

MINISTRY OF LANDS &
MINERAL RESOURCES

ANNUAL REPORT 2014





2014

Annual Report

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Letter to the Minister

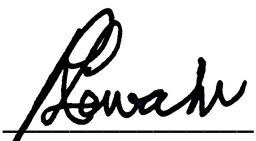
20th, September 2021

Hon. Jone Usamate
Minister for Lands & Mineral Resources
iTaukei Trust Fund Board Complex
SUVA.

I am honoured to present to you the 2014 Annual Report covering the work of the Ministry of Lands & Mineral Resources for the financial year ending December 31st, 2014. The Report highlights the Ministry's performance in delivering services to the people of Fiji and its contribution to the outcomes established by the Government. It is aligned to the Financial Management Act 2004.

The report also illustrates the efforts, commitment and achievements of the Ministry's projected programmes. We also pledge our commitment towards achieving Government's national vision and expectations towards the sustainable management of our lands, mineral and groundwater resources.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Raijeli Taga', is written over a horizontal line.

Raijeli Taga (Mrs.)
Permanent Secretary

PSLMR Statement

The Ministry for Lands and Mineral Resources in 2014 continue to work towards improving the wellbeing of the people of Fiji, through projected plans/programs. Our focus is the efficient use of land and mineral resources for sustainable and economic benefit.

The Report is intended to provide information about the Ministry, its purpose, services and performance. The Ministry has been working to improve its service delivery through planned and improved team work, networking and continuous dialogue with relevant stakeholders. Most importantly, through capacity building our Ministry would be in par with other competing agencies with the required knowledge and skill set. This will result in efficient & effective delivery of services with the enhancement of execution of programs.

The alignment and adoption of best practices within our processes and procedures continues to be part and parcel of our continuous journey to quality work and services. The Ministry has an important role to play in Fiji's economic prospects. However, we acknowledge that there is a need for improvement to address administrative and facilitative services within our Ministry.

Therefore, the Ministry will continue in its efforts to "strike the right balance and meet the expectations of its customers".



Raijeli Taga (Mrs.)

Permanent Secretary

"Our Lands and Mineral; Smart Management for Growth"

OUR MISSION

Implementing the established platforms by:

- Vigorously implementing government's reforms and policy initiatives on lands, minerals and groundwater resources;
- Provide outstanding administrative and facilitate services to our customers without compromising the relevant legislation and policies
- Adopting appropriate technological changes and modern approaches to ensure timely and quality services;
- strengthen revenue information system and improving revenue collection;
- embracing a corporate culture by adhering to the Service Excellence Award Framework and the Ministry's Service Charter;
- Leading, motivating and developing team leaders and members to be effective and efficient in any formal engagement;
- developing a sense of societal and environmental responsibility;
- Recruiting, developing, motivating, rewarding and retaining capable personnel through good leadership and conducive working environment

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Honesty

Commitment

Responsiveness

Sharing & Caring

Respect

Professionalism

Transparency & Accountability

Integrity

Ministry Overview

The Ministry of Lands and Mineral Resources administrates all state lands and regulates all mineral resources in Fiji with the aim to ensure that all state lands, minerals and groundwater sector is sustainable. The Ministry through its two departments, namely the Lands Department and Mineral Resources Department ensures that these activities are carried out in an effective and efficient manner. The two Departments are supported by the Corporate Service Division and the Policy & Research Unit (Policy & Reporting)

The Ministry's daily operations is guided by the following legislation's and regulations:

