,350.8	2,350.8	2,350.8

Programme 3 - Women and Gender Development**ACTIVITY 1 - General Administration****\$000**

1. Established Staff	1,230.6	1,739.6	(94.3)	1,645.3	1,645.3	1,645.3
2. Wage Earners	203.1	170.9	5.3	176.1	176.1	176.1
3. Travel and Communications	66.5	81.0	(5.9)	75.2	75.2	75.2
4. Maintenance and Operations	51.5	56.3	5.7	61.9	61.9	61.9
5. Purchase of Goods and Services	177.8	192.3	32.9	225.1	225.1	225.1
6. Operating Grants and Transfers	862.7	1,173.9	(22.5)	1,151.5	1,151.5	1,151.5
7. Special Expenditures	502.6	450.0	127.5	577.5	577.5	577.5
8. Capital Construction	229.4	225.0	(225.0)	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,324.2	4,088.9	(176.3)	3,912.6	3,912.6	3,912.6

MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION

Programme 2: Social Protection

ACTIVITY 3: Senior Citizens Homes

- 24-2-3
- 1. Personal Emoluments (\$528,282).
 - 2. Wages (\$1,343,150).
 - 4. Hygiene Supplies (\$50,625); Minor Improvements - Building (\$30,375).
 - 5. Purchase - Furniture (\$30,375); Purchase - Technical Equipment (\$18,000); Training (\$3,040); Rations (\$112,500); Security Services (\$227,000); Funeral Expenses (\$900); Ground Upkeep (\$1,520); Recreation and Entertainment (\$5,065).

Programme 3: Women and Gender Development

ACTIVITY 1: General Administration

- 24-3-1
- 1. Personal Emoluments (\$1,645,288).
 - 2. Wages (\$176,137).
 - 3. Travel (\$30,375); Subsistence (\$20,250); Telecommunications (\$24,525).
 - 4. Office Stationery and Printing (\$19,200); Office Supplies (\$9,100); Incidentals (\$10,125); Power Supply (\$22,500); Water, Sewerage and Fire Services (\$1,000).
 - 5. Purchase - IT Equipment (\$54,000); Occupational Health and Safety (\$900); Training (\$7,200); Voluntary Contribution to UN Women (\$10,000); Fiji Women's Federation (\$153,000).
 - 6. Grant to NGOs (\$85,500); Women's Plan of Action (\$350,000); Grant to Women Institutions (\$440,300); Grant to Women's Safe Shelter (\$80,000); Domestic Violence Helpline (\$195,652).
 - 7. Fiji National Women's Expo (\$365,000); Women Economic Empowerment Programme (\$112,500); Barefoot College Maintenance and Operations (\$100,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 25 - MINISTRY OF YOUTH AND SPORTS

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	2,642.2	3,277.6	(114.2)	3,163.4	3,163.4	3,163.4
2. Wage Earners	608.2	617.1	0.2	617.4	617.4	617.4
3. Travel and Communications	468.3	349.9	(5.9)	344.0	344.0	344.0
4. Maintenance and Operations	376.7	424.7	(68.4)	356.3	356.3	356.3
5. Purchase of Goods and Services	955.0	1,069.5	(168.1)	901.4	901.4	901.4
6. Operating Grants and Transfers	15,346.0	14,097.6	528.5	14,626.1	14,626.1	14,626.1
7. Special Expenditures	859.2	973.1	(247.1)	726.0	726.0	726.0
TOTAL OPERATING	21,255.6	20,809.5	(75.0)	20,734.5	20,734.5	20,734.5
8. Capital Construction	589.5	1,736.7	(1,136.7)	600.0	600.0	600.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	104.3	1,645.7	1,750.0	0.0	0.0
TOTAL CAPITAL	589.5	1,840.9	509.1	2,350.0	600.0	600.0
TOTAL EXPENDITURE	21,845.1	22,650.4	434.1	23,084.5	21,334.5	21,334.5

MINISTRY OF YOUTH AND SPORTS

The Ministry of Youth and Sports enters the 2026-2027 financial year with a renewed commitment to empowering young people and strengthening Fiji's sporting sector as key drivers of national development. Guided by its vision to promote inclusive participation, youth empowerment, and high-performing sporting environments, the Ministry will deliver targeted programmes, investment in sporting facilities and a continued commitment to sporting programmes.

Recognising that a significant proportion of Fiji's population is under the age of 35, the Ministry will continue prioritising youth empowerment and development through initiatives that strengthen leadership, innovation, skills development, entrepreneurship, and community participation. Key areas of focus include youth skills development and vocational training, leadership, youth enterprise initiatives, and targeted support for vulnerable youths. Through strengthened partnerships with community organisations, local authorities, educational institutions, and development partners, the Ministry aims to create sustainable pathways that enhance employability, foster innovation, and enable young people to contribute meaningfully to Fiji's social and economic development.

The Ministry will also continue investing in sports development as a catalyst for national unity, health promotion, social inclusion, and international achievement. Guided by the National Sports Policy, efforts will focus on strengthening sports governance, athlete development pathways, integrity in sport, and the promotion of safe, inclusive, and high-performance sporting environments. Funding has been allocated for the establishment of Drugs Free Sports Fiji in accordance with the National Anti-Doping Bill 2024, which upholds fair play and maintain the integrity of sports at all level.

The Ministry has allocated funding to support Fiji's participation at the Pacific Games 2027, scheduled to be held in Tahiti. These Games present a valuable opportunity for athletes to compete regionally, demonstrate sporting excellence, and represent Fiji with pride. The Ministry will continue supporting national sporting organisations, athlete development programmes, sports outreach programmes, engagement of sports coaches and hosting of sporting tournaments through its sporting grants to Fiji National Sports Commission.

Investment in sports infrastructure will remain a priority during the financial year. The Ministry will continue supporting the construction of hard courts, sports grounds, and the inclusion of Fiji Sports Council Capital Grant. These investments will improve accessibility, encourage greater participation in sports and physical activities, and athlete development at the grassroots level.

The Ministry will continue working closely with its statutory partners, including the Fiji National Sports Commission and the Fiji Sports Council, to ensure a coordinated approach towards sports infrastructure development, athlete support, community engagement, and programme delivery. Efforts will also continue to strengthen accountability, promote equitable resource allocation, and ensure sustainable funding mechanisms across all youth and sports programmes.

The Ministry of Youth and Sports is allocated **\$23.1 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

Actual	Revised	Change	Estimate	Projections	
2024-2025	Estimate		2026-2027	2027-2028	2028-2029

Head No. 25 - MINISTRY OF YOUTH AND SPORTS**Programme 1 - Youth****ACTIVITY 1 - General Administration****\$000**

1. Established Staff	833.1	949.1	33.7	982.7	982.7	982.7
2. Wage Earners	369.0	349.1	5.1	354.2	354.2	354.2
3. Travel and Communications	398.6	272.3	5.0	277.2	277.2	277.2
4. Maintenance and Operations	308.0	347.1	(48.5)	298.6	298.6	298.6
5. Purchase of Goods and Services	405.7	424.9	(67.0)	357.9	357.9	357.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	104.3	(104.3)	0.0	0.0	0.0
	2,314.3	2,446.6	(176.0)	2,270.6	2,270.6	2,270.6

Programme 1 - Youth**ACTIVITY 2 - Youth Development and Training****\$000**

1. Established Staff	1,583.8	2,072.1	(199.0)	1,873.0	1,873.0	1,873.0
2. Wage Earners	238.9	268.0	(4.9)	263.2	263.2	263.2
3. Travel and Communications	44.4	47.3	(10.4)	36.9	36.9	36.9
4. Maintenance and Operations	63.2	70.9	(16.9)	54.0	54.0	54.0
5. Purchase of Goods and Services	384.3	466.9	(60.4)	406.5	406.5	406.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	859.2	973.1	(247.1)	726.0	726.0	726.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,173.8	3,898.2	(538.6)	3,359.6	3,359.6	3,359.6

MINISTRY OF YOUTH AND SPORTS

Programme 1: Youth

ACTIVITY 1: General Administration

- 25-1-1
- 1. Personal Emoluments (\$982,731).
 - 2. Wages (\$354,194).
 - 3. Travel (\$137,700); Subsistence (\$72,000); Telecommunications (\$67,500).
 - 4. Fuel and Oil - Vehicles (\$121,500); Office Stationery and Printing (\$18,225); Incidentals (\$46,000); Repair and Maintenance - Building (\$1,800); Repair and Maintenance - Vehicles (\$27,000); Power Supply (\$72,900); Water, Sewerage and Fire Services (\$11,138).
 - 5. Purchase - Equipment IT Infrastructure (\$78,281); Refurbishment of Office (\$9,000); Occupational Health and Safety (\$18,000); Training (\$45,000); National Training Productivity Centre Levy (\$27,000); Office Books, Periodicals and Publications (\$2,700); Advertising (\$3,600); Volunteer Expenses Claims (\$14,175); Fiji National Youth Band (\$160,113).

Programme 1: Youth

ACTIVITY 2: Youth Development and Training

- 25-1-2
- 1. Personal Emoluments (\$1,873,023).
 - 2. Wages (\$263,171).
 - 3. Travel (\$16,200); Subsistence (\$20,700).
 - 4. Fuel and Oil - Vehicles (\$22,500); Office Stationery and Printing (\$18,000); Incidentals (\$2,700); Repair and Maintenance - Vehicles (\$10,800).
 - 5. Minor Improvements - Building (\$150,000); Fiji National Youth Council Expenses (\$13,500); Rations (\$135,000); Livestock Expenses (\$108,000).
 - 7. Youth Capacity Building and Training Programme (\$656,000); Implementation of National Action Plan Gender Based Violence Against Women and Girls (\$10,000); National Youth and Sports Seminars/Workshops (\$40,000); Duke of Edinburgh International (\$20,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 25 - MINISTRY OF YOUTH AND SPORTS						
Programme 1 - Youth						
ACTIVITY 3 - Research, Policy, Information and Planning				\$000		
1. Established Staff	155.9	186.0	(3.4)	182.6	182.6	182.6
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	10.6	13.5	(3.4)	10.1	10.1	10.1
4. Maintenance and Operations	5.6	6.8	(3.0)	3.7	3.7	3.7
5. Purchase of Goods and Services	48.4	82.1	(55.1)	27.0	27.0	27.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	220.5	288.3	(64.9)	223.4	223.4	223.4
Programme 2 - Sports						
ACTIVITY 1 - General Administration				\$000		
1. Established Staff	69.4	70.5	54.5	125.1	125.1	125.1
2. Wage Earners	0.3	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	14.8	16.9	2.9	19.8	19.8	19.8
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	116.6	95.6	14.4	110.0	110.0	110.0
6. Operating Grants and Transfers	15,346.0	14,097.6	528.5	14,626.1	14,626.1	14,626.1
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	589.5	1,736.7	(1,136.7)	600.0	600.0	600.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	1,750.0	1,750.0	0.0	0.0
	16,136.5	16,017.3	1,213.7	17,231.0	15,481.0	15,481.0

MINISTRY OF YOUTH AND SPORTS

Programme 1: Youth

ACTIVITY 3: Research, Policy, Information and Planning

- 25-1-3
- 1. Personal Emoluments (\$182,576).
 - 3. Travel (\$5,062); Subsistence (\$5,062).
 - 4. Fuel and Oil - Vehicles (\$2,700); Repair and Maintenance - Office Equipment (\$1,013).
 - 5. Research Enhancement and Monitoring (\$27,000).

Programme 2: Sports

ACTIVITY 1: General Administration

- 25-2-1
- 1. Personal Emoluments (\$125,069).
 - 3. Travel (\$10,800); Subsistence (\$9,000).
 - 5. Purchase - Sports Equipment (\$72,000); i-Tatau Protocol for National Teams (\$20,000); Sports and Wellness Champion Programme (\$18,000).
 - 6. Drugs Free Sports Fiji (\$405,000); Fiji National Sports Commission (\$1,076,087); Sports Grant for Persons with Disabilities (\$195,652); Sports Scholarship (\$185,869); Engagement of Sports Coaches (\$2,192,826); Short - Term Expert (\$195,652); Overseas Sporting Tours (\$5,880,435); Fiji Sports Council (\$1,000,000); Community Sports Association (\$195,652); Sports Outreach Programme (\$250,000); Hosting of International Tournaments (\$3,000,000); Boxing Commission of Fiji (\$48,913).
 - 8. Construction of Hard Courts (\$300,000); Upgrade of Sports Grounds (\$300,000).
 - 10. Fiji Sports Council - Capital Grant (\$1,750,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 28 - MINISTRY OF STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	0.0	7,894.5	(141.7)	7,752.8	7,752.8	7,752.8
2. Wage Earners	0.0	174.2	(2.2)	172.1	172.1	172.1
3. Travel and Communications	0.0	320.6	(32.1)	288.6	288.6	288.6
4. Maintenance and Operations	0.0	509.6	(8.9)	500.7	500.7	500.7
5. Purchase of Goods and Services	0.0	476.4	82.5	558.9	558.9	558.9
6. Operating Grants and Transfers	0.0	0.0	2,934.8	2,934.8	2,000.0	2,000.0
7. Special Expenditures	0.0	5,227.6	7,057.0	12,284.6	784.6	117.0
TOTAL OPERATING	0.0	14,603.0	9,889.4	24,492.3	12,057.6	11,390.0
8. Capital Construction	0.0	0.0	1,102.9	1,102.9	1,000.0	1,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	0.0	0.0	1,102.9	1,102.9	1,000.0	1,000.0
TOTAL EXPENDITURE	0.0	14,603.0	10,992.3	25,595.3	13,057.6	12,390.0

MINISTRY OF STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS

The Ministry of Strategic Planning Office, National Development and Statistics is responsible for the implementation, monitoring and evaluation of the National Development Plan 2025-2029 and Vision 2050. It operates with a whole of Government mandate, integrating socio-economic planning including human resources, investment analysis and performance monitoring across all Ministries and Departments.

The Office is also responsible for strengthening policy and planning within the government, improving coordination on development priorities and implementation of the Public Sector Investment Programme Guidelines to improve monitoring and evaluation of capital projects.

The Fiji Bureau of Statistics (FBOS) is responsible for the production, analysis and publication of statistics in a timely and coherent manner. FBOS is entrusted to provide official statistics on a wide range of economic, social, population and environmental matters that are important to Fiji, for better informed policy and decision-making.

In 2026-2027 financial year, the FBOS will advance its Labour Force Statistics Strengthening Program. Additionally, FBOS will move forward with preparatory work for the 2027 Population and Housing Census, focusing on boundary revisions, staff recruitment and training, and the procurement of necessary equipment and census materials.

The Ministry of Strategic Planning, National Development and Statistics is allocated a total of **\$25.6 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	

Programme 1 - Strategic Planning Office
ACTIVITY 1 - General Administration

\$000

1. Established Staff	0.0	2,422.1	(44.0)	2,378.1	2,378.1	2,378.1
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	0.0	84.4	(8.4)	75.9	75.9	75.9
4. Maintenance and Operations	0.0	67.5	32.0	99.5	99.5	99.5
5. Purchase of Goods and Services	0.0	168.8	20.0	188.7	188.7	188.7
6. Operating Grants and Transfers	0.0	0.0	2,934.8	2,934.8	2,000.0	2,000.0
7. Special Expenditures	0.0	280.0	(163.0)	117.0	117.0	117.0
8. Capital Construction	0.0	0.0	1,000.0	1,000.0	1,000.0	1,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	3,022.8	3,771.2	6,794.0	5,859.2	5,859.2

Programme 2 - Fiji Bureau of Statistics
ACTIVITY 1 - General Administration

\$000

1. Established Staff	0.0	5,472.4	(97.7)	5,374.7	5,374.7	5,374.7
2. Wage Earners	0.0	174.2	(2.2)	172.1	172.1	172.1
3. Travel and Communications	0.0	236.3	(23.6)	212.6	212.6	212.6
4. Maintenance and Operations	0.0	442.1	(40.9)	401.2	401.2	401.2
5. Purchase of Goods and Services	0.0	307.7	62.5	370.2	370.2	370.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	4,947.6	7,220.0	12,167.6	667.6	0.0
8. Capital Construction	0.0	0.0	102.9	102.9	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	11,580.2	7,221.1	18,801.3	7,198.4	6,530.8

MINISTRY OF STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS

Programme 1: Strategic Planning Office

ACTIVITY 1: General Administration

- 28-1-1
- 1. Personal Emoluments (\$2,378,090).
 - 3. Travel (\$35,438); Subsistence (\$30,375); Telecommunications (\$10,125).
 - 4. Fuel and Oil - Vehicles (\$13,500); Office Stationery and Printing (\$30,375); Incidentals (\$15,188); Repair and Maintenance - Office Equipment (\$15,188); Power Supply (\$18,000); Water, Sewerage and Fire Services (\$7,200).
 - 5. Purchase - Office Equipment (\$50,625); Lease and Rent - Software (\$5,625); Training (\$30,375); National Training Productivity Centre Levy (\$31,234); Office Books, Periodicals and Publications (\$5,063); Advertising (\$10,125); Protective Gear and Clothing (\$5,063); Sustainable Development Goals Expenses (\$50,625).
 - 6. Termite Control Assistance Programme (\$2,934,783).
 - 7. Policy Advisors (\$117,000).
 - 8. Ongoing Rehabilitation and Construction of Schools and Public Buildings (\$1,000,000).

Programme 2: Fiji Bureau of Statistics

ACTIVITY 1: General Administration

- 28-2-1
- 1. Personal Emoluments (\$5,374,721).
 - 2. Wages (\$172,059).
 - 3. Travel (\$50,625); Subsistence (\$101,250); Telecommunications (\$60,750).
 - 4. Fuel and Oil - Vehicles (\$65,813); Office Stationery and Printing (\$91,125); Courier/Mail Expenses (\$10,125); Incidentals (\$84,319); Repair and Maintenance - Office Equipment (\$8,100); Repair and Maintenance - Agreement Computers and Infrastructure Development (\$20,250); Repair and Maintenance - Vehicles (\$25,313); Repair and Maintenance - Computer and Related Equipment (\$10,125); Power Supply (\$86,063).
 - 5. Purchase - Office Furniture (\$15,188); Purchase - IT Equipment (\$78,750); SAS and Other Software License (\$166,488); Occupational Health and Safety (\$8,100); Training (\$81,000); Office Books, Periodicals and Publications (\$3,038); Advertising (\$7,594); Contribution to Statistical Institute of Asia and the Pacific (\$10,000).
 - 7. Labour Force Statistics Strengthening Programme (\$167,562); Household Population Census (\$12,000,000).
 - 8. Upgrade and Enhancement - IT and PABX Infrastructure (\$102,930).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY						
SUMMARY OF TOTAL EXPENDITURE				\$000		
1. Established Staff	18,292.4	18,254.2	4,360.5	22,614.6	22,614.6	22,614.6
2. Wage Earners	6,172.4	6,785.8	2,043.3	8,829.1	8,829.1	8,829.1
3. Travel and Communications	1,095.0	1,565.3	(118.1)	1,447.2	1,447.2	1,447.2
4. Maintenance and Operations	2,516.6	3,058.4	(474.4)	2,584.0	2,584.0	2,584.0
5. Purchase of Goods and Services	1,193.6	14,584.4	583.0	15,167.4	15,167.4	15,167.4
6. Operating Grants and Transfers	4,000.0	104,980.6	882.0	105,862.6	105,862.6	105,862.6
7. Special Expenditures	4,053.5	4,664.8	(3,324.8)	1,340.0	1,340.0	1,340.0
TOTAL OPERATING	37,323.4	153,893.5	3,951.5	157,845.0	157,845.0	157,845.0
8. Capital Construction	33,495.1	37,050.0	649.5	37,699.5	37,199.3	37,199.3
9. Capital Purchase	4,191.7	4,206.5	(491.5)	3,715.0	3,000.0	3,000.0
10. Capital Grants and Transfers	15,316.7	19,208.0	2,570.2	21,778.2	22,778.2	21,278.2
TOTAL CAPITAL	53,003.5	60,464.5	2,728.2	63,192.7	62,977.5	61,477.5
TOTAL EXPENDITURE	90,326.9	214,358.0	6,679.7	221,037.6	220,822.4	219,322.4
TOTAL DIRECT PAYMENT	0.0	0.0	1,500.0	1,500.0	2,500.0	1,000.0
TOTAL AID-IN-KIND	0.0	179.0	3,781.1	3,960.1	0.0	0.0

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

The Ministry of Agriculture, Waterways and Sugar Industry (MOAWSI) plays a central role in safeguarding national food security, rural livelihoods, export earnings, and climate resilience. Against a backdrop of elevated global fuel, energy, fertiliser cost, persistent climate risks, and constrained fiscal space, the 2026-2027 Budget reflects a strategic re-prioritisation of public investment towards productivity, resilience, and risk management.

For the 2026-2027 financial year, the Ministry's budget allocation represents an efficient investment required to preserve system integrity, manage food security and climate risks, and protect current export performance.

This budget allocation directly responds to global market disruptions by supporting interventions that reduce import dependence and exposure to input cost volatility. Key measures include farm access improvements, mechanization at a subsidized cost, protected and intensive agriculture, livestock waste management for biogas, organic and low-input systems, and the expansion of home gardening and local food systems. Collectively, these interventions aim to stabilise domestic supply, enhance productivity, and moderate food price pressures.

MOAWSI expenditure continues to deliver strong value for money. Agriculture trade reached approximately \$713.0 million, including exports of about \$187.0 million in 2025, underpinned by relatively modest public investment. Historical performance indicates that each dollar of Ministry funding generates multiple dollars in agriculture trade and export earnings, highlighting the sector's high economic leverage. Key strategic commodities targeted are yaqona, turmeric, ginger, cocoa, coconut, dalo, rice, pineapple, vegetables and banana.

The four strategic priorities for 2026-2027 focus on:

- **Productivity and food security**, through farm access, solar powered agriculture machines and equipment, livestock development, home and school gardening, fertilizer subsidy and protected agriculture.
- **Resilience and risk mitigation**, through investment in waterways, land resource development, biogas system, organic farming inputs, feed nutrition development and crop research.
- **Market access and export competitiveness**, supported by the Commercial Agriculture Development Program, value-adding initiatives, quality assurance, export and import commodities, crop research, and sugar sector stabilisation; and
- **Inclusivity and Institutional readiness**, including involvement of women and youths, improving ICT systems, staff welfare and administrative infrastructure to support effective programme delivery.

The Sugar and Yaqona industries remain vital contributors to rural employment and export earnings. High utilisation rates confirm strong implementation capacity, and despite fiscal constraints, capital investment in these sectors continues to generate immediate economic returns.

Overall, the 2026-2027 Budget for MOAWSI is policy-coherent, fiscally responsible, and risk-aware. It prioritises investments that protect livelihoods, strengthen resilience, and sustain export performance, ensuring the agricultural sector continues to support inclusive growth and economic stability.

The Ministry of Agriculture, Waterways and Sugar Industry is allocated a total of **\$221.0 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	2,850.5	2,275.4	897.5	3,172.9	3,172.9	3,172.9
2. Wage Earners	390.5	233.0	224.9	457.9	457.9	457.9
3. Travel and Communications	817.4	915.0	(71.0)	844.0	844.0	844.0
4. Maintenance and Operations	1,311.6	1,359.2	(164.2)	1,195.0	1,195.0	1,195.0
5. Purchase of Goods and Services	362.7	776.6	(45.4)	731.2	731.2	731.2
6. Operating Grants and Transfers	4,000.0	4,108.5	(148.5)	3,960.0	3,960.0	3,960.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	715.0	715.0	0.0	0.0
10. Capital Grants and Transfers	3,230.0	3,228.1	371.9	3,600.0	3,600.0	3,600.0
	12,962.8	12,895.7	1,780.3	14,676.0	13,961.0	13,961.0
AID-IN-KIND	0.0	179.0	3,781.1	3,960.1	0.0	0.0
Programme 1 - Policy and Administration						
ACTIVITY 2 - Economic Planning and Statistical Services						
	\$000					
1. Established Staff	1,100.7	988.4	295.4	1,283.8	1,283.8	1,283.8
2. Wage Earners	61.7	60.1	(39.6)	20.5	20.5	20.5
3. Travel and Communications	15.8	21.0	(2.0)	19.0	19.0	19.0
4. Maintenance and Operations	20.1	21.8	(2.8)	19.0	19.0	19.0
5. Purchase of Goods and Services	332.1	409.8	179.3	589.0	589.0	589.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	1,319.8	1,475.0	(895.0)	580.0	580.0	580.0
8. Capital Construction	0.0	0.0	700.0	700.0	700.0	700.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,423.7	2,600.0	2,900.0	5,500.0	6,500.0	5,000.0
	5,273.9	5,576.0	3,135.3	8,711.4	9,711.4	8,211.4
DIRECT PAYMENT	0.0	0.0	1,500.0	1,500.0	2,500.0	1,000.0

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 30-1-1*
- 1. Personal Emoluments (\$3,172,887).
 - 2. Wages (\$457,904).
 - 3. Travel (\$34,000); Overseas Travel (\$350,000); Subsistence (\$45,000); Transfer Expenses (\$10,000); Telecommunications (\$405,000).
 - 4. Fuel and Oil - Vehicles (\$180,000); Office Stationery and Printing (\$9,000); Office Supplies (\$5,000); Sanitary Services (\$1,000); Repair and Maintenance - Prefabricated Buildings (\$130,000); Repair and Maintenance - Dreketi Rest House (\$6,000); Repair and Maintenance Air Conditioning Units (\$90,000); Repair and Maintenance - Office Equipment (\$8,000); Repair and Maintenance - Vehicles (\$76,000); Power Supply (\$600,000); Water, Sewerage and Fire Services (\$90,000).
 - 5. Occupational Health and Safety (\$4,000); E-Transaction Cost (\$51,000); Training (\$300,000); National Training Productivity Centre Levy (\$112,500); Office Books, Periodicals and Publications (\$2,500); Advertising (\$4,000); Annual Subscription (CAPSA) (\$65,200); Asian and Pacific Coconut Community (\$26,000); Food and Agriculture Organisation Contribution (\$60,000); International Fund for Agricultural Development (\$100,000); Office Expenses (\$2,000); Office Postage and Parcel Freight (\$3,000); Incidentals (\$1,000).
 - 6. Agriculture Marketing Authority - Operating Grant (\$1,350,000); Tutu Training Centre Operating Grant (\$990,000); Fiji Crop and Livestock Council (\$450,000); Navuso Agriculture Technical Institute - Operating Grant (\$1,170,000).
 - 9. Provision of Quad Bikes, Fiberglass Boats and Outboard Motors (\$715,000).
 - 10. Agriculture Marketing Authority - Capital Grant (\$2,500,000); Navuso Agriculture Technical Institute - Capital Grant (\$1,000,000); Tutu Training Centre - Capital Grant (\$100,000).

Aid-in-Kind: Preparatory Survey for the Project for Nadi Flood Alleviation (JICA) (\$238,195); Project for Nadi Flood Alleviation (JICA) (\$3,721,898).

Programme 1: Policy and Administration

ACTIVITY 2: Economic Planning and Statistical Services

- 30-1-2*
- 1. Personal Emoluments (\$1,283,823).
 - 2. Wages (\$20,532).
 - 3. Travel (\$8,000); Subsistence (\$11,000).
 - 4. Fuel and Oil - Vehicles (\$7,000); Repair and Maintenance - Office Equipment (\$8,000); Repair and Maintenance - Vehicles (\$4,000).
 - 5. Office Books, Periodicals and Publications (\$7,000); Membership - Research Council (\$112,500); Fiji Agriculture and Rural Statistics (\$350,000); Office Supplies (\$7,000); Food and Agriculture Organisation - Office Support (\$112,500).
 - 7. Food Security Multi - Sector Programme (\$100,000); Agriculture Market Scoping (\$50,000); Fiji Ag -Trade (\$200,000); Monitoring and Evaluation - Agriculture Projects/ Programmes (\$100,000); Review of Agriculture Laws (\$130,000).
 - 8. Agro-Tourism Programme (\$200,000); Youth in Agriculture Programme (\$300,000); MSME Value Added Programme (\$200,000).
 - 10. Commercial Agriculture Development Programme (\$3,000,000); Commercial Farmers Equity Package (\$700,000); Scaling Up Production for Export Commodity (\$300,000).

Direct Payment: Fiji Blue Economy and Green Community Development Programme (BE-GREEN) (IFAD) (\$1,500,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY						
Programme 1 - Policy and Administration						
ACTIVITY 3 - Research						
				\$000		
1. Established Staff	345.7	363.0	(1.7)	361.3	361.3	361.3
2. Wage Earners	394.3	428.6	272.6	701.2	701.2	701.2
3. Travel and Communications	10.9	22.5	(2.5)	20.0	20.0	20.0
4. Maintenance and Operations	15.8	29.3	(12.3)	17.0	17.0	17.0
5. Purchase of Goods and Services	119.0	154.8	(4.8)	150.0	150.0	150.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	885.7	998.1	251.4	1,249.4	1,249.4	1,249.4

Programme 1 - Policy and Administration**ACTIVITY 4 - Information Services**

				\$000		
1. Established Staff	247.2	220.0	56.3	276.3	276.3	276.3
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	10.6	11.7	(1.5)	10.2	10.2	10.2
4. Maintenance and Operations	33.2	51.2	(1.2)	50.0	50.0	50.0
5. Purchase of Goods and Services	4.7	6.7	499.3	506.0	506.0	506.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	964.5	802.5	(602.5)	200.0	200.0	200.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,260.2	1,092.1	(49.7)	1,042.5	1,042.5	1,042.5

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 1: Policy and Administration

ACTIVITY 3: Research

- 30-1-3
- 1. Personal Emoluments (\$361,285).
 - 2. Wages (\$701,161).
 - 3. Travel (\$10,000); Subsistence (\$10,000).
 - 4. Fuel and Oil - Vehicles (\$8,000); Repair and Maintenance - Air Conditioning Units (\$1,000); Repair and Maintenance - Vehicles (\$8,000).
 - 5. Purchase - Lab Hygiene Equipment (\$10,000); Occupational Health and Safety (\$12,000); Lab Proficiency Fees (\$15,000); Lab Accreditation Fees (\$39,000); Goods and Chemicals (\$74,000).

Programme 1: Policy and Administration

ACTIVITY 4: Information Services

- 30-1-4
- 1. Personal Emoluments (\$276,285).
 - 3. Travel (\$5,200); Subsistence (\$5,000).
 - 4. Fuel and Oil - Vehicles (\$2,000); Repair and Maintenance - Office Equipment (\$3,000); Lease and Rent - Software (\$45,000).
 - 5. Information Technology Operation Support (\$300,000); Printing of Government Documents (\$5,000); Agriculture Show (\$200,000); Miscellaneous Operating Expenses (\$1,000).
 - 7. Establishment of e-Agriculture Station (\$200,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY						

Programme 2 - Crops**ACTIVITY 1 - Administration****\$000**

1. Established Staff	1,077.6	945.9	80.0	1,025.9	1,025.9	1,025.9
2. Wage Earners	45.8	51.0	125.6	176.7	176.7	176.7
3. Travel and Communications	17.9	27.0	4.0	31.0	31.0	31.0
4. Maintenance and Operations	46.3	55.0	(6.0)	49.0	49.0	49.0
5. Purchase of Goods and Services	10.3	14.6	128.5	143.0	143.0	143.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	82.3	152.0	(152.0)	0.0	0.0	0.0
8. Capital Construction	990.2	1,687.5	112.5	1,800.0	1,800.0	1,800.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,270.3	2,932.9	292.6	3,225.5	3,225.5	3,225.5

Programme 2 - Crops**ACTIVITY 2 - Extension****\$000**

1. Established Staff	4,332.2	3,924.9	379.6	4,304.5	4,304.5	4,304.5
2. Wage Earners	1,946.6	1,759.5	816.4	2,575.8	2,575.8	2,575.8
3. Travel and Communications	44.4	59.5	2.5	62.0	62.0	62.0
4. Maintenance and Operations	128.3	166.6	(19.6)	147.0	147.0	147.0
5. Purchase of Goods and Services	0.9	1.1	400.0	401.1	401.1	401.1
6. Operating Grants and Transfers	0.0	1,800.0	1,300.0	3,100.0	3,100.0	3,100.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	6,504.0	9,171.0	2,802.8	11,973.8	11,973.8	11,973.8
9. Capital Purchase	2,940.2	3,037.5	(537.5)	2,500.0	2,500.0	2,500.0
10. Capital Grants and Transfers	2,563.0	3,200.0	1,500.0	4,700.0	4,700.0	4,700.0
	18,459.5	23,120.0	6,644.1	29,764.2	29,764.2	29,764.2

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 2: Crops

ACTIVITY 1: Administration

- 30-2-1
- 1. Personal Emoluments (\$1,025,855).
 - 2. Wages (\$176,667).
 - 3. Travel (\$13,000); Subsistence (\$18,000).
 - 4. Fuel and Oil - Vehicles (\$9,000); Repair and Maintenance - Vehicles (\$40,000).
 - 5. Occupational Health and Safety (\$10,000); Office Books, Periodicals and Publications (\$3,000); Taveuni Coconut Centre (\$130,000).
 - 8. Upgrade and Enhancement - Offices and Quarters (\$1,800,000).

Programme 2: Crops

ACTIVITY 2: Extension

- 30-2-2
- 1. Personal Emoluments (\$4,304,466).
 - 2. Wages (\$2,575,846).
 - 3. Travel (\$31,000); Subsistence (\$31,000).
 - 4. Fuel and Oil - Vehicles (\$60,000); Fuel and Oil - Machinery and Equipment (\$13,000); Fuel and Oil - Vessels (\$3,000); Repair and Maintenance - Machinery and Equipment (\$55,000); Repair and Maintenance - Vehicles (\$14,000); Repair and Maintenance - Vessels (\$2,000).
 - 5. Office Books, Periodicals and Publications (\$1,100); Agriculture Extension Services - Crops (\$400,000).
 - 6. Fertilizer and Weedicide Subsidy (Yaqona, Dalo, Turmeric, Ginger, Cassava, Vegetables and Organic) (\$3,000,000); Copra Stabilisation Fund (\$100,000).
 - 8. Farm Access Road (\$4,000,000); Rotuma Island Farming Programme (\$300,000); Flatland Development Programme (\$450,000); Ginger Farming Programme (\$900,000); Yaqona Farming Programme (\$2,000,000); Vanilla Farming Programme (\$78,750); Rice Farming Programme (\$400,000); Spices Farming Programme (\$450,000); Dalo Farming Programme (\$1,000,000); Coconut Farming Programme (\$225,000); Women in Agriculture Programme (\$350,000); Cocoa Farming Programme (\$300,000); Highland Farming Programme (\$520,000); Small Holder Farmers Productivity and Income Programme (\$250,000); Sigatoka Valley Development Programme (\$200,000); Home Gardening Initiative (\$200,000); National Food Orchard Programme (\$150,000); Bilateral Quarantine Agreement (\$200,000).
 - 9. Farm Mechanisation (\$2,000,000); Purchase - Small Farming Machines (\$500,000).
 - 10. Biosecurity Authority of Fiji - Capital Grant (\$2,200,000); Machinery Outsourcing (\$2,500,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate 2025-2026		2026-2027	2027-2028	2028-2029

Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 2 - Crops**ACTIVITY 3 - Research****\$000**

1. Established Staff	2,572.4	2,607.7	809.5	3,417.1	3,417.1	3,417.1
2. Wage Earners	1,343.2	2,087.8	184.1	2,271.9	2,271.9	2,271.9
3. Travel and Communications	24.6	35.1	(4.1)	31.0	31.0	31.0
4. Maintenance and Operations	477.0	550.8	(60.8)	490.0	490.0	490.0
5. Purchase of Goods and Services	12.8	3,574.2	(223.2)	3,351.0	3,351.0	3,351.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	218.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	3,909.4	2,527.6	(657.6)	1,870.0	1,870.0	1,870.0
9. Capital Purchase	783.0	1,169.0	(669.0)	500.0	500.0	500.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	9,340.4	12,552.2	(621.2)	11,931.0	11,931.0	11,931.0

Programme 3 - Livestock**ACTIVITY 1 - Administration****\$000**

1. Established Staff	763.0	797.1	221.6	1,018.7	1,018.7	1,018.7
2. Wage Earners	129.9	137.1	(42.0)	95.1	95.1	95.1
3. Travel and Communications	15.6	26.3	(2.3)	24.0	24.0	24.0
4. Maintenance and Operations	16.6	27.3	(4.3)	23.0	23.0	23.0
5. Purchase of Goods and Services	15.4	20.8	(10.8)	10.0	10.0	10.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	140.4	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,080.9	1,008.7	162.2	1,170.9	1,170.9	1,170.9

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 2: Crops

ACTIVITY 3: Research

- 30-2-3
- 1. Personal Emoluments (\$3,417,123).
 - 2. Wages (\$2,271,894).
 - 3. Travel (\$17,000); Subsistence (\$14,000).
 - 4. Fuel and Oil - Vehicles (\$25,000); Fuel and Oil - Machinery and Equipment (\$25,000); Management of Pests (\$400,000); Repair and Maintenance - Machinery and Equipment (\$15,000); Repair and Maintenance - Vehicles (\$25,000).
 - 5. Office Books, Periodicals and Publications (\$3,000); Agriculture Research Services - Promotion and Production of Organic Fertilisers (\$300,000); Research and Development to Enhance Biological Control Initiatives (\$100,000); Food Safety and Analytical Services (\$100,000); Pesticide Registration (\$150,000); Material, Stores and Supplies (\$13,000); Material for Foundation Seed Paddy (\$5,000); Agriculture Research Services - Root Crops (\$100,000); Agriculture Research Services - Tree Crops (\$100,000); Yaqona Research Development (\$500,000); Agriculture Research Services - Horticulture (\$150,000); Development of Seed and Planting Materials (\$750,000); Rice Research and Development (\$200,000); Post - Harvest Losses Operations Support (\$200,000); Mushroom Research and Development (\$80,000); Fruit Tree Orchards Research and Development (\$200,000); Food Systems and Crop Diversification (\$400,000).
 - 8. Upgrade and Enhancement - Agriculture Chemistry Laboratory (\$200,000); Upgrade and Enhancement - Plant Tissue Culture Laboratory (\$70,000); Construction of Agronomy Research Building (\$500,000); Upgrade and Enhancement - Research Stations (\$900,000); Crop Protected Agriculture Research (\$100,000); Development of Vapour Heat Treatment (\$100,000).
 - 9. Purchase - Agriculture Chemistry Laboratory Equipment (\$200,000); Mobile Soil Testing Equipment and Soil Health Research (\$150,000); Purchase - Molecular Diagnostic Laboratory Equipment (\$150,000).

Programme 3: Livestock

ACTIVITY 1: Administration

- 30-3-1
- 1. Personal Emoluments (\$1,018,721).
 - 2. Wages (\$95,146).
 - 3. Travel (\$13,000); Subsistence (\$11,000).
 - 4. Fuel and Oil - Vehicles (\$13,000); Office Stationery and Printing (\$2,000); Repair and Maintenance - Machinery and Equipment (\$4,000); Repair and Maintenance - Vehicles (\$4,000).
 - 5. Veterinary Equipment (\$1,000); Office Books, Periodicals and Publications (\$1,000); Protective Gear and Clothing (\$1,000); Purchase - Veterinary Drugs (\$6,000); Ammunition Cost (\$1,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				

Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 3 - Livestock**ACTIVITY 2 - Extension****\$000**

1. Established Staff	2,740.3	2,567.4	1,196.7	3,764.1	3,764.1	3,764.1
2. Wage Earners	132.4	120.6	147.7	268.3	268.3	268.3
3. Travel and Communications	12.3	18.0	1.0	19.0	19.0	19.0
4. Maintenance and Operations	15.7	35.4	(4.4)	31.0	31.0	31.0
5. Purchase of Goods and Services	278.6	3,473.5	(1,041.5)	2,432.0	2,432.0	2,432.0
6. Operating Grants and Transfers	0.0	2,935.0	1,065.0	4,000.0	4,000.0	4,000.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	5,206.7	3,478.4	121.7	3,600.0	3,600.0	3,600.0
9. Capital Purchase	468.5	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	4,400.0	691.0	509.0	1,200.0	1,200.0	1,200.0
	13,254.4	13,319.3	1,995.2	15,314.4	15,314.4	15,314.4

Programme 3 - Livestock**ACTIVITY 3 - Research****\$000**

1. Established Staff	219.7	230.1	208.9	439.0	439.0	439.0
2. Wage Earners	549.8	540.5	226.7	767.1	767.1	767.1
3. Travel and Communications	11.7	19.1	(1.1)	18.0	18.0	18.0
4. Maintenance and Operations	5.1	17.3	(3.3)	14.0	14.0	14.0
5. Purchase of Goods and Services	5.7	2,662.8	(555.8)	2,107.0	2,107.0	2,107.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	3,197.7	1,350.0	(250.0)	1,100.0	1,100.0	1,100.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,989.6	4,819.7	(374.6)	4,445.2	4,445.2	4,445.2

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 3: Livestock

ACTIVITY 2: Extension

- 30-3-2
- 1. Personal Emoluments (\$3,764,093).
 - 2. Wages (\$268,324).
 - 3. Travel (\$8,000); Subsistence (\$11,000).
 - 4. Fuel and Oil - Vehicles (\$9,000); Fuel and Oil - Vessels (\$1,000); Repair and Maintenance- Waidradra Beef Station (\$7,000); Repair and Maintenance - Vessels (\$14,000).
 - 5. Office Books, Periodicals and Publications (\$1,000); Field Days (\$1,000); Agriculture Extension Services- Livestock (\$300,000); Stray Animals Control Campaign (\$150,000); Stray Dog Control Management (\$300,000); Brucellosis Free Farms (\$80,000); Brucellosis and Tuberculosis Eradication Campaign (\$1,100,000); Purchase - Drugs and Chemicals (\$500,000).
 - 6. Dairy Development Programme (\$4,000,000).
 - 8. Dairy Extension Programme (\$950,000); Beef Extension Programme (\$100,000); Sheep Extension Programme (\$200,000); Piggery Extension Programme (\$200,000); Goat Extension Programme (\$200,000); Animal Waste Management for Livestock Farmers (\$500,000); Apiculture Industry Development (\$150,000); Beef Revitalisation Programme (\$900,000); Goat Meat Industry Development (\$200,000); Poultry Extension Programme (\$200,000).
 - 10. Fiji Meats Industry Board - Capital Grant (\$600,000); Commercial Livestock Development Programme (\$600,000).

Programme 3: Livestock

ACTIVITY 3: Research

- 30-3-3
- 1. Personal Emoluments (\$439,017).
 - 2. Wages (\$767,148).
 - 3. Travel (\$11,000); Subsistence (\$7,000).
 - 4. Fuel and Oil - Vehicles (\$1,000); Fuel and Oil Plant and Machinery (\$7,000); Repair and Maintenance - Plant and Machinery (\$2,000); Repair and Maintenance - Vehicles (\$4,000).
 - 5. Livestock Feed Technology (\$80,000); Material, Stores and Supplies - Goat Stations (\$2,000); Material, Stores and Supplies Koronivia Research Station (\$5,000); Goat Breeding Programme (\$200,000); Sheep Breeding Programme (\$400,000); Beef Breeding Programme (\$900,000); Poultry Breeding Programme (\$140,000); Pig Breeding Programme (\$300,000); Livestock Research Services (\$80,000).
 - 8. Upgrade and Enhancement - Veterinary Pathology Laboratory (\$500,000); Upgrade and Enhancement - Veterinary Clinic (\$300,000); Livestock Rehabilitation Programme (\$300,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY						

Programme 4 - Waterways Services**ACTIVITY 1 - Irrigation, Drainage and Flood Protection****\$000**

1. Established Staff	1,258.9	1,774.9	(70.1)	1,704.8	1,704.8	1,704.8
2. Wage Earners	993.6	1,160.1	114.3	1,274.4	1,274.4	1,274.4
3. Travel and Communications	104.3	123.8	(13.8)	110.0	110.0	110.0
4. Maintenance and Operations	437.8	562.5	(182.5)	380.0	380.0	380.0
5. Purchase of Goods and Services	47.7	82.7	(19.7)	63.0	63.0	63.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	13,687.2	17,368.2	(1,212.5)	16,155.7	16,155.5	16,155.5
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,700.0	3,913.0	(613.0)	3,300.0	3,300.0	3,300.0
	19,229.5	24,985.1	(1,997.2)	22,988.0	22,987.8	22,987.8

Programme 5 - Land Resource Planning**ACTIVITY 1 - Agriculture Land Use****\$000**

1. Established Staff	784.2	660.7	462.0	1,122.7	1,122.7	1,122.7
2. Wage Earners	184.8	138.8	12.5	151.3	151.3	151.3
3. Travel and Communications	9.4	24.7	(2.7)	22.0	22.0	22.0
4. Maintenance and Operations	9.1	46.1	(5.1)	41.0	41.0	41.0
5. Purchase of Goods and Services	3.7	6.1	1,248.9	1,255.0	1,255.0	1,255.0
6. Operating Grants and Transfers	0.0	6,900.0	0.0	6,900.0	6,900.0	6,900.0
7. Special Expenditures	1,328.5	1,650.3	(1,450.3)	200.0	200.0	200.0
8. Capital Construction	0.0	1,467.3	(967.3)	500.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,319.6	10,893.9	(701.9)	10,192.0	9,692.0	9,692.0

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 4: Waterways Services

ACTIVITY 1: Irrigation, Drainage and Flood Protection

- 30-4-1
- 1. Personal Emoluments (\$1,704,810).
 - 2. Wages (\$1,274,441).
 - 3. Travel (\$40,000); Subsistence (\$70,000).
 - 4. Fuel and Oil Vehicle Civil (\$150,000); Office Supplies (\$6,000); Incidentals (\$4,000); Drafting Paper and Material (\$20,000); Repair and Maintenance - Office Building (\$60,000); Repair and Maintenance - Vehicles (\$60,000); Security Expenses (\$80,000).
 - 5. Occupational Health and Safety (\$3,000); National Training Productivity Centre Levy (\$4,000); Office Books, Periodicals and Publications (\$5,000); Advertising (\$10,000); Surveying Requirements (\$6,000); Protective Gear and Clothing (\$10,000); Material, Stores and Supplies (\$10,000); Freight and Hire (\$15,000).
 - 8. Maintenance of Rice Irrigation Schemes (\$900,000); Irrigation Support - Farm Development (\$112,500); Land Drainage and Flood Protection (\$3,150,000); Watershed Management (\$1,993,200); Dredging - Major Rivers (\$5,500,000); Coastal Erosion Protection Works (\$1,500,000); Drainage - Farmlands (\$1,500,000); Drainage - Rural Residential Areas (\$1,500,000).
 - 10. Drainage Board - Capital Grant (\$3,300,000).

Programme 5: Land Resource Planning

ACTIVITY 1: Agriculture Land Use

- 30-5-1
- 1. Personal Emoluments (\$1,122,681).
 - 2. Wages (\$151,324).
 - 3. Travel (\$13,000); Subsistence (\$9,000).
 - 4. Fuel and Oil - Vehicles (\$16,000); Office Stationery and Printing (\$5,000); Drafting Paper and Material (\$10,000); Repair and Maintenance - Office Equipment (\$6,000); Repair and Maintenance - Vehicles (\$4,000).
 - 5. Purchase - Office Equipment (\$2,000); Office Books, Periodicals and Publications (\$1,000); Office Supplies (\$2,000); Sustainable Land Management Programme (\$700,000); Climate Smart Agriculture (\$250,000); Farm Management Services (\$300,000).
 - 6. Committee for Better Utilisation of Land (\$6,900,000).
 - 7. School Gardens and Farms (\$200,000).
 - 8. Civil Works - Ovalau Agro-voltaic Project (\$500,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 30 - MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY						
Programme 6 - Sugar Development						
ACTIVITY 1 - Sugar Unit				\$000		
1. Established Staff	0.0	898.7	(175.1)	723.6	723.6	723.6
2. Wage Earners	0.0	68.6	0.1	68.7	68.7	68.7
3. Travel and Communications	0.0	261.8	(24.8)	237.0	237.0	237.0
4. Maintenance and Operations	0.0	136.0	(8.0)	128.0	128.0	128.0
5. Purchase of Goods and Services	0.0	3,401.0	28.1	3,429.1	3,429.1	3,429.1
6. Operating Grants and Transfers	0.0	89,237.1	(1,334.5)	87,902.6	87,902.6	87,902.6
7. Special Expenditures	0.0	585.0	(225.0)	360.0	360.0	360.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	5,575.9	(2,097.7)	3,478.2	3,478.2	3,478.2
	0.0	100,164.1	(3,836.9)	96,327.2	96,327.2	96,327.2

MINISTRY OF AGRICULTURE, WATERWAYS AND SUGAR INDUSTRY

Programme 6: Sugar Development

ACTIVITY 1: Sugar Unit

- 30-6-1
- 1. Personal Emoluments (\$723,594).
 - 2. Wages (\$68,731).
 - 3. Travel (\$120,000); Subsistence (\$90,000); Telecommunications (\$27,000).
 - 4. Fuel and Oil - Vehicles (\$31,000); Office Stationery and Printing (\$13,000); Sanitary Services (\$4,000); Incidentals (\$12,000); Repair and Maintenance - Office Equipment (\$21,000); Repair and Maintenance - Vehicles (\$15,000); Power Supply (\$30,000); Water, Sewerage and Fire Services (\$2,000).
 - 5. Occupational Health and Safety (\$100); Training (\$11,000); National Training Productivity Centre Levy (\$6,000); Office Books, Periodicals and Publications (\$3,000); Board Meeting Expenses (\$5,000); Manual Harvesting Support (\$3,400,000); Office Expenses (\$4,000).
 - 6. Sugar Research Institute of Fiji (\$1,080,000); Sugar Tribunal (\$360,000); International Sugar Council (\$46,800); FSC Working Capital Support (\$17,853,200); Sugar Stabilisation Fund - FSC (\$41,583,720); Cane Cartage (Penang to Rarawai) - FSC (\$4,852,500); Sugar Cane Growers Council (\$720,000); Weedicide Subsidy - FSC (\$850,000); Fertilizer Subsidy - FSC (\$15,000,000); Sugarcane Development and Farmers Assistance - FSC (\$3,600,000); New Farmers and Lease Premium Assistance (\$978,200); Farm Incentive Programme (\$978,200).
 - 7. Cane Harvest - Correction Services (\$360,000).
 - 10. Cane Access Road - FSC (\$2,000,000); Sugarcane Farm Mechanization - FSC (\$978,200); Cage Bins - FSC (\$500,000).

