

Ministry of iTaukei Affairs

Annual Report

2015

An enlightened Vanua for a Progressive Fiji



Parliament of Fiji

Parliamentary Paper No. 67 of 2016

STRATEGIC DIRECTION

VISION

An Enlightened Vanua for a Progressive Fiji

MISSION

The Ministry of iTaukei Affairs, strives for the following:

- Develop relevant policies, programmes and legislations
- Cultivate and coordinate effective and smart partnership with key stakeholders
- Conduct focused capacity building initiatives
- Provide for an appropriate institutional framework of governance

VALUES

- We will uphold and promote the integrity of iTaukei customs and tradition
- We will be transparent and accountable in the conduct of our business
- We will free ourselves from all forms of discrimination
- We will promote respect within the Ministry
- We will maintain the highest standards of professional integrity
- We will deliver efficient and friendly service to all our customers
- We will ensure a safe and pleasant working environment
- We will promote and maintain the Ministry as a learning institution

TABLE OF CONTENTS

STRATEGIC DIRECTION	2
<i>VISION</i>	<i>2</i>
<i>MISSION</i>	<i>2</i>
<i>VALUES.....</i>	<i>2</i>
LETTER TO THE MINISTER	5
SECTION 1.0 REVIEW BY THE PERMANENT SECRETARY.....	6
SECTION 2.0 MINISTRY OVERVIEW.....	7
<i>OUR PURPOSE</i>	<i>7</i>
<i>LEGISLATIONS.....</i>	<i>7</i>
<i>RESPONSIBLE MINISTER</i>	<i>7</i>
2.1 DIVISIONAL RESPONSIBILITIES	7
<i>CORPORATE GOVERNANCE</i>	<i>7</i>
<i>DISPUTE RESOLUTION</i>	<i>7</i>
<i>PRESERVATION OF ITAUKEI LANGUAGE AND CULTURE</i>	<i>8</i>
<i>POLICY ADVICE AND DEVELOPMENT.....</i>	<i>8</i>
2.2 ORGANISATION STRUCTURE.....	9
SECTION 3.0 REPORT ON 2015 PERFORMANCE.....	10
3.1 CONTRIBUTION TO THE ROADMAP [RDSSD] PLAN.....	10
<i>MONITORING AND REPORTING ON MINISTRY'S PERFORMANCE.....</i>	<i>10</i>
3.2 SERVICE DELIVERY PERFORMANCE COMPARED WITH TARGETS.....	12
3.3 OUTCOME INDICATORS.....	13
SECTION 4.0 PERFORMANCE HIGHLIGHTS BY DIVISIONS	14
4.1 ITAUKEI LANDS & FISHERIES COMMISSION	14
<i>DISPUTES RESOLUTION</i>	<i>14</i>
4.2 ITAUKEI APPEALS TRIBUNAL.....	18
4.3 INSTITUTE OF ITAUKEI LANGUAGE & CULTURE.....	19
4.4 DEVELOPMENT SERVICES DIVISION.....	21
4.5 CORPORATE SERVICES DIVISION.....	24
SECTION 5.0 FINANCIAL STATEMENTS ENDING 31/12/2015	29

TABLE OF FIGURES

<i>Figure 1: MTA Organization Structure.....</i>	<i>9</i>
<i>Figure 2: Performance Rating of 2015 RDSSD MTA Outcomes.....</i>	<i>11</i>

LIST OF TABLES

Table 1 ICO Performance Rating 2012-2015	10
Table 2: RDSED MTA Outcomes Table 2015	10
Table 3: SFCCO MTA Achievement vs Govt. Performance	11
Table 4: Service Delivery Performance	12
Table 5: Direct Outcome Indicators	13
Table 6 Formal Disputes Trend 2011-2015.....	14
Table 7 VKB Enquiries and Updates 2012-2015.....	15
Table 8: Demarcation, Survey & Village Boundary 2012-2015.....	16
Table 9: Customary Titles Confirmed 2012-2015.....	17
Table 10: Preservation and Management of Records 2012-2014	17
Table 11: Resources Used during CMP exercises 2012-2015.....	20
Table 12: LHT / ICH Workshops 2010-2015	21
Table 13: Policy Advice 2012-2015 to Forums	22
Table 14: Staff Establishment.....	24
Table 15: Breakdown of Appointments	24
Table 16: Official Correspondence.....	25
Table 17: File Movements.....	26

LETTER TO THE MINISTER

30 June 2016

Rear Admiral (Ret) Josaia Voreqe Bainimarama
Hon. Minister for iTaukei Affairs
Government Buildings
SUVA

Dear Sir,

I have the pleasure in submitting to you the Ministry of iTaukei Affairs Annual Report 2015 for presentation to Parliament.

The Report highlights the Ministry's performance in delivering services to the people of Fiji, and contributing to the outcomes targeted by Government.

The report also demonstrates the effort, commitment and achievement of our staff towards building a 'Better Fiji for All'.

Yours Sincerely,


Naiqote Katonitabua (Mr)
Permanent Secretary for iTaukei Affairs

SECTION 1.0 REVIEW BY THE PERMANENT SECRETARY



In acquiring the role of the Permanent Secretary for iTaukei Affairs, I am pleased with the cultural visibility and accessibility and the recognition due, which it is receiving. Culture plays a pivotal role in our well-being at a national, community and on an individual plane, and Government is concerned not just with the means of supporting culture, but with the ends – the ultimate national benefits to be gained. The content of this Annual Report highlights the Ministry's contribution and the particular nature of our services.

Although many projects and programmes were carried out, little or not much of impact assessments were undertaken to determine their sustainability. Central Agency reporting of the Ministry's performance continued to guide Management in ensuring that all Government funded programmes were given equal recognition in terms of resources. The Ministry has been quite successful in achieving most of its expected outputs and the new initiative for iTaukei Institutions public consultation and roadshows continue to reveal the many products and bi-products provided within the Ministry.

The National iTaukei Resource Owners Council will become a bi-annual feature. The successful launching and piloting of the TOT Child Protection Manual and Workbook for the continuity of the Child Protection Programme, whilst the traditional leadership curriculum in 2015 has sparked interest of traditional leaders that have requested that the curriculum be implemented in 2016.

Outlook for the Future

The Ministry's Annual Corporate Plan 2016 will address the 2015 challenges, and the Divisional plans will continue to develop and create innovative ways to continue to enlighten the Vanua for a progressive Fiji. The attainment of 93.4 percent in the third quarter, from the Internal Coordinating Office (ICO), far exceeding average government performance speaks volumes of staff commitment. I acknowledge their commitment and I look forward to steering this organization into new heights in 2016.

A handwritten signature in black ink, appearing to read 'Naiqote Katonitabua'.

Naiqote Katonitabua (Mr)

Permanent Secretary for iTaukei Affairs

SECTION 2.0 MINISTRY OVERVIEW

OUR PURPOSE

The Ministry provides a link to other iTaukei Institutions which include the iTaukei Affairs Board that directly manages the administration and affairs of the fourteen (14) Provincial Offices as stipulated under the iTaukei Affairs Act (Cap 120). Our core business is to develop, implement and monitor policies and programs for the good governance and well-being of the iTaukei.

LEGISLATIONS

Our responsibilities are entrenched in the following legislations:

- iTaukei Affairs Act (Cap 120);
- iTaukei Lands Act (Cap 133);
- iTaukei Lands Trust Act (Cap 134);
- iTaukei Development Fund Act (Cap 121); and
- iTaukei Trust Fund Act 2004.

RESPONSIBLE MINISTER

The Ministry of iTaukei Affairs is responsible to the Hon. Minister, Rear Admiral (Ret) Josaia Voreqe Bainimarama, who is also the Prime Minister and Minister for Sugar.

