



# MINISTRY OF FINANCE, STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS

## CIRCULAR MEMORANDUM

**From:** Permanent Secretary for Finance, Strategic Planning  
National Development and Statistics

**Phone:** 3307011

**To:** As Per Distribution List

**File:** 11/69

**Subject:** Annual Work Programme (AWP) & Quarterly Project  
Performance Report (QPPR) for FY2025-2026

**Date:** 31/07/2025

**1.0** The purpose of this Circular Memorandum is to advise all Ministries, Departments, and Agencies (MDAs) on the requirements and timelines for the submission of the Annual Work Programme (AWP) and the revised Quarterly Project Performance Report (QPPR) template for the 2025–2026 financial year.

### **2.0 Annual Work Plan (AWP)**

**2.1** The AWP is a planning and implementation tool that outlines the planned outputs, key activities, timelines, responsible parties, and cash flow forecasts for all budgeted capital projects and operational expenditures. It ensures that government-funded programmes/projects are strategically aligned with national development priorities and closely monitored within the respective MDAs approved budget.

**2.2** The AWP will support the Ministry of Finance to manage whole of Government cash flow and will provide a baseline for monitoring project implementation throughout the 2025-2026 financial year.

**2.3** MDAs must ensure that any reprioritization or changes to the approved work programme during the financial year are endorsed by the relevant Permanent Secretary or designated approving authority. A revised AWP must then be submitted to the Budget Division for record and monitoring purposes.

**2.4** The AWP template is attached as **Annex 1** with an accompanying Guidance Note. It should be noted that the template will be used for quarterly progress reporting.

**2.5** The deadline for AWP submissions by all MDAs to the Budget Division of the Ministry of Finance is **Friday, 22 August 2025**.

### **3.0 Quarterly Project Performance Report (QPPR)**

**3.1** The QPPR is a quarterly reporting mechanism to assess the physical and financial progress of capital projects and major operational programmes. MDAs are required to report quarterly on the implementation of their approved AWP, highlighting achievements, challenges encountered, and actions taken to address them. This process promotes accountability, strengthens fiscal discipline, and informs Government's decision-making

on resource allocation and policy direction.

3.2 The QPPR reporting timelines for the 2025-2026 financial year are outlined below:

Quarters	Timelines
Quarter 1	14 November 2025
Quarter 2	13 February 2026
Quarter 3	15 May 2026
Quarter 4	14 August 2026

3.3 To make reporting easier and efficient, the above timelines will provide ample time for MDAs to compile and analyze quality data for their programmes and projects. Complete submissions are required through the provision of relevant supporting documents and highlighting challenges faced in implementation and actions undertaken to address them.

3.4 The Budget Division will closely monitor all capital programmes and major operational expenditures in line with the removal of Request to Incur Expenditures' (RIEs) and the ongoing public sector reforms aimed at enhancing operational efficiency, effective budget execution, and compliance with the Financial Management Act 2004.

3.5 MDAs are encouraged to contact their respective Budget Division desk officers for any clarifications or to obtain electronic copies of the AWP and QPPR templates.

Thank you.



Shiri Gounder  
**Permanent Secretary for Finance, Strategic Planning,  
National Development and Statistics**

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39. Director, Legal Aid Commission
40. Chairman, Public Service Commission
41. Commissioner, Fiji Independent Commission Against Corruption
42. Commissioner, Online Safety Commission