DETAILS OF EXPENDITURE

Actual	Revised		Estimate	Projections
2024-2025	Estimate	Change	2026-2027	2027-2028 2028-2029

Head No. 31 - MINISTRY OF FISHERIES

SUMMARY OF TOTAL
EXPENDITURE

\$000

1. Established Staff	6,055.6	7,337.5	(68.7)	7,268.9	7,268.9	7,268.9
2. Wage Earners	1,822.9	1,805.2	(31.9)	1,773.3	1,773.3	1,773.3
3. Travel and Communications	438.4	669.2	41.6	710.7	710.7	710.7
4. Maintenance and Operations	1,755.6	2,444.9	(133.4)	2,311.5	2,311.5	2,311.5
5. Purchase of Goods and Services	211.2	803.7	(17.6)	786.2	786.2	786.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	1,100.8	1,536.3	(641.3)	895.0	895.0	895.0
TOTAL OPERATING	11,384.5	14,596.8	(851.2)	13,745.6	13,745.6	13,745.6
8. Capital Construction	4,277.2	9,228.0	(966.5)	8,261.5	8,261.5	8,261.5
9. Capital Purchase	0.0	737.0	(98.2)	638.8	438.8	438.8
10. Capital Grants and Transfers	0.0	0.0	5,750.0	5,750.0	3,750.0	2,750.0
TOTAL CAPITAL	4,277.2	9,965.0	4,685.3	14,650.3	12,450.3	11,450.3
TOTAL EXPENDITURE	15,661.7	24,561.8	3,834.1	28,395.9	26,195.9	25,195.9
TOTAL AID-IN-KIND	0.0	10,643.9	(9,549.2)	1,094.7	0.0	0.0

MINISTRY OF FISHERIES

The Ministry of Fisheries stands firm with its guiding responsibilities on sustainable management of marine resources to support food security and drive economic growth. With a makeup of 300 islands, the Ministry is not only challenged by the rugged landmass distribution but more importantly the vast fisheries scope of operations given the current stakeholder demands and practical policies in place.

To demonstrate Fiji's commitment, the Ministry in the 2026-2027 financial year will continue to review laws governing Fiji's fisheries sector to address new and emerging issues which is inadequately addressed by the current legislation.

The Ministry has taken bold steps and cautious measures of reviewing its current initiatives which includes the extension of the lifting of Beach de Mer or sea cucumber harvest for a seven-month period commencing 1st June 2026. These are high valued species that can generate significant income to the coastal communities, to the businesses involved in both domestic and export sales and to the National Economy.

Despite the Fisheries reliance on offshore products such as Tuna to boost economic contribution, Coastal Fisheries and Aquaculture are also critical to Fiji's economy, food security, and cultural heritage. The Ministry has thus developed from the ongoing Coastal Fisheries Development project into two initiatives namely the Pathway to Market and Diversifying Coastal Fisheries Livelihood programmes to boost relative coastal fishery earnings and to clearly articulate the need for real coastal fisheries development to reach communities and those that depend on fishing as the main source of livelihood.

The Ministry in alignment with the Fiji Aquaculture Development Plan, is focusing its research efforts on smart partnerships with key partners to strengthen the science of cultivating high-value marine species and as well as the upgrade of aquaculture hatcheries to boost juvenile production. This aims to increase farm production, encourage aquaculture growth, promote commercial-scale farming, and ensure sustainable food security.

To further enhance the ease of business operations within the fishing industry, the Ministry will now ensure that favourable returns are consistently shared amongst fishing industries. We will continue to develop an e-platform and electronic monitoring systems under the Offshore Fisheries Management Division for the issuance of licenses and permits. This will harness efforts towards climate resilience and adaptation through practical and viable solutions to benefit businesses, the sector, and the communities it serves.

The Ministry will continue to ensure that quality and excellence are embedded in the processes, service delivery, and personnel at the (32) Fisheries Service Centres across Fiji. The general construction and upgrade of fisheries quarters, offices and access roads will immensely encourage consistent service delivery to our stakeholders and staff welfare. This works diligently to balance cultural significance of fishing and economic development of the Fisheries Sector while also ensuring that Fiji meets the regional, and international obligations to protect marine resources.

The Ministry maintains its commitment towards the fisheries sector through climate resilience, adaptation, perseverance through practical and viable solutions to benefit the communities it serves.

The Ministry of Fisheries is allocated a total of **\$28.4 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 31 - MINISTRY OF FISHERIES						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration				\$000		
1. Established Staff	896.8	1,056.4	(18.5)	1,037.9	1,037.9	1,037.9
2. Wage Earners	105.5	50.8	(0.9)	49.9	49.9	49.9
3. Travel and Communications	181.5	279.8	(27.6)	252.2	252.2	252.2
4. Maintenance and Operations	611.4	696.3	(56.0)	640.3	640.3	640.3
5. Purchase of Goods and Services	130.2	207.1	(12.7)	194.4	194.4	194.4
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	5,000.0	5,000.0	3,000.0	2,000.0
	1,925.4	2,290.4	4,884.2	7,174.6	5,174.6	4,174.6
AID-IN-KIND	0.0	10,643.9	(9,549.2)	1,094.7	0.0	0.0

Programme 1 - Policy and Administration						
ACTIVITY 2 - Economic Policy, Planning and Statistics						
					\$000	
1. Established Staff	114.5	301.0	(4.9)	296.1	296.1	296.1
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	25.3	33.8	(3.4)	30.4	30.4	30.4
4. Maintenance and Operations	117.8	337.9	(34.3)	303.6	303.6	303.6
5. Purchase of Goods and Services	0.0	471.3	(46.1)	425.1	425.1	425.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	131.5	562.5	(562.5)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	200.0	200.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	389.1	1,706.4	(451.2)	1,255.2	1,055.2	1,055.2

MINISTRY OF FISHERIES

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 31-1-1*
- 1. Personal Emoluments (\$1,037,879).
 - 2. Wages (\$49,885).
 - 3. Travel (\$70,875); Subsistence (\$49,320); Telecommunications (\$132,000).
 - 4. Fuel and Oil - Vehicles (\$80,000); Office Stationery and Printing (\$5,000); Incidentals (\$10,000); Repair and Maintenance - Office Equipment (\$5,000); Repair and Maintenance - Vehicles (\$20,250); Power Supply (\$520,000).
 - 5. Purchase - Office Equipment (\$13,200); Occupational Health and Safety (\$10,125); E-Transaction Cost (\$50,625); Training (\$20,250); National Training Productivity Centre Levy (\$11,250); Office Books, Periodicals and Publications (\$25,300); Public Awareness (\$58,500); Volunteer Expenses (\$5,130).
 - 10. Tuna Development Fund (\$5,000,000).

Aid-in-Kind: Technical Cooperation for Pacific Islands Coastal Blue Economy Project (JICA) (\$1,094,700).

Programme 1: Policy and Administration

ACTIVITY 2: Economic Policy, Planning and Statistics

- 31-1-2*
- 1. Personal Emoluments (\$296,075).
 - 3. Travel (\$20,250); Subsistence (\$10,125).
 - 4. Office Stationery and Printing (\$23,000); Incidentals (\$3,000); Repair and Maintenance - Office Equipment (\$11,000); Repair and Maintenance - Vehicles (\$2,000); Lease and Rent - Software (\$264,600).
 - 5. Information Technology Operations Support (\$303,750); Fisheries Stakeholder Consultations (\$60,750); Product Development and Trade Shows (\$50,625); Annual Infofish Subscription (\$10,000).
 - 9. Purchase of Office Equipment (\$200,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 31 - MINISTRY OF FISHERIES						
Programme 2 - Fisheries						
ACTIVITY 1 - General Administration				\$000		
1. Established Staff	497.0	1,231.0	(22.4)	1,208.6	1,208.6	1,208.6
2. Wage Earners	242.6	275.7	(47.9)	227.9	227.9	227.9
3. Travel and Communications	46.9	54.0	(5.4)	48.6	48.6	48.6
4. Maintenance and Operations	75.1	115.0	(11.5)	103.5	103.5	103.5
5. Purchase of Goods and Services	22.5	29.3	(3.1)	26.2	26.2	26.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	247.4	130.0	(30.0)	100.0	100.0	100.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,131.5	1,835.0	(120.2)	1,714.7	1,714.7	1,714.7

Programme 2 - Fisheries**ACTIVITY 2 - Offshore Fisheries**

					\$000	
1. Established Staff	1,941.3	2,094.2	24.6	2,118.8	2,118.8	2,118.8
2. Wage Earners	1.7	0.0	59.5	59.5	59.5	59.5
3. Travel and Communications	49.1	101.3	(5.6)	95.6	95.6	95.6
4. Maintenance and Operations	80.5	112.5	(11.6)	100.9	100.9	100.9
5. Purchase of Goods and Services	3.1	22.5	(2.3)	20.3	20.3	20.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	721.9	843.8	(48.8)	795.0	795.0	795.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,797.7	3,174.2	15.8	3,190.0	3,190.0	3,190.0

MINISTRY OF FISHERIES

Programme 2: Fisheries

ACTIVITY 1: General Administration

- 31-2-1
- 1. Personal Emoluments (\$1,208,584).
 - 2. Wages (\$227,854).
 - 3. Travel (\$20,250); Subsistence (\$28,350).
 - 4. Fuel and Oil - Vehicles (\$39,600); Office Stationery and Printing (\$8,100); Repair and Maintenance - Vehicles (\$15,300); Water, Sewerage and Fire Services (\$40,500).
 - 5. Purchase - Office Equipment (\$8,000); Occupational Health and Safety (\$18,200).
 - 7. Inshore Compliance and Enforcement (\$100,000).

Programme 2: Fisheries

ACTIVITY 2: Offshore Fisheries

- 31-2-2
- 1. Personal Emoluments (\$2,118,768).
 - 2. Wages (\$59,508).
 - 3. Travel (\$55,125); Subsistence (\$40,500).
 - 4. Fuel and Oil - Vehicles (\$27,500); Office Stationery and Printing (\$17,000); Protective Gear and Clothing (\$21,000); Repair and Maintenance - Office Equipment (\$30,375); Repair and Maintenance - Vehicles (\$5,000).
 - 5. Training (\$20,250).
 - 7. e-Service Support (\$200,000); Electronic Monitoring System (\$515,000); Offshore Exploratory Fishing Development (\$80,000).

DETAILS OF EXPENDITURE

Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029

Head No. 31 - MINISTRY OF FISHERIES

Programme 2 - Fisheries

ACTIVITY 3 - Research, Resource Assessment and Development

\$000

1. Established Staff	524.5	577.1	(10.5)	566.6	566.6	566.6
2. Wage Earners	349.4	229.7	(19.7)	210.0	210.0	210.0
3. Travel and Communications	19.4	27.0	(2.7)	24.3	24.3	24.3
4. Maintenance and Operations	123.3	189.8	(19.2)	170.6	170.6	170.6
5. Purchase of Goods and Services	4.9	16.9	2.3	19.1	19.1	19.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	1,223.9	2,400.8	849.3	3,250.0	3,250.0	3,250.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,245.3	3,441.3	799.4	4,240.6	4,240.6	4,240.6

Programme 2 - Fisheries

ACTIVITY 4 - Fleet and Technical Services

\$000

1. Established Staff	600.4	622.5	(11.3)	611.2	611.2	611.2
2. Wage Earners	26.4	52.9	(1.0)	52.0	52.0	52.0
3. Travel and Communications	24.2	51.8	0.0	51.8	51.8	51.8
4. Maintenance and Operations	538.0	671.2	(30.9)	640.2	640.2	640.2
5. Purchase of Goods and Services	9.7	13.5	(1.4)	12.2	12.2	12.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,198.7	1,411.8	(44.6)	1,367.2	1,367.2	1,367.2

MINISTRY OF FISHERIES

Programme 2: Fisheries

ACTIVITY 3: Research, Resource Assessment and Development

- 31-2-3
- 1. Personal Emoluments (\$566,593).
 - 2. Wages (\$210,005).
 - 3. Travel (\$12,150); Subsistence (\$12,150).
 - 4. Fuel and Oil - Vehicles (\$15,000); Fuel and Oil - Vessels (\$14,100); Protective Gear and Clothing (\$10,125); Repair and Maintenance Diving Equipment (\$20,250); Repair and Maintenance - Vehicles (\$9,180); Repair and Maintenance - Vessels (\$10,125); Makogai Research Station (\$30,600); Naduruloulou Research Station (\$30,600); Galoa Research Station (\$30,600).
 - 5. Purchase - Technical Equipment (\$10,125); Purchase - Fishing Equipment (\$4,500); Dive Insurance (\$4,500).
 - 8. Upgrade and Enhancement - Offices and Quarters (\$2,000,000); Upgrade and Enhancement - Offices and Quarters Access (\$300,000); Pearl Oyster Research and Development Programme (\$300,000); Fisheries Research and Conservation Programme (\$300,000); Makogai Research and Development Programme (\$350,000).

Programme 2: Fisheries

ACTIVITY 4: Fleet and Technical Services

- 31-2-4
- 1. Personal Emoluments (\$611,171).
 - 2. Wages (\$51,957).
 - 3. Travel (\$25,200); Subsistence (\$26,550).
 - 4. Fuel and Oil - Vehicles (\$15,000); Fuel and Oil - Vessels (\$20,250); Protective Gear and Clothing (\$11,160); Sanitary Services (\$4,000); Operations of Ice Plants (\$540,000); Repair and Maintenance - Vehicles (\$18,000); Repair and Maintenance - Vessels (\$19,800); Dry Dock Inspection Fees (\$12,000).
 - 5. Purchase – Technical Equipment (\$12,150).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 31 - MINISTRY OF FISHERIES						
Programme 2 - Fisheries						
ACTIVITY 5 - Extension and Advisory Services						
				\$000		
1. Established Staff	964.3	985.0	(18.0)	967.0	967.0	967.0
2. Wage Earners	640.4	786.9	(14.5)	772.4	772.4	772.4
3. Travel and Communications	71.3	90.6	89.4	180.0	180.0	180.0
4. Maintenance and Operations	183.4	293.1	33.3	326.3	326.3	326.3
5. Purchase of Goods and Services	28.5	23.0	47.7	70.7	70.7	70.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	1,502.7	2,366.3	49.8	2,416.0	2,416.0	2,416.0
9. Capital Purchase	0.0	737.0	(298.2)	438.8	438.8	438.8
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,390.6	5,281.8	(110.5)	5,171.3	5,171.3	5,171.3

Programme 2 - Fisheries**ACTIVITY 6 - Aquaculture Development Program**

				\$000		
1. Established Staff	516.8	470.4	(7.6)	462.8	462.8	462.8
2. Wage Earners	456.9	409.1	(7.5)	401.6	401.6	401.6
3. Travel and Communications	20.8	31.0	(3.1)	27.9	27.9	27.9
4. Maintenance and Operations	26.0	29.3	(3.1)	26.2	26.2	26.2
5. Purchase of Goods and Services	12.3	20.3	(2.0)	18.2	18.2	18.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	1,550.6	4,461.0	(1,865.5)	2,595.5	2,595.5	2,595.5
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	750.0	750.0	750.0	750.0
	2,583.4	5,421.0	(1,138.8)	4,282.3	4,282.3	4,282.3

MINISTRY OF FISHERIES

Programme 2: Fisheries

ACTIVITY 5: Extension and Advisory Services

- 31-2-5
- 1. Personal Emoluments (\$966,967).
 - 2. Wages (\$772,425).
 - 3. Travel (\$90,000); Subsistence (\$90,000).
 - 4. Fuel and Oil - Vehicles (\$50,625); Fuel and Oil - Vessels (\$74,250); Office Stationery and Printing (\$45,000); Protective Gear and Clothing (\$45,000); Incidentals (\$8,100); Repair and Maintenance – Prefabricated Buildings (\$50,600); Repair and Maintenance - Vehicles (\$23,000); Repair and Maintenance - Vessels (\$22,770); Rations (\$7,000).
 - 5. Training (\$20,700); Fisheries Warden Support (\$50,000).
 - 8. Construction of Cawaro Fisheries Station (\$485,000); Construction of Koro Fisheries Station (\$715,000); Established - Matakunea Fisheries Station (\$300,000); Preparatory Works - Natovi Fisheries Station (\$50,000); Diversifying Coastal Fisheries Livelihood (\$266,000); Pathway to Market Initiative (\$600,000).
 - 9. Purchase - New Ice Machine (Vanua Balavu and Levuka) (\$250,000); Purchase - Saltwater Flake Ice Machine (\$188,823).

Programme 2: Fisheries

ACTIVITY 6: Aquaculture Development Program

- 31-2-6
- 1. Personal Emoluments (\$462,834).
 - 2. Wages (\$401,640).
 - 3. Travel (\$12,150); Subsistence (\$15,750).
 - 4. Fuel and Oil - Vehicles (\$10,000); Protective Gear and Clothing (\$4,000); Repair and Maintenance - Vehicles (\$12,150).
 - 5. Purchase - Technical Equipment (\$8,100); Training (\$10,125).
 - 8. Aquaculture Development Programme (\$600,000); Brackishwater Development Programme (\$500,000); Seaweed Development Programme (\$494,712); Food Security Programme - Freshwater Aquaculture Small-Holder Farmers (\$750,000); Construction of Multispecies Hatchery - Ra (\$250,791).
 - 10. Commercial Aquaculture Development Grant (\$750,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 32 - MINISTRY OF FORESTRY

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	4,772.1	4,670.8	(85.2)	4,585.6	4,585.6	4,585.6
2. Wage Earners	1,530.9	1,530.8	(28.4)	1,502.4	1,502.4	1,502.4
3. Travel and Communications	569.4	633.3	(64.3)	568.9	568.9	568.9
4. Maintenance and Operations	1,113.9	1,574.0	(166.6)	1,407.5	1,407.5	1,407.5
5. Purchase of Goods and Services	814.3	1,720.1	(227.9)	1,492.2	1,492.2	1,492.2
6. Operating Grants and Transfers	2,302.3	2,543.2	2,000.0	4,543.2	4,543.2	4,543.2
7. Special Expenditures	279.7	436.5	(185.0)	251.5	251.5	251.5
TOTAL OPERATING	11,382.6	13,108.7	1,242.7	14,351.4	14,351.4	14,351.4
8. Capital Construction	4,447.8	7,120.1	(367.5)	6,752.6	6,752.6	6,752.6
9. Capital Purchase	885.2	574.9	0.0	574.9	574.9	574.9
10. Capital Grants and Transfers	1,635.6	4,000.0	0.0	4,000.0	4,000.0	4,000.0
TOTAL CAPITAL	6,968.6	11,695.0	(367.5)	11,327.5	11,327.5	11,327.5
TOTAL EXPENDITURE	18,351.3	24,803.7	875.2	25,678.9	25,678.9	25,678.9

MINISTRY OF FORESTRY

Forests are among Fiji's most valuable natural assets, contributing significantly to economic development, environmental sustainability and the livelihoods of communities throughout the country. In the 2026-2027 financial year, the Ministry of Forestry will continue to strengthen the contribution of the forestry sector to national development while ensuring the sustainable management and long-term productivity of Fiji's forest resources.

As Fiji navigates ongoing economic challenges, including rising operational costs, global market uncertainties and increasing transportation and fuel expenses, the forestry sector remains well positioned to support economic growth, employment creation and livelihood opportunities, particularly in rural and maritime communities. Government's continued investment in forestry reflects the sectors important role in promoting economic resilience while safeguarding the country's natural environment.

For the new financial year, the Ministry will continue to review and strengthen forestry legislation, regulations, policies and operational framework to ensure they remain responsive to national priorities, emerging challenges and industry requirements. These efforts will support improved governance, regulatory compliance and service delivery across the sector.

Forest restoration and rehabilitation will remain key priorities. Through tree planting and landscape restoration programmes, the Ministry will work closely with landowners, communities, industry, development partners and other stakeholders to restore degraded lands, protect biodiversity, improve watershed functions and enhance economic resilience to climate change. The active participation of communities, women and youths will continue to be promoted across all forestry initiatives.

The Ministry will support the sustainable growth of Fiji's pine and mahogany industries, recognising their significant contribution to employment, exports and economic activity. Efforts will focus on strengthening governance arrangements, encouraging investments, promoting sustainable plantation development and enhancing opportunities for value-added processes and forest-based enterprises.

Through the Forest Subsidy Programme and related initiatives, support will be provided to resource owners, community groups, women, youth and small and medium enterprises to participate in forestry-based income generating activities. These interventions are expected to contribute to job creation, skills development and improved livelihoods, particularly in rural and maritime areas.

Investment in research, resource assessment, innovation and technology will continue to support evidence-based decision making and sustainable forest management. Key activities will include forest inventories, carbon monitoring, agroforestry development and initiatives that contribute to Fiji's climate change mitigation and adaptation commitments.

In the maritime region, the Ministry will expand support for forestry operations through investments in infrastructure, facilities, equipment and machinery. These investments will improve access to forestry services, strengthen plantation establishment and resource management activities and create new economic opportunities for island communities.

The 2026-2027 Budget demonstrates Government's continued commitment to developing a sustainable, productive and resilient forestry sector that supports economic growth, environmental protection, climate resilience and the wellbeing of all Fijians.

The Ministry of Forestry is allocated **\$25.7 million** in the 2026-2027 Budget year to implement its programme and strategic priorities.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 32 - MINISTRY OF FORESTRY						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
				\$000		
1. Established Staff	842.5	744.3	(13.2)	731.1	731.1	731.1
2. Wage Earners	20.4	39.6	(0.8)	38.7	38.7	38.7
3. Travel and Communications	308.6	293.6	(27.2)	266.4	266.4	266.4
4. Maintenance and Operations	537.6	572.9	(57.3)	515.6	515.6	515.6
5. Purchase of Goods and Services	312.7	563.1	(56.3)	506.8	506.8	506.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	83.7	90.0	0.0	90.0	90.0	90.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	167.2	237.4	0.0	237.4	237.4	237.4
10. Capital Grants and Transfers	0.5	0.0	0.0	0.0	0.0	0.0
	2,273.1	2,540.8	(154.8)	2,386.0	2,386.0	2,386.0

Programme 1 - Policy and Administration						
ACTIVITY 2 - Economic Policy, Planning and Statistics						
				\$000		
1. Established Staff	161.9	199.5	(3.6)	195.8	195.8	195.8
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	13.1	14.0	(1.4)	12.6	12.6	12.6
4. Maintenance and Operations	10.3	77.6	(7.8)	69.8	69.8	69.8
5. Purchase of Goods and Services	2.2	12.4	(1.2)	11.1	11.1	11.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	35.9	31.5	0.0	31.5	31.5	31.5
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	223.4	334.9	(14.0)	320.9	320.9	320.9

MINISTRY OF FORESTRY

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 32-1-1
- 1. Personal Emoluments (\$731,059).
 - 2. Wages (\$38,739).
 - 3. Travel (\$31,500); Subsistence (\$32,400); Telecommunications (\$202,500).
 - 4. Fuel and Oil - Vehicles (\$81,000); Office Stationery and Printing (\$5,040); Incidentals (\$3,240); Repair Maintenance - Forestry Stations (\$55,620); Repair and Maintenance - Office Equipment (\$2,025); Repair and Maintenance - Vehicles (\$13,140); Power Supply (\$355,500).
 - 5. Purchase - Equipment Operation (\$13,140); e-Quote Portal (\$10,125); Occupational Health and Safety (\$15,120); E-Transaction Cost (\$50,625); Training (\$20,250); National Training Productivity Centre Levy (\$25,020); Office Books, Periodicals and Publications (\$15,120); Security Expenses (\$357,390).
 - 7. Information Technology Operational Support (\$90,000).
 - 9. Purchase - IT Infrastructure Equipment (\$237,400).

Programme 1: Policy and Administration

ACTIVITY 2: Economic Policy, Planning and Statistics

- 32-1-2
- 1. Personal Emoluments (\$195,837).
 - 3. Travel (\$5,040); Subsistence (\$5,040); Telecommunications (\$2,520).
 - 4. Fuel and Oil - Vehicles (\$5,040); Office Stationery and Printing (\$6,075); Incidentals (\$2,025); Purchase - Office Equipment (\$4,050); Repair and Maintenance - Vehicles (\$2,025); Lease and Rent - Software (\$50,625).
 - 5. Office Books, Periodicals and Publications (\$5,040); Industry Consultation (\$6,075).
 - 7. Product Development and Trade Shows (\$31,500).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 32 - MINISTRY OF FORESTRY						
Programme 2 - Forestry						
ACTIVITY 1 - General Administration						
				\$000		
1. Established Staff	452.0	523.3	(9.6)	513.7	513.7	513.7
2. Wage Earners	107.9	92.0	(1.8)	90.2	90.2	90.2
3. Travel and Communications	30.9	33.2	(3.3)	29.9	29.9	29.9
4. Maintenance and Operations	137.5	278.0	(27.7)	250.3	250.3	250.3
5. Purchase of Goods and Services	135.6	213.9	(21.4)	192.5	192.5	192.5
6. Operating Grants and Transfers	2,302.3	2,543.2	2,000.0	4,543.2	4,543.2	4,543.2
7. Special Expenditures	0.0	0.0	130.0	130.0	130.0	130.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,166.3	3,683.6	2,066.2	5,749.8	5,749.8	5,749.8

Programme 2 - Forestry						
ACTIVITY 2 - Forest Conservation and Management Services						
				\$000		
1. Established Staff	450.8	313.6	(5.8)	307.9	307.9	307.9
2. Wage Earners	83.6	84.7	(1.5)	83.2	83.2	83.2
3. Travel and Communications	15.4	18.0	(1.8)	16.2	16.2	16.2
4. Maintenance and Operations	59.2	100.3	(10.0)	90.2	90.2	90.2
5. Purchase of Goods and Services	2.1	48.4	(4.8)	43.5	43.5	43.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	27.5	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	835.2	1,350.0	(850.0)	500.0	500.0	500.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,473.9	1,915.0	(874.0)	1,041.0	1,041.0	1,041.0

MINISTRY OF FORESTRY

Programme 2: Forestry

ACTIVITY 1: General Administration

- 32-2-1
- 1. Personal Emoluments (\$513,724).
 - 2. Wages (\$90,198).
 - 3. Travel (\$5,040); Subsistence (\$5,040); Telecommunications (\$19,800).
 - 4. Fuel and Oil - Vehicles (\$6,570); Office Stationery and Printing (\$10,125); Office Postage and Freight Charges (\$560); Repair and Maintenance - Prefabricated Buildings (\$3,330); Repair and Maintenance - Office Equipment (\$7,560); Repair and Maintenance - Vehicles (\$20,250); Water, Sewerage and Fire Services (\$52,020); Lease and Rent - Forest Reserves (\$149,850).
 - 5. Office Books, Periodicals and Publications (\$1,260); Annual Contribution - International Tropical Timber Organisation (\$116,658); Annual Contribution - Asia Pacific Association of Forestry Research Institution (\$52,830); Annual Contribution - International Union of Forest Research Organisations (\$2,205); Annual Contribution - International Bamboo and Rattan Organisation (\$15,858); Boards and Committees Expenses (\$1,013); Material, Stores and Supplies (\$2,700).
 - 6. Fiji Mahogany Trust (\$440,300); Forest Subsidy - Value Adding Machines (\$200,000); Fiji Mahogany Development (\$195,700); Fiji Pine Trust - Extension (\$3,707,200).
 - 7. Review of Forest Laws (\$130,000).

Programme 2: Forestry

ACTIVITY 2: Forest Conservation and Management Services

- 32-2-2
- 1. Personal Emoluments (\$307,860).
 - 2. Wages (\$83,166).
 - 3. Travel (\$4,500); Subsistence (\$8,100); Telecommunications (\$3,600).
 - 4. Fuel and Oil - Vehicles (\$9,900); Repair and Maintenance - Prefabricated Buildings (\$8,550); Repair and Maintenance - Office Equipment (\$6,075); Repair and Maintenance - Vehicles (\$7,020); Permanent Sample Plots Operation (\$52,650); Forest Certification (\$6,030).
 - 5. GIS Data Processing and Display Software (ArcGIS Subscription) (\$38,475); Materials, Stores and Supplies (\$5,040).
 - 8. Reducing Emissions from Deforestation and Forest Degradation (REDD Plus) (\$500,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 32 - MINISTRY OF FORESTRY**Programme 2 - Forestry****ACTIVITY 3 - Training and Education****\$000**

1. Established Staff	87.1	150.4	(2.8)	147.6	147.6	147.6
2. Wage Earners	31.8	16.2	(0.3)	15.9	15.9	15.9
3. Travel and Communications	8.4	15.7	(1.6)	14.1	14.1	14.1
4. Maintenance and Operations	24.7	37.0	(3.7)	33.3	33.3	33.3
5. Purchase of Goods and Services	145.5	182.1	(18.2)	163.8	163.8	163.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	782.6	0.0	782.6	782.6	782.6
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	297.5	1,183.9	(26.5)	1,157.4	1,157.4	1,157.4

Programme 2 - Forestry**ACTIVITY 4 - Silviculture Research, Resource Assessment and Development****\$000**

1. Established Staff	372.2	321.5	(5.9)	315.6	315.6	315.6
2. Wage Earners	129.9	125.8	(2.3)	123.4	123.4	123.4
3. Travel and Communications	39.6	74.2	(7.4)	66.7	66.7	66.7
4. Maintenance and Operations	20.8	29.3	(0.7)	28.6	28.6	28.6
5. Purchase of Goods and Services	7.6	12.2	(1.2)	11.0	11.0	11.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	488.6	337.5	807.5	1,145.0	1,145.0	1,145.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	72.3	0.0	0.0	0.0	0.0	0.0
	1,131.0	900.4	790.0	1,690.4	1,690.4	1,690.4

MINISTRY OF FORESTRY

Programme 2: Forestry

ACTIVITY 3: Training and Education

- 32-2-3
- 1. Personal Emoluments (\$147,609).
 - 2. Wages (\$15,915).
 - 3. Travel (\$5,040); Subsistence (\$5,040); Telecommunications (\$4,050).
 - 4. Fuel and Oil - Vehicles (\$12,600); Office Supplies (\$4,050); Repair and Maintenance - Office Equipment (\$4,050); Repair and Maintenance - Vehicles (\$12,600).
 - 5. Training - Forestry Training Centre (\$113,220); Forestry Warden Support (\$50,625).
 - 8. Upgrade and Enhancement - Forestry Training Centre (\$782,600).

Programme 2: Forestry

ACTIVITY 4: Silviculture Research, Resource Assessment and Development

- 32-2-4
- 1. Personal Emoluments (\$315,626).
 - 2. Wages (\$123,432).
 - 3. Travel (\$30,375); Subsistence (\$33,840); Telecommunications (\$2,520).
 - 4. Fuel and Oil - Vehicles (\$12,150); Repair and Maintenance - Prefabricated Buildings (\$6,300); Repair and Maintenance - Office Equipment (\$4,500); Repair and Maintenance - Vehicles (\$5,670).
 - 5. Office Books, Periodicals and Publications (\$1,440); Material, Stores and Supplies (\$8,100); Equipment Hire (\$1,440).
 - 8. Sandalwood Programme (\$200,000); Research and Development of Wood and Non Wood Species (\$225,000); National Forest Insect Collection Centre (\$328,168); National Forest Tree Seed Centre (\$391,870).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 32 - MINISTRY OF FORESTRY						
Programme 2 - Forestry						
ACTIVITY 5 - Timber Utilisation Research and Product Development				\$000		
1. Established Staff	475.5	460.4	(8.4)	452.0	452.0	452.0
2. Wage Earners	452.0	375.5	(6.8)	368.7	368.7	368.7
3. Travel and Communications	51.5	59.5	(8.0)	51.5	51.5	51.5
4. Maintenance and Operations	129.8	168.1	(27.0)	141.1	141.1	141.1
5. Purchase of Goods and Services	176.8	389.8	(43.8)	346.0	346.0	346.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	62.5	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	774.9	1,743.8	(68.8)	1,675.0	1,675.0	1,675.0
9. Capital Purchase	243.5	337.5	0.0	337.5	337.5	337.5
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,366.7	3,534.4	(162.6)	3,371.8	3,371.8	3,371.8

Programme 2 - Forestry**ACTIVITY 6 - Extension and Advisory Services (Forest Planting and Afforestation)**

	\$000					
1. Established Staff	131.4	233.4	(4.4)	229.0	229.0	229.0
2. Wage Earners	134.4	119.1	(2.3)	116.8	116.8	116.8
3. Travel and Communications	25.7	30.3	(2.8)	27.5	27.5	27.5
4. Maintenance and Operations	44.7	100.1	(12.1)	88.0	88.0	88.0
5. Purchase of Goods and Services	0.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	1,927.9	2,062.5	(62.5)	2,000.0	2,000.0	2,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,264.1	2,545.4	(84.1)	2,461.3	2,461.3	2,461.3

MINISTRY OF FORESTRY

Programme 2: Forestry

ACTIVITY 5: Timber Utilisation Research and Product Development

- 32-2-5
- 1. Personal Emoluments (\$452,024).
 - 2. Wages (\$368,657).
 - 3. Travel (\$15,000); Subsistence (\$30,000); Telecommunications (\$6,500).
 - 4. Fuel and Oil - Vehicles (\$60,750); Office Stationery and Printing (\$1,000); Repair and Maintenance - Prefabricated Buildings (\$35,000); Repair and Maintenance - Office Equipment (\$16,000); Repair and Maintenance - Vehicles (\$28,350).
 - 5. Sawmill Items (\$18,000); Training (\$55,000); Timber Utilisation Division Expenses (\$14,000); Timber Industry Training Centre (TITC) Expenses (\$250,000); Office Books, Periodicals and Publications (\$1,000); Office Supplies and Stores (\$8,000).
 - 8. Upgrade and Enhancement - Office and Quarters (\$300,000); Upgrade and Enhancement Infrastructure - TITC Industrial Workshop (\$675,000); Upgrade and Enhancement - Quarters (\$700,000).
 - 9. Purchase - Technical Equipment (TITC Industrial Workshop) (\$337,500).

Programme 2: Forestry

ACTIVITY 6: Extension and Advisory Services (Forest Planting and Afforestation)

- 32-2-6
- 1. Personal Emoluments (\$229,011).
 - 2. Wages (\$116,808).
 - 3. Travel (\$12,000); Subsistence (\$12,500); Telecommunications (\$3,000).
 - 4. Fuel and Oil - Vehicles (\$24,000); Office Supplies (\$14,000); Repair and Maintenance - Vehicles (\$50,000).
 - 8. Reforestation of Degraded Forests with Indigenous and Other Species (\$2,000,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 32 - MINISTRY OF FORESTRY						
Programme 2 - Forestry						
ACTIVITY 7 - Monitoring, Control and Surveillance (Harvesting and Logging)				\$000		
1. Established Staff	1,684.9	1,644.0	(30.1)	1,613.9	1,613.9	1,613.9
2. Wage Earners	521.0	627.8	(11.5)	616.3	616.3	616.3
3. Travel and Communications	59.3	66.8	(8.1)	58.8	58.8	58.8
4. Maintenance and Operations	143.4	153.0	(14.5)	138.5	138.5	138.5
5. Purchase of Goods and Services	23.3	283.8	(79.5)	204.3	204.3	204.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	70.1	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	150.8	337.5	(137.5)	200.0	200.0	200.0
9. Capital Purchase	474.4	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	1,562.8	4,000.0	0.0	4,000.0	4,000.0	4,000.0
	4,690.3	7,112.9	(281.1)	6,831.8	6,831.8	6,831.8

Programme 2 - Forestry**ACTIVITY 8 - Forest Parks, Recreation and Nature Reserves** **\$000**

1. Established Staff	113.6	80.4	(1.5)	78.9	78.9	78.9
2. Wage Earners	49.8	50.1	(0.9)	49.2	49.2	49.2
3. Travel and Communications	16.9	28.1	(2.8)	25.2	25.2	25.2
4. Maintenance and Operations	5.8	57.9	(5.8)	52.1	52.1	52.1
5. Purchase of Goods and Services	8.5	14.6	(1.5)	13.2	13.2	13.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	315.0	(315.0)	0.0	0.0	0.0
8. Capital Construction	270.3	506.3	(56.3)	450.0	450.0	450.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	465.0	1,052.3	(383.7)	668.6	668.6	668.6

MINISTRY OF FORESTRY

Programme 2: Forestry

ACTIVITY 7: Monitoring, Control and Surveillance (Harvesting and Logging)

- 32-2-7
- 1. Personal Emoluments (\$1,613,943).
 - 2. Wages (\$616,288).
 - 3. Travel (\$24,750); Subsistence (\$30,000); Telecommunications (\$4,000).
 - 4. Fuel and Oil - Vehicles (\$80,000); Repair and Maintenance - Prefabricated Buildings (\$18,000); Repair and Maintenance - Vehicles (\$40,500).
 - 5. Purchase - Technical Equipment and PPE (\$24,300); Monitoring and Surveillance - Logging (\$180,000).
 - 8. Utilisation of Waste Wood (\$200,000).
 - 10. Maritime Pine Development (\$1,500,000); Commercial Maritime Pine Subsidy (\$2,500,000).

Programme 2: Forestry

ACTIVITY 8: Forest Parks, Recreation and Nature Reserves

- 32-2-8
- 1. Personal Emoluments (\$78,921).
 - 2. Wages (\$49,231).
 - 3. Travel (\$6,075); Subsistence (\$12,150); Telecommunications (\$7,020).
 - 4. Fuel and Oil - Vehicles (\$9,540); Repair and Maintenance - Vehicles (\$6,075); Repair and Maintenance - Forest Reserves (\$30,375); Repair and Maintenance - Forest Parks (\$6,075).
 - 5. Material, Stores and Supplies (\$3,038); Boundary Delineation - Nature and Forest Reserves (\$10,125).
 - 8. Upgrade and Enhancement - Forest Parks (\$450,000).

DETAILS OF EXPENDITURE

Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029

Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES**SUMMARY OF TOTAL
EXPENDITURE****\$000**

1. Established Staff	12,898.6	13,595.0	1,488.3	15,083.3	15,083.3	15,083.3
2. Wage Earners	1,457.1	1,200.6	719.4	1,920.0	1,920.0	1,920.0
3. Travel and Communications	565.7	578.6	(13.2)	565.4	565.4	565.4
4. Maintenance and Operations	7,908.3	8,418.5	53.7	8,472.2	8,472.2	8,472.2
5. Purchase of Goods and Services	919.9	1,721.1	(56.6)	1,664.6	1,664.6	1,664.6
6. Operating Grants and Transfers	0.0	3,024.8	(2,049.8)	975.0	0.0	0.0
7. Special Expenditures	1,039.6	177.7	(31.0)	146.7	146.7	146.7
TOTAL OPERATING	24,789.1	28,716.4	110.9	28,827.2	27,852.2	27,852.2
8. Capital Construction	7,713.5	8,852.8	(1,053.5)	7,799.2	3,998.8	2,398.8
9. Capital Purchase	1,619.7	994.8	(514.8)	480.0	0.0	0.0
10. Capital Grants and Transfers	177.3	0.0	0.0	0.0	0.0	0.0
TOTAL CAPITAL	9,510.4	9,847.6	(1,568.3)	8,279.2	3,998.8	2,398.8
TOTAL EXPENDITURE	34,299.5	38,563.9	(1,457.4)	37,106.5	31,851.1	30,251.1
TOTAL AID-IN-KIND	0.0	2,043.2	(1,649.2)	394.0	0.0	0.0

MINISTRY OF LANDS AND MINERAL RESOURCES

The Ministry of Lands and Mineral Resources play a pivotal role as a key driver of socio-economic progress in Fiji's national development. The Ministry is responsible for the effective administration, regulation management of Fiji's state land and mineral sector.

The Ministry is mandated to manage revenue from services such as lease fees, ground rent, survey plans, licenses and royalties. As such, the Ministry is strongly committed to develop, review, and adopt ethical and market-driven policies that enhances economic growth, sustainable development and the ease of doing business in Fiji.

The 2026-2027 financial year will be a uniquely rewarding and challenging experience for the Ministry as we will finalise the review the State Lands Act 1945, Land Use Act 2010, Mining Act 1965 and Quarries Act 1939. The review of these Legislations and policies aims to improve transparency, accountability, and equity in the allocation of state lands, sustainable management of our natural resources, and aligns with modern environmental and climate change policies.

Moreover, this year's budget will support and advance the Department of Lands surveying works with six mahogany plantations to be fully surveyed by 2029, with two plantations (Sawakasa, Tailevu and Baravi, Nadroga) to be targeted for this Financial Year. It ensures Fiji's Geodetic Datum System is compatible with international standards.

Through the Land Use Unit, it will continue to coordinate the implementation of Government's land reform initiatives with the overall aim of creating a fairer and more secure leasing environment for both tenants and landowners and facilitate the work on Freehold Buyback Scheme. It supports the Ministry to advance its commitment towards the digitisation of lease administration processes, scanning of state lease files, and using in-house skills and resources to continue its work on the development of a lease administration digital platform which is user friendly, efficient, and cost-effective.

Moreover, the Mineral Resources Department (MRD) will oversee and facilitate the development of Fiji's mineral, rock and groundwater resources. The Groundwater Assessment and Development project is one of the initiatives managed by the State ensuring access to clean and safe drinking water, improved sanitation facilities and better hygiene. The Ministry, through the Mineral Resource Department (MRD) to pursue its targeted 111 groundwater sites for investigation and assessment with 88 sites for drilling, development and continuous works on groundwater reticulations to communities.

The budget will also support the use of the research vessel that will be used for offshore geological mapping, mineral potentials survey, sampling within Fiji waters as well as coastal assessments and surveys for vulnerable communities directly affected by sea level rise and climate change impacts. This will enhance its advisory role in providing researched geological information on potential geohazards phenomenon and associated risks such as tsunamis, earthquakes and landslides. Lastly, promote sustainable mining investment growth and equitable economic activity.

The Ministry of Lands and Mineral Resources is allocated a total of **\$37.1 million** in the 2026 – 2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	499.8	525.1	(9.5)	515.6	515.6	515.6
2. Wage Earners	42.2	44.2	26.0	70.1	70.1	70.1
3. Travel and Communications	98.8	105.0	(11.0)	94.0	94.0	94.0
4. Maintenance and Operations	26.1	32.0	(3.5)	28.5	28.5	28.5
5. Purchase of Goods and Services	80.0	80.3	(5.8)	74.6	74.6	74.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	746.8	786.6	(3.8)	782.8	782.8	782.8
AID-IN-KIND	0.0	2,043.2	(1,649.2)	394.0	0.0	0.0

Programme 2 - Mineral Resources**ACTIVITY 1 - Geological and Mineral Investigation**

	\$000					
1. Established Staff	2,475.7	2,644.9	1,265.3	3,910.2	3,910.2	3,910.2
2. Wage Earners	392.6	337.0	284.6	621.6	621.6	621.6
3. Travel and Communications	86.7	94.9	(6.8)	88.2	88.2	88.2
4. Maintenance and Operations	213.6	244.5	(25.0)	219.5	219.5	219.5
5. Purchase of Goods and Services	395.3	562.1	(116.2)	445.9	445.9	445.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	192.7	62.9	(46.1)	16.7	16.7	16.7
8. Capital Construction	5,799.1	6,650.0	(256.5)	6,393.5	3,401.3	1,801.3
9. Capital Purchase	634.8	798.8	(518.8)	280.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	10,190.5	11,395.0	580.6	11,975.6	8,703.4	7,103.4

MINISTRY OF LANDS AND MINERAL RESOURCES

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 33-1-1
- 1. Personal Emoluments (\$515,560).
 - 2. Wages (\$70,138).
 - 3. Travel (\$53,000); Subsistence (\$26,000); Telecommunications (\$15,000).
 - 4. Fuel and Oil - Vehicles (\$10,000); Office Stationery and Printing (\$3,500); Incidentals (\$7,000); Repair and Maintenance - Vehicles (\$8,000).
 - 5. E-Transaction Cost (\$50,625); National Training Productivity Centre Levy (\$20,250); Office Books, Periodicals and Publications (\$1,000); Advertising (\$2,700).

Aid-in-Kind: Disaster Risk Reduction of Widespread Volcanic Hazards in Southwest Pacific Countries (JICA) (\$393,961).

Programme 2: Mineral Resources

ACTIVITY 1: Geological and Mineral Investigation

- 33-2-1
- 1. Personal Emoluments (\$3,910,191).
 - 2. Wages (\$621,612).
 - 3. Travel (\$40,500); Subsistence (\$20,250); Telecommunications (\$27,400).
 - 4. Fuel and Oil - Vehicles (\$32,400); Fuel and Oil - Vessels (\$10,000); Office Stationery and Printing (\$9,000); Protective Gear and Clothing (\$16,200); Office Postage and Parcel Freight (\$900); Incidentals (\$10,000); Repair and Maintenance - Drilling Equipment (\$20,250); Repair and Maintenance - Equipment Operation (\$25,000); Repair and Maintenance - Vehicles (\$14,000); Power Supply (\$51,000); Water, Sewerage and Fire Services (\$9,720); Lease and Rent - Software (\$9,000); Satellite Lease Services (\$12,000).
 - 5. Minor Improvements - Buildings (\$14,700); Computer Upgrade (\$23,500); Seismology (\$129,886); Training (\$50,000); Office Books, Periodicals and Publications (\$5,000); Contribution to SOPAC (\$32,000); Research and Data Collection (\$65,000); Geological Mapping (\$37,000); Geo - Tec Survey (\$88,825).
 - 7. SATREPS on Disaster Risk Reduction (\$16,746).
 - 8. Digitalisation and Upgrade - Fiji Geological Information (\$101,330); Groundwater Assistance Program - Small Islands (\$844,000); Groundwater Assistance Program - Large Islands (\$5,448,185).
 - 9. Purchase - Laboratory Equipment and Consumables (\$160,000); Purchase - Technical Equipment (\$120,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES						
Programme 2 - Mineral Resources						
ACTIVITY 2 - Oil and Mines Acts Administration						
				\$000		
1. Established Staff	644.1	753.3	(31.5)	721.8	721.8	721.8
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	34.7	41.5	(4.2)	37.4	37.4	37.4
4. Maintenance and Operations	35.2	40.4	(2.9)	37.4	37.4	37.4
5. Purchase of Goods and Services	45.5	392.6	(34.8)	357.9	357.9	357.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	361.6	56.3	3.8	60.0	60.0	60.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,121.1	1,284.0	(69.6)	1,214.4	1,214.4	1,214.4

Programme 3 - Land Management**ACTIVITY 1 - State Land Administration**

				\$000		
1. Established Staff	1,688.3	1,613.2	(29.3)	1,583.9	1,583.9	1,583.9
2. Wage Earners	162.6	109.2	30.9	140.1	140.1	140.1
3. Travel and Communications	82.5	74.7	7.8	82.5	82.5	82.5
4. Maintenance and Operations	331.6	259.6	17.4	277.0	277.0	277.0
5. Purchase of Goods and Services	140.2	140.4	40.2	180.6	180.6	180.6
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	183.1	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,588.3	2,197.2	66.9	2,264.1	2,264.1	2,264.1

MINISTRY OF LANDS AND MINERAL RESOURCES

Programme 2: Mineral Resources

ACTIVITY 2: Oil and Mines Acts Administration

- 33-2-2
- 1. Personal Emoluments (\$721,769).
 - 3. Travel (\$15,120); Subsistence (\$22,230).
 - 4. Fuel and Oil - Vehicles (\$15,120); Repair and Maintenance - Equipment Operation (\$11,250); Repair and Maintenance - Vehicles (\$11,070).
 - 5. Occupational Health and Safety (\$40,500); Core Management Expenses (\$59,757); Office Books, Periodicals and Publications (\$2,520); Boards and Committees Expenses (\$5,040); Baseline Survey - Potential River Aggregate Sites (\$53,640); Environmental Monitoring of Mines and Quarries (\$186,300); Community Development and Field Support (\$10,125).
 - 7. Review of Mining Law (\$60,000).

Programme 3: Land Management

ACTIVITY 1: State Land Administration

- 33-3-1
- 1. Personal Emoluments (\$1,583,905).
 - 2. Wages (\$140,059).
 - 3. Travel (\$30,250); Subsistence (\$31,977); Telecommunications (\$20,250).
 - 4. Fuel and Oil - Vehicles (\$40,500); Office Stationery and Printing (\$15,120); Office Postage and Parcel Freight (\$15,600); Incidentals (\$18,000); Repair and Maintenance - Computer Equipment (\$1,600); Repair and Maintenance - Vehicles (\$5,600); Power Supply (\$180,000); Water, Sewerage and Fire Services (\$560).
 - 5. Landowners Compensation (\$78,800); Training (\$90,000); Office Books, Periodicals and Publications (\$2,800); Boards and Committees Expenses (\$7,920); Protective Gear and Clothing (\$1,125).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES						
Programme 3 - Land Management						
ACTIVITY 2 - Geospatial Information Management						
	\$000					
1. Established Staff	2,746.8	1,801.4	(32.9)	1,768.5	1,768.5	1,768.5
2. Wage Earners	317.7	16.5	(0.4)	16.1	16.1	16.1
3. Travel and Communications	21.1	15.1	0.0	15.1	15.1	15.1
4. Maintenance and Operations	261.8	262.0	98.8	360.8	360.8	360.8
5. Purchase of Goods and Services	177.0	441.9	48.6	490.5	490.5	490.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	162.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	1,636.1	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	984.9	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	134.7	0.0	0.0	0.0	0.0	0.0
	6,442.1	2,536.9	114.1	2,651.0	2,651.0	2,651.0

Programme 3 - Land Management**ACTIVITY 3 - Valuation**

	\$000					
1. Established Staff	745.8	671.0	(12.2)	658.8	658.8	658.8
2. Wage Earners	23.1	43.6	(0.9)	42.8	42.8	42.8
3. Travel and Communications	46.6	27.0	1.6	28.5	28.5	28.5
4. Maintenance and Operations	6,528.1	6,879.5	0.0	6,879.5	6,879.5	6,879.5
5. Purchase of Goods and Services	5.9	7.9	(0.9)	7.0	7.0	7.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	7,349.5	7,628.9	(12.4)	7,616.5	7,616.5	7,616.5

MINISTRY OF LANDS AND MINERAL RESOURCES

Programme 3: Land Management

ACTIVITY 2: Geospatial Information Management

- 33-3-2
- 1. Personal Emoluments (\$1,768,506).
 - 2. Wages (\$16,136).
 - 3. Travel (\$5,600); Subsistence (\$5,600); Telecommunications (\$3,900).
 - 4. Fuel and Oil - Vehicles (\$15,000); Office Stationery and Printing (\$3,000); Printing of Maps (\$12,000); Incidentals (\$2,250); Drafting Paper and Materias (\$17,000); Cartographic Paper and Materials (\$13,000); Aerial Photographs and Microfilm Materials (\$15,000); Statutory Planning and Examination (\$9,000); Repair and Maintenance - Mapping Equipment (\$4,500); Fiji Land Information System (\$270,000).
 - 5. Fiji Geospatial Information (\$139,500); Stateland Administration Portal Development (\$157,000); Protective Gear and Clothing (\$1,000); License Renewals - Lands (\$193,000).