2.1 DIVISIONAL RESPONSIBILITIES

CORPORATE GOVERNANCE

The Corporate Services Division (CSD) is charged with developing and implementing the Ministry's key objectives of responsible corporate governance that is well grounded on the Public Service Code of Conduct. The Division is also assigned the critical task of prudently managing public resources at the Ministry's disposal and to ensure statutory compliance with legislations relating to the use and deployment of human, financial and capital resources. CSD provides for maintenance of secure and reliable information management systems and the safe keeping of official documents.

DISPUTE RESOLUTION

The Ministry is tasked with the resolution of disputes regarding land ownership, fishing rights and customary chiefly positions. This role is entrenched in the iTaukei Lands Act (Cap 133):

- a) iTaukei Lands and Fisheries Commission (TLFC) is constituted under the iTaukei Lands Act and the Fisheries Act Cap 158. The Commission adjudicates on disputes of lands; fishing grounds and customary leadership titles. TLFC is custodian to various culturally significant registers which are maintained and updated from time to time. These Registers facilitate the resolution of disputes.

- b) iTaukei Lands Appeals Tribunal (TLAT) – the Tribunal makes rulings over Appeal cases that challenge the decision of the Commission on land ownership, boundary, fishing rights and customary chiefly titles.

PRESERVATION OF ITAUKEI LANGUAGE AND CULTURE

In 1974, the iTaukei Institute of Language and Culture (TILC) was established to spearhead the iTaukei Dictionary Project. In 1986, Cabinet agreed that the Division be charged with the additional responsibility to deal with cultural issues, *vis*: the completion of iTaukei Monolingual Dictionary; the protection and preservation of iTaukei Culture; and the research and documentation of all iTaukei dialects from the 14 Provinces.

In 2007, the Institute published the first Monolingual Dictionary and is working towards the review of the Dictionary. The Institute conducts research and documents all aspects of iTaukei language and culture and through available mediums of information sharing, it publicizes and raises public awareness with the purpose of safeguarding and encouraging appreciation for iTaukei cultural values and tradition.

POLICY ADVICE AND DEVELOPMENT

The Development Division provides policy advice on commercial, economic, social and environment matters that affect the well-being and good governance of the iTaukei. The Division engages in consultative forums with Government agencies, financial institutions, civil society organizations etc. to ensure that the interests of the iTaukei community are considered in key policy issues and programmes that support their overall development. The Division consults and proactively networks with other iTaukei Institutions to effectively design, implement, monitor and evaluate social development programs/initiatives for the iTaukei. The implementation and monitoring of government programmes are also analysed and assessed through its Monitoring & Executive Support Section.

2.2 ORGANISATION STRUCTURE

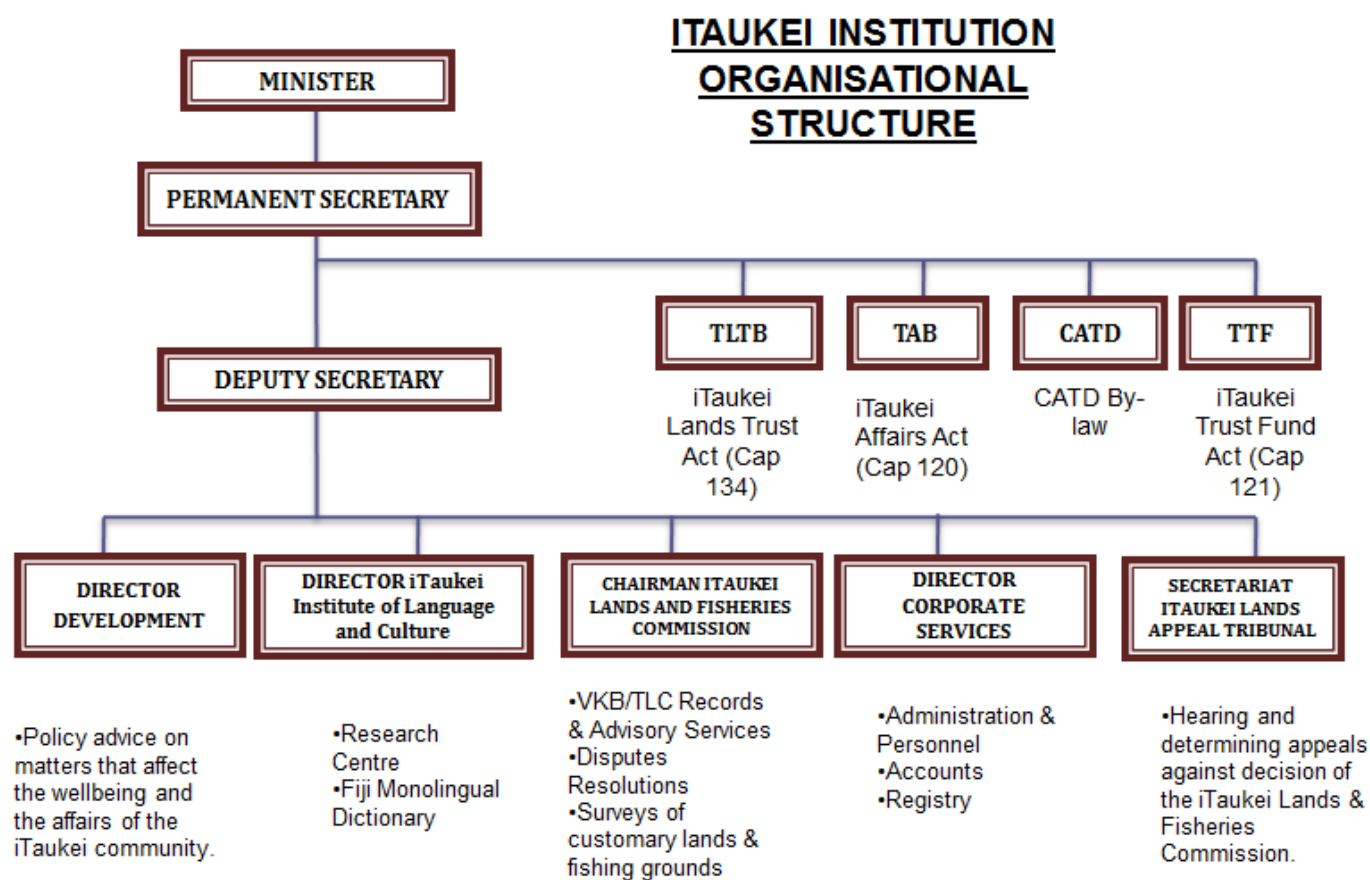


Figure 1: MTA Organization Structure

SECTION 3.0 REPORT ON 2015 PERFORMANCE

3.1 CONTRIBUTION TO THE ROADMAP [RDSSSED] PLAN

MONITORING AND REPORTING ON MINISTRY'S PERFORMANCE

Reporting on the Ministry's performance was conducted on a quarterly basis. These reports were submitted to central agencies responsible for the respective tables in the Annual Corporate Plan.

Table 1 ICO Performance Rating 2012-2015

ICO Performance Rating (%)	2015	2014	2013	2012
First Quarter	79.97	72	73	70
Second Quarter	89.60	94	73	71
Third Quarter	94.13	96	75	87
Fourth Quarter		96	86	91

The budget announcement for 2016 informed of the transfer of ICO functions from the Prime Minister's Office to the Ministry of Finance' Strategic Planning, National Development and Statistics Office for monitoring purposes. The fourth quarter has since been submitted. The Ministry performed exceptionally well on the Roadmap Outcomes in the 3rd quarter, and the ratings for the last 3 quarters are tabulated below.