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## GUIDANCE NOTE TO ANNUAL WORK PROGRAMME AND REPORTING TEMPLATE

### A. ANNUAL WORK PROGRAMME

1. Expected Output – the tangible products, goods and services and other immediate results to achieve an output. A project may have several outputs.
  - *Indicator* – Quantitative measure for an output e.g. number, percentage, ratio.
  - *Baseline* – what the indicator would tell you at the beginning, that is, prior to the implementation of a project. It helps in tracking the progress in achieving the outputs.
  - *Targets* – what is intended to be achieved at a specific point in the future. Targets are usually specified in terms of quantity or quality and timeline.
2. Planned Activities – list the number of specific activities planned to be implemented for a given output.
3. Timeframe – starting and finishing dates for activities and outputs.
4. Assumptions/Potential Risks – identify the assumptions, risks/threats that will affect the implementation of the project. e.g. weather conditions.
5. Responsible Agency – agencies involved in executing in the set of specified activities for each of the given output.
6. Planned Expenditure – forecast of the amount of funds to be utilised for each of the activities on a monthly/quarterly basis.

### B. QUARTERLY REPORTING TEMPLATE: PROGRESS REPORT BY IMPLEMENTING AGENCY

7. Expenditure: the actual and committed funds for the planned outputs delivered for that specified time frame.
  - *Actual* – the exact amount of funds utilised for each of the planned activities.
  - *Commitment* – the amount of funds committed to be utilised for each of the planned activities. These includes payments which are in progress, such as local purchase orders raised.
8. Is the activity on track? Yes or No. Explain  
Is the list of activities progressing as per work schedule? If activities are not on track, explain the reasons.
9. General Remarks on activities undertaken in achieving outputs.  
Other comments from the implementing agencies in delivering the project outputs that may impact the implementation and the measures taken to address them.



## QUARTERLY PROJECT PERFORMANCE REPORTING

ALL Capital Programmes and Major Operating Expenditures

### A. Project Details

Indicate the details of the project and other relevant information in this section.

DETAILS		
Project Name		
Projects Closing Date:		
Implementing Agency:		
Name of the Donor/Development Partner:		
Project Manager:		
Contact Details	Mobile:	Email:
Reporting Period:	From:	To:
Reporting Date:		
Total Budget:		
Project Outcomes:		

### B. Financial Progress

To ensure the disbursed funds are expended for its intended purpose, please include the financial status and progress of the project in this section.

#### B1.1 Budget Updates

Output/Activity	Budget (\$)	Actuals (\$)	Balance (\$)	Actuals (%)
Output/Activity 1				
Output/Activity 2				
Output/Activity 3				
Others (please specify)				

#### B1.2 Expenditure Breakdown

Include a detailed breakdown of any significant expenditures, including reasons for any variances (over- or under-budget) as compared to the Actual in B1.1 above.

Output/Activity	Explanation/Reason for the Over or Under Utilisation
Output/Activity 1	
Output/Activity 2	
Others (please specify)	

### B1.3 Cash Flow Status

Total Funds Received from Donor (\$)	Total Funds Expended (\$)	Remaining Funds (\$)	Projected Cash Flow for the next Release/Qtr	Risk of Fund Shortfalls (If any)

### C. Physical Progress

*Indicate whether the project activities are being implemented as planned in terms of physical outputs, milestones, and deliverables.*

#### C1.1 Key Milestones and Deliverables

Milestone/Deliverable	Target Date	Actual Completion Date	Status (On Track/Delayed)	Comments
Activity 1				
Activity 2				
Overall Project Progress				

#### C1.2 Challenges and Delays

*Describe any challenges encountered during the reporting period that have affected the physical progress of each activity in C1.1 above.*

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### D. Overall Project Health

#### D1.1 Risk Assessment

*Identify any new risks or emerging challenges that might affect the project's success, including financial, operational, or external risks.*

Risk	Likelihood (Low/Medium/High)	Impact (Low/Medium/High)	Mitigation Measure (Steps to mitigate)
Risk 1			
Risk 2			
Others (please specify)			

### **D1.2 Way Forward and Recommendations**

*Outline the way forward/recommendations that will be taken in the next reporting period to address challenges and ensure the successful completion of the project.*

Way Forward

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### **E. Signatures**

**Project Manager:** \_\_\_\_\_ **Accounting Head:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Date:** \_\_\_\_\_