Programme 3: Land Management

ACTIVITY 3: Valuation

- 33-3-3
- 1. Personal Emoluments (\$658,756).
 - 2. Wages (\$42,772).
 - 3. Travel (\$13,500); Subsistence (\$5,000); Telecommunications (\$10,000).
 - 4. Fuel and Oil - Vehicles (\$8,400); Incidentals (\$2,800); Repair and Maintenance - Office Equipment (\$6,750); Power Supply (\$16,875); Lease and Rent - iTaukei Lands (\$4,327,000); Municipal Council Rates - Crown Land (\$2,100,000); Lease and Rent (Renewals) - iTaukei Lands (\$367,000); Fees - TLTB and Annuity Payments (\$50,625).
 - 5. Training (\$1,000); Office Books, Periodicals and Publications (\$1,000); Boards and Committees Expenses (\$4,000); Protective Gear and Clothing (\$1,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections
	2024-2025	Estimate 2025-2026		2026-2027	2027-2028 2028-2029

Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES**Programme 3 - Land Management****ACTIVITY 4 - State Land Planning and Development****\$000**

1. Established Staff	468.0	879.0	(16.1)	863.0	863.0	863.0
2. Wage Earners	17.8	16.0	(0.3)	15.7	15.7	15.7
3. Travel and Communications	34.5	36.0	(2.5)	33.5	33.5	33.5
4. Maintenance and Operations	85.7	145.2	(15.6)	129.6	129.6	129.6
5. Purchase of Goods and Services	0.4	0.5	0.0	0.5	0.5	0.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	140.2	58.6	11.4	70.0	70.0	70.0
8. Capital Construction	278.3	618.8	(21.3)	597.5	597.5	597.5
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,024.8	1,754.1	(44.3)	1,709.8	1,709.8	1,709.8

Programme 3 - Land Management**ACTIVITY 5 - Land Use Division****\$000**

1. Established Staff	657.7	884.2	(96.7)	787.5	787.5	787.5
2. Wage Earners	106.7	102.5	(1.9)	100.6	100.6	100.6
3. Travel and Communications	32.8	37.1	(3.9)	33.2	33.2	33.2
4. Maintenance and Operations	127.3	199.1	(7.0)	192.1	192.1	192.1
5. Purchase of Goods and Services	59.7	61.9	15.4	77.3	77.3	77.3
6. Operating Grants and Transfers	0.0	3,024.8	(2,049.8)	975.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	42.6	0.0	0.0	0.0	0.0	0.0
	1,026.7	4,309.6	(2,143.9)	2,165.6	1,190.6	1,190.6

MINISTRY OF LANDS AND MINERAL RESOURCES

Programme 3: Land Management
ACTIVITY 4: State Land Planning and Development

- 33-3-4
- 1. Personal Emoluments (\$862,987).
 - 2. Wages (\$15,707).
 - 3. Travel (\$14,000); Subsistence (\$13,500); Telecommunications (\$6,000).
 - 4. Fuel and Oil - Vehicles (\$30,000); Incidentals (\$4,000); Repair and Maintenance - Land (\$6,000); Repair and Maintenance - Vehicles (\$1,600); Repair and Maintenance - Nukulau Island (\$18,000); Land Harmonisation Exercise (\$70,000).
 - 5. Office Books, Periodicals and Publications (\$460).
 - 7. Review of Legislation (\$70,000).
 - 8. Upgrade and Enhancement - Existing Office (\$160,000); Upgrade and Enhancement - Subdivisions (\$337,500); Development of State Land (\$100,000).

Programme 3: Land Management
ACTIVITY 5: Land Use Division

- 33-3-5
- 1. Personal Emoluments (\$787,518).
 - 2. Wages (\$100,561).
 - 3. Travel (\$9,000); Subsistence (\$8,000); Telecommunications (\$16,200).
 - 4. Fuel and Oil - Vehicles (\$15,000); Office Stationery and Printing (\$3,600); Repair and Maintenance - Office Equipment (\$3,500); Repair and Maintenance - Vehicles (\$4,000); Power Supply (\$27,000); Survey Operations (\$72,000); Valuation Operations (\$15,000); Land Buy Back Administration (\$52,000).
 - 5. Land Reform Programme (\$72,000); Training (\$2,000); Boards and Committees Expenses (\$1,000); Protective Gear and Clothing (\$2,250).
 - 6. Freehold Land Buy Back Scheme (\$975,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029

Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES**Programme 3 - Land Management****ACTIVITY 6 - Divisional Lands Office - Central/Eastern****\$000**

1. Established Staff	995.0	1,042.1	(19.0)	1,023.1	1,023.1	1,023.1
2. Wage Earners	179.5	128.9	(2.4)	126.5	126.5	126.5
3. Travel and Communications	29.9	31.5	(1.3)	30.3	30.3	30.3
4. Maintenance and Operations	105.5	117.1	(6.0)	111.1	111.1	111.1
5. Purchase of Goods and Services	3.8	4.5	(0.3)	4.3	4.3	4.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,313.8	1,324.1	(28.9)	1,295.2	1,295.2	1,295.2

Programme 3 - Land Management**ACTIVITY 7 - Divisional Lands Office - Western****\$000**

1. Established Staff	1,291.7	1,148.3	(21.1)	1,127.2	1,127.2	1,127.2
2. Wage Earners	114.0	75.3	(1.5)	73.8	73.8	73.8
3. Travel and Communications	48.5	51.2	(5.3)	45.9	45.9	45.9
4. Maintenance and Operations	137.7	136.7	(10.3)	126.4	126.4	126.4
5. Purchase of Goods and Services	4.8	10.1	(1.1)	9.0	9.0	9.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,596.9	1,421.6	(39.3)	1,382.3	1,382.3	1,382.3

MINISTRY OF LANDS AND MINERAL RESOURCES

Programme 3: Land Management
ACTIVITY 6: Divisional Lands Office - Central/Eastern

- 33-3-6
- 1. Personal Emoluments (\$1,023,089).
 - 2. Wages (\$126,476).
 - 3. Travel (\$9,000); Subsistence (\$10,000); Telecommunications (\$11,250).
 - 4. Fuel and Oil - Vehicles (\$20,000); Office Stationery and Printing (\$6,000); Office Postage and Parcel Freight (\$1,600); Incidentals (\$5,000); Repair and Maintenance - Land (\$44,000); Repair and Maintenance - Office Equipment (\$1,600); Repair and Maintenance - Vehicles (\$9,000); Power Supply (\$16,875); Water, Sewerage and Fire Services (\$560); Survey Operations (\$6,500).
 - 5. Purchase - Survey Equipment (\$1,000); Training (\$2,250); Protective Gear and Clothing (\$1,000).

Programme 3: Land Management
ACTIVITY 7: Divisional Lands Office - Western

- 33-3-7
- 1. Personal Emoluments (\$1,127,221).
 - 2. Wages (\$73,797).
 - 3. Travel (\$10,600); Subsistence (\$15,000); Telecommunications (\$20,250).
 - 4. Fuel and Oil - Vehicles (\$55,800); Office Stationery and Printing (\$7,000); Office Postage and Parcel Freight (\$2,500); Incidentals (\$10,000); Repair and Maintenance - Land (\$8,000); Repair and Maintenance - Office Equipment (\$5,000); Repair and Maintenance - Vehicles (\$10,000); Power Supply (\$20,250); Water, Sewerage and Fire Services (\$1,100); Survey Operations (\$6,750).
 - 5. Purchase - Survey Equipment (\$1,000); Training (\$3,000); Protective Gear and Clothing (\$5,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 33 - MINISTRY OF LANDS AND MINERAL RESOURCES						
Programme 3 - Land Management						
ACTIVITY 8 - Divisional Lands Office - Northern						
				\$000		
1. Established Staff	685.6	726.1	(13.3)	712.8	712.8	712.8
2. Wage Earners	101.0	120.0	2.8	122.8	122.8	122.8
3. Travel and Communications	49.6	51.8	7.2	59.0	59.0	59.0
4. Maintenance and Operations	55.7	66.2	0.8	67.0	67.0	67.0
5. Purchase of Goods and Services	7.2	9.0	(1.0)	8.0	8.0	8.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	899.2	973.1	(3.5)	969.5	969.5	969.5

Programme 3 - Land Management**ACTIVITY 9 - Survey Division**

				\$000		
1. Established Staff	0.0	906.3	504.7	1,411.0	1,411.0	1,411.0
2. Wage Earners	0.0	207.3	382.6	589.9	589.9	589.9
3. Travel and Communications	0.0	12.9	5.2	18.1	18.1	18.1
4. Maintenance and Operations	0.0	36.4	7.0	43.4	43.4	43.4
5. Purchase of Goods and Services	0.0	10.0	(0.9)	9.1	9.1	9.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	1,584.0	(775.8)	808.2	0.0	0.0
9. Capital Purchase	0.0	196.0	4.0	200.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	2,952.9	126.8	3,079.7	2,071.5	2,071.5

MINISTRY OF LANDS AND MINERAL RESOURCES

Programme 3: Land Management

ACTIVITY 8: Divisional Lands Office - Northern

- 33-3-8
- 1. Personal Emoluments (\$712,821).
 - 2. Wages (\$122,827).
 - 3. Travel (\$18,450); Subsistence (\$18,000); Telecommunications (\$22,500).
 - 4. Fuel and Oil - Vehicles (\$22,500); Office Stationery and Printing (\$3,900); Office Postage and Parcel Freight (\$1,000); Incidentals (\$5,000); Repair and Maintenance - Land (\$5,600); Repair and Maintenance - Office Equipment (\$2,250); Repair and Maintenance - Vehicles (\$5,400); Power Supply (\$13,500); Water, Sewerage and Fire Services (\$1,000); Survey Operations (\$6,800).
 - 5. Training (\$4,000); Protective Gear and Clothing (\$4,000).

Programme 3: Land Management

ACTIVITY 9: Survey Division

- 33-3-9
- 1. Personal Emoluments (\$1,410,996).
 - 2. Wages (\$589,909).
 - 3. Travel (\$9,000); Subsistence (\$6,300); Telecommunications (\$2,800).
 - 4. Fuel and Oil - Vehicles (\$13,500); Office Stationery and Printing (\$4,000); Velvetex Paper Material (\$5,000); Repair and Maintenance - Survey Equipment (\$3,000); Repair and Maintenance - Triangular System (\$1,100); Repair and Maintenance - Office Equipment (\$2,800); Repair and Maintenance - Vehicles (\$2,250); Power Supply (\$5,000); Survey Operations (\$4,500); Incidentals (\$2,250).
 - 5. Training (\$4,000); Office Books, Periodicals and Publications (\$500); Boards and Committees Expenses (\$3,000); Protective Gear and Clothing (\$1,600).
 - 8. Upgrade and Enhancement - Geodatic Datum (\$231,501); Survey - Mahogany Plantations (\$141,459); Survey - Government Stations (\$435,270).
 - 9. Purchase - Survey Equipment (\$200,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 34 - MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT						
SUMMARY OF TOTAL EXPENDITURE				\$000		
1. Established Staff	6,862.4	4,705.2	(168.6)	4,536.6	4,536.6	4,536.6
2. Wage Earners	545.3	460.5	(3.3)	457.2	457.2	457.2
3. Travel and Communications	2,021.0	304.5	45.8	350.3	350.3	350.3
4. Maintenance and Operations	2,086.7	628.5	19.6	648.1	648.1	648.1
5. Purchase of Goods and Services	7,157.8	1,072.6	(52.7)	1,020.0	1,020.0	1,020.0
6. Operating Grants and Transfers	86,636.4	28,018.4	(13,488.4)	14,530.0	9,530.0	9,530.0
7. Special Expenditures	8,982.2	521.3	(415.8)	105.5	105.5	105.5
TOTAL OPERATING	114,291.7	35,710.9	(14,063.3)	21,647.6	16,647.6	16,647.6
8. Capital Construction	0.0	290.5	(60.5)	230.0	230.0	230.0
9. Capital Purchase	5,140.0	280.0	(70.0)	210.0	210.0	210.0
10. Capital Grants and Transfers	2,541.8	5,200.0	0.0	5,200.0	5,200.0	5,200.0
TOTAL CAPITAL	7,681.8	5,770.5	(130.5)	5,640.0	5,640.0	5,640.0
TOTAL EXPENDITURE	121,973.5	41,481.4	(14,193.8)	27,287.6	22,287.6	22,287.6

MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

The Ministry of Commerce and Business Development is responsible for formulating and implementing policies and strategies that create market access and facilitate investment, support the growth of Co-operatives and Micro, Small and Medium Enterprises (MSMEs) businesses, enhance metrology, standards, and consumer protection, and supports the development and promotion of Fiji's film industry.

The Economic, Business Reforms and Investment Unit is responsible for formulating, implementing, and reviewing policy initiatives and projects, to enhance private sector development in commerce, industry, and MSMEs. The Unit also coordinates regulatory reforms that improve the investment climate in Fiji and lead strategic reform initiatives, including digital economy development, e-commerce, business environment reforms and international benchmarking programmes. The Unit oversees four statutory organisations and three professional bodies. The Statutory Bodies comprise of the Consumer Council of Fiji, Investment Fiji, Film Fiji, and Real Estate Agents Licensing Board. The Professional Bodies include the Business Process Outsourcing Council, Textile, Clothing and Footwear Council, and Business Assistance Fiji.

The Department of National Trade Measurement and Standards is responsible for the implementation of laws and regulations that protect consumers from the use of unsafe and poor-quality products whilst fostering favorable conditions for the exchange of goods. The Department maintains the national system of units and standards of measurement and regulates the trade of scrap metal to prevent the illegal trade of public infrastructure metal.

The Department of Co-operative Business is responsible for formulating and implementing policies and strategies to facilitate the promotion, establishment and monitoring of Co-operative businesses in Fiji. The training and up-skilling of Co-operative members and officials is also a key role of the Department.

The Micro, Small and Medium Enterprises Fiji Unit is responsible for formulating, implementing and monitoring policies and strategies for the development of MSMEs in Fiji. In particular, MSME Fiji facilitates policy development in business training, business advisory and access to finance. Key initiatives include the launch of Fiji's first peer to peer lending platform to unlock business fundraising opportunities for MSMEs and the advertisement of an Expression of Interest for Business Development Service providers to support them in the upskilling of MSMEs.

The Ministry of Commerce and Business Development is allocated a total of **\$27.3 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 34 - MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT						

Programme 1 - Policy and Administration**ACTIVITY 1 - Corporate Services****\$000**

1. Established Staff	1,206.7	1,462.1	(113.0)	1,349.1	1,349.1	1,349.1
2. Wage Earners	216.3	190.7	(23.1)	167.6	167.6	167.6
3. Travel and Communications	114.3	110.1	49.9	160.0	160.0	160.0
4. Maintenance and Operations	590.4	179.8	47.2	227.0	227.0	227.0
5. Purchase of Goods and Services	236.8	280.3	(26.8)	253.5	253.5	253.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,364.6	2,223.0	(65.8)	2,157.2	2,157.2	2,157.2

Programme 2 - Commerce, Business and Investment Development**ACTIVITY 1 - Economic, Business Reforms and Investment****\$000**

1. Established Staff	681.7	538.9	(9.7)	529.1	529.1	529.1
2. Wage Earners	39.4	36.3	(0.3)	36.0	36.0	36.0
3. Travel and Communications	25.7	24.6	(0.1)	24.5	24.5	24.5
4. Maintenance and Operations	41.5	84.5	(6.5)	78.0	78.0	78.0
5. Purchase of Goods and Services	85.3	173.8	(10.0)	163.8	163.8	163.8
6. Operating Grants and Transfers	76,056.8	19,750.2	(6,520.2)	13,230.0	8,230.0	8,230.0
7. Special Expenditures	5,395.1	431.3	(355.8)	75.5	75.5	75.5
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	1,000.0	0.0	1,000.0	1,000.0	1,000.0
	82,325.4	22,039.5	(6,902.6)	15,136.9	10,136.9	10,136.9

MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 1: Policy and Administration

ACTIVITY 1: Corporate Services

- 34-1-1
- 1. Personal Emoluments (\$1,349,084).
 - 2. Wages (\$167,615).
 - 3. Travel (\$35,000); Subsistence (\$50,000); Telecommunications (\$75,000).
 - 4. Fuel and Oil - Vehicles (\$20,000); Office Stationery and Printing (\$17,000); Incidentals (\$35,000); Repair and Maintenance - Office Equipment (\$10,000); Repair and Maintenance - Vehicles (\$20,000); Power Supply (\$115,000); Water, Sewerage and Fire Services (\$10,000).
 - 5. Purchase - IT Equipment and Software Licenses (\$150,000); Training (\$6,500); National Training Productivity Centre Levy (\$80,000); Advertising (\$8,000); Boards and Committees Expenses (\$6,000); Security Expenses (\$1,000); Office Postage and Parcel Freight (\$2,000).

Programme 2: Commerce, Business and Investment Development

ACTIVITY 1: Economic, Business Reforms and Investment

- 34-2-1
- 1. Personal Emoluments (\$529,128).
 - 2. Wages (\$35,990).
 - 3. Travel (\$7,000); Subsistence (\$9,500); Telecommunications (\$8,000).
 - 4. Fuel and Oil - Vehicles (\$15,000); Incidentals (\$10,000); Repair and Maintenance - Office Equipment (\$3,000); Repair and Maintenance - Roadside Stalls (\$50,000).
 - 5. Training (\$5,800); Advertising (\$3,000); Fijian Made and Buy Fijian Campaign (\$80,000); Bureau International Des Exposition Subscription (\$25,000); Industry Research and Development (\$50,000).
 - 6. Investment Fiji (\$3,400,000); Film Fiji (\$1,300,000); Consumer Council of Fiji (\$1,500,000); Grant to Professional Bodies (\$1,000,000); Outstanding Film Tax Rebate (\$5,000,000); Real Estate Agents Board (\$650,000); Business Process Outsourcing Support (\$380,000).
 - 7. Implementation of Fiji National e-Commerce (\$35,000); Doing Business Reforms (\$40,500).
 - 10. Fiji Investment Corporation Ltd (\$1,000,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				

Head No. 34 - MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 3 - Department of National Trade Measurement and Standards

ACTIVITY 1 - Trade Measurements and Standards

\$000

1. Established Staff	493.1	681.5	(9.2)	672.3	672.3	672.3
2. Wage Earners	73.1	74.8	0.9	75.7	75.7	75.7
3. Travel and Communications	65.6	31.5	4.1	35.6	35.6	35.6
4. Maintenance and Operations	112.6	250.0	(28.0)	222.0	222.0	222.0
5. Purchase of Goods and Services	7.0	262.1	(21.3)	240.9	240.9	240.9
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	147.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	65.5	164.5	230.0	230.0	230.0
9. Capital Purchase	1,895.5	280.0	(70.0)	210.0	210.0	210.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,793.9	1,645.4	41.0	1,686.4	1,686.4	1,686.4

Programme 4 - Department of Co-operative Business

ACTIVITY 1 - General Administration

\$000

1. Established Staff	273.0	345.5	(6.3)	339.3	339.3	339.3
2. Wage Earners	24.1	28.4	(0.5)	27.9	27.9	27.9
3. Travel and Communications	17.6	45.0	(4.0)	41.0	41.0	41.0
4. Maintenance and Operations	51.9	50.5	3.6	54.0	54.0	54.0
5. Purchase of Goods and Services	9.1	46.7	4.1	50.8	50.8	50.8
6. Operating Grants and Transfers	0.0	6,968.2	(6,968.2)	0.0	0.0	0.0
7. Special Expenditures	29.9	11.3	18.8	30.0	30.0	30.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	264.7	600.0	0.0	600.0	600.0	600.0
	670.2	8,095.5	(6,952.5)	1,143.0	1,143.0	1,143.0

MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 3: Department of National Trade Measurement and Standards

ACTIVITY 1: Trade Measurements and Standards

- 34-3-1
- 1. Personal Emoluments (\$672,327).
 - 2. Wages (\$75,669).
 - 3. Travel (\$14,400); Subsistence (\$9,000); Telecommunications (\$12,150).
 - 4. Fuel and Oil - Vehicles (\$10,000); Incidentals (\$3,000); Repair and Maintenance - Laboratory Equipment (\$200,000); Repair and Maintenance - Office Equipment (\$5,000); Repair and Maintenance - Vehicles (\$4,000).
 - 5. Review of National Trade Measurement Act (\$5,000); Training (\$9,000); Office Books, Periodicals and Publications (\$4,000); Trading Standards (\$152,000); National Measurement Laboratory (\$20,250); Quality Control Enforcement (\$50,600).
 - 8. Construction of 1-Ton Calibration Room (\$230,000).
 - 9. Purchase - Equipment Technical (\$210,000).

Programme 4: Department of Co-operative Business

ACTIVITY 1: General Administration

- 34-4-1
- 1. Personal Emoluments (\$339,264).
 - 2. Wages (\$27,933).
 - 3. Travel (\$25,000); Subsistence (\$11,000); Telecommunications (\$5,000).
 - 4. Fuel and Oil - Vehicles (\$7,000); Office Stationery and Printing (\$5,000); Incidentals (\$9,000); Repair and Maintenance - Office Equipment (\$2,000); Repair and Maintenance - Vehicles (\$3,000); Power Supply (\$25,000); Water, Sewerage and Fire Services (\$3,000).
 - 5. Purchase - Office Equipment (\$9,000); Occupational Health and Safety (\$600); Training (\$5,000); International Co-operative Day (\$15,000); International Co-operative Alliance Affiliation Fee (\$20,000); Sanitary Services (\$600); Office Postage and Parcel Freight (\$600).
 - 7. Review of Co-operative Act (\$30,000).
 - 10. Co-operative Development Grant (\$600,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 34 - MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT						

Programme 4 - Department of Co-operative Business

ACTIVITY 2 - Training

\$000

1. Established Staff	114.5	186.2	(3.4)	182.8	182.8	182.8
2. Wage Earners	42.3	50.3	10.0	60.3	60.3	60.3
3. Travel and Communications	8.8	19.1	(0.1)	19.0	19.0	19.0
4. Maintenance and Operations	6.3	11.0	3.3	14.3	14.3	14.3
5. Purchase of Goods and Services	5.5	7.9	(0.9)	7.0	7.0	7.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	225.0	(225.0)	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	177.4	499.4	(216.1)	283.3	283.3	283.3

Programme 4 - Department of Co-operative Business

ACTIVITY 3 - Extension

\$000

1. Established Staff	387.4	448.1	(8.1)	439.9	439.9	439.9
2. Wage Earners	28.0	26.7	(0.4)	26.2	26.2	26.2
3. Travel and Communications	24.4	28.1	1.0	29.0	29.0	29.0
4. Maintenance and Operations	11.7	12.3	1.4	13.7	13.7	13.7
5. Purchase of Goods and Services	4.1	2.7	0.3	3.0	3.0	3.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	455.5	517.8	(6.0)	511.8	511.8	511.8

MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 4: Department of Co-operative Business

ACTIVITY 2: Training

- 34-4-2
- 1. Personal Emoluments (\$182,779).
 - 2. Wages (\$60,263).
 - 3. Travel (\$6,000); Subsistence (\$8,000); Telecommunications (\$5,000).
 - 4. Fuel and Oil - Vehicles (\$5,000); Maintenance - Co-operative College Facility Ground (\$4,800); Repair and Maintenance - Vehicles (\$4,500).
 - 5. Training (\$5,000); Office Books, Periodicals and Publications (\$2,000).

Programme 4: Department of Co-operative Business

ACTIVITY 3: Extension

- 34-4-3
- 1. Personal Emoluments (\$439,906).
 - 2. Wages (\$26,217).
 - 3. Travel (\$10,000); Subsistence (\$9,000); Telecommunications (\$10,000).
 - 4. Fuel and Oil - Vehicles (\$9,700); Repair and Maintenance - Office Equipment (\$2,000); Repair and Maintenance - Vehicles (\$2,000).
 - 5. Office Books, Periodicals and Publications (\$1,000); Purchase - IT Equipment (\$2,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 34 - MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT						

Programme 5 - Micro, Small and Medium Enterprises (MSME) Fiji**ACTIVITY 1 - MSME Fiji - General Administration****\$000**

1. Established Staff	789.7	1,043.1	(19.0)	1,024.1	1,024.1	1,024.1
2. Wage Earners	31.6	53.2	10.3	63.5	63.5	63.5
3. Travel and Communications	50.9	46.1	(4.9)	41.2	41.2	41.2
4. Maintenance and Operations	41.8	40.5	(1.4)	39.1	39.1	39.1
5. Purchase of Goods and Services	30.6	299.2	1.9	301.0	301.0	301.0
6. Operating Grants and Transfers	898.6	1,300.0	0.0	1,300.0	1,300.0	1,300.0
7. Special Expenditures	228.3	78.8	(78.8)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	2,277.1	3,600.0	0.0	3,600.0	3,600.0	3,600.0
	4,348.6	6,460.8	(91.9)	6,368.9	6,368.9	6,368.9

Programme 6 - Communications**ACTIVITY 1 - Digital Government Transformation Office****\$000**

1. Established Staff	1,258.0	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	27.9	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	216.0	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	51.2	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	1,084.7	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	2,941.3	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	5,579.2	0.0	0.0	0.0	0.0	0.0

MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 5 - Micro, Small and Medium Enterprises (MSME) Fiji
ACTIVITY 1: MSME Fiji - General Administration

- 34-5-1
- 1. Personal Emoluments (\$1,024,101).
 - 2. Wages (\$63,486).
 - 3. Travel (\$13,000); Subsistence (\$12,000); Telecommunications (\$16,200).
 - 4. Fuel and Oil - Vehicles (\$10,000); Office Supplies (\$2,500); Office Postage and Parcel Freight (\$500); Incidentals (\$8,100); Repair and Maintenance - Office Equipment (\$2,000); Repair and Maintenance - Vehicles (\$2,000); Power Supply (\$9,000); Materials (\$5,000).
 - 5. Purchase - Office Equipment (\$50,000); Training (\$5,000); National Training Productivity Centre Levy (\$13,000); Advertising (\$4,000); MSME Training and Mentoring (\$90,000); Workshop and Meeting Expenses (\$4,000); MSME Monitoring and Evaluation (\$60,000); MSME Ecosystem (\$75,000).
 - 6. Young Entrepreneurship Scheme (\$300,000); Trade Enhancement Programme (\$1,000,000).
 - 10. Integrated Human Resource Development Programme (\$2,000,000); Northern Development Programme (\$800,000); National Export Strategy (\$800,000).

Programme 6: Communications
ACTIVITY 1: Digital Government Transformation Office

34-6-1 *Activity transferred to 16-2-1*

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				

Head No. 34 - MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 6 - Communications**ACTIVITY 2 - Department of Communication****\$000**

1. Established Staff	233.1	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	22.3	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	80.3	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	370.4	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	330.7	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	9,681.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	240.6	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	10,958.5	0.0	0.0	0.0	0.0	0.0

Programme 6 - Communications**ACTIVITY 3 - Information Technology and Computing Services****\$000**

1. Established Staff	1,425.2	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	40.3	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	1,417.4	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	808.8	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	5,364.0	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	3,244.5	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	12,300.1	0.0	0.0	0.0	0.0	0.0

MINISTRY OF COMMERCE AND BUSINESS DEVELOPMENT

Programme 6: Communications

ACTIVITY 2: Department of Communication

34-6-2 *Activity transferred to 16-2-2*

Programme 6: Communications

ACTIVITY 3: Information Technology and Computing Services

34-6-3 *Activity transferred to 16-2-3*

DETAILS OF EXPENDITURE

	Actual	Revised Estimate	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 35 - MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS						

SUMMARY OF TOTAL EXPENDITURE

\$000

1. Established Staff	1,528.8	1,908.3	475.3	2,383.5	2,383.5	2,383.5
2. Wage Earners	216.6	234.6	12.7	247.3	247.3	247.3
3. Travel and Communications	398.0	199.9	(5.5)	194.4	194.4	194.4
4. Maintenance and Operations	314.6	271.1	(4.3)	266.8	266.8	266.8
5. Purchase of Goods and Services	135.9	205.9	8.0	214.0	214.0	214.0
6. Operating Grants and Transfers	2,386.8	4,503.7	(76.6)	4,427.1	4,427.1	4,427.1
7. Special Expenditures	4,851.8	1,792.0	171.7	1,963.7	1,963.7	1,963.7
TOTAL OPERATING	9,832.5	9,115.5	581.2	9,696.7	9,696.7	9,696.7
8. Capital Construction	394.8	1,615.5	(460.5)	1,155.0	1,155.0	1,155.0
9. Capital Purchase	0.0	900.0	160.0	1,060.0	1,060.0	1,060.0
10. Capital Grants and Transfers	69,649.5	2,934.8	365.2	3,300.0	3,300.0	3,300.0
TOTAL CAPITAL	70,044.3	5,450.3	64.7	5,515.0	5,515.0	5,515.0
TOTAL EXPENDITURE	79,876.8	14,565.8	646.0	15,211.7	15,211.7	15,211.7

MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS

The Ministry of Multi-Ethnic Affairs, Culture, Heritage and Arts will continue to strengthen social cohesion, cultural diversity and national identity through programmes that promote inclusion, preserve Fiji's shared heritage and celebrate its multicultural society.

Funding will support the Ministry's Multi-Ethnic Affairs functions through enhanced engagement with ethnic and other minority communities, including the installation of gas-fired cremators and associated infrastructure, the digitisation and preservation of Girit records, expanded grants for community-based organisations, and the continued commemoration of significant cultural events such as Girit Day.

Through the Department of Culture, Heritage and Arts, resources will be directed towards strengthening key cultural and heritage institutions, including the Fiji Museum, Fiji Arts Council, National Trust of Fiji, Fiji Heritage Foundation and Cultural Centers. Funding will also support the implementation of the National Cultural Policy, review of cultural legislations, implementation of a Creative Grants Scheme to support culture sector actors, and investment in the rehabilitation of Levuka World Heritage Site, St. Stephen's Building (National Art Gallery), and National Trust of Fiji managed national heritage sites. Collectively, these initiatives will foster culture as a driver of inclusive economic growth, development, and community resilience.

The Ministry of Multi-Ethnic Affairs , Culture, Heritage and Arts is allocated a total of **\$15.2 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 35 - MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS						

Programme 1 - Sugar Development

ACTIVITY 1 - Sugar Unit

\$000

1. Established Staff	762.5	0.0	0.0	0.0	0.0	0.0
2. Wage Earners	62.9	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	286.2	0.0	0.0	0.0	0.0	0.0
4. Maintenance and Operations	176.7	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	23.7	0.0	0.0	0.0	0.0	0.0
6. Operating Grants and Transfers	2,386.8	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	2,986.4	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	69,649.5	0.0	0.0	0.0	0.0	0.0
	76,334.7	0.0	0.0	0.0	0.0	0.0

Programme 2 - Multi-Ethnic Affairs

ACTIVITY 1 - General Administration

\$000

1. Established Staff	766.3	1,051.7	355.7	1,407.4	1,407.4	1,407.4
2. Wage Earners	153.8	157.6	13.9	171.5	171.5	171.5
3. Travel and Communications	111.9	145.9	(0.1)	145.8	145.8	145.8
4. Maintenance and Operations	137.8	198.0	0.5	198.5	198.5	198.5
5. Purchase of Goods and Services	112.2	137.7	14.9	152.5	152.5	152.5
6. Operating Grants and Transfers	0.0	2,000.0	0.0	2,000.0	2,000.0	2,000.0
7. Special Expenditures	1,865.4	678.0	172.0	850.0	850.0	850.0
8. Capital Construction	394.8	1,615.5	(460.5)	1,155.0	1,155.0	1,155.0
9. Capital Purchase	0.0	900.0	160.0	1,060.0	1,060.0	1,060.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,542.2	6,884.2	256.4	7,140.7	7,140.7	7,140.7

MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS

Programme 1: Sugar Development

ACTIVITY 1: Sugar Unit

35-1-1 *Activity transferred to Head 30-6-1.*

Programme 2: Multi-Ethnic Affairs

ACTIVITY 1: General Administration

- 35-2-1
- 1. Personal Emoluments (\$1,407,377).
 - 2. Wages (\$171,478).
 - 3. Travel (\$54,000); Subsistence (\$54,000); Telecommunications (\$37,800).
 - 4. Fuel and Oil - Vehicles (\$31,500); Office Stationery and Printing (\$36,000); Office Pest Control (\$2,000); Sanitary Services (\$4,000); Repair and Maintenance - Vehicles (\$10,000); Power Supply (\$43,000); Water, Sewerage and Fire Services (\$2,000); Security Expenses (\$70,000).
 - 5. Purchase - Equipment Operation (\$90,000); Office Maintenance (\$5,400); Occupational Health and Safety (\$5,000); Training (\$25,000); National Training Productivity Centre Levy (\$12,600); Office Books, Periodicals and Publications (\$10,000); Advertising (\$4,500).
 - 6. Multi - Ethnic Grant to Community Based Organisations (\$2,000,000).
 - 7. Girmit Day Celebration (\$200,000); Girmit Database (\$500,000); Community Engagement and Mapping (\$100,000); Social Cohesion Research - Multi-Ethnic Framework (\$50,000).
 - 8. Construction of Shraad Ghaat (\$450,000); Upgrade and Enhancement - Crematoriums (\$555,000); Preparatory Cost - State of Art Museum (\$150,000).
 - 9. Purchase - Gas Fired Cremators (\$1,060,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 35 - MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS						
Programme 3 - Heritage and Arts						
ACTIVITY 1 - General Administration						
				\$000		
1. Established Staff	0.0	856.6	119.6	976.2	976.2	976.2
2. Wage Earners	0.0	77.0	(1.2)	75.8	75.8	75.8
3. Travel and Communications	0.0	54.0	(5.4)	48.6	48.6	48.6
4. Maintenance and Operations	0.0	73.1	(4.8)	68.3	68.3	68.3
5. Purchase of Goods and Services	0.0	68.3	(6.8)	61.5	61.5	61.5
6. Operating Grants and Transfers	0.0	2,503.7	(76.6)	2,427.1	2,427.1	2,427.1
7. Special Expenditures	0.0	1,114.0	(0.3)	1,113.7	1,113.7	1,113.7
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	2,934.8	365.2	3,300.0	3,300.0	3,300.0
13. Value Added Tax	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	7,681.5	389.5	8,071.1	8,071.1	8,071.1

MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS

Programme 3: Heritage and Arts
ACTIVITY 1: General Administration

- 35-3-1
- 1. Personal Emoluments (\$976,169).
 - 2. Wages (\$75,830).
 - 3. Travel (\$20,250); Subsistence (\$20,250); Telecommunications (\$8,100).
 - 4. Fuel and Oil - Vehicles (\$12,600); Office Stationery and Printing (\$3,038); Incidentals (\$40,500); Repair and Maintenance - Vehicles (\$3,038); Power Supply (\$9,113).
 - 5. Purchase - Office Equipment (\$10,125); Office Books, Periodicals and Publications (\$2,025); National World Heritage Committee (\$8,804); National Intangible Cultural Heritage Committee (\$10,125); Planning, Monitoring, Evaluation and Training (\$30,375).
 - 6. Fiji Arts Council (\$585,000); Fiji Museum (\$854,022); National Trust (\$675,000); Cultural Centres (\$225,000); Fiji Heritage Foundation (\$88,043).
 - 7. Implementation of the 1972 World Heritage Convention (\$22,500); Implementation of 2003 Intangible Cultural Heritage Convention (\$22,500); Implementation of National Culture Policy (\$225,000); Cultural Statistics Framework and Audit (\$56,495); Development and Implementation of the Cultural Industries Strategy (\$80,000); Culture and Education Strategy (\$78,261); Community Outreach (\$48,913); National Taskforce - National Art Gallery (\$195,652); Culture Heritage and Arts Awards (\$66,522); Review of Cultural Legislations and Regulations (\$97,826); Creativity Support Scheme(\$150,000); Implementation of Levuka Management Plan (\$70,000).
 - 10. Rehabilitation of National Trust of Fiji (\$100,000); Refurbishment of St. Stevens Building (\$2,000,000); Rehabilitation of Levuka World Heritage Structure (\$1,200,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 36 - MINISTRY OF PUBLIC ENTERPRISES

Programme 1 - Public Enterprises

ACTIVITY 1 - General Administration

\$000

1. Established Staff	0.0	1,151.4	(20.8)	1,130.6	1,130.6	1,130.6
2. Wage Earners	0.0	70.7	4.1	74.8	74.8	74.8
3. Travel and Communications	0.0	28.1	(2.0)	26.1	26.1	26.1
4. Maintenance and Operations	0.0	68.1	(2.0)	66.1	66.1	66.1
5. Purchase of Goods and Services	0.0	108.6	(9.2)	99.5	99.5	99.5
6. Operating Grants and Transfers	0.0	324.9	0.0	324.9	324.9	324.9
7. Special Expenditures	0.0	261.6	(117.5)	144.1	144.1	144.1
TOTAL OPERATING	0.0	2,013.4	(147.4)	1,866.0	1,866.0	1,866.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	4,315.2	(463.5)	3,851.8	0.0	0.0
TOTAL CAPITAL	0.0	4,315.2	(463.5)	3,851.8	0.0	0.0
TOTAL EXPENDITURE	0.0	6,328.7	(610.9)	5,717.8	1,866.0	1,866.0

MINISTRY OF PUBLIC ENTERPRISES

The Ministry of Public Enterprises (MPE) implements reform programmes and monitors the performance and operations of public enterprises as guided by the Public Enterprises Act 2019 and other policies and frameworks to ensure there is operational transparency, improved service delivery and that good corporate governance is practiced. The Ministry also monitors and evaluates public enterprises that have been allocated Government grants by ensuring it is properly utilised in funding critical projects.

In addition, the Ministry facilitates the appointment of board directors to public enterprises and other Government entities by identifying and conducting due diligence of potential candidates. The Ministry is also responsible for researching, reviewing and implementing policies and procedures that not only promote accountability and robust oversight mechanisms but also encourage stakeholder engagement and support sustainable initiatives.

The Ministry of Public Enterprises is allocated a total of **\$5.7 million** in the 2026-2027 Budget.

Programme 1: Public Enterprises

ACTIVITY 1: General Administration

- 36-I-I*
- 1. Personal Emoluments (\$1,130,599).
 - 2. Wages (\$74,821).
 - 3. Travel (\$5,850); Subsistence (\$3,038); Telecommunications (\$17,213).
 - 4. Fuel and Oil - Vehicles (\$4,587); Office Stationery and Printing (\$20,250); Office Supplies, Stores and Services (\$2,232); Incidentals (\$2,250); Repair and Maintenance - Office Equipment (\$5,625); Repair and Maintenance - Vehicles (\$3,000); Power Supply (\$28,125).
 - 5. Purchase - Office Equipment (\$62,264); Occupational Health and Safety (\$1,125); Training (\$12,150); National Training Productivity Centre Levy (\$10,188); Advertising (\$10,125); Boards Meeting (\$3,600).
 - 6. Higher Salaries Commission (\$324,918).
 - 7. Consultancy Fees (\$100,000); Maintenance of Savusavu Tax Free Zone (\$14,063); Monitoring - Public Enterprises (\$30,000).
 - 10. Fiji Coconut Millers Pte Limited (\$1,344,874); Fiji Rice Limited (\$1,400,000); Food Processors Fiji Limited (\$1,106,894).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 37 - MINISTRY OF LOCAL GOVERNMENT

SUMMARY OF TOTAL
EXPENDITURE

\$000

1. Established Staff	1,986.7	2,902.2	(418.6)	2,483.6	2,483.6	2,483.6
2. Wage Earners	211.8	220.4	(5.5)	214.9	214.9	214.9
3. Travel and Communications	291.3	184.5	(17.2)	167.3	167.3	167.3
4. Maintenance and Operations	370.7	351.2	(36.1)	315.2	315.2	315.2
5. Purchase of Goods and Services	108.6	1,022.2	126.5	1,148.7	1,148.7	1,148.7
6. Operating Grants and Transfers	12,520.6	15,367.0	1,935.0	17,302.0	17,302.0	17,302.0
7. Special Expenditures	250.5	538.0	(538.0)	0.0	0.0	0.0
TOTAL OPERATING	15,740.3	20,585.5	1,046.1	21,631.6	21,631.6	21,631.6
8. Capital Construction	2,106.5	3,891.3	(91.3)	3,800.0	3,000.0	3,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	10,752.5	7,452.5	(3,372.5)	4,080.0	3,750.0	3,550.0
TOTAL CAPITAL	12,859.0	11,343.8	(3,463.8)	7,880.0	6,750.0	6,550.0
TOTAL EXPENDITURE	28,599.3	31,929.3	(2,417.7)	29,511.6	28,381.6	28,181.6
TOTAL AID-IN-KIND	0.0	231.6	25,105.2	25,336.8	0.0	0.0

MINISTRY OF LOCAL GOVERNMENT

The Ministry of Local Government is guided by a vision of promoting good governance at all levels of society to support Fiji's economic development and uphold the constitutional rights of all Fijians. Through its Corporate Services Division, the Ministry continues to strengthen organisational performance through effective administration, human resource development, information technology, asset management and corporate support services aligned with national development priorities.

Through the Department of Local Government, the Ministry provides oversight and policy direction to Fiji's 13 municipalities, comprising two City Councils and 11 Town Councils. Municipal Councils are responsible for promoting the health, welfare, convenience and prosperity of their communities in accordance with the Constitution of Fiji and relevant legislation, by-laws and policies.

The Ministry continues to prioritise strategic urban planning as a key driver of sustainable urban development, investment, infrastructure provision and climate resilience. Through the Department of Town and Country Planning (DTCP), the Ministry regulates land use planning, building development and subdivision approvals across municipal and designated planning areas.

In the 2026-2027 financial year, the Ministry's key priorities will focus on strengthening local governance, modernising legislative frameworks, improving urban environmental management and enhancing service delivery. A major initiative will be the implementation of Phase 1 of the Western Division Landfill Project, including the remediation of the Sigatoka dump site with support from the United Nations Capital Development Fund (UNCDF) and technical assistance from the Asian Development Bank (ADB). The Ministry will also pilot the review of waste management by-laws in Sigatoka and introduce source segregation measures, including the two-bin waste collection system, to improve waste collection, sorting and disposal practices.

The Ministry will progress the declaration of Navua as Fiji's newest town through the establishment of an Interim Administration Board, development of interim by-laws and preparation of a Town Scheme Plan to guide future growth and service delivery.

Legislative reform remains a key priority, with the Ministry finalising the review of the Local Government Act 1972, Town Planning Act 1946 and Subdivision of Land Act 1937 to modernise Fiji's governance and planning framework, strengthen development control and enforcement, and improve responsiveness to emerging social, economic and environmental challenges.

The DTCP will continue the transition to digital development approvals through the Building Permit Approval System to improve efficiency, transparency and customer service. The Department will also advance integrated master planning for key urban centres and growth corridors, including the Greater Suva Area and major western urban centres, to support sustainable urban expansion, infrastructure coordination, climate resilience and economic growth. Through the Urban Policy Action Plan and related strategic initiatives, DTCP will continue to guide urban expansion, land use planning, subdivision standards and the development of new and emerging urban centres.

The Audit and Compliance Unit will maintain oversight through risk-based audits and compliance assessments across the Ministry, the National Fire Authority and Municipal Councils to strengthen governance, accountability and organisational performance.

The Ministry of Local Government is allocated a total of **\$29.5 million** in the 2026-2027 Budget to deliver these priorities and support the development of well-planned, resilient and sustainable towns and cities throughout Fiji.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 37 - MINISTRY OF LOCAL GOVERNMENT						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	684.1	806.0	(166.3)	639.7	639.7	639.7
2. Wage Earners	149.3	118.2	(2.4)	115.8	115.8	115.8
3. Travel and Communications	122.1	88.1	(9.1)	79.0	79.0	79.0
4. Maintenance and Operations	211.3	244.8	(25.0)	219.8	219.8	219.8
5. Purchase of Goods and Services	88.6	107.6	(8.9)	98.7	98.7	98.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,255.4	1,364.7	(211.7)	1,153.0	1,153.0	1,153.0
Programme 1 - Policy and Administration						
ACTIVITY 2 - Local Government						
	\$000					
1. Established Staff	221.7	392.2	(99.7)	292.4	292.4	292.4
2. Wage Earners	34.2	67.2	(1.7)	65.5	65.5	65.5
3. Travel and Communications	88.8	41.8	(2.5)	39.3	39.3	39.3
4. Maintenance and Operations	8.5	7.3	(0.8)	6.6	6.6	6.6
5. Purchase of Goods and Services	20.0	61.2	(6.2)	55.0	55.0	55.0
6. Operating Grants and Transfers	12,520.6	15,367.0	1,935.0	17,302.0	17,302.0	17,302.0
7. Special Expenditures	213.1	538.0	(538.0)	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	10,752.5	7,452.5	(3,372.5)	4,080.0	3,750.0	3,550.0
	23,859.5	23,927.1	(2,086.3)	21,840.8	21,510.8	21,310.8
AID-IN-KIND	0.0	231.6	25,105.2	25,336.8	0.0	0.0

MINISTRY OF LOCAL GOVERNMENT

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 37-1-1
- 1. Personal Emoluments (\$639,726).
 - 2. Wages (\$115,797).
 - 3. Travel (\$22,000); Subsistence (\$27,000); Telecommunications (\$30,000).
 - 4. Fuel and Oil - Vehicles (\$24,000); Office Stationery and Printing (\$1,000); Office Supplies (\$152,000); Office Postage and Parcel Freight (\$800); Repair and Maintenance - Office Equipment (\$6,000); Repair and Maintenance - Vehicles (\$3,000); Power Supply (\$33,000).
 - 5. Occupational Health and Safety (\$1,500); E-Transaction Cost (\$50,600); Training (\$4,000); National Training Productivity Centre Levy (\$20,400); Advertising (\$1,500); Security Expenses (\$20,700).

Programme 1: Policy and Administration

ACTIVITY 2: Local Government

- 37-1-2
- 1. Personal Emoluments (\$292,440).
 - 2. Wages (\$65,498).
 - 3. Travel (\$15,300); Subsistence (\$22,000); Telecommunications (\$2,000).
 - 4. Fuel and Oil - Vehicles (\$5,000); Office Stationery and Printing (\$560); Repair and Maintenance - Office Equipment (\$1,000).
 - 5. Training (\$5,000); Annual Contribution to Commonwealth Local Government Forum (\$7,000); World Cities Day Celebration (\$5,000); Local Government Committee (\$3,000); Local Government Forum (\$25,000); Municipal Council Professional Services Support (\$10,000).
 - 6. Emergency Ambulance Service - National Fire Authority (\$2,300,000); Rural Local Authorities (\$540,000); National Fire Authority - Operating Grant (\$8,462,000); Waste Collection Subsidy - Municipal Councils (\$5,200,000); Special Administrators (\$800,000).
 - 10. Navua Township (\$300,000); Upgrade and Enhancement - Nasau Park (Levuka Town Council) (\$230,000); Upgrade and Enhancement - Rakiraki Market (\$300,000); Western Division Dumpsite Remediation (\$3,000,000); National Disaster Rehabilitation Funds - Municipal Councils (\$250,000).

Aid-in-Kind: Promotion of Regional Initiative on Solid Waste Management Phase 3 (JPRISM3) (JICA) (\$873,600); Economic and Social Development Programme (Waste Management) (JICA) (\$11,963,246); Procurement of Waste Management Equipment (Japan) (\$12,500,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 37 - MINISTRY OF LOCAL GOVERNMENT						
Programme 2 - Town and Country Planning						
ACTIVITY 1 - General Administration						
				\$000		
1. Established Staff	1,080.9	1,704.0	(152.6)	1,551.4	1,551.4	1,551.4
2. Wage Earners	28.3	35.0	(1.3)	33.6	33.6	33.6
3. Travel and Communications	80.4	54.6	(5.6)	49.0	49.0	49.0
4. Maintenance and Operations	150.9	99.1	(10.3)	88.8	88.8	88.8
5. Purchase of Goods and Services	0.0	853.5	141.5	995.0	995.0	995.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	37.4	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	2,106.5	3,891.3	(91.3)	3,800.0	3,000.0	3,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,484.4	6,637.4	(119.6)	6,517.8	5,717.8	5,717.8

MINISTRY OF LOCAL GOVERNMENT

Programme 2: Town and Country Planning

ACTIVITY 1: General Administration

- 37-2-1
- 1. Personal Emoluments (\$1,551,399).
 - 2. Wages (\$33,606).
 - 3. Travel (\$15,000); Subsistence (\$22,000); Telecommunications (\$12,000).
 - 4. Fuel and Oil - Vehicles (\$11,000); Office Stationery and Printing (\$1,500); Office Supplies (\$60,000); Repair and Maintenance - Vehicles (\$1,000); Power Supply (\$15,300).
 - 5. Town Planning Law Review (\$10,000); Training (\$9,000); Urban Policy Action Plan Implementation (\$45,000); World Town Planning Day Awareness (\$9,000); Town Planning Advisory Committee (\$22,000); Urban Master Plan (\$900,000).
 - 8. New Town Development (\$3,800,000).

DETAILS OF EXPENDITURE

	Actual	Revised		Estimate	Projections
	2024-2025	Estimate	Change	2026-2027	2027-2028 2028-2029

Head No. 38 - MINISTRY OF TOURISM AND CIVIL AVIATION

SUMMARY OF TOTAL
EXPENDITURE

\$000

1. Established Staff	1,308.9	1,806.5	(56.2)	1,750.3	1,750.3	1,750.3
2. Wage Earners	182.1	161.2	20.6	181.9	181.9	181.9
3. Travel and Communications	602.9	482.6	56.4	539.0	539.0	539.0
4. Maintenance and Operations	190.1	382.2	(47.0)	335.2	335.2	335.2
5. Purchase of Goods and Services	572.7	1,796.1	373.7	2,169.8	2,169.8	2,169.8
6. Operating Grants and Transfers	16,180.9	57,808.8	(7,028.8)	50,780.0	50,780.0	50,780.0
7. Special Expenditures	401.2	0.0	0.0	0.0	0.0	0.0
TOTAL OPERATING	19,438.8	62,437.4	(6,681.2)	55,756.2	55,756.2	55,756.2
8. Capital Construction	0.0	225.0	(225.0)	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	45,059.3	20,000.0	0.0	20,000.0	39,000.0	36,500.0
TOTAL CAPITAL	45,059.3	20,225.0	(225.0)	20,000.0	39,000.0	36,500.0
TOTAL EXPENDITURE	64,498.1	82,662.4	(6,906.2)	75,756.2	94,756.2	92,256.2
TOTAL DIRECT PAYMENT	9,806.0	20,000.0	0.0	20,000.0	39,000.0	36,500.0
TOTAL AID-IN-KIND	0.0	0.0	9,110.2	9,110.2	0.0	0.0

MINISTRY OF TOURISM AND CIVIL AVIATION

The Ministry of Tourism and Civil Aviation is responsible for the formulation of policies and initiatives that support a sustainable, resilient and competitive tourism and aviation sector. Through its stewardship role, the Ministry seeks to maximise the sectors' contribution to economic growth, employment and national development while strengthening Fiji's position as a leading tourism destination and aviation hub.