Table 2: RDSSSED MTA Outcomes Table 2015				
OUTCOMES	BENCHMARK (%)	ACHIEVEMENT (%)		
	2015	1Q	2Q	3Q
1. Children and Youth	10.00	4.46	6.30	6.30
2. Culture and Heritage	15.00	12.16	12.21	14.00
3. Gender Equality and Women in Development	5.00	3.32	4.00	5.00
4. iTaukei Institutions	15.00	8.24	12.67	13.83
5. Land Resources Development and Management	25.00	23.10	24.42	25.00
6. Leadership	5.00	4.00	5.00	5.00
7. Poverty Reduction	10.00	9.75	10.00	10.00
8. Public Sector Reform	15.00	14.94	15.00	15.00
Overall Rating	100%	79.97%	89.60%	94.13%

The Outcome rating for Children and Youth is 6.30 against a benchmark. ICO was advised that the delay was mainly due the TOT on Child Protection program which was to be conducted in the fourth quarter. Although ICO and Strategic Planning have yet to rate the Ministry's performance for the last quarter, we envisage a rating of 97.83%. On the last quarter 2015, the Contextualized Workbook and Manual was launched and the TOT on Child Protection was conducted in the Cakaudrove province (14 districts) from 16-24 November 2015.

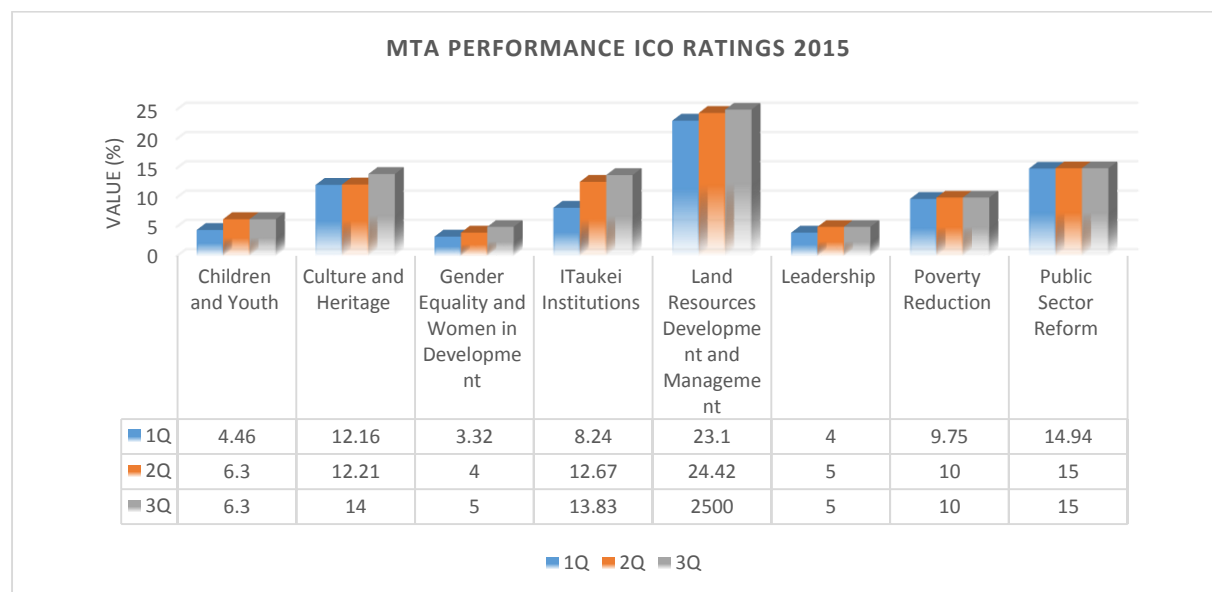
In terms of Government's average rating, the Ministry's performance rating was above average as per table below. This table can be read together with the 2015 Outcome ratings table above.

Table 3: SFCCO MTA Achievement vs Govt. Performance

SFCCO RATING	2014 (%)				2013 (%)				2012 (%)			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
MTA Achievement	71.59	93.98	95.58	95.65	73	73.24	74.77	85.94	70.03	71.3	87.65	91.95
Govt. Performance	64.12	80.4	88.75	93.68	63.49	78.66	85	90.79	62.3	74.32	82.97	84.5

The Ministry's Performance Rating, 2015 RDSSSED Outcomes graph is highlighted below.

Figure 2: Performance Rating of 2015 RDSSSED MTA Outcomes



The Ministry of ITaukei Affairs achieved a performance rating of 94.13 (88.60% output 5.54% process based). The Ministry achieved an 'Excellent' performance level with an increase of 4.53% compared to the last quarter. The rating reflects the level of implementation of the quarterly targeted activities. As earlier alluded to the delay in implementing the TOT Child Protection Package was a concern, however this was undertaken in the fourth quarter. External factors that threatened to hinder the achievement of targets were appropriately resolved to ensure that there was minimal disturbance to the expected outputs. In terms of the Code of Conduct and Provincial Council reporting template, the Ministry with the iTaukei Affairs Board are still working on the final framework which includes a reporting accountability framework, which will encompass the review of all reports in alignment to PSC annual reporting template. The finalized draft was advised by the iTaukei Affairs Board to be presented by the end of the fourth quarter.

3.2 SERVICE DELIVERY PERFORMANCE COMPARED WITH TARGETS

The following Output measures and Targets were used as the baseline for measuring the Ministry's performance on delivering services:

Table 4: Service Delivery Performance

SERVICE	Actual 2014	2015 Target	Actual 2015
Policy Advice			
Briefs to the Minister for iTaukei	46	52	57
Cabinet Papers	12	12	7
TAB papers	19	19	30
Policy papers	102	52	120
iTaukei Institutional Reports	36	36	36
Internal Services – strategies undertaken to develop and train our people and use internal indicators to measure progress:			
Proportion staff obtaining OHS Certificate	26%	26%	-
Proportion staff obtaining Fire Drill Evacuation Certificate	18%	18%	-
Proportion staff obtaining First Aid Certificate	21.4%	21.4%	-
Proportion of supervisors rated at least satisfactory in management skills	88%	88%	88%
Preservation of Records			
VKB Computerization scanning of records	377,734	800	424,683
CMP Exercise – villages completed	145	145	150
Verification Exercise – provinces completed	2	2	2
Confirmation of Vacant Customary Positions	113	30	91
Cultural Heritage Sites Identified for National Inventory	46	13	18
Management of VKB	3449	1091	7214
Disputes Resolution			
Number of researched dispute cases resolved	99	85%	90%
Number of un-surveyed lands demarcated – metres	54,000	39,000	36,000
Number of un-surveyed lands surveyed - Lots	12	-	-
Number of villages registered	164	280	280
Number of villages demarcated under oath	332	350	321
Number of successful appealed cases by the Appeals Tribunal	8	1	1
Appeals Tribunal Regulation	1	-	-
Vola ni Kawa Bula Regulation	1	-	-

Explanation:

- The increase in the overall policy advice highlights the increase of meetings and consultations attended to by the Ministry and iTaukei Institutions, and was submitted for the Prime Minister's update.
- Improvements in the processes for the dispute machinery have resulted in many of the cases being resolved.
- Preservation of records by the Institutes, the Lands & Fisheries Commission and the Institute of Language and Culture show a marked improvement in their deliverables. This indicates that there was a better understanding by our stakeholders on the processes and work carried out, however there is still a need for vigilance and vigorousness approach in our public consultations.

3.3 OUTCOME INDICATORS

Areas in which MTA contributed directly to measurable Outcomes are set out in the table below:

Table 5: Direct Outcome Indicators

OUTCOME	Actual 2014	2015 Target	Actual 2015
Good Governance Ensuring Effective, Enlightened and Accountable Leadership <ul style="list-style-type: none"> Piloting of traditional leadership curriculum model Developing an Integrated development structure 	40% 60%	Increase Increase	100% 90%
Economic Development Making More Land Available for Productive and Social Purposes <ul style="list-style-type: none"> Demarcation & Survey of un-surveyed iTaukei land 	96%	Increase	97%

Explanation:

- A steady increase recorded is due to the increased parallel works conjointly carried out by both the demarcation and survey team in Serua. In previous years, targets were completed, however Ministry of Lands had to officiate in order to complete the process.
- The traditional leadership curriculum was successfully implemented with the assistance of the iTaukei Trust Fund, who financially supported the programme.