The Ministry comprises the Departments and Units of Tourism, Civil Aviation, Policy, Corporate Services, Finance, Transport and the Na Vualiku Central Project Management Unit.

In the 2026-2027 financial year, the Ministry will continue working closely with its stakeholders to support the sustainable growth of the tourism industry. The Ministry is guided by the National Sustainable Tourism Framework 2024-2034, aligned with the National Development Plan 2025-2029 and Vision 2050. Together, these frameworks provide the strategic direction for tourism development over the next decade, with a vision that by 2034, Fiji will have a sustainable, thriving and inclusive tourism sector that enhances community wellbeing, creates equitable economic opportunities, and protects and restores the nation's unique cultural heritage and biodiversity.

A key milestone during the period will be the implementation of the Tourism Act 2026, Fiji's first comprehensive tourism legislation. The Act establishes a modern regulatory framework to strengthen governance, improve industry standards, promote sustainability and resilience, and support the sector's continued contribution to national development.

The Ministry is also committed to ensuring the effective and efficient delivery of services through the Department of Civil Aviation, by expanding access to safe and reliable air services, domestically and internationally. In the 2026-2027 financial year, the Department will adopt a more strategic and coordinated approach to sector development, anchored by the implementation of the Civil Aviation Master Plan 2026-2031. The Master Plan provides a comprehensive roadmap for aviation growth, enhanced connectivity, infrastructure development, regulatory modernisation and investment planning, ensuring that Fiji's aviation sector remains competitive, resilient and responsive to future opportunities and challenges.

Furthermore, the Ministry continues to lead the implementation of the first phase of the Vanua Levu Tourism Development Programme, the 'Na Vualiku' Project. The Project supports resilient and sustainable tourism in Vanua Levu and Taveuni. This first phase involves undertaking the initial planning, supporting MSMEs, and improving access to climate resilience of essential services, such as waste and transport infrastructure.

Finally, in recognising vulnerability to external shocks and evolving global conditions, the Ministry will continue to strengthen the resilience and competitiveness of the tourism and aviation sectors to ensure Fiji remains competitive, adaptable and well-positioned to capture future growth opportunities in the global tourism and aviation sectors.

The Ministry of Tourism and Civil Aviation is allocated a funding of **\$75.8 million** in the 2026-2027 Budget.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 38 - MINISTRY OF TOURISM AND CIVIL AVIATION						
Programme 1 - Tourism						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	1,118.1	1,489.6	(50.4)	1,439.2	1,439.2	1,439.2
2. Wage Earners	145.9	130.6	22.0	152.6	152.6	152.6
3. Travel and Communications	305.3	253.1	66.9	320.0	320.0	320.0
4. Maintenance and Operations	156.3	350.1	(54.4)	295.8	295.8	295.8
5. Purchase of Goods and Services	373.8	1,065.0	87.1	1,152.1	1,152.1	1,152.1
6. Operating Grants and Transfers	8,980.9	48,821.0	(6,551.0)	42,270.0	42,270.0	42,270.0
7. Special Expenditures	233.6	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	225.0	(225.0)	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	45,059.3	20,000.0	0.0	20,000.0	39,000.0	36,500.0
	56,373.2	72,334.4	(6,704.8)	65,629.6	84,629.6	82,129.6
DIRECT PAYMENT	9,806.0	20,000.0	0.0	20,000.0	39,000.0	36,500.0
Programme 2 - Civil Aviation						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	190.8	316.9	(5.8)	311.1	311.1	311.1
2. Wage Earners	36.1	30.6	(1.3)	29.3	29.3	29.3
3. Travel and Communications	297.6	229.5	(10.5)	219.0	219.0	219.0
4. Maintenance and Operations	33.9	32.1	7.4	39.5	39.5	39.5
5. Purchase of Goods and Services	198.9	731.1	286.6	1,017.7	1,017.7	1,017.7
6. Operating Grants and Transfers	7,200.0	8,987.8	(477.8)	8,510.0	8,510.0	8,510.0
7. Special Expenditures	167.5	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	8,124.9	10,328.0	(201.4)	10,126.6	10,126.6	10,126.6
AID-IN-KIND	0.0	0.0	9,110.2	9,110.2	0.0	0.0

MINISTRY OF TOURISM AND CIVIL AVIATION

Programme 1: Tourism

ACTIVITY 1: General Administration

- 38-1-1
- 1. Personal Emoluments (\$1,439,152).
 - 2. Wages (\$152,599).
 - 3. Travel (\$150,000); Subsistence (\$90,000); Telecommunications (\$80,000).
 - 4. Fuel and Oil - Vehicles (\$34,000); Office Stationery and Printing (\$7,000); Office Supplies (\$28,000); Incidentals (\$15,000); Repair and Maintenance - Office Equipment (\$180,000); Repair and Maintenance - Vehicles (\$6,750); Power Supply (\$25,000).
 - 5. Occupational Health and Safety (\$1,250); Training (\$30,000); National Training Productivity Centre Levy (\$13,500); Office Books, Periodicals and Publications (\$6,000); Advertising (\$5,000); Tourism Industry Stakeholders Consultations (\$70,000); Implementation of the Tourism Development Plan (\$300,000); Tourism Awareness Programme (\$10,000); Tourism Events (\$150,000); South Pacific Tourism Organisation Membership Fee (\$138,023); World Tourism Organisation Membership Fee (\$127,000); South Pacific Tourism Organisation - Rent (\$158,000); Boards and Committees Expenses (\$18,000); Tourism Research (\$15,300); Survey Expenses (\$100,000); Volunteer Expense Claims (\$10,000).
 - 6. Tourism Fiji - Operating Grant (\$8,770,000); Tourism Fiji - Marketing Grant (\$33,000,000); Pilot Tourism MSME Fund (\$500,000).

Direct Payment: Fiji Tourism Development Program in Vanua Levu - Phase 1 of the Multi-Phase Programmatic Approach (World Bank) (\$20,000,000).

Programme 2: Civil Aviation

ACTIVITY 1: General Administration

- 38-2-1
- 1. Personal Emoluments (\$311,146).
 - 2. Wages (\$29,282).
 - 3. Travel (\$145,000); Subsistence (\$70,000); Telecommunications (\$4,000).
 - 4. Fuel and Oil - Vehicles (\$7,500); Office Stationery and Printing (\$6,000); Office Supplies (\$10,000); Incidentals (\$3,000); Repair and Maintenance - Vehicles (\$3,800); Power Supply (\$8,550); Water, Sewerage and Fire Services (\$600).
 - 5. Training (\$5,400); Advertising (\$600); Industry Stakeholder Consultations (\$18,000); Consultancy (\$360,000); International Civil Aviation Organisation (\$155,750); Pacific Aviation Safety Office (PASO) Management (\$83,465); Boards and Committees Expenses (\$1,000); Air Services Agreement Meetings (\$13,500); Aircraft Accident Investigation (\$200,000); Implementation of Civil Aviation Master Plan (\$180,000).
 - 6. Civil Aviation Authority of Fiji - Operating Grant (\$6,200,000); Domestic Air Services Subsidy (\$2,310,000).

Aid-in-Kind: Improvement of Aviation Safety Facilities at Major Airports (JICA) (\$9,110,242).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
SUMMARY OF TOTAL EXPENDITURE				\$000		
1. Established Staff	13,037.3	19,126.4	(2,087.9)	17,038.5	17,038.5	17,038.5
2. Wage Earners	9,644.9	8,448.5	(520.2)	7,928.2	7,928.2	7,928.2
3. Travel and Communications	1,259.5	2,405.3	(54.8)	2,350.5	2,350.5	2,350.5
4. Maintenance and Operations	8,482.0	11,118.5	(1,889.9)	9,228.7	9,228.7	9,228.7
5. Purchase of Goods and Services	1,390.7	51,012.1	3,938.5	54,950.6	54,950.6	54,950.6
6. Operating Grants and Transfers	182,759.0	196,814.1	(6,310.1)	190,504.0	190,404.0	190,404.0
7. Special Expenditures	173.1	327.1	(57.1)	270.0	270.0	270.0
TOTAL OPERATING	216,746.5	289,252.0	(6,981.5)	282,270.5	282,170.5	282,170.5
8. Capital Construction	11,691.0	23,229.6	(9,329.6)	13,900.0	13,900.0	13,900.0
9. Capital Purchase	610.0	4,166.9	(3,816.9)	350.0	350.0	350.0
10. Capital Grants and Transfers	455,851.9	527,830.3	(3,540.4)	524,290.0	526,951.3	526,451.3
TOTAL CAPITAL	468,152.8	555,226.8	(16,686.9)	538,540.0	541,201.3	540,701.3
TOTAL EXPENDITURE	684,899.3	844,478.8	(23,668.4)	820,810.4	823,371.7	822,871.7
TOTAL DIRECT PAYMENT	22,960.6	45,667.8	15,912.2	61,580.0	65,080.0	65,080.0
TOTAL AID-IN-KIND	0.0	114,947.3	(47,295.8)	67,651.5	0.0	0.0

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

The Ministry of Public Works, Meteorological Services and Transport consists of the Fiji Meteorological Services, Public Works Department, Department of Buildings and Government Architects, Office Accommodation and Housing Unit, Divisional Engineers, Department of Energy, Department of Water and Sewerage, Department of Transport and Government Shipping Services.

Through these Departments, the Ministry is responsible for policy formulation, planning, design, regulatory, coordination and implementation of programs, projects and services relating to public works, water, sanitation, energy, meteorology, hydrology and transport services for land and sea. It is also responsible for providing policy and legislative oversight of the Fiji Roads Authority (FRA), Water Authority of Fiji (WAF), Land Transport Authority (LTA) and Maritime Safety Authority of Fiji (MSAF).

In the 2026-2027 Budget, the Ministry is allocated a sum of **\$820.8 million** comprising of **\$282.3 million** for operating expenditure and **\$538.5 million** for capital expenditure.

WAF is responsible for providing every Fijian household access to clean water and sanitation paving the way for sustainable development. In the 2026-2027 Budget, a sum of **\$290.6 million** is allocated to WAF, of which, **\$133.0 million** is for operating grant and **\$157.6 million** for capital grant.

FRA is responsible for effective management and administration of Fiji's land transportation network which includes the maintenance, upgrade and replacement of roads, footpaths, streetlights, bridges and jetties. FRA's total budgetary provision for the 2026-2027 financial year is **\$369.8 million**. This comprises **\$15.7 million** for operating grant and **\$354.1 million** for capital grant.

LTA is provided a total budget of **\$38.8 million**, comprising of **\$30.2 million** for operating grant and **\$8.6 million** for capital grant. The 2026-2027 budget provision will boost the Authority's enforcement operations and improve the level of service rendered to the public.

MSAF is responsible for ensuring the safety of our seafarers and vessels. A total budget of **\$9.3 million** is allocated to MSAF, of which **\$8.1 million** is for operating grant and **\$1.2 million** for capital grant.

The Fiji Meteorological Services is allocated **\$7.6 million**. It provides critical weather, climate and hydrological data as well as forecasts and weather warnings to ensure our people are well informed, especially during times of natural disasters and inclement weather.

The Public Works Department is allocated **\$79.8 million**. It is responsible for improving the state of rural roads around the country, of which, a sum of **\$2.0 million** is allocated for the upgrade and maintenance of rural roads. In addition, **\$8.5 million** is allocated for the maintenance and refurbishment of public structures, office buildings and government quarters. This also includes the Office Accommodation and Housing Unit which is allocated a sum of **\$60.2 million**.

Government maintains the commitment towards achieving 100% access to affordable and reliable sources of energy. The Department of Energy will continue to facilitate housewiring connections for completed grid extension projects and solar home systems programme for remote and maritime communities. The Department of Energy is allocated **\$6.4 million**.

Government Shipping Services plays a key role in addressing the need for safe and affordable maritime transportation systems that can provide a boost for economic growth in maritime communities. It also facilitates reliable shipping services to Government departments through its own fleet of vessels and to the public through the Shipping Franchise Scheme. Government Shipping Services is allocated a budget of **\$9.6 million**.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
Programme 1 - Policy and Administration						
ACTIVITY 1 - General Administration						
	\$000					
1. Established Staff	849.4	1,424.4	714.8	2,139.2	2,139.2	2,139.2
2. Wage Earners	99.3	113.5	120.5	234.0	234.0	234.0
3. Travel and Communications	258.9	236.3	3.2	239.4	239.4	239.4
4. Maintenance and Operations	659.9	655.9	(97.0)	558.9	558.9	558.9
5. Purchase of Goods and Services	86.6	103.5	(16.2)	87.3	87.3	87.3
6. Operating Grants and Transfers	144,833.7	148,899.5	(253.6)	148,645.9	148,645.9	148,645.9
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	442,678.9	512,525.7	(804.4)	511,721.3	515,221.3	515,221.3
	589,466.7	663,958.6	(332.7)	663,625.9	667,125.9	667,125.9
DIRECT PAYMENT	22,960.6	45,667.8	15,912.2	61,580.0	65,080.0	65,080.0
AID-IN-KIND	0.0	73,023.9	(59,106.6)	13,917.3	0.0	0.0
Programme 2 - Meteorological Services						
ACTIVITY 1 - Corporate Services						
	\$000					
1. Established Staff	513.5	781.1	(90.0)	691.1	691.1	691.1
2. Wage Earners	154.9	159.7	(10.8)	148.9	148.9	148.9
3. Travel and Communications	61.8	46.1	(13.7)	32.4	32.4	32.4
4. Maintenance and Operations	336.7	346.5	(47.3)	299.3	299.3	299.3
5. Purchase of Goods and Services	121.5	165.4	(18.6)	146.8	146.8	146.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,188.5	1,498.9	(180.4)	1,318.5	1,318.5	1,318.5

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 1: Policy and Administration

ACTIVITY 1: General Administration

- 40-1-1
- 1. Personal Emoluments (\$2,139,200).
 - 2. Wages (\$233,973).
 - 3. Travel (\$36,000); Subsistence (\$43,200); Telecommunications (\$160,200).
 - 4. Fuel and Oil - Vehicles (\$48,600); Office Stationery and Printing (\$18,000); Incidentals (\$27,000); Repair and Maintenance - Office Equipment (\$31,500); Repair and Maintenance - IT Equipment (\$27,000); Repair and Maintenance - Vehicles (\$19,800); Power Supply (\$306,000); Water, Sewerage and Fire Services (\$60,750); Lease and Rent - Software (\$20,250).
 - 5. Occupational Health and Safety (\$9,000); Training (\$9,000); National Training Productivity Centre Levy (\$60,300); Office Books, Periodicals and Publications (\$9,000).
 - 6. Operating Grants: Water Authority of Fiji (\$132,987,647); Fiji Roads Authority (\$15,658,209).
 - 10. Capital Grants: Water Authority of Fiji (\$132,529,298); Fiji Roads Authority (\$317,611,987).

Direct Payment: Healthy Oceans and Water Security Improvement Project: (ADB) (\$25,080,000); Critical Bridges Resilience Project: (ADB) (\$28,000,000); (World Bank) (\$8,500,000).

Aid-in-Kind: Capacity Improvement of Non-Revenue Water Reduction in Nadi/Lautoka Region (JICA) (\$1,343,885); Reconstruction of Tamavua-i-wai Bridge (JICA) (\$12,254,556); Healthy Oceans and Water Security Improvement Project (Asian Development Fund) (\$318,834).

Programme 2: Meteorological Services

ACTIVITY 1: Corporate Services

- 40-2-1
- 1. Personal Emoluments (\$691,141).
 - 2. Wages (\$148,877).
 - 3. Travel (\$18,000); Subsistence (\$14,400).
 - 4. Fuel and Oil - Vehicles (\$31,500); Office Stationery and Printing (\$9,000); Incidentals (\$14,400); Repair and Maintenance - Office Equipment (\$20,250); Repair and Maintenance - Vehicles (\$9,000); Power Supply (\$212,400); Water, Sewerage and Fire Services (\$2,700).
 - 5. Occupational Health and Safety (\$4,950); Training (\$81,000); National Training Productivity Centre Levy (\$4,500); Subscription - World Meteorological Organisation (\$37,440); World Meteorological Day (\$9,000); Sanitary Services (\$9,900).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
Programme 2 - Meteorological Services						
ACTIVITY 2 - Reporting and Facilities						
	\$000					
1. Established Staff	684.9	714.7	(25.0)	689.7	689.7	689.7
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	336.0	393.8	(50.0)	343.8	343.8	343.8
4. Maintenance and Operations	1,051.7	1,119.4	(330.1)	789.3	789.3	789.3
5. Purchase of Goods and Services	217.0	262.1	(27.0)	235.1	235.1	235.1
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	56.3	23.8	80.0	80.0	80.0
8. Capital Construction	184.1	425.0	575.0	1,000.0	1,000.0	1,000.0
9. Capital Purchase	610.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,083.7	2,971.2	166.7	3,138.0	3,138.0	3,138.0
AID-IN-KIND	0.0	11,742.0	(996.1)	10,745.9	0.0	0.0
Programme 2 - Meteorological Services						
ACTIVITY 3 - Weather Forecasting, Climatology and Hydrology						
	\$000					
1. Established Staff	2,710.1	3,135.8	(258.5)	2,877.3	2,877.3	2,877.3
2. Wage Earners	1.2	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	40.9	78.8	(11.3)	67.5	67.5	67.5
4. Maintenance and Operations	0.0	185.6	(50.6)	135.0	135.0	135.0
5. Purchase of Goods and Services	12.8	21.1	(1.3)	19.8	19.8	19.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	33.1	48.4	(8.4)	40.0	40.0	40.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	2,798.1	3,469.6	(330.0)	3,139.6	3,139.6	3,139.6
AID-IN-KIND	0.0	366.6	(366.6)	0.0	0.0	0.0

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 2: Meteorological Services

ACTIVITY 2: Reporting and Facilities

- 40-2-2
- 1. Personal Emoluments (\$689,744).
 - 3. Travel (\$14,400); Subsistence (\$14,400); Telecommunications (\$315,000).
 - 4. Fuel and Oil - Equipment (\$9,900); Repair and Maintenance - Office Building (\$45,000); Repair and Maintenance - Meteorological Equipment (\$90,000); Repair and Maintenance - IT Equipment (\$45,000); Repair and Maintenance - Hydrological Equipment (\$135,000); Lease and Rent - Software (\$450,000); Radar Operational Expenses (\$14,400).
 - 5. Purchase - Technical Equipment (\$225,000); Caretakers Expenses (\$10,125).
 - 7. Outer Islands - Maintenance and Awareness (\$80,000).
 - 8. Construction of Meteorological and Disaster Awareness Regional Centre (\$1,000,000).

Aid-in-Kind: Construction of Meteorological and Disaster Awareness Regional Centre for the Pacific (JICA) (\$10,745,932).

Programme 2: Meteorological Services

ACTIVITY 3: Weather Forecasting, Climatology and Hydrology

- 40-2-3
- 1. Personal Emoluments (\$2,877,308).
 - 3. Travel (\$27,000); Subsistence (\$40,500).
 - 4. Repair and Maintenance - IT Equipment (\$45,000); Repair and Maintenance - Hydrological Equipment (\$90,000).
 - 5. Caretakers Expenses (\$19,800).
 - 7. National Climate Outlook Forum (\$20,000); Quality Management System ISO9001:2015 (\$20,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				

Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 3 - Public Works

ACTIVITY 1 - Buildings and Government Architects

\$000

1. Established Staff	3,611.6	5,094.9	(3,252.2)	1,842.7	1,842.7	1,842.7
2. Wage Earners	3,998.2	3,360.9	(3,291.8)	69.1	69.1	69.1
3. Travel and Communications	117.2	112.5	(49.5)	63.0	63.0	63.0
4. Maintenance and Operations	207.2	247.5	(90.0)	157.5	157.5	157.5
5. Purchase of Goods and Services	405.4	301.5	(225.0)	76.5	76.5	76.5
6. Operating Grants and Transfers	3.0	7,510.1	(7,510.1)	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	8,944.0	10,461.2	(10,461.2)	0.0	0.0	0.0
9. Capital Purchase	0.0	2,512.5	(2,512.5)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	17,286.6	29,601.1	(27,392.3)	2,208.8	2,208.8	2,208.8

Programme 3 - Public Works

ACTIVITY 2 - Divisional Engineer Central/Eastern

\$000

1. Established Staff	751.1	989.5	461.5	1,451.0	1,451.0	1,451.0
2. Wage Earners	299.8	353.0	1,607.9	1,960.9	1,960.9	1,960.9
3. Travel and Communications	9.1	10.1	169.9	180.0	180.0	180.0
4. Maintenance and Operations	366.8	680.6	1,019.5	1,700.1	1,700.1	1,700.1
5. Purchase of Goods and Services	6.0	14.6	205.9	220.5	220.5	220.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	2,780.0	2,780.0	2,780.0	2,780.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,432.8	2,047.9	6,244.6	8,292.5	8,292.5	8,292.5

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 3: Public Works

ACTIVITY 1: Buildings and Government Architects

- 40-3-1
- 1. Personal Emoluments (\$1,842,737).
 - 2. Wages (\$69,072).
 - 3. Travel (\$27,000); Subsistence (\$36,000).
 - 4. Fuel and Oil - Vehicles (\$54,000); Office Stationery and Printing (\$18,000); Office Supplies (\$13,500); Incidentals (\$9,000); Repair and Maintenance - Office Equipment (\$27,000); Repair and Maintenance - Vehicles (\$36,000).
 - 5. Lease and Rent - Software (\$40,500); Training (\$18,000); Office Books, Periodicals and Publications (\$4,500); Protective Gear and Clothing (\$13,500).

Programme 3: Public Works

ACTIVITY 2: Divisional Engineer Central/Eastern

- 40-3-2
- 1. Personal Emoluments (\$1,451,000).
 - 2. Wages (\$1,960,905).
 - 3. Travel (\$27,000); Subsistence (\$153,000).
 - 4. Fuel and Oil - Vehicles (\$72,000); Fuel and Oil - Generator (\$1,350,000); Office Stationery and Printing (\$9,000); Office Supplies (\$6,300); Billing Services (\$13,500); Incidentals (\$6,300); Repair and Maintenance - Generator (\$180,000); Repair and Maintenance - Office Equipment (\$22,500); Repair and Maintenance - Vehicles (\$36,000); Repair and Maintenance - Fences (\$4,500).
 - 5. Occupational Health and Safety (\$9,000); Training (\$9,000); Office Books, Periodicals and Publications (\$1,800); Protective Gear and Clothing (\$9,000); Plant Hire (\$27,000); Security Services (\$164,700).
 - 8. Upgrade of Electrical Reticulation for Lakeba, Kadavu and Rotuma Rural Government Stations (\$800,000); Upgrade and Enhancement - Government Quarters (\$1,630,000); Upgrade and Enhancement - Rural Roads (\$350,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						

Programme 3 - Public Works**ACTIVITY 3 - Divisional Engineer Western****\$000**

1. Established Staff	142.8	152.4	768.1	920.5	920.5	920.5
2. Wage Earners	942.0	542.2	998.4	1,540.6	1,540.6	1,540.6
3. Travel and Communications	83.9	112.5	(40.5)	72.0	72.0	72.0
4. Maintenance and Operations	1,688.4	2,238.2	(2,146.4)	91.8	91.8	91.8
5. Purchase of Goods and Services	11.9	21.4	144.4	165.8	165.8	165.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	981.6	956.3	913.8	1,870.0	1,870.0	1,870.0
9. Capital Purchase	0.0	1,187.5	(1,187.5)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	3,850.6	5,210.4	(549.7)	4,660.7	4,660.7	4,660.7

Programme 3 - Public Works**ACTIVITY 4 - Divisional Engineer Northern****\$000**

1. Established Staff	169.7	308.6	344.3	652.9	652.9	652.9
2. Wage Earners	1,349.5	878.9	230.8	1,109.7	1,109.7	1,109.7
3. Travel and Communications	6.9	9.0	90.0	99.0	99.0	99.0
4. Maintenance and Operations	115.6	281.3	350.6	631.8	631.8	631.8
5. Purchase of Goods and Services	99.8	84.4	(28.6)	55.8	55.8	55.8
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	1,600.0	1,600.0	1,600.0	1,600.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	1,741.5	1,562.1	2,587.0	4,149.2	4,149.2	4,149.2

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 3: Public Works

ACTIVITY 3: Divisional Engineer Western

- 40-3-3
- 1. Personal Emoluments (\$920,481).
 - 2. Wages (\$1,540,578).
 - 3. Travel (\$18,000); Subsistence (\$54,000).
 - 4. Fuel and Oil - Vehicles (\$45,000); Office Stationery and Printing (\$6,300); Office Supplies (\$4,500); Incidentals (\$4,500); Repair and Maintenance - Office Equipment (\$13,500); Repair and Maintenance - Vehicles (\$18,000).
 - 5. Occupational Health and Safety (\$9,000); Training (\$9,000); Office Books, Periodicals and Publications (\$1,800); Protective Gear and Clothing (\$9,000); Plant Hire (\$27,000); Security Services (\$110,000).
 - 8. Upgrade and Enhancement - Government Quarters (\$870,000); Upgrade and Enhancement - Rural Roads (\$1,000,000).

Programme 3: Public Works

ACTIVITY 4: Divisional Engineer Northern

- 40-3-4
- 1. Personal Emoluments (\$652,856).
 - 2. Wages (\$1,109,703).
 - 3. Travel (\$18,000); Subsistence (\$81,000).
 - 4. Fuel and Oil - Vehicles (\$45,000); Fuel and Oil - Generator (\$459,000); Office Stationery and Printing (\$6,300); Office Supplies (\$4,500); Billing Services (\$13,500); Incidentals (\$4,500); Repair and Maintenance - Generator (\$63,000); Repair and Maintenance - Office Equipment (\$13,500); Repair and Maintenance - Vehicles (\$18,000); Repair and Maintenance - Fences (\$4,500).
 - 5. Occupational Health and Safety (\$9,000); Training (\$9,000); Office Books, Periodicals and Publications (\$1,800); Protective Gear and Clothing (\$9,000); Plant Hire (\$27,000).
 - 8. Upgrade and Enhancement - Government Quarters (\$1,000,000); Upgrade and Enhancement - Rural Roads (\$600,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
Programme 3 - Public Works						
ACTIVITY 5 - Office Accommodation and Housing Unit						
	\$000					
1. Established Staff	0.0	783.8	(96.4)	687.3	687.3	687.3
2. Wage Earners	0.0	80.6	(27.9)	52.7	52.7	52.7
3. Travel and Communications	0.0	1,158.8	(231.8)	927.0	927.0	927.0
4. Maintenance and Operations	0.0	28.1	(3.8)	24.3	24.3	24.3
5. Purchase of Goods and Services	0.0	49,479.8	3,985.4	53,465.2	53,465.2	53,465.2
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	6,750.0	(1,750.0)	5,000.0	5,000.0	5,000.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	58,281.1	1,875.4	60,156.6	60,156.6	60,156.6
Programme 3 - Public Works						
ACTIVITY 6 - National Roads						
	\$000					
1. Established Staff	0.0	0.0	180.0	180.0	180.0	180.0
2. Wage Earners	0.0	0.0	39.6	39.6	39.6	39.6
3. Travel and Communications	0.0	0.0	40.0	40.0	40.0	40.0
4. Maintenance and Operations	0.0	0.0	68.0	68.0	68.0	68.0
5. Purchase of Goods and Services	0.0	0.0	15.7	15.7	15.7	15.7
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	343.2	343.2	343.2	343.2
AID-IN-KIND	0.0	0.0	12,600.0	12,600.0	0.0	0.0

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 3: Public Works

ACTIVITY 5: Office Accommodation and Housing Unit

- 40-3-5
- 1. Personal Emoluments (\$687,327).
 - 2. Wages (\$52,717).
 - 3. Travel (\$9,000); Subsistence (\$9,000); Housing Allowances (\$900,000); Telecommunications (\$9,000).
 - 4. Office Stationery and Printing (\$4,500); Incidentals (\$8,100); Repair and Maintenance - Borron House (\$7,200); Repair and Maintenance - Office Equipment (\$4,500).
 - 5. Purchase - Office Equipment (\$13,500); Rent for UN Agencies (\$4,384,220); Training (\$9,000); Advertising (\$4,500); Protective Gear and Clothing (\$4,500); License Renewals (\$49,500); Rent for Office Space (\$49,000,000).
 - 8. Upgrade and Enhancement - Office Building (\$2,500,000); Upgrade and Enhancement - Quarters (\$2,500,000).

Programme 3: Public Works

ACTIVITY 6: National Roads

- 40-3-6
- 1. Personal Emoluments (\$179,979).
 - 2. Wages (\$39,563).
 - 3. Travel (\$20,000); Subsistence (\$20,000).
 - 4. Fuel and Oil - Vehicles (\$18,000); Office Stationery and Printing (\$20,000); Repair and Maintenance - Office Equipment (\$20,000); Repair and Maintenance - Vehicles (\$10,000).
 - 5. Protective Gear and Clothing (\$15,653).

Aid-in-Kind: Procurement of Heavy Machinery for Road Works (Japan) (\$12,600,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
Programme 4 - Energy						
ACTIVITY 1 - Policy and Administration						
	\$000					
1. Established Staff	1,514.8	1,998.6	(341.7)	1,656.9	1,656.9	1,656.9
2. Wage Earners	141.9	145.2	8.2	153.3	153.3	153.3
3. Travel and Communications	236.9	163.1	16.9	180.0	180.0	180.0
4. Maintenance and Operations	883.0	1,050.8	(198.5)	852.3	852.3	852.3
5. Purchase of Goods and Services	135.6	151.9	(25.9)	126.0	126.0	126.0
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	135.6	22.5	127.5	150.0	150.0	150.0
8. Capital Construction	549.5	960.2	(760.2)	200.0	200.0	200.0
9. Capital Purchase	0.0	363.4	(13.4)	350.0	350.0	350.0
10. Capital Grants and Transfers	3,930.0	2,800.0	(100.0)	2,700.0	2,700.0	2,700.0
	7,527.2	7,655.6	(1,287.1)	6,368.6	6,368.6	6,368.6
AID-IN-KIND	0.0	623.0	1,678.6	2,301.6	0.0	0.0
Programme 5 - Water and Sewerage						
ACTIVITY 1 - Policy and Administration						
	\$000					
1. Established Staff	458.2	859.5	(79.3)	780.2	780.2	780.2
2. Wage Earners	49.0	63.0	(1.0)	62.1	62.1	62.1
3. Travel and Communications	13.6	12.4	1.1	13.5	13.5	13.5
4. Maintenance and Operations	69.3	61.9	(7.9)	54.0	54.0	54.0
5. Purchase of Goods and Services	82.1	79.9	(14.6)	65.3	65.3	65.3
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	100.0	100.0	200.0	200.0	200.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	672.2	1,176.7	(1.7)	1,175.0	1,175.0	1,175.0
AID-IN-KIND	0.0	0.0	886.7	886.7	0.0	0.0

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 4: Energy

ACTIVITY 1: Policy and Administration

- 40-4-1
- 1. Personal Emoluments (\$1,656,947).
 - 2. Wages (\$153,345).
 - 3. Travel (\$72,000); Subsistence (\$108,000).
 - 4. Fuel and Oil - Vehicles (\$63,000); Office Stationery and Printing (\$10,800); Incidentals (\$9,000); Repair and Maintenance - Office Equipment (\$27,000); Repair and Maintenance - Vehicles (\$54,000); Repair and Maintenance - Solar Home Systems (\$450,000); Repair and Maintenance - Equipment (\$198,000); Monitoring and Maintenance of Biogas/Hydro/Solar/Wind Stations (\$40,500).
 - 5. Occupational Health and Safety (\$13,500); Training (\$18,000); Office Books, Periodicals and Publications (\$4,500); Annual Contribution: International Renewable Energy Agency (\$18,000); International Solar Alliance (\$18,000); Plant Hire (\$54,000).
 - 7. Minimum Energy Performance Standards Labelling (\$10,000); Review of Fiji's Petroleum Act of 1978 (\$130,000); Energy Efficiency and Conservation (\$10,000).
 - 8. Replacement of Muana Hydro Turbine, Generator and Automated Control Systems (\$200,000).
 - 9. Purchase of Hoist Truck (\$350,000).
 - 10. Solar Home Systems Programme (\$1,500,000); Housewiring for Completed Grid Extension Projects (\$1,200,000).

Aid-in-Kind: Energy Transition in the Pacific Island Countries (JICA) (\$2,301,579).

Programme 5: Water and Sewerage

ACTIVITY 1: Policy and Administration

- 40-5-1
- 1. Personal Emoluments (\$780,150).
 - 2. Wages (\$62,067).
 - 3. Travel (\$4,500); Subsistence (\$9,000).
 - 4. Office Stationery and Printing (\$18,000); Minor Improvements - Operation Equipment (\$36,000).
 - 5. Purchase - Operation Equipment (\$27,000); Occupational Health and Safety (\$1,800); Training (\$4,500); Office Books, Periodicals and Publications (\$4,050); Awareness - Water Conservation Day (\$4,500); Plant Hire (\$14,400); Annual Subscription - Akvo Flow Software (\$9,000).
 - 8. Upgrade and Rehabilitation of Rural Water Supply Infrastructure in Navunimono and Verata Ucunivanua, Tailevu (\$200,000).

Aid-in-Kind: Solar Powered Drinking Water Production Unit in Navunimono and Verata Ucunivanua, Tailevu (Calédonienne des Eaux) (\$886,736).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 40 - MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT						
Programme 6 - Transport						
ACTIVITY 1 - Policy and Administration						
	\$000					
1. Established Staff	261.6	700.4	(124.7)	575.7	575.7	575.7
2. Wage Earners	178.2	213.7	(26.3)	187.4	187.4	187.4
3. Travel and Communications	67.0	37.1	17.8	54.9	54.9	54.9
4. Maintenance and Operations	17.4	48.0	6.0	54.0	54.0	54.0
5. Purchase of Goods and Services	57.0	63.0	(12.6)	50.4	50.4	50.4
6. Operating Grants and Transfers	37,922.3	40,404.5	1,453.6	41,858.2	41,758.2	41,758.2
7. Special Expenditures	4.4	0.0	0.0	0.0	0.0	0.0
8. Capital Construction	0.0	0.0	0.0	0.0	0.0	0.0
9. Capital Purchase	0.0	0.0	0.0	0.0	0.0	0.0
10. Capital Grants and Transfers	9,243.0	12,504.6	(2,635.9)	9,868.7	9,030.0	8,530.0
	<u>47,750.9</u>	<u>53,971.4</u>	<u>(1,322.1)</u>	<u>52,649.3</u>	<u>51,710.6</u>	<u>51,210.6</u>
AID-IN-KIND	0.0	1,991.8	(1,991.8)	0.0	0.0	0.0
Programme 7 - Government Shipping Services						
ACTIVITY 1 - Policy and Administration						
	\$000					
1. Established Staff	1,369.7	2,182.7	(288.8)	1,893.9	1,893.9	1,893.9
2. Wage Earners	2,431.0	2,537.6	(167.6)	2,370.0	2,370.0	2,370.0
3. Travel and Communications	27.3	34.9	3.1	38.0	38.0	38.0
4. Maintenance and Operations	3,085.9	4,174.9	(362.5)	3,812.4	3,812.4	3,812.4
5. Purchase of Goods and Services	154.8	263.6	(43.1)	220.5	220.5	220.5
6. Operating Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
7. Special Expenditures	0.0	200.0	(200.0)	0.0	0.0	0.0
8. Capital Construction	1,031.8	3,577.0	(2,327.0)	1,250.0	1,250.0	1,250.0
9. Capital Purchase	0.0	103.5	(103.5)	0.0	0.0	0.0
10. Capital Grants and Transfers	0.0	0.0	0.0	0.0	0.0	0.0
	<u>8,100.4</u>	<u>13,074.1</u>	<u>(3,489.4)</u>	<u>9,584.7</u>	<u>9,584.7</u>	<u>9,584.7</u>
AID-IN-KIND	0.0	27,200.0	0.0	27,200.0	0.0	0.0

MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT

Programme 6: Transport

ACTIVITY 1: Policy and Administration

- 40-6-1
- 1. Personal Emoluments (\$575,745).
 - 2. Wages (\$187,429).
 - 3. Travel (\$25,200); Subsistence (\$27,000); Telecommunications (\$2,700).
 - 4. Fuel and Oil - Vehicles (\$4,500); Office Supplies (\$18,000); Office Expenses - International Maritime Organisation's Regional Presence Office (\$27,000); Repair and Maintenance - Vehicles (\$4,500).
 - 5. Purchase - Office Equipment (\$36,000); Purchase - Personal Equipment (\$4,500); Office Books, Periodicals and Publications (\$900); Maritime Appeals Tribunal (\$4,500); Subscription - Long Range Identification and Tracking (\$4,500).
 - 6. Shipping Franchise Scheme (\$3,300,000); Operating Grants: Land Transport Authority (\$30,164,009); Maritime Safety Authority of Fiji (\$8,094,144); Freight Subsidy for Community Housing Materials (\$200,000); Roving Franchise Scheme (\$100,000).
 - 10. Capital Grants: Land Transport Authority (\$8,638,691); Maritime Safety Authority of Fiji (\$1,230,000).

Programme 7: Government Shipping Services

ACTIVITY 1: Policy and Administration

- 40-7-1
- 1. Personal Emoluments (\$1,893,853).
 - 2. Wages (\$2,369,978).
 - 3. Travel (\$1,980); Subsistence (\$13,500); Telecommunications (\$22,500).
 - 4. Fuel and Oil - Vehicles (\$25,200); Fuel and Oil - Vessels (\$1,350,000); Office Stationery and Printing (\$2,700); Office Supplies (\$45,000); Stores and Materials - Navigation Aids (\$25,200); Annual Survey and Dry Docking (\$900,000); Repair and Maintenance - Office Building (\$9,000); Repair and Maintenance - Vehicles (\$13,500); Repair and Maintenance - Vessels (\$1,350,000); Power Supply (\$25,200); Water, Sewerage and Fire Services (\$12,600); Stores and Materials - Vessels (\$54,000).
 - 5. Purchase - IT Equipment (\$9,000); Occupational Health and Safety (\$13,500); Training - Apprentice (\$27,000); Training (\$18,000); National Training Productivity Centre Levy (\$34,200); Office Books, Periodicals and Publications (\$1,800); Rations (\$99,000); Clothing and Uniforms (\$9,000); Plant Hire (\$9,000).
 - 8. Completion of GSS Retaining Wall in Walu Bay (\$450,000); Upgrade and Enhancement - Government Shipping Vessels (\$800,000).

Aid-in-Kind: Procurement of Disaster Response Multi-Purpose Vessel (Japan) (\$27,200,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 50 MISCELLANEOUS SERVICES						
SUMMARY OF TOTAL EXPENDITURE					\$000	
1. Established Staff	357.0	3,100.0	1,900.0	5,000.0	5,000.0	5,000.0
2. Wage Earners	0.0	0.0	0.0	0.0	0.0	0.0
3. Travel and Communications	422.4	618.8	(68.8)	550.0	550.0	550.0
4. Maintenance and Operations	0.0	0.0	0.0	0.0	0.0	0.0
5. Purchase of Goods and Services	8,748.1	54,917.0	(5,945.3)	48,971.8	44,741.8	44,741.8
6. Operating Grants and Transfers	2,072.0	247,376.9	(16,372.9)	231,004.1	204,014.9	204,014.9
7. Special Expenditures	166,143.7	141,875.5	37,169.7	179,045.2	140,678.2	140,678.2
TOTAL OPERATING	177,743.3	447,888.2	16,682.8	464,571.1	394,984.8	394,984.8
8. Capital Construction	0.0	7,739.1	(1,539.1)	6,200.0	3,000.0	3,000.0
9. Capital Purchase	35,162.6	2,250.0	0.0	2,250.0	2,250.0	2,250.0
10. Capital Grants and Transfers	224,151.9	51,275.1	25,686.5	76,961.6	63,358.1	60,119.3
TOTAL CAPITAL	259,314.5	61,264.2	24,147.4	85,411.6	68,608.1	65,369.3
TOTAL EXPENDITURE	437,057.8	509,152.4	40,830.2	549,982.7	463,592.9	460,354.2
TOTAL DIRECT PAYMENT	9,071.1	13,475.1	35,486.5	48,961.6	63,358.1	60,119.3

MISCELLANEOUS SERVICES

The Miscellaneous Services is administered by the Ministry of Finance. Funding under Head 50 includes contingency provisions and other central funding pool allocations accessible across the Whole of Government. It also covers activities that require close oversight and monitoring by the Ministry.

The allocations budgeted under Head 50 support cross-cutting programmes, unplanned expenditures, or significant initiatives that warrant central coordination. Due to the nature of these expenditures, all disbursements under Miscellaneous Services are subject to rigorous scrutiny and strict monitoring to ensure that public funds are utilised solely for its intended purposes. These allocations are disbursed under the authority of the Permanent Secretary for Finance.

A sum of \$464.6 million is allocated for operating expenditure, and some of the major allocations include \$160.0 million for the Fijian Scholarship Scheme, \$120.0 million for Public Private Partnership (PPP) Health, \$40.0 million for Vehicle Leasing, \$16.5 million for cash grants provided by bilateral and multilateral partners, \$20.0 million for Transport Assistance, \$13.6 million for the Electricity Subsidy to Energy Fiji Limited (EFL), \$18.2 million for the 2026 General Election, \$20.0 million for the Referendum, and \$7.0 million for Miscellaneous Grant-in-Aid.

A sum of \$85.4 million is allocated for capital expenditure, and some of the major allocations include \$3.0 million for the Nadi River Flood Alleviation Project, \$3.2 million for the Community Development Programme, \$5.0 million for the Infrastructure Development Grant and \$2.3 million for the Purchase of New Vehicles.

Additionally, major cash grants from development partners include \$15.0 million for the Fiji Social Infrastructure Programme (DFAT) and \$8.0 million for the Colonial War Memorial Hospital (CWMH) Redevelopment Project (DFAT).

Furthermore, direct payments include \$36.9 million for the Pacific Healthy Islands Transformation Project (WB/OPEC/ADB), \$3.3 million for Accelerating Trade Facilitation in the Pacific (WB), \$6.7 million for the Promoting Scalable Rural Prosperity and Economic Resilience (PROSPER) Project (WB), and \$2.0 million for the Pacific Strengthening Correspondent Banking Relationships Project (WB).

A total of **\$550.0 million** is allocated under Miscellaneous Services for the 2026-2027 financial year.

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 50 MISCELLANEOUS SERVICES

Standard Expenditure Group 1

\$000

(1) Salary Contingency	357.0	3,000.0	2,000.0	5,000.0	5,000.0	5,000.0
(2) Leave Allowance of Officers on Leave	0.0	100.0	(100.0)	0.0	0.0	0.0
TOTAL SEG 1	357.0	3,100.0	1,900.0	5,000.0	5,000.0	5,000.0

Standard Expenditure Group 3

(1) Expenses of Overseas Recruitment.....	0.0	56.3	(6.3)	50.0	50.0	50.0
(2) Leave Allowance of Officers on Leave	40.4	0.0	0.0	0.0	0.0	0.0
(3) Overseas Travelling Costs - Ministers and Assistant Ministers.....	382.0	562.5	(62.5)	500.0	500.0	500.0
TOTAL SEG 3.....	422.4	618.8	(68.8)	550.0	550.0	550.0

MISCELLANEOUS SERVICES**SEG 1**

- 50-1-1-1 1) Salary Contingency (\$5,000,000).
2) Item reflected under Heads 14, 19 and 20.

SEG 3

- 50-1-1-3 1) Provision of appointment expenses and passage costs for officers recruited from overseas (\$50,000)
2) Item reflected under Heads 14, 19 and 20.
3) Provision to meet official overseas travel costs for Ministers and Assistant Ministers (\$500,000).

DETAILS OF EXPENDITURE

	Actual	Revised	Change	Estimate	Projections	
	2024-2025	Estimate		2026-2027	2027-2028	2028-2029
		2025-2026				
Head No. 50 - MISCELLANEOUS SERVICES						
Standard Expenditure Group 5				\$000		
(1) Agents Charges and Fees	0.0	33.8	0.0	33.8	33.8	33.8
(2) Bankers Commission and Exchange	454.6	489.4	(32.4)	457.0	457.0	457.0
(3) Expenses of Experts and Consultants	0.0	281.3	(1.3)	280.0	280.0	280.0
(4) Court Orders/Settlements	133.5	225.0	4,230.0	4,455.0	225.0	225.0
(5) Public Service Broadcast (TV)	3,263.3	0.0	0.0	0.0	0.0	0.0
(6) Public Service Broadcast (Radio)	4,885.5	0.0	0.0	0.0	0.0	0.0
(7) Printing of Government Documents	11.3	0.0	0.0	0.0	0.0	0.0
(8) Subscription for Gazette and Government ..	0.0	112.5	(112.5)	0.0	0.0	0.0
(9) Insurance for Social Welfare Recipients	0.0	7,684.1	(7,684.1)	0.0	0.0	0.0
(10) Purchase of Office Equipment	0.0	337.5	(37.5)	300.0	300.0	300.0
(11) Rural Postal Services	0.0	97.8	0.2	98.0	98.0	98.0
(12) Banking Services in Rural Areas	0.0	978.3	1.7	980.0	980.0	980.0
(13) Parametric Insurance	0.0	978.3	(0.3)	978.0	978.0	978.0
(14) Leasing - Vehicle Civil	0.0	42,307.9	(2,307.9)	40,000.0	40,000.0	40,000.0
(15) Ongoing Contingency Funds for Disaster Risk	0.0	1,000.0	0.0	1,000.0	1,000.0	1,000.0
(16) EFL Non-Voting Shares Administration	0.0	391.3	(1.3)	390.0	390.0	390.0

TOTAL SEG 5	8,748.1	54,917.0	(5,945.3)	48,971.8	44,741.8	44,741.8

MISCELLANEOUS SERVICES

SEG 5

- 50-1-1-5
- 1) Crown Agents commission and charges (\$33,750).
 - 2) Provision for exchange of funds transferred to overseas (Embassies and Crown Agents) (\$457,000).
 - 3) To meet the cost of consultancy services (\$280,000).
 - 4) Complying with court orders and settlements (\$4,455,000).
 - 5) Item reflected under 11-1-1-6.
 - 6) Item reflected under 11-1-1-6.
 - 7) Item not repeated in 2026-2027.
 - 8) Item reflected under 3-1-1-5.
 - 9) Item not repeated in 2026-2027.
 - 10) Purchase of Office Equipment (\$300,000).
 - 11) Cost of postal services provided to the rural areas (\$98,000).
 - 12) Provision of banking services for non-economical rural areas (\$980,000).
 - 13) Payment to Pacific Catastrophe Risk Insurance Company (\$978,000).
 - 14) Leasing - Vehicle Civil, including the servicing and insurance cost: Government and Statutory Authorities (\$40,000,000).
 - 15) Ongoing Contingency Funds for Disaster Risk (\$1,000,000).
 - 16) EFL Non-Voting Shares Administration (\$390,000).

Note for Item (15): The Fiji Government currently maintains a Catastrophe Deferred Drawdown Option (CAT-DDO) facility from the International Development Association (IDA). This facility may provide immediate financing of up to USD 40 million in the aftermath of natural disasters declared by Cabinet.

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 50 - MISCELLANEOUS SERVICES						
Standard Expenditure Group 6				\$000		
(1) Banking Services in Rural Areas	789.7	0.0	0.0	0.0	0.0	0.0
(2) South Pacific Stock Exchange	320.0	313.0	0.0	313.0	313.0	313.0
(3) World Bank Subscription	565.5	0.0	0.0	0.0	0.0	0.0
(4) PFTAC Contribution	64.0	64.0	0.0	64.0	64.0	64.0
(5) Grant to Professional Bodies	270.0	313.0	(313.0)	0.0	0.0	0.0
(6) Subscription for Gazette	62.8	0.0	0.0	0.0	0.0	0.0
(7) FDB Subsidy	0.0	4,957.0	(1.2)	4,955.8	4,955.8	4,955.8
(8) Back to School Assistance	0.0	40,000.0	(40,000.0)	0.0	0.0	0.0
(9) Fiji Scholarship Scheme	0.0	153,000.0	7,000.0	160,000.0	160,000.0	160,000.0
(10) COVID-19 Credit Guarantee Facility	0.0	1,000.0	2,000.0	3,000.0	3,000.0	3,000.0
(11) FDB Women Entrepreneurs Loan Support	0.0	300.0	(200.0)	100.0	100.0	100.0
(12) FNPF Pension Payout	0.0	4,000.0	0.0	4,000.0	4,000.0	4,000.0
(13) Termite Control Assistance Programme	0.0	2,934.8	(2,934.8)	0.0	0.0	0.0
(14) Miscellaneous Grant-in-Aid	0.0	7,000.0	0.0	7,000.0	7,000.0	7,000.0
(15) Electricity Subsidy	0.0	9,489.1	4,092.9	13,582.0	13,582.0	13,582.0
(16) Fijian Drua Support	0.0	500.0	(50.0)	450.0	0.0	0.0
(17) Cash Grants (Bilateral and Multilateral Partners)	0.0	8,506.0	8,033.2	16,539.2	0.0	0.0
(18) Transport Assistance	0.0	14,000.0	6,000.0	20,000.0	10,000.0	10,000.0
(19) Support for Land Access	0.0	1,000.0	0.0	1,000.0	1,000.0	1,000.0
TOTAL SEG 6	2,072.0	247,376.9	(16,372.9)	231,004.1	204,014.9	204,014.9

MISCELLANEOUS SERVICES

SEG 6

- 50-1-1-6
- 1) Item reflected under 50-1-1-5 (12).
 - 2) Operating Grant - South Pacific Stock Exchange (\$313,043).
 - 3) Item not repeated in 2026-2027.
 - 4) Pacific Financial Technical Assistance Centre Contribution (PFTAC) (\$64,018).
 - 5) Items not repeated in 2026-2027.
 - 6) Item reflected under 3-1-1-5.
 - 7) FDB Subsidy: Interest on Agricultural Loans to Fijians (\$2,000,000); Northern Development Projects (\$1,955,800); Small Business Scheme (\$1,000,000).
 - 8) Item reflected under 21-1-1-6.
 - 9) National Distinction Scholarship - Local Scheme (\$30,620,546); National Distinction Scholarship - Overseas Scheme (\$11,726,000); National Achievement Scholarship Scheme - Skills Qualification (\$24,956,404); Students with Special Needs Scheme (\$439,988); In-Service Public Sector Scheme (\$504,735); Overseas Support Scheme (\$26,763); Cost Sharing Overseas PhD Scholarships Scheme (\$275,000); Masters and PhD Scheme (\$269,800); National Achievement Scholarship Scheme - Higher Education (\$76,715,680); Hardship Assistance Scheme (\$10,765,400); In-Service Study Loan Scheme (\$1,085,000); Apprenticeship Scheme (\$300,000); Postgraduate Diploma - Local Scheme (\$144,000); National Achievement Scholarship Scheme - Higher Education Rural Remote and Maritime (\$2,170,684).
 - 10) COVID-19 Credit Guarantee Facility (\$3,000,000).
 - 11) FDB Women Entrepreneurs Loan Support (\$100,000).
 - 12) FNPf Pension Payout (\$4,000,000).
 - 13) Item reflected under 28-1-1-6.
 - 14) Miscellaneous Grant-in-Aid (\$7,000,000).
 - 15) Electricity Subsidy to Energy Fiji Limited: Micro, Small and Medium Enterprises (MSMEs) (\$120,000); Residential Customers (\$13,462,042).
 - 16) Fijian Drua Support (\$450,000).
 - 17) Cash Grants: Demonstration Farm and Regional Training Centre (Indonesia) (\$1,000,000); Housing Initiatives (NZMFAT) (\$396,089); Gender Barrier Assessment (Elsie Initiative Fund) (\$167,723); Disaster Risk Management (NZMFAT) (\$1,108,913); Fiji COVID -19 National Deployment and Vaccination Plan (NZMFAT) (\$452,481); Social Welfare Management Information System (DFAT) (\$693,702); Governance for Resilient Development in the Pacific (Gov4Res) (UNDP) (\$400,000); Safeguarding Marine and Terrestrial Biodiversity Project (SAMBIO) (GEF) (\$800,000); HIV Response Plan (NZMFAT) (\$5,424,785); Adaptation Fund Programme (UN-Habitat) (\$1,595,491); Fiji's Skills Development and TVET Reform (NZMFAT) (\$2,500,000); Millennium Challenge Corporation (MCC) Compact Development (USA) (\$2,000,000).
 - 18) Transport Assistance (\$20,000,000).
 - 19) Support for Land Access (\$1,000,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 50 - MISCELLANEOUS SERVICES						
Standard Expenditure Group 7	\$000					
(1) Miscellaneous Refunds	625.0	400.0	0.0	400.0	400.0	400.0
(2) General Reserve (Operating and Capital) ..	21,366.9	19,457.8	(4,029.6)	15,428.2	15,428.2	15,428.2
(3) Credit Rating for Fiji	564.3	618.8	31.3	650.0	650.0	650.0
(4) Duty on Government Purchases	0.0	225.0	(25.0)	200.0	200.0	200.0
(5) Moral Value Programme	0.0	0.0	50.0	50.0	0.0	0.0
(6) Feasibility Study on Sovereign Wealth Fund	0.0	0.0	50.0	50.0	0.0	0.0
(7) 2026 General Election	0.0	0.0	18,167.0	18,167.0	0.0	0.0
(8) PPP for Health	110,439.1	117,173.9	2,826.1	120,000.0	120,000.0	120,000.0
(9) Insurance for Social Welfare Recipients	7,905.3	0.0	0.0	0.0	0.0	0.0
(10) Fiji Cyclone Recovery Programme (DFAT)	22,245.5	0.0	0.0	0.0	0.0	0.0
(11) Review of State Owned Entities	0.0	0.0	50.0	50.0	0.0	0.0
(12) Financial Inclusion - Sole Fintech	0.0	0.0	50.0	50.0	0.0	0.0
(13) Rehabilitation of QVS Phase II (Indonesia)	109.9	0.0	0.0	0.0	0.0	0.0
(14) VAT Aid-In-Kind	0.0	2,000.0	0.0	2,000.0	2,000.0	2,000.0
(15) Outstanding Claim for the Momi Bay Road Development	2,887.7	2,000.0	0.0	2,000.0	2,000.0	2,000.0
(16) Referendum	0.0	0.0	20,000.0	20,000.0	0.0	0.0
TOTAL SEG 7	166,143.7	141,875.5	37,169.7	179,045.2	140,678.2	140,678.2

MISCELLANEOUS SERVICES

SEG 7

- 50-1-1-7* 1) Includes refund of money incorrectly collected or over-collected in previous years and refunds of deposits excluding Income Tax, Estate and Gift Duty and Customs Duty (\$400,000).
- 2) Contingency provision for unforeseen expenses (Operating/Capital) including legal and administrative expenses of capital projects, etc (\$15,428,185).
- 3) Provision for Credit Rating for Fiji (\$650,000).
- 4) Duty on Government Purchases (\$200,000).
- 5) Moral Value Programme (\$50,000).
- 6) Feasibility Study on Sovereign Wealth Fund (\$50,000).
- 7) 2026 General Election: Fijian Elections Office (\$14,815,437); Fiji Police Force (\$3,351,592).
- 8) Public Private Partnership (PPP) for Health (\$120,000,000).
- 9) Item not repeated in 2026-2027.
- 10) Item not repeated in 2026-2027.
- 11) Review of State Owned Entities (\$50,000).
- 12) Financial Inclusion: Sole Fintech (\$50,000).
- 13) Item not repeated in 2026-2027.
- 14) VAT Aid-in-Kind (\$2,000,000).
- 15) Outstanding Claim - Momi Bay Road Development (\$2,000,000).
- 16) Referendum (\$20,000,000).

DETAILS OF EXPENDITURE

Actual	Revised Estimate	Change	Estimate	Projections	
2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 50 - MISCELLANEOUS SERVICES

Standard Expenditure Group 8

\$000

(1) Ongoing Rehabilitation and Construction of Schools and Public Building	0.0	1,913.0	(1,913.0)	0.0	0.0	0.0
(2) Nadi River Flood Alleviation Project	0.0	5,826.1	(2,826.1)	3,000.0	3,000.0	3,000.0
(3) Community Development Project	0.0	0.0	3,200.0	3,200.0	0.0	0.0
TOTAL SEG 8	0.0	7,739.1	(1,539.1)	6,200.0	3,000.0	3,000.0

Standard Expenditure Group 9

\$000

(1) Purchase - Office Equipment.....	67.1	0.0	0.0	0.0	0.0	0.0
(2) Purchase - New Vehicles for Operation.....	241.7	2,250.0	0.0	2,250.0	2,250.0	2,250.0
(3) Leasing - Vehicle Civil.....	34,853.8	0.0	0.0	0.0	0.0	0.0
TOTAL SEG 9.....	35,162.6	2,250.0	0.0	2,250.0	2,250.0	2,250.0

MISCELLANEOUS SERVICES**SEG 8**

- 50-1-1-8* 1) Item reflected under 28-1-1-8.
2) Nadi River Flood Alleviation Project (\$3,000,000).
3) Community Development Project (\$3,200,000).

SEG 9

- 50-1-1-9* 1) Item reflected under 50-1-1-5 (10).
2) Purchase - New Vehicles for Operation (\$2,250,000).
3) Item reflected under 50-1-1-5 (14).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 50 - MISCELLANEOUS SERVICES						
Standard Expenditure Group 10				\$000		
(1) FDB Subsidy.....	3,240.0	0.0	0.0	0.0	0.0	0.0
(2) Miscellaneous Grant-in-Aid.....	15,708.1	0.0	0.0	0.0	0.0	0.0
(3) Fiji Scholarship Scheme.....	128,923.9	0.0	0.0	0.0	0.0	0.0
(4) VAT Aid-In-Kind.....	1,029.8	0.0	0.0	0.0	0.0	0.0
(5) Ongoing Rehabilitation and Construction of Schools and Public Buildings.....	2,301.4	0.0	0.0	0.0	0.0	0.0
(6) Back to School Assistance.....	42,977.1	0.0	0.0	0.0	0.0	0.0
(7) Jobs for Nature.....	2,803.1	0.0	0.0	0.0	0.0	0.0
(8) Electricity Subsidy.....	9,398.8	0.0	0.0	0.0	0.0	0.0
(9) FDB Women Loan Package.....	22.7	0.0	0.0	0.0	0.0	0.0
(10) Parametric Insurance.....	1,132.1	0.0	0.0	0.0	0.0	0.0
(11) FNPF Pension Payout.....	4,000.0	0.0	0.0	0.0	0.0	0.0
(12) Termite Control Assistance Programme.....	1,777.0	0.0	0.0	0.0	0.0	0.0
(13) Fiji Cyclone Recovery Programme (DFAT).....	0.0	10,800.0	(10,800.0)	0.0	0.0	0.0
(14) CWMH Redevelopment Project (DFAT).....	0.0	8,000.0	0.0	8,000.0	0.0	0.0
(15) Fiji Social Infrastructure Programme.....	0.0	15,000.0	0.0	15,000.0	0.0	0.0
(16) Social Protection Project (World Bank).....	9,071.1	0.0	0.0	0.0	0.0	0.0
(17) Pacific Strengthening Correspondent Banking Relationships Project (World Bank)	0.0	3,475.1	(1,476.9)	1,998.2	6,660.6	6,660.6
(18) Pacific Healthy Islands Transformation Project (WB/OPEC/ADB).....	0.0	10,000.0	26,924.9	36,924.9	41,673.7	38,988.8
(19) Community Development Programme.....	1,767.0	4,000.0	(4,000.0)	0.0	0.0	0.0
(20) Accelerating Trade Facilitation in the Pacific (World Bank).....	0.0	0.0	3,323.5	3,323.5	8,308.8	7,754.9
(21) Promoting Scalable Rural Prosperity and Economic Resilience (PROSPER) (World Bank).....	0.0	0.0	6,715.0	6,715.0	6,715.0	6,715.0
(22) Infrastructure Development Grant.....	0.0	0.0	5,000.0	5,000.0	0.0	0.0
TOTAL SEG 10.....	224,151.9	51,275.1	25,686.5	76,961.6	63,358.1	60,119.3
DIRECT PAYMENT.....	9,071.1	13,475.1	35,486.5	48,961.6	63,358.1	60,119.3

MISCELLANEOUS SERVICES

SEG 10

- 50-1-1-10*
- 1) Item reflected under 50-1-1-6 (7).
 - 2) Item reflected under 50-1-1-6 (14).
 - 3) Item reflected under 50-1-1-6 (9).
 - 4) Item reflected under 50-1-1-7 (14).
 - 5) Item reflected under 28-1-1-8.
 - 6) Item reflected under 21-1-1-6.
 - 7) Item not repeated in 2026-2027.
 - 8) Item reflected under 50-1-1-6 (15).
 - 9) Item reflected under 50-1-1-6 (11).
 - 10) Item reflected under 50-1-1-5 (13).
 - 11) Item reflected under 50-1-1-6 (12).
 - 12) Item reflected under 28-1-1-6.
 - 13) Item not repeated in 2026-2027.
 - 14) CWMH Redevelopment Project (DFAT) (\$8,000,000).
 - 15) Fiji Social Infrastructure Programme (DFAT) (\$15,000,000).
 - 16) Item not repeated in 2026-2027.
 - 17) Pacific Strengthening Correspondent Banking Relationships Project (WB) (\$1,998,180).
 - 18) Pacific Healthy Islands Transformation Project (WB/OPEC/ADB) (\$36,924,890).
 - 19) Item not repeated in 2026-2027.
 - 20) Accelerating Trade Facilitation in the Pacific (WB) (\$3,323,530).
 - 21) Promoting Scalable Rural Prosperity and Economic Resilience (WB) (\$6,715,000).
 - 22) Infrastructure Development Grant (\$5,000,000).

Direct Payment: Pacific Strengthening Correspondent Banking Relationships Project (WB) (\$1,998,180); Pacific Healthy Islands Transformation Project (WB/OPEC/ADB) (\$36,924,890); Accelerating Trade Facilitation in the Pacific (WB) (\$3,323,530); Promoting Scalable Rural Prosperity and Economic Resilience (WB) (\$6,715,000).

DETAILS OF EXPENDITURE

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 51 Pensions, Gratuities and Compassionate Allowances						
SEG 11				\$000		
(1) Pensions - Civil and Compassionate.....	11,111.1	13,982.8	(4,000.0)	9,982.9	9,982.9	9,982.9
(2) Payment of Benefits to Dependents of Deceased Pensioners.....	9,551.3	11,277.2	0.0	11,277.2	11,277.2	11,277.2
(3) Pensions to Widows and Orphans of Deceased Public Officers.....	1,162.5	1,477.1	0.0	1,477.1	1,477.1	1,477.1
(4) Fiji Military Forces - Pensions - Service and Disability, Retired Pay and Gratuities..	3,692.2	5,748.5	0.0	5,748.5	5,748.5	5,748.5
(5) Pension to Ex- Presidents' and Prime Ministers'.....	559.9	858.4	0.0	858.4	858.4	858.4
(6) Ex-Parliamentarians.....	2,643.8	2,959.0	0.0	2,959.0	2,959.0	2,959.0
(7) Pension to Former Chief Justice and Retired Judge	602.8	911.8	0.0	911.8	911.8	911.8
(8) Prison Gratuities.....	717.3	706.6	0.0	706.6	706.6	706.6
(9) Contract Officers Gratuities	52.4	476.8	0.0	476.8	476.8	476.8
TOTAL-PENSIONS, GRATUITIES AND COMPASSIONATE ALLOWANCES	30,093.5	38,398.4	(4,000.0)	34,398.4	34,398.4	34,398.4

PENSIONS, GRATUITIES AND COMPASSIONATE ALLOWANCES

The Pensions Unit manages the computation and payment of various pensions in accordance with existing pension legislation. It also processes re-engagement benefits for corrections officers, military officers and forest guards.

Additionally, the Unit oversees the payment of pensions to government pensioners, ex-parliamentarians, ex-prime ministers and presidents, ex-chief justices and retired judges, service pensioners and the widows and orphans of deceased public officers.

Details of Expenditure:

- 1) Provision for payment of civil pensions under the Pensions Act 1983.
- 2) Provision of 60% to civil pensioners' widow or widower under Section 16 of the Pensions Act 1983.
- 3) Provision for widows and orphans entitled to pensions. Payment is only provided for those widows and orphans whose deceased husbands (Public Officers) contributed to this scheme. (Widows and Orphans Pension Act 1914)
- 4) Includes provision for Lebanon and Sinai Pensions and re-engagement benefits of RFMF officers under Section 7 of the Pensions Act 1983.
- 5) Pension to former Presidents' and Prime Ministers'.
- 6) Pension to members and to widows/widowers of former Members of Parliament in accordance with the Parliamentary Retirement Allowances Act, 1989.
- 7) Pensions to former Chief Justices and Retired Judges.
- 8) Provision for lump sum payment for prison officers gratuity and re-engagement benefits - Pensions Act 1983.
- 9) Gratuities to Contract Officers.

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT						
Programme 1 - Overseas Loans						
Activity 1 - Interest Payments				\$000		
Standard Expenditure Group 14						
(1) 2004-ADB LN2055 Suva/Nausori Water Supply (USD 46.3m)	2,672.6	1,872.2	(726.6)	1,145.6	577.0	577.0
(2) 2006-EXIM China E-Government Project (CNY 165.0m)	151.9	95.4	(95.4)	0.0	0.0	0.0
(3) 2009-ADB LN2541 Flood Recovery Loan (USD 17.0m)	1,872.0	1,724.0	(326.7)	1,397.4	1,395.9	1,346.9
(4) 2010-ADB LN2603 Supplementary Suva Nausori Water Supply Loan (USD 22.3m)	2,183.6	1,786.5	(399.4)	1,387.1	1,332.7	1,206.1
(5) 2010-ADB LN2514 Supplementary FRUP III Loan (USD 26.0m)	1,405.2	1,018.2	(401.9)	616.3	437.0	152.8
(6) 2010-EXIM China Fiji Low Cost Housing Project (CNY 134.3m)	370.9	321.2	(47.7)	273.5	230.9	172.7
(7) 2010-EXIM China Fiji Public Rental Housing Project (CNY 36.0m)	99.4	86.1	(12.8)	73.3	61.9	46.3
(8) 2011-EXIM China Fiji Roads Improvement Sigatoka/Sawani-Serea Roads Project (CNY 328.0m)	899.9	779.4	(115.7)	663.7	560.2	419.0
(9) 2011-EXIM China Fiji Roads Improvement Project Buca Bay/Moto Roads Project (CNY 366.0m)	1,010.3	875.0	(129.8)	745.2	629.0	470.4
(10) 2012-EXIM China Fiji Road Upgrading Project Nabouwalu/Dreketi Roads Project (CNY 798.9m)	2,858.9	2,574.3	(263.0)	2,311.3	2,059.5	1,711.6
(11) 2014-ADB LN3210 Transport Infrastructure Investment Sector Project (USD 100.0m)	10,223.2	8,829.5	(1,891.4)	6,938.1	6,176.6	5,353.1
(12) 2016-ADB LN3403 Emergency Assistance for Recovery from Tropical Cyclone Winston (USD 50.0m) ..	5,182.2	4,436.8	(1,052.4)	3,384.5	3,059.2	2,719.3
(13) 2016-World Bank IBRD 8482 Transport Infrastructure Investment Project (USD 50.0m)	5,771.5	5,329.6	(1,142.3)	4,187.3	3,685.6	3,350.1
(14) 2016-World Bank IBRD 8632 Post Cyclone Winston Emergency Development Policy Operation (USD 50.0m)	6,153.5	5,259.7	(1,114.4)	4,145.2	3,665.4	3,346.9
(15) 2016-World Bank IBRD 8666 Pacific Regional Connectivity Program (USD 5.9m)	582.7	486.8	(110.1)	376.7	322.8	276.6
(16) 2017-EIB 84676 Fiji Water and Wastewater Project (USD 70.8m)	698.8	985.5	38.8	1,024.3	973.9	923.6
(17) 2017-ADB LN3512 Urban Water Supply and Wastewater Management Investment Program (USD 42.1m)	3,755.4	3,453.5	143.9	3,597.4	3,131.7	2,818.5
(18) 2018-World Bank IBRD 8840 Fiscal Sustainability and Climate Change Resilience Development Policy Loan (USD 15.0m)	1,699.6	1,364.1	(370.0)	994.1	779.3	623.5
(19) 2018-ADB LN3667 Sustained Private Sector-Led Growth Reform Program (USD 15.0m)	1,470.5	1,181.3	(313.6)	867.7	723.8	597.9
(20) 2019-ADB LN3812 Sustained Private Sector-Led Growth Program Subprogram II (USD 65.0m)	6,911.1	5,831.4	(1,482.8)	4,348.6	3,709.0	3,159.5
(21) 2020-World Bank IBRD 9016 Second Fiscal Sustainability and Climate Resilience DPL (USD 6.0m)	834.7	687.4	(168.4)	519.0	426.9	361.2
(22) 2020-World Bank IDA 6500 Second Fiscal Sustainability and Climate Resilience DPF (USD 29.0m)	4,500.7	4,163.7	(570.9)	3,592.8	3,528.4	3,528.4
(23) 2020-World Bank IDA 6501 Second Fiscal Sustainability and Climate Resilience DPF (SDR 21.1m)	477.7	489.7	(10.0)	479.7	479.7	479.7
(24) 2020-JICA FJ-SB1 Stand-by Loan for Disaster Recovery and Rehabilitation (JPY 5,000.0m)	7.2	7.9	(0.9)	7.0	7.0	7.0
(25) 2020-World Bank IDA 6733 Fiji COVID-19 Emergency Response Project (SDR 4.8m)	103.8	110.2	(3.7)	106.5	106.5	106.5
(26) 2020-ADB LN3952 Sustained Private Sector-Led Growth Subprogram III (USD 200.0m)	24,081.6	20,007.7	(5,008.4)	14,999.3	13,006.5	11,328.3
(27) 2020-AIIB L0427A Sustained Private Sector-Led Growth Subprogram 3 (USD 50.0m)	5,924.0	4,743.6	(1,166.7)	3,576.9	2,923.0	2,631.0
(28) 2021-JICA FJ-C1 COVID-19 Crisis Response Emergency Loan (JPY 10,000.0m)	14.4	14.8	(3.0)	11.8	10.6	9.4
(29) 2020-EXIM China Agreement on Debt Suspension (CNY 72.7m)	38.7	0.0	0.0	0.0	0.0	0.0
(30) 2021-EXIM China Agreement on Debt Suspension [DSSI2021PHASE1-006] (CNY 71.9m)	248.2	184.3	(118.4)	65.9	0.0	0.0
(31) 2021-World Bank IDA 6843 Fiji Recovery and Resilience First Development Policy Financing (SDR 76.4m)	1,743.0	1,777.3	(36.2)	1,741.1	1,741.1	1,741.1
(32) 2021-World Bank IBRD 9211 Fiji Recovery and Resilience First Development Policy Loan (USD 25.0m)	3,880.1	3,389.4	(486.4)	2,903.0	2,636.8	2,426.0
(33) 2021-World Bank IDA 6828 Fiji Social Protection COVID-19 Response and System Development Project Financing (SDR 34.8m)	736.4	759.5	(21.4)	738.1	738.1	738.1
(34) 2021-EXIM China Debt Service Suspension Initiative III (CNY 71.5m)	276.4	238.7	(165.8)	72.9	43.7	0.0
(35) 2022-JICA COVID-19 Crisis Response Emergency Loan Phase 2 (JPY 10,000.0m)	14.4	15.8	(2.8)	13.0	12.1	10.9
(36) 2022-World Bank IDA 7106 Fiji Social Protection COVID-19 Response and System Development Project Additional Financing (SDR 35.4m)	679.0	755.5	(10.9)	744.7	744.7	744.7
(37) 2022-ADB LN4193 Sustainable and Resilient Recovery Program Concessional (USD 60.0m)	2,755.7	2,743.5	(79.2)	2,664.3	2,631.0	2,497.8
(38) 2022-ADB LN4194 Sustainable and Resilient Recovery Program (USD 90.0m)	11,735.7	10,982.3	(2,607.5)	8,374.7	7,437.1	6,674.3
(39) 2022-World Bank IBRD 9420 Fiji Recovery and Resilience Second Development Policy Loan (USD 50.0m)	6,845.5	6,390.0	(1,163.8)	5,226.3	4,766.3	4,413.6
(40) 2022-World Bank IDA 7173 Fiji Recovery and Resilience Second Development Policy Credit (SDR 37.2m)	848.1	865.4	(17.6)	847.8	847.8	847.8
(41) 2022-AIIB L0663A Sustainable and Resilient Recovery Program (USD 50.0m)	6,822.6	6,125.5	(1,087.3)	5,038.2	4,734.7	4,571.5
(42) 2022-JICA Deferment Agreement FJ-R1-D (JPY 63.6m)	4.0	3.1	(1.6)	1.5	0.6	0.0
(43) 2022-AIFFP Fiji Transport Infrastructure Restoration Project (USD 40.0m)	4,910.3	4,289.0	(240.8)	4,048.2	4,214.2	3,882.2
(44) 2023-World Bank IDA 7369 Credit Fiji Tourism Development Project in Vanua Levu (SDR 45.7m)	40.6	103.5	353.9	457.3	1,634.5	4,335.2
(45) 2024-IDA 7575 SML Growth & Resilience First Development Policy Credit (SDR 53.4m)	660.3	1,242.3	(25.3)	1,217.0	1,217.0	1,217.0
(46) 2024-IDA 7574 (interest free) Growth and Resilience First Development Policy Credit (SDR 18.8m)	0.0	0.0	0.0	0.0	0.0	0.0
(47) 2024-ADB LN4471 Sustainable and Resilient Growth Program:Subprogram 1 (USD 70.0m)	713.4	1,600.4	(46.2)	1,554.2	1,554.2	1,554.2
(48) 2024-JICA Stand-by Loan for Disaster Recovery and Rehabilitation Phase 2 (JPY 5,000.0m)	0.0	0.0	41.4	41.4	278.3	278.3
(49) 2024-ADB LN4551 Critical Bridges Resilience Project (USD 120.0m)	0.0	206.0	(115.0)	91.0	280.0	580.0
(50) 2025-IBRD 9768 Critical Bridges Resilience Project (USD 25.0m)	0.0	328.6	(121.7)	207.0	202.7	405.5

CHARGES ON ACCOUNT OF PUBLIC DEBT

PROGRAMME 1 - Overseas Loans

ACTIVITY 1 - Interest on Overseas Loans

Standard Expenditure Group 14

The provisions shown against the various loans for the FY2026-2027 to FY2028-2029 are based on official rates of exchange for the relevant currencies as follows:

FJ\$1 = USD 0.4504 FJ\$1= JPY 71.86 FJ\$1= CNY 3.0534 FJ\$1= SDR 0.3291 *(Source: RBF)*

Currency of Repayments		
(1)	USD	515,992
(2)	CNY	0
(3)	USD	629,371
(4)	USD	624,745
(5)	USD	277,573
(6)	CNY	835,166
(7)	CNY	223,814
(8)	CNY	2,026,633
(9)	CNY	2,275,302
(10)	CNY	7,057,354
(11)	USD	3,124,911
(12)	USD	1,524,370
(13)	USD	1,885,978
(14)	USD	1,867,016
(15)	USD	169,657
(16)	USD	461,354
(17)	USD	1,620,278
(18)	USD	447,752
(19)	USD	390,794
(20)	USD	1,958,627
(21)	USD	233,744
(22)	USD	1,618,202
(23)	SDR	157,876
(24)	JPY	500,146
(25)	SDR	35,033
(26)	USD	6,755,694
(27)	USD	1,611,031
(28)	JPY	847,948
(29)	CNY	0
(30)	CNY	201,127
(31)	SDR	572,999
(32)	USD	1,307,502
(33)	SDR	242,905
(34)	CNY	222,684
(35)	JPY	934,899
(36)	SDR	245,068
(37)	USD	1,200,001
(38)	USD	3,771,974
(39)	USD	2,353,917
(40)	SDR	279,001
(41)	USD	2,269,192
(42)	JPY	108,509
(43)	USD	1,823,296
(44)	SDR	150,507
(45)	SDR	400,502
(46)	SDR	0
(47)	USD	699,998
(48)	JPY	2,975,004
(49)	USD	40,986
(50)	USD	93,224

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT						
Programme 1 - Overseas Loans						
Activity 1 - Interest Payments				\$000		
Standard Expenditure Group 14						
(51) 2025-IDA 7688 Critical Bridges Resilience Project (SDR 4.8m)	0.0	16.5	47.3	63.8	213.9	390.5
(52) 2025-IDA 7689 Critical Bridges Resilience Project (SDR 14.4m)	0.0	5.5	12.2	17.7	117.7	235.4
(53) 2025-IDA 7620 Pacific Strethening Correspondent Banking Relationships Project (SDR 6.9m)	0.0	13.1	11.0	24.1	141.7	602.9
(54) 2025-ADB LN4630 Healthy Oceans and Water Security Improvement Project (USD 135.0m)	0.0	0.0	37.6	37.6	250.8	501.6
(55) 2025-IDA 7919 Accelerating Trade Facilitation in the Pacific (ATFP) (USD 11.0m)	0.0	0.0	34.5	34.5	230.2	805.5
(56) 2025-IDA 7922 Pacific Healthy Islands Transformation Project (SDR 69.1m)	0.0	0.0	215.1	215.1	1,440.3	2,848.5
(57) 2025-OPEC Fund LN16756P Pacific Healthy Islands Transformation Project (PHIT) (USD 30.0m)	0.0	0.0	18.1	18.1	156.6	328.9
(58) 2026-ADB LN4758 Pacific Healthy Islands Transformation Project (USD 50.0m)	0.0	0.0	22.0	22.0	190.4	303.7
(59) 2026-IFAD Blue Economy & Green Community Development Programme (BE-GREEN) (USD 5.3m) ...	0.0	0.0	3.3	3.3	22.2	59.2
(60) 2026-Newly Proposed Multilateral Financing (USD 13.0m)	0.0	0.0	69.8	69.8	465.0	930.0
(61) 2026-Newly Proposed IBRD Policy Based Loan Subprogram II (USD 104.5m)	0.0	0.0	8,993.5	8,993.5	11,067.2	11,067.2
(62) 2026-Newly Proposed IDA Policy Based Loan Subprogram II (USD 27.5m)	0.0	0.0	618.7	618.7	781.5	781.5
(63) 2026-Newly Proposed IDA Policy Based Loan Subprogram II (USD 18.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(64) 2025-Newly Proposed Multilateral Policy Based Loan Subprogram II (USD 200.0m) (ADB PBL)	0.0	0.0	6,366.9	6,366.9	12,289.8	12,289.8
(65) 2026-Newly Proposed Multilateral Policy Based Loan (USD 80.0m)	0.0	0.0	7,637.7	7,637.7	8,525.8	8,525.8
(66) 2025-Newly Proposed Multilateral Policy Based Loan (USD 30.0m)	0.0	0.0	58.9	58.9	392.4	1,373.3
(67) 2026-Newly Proposed Multilateral Financing (USD 20.0m)	0.0	0.0	166.5	166.5	333.0	333.0
(68) Provision for Exchange Rates' Fluctuation	488.7	1,808.3	(586.6)	1,221.7	1,263.3	1,260.2
TOTAL - Overseas Interest Payments	135,358.5	122,358.5	1,029.0	123,387.5	127,596.3	127,278.2

CHARGES ON ACCOUNT OF PUBLIC DEBT

PROGRAMME 1 - Overseas Loans

ACTIVITY 1 - Interest on Overseas Loans Standard Expenditure Group 14

The provisions shown against the various loans for the FY2026-2027 to FY2028-2029 are based on official rates of exchange for the relevant currencies as follows:

FJ\$1 = USD 0.4504 FJ\$1= JPY 71.86 FJ\$1= CNY 3.0534 FJ\$1= SDR 0.3291 *(Source: RBF)*

(51)	SDR	21,006
(52)	SDR	5,812
(53)	SDR	7,925
(54)	USD	16,944
(55)	SDR	11,361
(56)	SDR	70,773
(57)	USD	8,152
(58)	USD	9,891
(59)	USD	1,500
(60)	SDR	22,955
(61)	USD	4,050,681
(62)	USD	278,667
(63)	USD	0
(64)	USD	2,867,665
(65)	USD	3,440,002
(66)	USD	26,511
(67)	USD	75,001
(68)	Provision for Exchange Rates' Fluctuation.	

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028 2028-2029	
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT						
Programme 1 - Overseas Loans						
Activity 2 - Principal Payments				\$000		
Standard Liability Group 81						
(1)	2004-ADB LN2055 Suva/Nausori Water Supply (USD 46.3m)	8,438.9	9,198.6	649.9	9,848.5	10,858.6 5,829.1
(2)	2006-EXIM China E-Government Project (CNY 165.0m)	3,377.3	5,073.2	(5,073.2)	0.0	0.0 0.0
(3)	2009-ADB LN2541 Flood Recovery Loan (USD 17.0m)	843.8	926.4	65.5	991.9	1,093.5 1,205.6
(4)	2010-ADB LN2603 Supplementary Suva Nausori Water Supply Loan (USD 22.3m)	2,207.9	2,406.4	170.1	2,576.5	2,840.5 3,131.7
(5)	2010-ADB LN2514 Supplementary FRUP III Loan (USD 26.0m)	4,907.9	5,421.8	383.2	5,805.0	6,400.0 3,441.9
(6)	2010-EXIM China Fiji Low Cost Housing Project (CNY 134.3m)	2,749.7	2,753.6	84.9	2,838.5	2,838.5 2,838.5
(7)	2010-EXIM China Fiji Public Rental Housing Project (CNY 36.0m)	736.9	737.9	22.7	760.7	760.7 760.7
(8)	2011-EXIM China Fiji Roads Improvement Sigatoka/Sawani-Serea Roads Project (CNY 328.0m)	6,672.6	6,682.0	205.9	6,887.9	6,887.9 6,887.9
(9)	2011-EXIM China Fiji Roads Improvement Project Buca Bay/Moto Roads Project (CNY 366.0m)	7,491.3	7,501.9	231.2	7,733.1	7,733.1 7,733.1
(10)	2012-EXIM China Fiji Road Upgrading Project Nabouwalu/Dreketi Roads Project (CNY 798.9m)	16,353.4	16,376.5	504.7	16,881.2	16,881.2 16,881.2
(11)	2014-ADB LN3210 Transport Infrastructure Investment Sector Project (USD 100.0m)	17,623.2	17,681.1	297.3	17,978.4	17,978.4 17,978.4
(12)	2016-ADB LN3403 Emergency Assistance for Recovery from Tropical Cyclone Winston (USD 50.0m)	7,644.5	7,620.8	(220.0)	7,400.8	7,400.8 7,400.8
(13)	2016-World Bank IBRD 8482 Transport Infrastructure Investment Project (USD 50.0m)	6,667.7	7,079.4	(204.3)	6,875.1	6,875.1 6,875.1
(14)	2016-World Bank IBRD 8632 Post Cyclone Winston Emergency Development Policy Operation (USD 50.0m)	6,742.4	6,721.5	(194.0)	6,527.5	6,527.5 6,527.5
(15)	2016-World Bank IBRD 8666 Pacific Regional Connectivity Program (USD 5.9m)	1,010.9	996.8	(28.8)	968.1	968.1 968.1
(16)	2017-EIB 84676 Fiji Water and Wastewater Project (USD 70.8m)	2,309.7	2,302.6	(66.5)	2,236.1	2,236.1 2,236.1
(17)	2017-ADB LN3512 Urban Water Supply and Wastewater Management Investment Program (USD 42.1m)	2,431.9	2,920.5	3,835.6	6,756.0	6,756.0 6,756.0
(18)	2018-World Bank IBRD 8840 Fiscal Sustainability and Climate Change Resilience Development Policy Loan (USD 15.0m)	3,440.0	3,429.4	(99.0)	3,330.4	3,330.4 3,330.4
(19)	2018-ADB LN3667 Sustained Private Sector-Led Growth Reform Program (USD 15.0m)	2,877.4	2,857.8	(82.5)	2,775.3	2,775.3 2,775.3
(20)	2019-ADB LN3812 Sustained Private Sector-Led Growth Program Subprogram II (USD 65.0m)	12,558.8	12,383.8	(357.4)	12,026.4	12,026.4 12,026.4
(21)	2020-World Bank IBRD 9016 Second Fiscal Sustainability and Climate Resilience DPL (USD 6.0m)	1,376.0	1,371.7	(39.6)	1,332.2	1,332.2 1,332.2
(22)	2020-World Bank IDA 6500 Second Fiscal Sustainability and Climate Resilience DPF (USD 29.0m)	0.0	0.0	0.0	0.0	0.0 0.0
(23)	2020-World Bank IDA 6501 Second Fiscal Sustainability and Climate Resilience DPF (SDR 21.1m)	0.0	0.0	0.0	0.0	0.0 0.0
(24)	2020-JICA FJ-SB1 Stand-by Loan for Disaster Recovery and Rehabilitation (JPY 5,000.0m)	0.0	0.0	0.0	0.0	0.0 0.0
(25)	2020-World Bank IDA 6733 Fiji COVID-19 Emergency Response Project (SDR 4.8m)	0.0	0.0	0.0	0.0	0.0 0.0
(26)	2020-ADB LN3952 Sustained Private Sector-Led Growth Subprogram III (USD 200.0m)	38,365.5	38,104.0	(1,099.8)	37,004.1	37,004.1 37,004.1
(27)	2020-AIIB L0427A Sustained Private Sector-Led Growth Subprogram 3 (USD 50.0m)	12,079.2	12,025.6	(347.1)	11,678.5	11,678.5 11,678.5
(28)	2021-JICA FJ-C1 COVID-19 Crisis Response Emergency Loan (JPY 10,000.0m)	6,808.6	13,726.4	(1,625.5)	12,100.8	12,100.8 12,100.8
(29)	2020-EXIM China Agreement on Debt Suspension (CNY 72.7m)	3,824.2	0.0	0.0	0.0	0.0 0.0
(30)	2021-EXIM China Agreement on Debt Suspension [DSSI2021PHASE1-006] (CNY 71.9m)	4,604.8	4,821.8	(502.6)	4,319.3	0.0 0.0
(31)	2021-World Bank IDA 6843 Fiji Recovery and Resilience First Development Policy Financing (SDR 76.4m)	0.0	0.0	0.0	0.0	0.0 0.0
(32)	2021-World Bank IBRD 9211 Fiji Recovery and Resilience First Development Policy Loan (USD 25.0m)	0.0	0.0	4,107.5	4,107.5	4,107.5 4,107.5
(33)	2021-World Bank IDA 6828 Fiji Social Protection COVID-19 Response and System Development Project Financing (SDR 34.8m)	0.0	0.0	0.0	0.0	0.0 0.0
(34)	2021-EXIM China Debt Service Suspension Initiative III (CNY 71.5m)	4,632.1	4,873.8	(577.0)	4,296.8	2,148.4 0.0
(35)	2022-JICA COVID-19 Crisis Response Emergency Loan Phase 2 (JPY 10,000.0m)	0.0	6,863.4	5,237.4	12,100.8	12,100.8 12,100.8
(36)	2022-World Bank IDA 7106 Fiji Social Protection COVID-19 Response and System Development Project Additional Financing (SDR 35.4m)	0.0	0.0	0.0	0.0	0.0 0.0
(37)	2022-ADB LN4193 Sustainable and Resilient Recovery Program Concessional (USD 60.0m)	0.0	0.0	0.0	0.0	6,660.8 6,660.8
(38)	2022-ADB LN4194 Sustainable and Resilient Recovery Program (USD 90.0m)	0.0	17,146.8	(494.9)	16,651.9	16,651.9 16,651.9
(39)	2022-World Bank IBRD 9420 Fiji Recovery and Resilience Second Development Policy Loan (USD 50.0m)	0.0	3,806.6	3,586.9	7,393.4	7,393.4 7,393.4
(40)	2022-World Bank IDA 7173 Fiji Recovery and Resilience Second Development Policy Credit (SDR 37.2m)	0.0	0.0	0.0	0.0	0.0 0.0
(41)	2022-AIIB L0663A Sustainable and Resilient Recovery Program (USD 50.0m)	0.0	6,721.5	(194.0)	6,527.5	6,527.5 6,527.5
(42)	2022-JICA Deferment Agreement FJ-R1-D (JPY 63.6m)	197.8	201.4	(23.9)	177.5	88.8 0.0
(43)	2022-AIFFP Fiji Transport Infrastructure Restoration Project (USD 40.0m)	0.0	6,383.7	(128.0)	6,255.8	6,255.8 6,255.8
(44)	2023-World Bank IDA 7369 Credit Fiji Tourism Development Project in Vanua Levu (SDR 45.7m)	0.0	0.0	0.0	0.0	0.0 0.0
(45)	2024-IDA 7575 SML Growth & Resilience First Development Policy Credit (SDR 53.4m)	0.0	0.0	0.0	0.0	0.0 0.0
(46)	2024-IDA 7574 (interest free) Growth and Resilience First Development Policy Credit (SDR 18.8m)	0.0	0.0	0.0	0.0	0.0 0.0
(47)	2024-ADB LN4471 Sustainable and Resilient Growth Program:Subprogram 1 (USD 70.0m)	0.0	0.0	0.0	0.0	0.0 0.0
(48)	2024-JICA Stand-by Loan for Disaster Recovery and Rehabilitation Phase 2 (JPY 5,000.0m)	0.0	0.0	0.0	0.0	0.0 0.0
(49)	2024-ADB LN4551 Critical Bridges Resilience Project (USD 120.0m)	0.0	0.0	0.0	0.0	0.0 0.0
(50)	2025-IBRD 9768 Critical Bridges Resilience Project (USD 25.0m)	0.0	0.0	0.0	0.0	0.0 0.0

CHARGES ON ACCOUNT OF PUBLIC DEBT

PROGRAMME 1 - Principal Payments on Overseas Loans

The provisions shown against the various loans for the FY2026-2027 to FY2028-2029 are based on official rates of exchange for the relevant currencies as follows:

FJ\$1 = USD 0.4504 FJ\$1= JPY 71.86 FJ\$1= CNY 3.0534 FJ\$1= SDR 0.3291 *(Source: RBF)*

Standard Liability Group 81

Currency of Repayments		
(1)	USD	4,435,751
(2)	CNY	0
(3)	USD	446,734
(4)	USD	1,160,433
(5)	USD	2,614,554
(6)	CNY	8,667,045
(7)	CNY	2,322,569
(8)	CNY	21,031,544
(9)	CNY	23,612,248
(10)	CNY	51,544,934
(11)	USD	8,097,485
(12)	USD	3,333,334
(13)	USD	3,096,541
(14)	USD	2,940,000
(15)	USD	436,010
(16)	USD	1,007,144
(17)	USD	3,042,920
(18)	USD	1,499,999
(19)	USD	1,250,000
(20)	USD	5,416,668
(21)	USD	600,000
(22)	USD	0
(23)	SDR	0
(24)	JPY	0
(25)	SDR	0
(26)	USD	16,666,665
(27)	USD	5,260,001
(28)	JPY	869,564,207
(29)	CNY	0
(30)	CNY	13,188,398
(31)	SDR	0
(32)	USD	1,850,000
(33)	SDR	0
(34)	CNY	13,119,788
(35)	JPY	869,563,998
(36)	SDR	0
(37)	USD	0
(38)	USD	7,500,002
(39)	USD	3,330,001
(40)	SDR	0
(41)	USD	2,940,000
(42)	JPY	12,758,024
(43)	USD	2,817,599
(44)	SDR	0
(45)	SDR	0
(46)	SDR	0
(47)	USD	0
(48)	JPY	0
(49)	USD	0
(50)	USD	0

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027	Projections 2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT						
Programme 1 - Overseas Loans						
Activity 2 - Principal Payments				\$000		
Standard Liability Group 81						
(51) 2025-IDA 7688 Critical Bridges Resilience Project (SDR 4.8m)	0.0	0.0	0.0	0.0	0.0	0.0
(52) 2025-IDA 7689 Critical Bridges Resilience Project (SDR 14.4m)	0.0	0.0	0.0	0.0	0.0	0.0
(53) 2025-IDA 7620 Pacific Strethening Correspondent Banking Relationships Project (SDR 6.9m)	0.0	0.0	0.0	0.0	0.0	0.0
(54) 2025-ADB LN4630 Healthy Oceans and Water Security Improvement Project (USD 135.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(55) 2025-IDA 7919 Accelerating Trade Facilitation in the Pacific (ATFP) (USD 11.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(56) 2025-IDA 7922 Pacific Healthy Islands Transformation Project (SDR 69.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(57) 2025-OPEC Fund LN16756P Pacific Healthy Islands Transformation Project (PHIT) (USD 30.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(58) 2026-ADB LN4758 Pacific Healthy Islands Transformation Project (USD 50.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(59) 2026-IFAD Blue Economy & Green Community Development Programme (BE-GREEN) (USD 5.3m) ..	0.0	0.0	0.0	0.0	0.0	0.0
(60) 2026-Newly Proposed Multilateral Financing (USD 13.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(61) 2026-Newly Proposed IBRD Policy Based Loan Subprogram II (USD 104.5m)	0.0	0.0	0.0	0.0	0.0	0.0
(62) 2026-Newly Proposed IDA Policy Based Loan Subprogram II (USD 27.5m)	0.0	0.0	0.0	0.0	0.0	0.0
(63) 2026-Newly Proposed IDA Policy Based Loan Subprogram II (USD 18.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(64) 2025-Newly Proposed Multilateral Policy Based Loan Subprogram II (USD 200.0m) (ADB PBL)	0.0	0.0	0.0	0.0	0.0	0.0
(65) 2026-Newly Proposed Multilateral Policy Based Loan (USD 80.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(66) 2025-Newly Proposed Multilateral Policy Based Loan (USD 30.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(67) 2026-Newly Proposed Multilateral Financing (USD 20.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(68) Provision for Exchange Rates' Fluctuation	0.0	3,556.8	(1,105.3)	2,451.4	2,472.2	2,374.0
TOTAL - Overseas Principal Payments	188,974.4	240,675.2	6,919.5	247,594.6	249,690.6	239,771.0

CHARGES ON ACCOUNT OF PUBLIC DEBT

PROGRAMME 1 - Principal Payments on Overseas Loans

The provisions shown against the various loans for the FY2026-2027 to FY2028-2029 are based on official rates of exchange for the relevant currencies as follows:

FJ\$1 = USD 0.4504 FJ\$1= JPY 71.86 FJ\$1= CNY 3.0534 FJ\$1= SDR 0.3291 (*Source: RBF*)

Standard Liability Group 81

Currency of Repayments		
(51)	SDR	0
(52)	SDR	0
(53)	SDR	0
(54)	USD	0
(55)	SDR	0
(56)	SDR	0
(57)	USD	0
(58)	USD	0
(59)	USD	0
(60)	SDR	0
(61)	USD	0
(62)	USD	0
(63)	USD	0
(64)	USD	0
(65)	USD	0
(66)	USD	0
(67)	USD	0
(68)	Provision for Exchange Rates' fluctuation.	