In addition to the above "whole of agency" performance measures, the annual corporate plan and the Divisional Business Plans set out performance indicators for each division and work unit.

SECTION 4.0 PERFORMANCE HIGHLIGHTS BY DIVISIONS

4.1 ITAUKEI LANDS & FISHERIES COMMISSION

The Minister shall appoint a iTaukei Lands Commission consisting of one or more Commissioners, each of whom shall have the powers of the Commission, who shall be charged with the duty of ascertaining what lands in each province of Fiji are the rightful and hereditary property of native owners, whether of mataqali or in whatever manner or way or by whatever divisions or subdivision of the people the same may be held. Further mandated responsibilities of the iTaukei Fisheries Commission is in the Fisheries Act (Cap 158).

DISPUTES RESOLUTION

ITAUKEI LAND OWNERSHIP AND BOUNDARIES, CUSTOMARY TITLES, CUSTOMARY FISHING RIGHTS AND BOUNDARIES

Formal Sitzings – Dispute Resolution: The number of disputes by Province over the last 5 years is reflected in the table below:

Table 6 Formal Disputes Trend 2011-2015

Provinces	2015	2014	2013	2012	2011
1. Ba	3	2	9	1	5
2. Bua					
3. Cakaudrove					6
4. Kadavu			1	1	
5. Lau			4		
6. Lomaiviti			1		
7. Macuata					5
8. Naitasiri			3		2
9. Namosi					
10. Nadroga					4
11. Ra					2
12. Rewa					1
13. Serua			3		
14. Tailevu					3
TOTAL	3	2	21	2	28

Although 2011 and 2013 recorded the highest number of registered disputes, the following years after have shown a marked reduction. Improved processes and encouraging the Vanua to solve their own disputes has resulted in an immense decrease in the number of disputes registered.

Government policy on equal share of lease monies amongst landowners was also a contributing factor to the decrease in the number of disputes registered. The Commission targeted a total of 30 cases for 2015. The 2015 target was achieved with a total of 58 cases; however, 2012 recorded only 2 cases due to the strategic change taken by the Commission.

In addition, informal sittings were also facilitated with the intention to empower the Vanua to solve their differences. The number of informal sittings is: Land – 28; Customary Title – 14; and Fishing Rights – 3.

COMPUTERIZATION OF VKB 2015

The TLFC computerization of records has completed digitization of the vola ni kawa (VKB) records from 192 districts out of the total 195 districts. Challenges have been a major drawback to the completion of the project such as errors in digitized records, nevertheless the process of including verification and approval teams as checking systems; ensures the authenticity of the digitized record. Program errors was detected through missing catalogued members, irregular generation of reports, and double entries, and to address agnate ownership of land details are currently being scanned, uploaded and catalogued to address the issue.

VOLA NI KAWA BULA RECORDS

The public awareness by the iTaukei Institution and the government policy on 'Equal Lease distribution' has prompted an increase in VKB registration and this is marked by a corresponding validation of entry in the iTaukei Register. The Commission continues to manually update VKB registers daily to ensure records are accurate.

Table 7 VKB Enquiries and Updates 2012-2015

	2015	2014	2013	2012
VKB Enquiries	3154	3441	3107	8683
Birth Entries: Counter Service	4917	5177	709	11742
Birth Entries: Mail	2315	2255	291	
Birth Entries: Overseas Birth	240	240	65	16
Deletion: Counter	280	372	112	252
Deletion: EB	10,946	1398	91	
VKB Certificates: copies	1313	1367	276	
VKB Certificates: originals	1364	1402	367	2043
TLTB: Deed of Trusts	521	593	128	450
TLTB: De-reservation	3198	261	38	
FEA	283	475	95	
Housing Authority	1	1		
Land Use	284	19	12	119

DEMARCATIION AND SURVEY OF UN-SURVEYED ITAUKEI LANDS

Tasked with the resolution of disputes regarding land ownership, fishing rights, customary and chiefly positions, Cabinet endorsed guidelines for the declaration of iTaukei village settlements in 2010. This resulted in the promulgation of the iTaukei Affairs By Laws of 2010 under Section 6 (Declaration of iTaukei Settlements as iTaukei Villages) initiating an amendment transferring the proclamation authority for declaration of village, to the iTaukei Affairs Board (TAB). Assessing the work progress, in 2015 Cabinet approved the extension of the project period to December 2016, to allow for completion of the administration processes including the demarcation of eastern maritime islands. AN annual budget of \$198,586.00 was endorsed by Cabinet for the project.

The Demarcation and Survey of Un-Surveyed iTaukei Lands project involves consultation with Landowners at the village, Tikina meetings and with the Provincial Offices. The exercise requires defining iTaukei land boundaries, mounding of pegs, clearing and cleaning of reference points; planting of traverses pegs; measuring and fixing of boundaries; calculation and computation (survis software); plotting and drawing of survey plans; and drafting of Register of iTaukei Land documents.

In the past Demarcation and Survey of un-surveyed were separate programmes, however in view of the urgency to transcribe and document statements of the elderly landowners, both programmes run parallel today to fast track the process. Activities undertaken are in Table 8.

Table 8: Demarcation, Survey & Village Boundary 2012-2015

Project		2015		2014	2013	2012
		Target	Actual			
Demarcation of Un-surveyed Lands	Serua (km)	39	33	54	39	46
Survey of Un-surveyed Lands	Yasawa (Lots)			12	5	30
	Serua (km)	39	33			
Village Boundaries Demarcated	Villages (No.)	350	321	332	264	289
Proclamation of Villages (gazette)	Villages (No.)	200	220	211	150	
Registration of villages	Villages (No.)	80	60	164	150	

LEADERSHIP – EFFECTIVE AND ACCOUNTABLE

The Roadmap 2009-2014 strategically acknowledges the importance of leadership and building visionary leaders, the iTaukei Traditional Leadership Programme was strengthened. Aimed at educating the Vanua in their various traditional roles; the objective was to inspire communities to support the work of government. There were two types of training held in 2015, and it is vital to provide a differentiation of the two different packages. The iTaukei Leadership awareness training, is a package provided for the community; in this case a Yavusa. The programme addresses the three pillars of iTaukei, namely the church, state and the Vanua with the objective of individuals understand how they can navigate in modern society, without losing their traditional identity.

Leadership Awareness	2015	2014	2013	2012	2011
Leadership Awareness	44	39	92	108	20

Table 9: Customary Titles Confirmed 2012-2015

Confirmation of Titles	2015	2014	2013	2012
Turaga ni Vanua	6	2	1	5
Turaga ni Yavusa	17	30	24	13
Turaga ni Mataqali	57	81	84	48
TOTAL	80	113	109	66

At present the vacancy ratio for the Turaga ni Yavusa is 62% and the Turaga ni Mataqali is 54%. The province of Tailevu has the highest number of titles vacant: TM 308, followed the province of Lomaiviti 235 and Ra 207. The same goes for the TM titles Tailevu 76, Lomaiviti 71 and Ra 62. There were no women appointments conferred in 2015.

PROVINCE	TOTAL		POSTS - TY				POSTS - TM			
	TY	TM	FILLED	MALE	F/MALE	VACANT				
BA	139	371	129	115	14	10	296	262	34	75
BUA	70	293	43	36	7	27	161	134	27	132
CAKAUDROVE	100	363	61	58	3	39	181	168	13	182
KADAVU	87	276	32	31	1	55	79	78	1	197
LAU	72	182	28	28		44	53	52	1	129
LOMAIVITI	100	309	29	29		71	74	69	5	235
MACUATA	97	342	86	75	11	11	239	198	41	103
NADROGA	109	293	97	93	4	12	237	231	6	56
NAITASIRI	129	437	89	83	6	40	265	252	13	172
NAMOSI	22	73	12	12		10	32	29	3	41
RA	137	472	75	68	7	62	265	242	23	207
REWA	57	244	24	21	3	33	81	76	5	163
SERUA	18	58	15	15		3	40	36	4	18
TAILEVU	168	632	92	90	2	76	324	315	9	308
TOTAL	1305	4345	812	754	58	493	2327	2142	185	2018

MANAGEMENT AND PRESERVATION OF RECORDS

To enhance accuracy and accessibility of information, the Commission amended a total of 24 records in the Register for iTaukei lands and renewed 20 books from the strong room.

Table 10: Preservation and Management of Records 2012-2014

Function	2015	2014	2013	2012
Scanning		18	23	102
Maps mounted		29	23	29
Indexed		16	54	25
RTL Amended	24	35		
Renewal of Books	20	46		

4.2 ITAUKEI APPEALS TRIBUNAL

No appeal cases were registered with the Tribunal in 2015 however cases outstanding from 2014 were deliberated in 2015.

Appeal Date	Case	Tribunal's Decision	Tribunal Members
10/12/14	Tui Vuna Nokorovou, Vuna, Taveuni.	Appellant: Pita Kadre Respondent: Aporosa Rageci Hearing The case hearing commenced on the 4th of March, 2015. <u>Final Verdict</u> - The final verdict was delivered on the 25th of March, 2015 in favour of Aporosa Rageci. The Commission's decision was upheld and Case closed.	Chairman : Mr Aminiasi Katonivualiku (Retired Magistrate) Members : 1. Ratu Inoke Seru 2. Ratu Inoke Tuidelaibatiki
25/06/14	TY Natoa, Nabuniyavula, Macuata	Appellant: Timoci Yavumeke Respondent: Osea Baleinaitei Hearing The case hearing commenced on the 6th of March 2015. Final Verdict The Final Verdict was delivered on the 26th of March, 2015. The tribunal overturned the Commission's decision and ruled that Tokatoka Nawakuwaga and the Mataqali Nawakuga to elect a replacement who qualifies to be Turaga ni Mataqali Nawakuwaga/Turaga ni Yavusa Natoa	Chairman: Mr Aminiasi Katonivualiku (Retired Magistrate) Members: 1. Ratu Inoke Seru 2. Ratu Inoke Tuidelaibatiki

There were two pending cases of deletion/transfer for 2015: Dispute on the deletion/transfer/registration of Lualuame Nakotokoto and his descendants, Naivivi, Qamea, Cakaudrove; and Dispute on the deletion/transfer/registration of Ponipate Nayagodamu, mataqali Rakirakinato, Yasawa, Ba.

JUDICIAL REVIEW

There were five (5) Judiciary Review cases on the decision made by the Tribunal pending at the Suva High Court and Lautoka High Courts.

- The Turaga ni Mataqali Nawavatu / Turaga ni Yavusa Matanikorovatu to Eparama Qaranivalu.
- The Turaga ni Mataqali Navatulevu/ Turaga ni Navatulevu/ Tui Nadi to Ratu Sailosi Dawai.
- The Turaga ni Mataqali Rukunikoro/ Turaga ni Yavusa Nauluvatu / Tui Vanua to Semi M.B.N.Cama.
- Judicial review on the decision made by the Tribunal made on 5 August 2014 and stating "Today we will not make a ruling" - Tribunal has decided not to make any ruling in respect of the earlier 1991 Tribunal ruling. (Serupepeli Manu, applicant)
- The Tribunal cannot make any decision on the Veitokitaki / Veibokoci under section 10 (2) of the iTaukei Lands Act (Cap 133).

A statutory role of the Ministry mandated under iTaukei Lands Act Cap 133, Section 7 and iTaukei Lands (Amendment) (Appeals Tribunal) Act 1998 is to hear and determine appeals from decisions of the iTaukei Lands Commission and any such determination by the Appeals Tribunal shall be final. Aggrieved by any such decision of the Commission; the appellant shall within 90 days of the announcement give notice of the appellant's desire to appeal to the Commission.

4.3 INSTITUTE OF ITAUKEI LANGUAGE & CULTURE

This Institution is mandated to carry out the exercise for cultural mapping, which involves the collection, recording and documentation of indigenous tangible and intangible cultural heritage in all 14 provinces in Fiji. Whilst implementing the cultural mapping programme, researchers concede that there was a need to safeguard the skills and knowledge required for performing arts, thus the initiative to record Living Human Treasures (LHT).

CULTURAL MAPPING AND VERIFICATION PROGRAMMES

The Institute has completed mapping 12 Provinces that has a total itaukei population of 343,812. Considering that most of the elderly who provided living human treasure stories and traditional knowledge have passed away, the mapping programme now includes verification exercises to run parallel. This is to ensure that the elderly will be able to verify their stories at a much quicker pace and records are archived until the programme is completed in the fourteen provinces. The much awaited traditional knowledge and expression of culture Bill will pave the way for all these information to be registered as intellectual property. The last two (2) provinces to be mapped and verified; Ba and Nadroga / Navosa will be completed in 2016; that has a population of 131,927.

Divisions	Province	Tikina [District]	Koro [Village]	Culture Mapping & Verification Programmes							
				CMP				CMV			
				2015	2014	2013	2012-2005	2015	2014	2013	2012
Western	Ba	21	107								
	Nadroga / Navosa	22	122								
	Ra	19	93				✓				
Eastern	Kadavu	9	78	✓	✓			✓			
	Lau	13	72	✓				✓			
	Lomaiviti	12	73				✓				
Northern	Bua	9	54				✓				
	Cakaudrove	15	133		✓	✓					
	Macuata	12	108			✓	✓				
Central	Naitasiri	16	86				✓				
	Namosi	5	26				✓		✓		

¹ Fiji Bureau of Statistics : Population Census 2007

Divisions	Province	Tikina [District]	Koro [Village]	Culture Mapping & Verification Programmes							
				CMP				CMV			
				2015	2014	2013	2012-2005	2015	2014	2013	2012
	Rewa	9	54				✓		✓		
	Serua	4	24				✓		✓		
	Tailevu	22	141	✓			✓	✓			
	TOTAL	188	1171								

Field data that is captured and edited, analyzed and all transferred to the database. The traditional knowledge and expressions of culture [TKEC] server however remains damaged and the institute is pursuing with donors and government for an immediate replacement because of the raw data that needs to be archived. Table 11 highlights the number of resources used in mapping and verification exercises with final edited version to bring to a closure with the audio, scripts and visuals signed off, completing a TKEC product.

Table 11: Resources Used during CMP exercises 2012-2015

Resources	Function	2015	2014	2013	2012
Transcripts	Edited	337	88	78	171
Digitised Audio Tapes	Digitized	605	304	58	52
Audio Tapes	Transcribed	137	194	400	350
Video / images (raw footages)	Edited	1184	1104	386	442
Video	Backup	66	-	9	63
Audio Tapes	Edited	129	9	84	315
Data input	Data entry to database	-	-	80	415
TOTAL		2458	1699	1095	1808

SPECIAL REVIVAL PROGRAMME (SRP)

Based on the data collected during CMP, numerous traditional knowledge and expressions of culture are at risk of becoming extinct as the older generations pass on. Formalizing recognition of Living Human Treasures and Heritage sites identified during the CMP must be done urgently. One of the role of the Ministry is to preserve and promote iTaukei Culture and Heritage. The special revival programme complements the cultural mapping programme by ensuring the continuity of the iTaukei culture and tradition through transferring knowledge to the owners of the knowledge; instead of limiting the process within the confines of documentation. The following programmes were implemented by the Institute that saw the need to set up the Special Revival Unit to continue the programmes.