		Actual	Revised Estimate	Change	Estimate	Projections	
		2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 1 - Interest Payments					\$000		
(Expenditure Account Number 52-2-1)							
Standard Expenditure Group 15							
(1)	2007 9th 6.97% Dev Loan 2027 (\$5.1m)	355.5	355.5	0.0	355.5	177.7	0.0
(2)	2008 1st 7.10% Dev Loan 2028 (\$18.1m)	1,287.2	1,287.2	0.0	1,287.2	643.6	0.0
(3)	2008 2nd 7.20% Dev Loan 2028 (\$10.6m)	759.6	759.6	0.0	759.6	759.6	0.0
(4)	2008 3rd 7.23% Dev Loan 2028 (\$5.7m)	413.6	413.6	0.0	413.6	413.6	0.0
(5)	2008 4th 7.25% Dev Loan 2028 (\$7.2m)	524.2	524.2	0.0	524.2	524.2	0.0
(6)	2008 5th 7.30% Dev Loan 2028 (\$6.1m)	446.4	446.4	0.0	446.4	446.4	0.0
(7)	2008 6th 7.35% Dev Loan 2028 (\$10.0m)	735.0	735.0	0.0	735.0	735.0	367.5
(8)	2008 7th 7.39% Dev Loan 2028 (\$6.2m)	454.5	454.5	0.0	454.5	454.5	227.2
(9)	2008 8th 7.42% Dev Loan 2028 (\$5.1m)	378.4	378.4	0.0	378.4	378.4	189.2
(10)	2008 9th 7.46% Dev Loan 2028 (\$7.5m)	559.5	559.5	0.0	559.5	559.5	279.8
(11)	2008 10th 7.50% Dev Loan 2028 (\$4.3m)	323.6	323.6	0.0	323.6	323.6	161.8
(12)	2008 11th 7.53% Dev Loan 2028 (\$4.1m)	308.7	308.7	0.0	308.7	308.7	154.4
(13)	2008 12th 7.55% Dev Loan 2028 (\$1.5m)	113.3	113.3	0.0	113.3	113.3	56.6
(14)	2008 13th 8.50% Dev Loan 2028 (\$5.1m)	429.4	429.4	0.0	429.4	429.4	214.7
(15)	2008 14th 9.50% Dev Loan 2028 (\$6.0m)	570.0	570.0	0.0	570.0	570.0	285.0
(16)	2008 15th 10.50% Dev Loan 2028 (\$2.1m)	221.6	221.6	0.0	221.6	221.6	110.8
(17)	2009 1st 11.50% Dev Loan 2029 (\$4.0m)	460.0	460.0	0.0	460.0	460.0	230.0
(18)	2009 2nd 11.75% Dev Loan 2029 (\$3.7m)	434.8	434.8	0.0	434.8	434.8	217.4
(19)	2009 3rd 12.00% Dev Loan 2029 (\$4.8m)	576.0	576.0	0.0	576.0	576.0	288.0
(20)	2009 4th 12.10% Dev Loan 2029 (\$4.0m)	484.0	484.0	0.0	484.0	484.0	484.0
(21)	2009 5th 12.34% Dev Loan 2029 (\$5.3m)	654.0	654.0	0.0	654.0	654.0	654.0
(22)	2009 6th 12.34% Dev Loan 2029 (\$3.4m)	419.6	419.6	0.0	419.6	419.6	419.6
(23)	2009 7th 12.50% Dev Loan 2029 (\$2.6m)	325.0	325.0	0.0	325.0	325.0	325.0
(24)	2009 8th 12.50% Dev Loan 2029 (\$2.8m)	350.0	350.0	0.0	350.0	350.0	350.0
(25)	2009 9th 12.60% Dev Loan 2029 (\$0.4m)	50.4	50.4	0.0	50.4	50.4	50.4
(26)	2009 10th 12.60% Dev Loan 2029 (\$2.5m)	315.0	315.0	0.0	315.0	315.0	315.0
(27)	2009 11th 12.70% Dev Loan 2029 (\$3.8m)	482.6	482.6	0.0	482.6	482.6	482.6
(28)	2009 12th 12.81% Dev Loan 2029 (\$2.4m)	307.4	307.4	0.0	307.4	307.4	307.4
(29)	2009 14th 12.97% Dev Loan 2029 (\$6.2m)	804.1	804.1	0.0	804.1	804.1	804.1
(30)	2009 17th 13.00% Dev Loan 2029 (\$4.7m)	611.0	611.0	0.0	611.0	611.0	611.0
(31)	2009 18th 13.00% Dev Loan 2029 (\$6.5m)	845.0	845.0	0.0	845.0	845.0	845.0
(32)	2009 19th 13.00% Dev Loan 2029 (\$15.8m)	2,047.5	2,047.5	0.0	2,047.5	2,047.5	2,047.5
(33)	2009 20th 13.00% Dev Loan 2029 (\$11.4m)	1,530.3	1,488.2	0.0	1,488.2	1,488.2	1,488.2
(34)	2009 21st 13.00% Dev Loan 2029 (\$13.0m)	1,695.6	1,695.6	0.0	1,695.6	1,695.6	1,695.6
(35)	2009 22nd 12.00% Dev Loan 2029 (\$10.0m)	1,200.0	1,200.0	0.0	1,200.0	1,200.0	1,200.0
(36)	2009 23rd 12.00% Dev Loan 2029 (\$12.0m)	1,473.0	1,440.0	0.0	1,440.0	1,440.0	1,440.0
(37)	2009 24th 12.00% Dev Loan 2029 (\$14.0m)	1,710.3	1,680.0	0.0	1,680.0	1,680.0	1,680.0
(38)	2009 25th 11.00% Dev Loan 2029 (\$10.0m)	1,100.0	1,100.0	0.0	1,100.0	1,100.0	1,100.0
(39)	2009 26th 11.00% Dev Loan 2029 (\$14.3m)	1,608.0	1,573.0	0.0	1,573.0	1,573.0	1,573.0
(40)	2009 27th 11.00% Dev Loan 2029 (\$16.0m)	1,775.0	1,760.0	0.0	1,760.0	1,760.0	1,760.0
(41)	2009 28th 9.00% Dev Loan 2029 (\$3.0m)	390.0	270.0	0.0	270.0	270.0	270.0
(42)	2009 29th 9.00% Dev Loan 2029 (\$11.0m)	1,030.0	990.0	0.0	990.0	990.0	990.0
(43)	2009 30th 9.00% Dev Loan 2029 (\$7.0m)	634.0	630.0	0.0	630.0	630.0	630.0
(44)	2009 31st 8.00% Dev Loan 2029 (\$5.8m)	464.0	464.0	0.0	464.0	464.0	464.0
(45)	2009 32nd 8.00% Dev Loan 2029 (\$8.0m)	773.0	640.0	0.0	640.0	640.0	640.0
(46)	2009 33rd 8.00% Dev Loan 2029 (\$5.0m)	400.0	400.0	0.0	400.0	400.0	400.0
(47)	2009 34th 8.00% Dev Loan 2029 (\$10.0m)	800.0	800.0	0.0	800.0	800.0	800.0
(48)	2010 1st 8.00% Dev Loan 2030 (\$11.0m)	915.0	880.0	0.0	880.0	880.0	880.0
(49)	2010 2nd 8.00% Dev Loan 2030 (\$10.0m)	800.0	800.0	0.0	800.0	800.0	800.0
(50)	2010 3rd 8.00% Dev Loan 2030 (\$8.1m)	648.0	648.0	0.0	648.0	648.0	648.0

CHARGES ON ACCOUNT OF PUBLIC DEBT

PROGRAMME 2 - Domestic Loans - Interest Payments

Expenditure Account Number: 52-2-1-15

(1)	355.5
(2)	1,287.2
(3)	759.6
(4)	413.6
(5)	524.2
(6)	446.4
(7)	735.0
(8)	454.5
(9)	378.4
(10)	559.5
(11)	323.6
(12)	308.7
(13)	113.3
(14)	429.4
(15)	570.0
(16)	221.6
(17)	460.0
(18)	434.8
(19)	576.0
(20)	484.0
(21)	654.0
(22)	419.6
(23)	325.0
(24)	350.0
(25)	50.4
(26)	315.0
(27)	482.6
(28)	307.4
(29)	804.1
(30)	611.0
(31)	845.0
(32)	2,047.5
(33)	1,488.2
(34)	1,695.6
(35)	1,200.0
(36)	1,440.0
(37)	1,680.0
(38)	1,100.0
(39)	1,573.0
(40)	1,760.0
(41)	270.0
(42)	990.0
(43)	630.0
(44)	464.0
(45)	640.0
(46)	400.0
(47)	800.0
(48)	880.0
(49)	800.0
(50)	648.0

		Actual	Revised	Change	Estimate	Projections	
		2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 1 - Interest Payments					\$000		
(Expenditure Account Number 52-2-1)							
Standard Expenditure Group 15							
(51)	2010 4th 8.00% Dev Loan 2030 (\$8.3m)	664.0	664.0	0.0	664.0	664.0	664.0
(52)	2010 5th 8.00% Dev Loan 2030 (\$6.9m)	554.4	554.4	0.0	554.4	554.4	554.4
(53)	2010 6th 8.00% Dev Loan 2030 (\$16.1m)	1,288.0	1,288.0	0.0	1,288.0	1,288.0	1,288.0
(54)	2010 7th 8.00% Dev Loan 2030 (\$13.0m)	1,041.2	1,041.2	0.0	1,041.2	1,041.2	1,041.2
(55)	2010 8th 8.00% Dev Loan 2030 (\$17.0m)	1,430.0	1,360.0	0.0	1,360.0	1,360.0	1,360.0
(56)	2010 9th 8.00% Dev Loan 2030 (\$2.0m)	230.0	160.0	0.0	160.0	160.0	160.0
(57)	2010 10th 8.00% Dev Loan 2030 (\$5.1m)	408.0	408.0	0.0	408.0	408.0	408.0
(58)	2010 12th 8.25% Dev Loan 2030 (\$10.1m)	885.8	833.3	0.0	833.3	833.3	833.3
(59)	2010 13th 8.50% Dev Loan 2030 (\$11.0m)	935.0	935.0	0.0	935.0	935.0	935.0
(60)	2010 14th 8.75% Dev Loan 2030 (\$0.3m)	57.3	26.3	0.0	26.3	26.3	26.3
(61)	2010 15th 9.00% Dev Loan 2030 (\$21.0m)	1,890.0	1,890.0	0.0	1,890.0	1,890.0	1,890.0
(62)	2010 16th 9.25% Dev Loan 2030 (\$7.0m)	647.5	647.5	0.0	647.5	647.5	647.5
(63)	2010 17th 9.50% Dev Loan 2030 (\$14.2m)	1,349.0	1,349.0	0.0	1,349.0	1,349.0	1,349.0
(64)	2010 18th 10.00% Dev Loan 2030 (\$20.0m)	2,000.0	2,000.0	0.0	2,000.0	2,000.0	2,000.0
(65)	2010 19th 10.00% Dev Loan 2030 (\$12.1m)	1,210.0	1,210.0	0.0	1,210.0	1,210.0	1,210.0
(66)	2010 20th 10.00% Dev Loan 2030 (\$28.9m)	2,973.5	2,893.5	0.0	2,893.5	2,893.5	2,893.5
(67)	2010 21st 10.00% Dev Loan 2030 (\$10.0m)	1,000.0	1,000.0	0.0	1,000.0	1,000.0	1,000.0
(68)	2010 22nd 10.00-14.00% Dev Loan 2030-2040 (\$22.3m)	3,030.0	3,030.0	0.0	3,030.0	3,030.0	3,030.0
(69)	2010 25th 8.25% Dev Loan 2025 (\$5.0m)	412.5	206.3	(206.3)	0.0	0.0	0.0
(70)	2010 26th 8.95% Dev Loan 2025 (\$22.2m)	1,986.9	993.5	(993.5)	0.0	0.0	0.0
(71)	2010 27th 9.00% Dev Loan 2025 (\$25.6m)	2,304.0	1,152.0	(1,152.0)	0.0	0.0	0.0
(72)	2010 28th 9.00% Dev Loan 2025 (\$10.0m)	900.0	450.0	(450.0)	0.0	0.0	0.0
(73)	2010 29th 9.00% Dev Loan 2025 (\$2.1m)	189.0	94.5	(94.5)	0.0	0.0	0.0
(74)	2010 30th 9.00% Dev Loan 2025 (\$12.6m)	1,134.0	567.0	(567.0)	0.0	0.0	0.0
(75)	2010 31st 9.00% Dev Loan 2025 (\$15.2m)	1,368.0	684.0	(684.0)	0.0	0.0	0.0
(76)	2010 32nd 9.00% Dev Loan 2025 (\$19.2m)	1,728.0	864.0	(864.0)	0.0	0.0	0.0
(77)	2010 33rd 9.00% Dev Loan 2025 (\$11.5m)	1,035.0	517.5	(517.5)	0.0	0.0	0.0
(78)	2010 34th 9.00% Dev Loan 2025 (\$14.0m)	1,260.0	630.0	(630.0)	0.0	0.0	0.0
(79)	2010 35th 9.00% Dev Loan 2025 (\$24.8m)	2,232.0	1,116.0	(1,116.0)	0.0	0.0	0.0
(80)	2010 36th 8.99% Dev Loan 2025 (\$25.0m)	2,247.5	1,123.8	(1,123.8)	0.0	0.0	0.0
(81)	2011 1st 8.95% Dev Loan 2026 (\$2.4m)	212.1	212.1	(212.1)	0.0	0.0	0.0
(82)	2011 2nd 8.00% Dev Loan 2026 (\$6.1m)	488.0	488.0	(488.0)	0.0	0.0	0.0
(83)	2011 3rd 8.00% Dev Loan 2026 (\$0.7m)	56.0	56.0	(56.0)	0.0	0.0	0.0
(84)	2011 4th 7.90% Dev Loan 2026 (\$2.0m)	158.0	158.0	(158.0)	0.0	0.0	0.0
(85)	2011 5th 7.00% Dev Loan 2026 (\$0.3m)	21.0	21.0	(21.0)	0.0	0.0	0.0
(86)	2011 6th 6.72% Dev Loan 2026 (\$2.7m)	181.4	181.4	(181.4)	0.0	0.0	0.0
(87)	2011 7th 6.40% Dev Loan 2026 (\$2.4m)	153.6	153.6	(76.8)	76.8	0.0	0.0
(88)	2011 8th 6.00% Dev Loan 2026 (\$2.7m)	162.0	162.0	(81.0)	81.0	0.0	0.0
(89)	2011 9th 5.80% Dev Loan 2026 (\$4.2m)	243.6	243.6	(121.8)	121.8	0.0	0.0
(90)	2011 10th 5.80% Dev Loan 2026 (\$4.1m)	237.8	237.8	(118.9)	118.9	0.0	0.0
(91)	2011 11th 5.80% Dev Loan 2026 (\$8.5m)	493.0	493.0	(246.5)	246.5	0.0	0.0
(92)	2011 12th 5.80% Dev Loan 2026 (\$2.0m)	116.0	116.0	(58.0)	58.0	0.0	0.0
(93)	2011 13th 5.80% Dev Loan 2026 (\$2.0m)	116.0	116.0	(58.0)	58.0	0.0	0.0
(94)	2011 14th 5.80% Dev Loan 2026 (\$4.5m)	261.0	261.0	(130.5)	130.5	0.0	0.0
(95)	2011 15th 5.80% Dev Loan 2026 (\$1.4m)	81.2	81.2	(40.6)	40.6	0.0	0.0
(96)	2011 18th 6.32% Dev Loan 2026 (\$13.5m)	853.2	853.2	(426.6)	426.6	0.0	0.0
(97)	2011 19th 6.50% Dev Loan 2026 (\$11.3m)	734.5	734.5	(367.3)	367.3	0.0	0.0
(98)	2011 20th 6.64% Dev Loan 2026 (\$11.1m)	737.0	737.0	(368.5)	368.5	0.0	0.0
(99)	2011 21st 7.00% Dev Loan 2026 (\$10.0m)	700.0	700.0	(350.0)	350.0	0.0	0.0
(100)	2012 1st 7.00% Fiji Infrastructure Bond 2027 (\$8.2m)	574.0	574.0	0.0	574.0	0.0	0.0

PROGRAMME 2 - Domestic Loans - Interest Payments*Expenditure Account Number: 52-2-1-15*

(51)	664.0
(52)	554.4
(53)	1,288.0
(54)	1,041.2
(55)	1,360.0
(56)	160.0
(57)	408.0
(58)	833.3
(59)	935.0
(60)	26.3
(61)	1,890.0
(62)	647.5
(63)	1,349.0
(64)	2,000.0
(65)	1,210.0
(66)	2,893.5
(67)	1,000.0
(68)	3,030.0
(69)	Fully redeemed in 2025/26
(70)	Fully redeemed in 2025/26
(71)	Fully redeemed in 2025/26
(72)	Fully redeemed in 2025/26
(73)	Fully redeemed in 2025/26
(74)	Fully redeemed in 2025/26
(75)	Fully redeemed in 2025/26
(76)	Fully redeemed in 2025/26
(77)	Fully redeemed in 2025/26
(78)	Fully redeemed in 2025/26
(79)	Fully redeemed in 2025/26
(80)	Fully redeemed in 2025/26
(81)	Fully redeemed in 2025/26
(82)	Fully redeemed in 2025/26
(83)	Fully redeemed in 2025/26
(84)	Fully redeemed in 2025/26
(85)	Fully redeemed in 2025/26
(86)	Fully redeemed in 2025/26
(87)	76.8
(88)	81.0
(89)	121.8
(90)	118.9
(91)	246.5
(92)	58.0
(93)	58.0
(94)	130.5
(95)	40.6
(96)	426.6
(97)	367.3
(98)	368.5
(99)	350.0
(100)	574.0

		Actual	Revised	Change	Estimate	Projections	
		2024-2025	2025-2026			2026-2027	2027-2028
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 1 - Interest Payments					\$000		
(Expenditure Account Number 52-2-1)							
Standard Expenditure Group 15							
(101)	2012 2nd 7.00% Fiji Infrastructure Bond 2027 (\$8.1m)	567.4	567.4	0.0	567.4	0.0	0.0
(102)	2012 3rd 7.00% Fiji Infrastructure Bond 2027 (\$9.5m)	665.0	665.0	0.0	665.0	0.0	0.0
(103)	2012 5th 6.98% Fiji Infrastructure Bond 2027 (\$0.3m)	20.9	20.9	0.0	20.9	0.0	0.0
(104)	2012 6th 6.95% Fiji Infrastructure Bond 2027 (\$0.3m)	20.9	20.9	0.0	20.9	0.0	0.0
(105)	2012 7th 6.80% Fiji Infrastructure Bond 2027 (\$0.2m)	13.6	13.6	0.0	13.6	0.0	0.0
(106)	2012 8th 6.75% Fiji Infrastructure Bond 2027 (\$3.0m)	202.5	202.5	0.0	202.5	0.0	0.0
(107)	2012 9th 6.70% Fiji Infrastructure Bond 2027 (\$1.0m)	67.0	67.0	0.0	67.0	33.5	0.0
(108)	2012 10th 6.65% Fiji Infrastructure Bond 2027 (\$0.5m)	33.3	33.3	0.0	33.3	16.6	0.0
(109)	2012 11th 6.60% Fiji Infrastructure Bond 2027 (\$0.5m)	33.0	33.0	0.0	33.0	16.5	0.0
(110)	2012 12th 6.54% Fiji Infrastructure Bond 2027 (\$3.1m)	202.7	202.7	0.0	202.7	101.4	0.0
(111)	2012 13th 6.43% Fiji Infrastructure Bond 2027 (\$1.1m)	70.7	70.7	0.0	70.7	35.4	0.0
(112)	2012 14th 6.37% Fiji Infrastructure Bond 2027 (\$1.0m)	63.7	63.7	0.0	63.7	31.9	0.0
(113)	2012 15th 6.37% Fiji Infrastructure Bond 2027 (\$6.0m)	382.2	382.2	0.0	382.2	191.1	0.0
(114)	2012 16th 6.35% Fiji Infrastructure Bond 2027 (\$2.0m)	127.0	127.0	0.0	127.0	63.5	0.0
(115)	2012 17th 6.29% Fiji Infrastructure Bond 2027 (\$5.9m)	371.1	371.1	0.0	371.1	185.6	0.0
(116)	2013 1st 6.25% Fiji Infrastructure Bond 2028 (\$4.0m)	250.0	250.0	0.0	250.0	250.0	0.0
(117)	2013 2nd 6.18% Fiji Infrastructure Bond 2028 (\$9.9m)	611.8	611.8	0.0	611.8	611.8	0.0
(118)	2013 3rd 6.10% Fiji Infrastructure Bond 2028 (\$2.7m)	161.7	161.7	0.0	161.7	161.7	0.0
(119)	2013 4th 6.00% Fiji Infrastructure Bond 2028 (\$4.0m)	240.0	240.0	0.0	240.0	240.0	0.0
(120)	2013 5th 5.84% Fiji Infrastructure Bond 2028 (\$7.8m)	455.5	455.5	0.0	455.5	455.5	0.0
(121)	2013 6th 5.69% Fiji Infrastructure Bond 2028 (\$5.6m)	318.6	318.6	0.0	318.6	318.6	0.0
(122)	2013 7th 5.50% Fiji Infrastructure Bond 2028 (\$4.4m)	242.0	242.0	0.0	242.0	242.0	121.0
(123)	2013 8th 5.33% Fiji Infrastructure Bond 2028 (\$6.6m)	351.8	351.8	0.0	351.8	351.8	175.9
(124)	2013 9th 5.05% Fiji Infrastructure Bond 2028 (\$8.8m)	444.4	444.4	0.0	444.4	444.4	222.2
(125)	2013 10th 4.85% Fiji Infrastructure Bond 2028 (\$12.4m)	601.4	601.4	0.0	601.4	601.4	300.7
(126)	2013 11th 4.75% Fiji Infrastructure Bond 2028 (\$5.1m)	242.3	242.3	0.0	242.3	242.3	121.1
(127)	2013 12th 4.70% Fiji Infrastructure Bond 2028 (\$6.2m)	291.4	291.4	0.0	291.4	291.4	145.7
(128)	2013 13th 4.67% Fiji Infrastructure Bond 2028 (\$5.0m)	233.5	233.5	0.0	233.5	233.5	116.8
(129)	2014 1st 4.52% Fiji Infrastructure Bond 2029 (\$8.1m)	366.1	366.1	0.0	366.1	366.1	183.1
(130)	2014 2nd 4.44% Fiji Infrastructure Bond 2029 (\$3.0m)	133.2	133.2	0.0	133.2	133.2	66.6
(131)	2014 4th 4.35% Fiji Infrastructure Bond 2029 (\$4.0m)	174.0	174.0	0.0	174.0	174.0	174.0
(132)	2014 6th 4.35% Fiji Infrastructure Bond 2029 (\$4.0m)	174.0	174.0	0.0	174.0	174.0	174.0
(133)	2014 8th 4.35% Fiji Infrastructure Bond 2029 (\$3.0m)	130.5	130.5	0.0	130.5	130.5	130.5
(134)	2014 9th 4.35% Fiji Infrastructure Bond 2029 (\$3.0m)	130.5	130.5	0.0	130.5	130.5	130.5
(135)	2014 11th 4.35% Fiji Infrastructure Bond 2029 (\$2.0m)	87.0	87.0	0.0	87.0	87.0	87.0
(136)	2014 13th 4.35% Fiji Infrastructure Bond 2029 (\$2.0m)	87.0	87.0	0.0	87.0	87.0	87.0
(137)	2014 14th 4.80% Fiji Infrastructure Bond 2029 (\$8.0m)	384.0	384.0	0.0	384.0	384.0	384.0
(138)	2014 15th 5.15% Fiji Infrastructure Bond 2029 (\$7.6m)	580.7	391.4	0.0	391.4	391.4	391.4
(139)	2014 16th 5.14% Fiji Infrastructure Bond 2029 (\$5.0m)	380.5	257.0	0.0	257.0	257.0	257.0
(140)	2014 17th 5.14% Fiji Infrastructure Bond 2029 (\$3.5m)	266.4	179.9	0.0	179.9	179.9	179.9
(141)	2015 1st 5.20% Fiji Infrastructure Bond 2025 (\$12.5m)	650.0	0.0	0.0	0.0	0.0	0.0
(142)	2015 2nd 5.49% Fiji Infrastructure Bond 2030 (\$7.0m)	799.5	384.3	0.0	384.3	384.3	384.3
(143)	2015 5th 5.49% Fiji Infrastructure Bond 2030 (\$7.0m)	695.7	384.3	0.0	384.3	384.3	384.3
(144)	2015 6th 5.49% Fiji Infrastructure Bond 2030 (\$2.0m)	109.8	109.8	0.0	109.8	109.8	109.8
(145)	2015 7th 5.49% Fiji Infrastructure Bond 2030 (\$2.9m)	418.7	159.2	0.0	159.2	159.2	159.2
(146)	2015 8th 5.48% Fiji Infrastructure Bond 2030 (\$5.0m)	1,052.5	274.0	0.0	274.0	274.0	274.0
(147)	2015 9th 5.47% Fiji Infrastructure Bond 2030 (\$2.5m)	928.7	136.8	0.0	136.8	136.8	136.8
(148)	2015 10th 5.47% Fiji Infrastructure Bond 2030 (\$5.0m)	533.0	403.3	(129.8)	273.5	273.5	273.5
(149)	2015 11th 5.47% Fiji Infrastructure Bond 2030 (\$13.5m)	1,075.2	906.8	(168.4)	738.5	738.5	738.5
(150)	2015 12th 5.47% Fiji Infrastructure Bond 2030 (\$1.5m)	82.1	82.1	0.0	82.1	82.1	82.1

PROGRAMME 2 - Domestic Loans - Interest Payments*Expenditure Account Number: 52-2-1-15*

(101)	567.4
(102)	665.0
(103)	20.9
(104)	20.9
(105)	13.6
(106)	202.5
(107)	67.0
(108)	33.3
(109)	33.0
(110)	202.7
(111)	70.7
(112)	63.7
(113)	382.2
(114)	127.0
(115)	371.1
(116)	250.0
(117)	611.8
(118)	161.7
(119)	240.0
(120)	455.5
(121)	318.6
(122)	242.0
(123)	351.8
(124)	444.4
(125)	601.4
(126)	242.3
(127)	291.4
(128)	233.5
(129)	366.1
(130)	133.2
(131)	174.0
(132)	174.0
(133)	130.5
(134)	130.5
(135)	87.0
(136)	87.0
(137)	384.0
(138)	391.4
(139)	257.0
(140)	179.9
(141)	Fully Paid in 2024/25
(142)	384.3
(143)	384.3
(144)	109.8
(145)	159.2
(146)	274.0
(147)	136.8
(148)	273.5
(149)	738.5
(150)	82.1

Actual	Revised	Change	Estimate	Projections
2024-2025	2025-2026		2026-2027	2027-2028 2028-2029

Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT
Programme 2 - Domestic Loans
Activity 1 - Interest Payments
\$000
(Expenditure Account Number 52-2-1)
Standard Expenditure Group 15

(151)	2015 13th 5.46% Fiji Infrastructure Bond 2030 (\$3.0m)	267.2	215.5	(51.7)	163.8	163.8	163.8
(152)	2015 14th 5.46% Fiji Infrastructure Bond 2030 (\$1.5m)	133.9	107.9	(26.0)	81.9	81.9	81.9
(153)	2015 15th 5.46% Fiji Infrastructure Bond 2030 (\$5.0m)	429.0	351.0	(78.0)	273.0	273.0	273.0
(154)	2015 Viti Bond 5.00% Retail Bond 2025 (\$5.6m)	279.3	0.0	0.0	0.0	0.0	0.0
(155)	2016 1st 5.48% Fiji Infrastructure Bond 2031 (\$3.5m)	191.8	191.8	0.0	191.8	191.8	191.8
(156)	2016 2nd -5.50% Fiji Infrastructure Bond 2031 (\$12.0m)	660.0	660.0	0.0	660.0	660.0	660.0
(157)	2016 3rd 5.53% Fiji Infrastructure Bond 2031 (\$3.9m)	283.7	283.7	(68.0)	215.7	215.7	215.7
(158)	2016 6th 5.59% Fiji Infrastructure Bond 2031 (\$14.0m)	887.4	887.4	(104.8)	782.6	782.6	782.6
(159)	2016 7th 5.60% Fiji Infrastructure Bond 2031 (\$2.0m)	536.0	536.0	(424.0)	112.0	112.0	112.0
(160)	2016 8th 5.63% Fiji Infrastructure Bond 2031 (\$2.0m)	219.2	219.2	(106.6)	112.6	112.6	112.6
(161)	2016 10th 5.65% Fiji Infrastructure Bond 2031 (\$5.0m)	336.0	336.0	(53.5)	282.5	282.5	282.5
(162)	2016 12th 5.40% Fiji Infrastructure Bond 2026 (\$5.0m)	270.0	270.0	(270.0)	0.0	0.0	0.0
(163)	2016 13th 5.75% Fiji Infrastructure Bond 2031 (\$10.0m)	847.5	847.5	(272.5)	575.0	575.0	575.0
(164)	2016 14th 5.90% Fiji Infrastructure Bond 2031 (\$10.0m)	590.0	590.0	0.0	590.0	590.0	590.0
(165)	2016 15th 6.01% Fiji Infrastructure Bond 2031 (\$15.5m)	986.6	986.6	(55.0)	931.6	931.6	931.6
(166)	2016 16th 6.10% Fiji Infrastructure Bond 2031 (\$10.0m)	1,170.0	1,170.0	(560.0)	610.0	610.0	610.0
(167)	2016 17th 6.20% Fiji Infrastructure Bond 2031 (\$11.0m)	1,250.0	1,250.0	(568.0)	682.0	682.0	682.0
(168)	2016 18th 6.30% Fiji Infrastructure Bond 2031 (\$14.0m)	1,514.5	1,514.5	(632.5)	882.0	882.0	882.0
(169)	2016 19th 6.40% Fiji Infrastructure Bond 2031 (\$10.0m)	1,230.0	1,230.0	(590.0)	640.0	640.0	640.0
(170)	2016 20th 6.50% Fiji Infrastructure Bond 2031 (\$11.0m)	1,075.0	1,075.0	(360.0)	715.0	715.0	715.0
(171)	2016 21st 6.64% Fiji Infrastructure Bond 2031 (\$12.0m)	1,473.3	1,473.3	(676.5)	796.8	796.8	796.8
(172)	2016 Viti Bond 5.00% Retail Bond 2026 (\$4.0m)	199.8	199.8	(199.8)	0.0	0.0	0.0
(173)	2016-17 1st 6.24-6.75% Fiji Infrastructure Bond 2027-2031 (\$20.0m)	1,594.0	1,299.0	(312.0)	987.0	675.0	675.0
(174)	2016-17 3rd 6.24-6.77% Fiji Infrastructure Bond 2026-2031 (\$3.0m)	197.8	197.8	(31.2)	166.6	135.4	135.4
(175)	2016-17 4th 6.30-6.80% Fiji Infrastructure Bond 2026-2031 (\$1.0m)	365.5	65.5	(15.8)	49.8	34.0	34.0
(176)	2016-17 5th 6.30-6.80% Fiji Infrastructure Bond 2026-2031 (\$1.1m)	373.9	68.9	(15.8)	53.2	37.4	37.4
(177)	2016-17 6th 6.30-6.80% Fiji Infrastructure Bond 2026-2031 (\$1.0m)	65.5	65.5	(15.8)	49.8	34.0	34.0
(178)	2016-17 7th 6.30-6.80% Fiji Infrastructure Bond 2026-2031 (\$1.0m)	65.5	65.5	(15.8)	49.8	34.0	34.0
(179)	2016-17 8th 6.39-6.90% Fiji Infrastructure Bond 2031 (\$19.5m) ...	1,317.4	1,302.2	(271.6)	1,030.6	759.0	759.0
(180)	2016-17 9th 6.45-7.00% Fiji Infrastructure Bond 2026-2031 (\$14.0m) ...	963.5	963.5	(96.8)	866.8	770.0	770.0
(181)	2016-17 11th 6.55-7.04% Fiji Infrastructure Bond 2027-2032 (\$30.0m)	2,063.0	2,063.0	(327.5)	1,735.5	1,408.0	1,408.0
(182)	2016-17 12th 6.60-7.09% Fiji Infrastructure Bond 2027-2032 (\$20.0m)	1,413.1	1,413.1	0.0	1,413.1	1,347.1	1,347.1
(183)	2016-17 13th 6.60-7.07% Fiji Infrastructure Bond 2027-2032 (\$4.0m)	278.1	278.1	0.0	278.1	212.1	212.1
(184)	2016-17 14th 7.07% Fiji Infrastructure Bond 2032 (\$4.0m) ...	282.8	282.8	0.0	282.8	282.8	282.8
(185)	2016-17 15th 7.07% Fiji Infrastructure Bond 2032 (\$2.0m) ...	141.4	141.4	0.0	141.4	141.4	141.4
(186)	2016-17 16th 6.00% Fiji Infrastructure Bond 2027 (\$27.5m) ...	1,650.0	1,650.0	0.0	1,650.0	0.0	0.0
(187)	2016-17 17th 6.50% Fiji Infrastructure Bond 2032 (\$33.1m) ...	2,150.9	2,150.9	0.0	2,150.9	2,150.9	2,150.9
(188)	2016-17 Viti Bond 5.00% Retail Bond 2026 (\$7.9m) ...	394.4	394.4	(394.4)	0.0	0.0	0.0
(189)	2017-18 1st 7.00% Fiji Infrastructure Bond 2037 (\$96.0m)	6,720.0	6,720.0	0.0	6,720.0	6,720.0	6,720.0
(190)	2017-18 2nd 6.50% Fiji Infrastructure Bond 2032 (\$89.1m)	5,791.5	5,791.5	0.0	5,791.5	5,791.5	5,791.5
(191)	2017-18 3rd 6.00% Fiji Infrastructure Bond 2027 (\$100.0m)	6,000.0	6,000.0	0.0	6,000.0	3,000.0	0.0
(192)	2017-18 5th 6.50% Fiji Infrastructure Bond 2033 (\$89.3m)	5,804.5	5,804.5	0.0	5,804.5	5,804.5	5,804.5
(193)	2017-18 6th 6.00% Fiji Infrastructure Bond 2028 (\$33.0m)	1,980.0	1,980.0	0.0	1,980.0	1,980.0	0.0
(194)	2017-18 Fiji Green Bond 6.30% :13yrs 2030 (\$80.0m)	5,040.0	5,040.0	0.0	5,040.0	5,040.0	5,040.0
(195)	2017-18 Viti Bond 5.00% :2028 (\$7.9m)	399.3	394.3	0.0	394.3	197.1	0.0
(196)	2018-19 1st 7.00% Fiji Infrastructure Bond 2038 (\$137.0m)	9,590.0	9,590.0	0.0	9,590.0	9,590.0	9,590.0
(197)	2018-19 2nd 6.50% Fiji Infrastructure Bond 2033 (\$145.5m)	9,457.5	9,457.5	0.0	9,457.5	9,457.5	9,457.5
(198)	2018-19 3rd 6.00% Fiji Infrastructure Bond 2029 (\$136.0m)	8,160.0	8,160.0	0.0	8,160.0	8,160.0	4,080.0
(199)	2018-19 4th 6.50% Fiji Infrastructure Bond 2034 (\$115.0m)	7,475.0	7,475.0	0.0	7,475.0	7,475.0	7,475.0
(200)	2018-19 5th 7.00% Fiji Infrastructure Bond 2039 (\$91.0m)	6,370.0	6,370.0	0.0	6,370.0	6,370.0	6,370.0

PROGRAMME 2 - Domestic Loans - Interest Payments*Expenditure Account Number: 52-2-1-15*

(151)	163.8
(152)	81.9
(153)	273.0
(154)	Fully Paid in 2024/25
(155)	191.8
(156)	660.0
(157)	215.7
(158)	782.6
(159)	112.0
(160)	112.6
(161)	282.5
(162)	Fully Redeemed 2025/26
(163)	575.0
(164)	590.0
(165)	931.6
(166)	610.0
(167)	682.0
(168)	882.0
(169)	640.0
(170)	715.0
(171)	796.8
(172)	Fully Redeemed in 2025/26
(173)	987.0
(174)	166.6
(175)	49.8
(176)	53.2
(177)	49.8
(178)	49.8
(179)	1,030.6
(180)	866.8
(181)	1,735.5
(182)	1,413.1
(183)	278.1
(184)	282.8
(185)	141.4
(186)	1,650.0
(187)	2,150.9
(188)	Fully Redeemed in 2025/26
(189)	6,720.0
(190)	5,791.5
(191)	6,000.0
(192)	5,804.5
(193)	1,980.0
(194)	5,040.0
(195)	394.3
(196)	9,590.0
(197)	9,457.5
(198)	8,160.0
(199)	7,475.0
(200)	6,370.0

		Actual	Revised	Change	Estimate	Projections	
		2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 1 - Interest Payments					\$000		
(Expenditure Account Number 52-2-1)							
Standard Expenditure Group 15							
(201)	2018-19 Viti Bond 5.00% :2029 (\$4.2m)	214.2	214.2	(6.3)	207.9	207.9	103.9
(202)	2019-20 1st 6.00-7.00% Fiji Infrastructure Bond 2029-2039 (\$205.0m)	13,755.0	13,755.0	0.0	13,755.0	13,755.0	13,755.0
(203)	2019-20 2nd 6.00-7.00% Fiji Infrastructure Bond 2030-2040 (\$208.0m)	14,010.0	14,010.0	0.0	14,010.0	14,010.0	14,010.0
(204)	2019-20 3rd 6.25-6.75% Fiji Infrastructure Bond 2035-2040 (\$391.1m)	25,565.0	25,565.0	0.0	25,565.0	25,565.0	25,565.0
(205)	2019-20 COVID-19 Response Bond 6.25-6.75% 2035-2040 (\$90.0m)	5,950.0	5,950.0	0.0	5,950.0	5,950.0	5,950.0
(206)	2019-20 Viti Bond 4.50-5.00% :2027-2030 (\$8.3m)	448.7	414.9	(2.6)	412.3	409.7	409.7
(207)	2020-21 1st 6.35% Fiji Infrastructure Bond 2040 (\$80.4m)	5,105.4	5,105.4	0.0	5,105.4	5,105.4	5,105.4
(208)	2020-21 2nd 5.44%-5.85% Fiji Infrastructure Bond 2030-2035 (\$68.4m)	3,932.9	3,932.9	0.0	3,932.9	3,932.9	3,932.9
(209)	2020-21 3rd 5.25% Fiji Infrastructure Bond 2040 (\$208.7m)	10,957.2	10,957.2	0.0	10,957.2	10,957.2	10,957.2
(210)	2020-21 4th 4.80% Fiji Infrastructure Bond 2036 (\$116.0m)	5,568.0	5,568.0	0.0	5,568.0	5,568.0	5,568.0
(211)	2020-21 5th 4.50% Fiji Infrastructure Bond 2031 (\$10.0m)	450.0	450.0	0.0	450.0	450.0	450.0
(212)	2021-2022 1st 4.00%-4.75% Fiji Infrastructure Bond 2031-2041 (\$446.0m)	20,568.9	20,568.9	0.0	20,568.9	20,568.9	20,568.9
(213)	2021-2022 2nd 3.95%-4.7% Fiji Infrastructure Bond 2031-2041 (\$195.0m)	9,087.0	9,087.0	0.0	9,087.0	9,087.0	9,087.0
(214)	2021-2022 3rd 4.68% Fiji Infrastructure Bond 2042 (\$148.0m)	6,924.1	6,924.1	0.0	6,924.1	6,924.1	6,924.1
(215)	2021-22 Viti Bond 3.00-4.00% :2027-2032 (\$10.0m)	376.6	379.3	(37.2)	342.1	307.6	306.0
(216)	2022-2023 1st 4.21%-4.64% Fiji Infrastructure Bonds 2037-2042 (\$150.0m)	6,659.0	6,659.0	0.0	6,659.0	6,659.0	6,659.0
(217)	2022-2023 2nd 4.19%-4.62% Fiji Infrastructure Bonds 2037-2042 (\$170.0m)	7,531.5	7,531.5	0.0	7,531.5	7,531.5	7,531.5
(218)	2022-2023 3rd 3.95%-4.57% Fiji Infrastructure Bonds 2033-2043 (\$188.0m)	8,176.1	8,176.1	0.0	8,176.1	8,176.1	8,176.1
(219)	2022-2023 4th 4.15%-4.59% Fiji Infrastructure Bonds 2038-2043 (\$49.0m)	2,350.1	2,210.1	(49.0)	2,161.1	2,161.1	2,161.1
(220)	2022-23 Viti Bond 3.00-4.00% :2028-2033 (\$10.0m)	385.1	385.1	0.0	385.1	364.2	343.3
(221)	2023-2024 1st 4.61% Fiji Infrastructure Bonds 2043 (\$118.0m)	5,579.8	5,509.8	(70.0)	5,439.8	5,439.8	5,439.8
(222)	2023-2024 Fiji Sovereign Blue Bonds 1.00% 2026 (\$5.0m)	50.0	50.0	(25.0)	25.0	0.0	0.0
(223)	2023-2024 Fiji Sovereign Blue Bonds 4.20% 2038 (\$15.0m)	630.0	630.0	0.0	630.0	630.0	630.0
(224)	2023-2024 2nd 3.9%-4.65% Fiji Infrastructure Bonds 2043 (\$207.0m)	9,603.8	9,583.9	(19.9)	9,564.0	9,564.0	9,564.0
(225)	2023-2024 3rd 4.75% Fiji Infrastructure Bonds 2044 (\$126.0m)	6,041.0	6,041.0	(56.0)	5,985.0	5,985.0	5,985.0
(226)	2023-2024 4th 4.85% Fiji Infrastructure Bonds 2044 (\$204.5m)	9,918.3	9,918.3	0.0	9,918.3	9,918.3	9,918.3
(227)	2023-24 Viti Bond 3.00-4.00% :2029-2034 (\$10.0m)	387.8	391.8	(4.0)	387.8	387.8	374.6
(228)	2025 1st 0.95%-5.00% Fiji Infrastructure Bonds 2044 (\$231.8m)	0.0	11,185.0	(47.5)	11,137.5	11,090.0	11,090.0
(229)	2025 2nd 3.90%-5.00% Fiji Infrastructure Bonds 2034-2044 (\$48.0m)	0.0	2,394.5	0.0	2,394.5	2,394.5	2,394.5
(230)	2025 3rd 5.00% Fiji Infrastructure Bonds 2045 (\$192.0m)	0.0	9,600.0	0.0	9,600.0	9,600.0	9,600.0
(231)	2025 4th 5.00% Fiji Infrastructure Bonds 2045 (\$53.0m)	0.0	395.5	2,254.6	2,650.0	2,650.0	2,650.0
(232)	2024-25 Viti Bonds 3.00%-4.00%:2030-2035 (\$10.0m)	364.9	0.0	395.5	395.5	395.5	395.5
(233)	2025-2026 1st 5.00% Fiji Infrastructure Bonds 2046 (\$78.0m)	6,732.5	0.0	3,900.0	3,900.0	3,900.0	3,900.0
(234)	2025-2026 2nd 2.06%-5.50% Fiji Infrastructure Bonds 2046 (\$393.7m)	57.3	0.0	21,481.5	21,481.5	21,481.5	21,481.5
(235)	2025-2026 3rd 1.59%-5.75% Fiji Infrastructure Bonds 2028-2046 (\$129.3m)	0.0	0.0	6,857.8	6,857.8	6,857.8	6,818.0
(236)	2025-2026 4th 5.75%-7.00% Fiji Infrastructure Bonds 2046-2051 (\$147.75m)	0.0	0.0	10,341.3	10,341.3	10,341.3	10,341.3
(237)	2025-2026 5th 5.75%-7.01% Fiji Infrastructure Bonds 2046-2051 (\$109.1m)	0.0	0.0	7,646.7	7,646.7	7,646.7	7,646.7
(238)	2025-26 Viti Bonds 3.00%-4.00%:2031-2036 (\$15.0m)	0.0	0.0	589.5	589.5	589.5	589.5
(239)	2025-2026 Issues from June-July FIB - Forecast	0.0	5,450.0	(1,594.5)	3,855.5	3,505.0	3,505.0
(240)	2026-2027 Issues from August to January FIB - Forecast	0.0	18,825.0	3,675.0	22,500.0	24,000.0	24,000.0
(241)	2026-2027 Issues from August to January VB - Forecast	0.0	320.0	80.0	400.0	400.0	400.0
TOTAL - Domestic Interest Payments		385,802.0	412,111.7	36,458.8	448,570.4	437,502.9	418,152.9

PROGRAMME 2 - Domestic Loans - Interest Payments*Expenditure Account Number: 52-2-1-15*

(201)	207.9
(202)	13,755.0
(203)	14,010.0
(204)	25,565.0
(205)	5,950.0
(206)	412.3
(207)	5,105.4
(208)	3,932.9
(209)	10,957.2
(210)	5,568.0
(211)	450.0
(212)	20,568.9
(213)	9,087.0
(214)	6,924.1
(215)	342.1
(216)	6,659.0
(217)	7,531.5
(218)	8,176.1
(219)	2,161.1
(220)	385.1
(221)	5,439.8
(222)	25.0
(223)	630.0
(224)	9,564.0
(225)	5,985.0
(226)	9,918.3
(227)	387.8
(228)	11,137.5
(229)	2,394.5
(230)	9,600.0
(231)	2,650.0
(232)	395.5
(233)	3,900.0
(234)	21,481.5
(235)	6,857.8
(236)	10,341.3
(237)	7,646.7
(238)	589.5
(239)	3,855.5
(240)	22,500.0
(241)	400.0

Actual	Revised	Change	Estimate	Projections
2024-2025	2025-2026		2026-2027	2027-2028 2028-2029

Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT

Programme 2 - Domestic Loans

Activity 2 - Principal Repayments

\$000

Standard Liability Group 82

(1)	2007 9th 6.97% Dev Loan 2027 (\$5.1m)	0.0	0.0	0.0	0.0	5,100.0	0.0
(2)	2008 1st 7.10% Dev Loan 2028 (\$18.1m)	0.0	0.0	0.0	0.0	18,130.0	0.0
(3)	2008 2nd 7.20% Dev Loan 2028 (\$10.6m)	0.0	0.0	0.0	0.0	10,550.0	0.0
(4)	2008 3rd 7.23% Dev Loan 2028 (\$5.7m)	0.0	0.0	0.0	0.0	5,720.0	0.0
(5)	2008 4th 7.25% Dev Loan 2028 (\$7.2m)	0.0	0.0	0.0	0.0	7,230.0	0.0
(6)	2008 5th 7.30% Dev Loan 2028 (\$6.1m)	0.0	0.0	0.0	0.0	6,115.0	0.0
(7)	2008 6th 7.35% Dev Loan 2028 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	10,000.0
(8)	2008 7th 7.39% Dev Loan 2028 (\$6.2m)	0.0	0.0	0.0	0.0	0.0	6,150.0
(9)	2008 8th 7.42% Dev Loan 2028 (\$5.1m)	0.0	0.0	0.0	0.0	0.0	5,100.0
(10)	2008 9th 7.46% Dev Loan 2028 (\$7.5m)	0.0	0.0	0.0	0.0	0.0	7,500.0
(11)	2008 10th 7.50% Dev Loan 2028 (\$4.3m)	0.0	0.0	0.0	0.0	0.0	4,315.0
(12)	2008 11th 7.53% Dev Loan 2028 (\$4.1m)	0.0	0.0	0.0	0.0	0.0	4,100.0
(13)	2008 12th 7.55% Dev Loan 2028 (\$1.5m)	0.0	0.0	0.0	0.0	0.0	1,500.0
(14)	2008 13th 8.50% Dev Loan 2028 (\$5.1m)	0.0	0.0	0.0	0.0	0.0	5,052.0
(15)	2008 14th 9.50% Dev Loan 2028 (\$6.0m)	0.0	0.0	0.0	0.0	0.0	6,000.0
(16)	2008 15th 10.50% Dev Loan 2028 (\$2.1m)	0.0	0.0	0.0	0.0	0.0	2,110.0
(17)	2009 1st 11.50% Dev Loan 2029 (\$4.0m)	0.0	0.0	0.0	0.0	0.0	4,000.0
(18)	2009 2nd 11.75% Dev Loan 2029 (\$3.7m)	0.0	0.0	0.0	0.0	0.0	3,700.0
(19)	2009 3rd 12.00% Dev Loan 2029 (\$4.8m)	0.0	0.0	0.0	0.0	0.0	4,800.0
(20)	2009 4th 12.10% Dev Loan 2029 (\$4.0m)	0.0	0.0	0.0	0.0	0.0	4,000.0
(21)	2009 5th 12.34% Dev Loan 2029 (\$5.3m)	0.0	0.0	0.0	0.0	0.0	5,300.0
(22)	2009 6th 12.34% Dev Loan 2029 (\$3.4m)	0.0	0.0	0.0	0.0	0.0	3,400.0
(23)	2009 7th 12.50% Dev Loan 2029 (\$2.6m)	0.0	0.0	0.0	0.0	0.0	2,600.0
(24)	2009 8th 12.50% Dev Loan 2029 (\$2.8m)	0.0	0.0	0.0	0.0	0.0	2,800.0
(25)	2009 9th 12.60% Dev Loan 2029 (\$0.4m)	0.0	0.0	0.0	0.0	0.0	400.0
(26)	2009 10th 12.60% Dev Loan 2029 (\$2.5m)	0.0	0.0	0.0	0.0	0.0	2,500.0
(27)	2009 11th 12.70% Dev Loan 2029 (\$3.8m)	0.0	0.0	0.0	0.0	0.0	3,800.0
(28)	2009 12th 12.81% Dev Loan 2029 (\$2.4m)	0.0	0.0	0.0	0.0	0.0	2,400.0
(29)	2009 14th 12.97% Dev Loan 2029 (\$6.2m)	0.0	0.0	0.0	0.0	0.0	6,200.0
(30)	2009 17th 13.00% Dev Loan 2029 (\$4.7m)	0.0	0.0	0.0	0.0	0.0	4,700.0
(31)	2009 18th 13.00% Dev Loan 2029 (\$6.5m)	0.0	0.0	0.0	0.0	0.0	6,500.0
(32)	2009 19th 13.00% Dev Loan 2029 (\$15.8m)	0.0	0.0	0.0	0.0	0.0	15,750.0
(33)	2009 20th 13.00% Dev Loan 2029 (\$11.4m)	700.0	0.0	0.0	0.0	0.0	0.0
(34)	2009 21st 13.00% Dev Loan 2029 (\$13.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(35)	2009 22nd 12.00% Dev Loan 2029 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(36)	2009 23rd 12.00% Dev Loan 2029 (\$12.0m)	600.0	0.0	0.0	0.0	0.0	0.0
(37)	2009 24th 12.00% Dev Loan 2029 (\$14.0m)	550.0	0.0	0.0	0.0	0.0	0.0
(38)	2009 25th 11.00% Dev Loan 2029 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(39)	2009 26th 11.00% Dev Loan 2029 (\$14.3m)	700.0	0.0	0.0	0.0	0.0	0.0
(40)	2009 27th 11.00% Dev Loan 2029 (\$16.0m)	300.0	0.0	0.0	0.0	0.0	0.0
(41)	2009 28th 9.00% Dev Loan 2029 (\$3.0m)	3,000.0	0.0	0.0	0.0	0.0	0.0
(42)	2009 29th 9.00% Dev Loan 2029 (\$11.0m)	1,000.0	0.0	0.0	0.0	0.0	0.0
(43)	2009 30th 9.00% Dev Loan 2029 (\$7.0m)	100.0	0.0	0.0	0.0	0.0	0.0
(44)	2009 31st 8.00% Dev Loan 2029 (\$5.8m)	0.0	0.0	0.0	0.0	0.0	0.0
(45)	2009 32nd 8.00% Dev Loan 2029 (\$8.0m)	3,800.0	0.0	0.0	0.0	0.0	0.0
(46)	2009 33rd 8.00% Dev Loan 2029 (\$5.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(47)	2009 34th 8.00% Dev Loan 2029 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(48)	2010 1st 8.00% Dev Loan 2030 (\$11.0m)	1,000.0	0.0	0.0	0.0	0.0	0.0
(49)	2010 2nd 8.00% Dev Loan 2030 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(50)	2010 3rd 8.00% Dev Loan 2030 (\$8.1m)	0.0	0.0	0.0	0.0	0.0	0.0

CHARGES ON ACCOUNT OF PUBLIC DEBT

PROGRAMME 2 - Domestic Loans - Principal Payments

Expenditure Account Number: 52-2-2

Standard Liability Group 82

(1)	Redemptions due on 14/12 :2027 (\$5.1m)
(2)	Redemptions due on 23/01 :2028 (\$18.1m)
(3)	Redemptions due on 19/03 :2028 (\$10.6m)
(4)	Redemptions due on 07/05 :2028 (\$5.7m)
(5)	Redemptions due on 18/06 :2028 (\$7.2m)
(6)	Redemptions due on 23/07 :2028 (\$6.1m)
(7)	Redemptions due on 20/08 :2028 (\$10.0m)
(8)	Redemptions due on 03/09 :2028 (\$6.2m)
(9)	Redemptions due on 12/09 :2028 (\$5.1m)
(10)	Redemptions due on 08/10 :2028 (\$7.5m)
(11)	Redemptions due on 05/11 :2028 (\$4.3m)
(12)	Redemptions due on 19/11 :2028 (\$4.1m)
(13)	Redemptions due on 05/12 :2028 (\$1.5m)
(14)	Redemptions due on 17/12 :2028 (\$5.1m)
(15)	Redemptions due on 24/12 :2028 (\$6.0m)
(16)	Redemptions due on 31/12 :2028 (\$2.1m)
(17)	Redemptions due on 07/01 :2029 (\$4.0m)
(18)	Redemptions due on 21/01 :2029 (\$3.7m)
(19)	Redemptions due on 28/01 :2029 (\$4.8m)
(20)	Redemptions due on 06/02 :2029 (\$4.0m)
(21)	Redemptions due on 13/02 :2029 (\$5.3m)
(22)	Redemptions due on 20/02 :2029 (\$3.4m)
(23)	Redemptions due on 27/02 :2029 (\$2.6m)
(24)	Redemptions due on 04/03 :2029 (\$2.8m)
(25)	Redemptions due on 11/03 :2029 (\$0.4m)
(26)	Redemptions due on 18/03 :2029 (\$2.5m)
(27)	Redemptions due on 25/03 :2029 (\$3.8m)
(28)	Redemptions due on 15/04 :2029 (\$2.4m)
(29)	Redemptions due on 13/05 :2029 (\$6.2m)
(30)	Redemptions due on 17/06 :2029 (\$4.7m)
(31)	Redemptions due on 01/07 :2029 (\$6.5m)
(32)	Redemptions due on 15/07 :2029 (\$15.8m)
(33)	Redemptions due on 05/08 :2029 (\$11.4m)
(34)	Redemptions due on 19/08 :2029 (\$13.0m)
(35)	Redemptions due on 02/09 :2029 (\$10.0m)
(36)	Redemptions due on 16/09 :2029 (\$12.0m)
(37)	Redemptions due on 30/09 :2029 (\$14.0m)
(38)	Redemptions due on 02/10 :2029 (\$10.0m)
(39)	Redemptions due on 14/10 :2029 (\$14.3m)
(40)	Redemptions due on 28/10 :2029 (\$16.0m)
(41)	Redemptions due on 06/11 :2029 (\$3.0m)
(42)	Redemptions due on 18/11 :2029 (\$11.0m)
(43)	Redemptions due on 25/11 :2029 (\$7.0m)
(44)	Redemptions due on 04/12 :2029 (\$5.8m)
(45)	Redemptions due on 18/12 : 2029 (\$8.0m)
(46)	Redemptions due on 24/12 :2029 (\$5.0m)
(47)	Redemptions due on 30/12 :2029 (\$10.0m)
(48)	Redemptions due on 06/01 :2030 (\$11.0m)
(49)	Redemptions due on 20/01 :2030 (\$10.0m)
(50)	Redemptions due on 03/02 :2030 (\$8.1m)