Table 12: LHT / ICH Workshops 2010-2015

PROVINCE	LHT / ICH WORKSHOPS	2015	2014	2013	2012	2011	2010
Serua	DRAUDREKWA (13 – 17/07/2015): A kind of pandanus leaf that is used to weave mats that is only done by the chiefly women of Serua Is. Only a lady in Navutulevu village knows how to weave this kind of mat. The mat is weaved immediately or the next day, it doesn't need to be dried before weaving. The extra ordinary thing about this kind of pandanus leaf that after cutting it today, in the evening there will be a heavy downpour of rain as the 2 TILC officers witnessed in their field trip on the dates above. Mereani Rabo – Ra dau ni tali ibe Draudrekwa, Navutulevu, Serua, Serua.	✓					
Cakaudrove	Iri ni Natewa, Vusasivo (Vanua Sovatabua) village, Natewa, Cakaudrove		✓				
Kadavu	Timaima Saumadu – Ra dau ni tali Bekabeka, Nasegai, Ravitaki, Kadavu						
Lomaiviti	Ibe Somovolavola – Vagadaci, Levuka, Lomaiviti					✓	
Naitasiri	Laga Vucu – Tikina Nawaidina, Naitasiri			✓			
Ra	Tali ibe Batiwa – Mataveikai, Tokaimalo Tali ibe Vakadraunidamanu – Vunisea, Tokaimalo Tuli Kuro Vakaviti – Malake, Rakiraki Ibe Kuta – Nativi, Nalaba				✓ ✓	✓	✓
Tailevu	Tuli Kuro Vakaviti – Qelekuro, Namena, Tailevu						✓

4.4 DEVELOPMENT SERVICES DIVISION

The Division represents the Ministry to meetings, conferences, workshops and other consultative forums ensuring the resource owners' voices are heard and accurate policy and research papers are formulated for the well-being and governance of the itaukei communities. Acts as secretariat to several joint forums that discuss policy papers on climate change and environment, child protection, traditional curriculum, village by laws, national itaukei resource owners' council, and internal policy to ensure consistency and alignment to government's objectives and programmes.

The Planning and Accountability Framework is coordinated by the Division through the formulation of all the planning documents (Strategic Development Plan, Annual Corporate Plan, Business Plan, Position Description and Individual Work Plans) and reviews through progress quarterly reports and performance reviews. Included is the monitoring the implementation of government funded programmes and budget utilisation. The Division is responsible for the media website committee, handles all media releases and communication to the press.

POLICY ADVICE

The Division engages in consultation with relevant stakeholders, conducts research, collates and verify data to provide policy advice as its core responsibility to be discussed at relevant forums, as tabulated below. In addition to this, Minister's briefs are submitted as Cabinet papers and progress reports from various meetings.

Table 13: Policy Advice 2012-2015 to Forums

POLICY ADVICE	2015		2014	2013	2012
	Target	Actual			
Briefs to PM	16	3	5		
Cabinet	8	5	12		
iTaukei Affairs Board	10		19		
iTaukei Executive Forum	20	13	28	15	14
Internal Policy Committee	46	23	35	51	67
Joint Forum on Climate Change	8	1	14	3	
Curriculum Development Committee				6	

WORKSHOPS AND MEETINGS

The Division as resource owners' representative, frequently engages in consultative forums to ensure their interests are protected. The forums provide a feedback on community needs and identifies areas of research to formulate policy papers aligned to government's objectives.

	2015	2014	2013	2012
Consultative Forums:	150	140	141	162
a) Meetings				
b) Consultations				
c) Workshops and Trainings				

CHILD PROTECTION

Achievement for this year was the publication and launching of the contextualized child protection workbook and manual in November 2015. These documents were used for the Training of Trainer workshop in the province of Cakaudrove from 13-25 November. A total 145 participants; 89 male and 56 female from 14 districts participated.

MANAGEMENT OF VANUA ISSUES

Managing Vanua issues involve logging cases onto the Vanua Database and copies forwarded to relevant itaukei institutions to handle the case and revert on its status. The database helps in locating cases that may have been resolved but was not relayed or communicated to the aggrieved. Quarterly progress reports are forwarded to the Office of the Prime Minister for information. The log of claims attended to have declined from 2012 (187), 2013 (67), and 2014 (44). 26 cases received during the year

with four (4) cases solved and therefore closed, whilst three (3) cases still in progress and 19 cases yet to be attended to.

No.	Agencies	Unattended	In Progress	Closed	Total
1.	TLTB	11	1	4	16
2.	TAB	1	1	-	2
3.	TLTB/TAB	1	-	-	1
4.	TLFC	3	-	-	4
5.	TLTB/TAB/TLFC	1	-	-	1
6.	MOL	1	-	-	1
7.	MTA/WAF/TLTB	-	1	-	1
8.	Total	19	3	4	26

ENVIRONMENT AND CLIMATE CHANGE

42.1% of consultations were attended to be either environment or climate change issue. The recognition by environmental stakeholders on the important role of the Ministry is reflected by the invitations received for participation. This in itself is a great achievement despite not receiving any budgetary provision in government's annual budget. This is matched by the increasing recognition and participation of members on Access Benefit Sharing, REDD+, FLMMA, NTROC including regional workshops.

TRADITIONAL LEADERSHIP MODEL

The traditional leadership curriculum was a tool developed to complement the traditional leadership model (structure) already in place and help rebuild committed, visionary, highly competent and more accountable leadership. Funding constraints was the main objective for the delay in launch. This was eventually piloted from 13-17 July 2015 sponsored by the iTaukei Trust Fund and seen as a major RDSSSED achievement. The Curriculum Development Committee during the developing stages consulted with stakeholders and relevant itaukei institutions: who were also in attendance during meetings and writing sessions.

4.5 CORPORATE SERVICES DIVISION

Corporate Services Division (CSD) ensures that the Ministry's core arms are provided with the necessary tools to ensure maximum productivity and overall performance.

HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT

The total staff establishment for 2015 has not changed and remains at 118: permanent posts – 109; GWE posts – 9; and Project posts – 38. NEC Volunteers were also recruited to assist with the computerisation and capital projects in the iTaukei Lands & Fisheries Commission.

Table 14: Staff Establishment

Staff Establishment	2015	2014	2013	2012
Permanent	109	109	110	110
GWE	9	9	10	10
Capital Projects	22	22	22	22
TILC Projects	6	6	6	6
NEC Volunteers	15	25	20	
DEO Project	8	9	10	

Appointments were made last year to fill permanent and temporary vacancies. The breakdown for the period 2012-2015 is highlighted in Table 15.

Table 15: Breakdown of Appointments

Appointments	2015	2014	2013	2012
Acting	19	11	15	12
New	18	38	8	15
Temporary			6	12
Promotion	7	9	6	14
Retirement	1	0	0	2
Resignation	7	2	1	1
Re-engagements	2	2	4	4
Renewal of Contracts	26	38	7	4
Internal Posting	18	20	7	5
Transfers	0	0	2	4

Disciplinary cases dealt in 2015 were mainly on habitual late arrivals and a deemed to have resigned case.

DISCIPLINE ISSUE	CASES RESOLVED											
	Resign				Deemed to have Resigned				Counseled			
	15	14	13	12	15	14	13	12	15	14	13	12
Tampering with sick sheet		1										
Absence without Leave						2						
Habitual late arrival					1				5	4		21
Alleged misuse of funds											3	

REGISTRY FUNCTIONS

Official Correspondence includes mail received (Inward) and sent out (Outward). Records reveal that 2013 received the highest mail and correspondence followed by 2012 and 2015. Whereas official correspondence going out was highest in 2012, followed by 2014 and 2013.