		Actual	Revised	Change	Estimate	Projections	
		2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 2 - Principal Repayments							
Standard Liability Group 82							
					\$000		
(51)	2010 4th 8.00% Dev Loan 2030 (\$8.3m)	0.0	0.0	0.0	0.0	0.0	0.0
(52)	2010 5th 8.00% Dev Loan 2030 (\$6.9m)	0.0	0.0	0.0	0.0	0.0	0.0
(53)	2010 6th 8.00% Dev Loan 2030 (\$16.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(54)	2010 7th 8.00% Dev Loan 2030 (\$13.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(55)	2010 8th 8.00% Dev Loan 2030 (\$17.0m)	1,000.0	0.0	0.0	0.0	0.0	0.0
(56)	2010 9th 8.00% Dev Loan 2030 (\$2.0m)	1,000.0	0.0	0.0	0.0	0.0	0.0
(57)	2010 10th 8.00% Dev Loan 2030 (\$5.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(58)	2010 12th 8.25% Dev Loan 2030 (\$10.1m)	700.0	0.0	0.0	0.0	0.0	0.0
(59)	2010 13th 8.50% Dev Loan 2030 (\$11.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(60)	2010 14th 8.75% Dev Loan 2030 (\$0.3m)	400.0	0.0	0.0	0.0	0.0	0.0
(61)	2010 15th 9.00% Dev Loan 2030 (\$21.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(62)	2010 16th 9.25% Dev Loan 2030 (\$7.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(63)	2010 17th 9.50% Dev Loan 2030 (\$14.2m)	0.0	0.0	0.0	0.0	0.0	0.0
(64)	2010 18th 10.00% Dev Loan 2030 (\$20.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(65)	2010 19th 10.00% Dev Loan 2030 (\$12.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(66)	2010 20th 10.00% Dev Loan 2030 (\$28.9m)	1,000.0	0.0	0.0	0.0	0.0	0.0
(67)	2010 21st 10.00% Dev Loan 2030 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(68)	2010 22nd 10.00-14.00% Dev Loan 2030-2040 (\$22.3m)	0.0	0.0	0.0	0.0	0.0	0.0
(69)	2010 25th 8.25% Dev Loan 2025 (\$5.0m)	0.0	5,000.0	(5,000.0)	0.0	0.0	0.0
(70)	2010 26th 8.95% Dev Loan 2025 (\$22.2m)	0.0	22,200.0	(22,200.0)	0.0	0.0	0.0
(71)	2010 27th 9.00% Dev Loan 2025 (\$25.6m)	0.0	25,600.0	(25,600.0)	0.0	0.0	0.0
(72)	2010 28th 9.00% Dev Loan 2025 (\$10.0m)	0.0	10,000.0	(10,000.0)	0.0	0.0	0.0
(73)	2010 29th 9.00% Dev Loan 2025 (\$2.1m)	0.0	2,100.0	(2,100.0)	0.0	0.0	0.0
(74)	2010 30th 9.00% Dev Loan 2025 (\$12.6m)	0.0	12,600.0	(12,600.0)	0.0	0.0	0.0
(75)	2010 31st 9.00% Dev Loan 2025 (\$15.2m)	0.0	15,200.0	(15,200.0)	0.0	0.0	0.0
(76)	2010 32nd 9.00% Dev Loan 2025 (\$19.2m)	0.0	19,200.0	(19,200.0)	0.0	0.0	0.0
(77)	2010 33rd 9.00% Dev Loan 2025 (\$11.5m)	0.0	11,500.0	(11,500.0)	0.0	0.0	0.0
(78)	2010 34th 9.00% Dev Loan 2025 (\$14.0m)	0.0	14,000.0	(14,000.0)	0.0	0.0	0.0
(79)	2010 35th 9.00% Dev Loan 2025 (\$24.8m)	0.0	24,800.0	(24,800.0)	0.0	0.0	0.0
(80)	2010 36th 8.99% Dev Loan 2025 (\$25.0m)	0.0	25,000.0	(25,000.0)	0.0	0.0	0.0
(81)	2011 1st 8.95% Dev Loan 2026 (\$2.4m)	0.0	2,370.0	(2,370.0)	0.0	0.0	0.0
(82)	2011 2nd 8.00% Dev Loan 2026 (\$6.1m)	0.0	6,100.0	(6,100.0)	0.0	0.0	0.0
(83)	2011 3rd 8.00% Dev Loan 2026 (\$0.7m)	0.0	700.0	(700.0)	0.0	0.0	0.0
(84)	2011 4th 7.90% Dev Loan 2026 (\$2.0m)	0.0	2,000.0	(2,000.0)	0.0	0.0	0.0
(85)	2011 5th 7.00% Dev Loan 2026 (\$0.3m)	0.0	300.0	(300.0)	0.0	0.0	0.0
(86)	2011 6th 6.72% Dev Loan 2026 (\$2.7m)	0.0	2,700.0	(2,700.0)	0.0	0.0	0.0
(87)	2011 7th 6.40% Dev Loan 2026 (\$2.4m)	0.0	0.0	2,400.0	2,400.0	0.0	0.0
(88)	2011 8th 6.00% Dev Loan 2026 (\$2.7m)	0.0	0.0	2,700.0	2,700.0	0.0	0.0
(89)	2011 9th 5.80% Dev Loan 2026 (\$4.2m)	0.0	0.0	4,200.0	4,200.0	0.0	0.0
(90)	2011 10th 5.80% Dev Loan 2026 (\$4.1m)	0.0	0.0	4,100.0	4,100.0	0.0	0.0
(91)	2011 11th 5.80% Dev Loan 2026 (\$8.5m)	0.0	0.0	8,500.0	8,500.0	0.0	0.0
(92)	2011 12th 5.80% Dev Loan 2026 (\$2.0m)	0.0	0.0	2,000.0	2,000.0	0.0	0.0
(93)	2011 13th 5.80% Dev Loan 2026 (\$2.0m)	0.0	0.0	2,000.0	2,000.0	0.0	0.0
(94)	2011 14th 5.80% Dev Loan 2026 (\$4.5m)	0.0	0.0	4,500.0	4,500.0	0.0	0.0
(95)	2011 15th 5.80% Dev Loan 2026 (\$1.4m)	0.0	0.0	1,400.0	1,400.0	0.0	0.0
(96)	2011 18th 6.32% Dev Loan 2026 (\$13.5m)	0.0	0.0	13,500.0	13,500.0	0.0	0.0
(97)	2011 19th 6.50% Dev Loan 2026 (\$11.3m)	0.0	0.0	11,300.0	11,300.0	0.0	0.0
(98)	2011 20th 6.64% Dev Loan 2026 (\$11.1m)	0.0	0.0	11,100.0	11,100.0	0.0	0.0
(99)	2011 21st 7.00% Dev Loan 2026 (\$10.0m)	0.0	0.0	10,000.0	10,000.0	0.0	0.0
(100)	2012 1st 7.00% Fiji Infrastructure Bond 2027 (\$8.2m)	0.0	0.0	8,200.0	8,200.0	0.0	0.0

PROGRAMME 2 - Domestic Loans - Principal Payments
Expenditure Account Number: 52-2-2
Standard Liability Group 82

(51)	Redemptions due on 17/02 :2030 (\$8.3m)
(52)	Redemptions due on 03/03 :2030 (\$6.9m)
(53)	Redemptions due on 10/03 :2030 (\$16.1m)
(54)	Redemptions due on 24/03 :2030 (\$13.0m)
(55)	Redemptions due on 14/04 :2030 (\$17.0m)
(56)	Redemptions due on 21/04 :2030 (\$2.0m)
(57)	Redemptions due on 28/04 :2030 (\$5.1m)
(58)	Redemptions due on 19/05 :2030 (\$10.1m)
(59)	Redemptions due on 26/05 :2030 (\$11.0m)
(60)	Redemptions due on 02/06 :2030 (\$0.3m)
(61)	Redemptions due on 11/06 :2030 (\$21.0m)
(62)	Redemptions due on 16/06 :2030 (\$7.0m)
(63)	Redemptions due on 23/06 :2030 (\$14.2m)
(64)	Redemptions due on 07/07 :2030 (\$20.0m)
(65)	Redemptions due on 14/07 :2030 (\$12.1m)
(66)	Redemptions due on 28/07 :2030 (\$28.9m)
(67)	Redemptions due on 04/08 :2030 (\$10.0m)
(68)	Redemptions due on 11/08 :2030 (\$2.2m) & 2040 (\$20.1m)
(69)	Redemptions due on 15/09 :2025 (\$5.0m)
(70)	Redemptions due on 22/09 :2025 (\$22.2m)
(71)	Redemptions due on 06/10 :2025 (\$25.6m)
(72)	Redemptions due on 13/10 :2025 (\$10.0m)
(73)	Redemptions due on 20/10 :2025 (\$2.1m)
(74)	Redemptions due on 27/10 :2025 (\$12.6m)
(75)	Redemptions due on 03/11 :2025 (\$15.2m)
(76)	Redemptions due on 10/11 :2025 (\$19.2m)
(77)	Redemptions due on 24/11 :2025 (\$11.5m)
(78)	Redemptions due on 08/12 :2025 (\$14.0m)
(79)	Redemptions due on 15/12 :2025 (\$24.8m)
(80)	Redemptions due on 22/12 :2025 (\$25.0m)
(81)	Redemptions due on 23/02 :2026 (\$2.4m)
(82)	Redemptions due on 16/03 :2026 (\$6.1m)
(83)	Redemptions due on 30/03 :2026 (\$0.7m)
(84)	Redemptions due on 11/05 :2026 (\$2.0m)
(85)	Redemptions due on 22/06 :2026 (\$0.3m)
(86)	Redemptions due on 27/07 :2026 (\$2.7m)
(87)	Redemptions due on 10/08 :2026 (\$2.4m)
(88)	Redemptions due on 24/08 :2026 (\$2.7m)
(89)	Redemptions due on 07/09 :2026 (\$4.2m)
(90)	Redemptions due on 28/09 :2026 (\$4.1m)
(91)	Redemptions due on 05/10 :2026 (\$8.5m)
(92)	Redemptions due on 12/10 :2026 (\$2.0m)
(93)	Redemptions due on 19/10 :2026 (\$2.0m)
(94)	Redemptions due on 28/10 :2026 (\$4.5m)
(95)	Redemptions due on 09/11 :2026 (\$1.4m)
(96)	Redemptions due on 07/12 :2026 (\$13.5m)
(97)	Redemptions due on 14/12 :2026 (\$11.3m)
(98)	Redemptions due on 21/12 :2026 (\$11.1m)
(99)	Redemptions due on 30/12 :2026 (\$10.0m)
(100)	Redemptions due on 15/02 :2027 (\$8.2m)

Actual	Revised	Change	Estimate	Projections
2024-2025	Estimate		2026-2027	2027-2028 2028-2029

Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT
**Programme 2 - Domestic Loans
Activity 2 - Principal Repayments
Standard Liability Group 82**
\$000

(101)	2012 2nd 7.00% Fiji Infrastructure Bond 2027 (\$8.1m)	0.0	0.0	8,105.0	8,105.0	0.0	0.0
(102)	2012 3rd 7.00% Fiji Infrastructure Bond 2027 (\$9.5m)	0.0	0.0	9,500.0	9,500.0	0.0	0.0
(103)	2012 5th 6.98% Fiji Infrastructure Bond 2027 (\$0.3m)	0.0	0.0	300.0	300.0	0.0	0.0
(104)	2012 6th 6.95% Fiji Infrastructure Bond 2027 (\$0.3m)	0.0	0.0	300.0	300.0	0.0	0.0
(105)	2012 7th 6.80% Fiji Infrastructure Bond 2027 (\$0.2m)	0.0	0.0	200.0	200.0	0.0	0.0
(106)	2012 8th 6.75% Fiji Infrastructure Bond 2027 (\$3.0m)	0.0	0.0	3,000.0	3,000.0	0.0	0.0
(107)	2012 9th 6.70% Fiji Infrastructure Bond 2027 (\$1.0m)	0.0	0.0	0.0	0.0	1,000.0	0.0
(108)	2012 10th 6.65% Fiji Infrastructure Bond 2027 (\$0.5m)	0.0	0.0	0.0	0.0	500.0	0.0
(109)	2012 11th 6.60% Fiji Infrastructure Bond 2027 (\$0.5m)	0.0	0.0	0.0	0.0	500.0	0.0
(110)	2012 12th 6.54% Fiji Infrastructure Bond 2027 (\$3.1m)	0.0	0.0	0.0	0.0	3,100.0	0.0
(111)	2012 13th 6.43% Fiji Infrastructure Bond 2027 (\$1.1m)	0.0	0.0	0.0	0.0	1,100.0	0.0
(112)	2012 14th 6.37% Fiji Infrastructure Bond 2027 (\$1.0m)	0.0	0.0	0.0	0.0	1,000.0	0.0
(113)	2012 15th 6.37% Fiji Infrastructure Bond 2027 (\$6.0m)	0.0	0.0	0.0	0.0	6,000.0	0.0
(114)	2012 16th 6.35% Fiji Infrastructure Bond 2027 (\$2.0m)	0.0	0.0	0.0	0.0	2,000.0	0.0
(115)	2012 17th 6.29% Fiji Infrastructure Bond 2027 (\$5.9m)	0.0	0.0	0.0	0.0	5,900.0	0.0
(116)	2013 1st 6.25% Fiji Infrastructure Bond 2028 (\$4.0m)	0.0	0.0	0.0	0.0	4,000.0	0.0
(117)	2013 2nd 6.18% Fiji Infrastructure Bond 2028 (\$9.9m)	0.0	0.0	0.0	0.0	9,900.0	0.0
(118)	2013 3rd 6.10% Fiji Infrastructure Bond 2028 (\$2.7m)	0.0	0.0	0.0	0.0	2,650.0	0.0
(119)	2013 4th 6.00% Fiji Infrastructure Bond 2028 (\$4.0m)	0.0	0.0	0.0	0.0	4,000.0	0.0
(120)	2013 5th 5.84% Fiji Infrastructure Bond 2028 (\$7.8m)	0.0	0.0	0.0	0.0	7,800.0	0.0
(121)	2013 6th 5.69% Fiji Infrastructure Bond 2028 (\$5.6m)	0.0	0.0	0.0	0.0	5,600.0	0.0
(122)	2013 7th 5.50% Fiji Infrastructure Bond 2028 (\$4.4m)	0.0	0.0	0.0	0.0	0.0	4,400.0
(123)	2013 8th 5.33% Fiji Infrastructure Bond 2028 (\$6.6m)	0.0	0.0	0.0	0.0	0.0	6,600.0
(124)	2013 9th 5.05% Fiji Infrastructure Bond 2028 (\$8.8m)	0.0	0.0	0.0	0.0	0.0	8,800.0
(125)	2013 10th 4.85% Fiji Infrastructure Bond 2028 (\$12.4m)	0.0	0.0	0.0	0.0	0.0	12,400.0
(126)	2013 11th 4.75% Fiji Infrastructure Bond 2028 (\$5.1m)	0.0	0.0	0.0	0.0	0.0	5,100.0
(127)	2013 12th 4.70% Fiji Infrastructure Bond 2028 (\$6.2m)	0.0	0.0	0.0	0.0	0.0	6,200.0
(128)	2013 13th 4.67% Fiji Infrastructure Bond 2028 (\$5.0m)	0.0	0.0	0.0	0.0	0.0	5,000.0
(129)	2014 1st 4.52% Fiji Infrastructure Bond 2029 (\$8.1m)	0.0	0.0	0.0	0.0	0.0	8,100.0
(130)	2014 2nd 4.44% Fiji Infrastructure Bond 2029 (\$3.0m)	0.0	0.0	0.0	0.0	0.0	3,000.0
(131)	2014 4th 4.35% Fiji Infrastructure Bond 2029 (\$4.0m)	0.0	0.0	0.0	0.0	0.0	4,000.0
(132)	2014 6th 4.35% Fiji Infrastructure Bond 2029 (\$4.0m)	0.0	0.0	0.0	0.0	0.0	4,000.0
(133)	2014 8th 4.35% Fiji Infrastructure Bond 2029 (\$3.0m)	0.0	0.0	0.0	0.0	0.0	3,000.0
(134)	2014 9th 4.35% Fiji Infrastructure Bond 2029 (\$3.0m)	0.0	0.0	0.0	0.0	0.0	3,000.0
(135)	2014 11th 4.35% Fiji Infrastructure Bond 2029 (\$2.0m)	0.0	0.0	0.0	0.0	0.0	2,000.0
(136)	2014 13th 4.35% Fiji Infrastructure Bond 2029 (\$2.0m)	0.0	0.0	0.0	0.0	0.0	2,000.0
(137)	2014 14th 4.80% Fiji Infrastructure Bond 2029 (\$8.0m)	0.0	0.0	0.0	0.0	0.0	8,000.0
(138)	2014 15th 5.15% Fiji Infrastructure Bond 2029 (\$7.6m)	7,650.0	0.0	0.0	0.0	0.0	0.0
(139)	2014 16th 5.14% Fiji Infrastructure Bond 2029 (\$5.0m)	5,000.0	0.0	0.0	0.0	0.0	0.0
(140)	2014 17th 5.14% Fiji Infrastructure Bond 2029 (\$3.5m)	3,500.0	0.0	0.0	0.0	0.0	0.0
(141)	2015 1st 5.20% Fiji Infrastructure Bond 2025 (\$12.5m)	12,500.0	0.0	0.0	0.0	0.0	0.0
(142)	2015 2nd 5.49% Fiji Infrastructure Bond 2030 (\$7.0m)	8,000.0	0.0	0.0	0.0	0.0	0.0
(143)	2015 5th 5.49% Fiji Infrastructure Bond 2030 (\$7.0m)	6,000.0	0.0	0.0	0.0	0.0	0.0
(144)	2015 6th 5.49% Fiji Infrastructure Bond 2030 (\$2.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(145)	2015 7th 5.49% Fiji Infrastructure Bond 2030 (\$2.9m)	5,000.0	0.0	0.0	0.0	0.0	0.0
(146)	2015 8th 5.48% Fiji Infrastructure Bond 2030 (\$5.0m)	15,000.0	0.0	0.0	0.0	0.0	0.0
(147)	2015 9th 5.47% Fiji Infrastructure Bond 2030 (\$2.5m)	15,260.0	0.0	0.0	0.0	0.0	0.0
(148)	2015 10th 5.47% Fiji Infrastructure Bond 2030 (\$5.0m)	0.0	5,000.0	(5,000.0)	0.0	0.0	0.0
(149)	2015 11th 5.47% Fiji Infrastructure Bond 2030 (\$13.5m)	0.0	6,500.0	(6,500.0)	0.0	0.0	0.0
(150)	2015 12th 5.47% Fiji Infrastructure Bond 2030 (\$1.5m)	0.0	0.0	0.0	0.0	0.0	0.0

PROGRAMME 2 - Domestic Loans - Principal Payments
Expenditure Account Number: 52-2-2
Standard Liability Group 82

(101)	Redemptions due on 14/03 :2027 (\$8.1m)
(102)	Redemptions due on 02/05 :2027 (\$9.5m)
(103)	Redemptions due on 06/06 :2027 (\$0.3m)
(104)	Redemptions due on 20/06 :2027 (\$0.3m)
(105)	Redemptions due on 04/07 :2027 (\$0.2m)
(106)	Redemptions due on 18/07 :2027 (\$3.0m)
(107)	Redemptions due on 01/08 :2027 (\$1.0m)
(108)	Redemptions due on 08/08 :2027 (\$0.5m)
(109)	Redemptions due on 05/09 :2027 (\$0.5m)
(110)	Redemptions due on 26/09 :2027 (\$3.1m)
(111)	Redemptions due on 17/10 :2027 (\$1.1m)
(112)	Redemptions due on 24/10 :2027 (\$1.0m)
(113)	Redemptions due on 07/11 :2027 (\$6.0m)
(114)	Redemptions due on 05/12 :2027 (\$2.0m)
(115)	Redemptions due on 12/12 :2027 (\$5.9m)
(116)	Redemptions due on 13/02 :2028 (\$4.0m)
(117)	Redemptions due on 13/03 :2028 (\$9.9m)
(118)	Redemptions due on 10/04 :2028 (\$2.7m)
(119)	Redemptions due on 08/05 :2028 (\$4.0m)
(120)	Redemptions due on 05/06 :2028 (\$7.8m)
(121)	Redemptions due on 10/07 :2028 (\$5.6m)
(122)	Redemptions due on 14/08 :2028 (\$4.4m)
(123)	Redemptions due on 11/09 :2028 (\$6.6m)
(124)	Redemptions due on 02/10 :2028 (\$8.8m)
(125)	Redemptions due on 06/11 :2028 (\$12.4m)
(126)	Redemptions due on 11/12 :2028 (\$5.1m)
(127)	Redemptions due on 18/12 :2028 (\$6.2m)
(128)	Redemptions due on 31/12 :2029 (\$5.0m)
(129)	Redemptions due on 08/01 :2029 (\$8.1m)
(130)	Redemptions due on 22/01 :2029 (\$3.0m)
(131)	Redemptions due on 12/02 :2029 (\$4.0m)
(132)	Redemptions due on 19/03 :2029 (\$4.0m)
(133)	Redemptions due on 07/05 :2029 (\$3.0m)
(134)	Redemptions due on 14/05 :2029 (\$3.0m)
(135)	Redemptions due on 11/06 :2029 (\$2.0m)
(136)	Redemptions due on 23/07 :2029 (\$2.0m)
(137)	Redemptions due on 25/07 :2029 (\$8.0m)
(138)	Redemptions due on 01/08 :2029 (\$7.6m)
(139)	Redemptions due on 24/09 :2029 (\$5.0m)
(140)	Redemptions due on 19/12 :2029 (\$3.5m)
(141)	Fully Redeemed on 04/02 :2025 (\$12.5m)
(142)	Redemptions due on 18/02 :2030 (\$7.0m)
(143)	Redemptions due on 06/05 :2030 (\$7.0m)
(144)	Redemptions due on 03/06 :2030 (\$2.0m)
(145)	Redemptions due on 17/06 :2030 (\$2.9m)
(146)	Redemptions due on 24/06 :2030 (\$5.0m)
(147)	Redemptions due on 01/07 :2030 (\$2.5m)
(148)	Redemptions due on 12/08 :2030 (\$5.0m)
(149)	Redemptions due on 02/09 :2030 (\$13.5m)
(150)	Redemptions due on 07/10 :2030 (\$1.5m)

		Actual	Revised	Change	Estimate	Projections	
		2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 2 - Principal Repayments					\$000		
Standard Liability Group 82							
(151)	2015 13th 5.46% Fiji Infrastructure Bond 2030 (\$3.0m)	0.0	2,000.0	(2,000.0)	0.0	0.0	0.0
(152)	2015 14th 5.46% Fiji Infrastructure Bond 2030 (\$1.5m)	0.0	1,000.0	(1,000.0)	0.0	0.0	0.0
(153)	2015 15th 5.46% Fiji Infrastructure Bond 2030 (\$5.0m)	0.0	3,000.0	(3,000.0)	0.0	0.0	0.0
(154)	2016 1st 5.48% Fiji Infrastructure Bond 2031 (\$3.5m)	0.0	0.0	0.0	0.0	0.0	0.0
(155)	2016 2nd -5.50% Fiji Infrastructure Bond 2031 (\$12.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(156)	2016 3rd 5.53% Fiji Infrastructure Bond 2031 (\$3.9m)	0.0	1,300.0	(1,300.0)	0.0	0.0	0.0
(157)	2016 6th 5.59% Fiji Infrastructure Bond 2031 (\$14.0m)	0.0	2,000.0	(2,000.0)	0.0	0.0	0.0
(158)	2016 7th 5.60% Fiji Infrastructure Bond 2031 (\$2.0m)	0.0	8,000.0	(8,000.0)	0.0	0.0	0.0
(159)	2016 8th 5.63% Fiji Infrastructure Bond 2031 (\$2.0m)	0.0	2,000.0	(2,000.0)	0.0	0.0	0.0
(160)	2016 10th 5.65% Fiji Infrastructure Bond 2031 (\$5.0m)	0.0	1,000.0	(1,000.0)	0.0	0.0	0.0
(161)	2016 12th 5.40% Fiji Infrastructure Bond 2026 (\$5.0m)	0.0	5,000.0	(5,000.0)	0.0	0.0	0.0
(162)	2016 13th 5.75% Fiji Infrastructure Bond 2031 (\$10.0m)	0.0	5,000.0	(5,000.0)	0.0	0.0	0.0
(163)	2016 14th 5.90% Fiji Infrastructure Bond 2031 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(164)	2016 15th 6.01% Fiji Infrastructure Bond 2031 (\$15.5m)	0.0	1,000.0	(1,000.0)	0.0	0.0	0.0
(165)	2016 16th 6.10% Fiji Infrastructure Bond 2031 (\$10.0m)	0.0	10,000.0	(10,000.0)	0.0	0.0	0.0
(166)	2016 17th 6.20% Fiji Infrastructure Bond 2031 (\$11.0m)	0.0	10,000.0	(10,000.0)	0.0	0.0	0.0
(167)	2016 18th 6.30% Fiji Infrastructure Bond 2031 (\$14.0m)	0.0	11,000.0	(11,000.0)	0.0	0.0	0.0
(168)	2016 19th 6.40% Fiji Infrastructure Bond 2031 (\$10.0m)	0.0	10,000.0	(10,000.0)	0.0	0.0	0.0
(169)	2016 20th 6.50% Fiji Infrastructure Bond 2031 (\$11.0m)	0.0	6,000.0	(6,000.0)	0.0	0.0	0.0
(170)	2016 21st 6.64% Fiji Infrastructure Bond 2031 (\$12.0m)	0.0	11,000.0	(11,000.0)	0.0	0.0	0.0
(171)	2016-17 1st 6.24-6.75% Fiji Infrastructure Bond 2026-2031 (\$20.0m)	10,000.0	0.0	10,000.0	10,000.0	0.0	0.0
(172)	2016-17 3rd 6.24-6.77% Fiji Infrastructure Bond 2026-2031 (\$3.0m)	0.0	0.0	1,000.0	1,000.0	0.0	0.0
(173)	2016-17 4th 6.30-6.80% Fiji Infrastructure Bond 2031 (\$1.0m)	10,000.0	0.0	500.0	500.0	0.0	0.0
(174)	2016-17 5th 6.30-6.80% Fiji Infrastructure Bond 2031 (\$1.1m)	10,000.0	0.0	500.0	500.0	0.0	0.0
(175)	2016-17 6th 6.30-6.80% Fiji Infrastructure Bond 2026-2031 (\$1.0m)	0.0	0.0	500.0	500.0	0.0	0.0
(176)	2016-17 7th 6.30-6.80% Fiji Infrastructure Bond 2026-2031 (\$1.0m)	0.0	0.0	500.0	500.0	0.0	0.0
(177)	2016-17 8th 6.39-6.90% Fiji Infrastructure Bond 2031 (\$19.5m)	500.0	0.0	8,500.0	8,500.0	0.0	0.0
(178)	2016-17 9th 6.45-7.00% Fiji Infrastructure Bond 2026-2031 (\$14.0m)	0.0	0.0	3,000.0	3,000.0	0.0	0.0
(179)	2016-17 11th 6.55-7.04% Fiji Infrastructure Bond 2027-2032 (\$30.0m)	0.0	0.0	10,000.0	10,000.0	0.0	0.0
(180)	2016-17 12th 6.60-7.09% Fiji Infrastructure Bond 2027-2032 (\$20.0m)	0.0	0.0	1,000.0	1,000.0	0.0	0.0
(181)	2016-17 13th 6.60-7.07% Fiji Infrastructure Bond 2027-2032 (\$4.0m)	0.0	0.0	1,000.0	1,000.0	0.0	0.0
(182)	2016-17 14th 7.07% Fiji Infrastructure Bond 2032 (\$4.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(183)	2016-17 15th 7.07% Fiji Infrastructure Bond 2032 (\$2.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(184)	2016-17 16th 6.00% Fiji Infrastructure Bond 2027 (\$27.5m)	0.0	0.0	27,500.0	27,500.0	0.0	0.0
(185)	2016-17 17th 6.50% Fiji Infrastructure Bond 2032 (\$33.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(186)	2017-18 1st 7.00% Fiji Infrastructure Bond 2037 (\$96.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(187)	2017-18 2nd 6.50% Fiji Infrastructure Bond 2032 (\$89.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(188)	2017-18 3rd 6.00% Fiji Infrastructure Bond 2027 (\$100.0m)	0.0	0.0	0.0	0.0	100,000.0	0.0
(189)	2017-18 5th 6.50% Fiji Infrastructure Bond 2033 (\$89.3m)	0.0	0.0	0.0	0.0	0.0	0.0
(190)	2017-18 6th 6.00% Fiji Infrastructure Bond 2028 (\$33.0m)	0.0	0.0	0.0	0.0	33,000.0	0.0
(191)	2017-18 Fiji Green Bond 6.30% :13yrs 2030 (\$80.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(192)	2018-19 1st 7.00% Fiji Infrastructure Bond 2038 (\$137.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(193)	2018-19 2nd 6.50% Fiji Infrastructure Bond 2033 (\$145.5m)	0.0	0.0	0.0	0.0	0.0	0.0
(194)	2018-19 3rd 6.00% Fiji Infrastructure Bond 2029 (\$136.0m)	0.0	0.0	0.0	0.0	0.0	136,000.0
(195)	2018-19 4th 6.50% Fiji Infrastructure Bond 2034 (\$115.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(196)	2018-19 5th 7.00% Fiji Infrastructure Bond 2039 (\$91.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(197)	2019-20 1st 6.00-7.00% Fiji Infrastructure Bond 2029-2039 (\$205.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(198)	2019-20 2nd 6.00-7.00% Fiji Infrastructure Bond 2030-2040 (\$208.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(199)	2019-20 3rd 6.25-6.75% Fiji Infrastructure Bond 2035-2040 (\$391.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(200)	2019-20 COVID-19 Response Bond 6.25-6.75% 2035-2040 (\$90.0m)	0.0	0.0	0.0	0.0	0.0	0.0

PROGRAMME 2 - Domestic Loans - Principal Payments**Expenditure Account Number: 52-2-2****Standard Liability Group 82**

(151)	Redemptions due on 21/10 :2030 (\$3.0m)
(152)	Redemptions due on 04/11 :2030 (\$1.5m)
(153)	Redemptions due on 16/12 :2030 (\$5.0m)
(154)	Redemptions due on 20/01 :2031 (\$3.5m)
(155)	Redemptions due on 27/01 :2031 (\$12.0m)
(156)	Redemptions due on 03/02 :2031 (\$3.9m)
(157)	Redemptions due on 16/03 :2031 (\$14.0m)
(158)	Redemptions due on 23/03 :2031 (\$2.0m)
(159)	Redemptions due on 01/04 :2031 (\$2.0m)
(160)	Redemptions due on 04/05 :2031 (\$5.0m)
(161)	Redemptions due on 11/05 :2026 (\$5.0m)
(162)	Redemptions due on 13/05 :2031 (\$10.0m)
(163)	Redemptions due on 25/05 :2031 (\$10.0m)
(164)	Redemptions due on 01/06 :2031 (\$15.5m)
(165)	Redemptions due on 08/06 :2031 (\$10.0m)
(166)	Redemptions due on 15/06 :2031 (\$11.0m)
(167)	Redemptions due on 22/06 :2031 (\$14.0m)
(168)	Redemptions due on 06/07 :2031 (\$10.0m)
(169)	Redemptions due on 20/07 :2031 (\$11.0m)
(170)	Redemptions due on 27/07 :2031 (\$12.0m)
(171)	Redemptions due on 17/08 :2026 (\$10.0m) & 2031 (\$10.0m)
(172)	Redemptions due on 06/09 :2026 (\$1.0m) & 2031 (\$2.0m)
(173)	Redemptions due on 14/09 :2026 (\$0.5m) & 2031 (\$0.5m)
(174)	Redemptions due on 28/09 :2026 (\$0.5m) & 2031 (\$0.6m)
(175)	Redemptions due on 05/10 :2026 (\$0.5m) & 2031 (\$0.5m)
(176)	Redemptions due on 19/10 :2026 (\$0.5m) & 2031 (\$0.5m)
(177)	Redemptions due on 09/11 :2026 (\$8.5m) & 2031 (\$11.0m)
(178)	Redemptions due on 07/12 :2026 (\$3.0m) & 2031 (\$11.0m)
(179)	Redemptions due on 11/01 :2027 (\$10.0m) & 2032 (\$20.0m)
(180)	Redemptions due on 08/02 :2027 (\$1.0m) & 2032 (\$19.0m)
(181)	Redemptions due on 08/03 :2027 (\$1.0m) & 2032 (\$3.0m)
(182)	Redemptions due on 22/03 :2032 (\$4.0m)
(183)	Redemptions due on 12/04 :2032 (\$2.0m)
(184)	Redemptions due on 17/05 :2027 (\$27.5m)
(185)	Redemptions due on 14/06 :2032 (\$33.1m)
(186)	Redemptions due on 16/08 :2037 (\$96.0m)
(187)	Redemptions due on 20/09 :2032 (\$89.1m)
(188)	Redemptions due on 13/12 :2027 (\$100.0m)
(189)	Redemptions due on 02/05 :2033 (\$89.3m)
(190)	Redemptions due on 04/07 :2028 (\$33.0m)
(191)	Redemptions due on 01/11 :2030 (\$80.0m)
(192)	Redemptions due on 17/08 :2038 (\$137.0m)
(193)	Redemptions due on 01/11 :2033 (\$145.5m)
(194)	Redemptions due on 08/01 :2029 (\$136.0m)
(195)	Redemptions due on 06/03 :2034 (\$115.0m)
(196)	Redemptions due on 25/04 :2039 (\$91.0m)
(197)	Redemptions due on 11/09 :2029 (\$28.0m), 2034 (\$63.0m) & 2039 (\$114.0m)
(198)	Redemptions due on 04/03 :2030 (\$20.0m), 2035 (\$70.0m) & 2040 (\$118.0m)
(199)	Redemptions due on 06/05 :2035 (\$166.3m) & 2040 (\$224.8m)
(200)	Redemptions due on 15/04 :2035 (\$25.0m) & 2040 (\$65.0m)

		Actual	Revised	Change	Estimate	Projections	
		2024-2025	2025-2026		2026-2027	2027-2028	2028-2029
Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT							
Programme 2 - Domestic Loans							
Activity 2 - Principal Repayments					\$000		
Standard Liability Group 82							
(201)	2020-21 1st 6.35% Fiji Infrastructure Bond 2040 (\$80.4m)	0.0	0.0	0.0	0.0	0.0	0.0
(202)	2020-21 2nd 5.44%-5.85% Fiji Infrastructure Bond 2030-2035 (\$68.4m)	0.0	0.0	0.0	0.0	0.0	0.0
(203)	2020-21 3rd 5.25% Fiji Infrastructure Bond 2040 (\$208.7m)	0.0	0.0	0.0	0.0	0.0	0.0
(204)	2020-21 4th 4.80% Fiji Infrastructure Bond 2036 (\$116.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(205)	2020-21 5th 4.50% Fiji Infrastructure Bond 2031 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(206)	2021-2022 1st 4.00%-4.75% Fiji Infrastructure Bond 2031-2041 (\$446.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(207)	2021-2022 2nd 3.95%-4.7% Fiji Infrastructure Bond 2031-2041 (\$195.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(208)	2021-2022 3rd 4.68% Fiji Infrastructure Bond 2042 (\$148.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(209)	2022-2023 1st 4.21%-4.64% Fiji Infrastructure Bonds 2037-2042 (\$150.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(210)	2022-2023 2nd 3.95%-4.62% Fiji Infrastructure Bonds 2032-2042 (\$170.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(211)	2022-2023 3rd 3.95%-4.57% Fiji Infrastructure Bonds 2033-2043 (\$188.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(212)	2022-2023 4th 4.15%-4.59% Fiji Infrastructure Bonds 2038-2043 (\$49.0m)	25,000.0	5,000.0	(5,000.0)	0.0	0.0	0.0
(213)	2023-2024 1st 4.61% Fiji Infrastructure Bonds 2043 (\$118.0m)	0.0	25,000.0	(25,000.0)	0.0	0.0	0.0
(214)	2023-2024 Fiji Sovereign Blue Bonds 1.00% 2026 (\$5.0m)	0.0	0.0	5,000.0	5,000.0	0.0	0.0
(215)	2023-2024 Fiji Sovereign Blue Bonds 4.20% 2038 (\$15.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(216)	2023-2024 2nd 3.9%-4.65% Fiji Infrastructure Bonds 2043 (\$207.0m)	0.0	7,100.0	(7,100.0)	0.0	0.0	0.0
(217)	2023-2024 3rd 4.75% Fiji Infrastructure Bonds 2044 (\$126.0m)..	0.0	10,000.0	(10,000.0)	0.0	0.0	0.0
(218)	2023-2024 4th 4.85% Fiji Infrastructure Bonds 2044 (\$205.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(219)	2025 1st 0.95%-5.00% Fiji Infrastructure Bonds 2026-2044 (\$231.8m)	0.0	0.0	10,000.0	10,000.0	0.0	0.0
(220)	2025 2nd 3.90%-5.00% Fiji Infrastructure Bonds 2034-20244 (\$48.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(221)	2025 3rd 5.00% Fiji Infrastructure Bonds 2045 (\$192.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(222)	2025-2026 1st 5.00% Fiji Infrastructure Bonds 2046 (\$78.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(223)	2025-2026 2nd 2.06%-5.50% Fiji Infrastructure Bonds 2046 (\$393.7m)	0.0	0.0	0.0	0.0	0.0	0.0
(224)	2025-2026 3rd 1.59%-5.75% Fiji Infrastructure Bonds 2028-2046 (\$129.3m)	0.0	0.0	0.0	0.0	0.0	5,000.0
(225)	2025-2026 4th 5.75%-7.00% Fiji Infrastructure Bonds 2046-2051 (\$147.75m)	0.0	0.0	0.0	0.0	0.0	0.0
(226)	2025-2026 5th 5.75%-7.01% Fiji Infrastructure Bonds 2046-2051 (\$109.1m)	0.0	0.0	0.0	0.0	0.0	0.0
(227)	2015 Viti Bond 5.00% Retail Bond 2025 (\$5.6m)	5,586.0	0.0	0.0	0.0	0.0	0.0
(228)	2016 Viti Bond 5.00% Retail Bond 2026 (\$4.0m)	0.0	3,995.0	(3,995.0)	0.0	0.0	0.0
(229)	2016-17 Viti Bond 5.00% :2026 (\$7.9m)	0.0	7,888.0	(7,888.0)	0.0	0.0	0.0
(230)	2017-18 Viti Bond 5.00% :2028 (\$7.9m)	226.0	0.0	0.0	0.0	7,885.0	0.0
(231)	2018-19 Viti Bond 5.00% :2029 (\$4.2m)	0.0	140.0	(140.0)	0.0	0.0	4,157.0
(232)	2019-20 Viti Bond 4.50-5.00% :2027-2030 (\$8.3m)	1,691.0	0.0	116.0	116.0	0.0	0.0
(233)	2021-22 Viti Bond 3.00-4.00% :2027-2032 (\$10.0m)	0.0	0.0	2,298.0	2,298.0	0.0	91.0
(234)	2022-23 Viti Bond 3.00-4.00% :2028-2033 (\$10.0m)	0.0	0.0	0.0	0.0	1,394.0	0.0
(235)	2023-24 Viti Bond 3.00-4.00% :2029-2034 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	880.0
(236)	2024-2025 Viti Bonds 3.00%-4.00%:2030-2035 (\$10.0m)	0.0	0.0	0.0	0.0	0.0	0.0
(237)	2025-26 Viti Bonds 3.00%-4.00%:2031-2036 (\$15.0m)	0.0	0.0	0.0	0.0	0.0	0.0

TOTAL - Domestic Principal Payments		156,763.0	361,293.0	(172,574.0)	188,719.0	250,174.0	356,405.0

PROGRAMME 2 - Domestic Loans - Principal Payments**Expenditure Account Number: 52-2-2****Standard Liability Group 82**

- (201) Redemptions due on 26/08 :2040 (\$80.4m)
- (202) Redemptions due on 02/09 :2030 (\$16.7m) & 2035 (\$51.7m)
- (203) Redemptions due on 16/12 :2040 (\$208.7m)
- (204) Redemptions due on 06/01 :2036 (\$116.0m)
- (205) Redemptions due on 03/02 :2031 (\$10.0m)
- (206) Redemptions due on 18/08 :2031 (\$45.0m), 2036 (\$62.0m) & 2041 (\$339.0m)
- (207) Redemptions due on 24/11 :2031 (\$6.5m), 2036 (\$6.5m) & 2041 (\$182.0m)
- (208) Redemptions due on 16/03 :2042 (\$148.0m)
- (209) Redemptions due on 31/08 :2037 (\$70.0m) & 2042 (\$80.0m)
- (210) Redemptions due on 02/11 :2037 (\$75.0m) & 2042 (\$95.0m)
- (211) Redemptions due on 01/02 :2033 (\$15.0m), 2037 (\$35.0m), 2038 (\$40.0m), 2042 (\$45.0m) & 2043 (\$53.0m)
- (212) Redemptions due on 03/05 :2038 (\$20.0m) & 2043 (\$29.0m)
- (213) Redemptions due on 09/08 : 2043 (\$118.0m)
- (214) Redemptions due on 08/11 :2026 (\$5.0m)
- (215) Redemptions due on 08/11 :2038 (\$15.0m)
- (216) Redemptions due on 15/11 : 2033 (\$5.0m), 2038 (\$5.0m) & 2043 (\$197.0m)
- (217) Redemptions due on 14/02 : 2044 (\$126.0m)
- (218) Redemptions due on 08/05 :2044 (\$205.0m)
- (219) Redemptions due on 07/08 :2026 (\$10.0m) & 2044 (\$221.8m)
- (220) Redemptions due on 06/11 :2034 (\$0.5m) & 2044 (\$47.5m)
- (221) Redemptions due on 05/02 :2045 (\$192.0m)
- (222) Redemptions due on 06/08 :2045 (\$78.0m)
- (223) Redemptions due on 20/08 :2045 (\$393.7m)
- (224) Redemptions due on 03/12 :2028 (\$5.0m), 2030 (\$10.0m) & 2045 (\$114.3m)
- (225) Redemptions due on 04/02 :2046 (\$0.1m) & 2051 (\$147.65m)
- (226) Redemptions due on 06/05 :2046 (\$0.1m) & 2051 (\$109.1m)
- (227) Fully Redeemed on 30/06: 2025 (\$5.6m)
- (228) Final Redemptions due on 30/06: 2026 (\$4.0m)
- (229) Final Redemptions due on 30/06 :2026 (\$7.9m)
- (230) Final Redemptions due on 30/06 :2028 (\$7.9m)
- (231) Final Redemptions due on 30/06 :2029 (\$4.2m)
- (232) Final Redemptions due on 30/01 :2027 (\$0.12m) & 2030 (\$8.19m)
- (233) Final Redemptions due on 30/01:2027 (\$2.05m), 2029 (\$0.04m) & 2032 (\$7.91m)
- (234) Final Redemptions due on 30/01 :2028 (\$1.4m), 2030 (\$0.19m) & 2033 (\$8.41m)
- (235) Final Redemptions due on 30/01 :2029 (\$0.5m), 2031 (\$0.7m) & 2034 (\$8.8m)
- (236) Final Redemptions due on 30/01 :2030 (\$0.5m) & 2035 (\$9.5m)
- (237) Final Redemptions due on 30/01 :2031 (\$1.0m), 2033 (\$0.1m) & 2036 (\$13.9m)

	Actual	Revised Estimate	Change	Estimate	Projections	
	2024-2025	2025-2026		2026-2027	2027-2028	2028-2029

Head No. 52 - CHARGES ON ACCOUNT OF PUBLIC DEBT

Programme 3 - Miscellaneous and Short Term

\$000

Standard Expenditure Group 12

(1) Interest on Short Term Financing	715.3	3,100.0	0.0	3,100.0	3,000.0	3,000.0
(2) Provision for Contingent Liability	0.0	0.0	20,000.0	20,000.0	20,000.0	20,000.0
(3) RBF Registry Fees	154.8	200.0	0.0	200.0	200.0	200.0
(4) Agency and Management Fees	500.0	500.0	569.6	1,069.6	500.0	500.0
TOTAL - Miscellaneous Payments	1,370.1	3,800.0	20,569.6	24,369.6	23,700.0	23,700.0

Summary of Head 52

Interest Payments

Overseas Loans	135,358.5	122,358.5	1,029.0	123,387.5	127,596.3	127,278.2
Domestic Loans	385,802.0	412,111.7	36,458.8	448,570.4	437,502.9	418,152.9
	521,160.5	534,470.1	37,487.8	571,957.9	565,099.2	545,431.1

Principal Repayments

Overseas Loans	188,974.4	240,675.2	6,919.5	247,594.6	249,690.6	239,771.0
Domestic Loans	156,763.0	361,293.0	(172,574.0)	188,719.0	250,174.0	356,405.0
	345,737.4	601,968.2	(165,654.5)	436,313.6	499,864.6	596,176.0

Miscellaneous and Short Term Financing	1,370.1	3,800.0	20,569.6	24,369.6	23,700.0	23,700.0
Total Debt Servicing	868,268.0	1,140,238.3	(107,597.1)	1,032,641.2	1,088,663.8	1,165,307.1

PROGRAMME 3 - Miscellaneous and Short Term Financing**ACTIVITY 1 - Miscellaneous Payments and Interest on Short Term Financing***(Expenditure Account Number 52-3-1)***Standard Expenditure Group 12****52-3-1-12**

- (1) Provision for interest on Government short term financing via Treasury Bills and Ways and Means.
- (2) Provision for use in the event of any default in payment of an instalment in respect of loans guaranteed or taken over by Government.
- (3) Provision for registry fees and advertising costs to Reserve Bank of Fiji.
- (4) Provision for agency, management and front-end fees.