Table 16 (Official Correspondence) indicates that the year 2012 showed consistency of mail circulation inward, 1394 and outward, 1338. Whereas other years showed outward correspondence was way less than received and can be attributed towards (i) missing files, (ii) staff attrition (iii) staff rotation (iv) wrong filing of correspondence; (v) inaction by staffs responsible; or (vi) correspondence received needed in-depth research on the issue.

Table 16: Official Correspondence

CORRESPONDENCE / MAILS 2015								
MONTHS	INWARD				OUTWARD			
	2015	2014	2013	2012	2015	2014	2013	2012
Jan	92	99	93	135	146	8	146	125
Feb	96	173	132	136	39	199	132	125
March	64	133	117	130	70	78	132	125
April	83	100	128	110	29	39	40	171
May	117	81	123	109	38	199	66	125
June	420	127	90	94	30	9	4	125
July	151	127	122	123	119	43	26	125
August	104	101	479	113	73	48	84	125
September	114	70	118	113	51	29	3	125
October	114	116	153	140	22	43	63	95
November	87	134	111	97	64	53	31	34
December	64	79	105	94	24	45	45	38
Total	1,372	1340	1771	1394	705	793	772	1338

The rotation of files is monitored on a weekly basis: file census keeps track on the movement of files from the original source or staff that initially requested. Correspondence are normally filed in the appropriate files and marked for action to supervisors.

Table 17: File Movements

MONTHS	SUBJECT FILES						CONFIDENTIAL FILES					
	2015		2014		2013		2015		2014		2013	
	ISSUE	RET.	ISSUE	RET.	ISSUE	RET.	ISSUE	RET.	ISSUE	RET.	ISSUE	RET.
Jan	50	29	85	57	48	30	5	3	1	0	3	2
Feb	74	56	77	54	95	78	3	0	3	3	6	2
March	82	57	103	28	63	51	1	1	3	2	5	2
April	72	52	74	41	65	48	2	2	2	0	2	0
May	42	29	76	56	70	55	0	0	1	1	2	0
June	60	49	85	46	78	52	4	3	4	1	2	0
July	57	24	85	46	71	51	3	0	4	1	2	1
August	158	135	75	62	54	29	0	0	7	1	5	0
September	150	106	111	90	62	48	5	2	9	1	1	1
October	147	126	92	58	119	84	2	0	6	0	0	0
November	107	89	74	59	51	35	0	0	2	2	20	10
December	67	55	40	50	57	43	0	0	1	0	2	0
Total	1066	807	977	647	833	604	25	11	43	12	50	18

LEARNING AND DEVELOPMENT - TRAINING

Increased training was provided in 2015 to build capacity and more importantly improve service delivery. A total of 352 staffs attended training including 6 overseas workshops. 10 staffs were sponsored by the iTaukei Trust Fund to improve their tertiary qualifications at USP and last year graduated with a Diploma in Pacific Vernacular. 12 Officers pursued part-time studies. In house compulsory training such as induction for new recruits, OHS training, new policy awareness and productivity on QCC and 5S.



Figure 1: In-house Training Presentation



Figure 3: In-House OHS Training



Figure 4: MTA/TAB Productivity Training Participants

TRAINING RECORDS FOR THE LAST 5 YEARS

There was an increase in staffs attending training in 2015 compared to the last five (5) years.

Table 11: MTA Staffs Training for the last 5 years

	2015	2014	2013	2012	2011
Total No. of staff attending training	353	220	52	9	10

PRODUCTIVITY AND INDUSTRIAL RELATIONS

ITAUKEI INSTITUTIONS PUBLIC CONSULTATION AND ROADSHOW

As part of the Ministry's strategic direction, services are being brought out of the confinement of the office environment to be made available for rural communities. Public participation is encouraged through consultation with communities where proper advice is given and issues clarified to the public. One of the great highlights was at the Nayavu Roadshow, Tailevu province where marriage ceremonies were conducted for more than one couple.



Figure 6: Marriage Ceremony, Nayavu Roadshow in Tailevu

Table 12: Summary of Public Consultations and Roadshows undertaken in 2015

Type	Completed
Public Consultation (2 Hours)	41
Roadshow (2 days)	4
Government Service Centre Exhibition (1 week)	1
Total	46

The Ministry also participated at Interagency Government Roadshows organized on a quarterly basis by the Ministry of Rural and Maritime Development. Our service coverage has expanded into various rural communities, assisting and collaborating with other agencies on the need to reach out to targeted communities.



Figure 7: Roadshow in Nabukaluka, Naitasiri



Figure 8: Roadshow in Navua

OTHER MAJOR ACHIEVEMENTS IN 2015

The Ministry's Energy Efficiency Audit (EEA) resulted in the team's scooping the Energy Management Team and Green Team of the year, part of its first prize included cash prize. This is the second year in a row the EEA team has won a top award at the Service Excellence Awards. The Veilaveti QC team was awarded the Best QC Team during the iTaukei Affairs Board Convention that was held in Labasa, November 2015.



Figure 12: MTA QC Teams participated in the TAB QC Convention in Labasa

SECTION 5.0 FINANCIAL STATEMENTS ENDING 31/12/2015



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File: 346

20 June 2016

Hon. Josaia V. Bainimarama
Prime Minister and Minister for iTaukei Affairs and Sugar Industry
Government Buildings
Suva

Dear Hon. Bainimarama

Audited Special Purpose Financial Statements
Ministry of iTaukei Affairs for the Year Ended 31 December 2015

The audited Special Purpose Financial Statements for the Ministry of iTaukei Affairs for the year ended 31 December 2015 together with my audit report on them are enclosed.

Particulars of errors and omissions arising from the audit have been forwarded to the management of the Ministry for its necessary action.

Yours sincerely

Atunaisa Nadakuitavuki
for Auditor General

Cc. Permanent Secretary – iTaukei Affairs

MINISTRY OF *i*-TAUKEI AFFAIRS

AGENCY FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

MINISTRY OF *i*-TAUKEI AFFAIRS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

Table of Contents

INDEPENDENT AUDIT REPORT	3
MANAGEMENT CERTIFICATE	4
STATEMENT OF RECEIPTS AND EXPENDITURE	5
APPROPRIATION STATEMENT	6
STATEMENT OF LOSSES	7
NOTES TO THE FINANCIAL STATEMENTS	8

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MINISTRY OF *i*-TAUKEI AFFAIRS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

INDEPENDENT AUDITOR'S REPORT

Scope

I have audited the special purpose financial statements which have been prepared under the cash basis of accounting and notes 1 to 4 thereon of the Ministry of *i*-Taukei Affairs for the year ended 31 December 2015. The special purpose financial statements comprise the following:

- (i) Statement of Receipts and Expenditure;
- (ii) Appropriation Statement; and
- (iii) Statement of Losses.

The Ministry of *i*-Taukei Affairs is responsible for the preparation and presentation of the special purpose financial statements and the information contained therein.

My responsibility is to express an opinion on these special purpose financial statements based on my audit.

My audit was conducted in accordance with the International Standards on Auditing to provide reasonable assurance as to whether the special purpose financial statements are free of material misstatements. My audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the special purpose financial statements and evaluation of accounting policies. These procedures have been undertaken to form an opinion as to whether, in all material respects, the special purpose financial statements are fairly stated and in accordance with government policies in Note 2, the Audit Act and the Financial Management Act 2004, so as to present a view which is consistent with my understanding of the financial performance of the Ministry of *i*-Taukei Affairs for the year ended 31 December 2015.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion:

- (a) the special purpose financial statements present fairly, in accordance with the accounting policies stated in Note 2, the financial performance of the Ministry of *i*-Taukei Affairs for the year ended 31 December 2015.
- (b) the special purpose financial statements give the information required by the Financial Management Act 2004 in the manner so required.


Atunaisa Nadakuitavuki
for **AUDITOR GENERAL**

20 June 2016
Suva, Fiji.



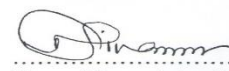
MINISTRY OF *i*-TAUKEI AFFAIRS
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 DECEMBER 2015

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of *i*-Taukei Affairs and its financial position for the year ended 31 December 2015; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions 2010.


 Naipote Katonitabua
 Permanent Secretary

Date: 13/6/2016


 Finau Niumataiwalu
 Senior Accounts Officer

Date 13/6/2016

MINISTRY OF *i*-TAUKEI AFFAIRS

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 (\$)	2014 (\$)
RECEIPTS			
State Revenue		31,260	173,342
Agency Revenue		1,986	7,122
TOTAL REVENUE	3(a)	<u>33,246</u>	<u>180,464</u>
EXPENDITURE			
Operating Expenditure			
Established Staff		2,342,137	2,258,380
Government Wage Earners	3(b)	155,618	119,482
Travel & Communication		71,452	69,175
Maintenance & Operations	3(c)	275,045	234,773
Purchase of Goods & Services	3(d)	80,763	69,324
Operating Grants & Transfers	3(e)	5,589,394	4,122,000
Special Expenditure		666,587	609,933
Total Operating Expenditure		<u>9,180,996</u>	<u>7,483,067</u>
Capital Expenditure			
Capital Grants and Transfer	3(f)	426,838	356,409
Total Capital Expenditure		<u>426,838</u>	<u>356,409</u>
Value Added Tax		109,896	93,664
TOTAL EXPENDITURE		<u>9,717,730</u>	<u>7,933,140</u>

MINISTRY OF *i*-TAUKEI AFFAIRS

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2015

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Carry- Over (\$)	Lapsed Appropriation (\$)
1	Established Staff	2,671,946	(189,385)	2,482,561	2,342,137	-	140,424
2	Government Wage Earners	114,400	54,385	168,785	155,618	-	13,167
3	Travel & Communication	65,812	10,000	75,812	71,452	-	4,360
4	Maintenance & Operations	260,500	105,000	365,500	275,045	-	90,455
5	Purchase of Goods & Services	70,000	20,000	90,000	80,763	-	9,237
6	Operating Grants & Transfers	5,590,594	---	5,590,594	5,589,394	-	1,200
7	Special Expenditure	766,479	---	766,479	666,587	-	99,892
	Total Operating Expenditure	9,539,731	---	9,539,731	9,180,996	-	358,731
10	Capital Grants & Transfers	572,586	---	572,586	426,838	-	145,748
	Total Capital Expenditure	572,586	---	572,586	426,838	-	145,748
13	Value Added Tax	170,700	---	170,700	109,896	-	60,804
	TOTAL EXPENDITURE	10,283,017	---	10,283,017	9,717,730	-	565,283

MINISTRY OF *i*-TAUKEI AFFAIRS

STATEMENT OF LOSSES

FOR THE YEAR ENDED 31 DECEMBER 2015

Loss of Money

The Ministry did not record loss of money for the year ended 31 December 2015.

Loss of Revenue

The Ministry did not record loss of revenue for the year ended 31 December 2015.

Loss/Damage (other than money)

The Board of Survey for 2015 recommended the write off of unserviceable inventories worth \$16,890. This was approved by Ministry of Finance.

The following losses were also reported by the Ministry in 2015:

Items	Amount \$
1 Nikon 14 MP Camera	399
1 Laptop	1,995
Total	2,394

MINISTRY OF *i*-TAUKEI AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE 1 REPORTING ENTITY

Government is committed to protecting the rights, customs and traditions of the iTaukei. Through the Ministry of *i*-Taukei Affairs, Government develops implements and monitors policies and programs for the good governance and wellbeing of the iTaukei people. The Ministry's specific roles and responsibilities are outlined in the iTaukei Affairs Act and other legislation, but its overall direction is guided by the Fijian Constitution, which recognises the iTaukei, their ownership of land, and their unique culture, customs, traditions and language.

The Ministry's core function is to provide the link between Government and the various institutions that govern the affairs of the iTaukei. The Ministry is responsible for ensuring that these institutions are well run, accountable and transparent so as to best serve the interests of all iTaukei. The iTaukei administration – established across 14 Provinces in Fiji – is under the direction of the iTaukei Affairs Board, an eight member group appointed by the Minister for iTaukei Affairs. The Ministry is the custodian of various registers that detail iTaukei land ownership, customary fishing grounds, village boundaries and traditional titles, including the *Vola ni Kawa Bula*, known as the VKB.

As such, the Ministry has the important responsibility of resolving disputed claims in relation to these matters. In support of its role as official record keeper, the Ministry conducts surveys of iTaukei land, as well as demarcations of village and fishing boundaries, in areas where no records exist. The Ministry is also entrusted with preserving and promoting iTaukei culture for the present and future generations. It develops programs aimed at deepening the understanding of iTaukei customs, language and traditional knowledge, as well as documents important ceremonial occasions and conducts research on a broad range of topics.

NOTE 2 STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

In accordance with Government accounting policies, the financial statements of the Ministry of *i*-Taukei Affairs is prepared under the cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act 2004 and the requirements of Section 71(1) of the Finance Instructions 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies.

MINISTRY OF *i*-TAUKEI AFFAIRS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015**

NOTE 2 STATEMENT OF ACCOUNTING POLICIES cont'd

b) Accounting for Value Added Tax (VAT)

All expenses are VAT exclusive. The Ministry on a monthly basis takes out VAT output on total money received for expenditure from Ministry of Finance. VAT input on the other hand is claimed on payments made to the suppliers and sub-contractors for expenses incurred.

The VAT payment as per the Statement of Receipts and Expenditures relates to the VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred and VAT payments to Fiji Revenue and Customs Authority. Actual amount paid to Fiji Revenue and Customs Authority during the year represents the difference between VAT Output and VAT Input.

c) Comparative Figures

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with the current year's amount.

d) Revenue Recognition

Revenue is recognised when the actual cash is received by the Ministry.

NOTE 3: SIGNIFICANT VARIATIONS

- a) The State Revenue decreased by \$147,218 or 82% in 2015 compared to 2014 as a result of the transfer of the scholarship bond recovery function to the Tertiary Scholarships and Loans Board.
- b) The Government Wage Earners costs increased by \$36,136 or 30% in 2015 compared to 2014 due to increase in rate for employers FNPF from 8% to 10% and payment of overtime hours.
- c) Maintenance and Operation costs increased by \$40,272 or 17% in 2015 compared to 2014 due to the increase in repairs and maintenance to vehicles, increase in demands for stationeries, printing items and power supply.
- d) Purchase of Goods and Services costs increased by \$11,439 or 17% in 2015 compared to 2014 due to the increase in items purchased for the various units which contributes to the deliverables and output achievements.

MINISTRY OF *i*-TAUKEI AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE 3: SIGNIFICANT VARIATIONS cont'd

- e) Operating Grants and Transfers costs increased by \$1,467,394 or 36% in 2015 compared to 2014 due to the increase in funds allocated for iTaukei Affairs Board and increase in rate for the Mata ni Tikina and Turaga ni Koro monthly allowances.
- f) Capital Grants and Transfers costs increased by \$70,429 or 20% in 2015 compared to 2014 due to the increase in operational costs related to Survey of Unsurveyed Lands and Demarcation of Village Boundaries.

NOTE 4: APPROPRIATION MOVEMENTS

There were no redeployments of the Ministry's funds during the year. Other movements were made through virement as follows:

Virement No.	From	To	Amount \$
V05001/15	SEG 1	SEG 2	35,000
V05002/15	SEG 1	SEG 2	15,949
V05003/15	SEG 1	SEG 2	3,436
DV0502	SEG 1	SEG 3	10,000
DV0503	SEG 1	SEG 4	40,000
DV0504	SEG 1	SEG 4	35,000
DV0505	SEG 1	SEG 4	30,000
DV0501	SEG 1	SEG 5	20,000