	Actual 2024-2025	Estimate 2025-2026	Revised Estimate 2025-2026	Estimate 2026-2027 (S000)	Projection 2027-2028	Projection 2028-2029
OPERATING REVENUE						
21 DIRECT TAXES						
01 Income Taxes	1,068,749.0	1,099,659.9	1,079,901.2	1,015,274.6	1,073,178.6	1,126,837.6
<i>PAYE Tax</i>	239,406.3	251,497.0	274,530.2	280,020.8	295,991.2	310,790.8
<i>Withholding Tax</i>	176,629.0	188,612.8	181,768.1	181,768.1	192,134.9	201,741.6
<i>Company Tax</i>	580,863.1	589,513.9	564,319.9	495,001.9	523,233.3	549,394.9
<i>Other Taxes</i>	42,772.2	40,608.0	44,168.6	44,282.9	46,808.4	49,148.9
<i>Provisional Tax</i>	15,685.4	16,193.1	17,343.3	17,388.2	18,379.9	19,298.9
<i>Other Miscellaneous</i>	29,621.7	28,977.7	16,594.9	16,637.8	17,586.7	18,466.1
<i>Tourist VAT Refund Registration Fee</i>	193.1	202.9	185.9	196.2	207.3	217.7
<i>Yacht Agent Registration</i>	404.9	234.3	662.0	698.6	738.5	775.4
<i>Income Tax Refund</i>	(16,826.7)	(16,179.7)	(19,671.7)	(20,719.9)	(21,901.6)	(22,996.7)
10 Social Responsibility Tax	0.0	0.0	0.0	0.0	0.0	0.0
09 Fringe Benefit Tax	25,278.8	23,732.3	28,218.2	28,218.2	29,827.6	31,319.0
06 Capital Gains Tax	43,716.2	46,101.2	34,102.9	30,692.6	32,443.1	34,065.2
TOTAL DIRECT TAXES	1,137,744.0	1,169,493.5	1,142,222.3	1,074,185.4	1,135,449.3	1,192,221.7
22 INDIRECT TAXES						
01 Value Added Tax	1,542,797.2	1,353,041.8	1,378,581.5	1,349,053.5	1,425,978.1	1,497,277.0
<i>Import VAT</i>	971,337.9	858,335.9	835,923.1	816,696.9	863,275.4	906,439.2
<i>Domestic VAT</i>	1,012,660.9	892,021.7	925,265.9	906,760.6	958,475.8	1,006,399.5
<i>Government VAT</i>	9,200.2	7,272.6	7,855.1	7,698.0	8,137.0	8,543.9
<i>VAT Refund</i>	(448,613.0)	(403,120.6)	(388,944.8)	(380,614.5)	(402,322.1)	(422,438.2)
<i>Tourist VAT Refund</i>	(1,788.7)	(1,467.7)	(1,517.8)	(1,588.4)	(1,588.1)	(1,667.5)
02 Customs Taxes	592,596.9	621,449.3	627,994.1	636,803.9	673,122.7	706,778.8
<i>Fiscal Duty</i>	387,696.9	408,362.2	406,051.3	396,051.3	418,639.3	439,571.2
<i>Import Excise Duty</i>	33,619.3	34,913.9	36,680.1	49,227.1	52,034.6	54,636.4
<i>Excise Duty</i>	162,679.6	168,335.7	176,332.4	179,859.0	190,116.9	199,622.8
<i>Export Duty</i>	9,704.0	10,773.6	12,793.9	13,177.8	13,929.3	14,625.8
<i>Luxury Vehicle Levy</i>	800.0	890.0	810.0	810.0	856.2	899.0
<i>Other Sundries</i>	319.7	412.0	436.8	460.9	487.2	511.6
<i>Customs Rebate</i>	(2,222.7)	(2,238.3)	(5,110.4)	(2,782.2)	(2,940.9)	(3,087.9)
Service Turnover Tax	357.6	0.0	79.6	0.0	0.0	0.0
06 Water Resource Tax	77,885.1	75,469.5	65,686.2	67,656.8	71,039.6	74,591.6
07 Departure Tax	123,019.4	144,596.7	165,928.4	167,487.4	172,401.8	177,573.8
09 Telecommunication Levy	594.5	642.9	820.4	845.0	870.3	896.4
10 Environment & Climate Adaption Levy	9,635.5	9,552.8	9,973.7	10,113.6	10,417.0	10,729.5
12 Stamp Duty	2.4	0.0	3.7	0.0	0.0	0.0
TOTAL INDIRECT TAXES	2,346,888.6	2,204,752.9	2,249,067.6	2,231,960.2	2,353,829.5	2,467,847.2
23 FEES, CHARGES, FINES AND PENALTIES						
01 Fees						
01 Agricultural Produce and Inspection	135.6	134.3	143.6	147.2	147.9	148.5
02 Native Timber Measurement (Forestry and Forest Produce Sales)	96.6	184.2	207.9	213.1	213.8	214.5
03 Land and Survey Fees	862.8	673.3	622.6	641.3	644.0	646.7
04 Mining Fees	190.4	189.7	22.3	23.0	23.0	23.1
05 Passport Fees	11,952.4	15,423.1	12,550.0	13,177.5	13,836.4	14,528.2
06 Town Planning Fees	470.4	550.8	471.3	497.4	525.8	552.1
07 Examination Fees	53.4	55.1	103.8	109.5	115.8	121.6
08 Government Day Schools - Fees	1.8	1.9	1.3	1.4	1.5	1.6
09 Government Boarding Schools - Fees	215.4	221.9	192.0	202.6	214.2	224.9
10 Health Fumigation and Quarantine	226.0	55.6	704.0	742.9	785.3	824.6
11 Hospital	4,568.0	5,546.2	3,673.6	3,876.9	4,098.0	4,303.0
12 Cemetery Fees	114.0	111.3	0.0	120.3	127.1	133.5
13 Audit Fees	1,205.4	927.5	1.5	1.6	1.6	1.6
14 Court Fees	1,247.2	1,052.3	1,074.8	1,107.1	1,170.2	1,228.7
15 Registration	3,592.6	3,614.4	2,403.7	2,475.8	2,488.5	2,501.2
16 Land Transport Authority - Fees and Fines	45,657.7	56,141.2	55,408.8	58,981.2	61,340.4	63,794.0
17 Land Transport Authority - Road User Levy Fee	17,721.5	18,065.1	18,406.2	19,142.4	19,908.1	20,704.4
18 Offshore Fisheries Management Fees	1,278.7	1,712.0	1,393.9	1,400.9	1,407.2	1,413.6
19 Permit Fees	3,024.2	1,611.6	3,002.7	3,152.8	3,310.5	3,476.0
20 Citizenship Fees	1,059.5	1,166.1	485.6	509.9	535.4	562.2
21 Visa Fees	453.4	501.9	422.9	444.1	466.3	489.6
22 MSAF Fees	1,793.1	2,383.3	1,914.4	2,020.4	2,135.6	2,242.4
23 Search Fees	2,549.5	1,965.1	583.8	601.3	604.0	606.8
26 Research Fees	7.5	0.0	8.9	9.0	9.5	9.9
27 Police Report & Clearance Fees	1,619.9	0.0	2,813.6	2,841.8	3,003.8	3,154.0
28 Government Guarantee Fee	150.2	250.0	451.5	250.0	250.0	250.0
99 Miscellaneous Fees	2,867.2	3,525.7	3,434.1	3,504.5	3,704.4	3,706.2

OPERATING REVENUE

Head	21	<u>DIRECT TAXES</u>
	21.1.0	
04		Revenue from Personal Income Tax on Income Greater than \$30,000
04		Revenue from Withholding Taxes (Maintenance, Royalty, Interest, Film Hire, Know How, Migration & Resident Interest)
04		Revenue from Corporate Tax and Advance Tax
04		Revenue Collected from Sole Traders, Partnerships, Cooperatives, Trusts and Estates
04		Revenue Collected from Provisional Tax on Contractual Payments and Services
04		Revenue from Gambling Turnover Tax and Tax Agent Fees
04		Revenue from Tourist VAT Refund Registration Fee
04		Revenue from Superyacht Agent Registration and Superyacht Vessel & Superyacht Charter Fee
04		Refunds Issued for Income Taxes
04	21.1.10	Revenue from Tax on Personal Income Greater than \$270,000
04	21.1.9	Revenue from 20 Percent Tax on Benefits Provided to Employees by the Employers
04	21.1.6	Levied on Gains Realised on Disposal of Capital Assets at Rate of 10 percent
	22	<u>INDIRECT TAXES</u>
	22.1.0	
04		Revenue Collected from VAT Charged on Imported Goods
04		Revenue Collected from VAT Charged on Domestic Goods and Services
04		Revenue from VAT Collected and Remitted by Government Agencies
04		Refund Issued for VAT After Input and Output Reconciliations
04		Refund Issued to Departing Tourists on Purchases Above \$500
	22.2.0	
04		Fiscal Duty Collected on Imported Goods Based on Fixed or Ad-Valorem Rates
04		Import Excise Duty Collected on Imported Goods. The Tariff Bands Ranges from 5 to 15 Percent
04		Excise Duty Collected from Goods such as Alcohol, Tobacco and Carbonated Sugar Sweetened Drinks
04		Duty Collected on Exported Gold, Sugar and Gravel Aggregates
04		Revenue Collected on Passenger Vehicles with Cylinder Capacity exceeding 2500cc
04		Revenue from Other Sundries
04		Includes Refund of Customs Duties such as Diplomatic Claims, Fuel Rebates to Bus Companies and Overpayment of Duties
04		Revenue Collected from Service Turnover Tax Applied on Prescribed Services
04	22.6.1	Tax Levied on Extraction of Ground Water for Commercial Sale
04	22.7.1	Revenue Collected from Airport Departure Tax
04	22.9.1	Levy at Rate of 1 Percent on All Voice Calls Transmitted by Telecommunication Services
04	22.10.1	Levy on Personal Income above \$270,000, Prescribed Services, Selected Vehicles, White Goods, Plastic Bag & Superyachts
04	22.12.1	Revenue Collected from Stamping of Legal Instruments
	23	<u>FEES, CHARGES, FINES AND PENALTIES</u>
30	23.1.1	Fees Collected on Sales of Agricultural Produce and Inspection Fees
32	23.1.2	Fees Collected on Sales of Crown Land Logs and Fees for Measurement of Native Timber
33	23.1.3	Fees Collected from Land Survey
33	23.1.4	Revenue from Mining Fees
12	23.1.5	Revenue from Issuance of Passports
37	23.1.6	Revenue from all Town Planning Services and Fees
21	23.1.7	Examination Fees Collected under the Education legislation
21	23.1.8	Tuition Fees Collected under the Education legislation
21	23.1.9	Boarding Fees Collected under the Education legislation
22	23.1.10	Charges for Various Quarantine and Port Health Services
22	23.1.11	Revenue Collected under the Health legislation
14	23.1.12	Revenue from Cemetery Fees
09	23.1.13	Fees Collected from Audit of Non-Government Accounts in Accordance with the Audit legislation
09	23.1.14	Revenue from Court Fees
15	23.1.15	Revenue from Registration Fees
04	23.1.16	Revenue from LTA on Vehicle Registration & Licensing, Traffic Fines, Fees, Permits, Vehicle Inspection and Search Fees
04	23.1.17	Levy Collected from Usage of Public Roads
31	23.1.18	Fees Collected from Offshore Fisheries Management Services
12	23.1.19	Revenue from Permit Fees
12	23.1.20	Revenue from Citizenship Fees
12	23.1.21	Revenue from Visa Fees
04	23.1.22	Revenue from Survey and Registration of Ships, Certification of Sea Farers and Aid to Navigation Navy
15	23.1.23	Revenue from Search Fees
21,30	23.1.26	Revenue from Research Fees
20	23.1.27	Revenue from Police Report and Police Clearance Fees
04	23.1.28	Fees Collected from Government Guarantees
General	23.1.99	Includes Fees for Patents, Public Trustee Administration of Estates, Births, Deaths and Marriage Certificates and Film Censorship

	Actual 2024-2025	Estimate 2025-2026	Revised Estimate 2025-2026	Estimate 2026-2027 (\$000)	Projection 2027-2028	Projection 2028-2029
02 Licenses						
01 License - Arms	56.1	53.7	46.8	49.4	52.2	54.8
02 License - Coasting	0.0	0.0	0.0	0.0	0.0	0.0
03 License - Liquor	1,933.3	2,372.6	2,506.6	2,645.3	2,796.2	2,936.0
04 License - Trading	24.8	20.7	15.3	16.2	17.1	17.9
05 License - Dogs	17.4	18.7	15.9	16.8	17.8	18.6
06 License - Money Lenders	50.7	44.8	30.9	32.6	34.5	36.2
07 License - Hotels and Guest Houses	151.1	1,042.5	81.3	85.8	90.7	95.2
08 License - Telecommunications and Television	12,069.0	9,984.7	11,722.6	12,308.7	13,010.7	13,661.2
09 License - Fishing	14.5	8.8	47.6	50.2	53.1	55.7
10 License - Security Industry	40.4	16.1	66.5	70.2	74.2	77.9
24 License - Civil Aviation	1.6	0.0	0.0	0.0	0.0	0.0
99 License - Others	178.2	109.0	497.8	525.4	555.4	583.1
03 Rates						
01 Water Charges	40,110.0	51,125.9	43,475.2	43,475.2	45,648.9	47,931.4
04 Fees Royalties						
01 Royalties - Sand, Coral and Metal	6.1	5.7	6.4	6.8	7.1	7.5
05 Fines						
01 Court Fines	2,011.3	2,059.4	2,080.4	2,195.6	2,320.8	2,436.8
06 Administrative Fines and Penalty						
01 Administrative Fines and Forfeitures	109.7	386.5	90.8	95.8	101.3	106.3
02 Foreign Consular & Admin Fees	787.9	0.0	2,303.9	2,431.4	2,570.1	2,698.6
03 Fine for Disciplinary Forces	16.3	0.0	145.8	153.8	162.6	170.7
04 Accountable Advance Interest	0.0	0.0	24.7	26.1	27.6	29.0
TOTAL FEES, CHARGES, FINES AND PENALTIES	160,692.3	183,312.9	173,657.5	180,381.2	188,608.5	196,780.0
24 SALES REVENUE						
01 Sales from Government Departments	0.0	0.0	2.8	0.0	0.0	0.0
02 Sales from Companies and Individuals	0.0	0.0	4.9	0.0	0.0	0.0
TOTAL SALES REVENUE	0.0	0.0	7.6	0.0	0.0	0.0
27 OTHER REVENUE AND SURPLUSES						
01 Surplus/Deficit from Agency						
01 RBF Reserve Revaluation Account	687.1	0.0	841.2	0.0	0.0	0.0
02 Rent and Hire of Government Property						
01 Rental for Land	20,584.6	23,000.0	21,000.0	21,000.0	22,197.7	23,307.6
02 Rental of Official Quarters	4,635.0	5,752.4	3,755.8	3,963.7	4,189.8	4,399.3
03 Rental for Buildings	154.5	157.3	50.4	53.2	56.2	59.0
04 Hire of Plant and Vehicles	16.2	17.0	0.0	0.0	0.0	0.0
05 Revenue from Rest Houses	2.2	1.4	0.8	0.8	0.9	0.9
06 Hire of Government Assests	14.0	0.0	14.3	15.1	15.9	16.7
07 Rental for Non-Domestic Quarters	0.0	13.2	0.2	0.2	0.2	0.2
03 Commission Revenue						
01 Commission	9,287.9	8,167.4	6,804.3	7,144.5	7,552.0	7,929.6
04 Sales, Receipts & Other Fees						
01 Sale of Photographs & Maps	263.3	236.9	23.5	24.8	26.2	27.5
02 Sales of Printing Publications	7.5	13.8	39.5	41.6	44.0	46.2
03 Sales of Farm Produce by Agricultural Experimental Stations	165.0	109.9	130.2	137.4	145.3	152.5
04 Sales of School Farm Produce Surplus to Requisitions	0.0	0.0	77.0	81.3	85.9	90.2
05 Sale of Fish and Ice	444.3	414.7	163.2	172.3	182.1	191.2
06 Sale of Sheep and Wool	26.5	22.6	39.1	41.2	43.6	45.7
07 Sale of Animals by Auction	13.6	14.2	16.8	17.8	18.8	19.7
08 Sale of Livestock	350.8	315.3	244.0	257.5	272.2	285.8
09 Revenue from Surveys & Sale of Navigation Publications	41.3	32.5	137.5	145.2	153.4	161.1
10 Revenue from Carriage of Freight, Passenger Fees & Charter of Vessels	312.8	303.4	6.1	6.4	6.8	7.1
11 Receipts from Land Preparation Farmers Contribution	24.0	13.3	0.0	0.0	0.0	0.0
12 Receipts from Agro Input Farmers Contribution	181.2	174.7	39.5	41.7	44.1	46.3
13 Receipts from Pound Keeping	14.7	13.6	15.3	16.1	17.0	17.9
14 Receipts from 1/3 Contribution Plant & Equipment	0.1	0.1	0.4	0.4	0.5	0.5
15 Meat Inspection Fees	17.2	16.8	15.4	16.2	17.1	18.0
16 Veterinary and Animal Quarantine Fees	181.3	150.3	182.6	192.7	203.7	213.9
17 Valuation Fees for Private Properties & Properties of City & Town Councils	3.6	3.4	4.7	5.0	5.3	5.5
18 Agricultural Landlord and Tenant Tribunal Fee	0.4	0.3	0.6	0.7	0.7	0.7
19 Board Member Fees	208.9	654.5	317.6	317.6	335.7	352.5
20 Sale of Flags	56.0	56.6	48.2	50.9	53.8	56.5
22 Sale of Fuel & Oil	0.0	0.0	0.0	0.0	0.0	0.0
24 Sale from Plumber Shop	0.0	0.0	0.8	0.8	0.9	0.9
25 Sales from Joinery Shop	80.9	53.8	103.5	109.3	115.5	121.3
27 Sales from Tailoring Shop	120.6	106.0	89.5	94.4	99.8	104.8
28 Sales from Bakery Shop	341.4	109.7	317.9	335.5	354.7	372.4
29 Sales from Poultry Farm	439.8	351.3	420.3	443.5	468.8	492.3
30 Insurance Payout	0.0	0.0	1,222.8	0.0	0.0	0.0
99 Other Revenue	18,951.1	12,712.0	26,542.8	23,012.1	24,324.6	25,540.8
TOTAL OTHER REVENUE AND SURPLUSES	57,627.6	52,988.2	62,665.9	57,740.1	61,033.1	64,084.8

20	23.2.1	Revenue from Fees Charged for Arms License
04	23.2.3	Revenue from Fees Charged for Coasting Licences
18, 20	23.2.3	Revenue from Fees Charged for Liquor License
20	23.2.4	Revenue from Fees Charged for Trading License
30	23.2.5	Revenue from Fees Charged for Dogs License
20	23.2.6	Revenue from Fees Charged for Money Lenders License
03, 20	23.2.7	Revenue from Fees Charged for Hotels and Guest Houses License
04	23.2.8	Licensing Fee for Operation of Telecommunication and Television Services
31	23.2.9	Revenue from Fishing License
06	23.2.10	Security Industry Licensing Fee
38	23.1.24	Revenue from Civil Aviation Licenses
General	23.2.99	General and Non-Ticket Lotteries, Overseas Lottery Agent's Licences, Gold Dealers' Licences, Mooring Licences & Totalisator Licences

04	23.3.1	Collection of Water Rates including Application Fees (New Connection), Reconnection Fees & Testing Fees
33	23.4.1	Royalties of Sand, Coral and Metal Extracted from Crown Land
09, 33	23.5.1	Revenue from Court Fines

04	23.6.1	Includes Surcharges Imposed in Respect of Losses or Damages to Government Assets
08, 15, 33	23.6.2	Includes Fees from Foreign Consular & Admin
14, 19, 20	23.6.3	Includes Fines for Disciplinary Forces
General	23.6.4	Includes Accountable Advance Interest

24 *SALES REVENUE*

40	24.1.1	Revenue Earned from Government Departments where a Service is Provided or Goods are Sold to Government Departments
15	24.2.2	Revenue Earned from Government Departments where a Service is Provided or Goods are Sold to Other Companies Outside Government

27 *OTHER REVENUE AND SURPLUSES*

04	27.1.1	Anticipated Returns from RBF in Respect of Revaluation of Reserves
33	27.2.1	Rental Received from Crown Land Leases
40	27.2.2	Rental Collected from Occupants of Official Government Quarters
04	27.2.3	Revenue from the Rental of Government Buildings other than Official Quarters
40	27.2.4	Receipts from Hiring of Items to Private and Statutory Bodies
30	27.2.5	Revenue Collected from Rest Houses at Dreketi, Nabouwalu and Nadarivatu
25, 30	27.2.6	Revenue from Hire of Government Assests
14	27.2.7	Rental Collected from Occupants of Non-Domestic Quarters
General	27.3.1	Includes Commission on Sales of Unallocated Stores, Commission on Insurance Premiums Recovered from Salary Payments, etc
33	27.4.1	Sale of Photographs and Maps by Department of Information
General	27.4.2	Revenue from the Sale of Printing Publications
14, 30	27.4.3	Sales of Farm Produce by Agricultural Experimental Stations
25	27.4.4	Sales of School Farm Produce Surplus to Requisitions
31	27.4.5	Receipts from the Sale of Fish and Ice
30	27.4.6	Receipts from Sale of Sheep and Wool
30	27.4.7	Sale of Animals by Auction
14, 30	27.4.8	Sale of Livestock
33	27.4.9	Revenue from Surveys and Sale of Navigation Publications
40	27.4.10	Revenue from the Carriage of Freight, Passenger Fares and Charter of Government Vessels
30	27.4.11	Receipts from Land Preparation Farmers Contribution
30	27.4.12	Receipts from Agro Input Farmers Contribution
30	27.4.13	Receipts from Pound Keeping
30	27.4.14	Receipts from 1/3 Contribution Plant & Equipment
30	27.4.15	Meat Inspection Fees
30	27.4.16	Veterinary and Animal Quarantine Fees
33	27.4.17	Revenue Earned from the Valuation of Private Properties and Properties of City and Town Councils
09	27.4.18	Fees Collected in Respect of Appeals
04	27.4.19	Fees Received from Board. Members of FRCS, FNPF, etc
04	27.4.20	Sale of Flags
04	27.4.22	Sale of Fuel & Oil
20	27.4.24	Sale from Plumber Shop
14	27.4.25	Sales from Joinery Shop
14	27.4.27	Sales from Tailoring Shop
14	27.4.28	Sales from Bakery Shop
14	27.4.29	Sales from Poultry Farm
04	27.4.30	Receipts from Insurance Payout
General	27.4.99	All Other Sundry Receipts

	Actual 2024-2025	Estimate 2025-2026	Revised Estimate 2025-2026	Estimate 2026-2027 (\$000)	Projection 2027-2028	Projection 2028-2029
28 REIMBURSEMENT AND RECOVERIES						
01 Reimbursement of Services						
01 Reimbursement - Housing Authority Low Cost Housing	21,586.2	3,024.5	0.0	0.0	0.0	0.0
02 Reimbursement - Public Rental Board Housing Project	0.0	810.5	0.0	731.6	731.6	731.6
03 Reimbursement from Municipal Councils	0.0	0.0	0.0	0.0	0.0	0.0
99 Reimbursement of Services - Others	18.6	0.0	0.0	0.0	0.0	0.0
02 Refund of Payments						
01 Recoveries of Overpayments in Previous Years	1,633.9	1,648.0	916.6	925.8	935.1	944.4
02 Refund of Grants	450.1	301.8	46.7	47.2	47.6	48.1
03 Refunds Others	118.4	0.0	43.1	43.6	44.0	44.4
06 Recovery of Peridium	248.1	0.0	2.3	2.3	2.3	2.4
07 Forfeitures	0.0	0.0	9.2	9.3	9.4	9.5
08 Recovery of Training Cost	0.0	0.0	3.3	3.4	3.4	3.4
09 Recovery of Grants Funds	0.0	0.0	3.5	3.5	3.5	3.6
03 Contributions						
01 Contribution from Trust Fund	0.0	30,000.0	0.0	16,302.2	30,000.0	30,000.0
04 Contribution for Overseas Peace-keeping						
01 Multinational Force and Observers	4,626.2	5,000.0	4,577.6	5,000.0	5,000.0	5,000.0
TOTAL REIMBURSEMENT AND RECOVERIES	28,681.6	40,784.8	5,602.3	23,068.8	36,776.9	36,787.4
29 GRANTS IN AID						
01 Australian Government	109,376.7	50,000.0	47,596.4	70,000.0	0.0	0.0
02 New Zealand Government	13,176.6	8,717.2	11,231.9	0.0	0.0	0.0
03 United Nations Agencies	18,734.5	23,016.5	13,941.9	10,000.0	10,000.0	10,000.0
04 European Union	7,869.9	7,245.6	10.2	13,116.5	3,883.7	0.0
05 Government of France	0.0	12,479.0	0.0	0.0	0.0	0.0
USA	0.0	0.0	0.0	2,000.0	1,000.0	1,000.0
06 World Bank	0.0	7,971.0	1,600.0	3,948.2	0.0	0.0
Asian Development Bank	15.3	0.0	0.0	0.0	0.0	0.0
99 Other Grants in Aid	2,301.6	15,000.0	9,315.8	15,000.0	15,000.0	15,000.0
TOTAL GRANTS IN AID	151,474.5	124,429.3	83,696.1	114,064.7	29,883.7	26,000.0
33 DIVIDENDS FROM INVESTMENTS						
01 Dividends from Investments in Social Services	2,472.8	1,304.9	885.7	375.2	210.6	187.0
<i>Post Fiji</i>	0.0	125.6	0.0	146.9	152.5	158.8
<i>Unit Trust of Fiji</i>	0.0	885.7	885.7	0.0	0.0	0.0
<i>Air Terminal Services</i>	2,472.8	0.0	0.0	0.0	0.0	0.0
<i>Fiji Public Trustee Corporation Limited</i>	0.0	293.6	0.0	228.4	58.1	28.2
02 Dividends from Investments in Economic Services	153,763.0	150,249.1	163,478.8	122,533.9	86,486.4	66,221.9
<i>Fiji Ports Corporation Limited</i>	13,815.1	6,315.6	6,759.4	7,033.9	5,986.4	5,721.9
<i>Yaqara Pastoral Corporation Limited</i>	4,393.5	3,933.6	3,903.0	0.0	0.0	0.0
<i>Reserve Bank of Fiji Profits</i>	135,554.4	140,000.0	145,166.5	115,000.0	80,000.0	60,000.0
<i>Fiji Hardwood Corporation Ltd</i>	0.0	0.0	0.0	500.0	500.0	500.0
<i>Pacific Fishing Company (PAFCO)</i>	0.0	0.0	0.0	0.0	0.0	0.0
<i>Fiji Airways</i>	0.0	0.0	7,649.9	0.0	0.0	0.0
03 Dividends from Investments in Infrastructure Services	9,013.1	7,553.8	2,553.8	12,500.0	5,000.0	5,000.0
<i>Airports Fiji Limited</i>	5,000.0	5,000.0	0.0	11,000.0	5,000.0	5,000.0
<i>Amalgamated Telecom Holdings Limited</i>	4,013.1	2,553.8	2,553.8	1,500.0	0.0	0.0
<i>Energy Fiji Limited</i>	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL DIVIDENDS FROM INVESTMENTS	165,249.0	159,107.8	166,918.3	135,409.1	91,697.0	71,408.9
TOTAL OPERATING REVENUE	4,048,357.7	3,934,869.5	3,883,837.7	3,816,809.4	3,897,278.1	4,055,130.0
INVESTING REVENUE						
31 REPAYMENT OF TERM-LOANS RECEIVABLE						
01 Interest on Loans	429.0	105.7	0.0	98.3	90.9	83.4
<i>Interest on Fiji Sports Council Loan</i>	9.8	105.7	0.0	98.3	90.9	83.4
<i>Interest on Pacific Fishing Company Limited Loan</i>	0.0	0.0	0.0	0.0	0.0	0.0
<i>Interest on Loans and Advances</i>	419.2	0.0	0.0	0.0	0.0	0.0
02 Principal Repayments	506.6	3,746.3	7,069.1	5,833.3	5,833.3	5,833.3
<i>TELS and PSC Loans</i>	0.0	2,913.0	6,583.1	5,000.0	5,000.0	5,000.0
<i>Fiji Sports Council</i>	20.6	247.3	0.0	247.3	247.3	247.3
<i>iTaukei Affairs Board</i>	0.0	100.0	0.0	100.0	100.0	100.0
<i>Fiji Pine Limited</i>	0.0	0.0	0.0	0.0	0.0	0.0
<i>South Pacific Fertilizers Limited</i>	486.0	486.0	486.0	486.0	486.0	486.0
TOTAL REPAYMENT OF TERM-LOANS RECEIVABLE	935.6	3,852.0	7,069.1	5,931.5	5,924.1	5,916.7

28		<u>REIMBURSEMENT AND RECOVERIES</u>
23	28.1.1	Reimbursement for Low Cost Housing Projects
23	28.1.2	Reimbursement for PRB Housing Projects
04	28.1.3	Reimbursement for Works undertaken by Fiji Roads Authority
33	28.1.99	Provision for Miscellaneous Revenue Not Otherwise Classified
General	28.2.1	Recoveries of All Overpayments Made in Previous Years
23	28.2.2	Refund of Grants Made in Previous Years
04	28.2.3	Refund Others
18	28.2.6	Recovery of Peridium
19	28.2.7	Forfeitures
22	28.2.8	Recovery of Training Cost
20	28.2.9	Recovery of Grants Funds
04	28.3.1	Contribution from Trust Funds
04	28.4.1	Records Receipts from MFO for Peace-Keeping Operations
29		<u>GRANTS IN AID</u>
04	29.1.1	Aid Receipts from Australian Government
04	29.1.2	Aid Receipts from New Zealand Government
04	29.3.2	Aid Receipts from United Nations Agencies
04	29.3.3	Aid Receipts from European Union
04	29.1.6	Aid Receipts from France Government
04		Aid Receipts from USA
04	29.2.1	Aid Receipts from World Bank
04		Aid Receipts from Asian Development Bank
04	29.3.1	Cash Grants from Other Sources
33		<u>DIVIDENDS FROM INVESTMENTS</u>
	33.1.0	Dividend Receipts Investments in Social Services
04		<i>Dividend Receipts from Post Fiji</i>
04		<i>Dividend Receipts from Unit Trust of Fiji</i>
04		<i>Dividend Receipts from Air Terminal Services</i>
04		<i>Dividend Receipts from Fiji Public Trustee Corporation Limited</i>
	33.2.0	Dividend Receipts Investments in Economic Services
04		<i>Dividend Receipts from Fiji Ports Corporation Limited</i>
04		<i>Dividend Receipts from Yaqara Pastoral Corporation Limited</i>
04		<i>Repatriation of Reserve Bank of Fiji Profits</i>
04		<i>Dividend Receipts from Fiji Hardwood Corporation Ltd</i>
04		<i>Dividend Receipts from Pacific Fishing Company</i>
04		<i>Dividend Receipts from Fiji Airways</i>
	33.3.0	Dividend Receipts Investments in Infrastructure Services
04		<i>Dividend Receipts from Fiji Airports Limited</i>
04		<i>Dividend Receipts from Amalgamated Telecom Holdings Limited</i>
04		<i>Dividend Receipts from Energy Fiji Limited</i>
		<u>INVESTING REVENUE</u>
31		<u>REPAYMENT OF TERM-LOANS RECEIVABLE</u>
	31.1.0	Interest Income
04		<i>Interest on Loan to Fiji Sports Council</i>
04		<i>Interest on Loan to Pacific Fishing Company Limited</i>
04		<i>Interest Paid by Civil Servants and Ministers on Advances</i>
	31.2.0	Repayment of Loans
04		<i>Repayment of Loans Provided under Tertiary Education Loan Scheme (TELS) and Public Service Commission (PSC)</i>
04		<i>Repayment of Loans from Fiji Sports Council</i>
04		<i>Repayment of Loans from iTaukei Affairs Board</i>
04		<i>Repayment of Loans from Fiji Pine Limited</i>
04		<i>Repayment of Loans from South Pacific Fertilizers Limited</i>

	Actual 2024-2025	Estimate 2025-2026	Revised Estimate 2025-2026	Estimate 2026-2027 (S000)	Projection 2027-2028	Projection 2028-2029
32 SALES OF GOVERNMENT ASSETS						
01 Sales Proceed from Disposal of Investment in Economic Services	0.0	0.0	0.0	0.0	0.0	0.0
ATH/FAL/FBC/Food Processors and Others	0.0	5,000.0	0.0	0.0	0.0	0.0
02 Sales Proceeds from Disposal of Investment in Infrastructure Services	0.0	0.0	0.0	0.0	0.0	0.0
04 Sales Proceed from Disposal of Investment in TMA Operations	0.0	0.0	0.0	0.0	0.0	0.0
05 Proceed from Sales of Fixed Assets	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES OF GOVERNMENT ASSETS	0.0	5,000.0	0.0	0.0	0.0	0.0
34 INTEREST FROM BANK BALANCES						
01 Interest from Local Banks	3,566.9	115.4	3,089.1	1,544.6	1,560.0	1,575.6
02 Interest from Short Term Deposit with Local Banks	0.0	3,612.0	0.0	0.0	0.0	0.0
TOTAL INTEREST FROM BANK BALANCES	3,566.9	3,727.4	3,089.1	1,544.6	1,560.0	1,575.6
35 RETURN OF SURPLUS CAPITAL FROM INVESTMENTS						
01 Return of Surplus Capital from TMA Operations	345.2	0.0	0.0	0.0	0.0	0.0
TOTAL RETURN OF SURPLUS CAPITAL FROM INVESTMENTS	345.2	0.0	0.0	0.0	0.0	0.0
38 FOREIGN EXCHANGE RATE GAINS						
01 Foreign Exchange Rate Gains	5.5	0.0	0.0	0.0	0.0	0.0
TOTAL FOREIGN EXCHANGE RATE GAINS	5.5	0.0	0.0	0.0	0.0	0.0
TOTAL INVESTING REVENUE	4,853.3	12,579.4	10,158.3	7,476.1	7,484.1	7,492.3
TOTAL REVENUE	4,053,211.0	3,947,448.8	3,893,996.0	3,824,285.5	3,904,762.3	4,062,622.3

	32	<u>SALES OF GOVERNMENT ASSETS</u>
04	32.5.1	Sales Proceeds from Disposal of Investment in Economic Services
04		Sales Proceeds from Disposal of Investment in Infrastructure Services
04		Sales Proceeds from Disposal of Investment in TMA Operations
04	32.5.1	Includes Sale of Plant & Machinery, Office Equipment and Vehicles
	34	<u>INTEREST FROM BANK BALANCES</u>
04	34.1.0-6.0	Interest on Deposits with Local Banks
04		Interest on Short Term Deposits with Local Banks
	35	<u>RETURN OF SURPLUS CAPITAL FROM INVESTMENTS</u>
4	35.1.0	Return of Surplus Capital from TMA Operations by Ministries and Departments
	38	<u>FOREIGN EXCHANGE RATE GAINS</u>
4	38.1.0	Foreign Exchange Rate Gains from Deposits of Missions in Overseas Financial Institutions

	Actual 2024-2025	Estimate 2025-2026	Revised Estimate 2025-2026	Estimate 2026-2027 (S000)	Projection 2027-2028	Projection 2028-2029
SUMMARY						
Direct Taxes	1,137,744.0	1,169,493.5	1,142,222.3	1,074,185.4	1,135,449.3	1,192,221.7
Income Taxes	1,068,749.0	1,099,659.9	1,079,901.2	1,015,274.6	1,073,178.6	1,126,837.6
Social Responsibility Tax	0.0	0.0	0.0	0.0	0.0	0.0
Fringe Benefit Tax	25,278.8	23,732.3	28,218.2	28,218.2	29,827.6	31,319.0
Capital Gains Tax	43,716.2	46,101.2	34,102.9	30,692.6	32,443.1	34,065.2
Indirect Taxes	2,346,888.6	2,204,752.9	2,249,067.6	2,231,960.2	2,353,829.5	2,467,847.2
Value Added Tax	1,542,797.2	1,353,041.8	1,378,581.5	1,349,053.5	1,425,978.1	1,497,277.0
Customs Taxes	592,596.9	621,449.3	627,994.1	636,803.9	673,122.7	706,778.8
Service Turnover Tax	357.6	0.0	79.6	0.0	0.0	0.0
Water Resource Tax	77,885.1	75,469.5	65,686.2	67,656.8	71,039.6	74,591.6
Departure Tax	123,019.4	144,596.7	165,928.4	167,487.4	172,401.8	177,573.8
Stamp Duty	2.4	0.0	3.7	0.0	0.0	0.0
Telecommunication Levy	594.5	642.9	820.4	845.0	870.3	896.4
Environment & Climate Adaption Levy	9,635.5	9,552.8	9,973.7	10,113.6	10,417.0	10,729.5
TOTAL TAX REVENUE	3,484,632.6	3,374,246.4	3,391,289.9	3,306,145.6	3,489,278.8	3,660,069.0
Fees, Charges, Fines & Penalties	160,692.3	183,312.9	173,657.5	180,381.2	188,608.5	196,780.0
Sales Revenue	0.0	0.0	7.6	0.0	0.0	0.0
Grant in Aid	151,474.5	124,429.3	83,696.1	114,064.7	29,883.7	26,000.0
Reimbursements & Recoveries	28,681.6	40,784.8	5,602.3	23,068.8	36,776.9	36,787.4
Other Revenue and Surpluses	57,627.6	52,988.2	62,665.9	57,740.1	61,033.1	64,084.8
Dividends from Investments	165,249.0	159,107.8	166,918.3	135,409.1	91,697.0	71,408.9
Interest from Bank Balances	3,566.9	3,727.4	3,089.1	1,544.6	1,560.0	1,575.6
Repayment of Term Loans Receivable	935.6	3,852.0	7,069.1	5,931.5	5,924.1	5,916.7
Sales of Government Assets	0.0	5,000.0	0.0	0.0	0.0	0.0
Return of Surplus Capital from Investment (TMA Operations)	345.2	0.0	0.0	0.0	0.0	0.0
Foreign Exchange Rates Gains	5.5	0.0	0.0	0.0	0.0	0.0
TOTAL NON-TAX REVENUE	568,578.4	573,202.4	502,706.1	518,139.9	415,483.5	402,553.3

LOAN FUNDING PROGRAMME

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027 \$000	Projections 2027-2028	2028-2029
Overseas Loans:						
1. Direct Payments - Loans						
2014 ADB Transport Infrastructure Investment Sector Projects (USD 100.0m)	8,243.9	0.0	0.0	0.0	0.0	0.0
2016 World Bank Transport Infrastructure Investment Sector Project (USD 50.0m)	14,065.7	0.0	0.0	0.0	0.0	0.0
2017 ADB Urban Water Supply & Wastewater Program (USD 42.1m)	2,107.5	12,954.5	(12,954.5)	0.0	0.0	0.0
2020-2021 World Bank IDA 6733 Fiji COVID-19 Emergency Response Project (US \$6.4m)	561.5	0.0	0.0	0.0	0.0	0.0
2022-World Bank IDA 7106 Fiji Social Protection COVID-19 Response and System Development Project Additional Financing (SDR 35.4m)	8,517.8	0.0	0.0	0.0	0.0	0.0
2023-World Bank IDA 7369 Fiji Tourism Development Project in Vanualevu (SDR 45.7m)	5,970.0	19,117.8	882.2	20,000.0	39,000.0	36,500.0
2024-ADB LN4551 Critical Bridges Resilience Project (USD 120.0m)	0.0	22,955.5	5,044.5	28,000.0	30,000.0	30,000.0
2025-World Bank IBRD 9768 Critical Bridges Resilience Project (USD 25.0m)	0.0	4,878.9	(628.9)	4,250.0	5,000.0	5,000.0
2025-World Bank IDA 7688 Critical Bridges Resilience Project (SDR 4.8m)	0.0	3,659.2	(1,109.2)	2,550.0	3,000.0	3,000.0
2025-World Bank IDA 7689 Critical Bridges Resilience Project (SDR 14.4m)	0.0	1,219.7	480.3	1,700.0	2,000.0	2,000.0
2025-World Bank IDA 7620 Pacific Strengthening Correspondent Banking Relationships Project (SDR 6.9m)	0.0	3,475.1	(1,476.9)	1,998.2	6,660.6	6,660.6
2025-ADB LN4630 Healthy Oceans Water Security Improvement Project (HOWSIP) (USD135m)	0.0	0.0	25,080.0	25,080.0	25,080.0	25,080.0
2025-World Bank IDA 7919 Accelerating Trade Facilitation in the Pacific (ATFP) (USD 11m)	0.0	0.0	3,323.5	3,323.5	8,308.8	7,754.9
2025-World Bank IDA 7922 Pacific Healthy Islands Transformation (PHIT) Project (SDR 69.1m)	0.0	10,000.0	5,385.4	15,385.4	20,336.7	21,011.3
2025-OPEC Fund LN16756P Pacific Healthy Islands Transformation Project (PHIT) (USD 30.0m)	0.0	0.0	6,896.9	6,896.9	10,001.7	6,741.6
2026-ADB LN4758 Pacific Healthy Islands Transformation Project (USD 50.0m)	0.0	0.0	14,642.6	14,642.6	11,335.2	11,236.0
2026-IFAD Blue Economy & Green Community Development Programme (BE-GREEN) (USD5.3m)	0.0	0.0	1,500.0	1,500.0	2,500.0	1,000.0
2026-Newly Proposed Multilateral Financing (USD 13.0m) (IDA PROSPER)	0.0	0.0	6,715.0	6,715.0	6,715.0	6,715.0
Total Direct Payments	39,466.4	78,260.7	53,780.9	132,041.6	169,938.1	162,699.3
2. Other Overseas Loans						
2025-Newly Proposed Multilateral Policy Based Loan Subprogram II (USD 200.0m) (ADB PBL)	0.0	0.0	444,040.0	444,040.0	0.0	0.0
2026-Newly Proposed Multilateral Policy Based Loan (USD 80.0m)	0.0	182,898.9	(182,898.9)	0.0	0.0	0.0
2026-Newly Proposed Multilateral Financing (USD 30.0m)	0.0	0.0	0.0	0.0	66,606.0	0.0
2026-Newly Proposed Multilateral Financing (USD 20.0m)	0.0	0.0	44,404.0	44,404.0	0.0	0.0
2025-Newly Proposed Multilateral Policy Based Loan Subprogram II (USD 70.0m)	0.0	119,672.3	(119,672.3)	0.0	0.0	0.0
2025-Newly Proposed Multilateral Policy Based Loan Subprogram II (USD 100.0m)	0.0	176,637.5	(176,637.5)	0.0	0.0	0.0
JICA Stand-by Loan Phase II (JPY 5,000.0m)	0.0	0.0	0.0	0.0	69,500.0	0.0
2023-Newly Proposed Multilateral Policy Based Loan (USD 120.0m)	159,235.7	0.0	0.0	0.0	0.0	0.0
2022-AIFFP Fiji Transport Infrastructure Restoration Project (USD \$50.3m)	0.0	0.0	7,466.8	7,466.8	0.0	0.0
2017-EIB 84676 Fiji Water and Wastewater Project (USD 70.8m)	7,715.3	1,844.4	(1,844.4)	0.0	0.0	0.0
Total Overseas Loans	206,417.5	559,313.8	68,638.6	627,952.4	306,044.1	162,699.3
Domestic Loans						
Domestic Bonds and Loans	(1) 534,800.0	928,694.5	(74,783.5)	853,911.0	977,795.2	1,217,451.3
Total Domestic Loans	534,800.0	928,694.5	(74,783.5)	853,911.0	977,795.2	1,217,451.3
Summary:						
Overseas Loans	206,417.5	559,313.8	68,638.6	627,952.4	306,044.1	162,699.3
Domestic Loans	534,800.0	928,694.5	(74,783.5)	853,911.0	977,795.2	1,217,451.3
Total	(2) 741,217.5	1,488,008.3	(6,144.9)	1,481,863.4	1,283,839.3	1,380,150.7

***Notes on Loan Funding**

- The Fiji Government primarily issues Fiji Infrastructure Bonds and Viti Bonds (retail bonds) in the domestic market. In the 2026-2027 fiscal year, the Fiji Government may issue other thematic bonds like Green Bonds and Blue Bonds.
- Government maintains financing within the total borrowing limit approved by Parliament. Government may increase its overseas limit simultaneously reducing its domestic limit and vice versa. This provides flexibility and ensures that Government can fully utilise all financing sources available whilst remaining within the borrowing limit.

PAYMENTS FROM LENDING AND ON-LENDING ACCOUNT

	Actual 2024-2025	Revised Estimate 2025-2026	Change	Estimate 2026-2027 \$000	Projections 2027-2028	2028-2029
(Recurrent Loans)						
1. Lending & On-Lending						
(i) FRCS PSC Scholarship Recovery (2)	8,744.2	8,742.4	(0.1)	8,742.3	8,742.2	8,742.1
(ii) Public Rental Board (3)	6,832.9	6,095.0	(760.7)	5,334.4	4,573.7	3,813.1
(iii) South Pacific Fertilizers Limited (4)	7,292.1	6,805.9	(486.0)	6,319.9	5,833.9	5,347.9
(iv) I-Taukei Affairs Board (5)	4,058.9	4,058.9	(100.0)	3,958.9	3,858.9	3,758.9
(v) Fiji Sports Council (6)	3,956.1	3,708.8	(247.3)	3,461.5	3,214.2	2,966.9
Total Lending and On-Lending	30,884.2	29,411.0	(1,594.1)	27,817.0	26,222.9	24,628.9
2. Other Loans						
(i) FRCS MSME Loan Scheme (7)	30,794.9	29,119.7	(442.2)	28,677.5	28,235.3	28,212.6
Total Other Loans	30,794.9	29,119.7	(442.2)	28,677.5	28,235.3	28,212.6

Notes:

- (1) The Lending/On-Lending Fund Account records the loan balances of entities from which repayments are expected in fiscal year (FY)2026-2027, as well as anticipated outstanding balances for the subsequent financial years.
- (2) Government anticipates to receive \$0.0001 million in loan repayments from the FRCS PSC Scholarship Recovery in FY2026-2027, with continued recoveries projected over the next two years.
- (3) A sum of \$0.76 million is expected in principal repayments from PRB, with repayments continuing into FY2027-2028 and FY2028-2029.
- (4) South Pacific Fertilisers Limited (SPFL) remains committed to its loan repayment obligation of \$0.50 million per annum in accordance with the loan agreement between the Government and SPFL.
- (5) I-Taukei Affairs Board is scheduled to make loan repayments of \$0.10 million starting FY2026-2027 and continuing in the next two subsequent years.
- (6) In accordance with the loan agreement between Government and Fiji Sports Council (FSC), a total sum of \$0.25 million is anticipated from the FSC as principal repayments for FY2026-2027 and the next two financial years.
- (7) FRCS administered MSME loan scheme is anticipated to settle total amount of \$0.4 million in FY2026-2027 with repayments to continue in the next two subsequent years.

APPENDIX 1

STANDARD EXPENDITURE GROUPS AND ASSOCIATED ITEMS

1. Established Staff

1. Personal Emoluments.
2. Fiji National Provident Fund (FNPF).
3. Allowance.
4. Overtime.
5. Relieving Staff.
6. Fringe Benefit Tax.
7. Project Staff salary.

2. Wage Earners

1. Wages.
2. Fiji National Provident Fund (FNPF).
3. Overtime.
4. Relieving Staff.
5. Allowance.
6. Capital Wages.

3. Travel and Communications

1. Travel - Domestic.
2. Travel - Overseas.
3. Subsistence.
4. Telecommunications (includes charges related to telephone, telex, and other communication services but excludes purchase of equipment).
5. Operating Travel and Communication.

4. Maintenance and Operations

For vehicles, vessels, buildings and equipment:

1. Fuel and Oil.
2. Office Upkeep and Supplies.
3. Repair and Maintenance of Fixed Assets.
4. Power Supplies.
5. Water, Sewerage and Fire expenses.
6. Lease and Rent Payments.
7. Operational Expenses.

5. Purchase of Goods and Services

1. Fixed Asset Replacement.
2. Minor Improvements to Fixed Assets.
3. Consultant and Expert Fees and Charges.
4. Training Expenses.
5. Books, Periodicals and Publications.
6. Advertising, Promotion, and Public Relations.
7. Subscriptions and Contributions.
8. Board, Committee, Commission and Council Expenses.
9. Annual Survey and Research.
10. Protection, Prevention and Controls.
11. Volunteer Expenses.
12. Operating Expenses.
13. Operating Leases.

6. Operating Grants and Transfers

1. Operating Grants.
2. Subsidies.
3. Transfers to Individuals.
4. Transfers to Organisations.
5. Commercial Funds.

7. Special Expenditures

1. Hospitality and Celebrations.
2. Setup and Implementation Costs.
3. Special Fees, Charges and Expenses.
4. Special Trainings, Awareness, Meetings and Conference Expenses.
5. Special Investigations, Surveys and Research.
6. Special Protection, Prevention and Control.
7. Special Projects and Programmes.

8. Capital Construction

1. Infrastructure - Transportation.
2. New Buildings, Schools and Hospitals.
3. Infrastructure - Water and Power Supplies.
4. Upgrade and Enhancement of Fixed Assets.
5. Capital Projects and Programmes.
6. Research and Development Costs.
7. Capital Improvements.
8. Conservation and Maintenance Management.

9. Capital Purchase

1. Fixed Assets Addition.
2. Maintenance and Preservation.
3. Financing Leases.

10. Capital Grants and Transfers

1. Capital Grants.
2. Capital Transfers.
3. Capital Subsidies.

Note: Unallocated expenditure, Pensions Gratuities and Compassionate Allowances (Head 51) and Charges on Account of Public Debt (Head 52) are classified outside this system under SEG 11 and SEG 12 respectively.

APPENDIX 2

**LIST OF OFFICERS RESPONSIBLE FOR CONTROLLING EXPENDITURE DURING
FISCAL YEAR 2026 - 2027**

Section 7 of the Financial Management Act. 2004

Head of Expenditure	Programme Activity and Standard Expenditure Group	Responsible Officer
1 OFFICE OF THE PRESIDENT.....	Programme 1.....	Official Secretary
2 OFFICE OF THE PRIME MINISTER.....	All Programmes.....	Permanent Secretary for the Office of the Prime Minister
3 OFFICE OF THE ATTORNEY-GENERAL.....	Programme 1.....	Solicitor General
4 MINISTRY OF FINANCE	Programme 1.....	Permanent Secretary for Finance
5 MINISTRY OF iTAUKEI AFFAIRS	All Programmes	Permanent Secretary for iTaukei Affairs
6 MINISTRY OF DEFENCE AND VETERAN AFFAIRS.....	Programme 1.....	Permanent Secretary for Defence and Veteran Affairs
7 MINISTRY OF EMPLOYMENT, PRODUCTIVITY AND WORKPLACE RELATIONS.....	Programme 1.....	Permanent Secretary for Employment, Productivity & Workplace Relations
8 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE	All Programmes	Permanent Secretary for Foreign Affairs and External Trade
9 INDEPENDENT BODIES	Activity 1- Item 1.....	Auditor-General
	Activity 1- Item 2.....	Supervisor of Elections
	Activity 1- Item 3.....	Chief Registrar of the High Court
	Activity 1 - Item 4.....	Secretary-General to Parliament
	Activity 1 - Item 5.....	Director of Public Prosecutions
10 MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE.....	All Programmes	Permanent Secretary for Environment and Climate Change
11 MINISTRY OF INFORMATION.....	All Programmes	Permanent Secretary for Information
12 MINISTRY OF IMMIGRATION.....	All Programmes	Permanent Secretary for Immigration
13 INDEPENDENT COMMISSIONS.....	Activity 1- Item 1.....	Human Rights and Anti-Discrimination Commission
	Activity 1- Item 2.....	Accountability and Transparency Commission
	Activity 1- Item 3.....	Constitutional Offices Commission
	Activity 1 - Item 4.....	Commissioner, Fiji Independent Commission Against Corruption
	Activity 1 - Item 5.....	Public Service Commission
	Activity 1 - Item 6.....	Accident Compensation Commission Fiji
	Activity 1 - Item 7.....	Board of the Legal Aid Commission
	Activity 1 - Item 8.....	Commissioner, Online Safety Commission
	Activity 1 - Item 9.....	Board of the Electoral Commission
	Activity 1 - Item 10.....	Board of the Fijian Competition and Consumer Commission
	Activity 1 - Item 11.....	Truth and Reconciliation Commission
14 FIJI CORRECTIONS SERVICE.....	All Programmes	Commissioner of the Fiji Corrections Service
15 MINISTRY OF JUSTICE.....	Programme 1	Permanent Secretary for Justice
16 MINISTRY OF POLICING AND COMMUNICATIONS.....	All Programmes	Permanent Secretary for Policing and Communications
17 MINISTRY OF CIVIL SERVICE.....	Programme 1	Permanent Secretary for Civil Service
18 MINISTRY OF RURAL AND MARITIME DEVELOPMENT AND DISASTER MANAGEMENT.....	All Programmes	Permanent Secretary for Rural and Maritime Development and Disaster Management
19 REPUBLIC OF FIJI MILITARY FORCES.....	All Programmes	Commander of the Republic of Fiji Military Forces
20 FIJI POLICE FORCE.....	All Programmes	Commissioner of Police

APPENDIX 2
LIST OF OFFICERS RESPONSIBLE FOR CONTROLLING EXPENDITURE DURING
FISCAL YEAR 2026 - 2027

Section 7 of the Financial Management Act. 2004

Head of Expenditure	Programme Activity and Standard Expenditure Group	Responsible Officer
21 MINISTRY OF EDUCATION.....	All Programmes	Permanent Secretary for Education
22 MINISTRY OF HEALTH AND MEDICAL SERVICES.....	All Programmes	Permanent Secretary for Health and Medical Services
23 MINISTRY OF HOUSING	All Programmes	Permanent Secretary for Housing
24 MINISTRY OF WOMEN, CHILDREN AND SOCIAL PROTECTION.....	All Programmes	Permanent Secretary for Women, Children and Social Protection
25 MINISTRY OF YOUTH AND SPORTS.....	All Programmes	Permanent Secretary for Youth and Sports
26 HIGHER EDUCATION INSTITUTIONS.....	Programme 1	Permanent Secretary for Education
28 MINISTRY OF STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS.....	All Programmes	Permanent Secretary for Strategic Planning, National Development and Statistics
30 MINISTRY OF AGRICULTURE , WATERWAYS AND SUGAR INDUSTRY	All Programmes	Permanent Secretary for Agriculture, Waterways and Sugar Industry
31 MINISTRY OF FISHERIES	All Programmes.....	Permanent Secretary for Fisheries
32 MINISTRY OF FORESTRY	All Programmes	Permanent Secretary for Forestry
33 MINISTRY OF LANDS AND MINERAL RESOURCES.....	All Programmes	Permanent Secretary for Lands and Mineral Resources
34 MINISTRY OF COMMERCE AND BUSINES DEVELOPMENT.....	All Programmes	Permanent Secretary for Commerce and Business Development
35 MINISTRY OF MULTI-ETHNIC AFFAIRS, CULTURE, HERITAGE AND ARTS.....	All Programmes	Permanent Secretary for Multi-Ethnic Affairs, Culture, Heritage and Arts
36 MINISTRY OF PUBLIC ENTERPRISES.....	Programme 1.....	Permanent Secretary for Public Enterprises
37 MINISTRY OF LOCAL GOVERNMENT.....	All Programmes	Permanent Secretary for Local Government
38 MINISTRY OF TOURISM AND CIVIL AVIATION.....	All Programmes	Permanent Secretary for Tourism and Civil Aviation
40 MINISTRY OF PUBLIC WORKS, METEOROLOGICAL SERVICES AND TRANSPORT.....	All Programmes	Permanent Secretary for Public Works, Meteorological Services and Transport
50 MISCELLANEOUS SERVICES.....	All.....	Permanent Secretary for Finance
51 PENSIONS, GRATUITIES AND COMPASSIONATE ALLOWANCES.....	SEG 11(4)	Commissioner of Fiji Corrections Service
	SEG 11(6)	Commander of the Republic of Fiji Military Forces
	SEG 11(7) & (8).....	Permanent Secretary for the Office of the Prime Minister
	SEG 11(9)	Chief Registrar of the High Court
	All Others	Permanent Secretary for Finance
52 CHARGES ON ACCOUNT OF PUBLIC DEBT	All Programmes	Permanent Secretary for Finance

Note: List of Officers Responsible for Controlling Expenditures may change.