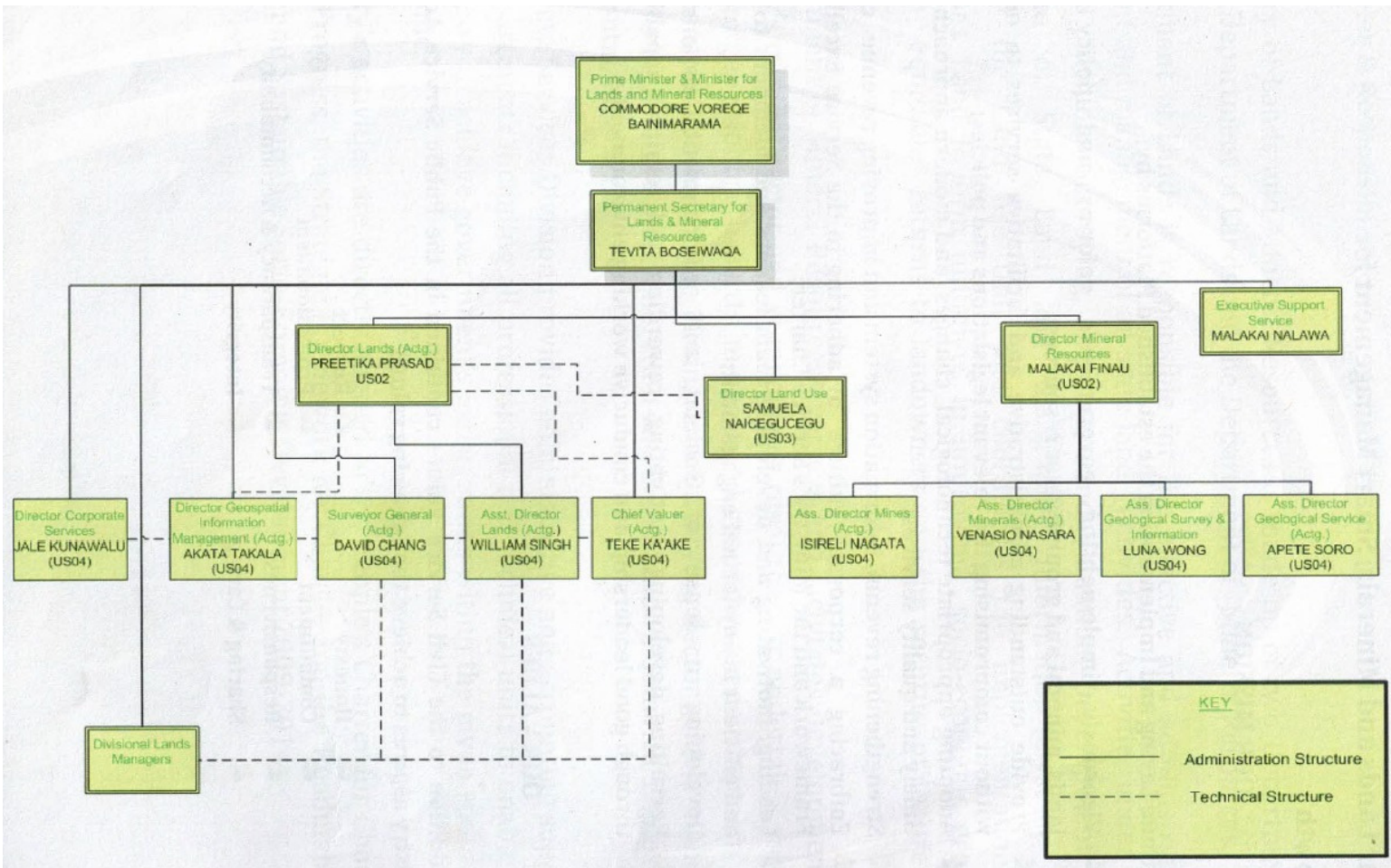
Direct:-

Land Use Decree 2010 & Land Use Regulations	Land Transfer Act	Surveyors Act
Subdivision of Lands Act	Agriculture Landlord & Tenant Act	Oil & Petroleum Act
Explosives Act	Property Law Act	Quarry Act
Rivers & Streams Act	State Lands Act	Land Sales Act
Valuation Registration Act	State Acquisition of Lands Act	Mining Act

Indirect:-

Environment Management Act	Fisheries Act	Forestry Act
Native Lands Trust Act	Town Planning Act	Roads Act
Local Government Act	Public Trustees Act	Burial & Crematorium Act
I Taukei Lands Act	Public Health Act	

MLMR Structure



Department of Lands & Survey

The department's programmes and activities are designed to provide the administration, development and management of all State Land including the foreshore. These functions translated into the following key functions; Land Surveying, Valuation, Geospatial Information Management, Lands Administration and Land Use.

The department takes its cue from the targeted outcomes of the government of the day's manifesto, namely; the Roadmap for Democracy and Sustainable Socio- Economic Development [RDSSED) 2010 -2014, the People's Charter for Change, Peace and Progress (PCCPP). This is reflected in the ministry's Annual Corporate Plan (ACP).







Survey Division

The Survey Division targeted outcomes is aligned to Pillar 5; Achieving Higher Economic Growth while Ensuring Sustainability and Pillar 6; Making More Land Available for Productive and Social Purposes, of the PCCPP. Activities and strategies under this program include the;

- Demarcation and survey of mahogany plantation lease;
- Establishment of new control marks;
- Development of state land;
- Maintenance of Existing Subdivision;
- Survey of Government Stations on iTaukei Land; and
- Survey of approval Notices [by subdivisions]

The above activities are distributed amongst the three divisional offices (West, Central Eastern and North) except for the establishment of new control marks which is a role solely carried out by the Control Survey unit.



ACHIEVEMENTS

	PROJECT	TARGET	ACHIEVEMENT
	SURVEYED MAHOGANY PLANTATION	3,000 HA	3,790 HA
	CONTROL MARKS ESTABLISHED	30	30
	SUBDIVISIONS - PHASE 1 COMPLETE DEVELOPMENT OF STATE LAND - COMPLETION OF PHASE DEVELOPMENT AND ISSUANCE OF APPROVED SURVEY PLAN	10	3
	COMPLETION CERTIFICATES ISSUED MAINTENANCE OF EXISTING SUBDIVISIONS	5	5
	GROUND SURVEY OF GOVERNMENT STATIONS ON I TAUKEI LAND LODGED AND AWAITING APPROVAL	14	14
	GROUND SURVEY FOR SUBDIVISION APPROVAL NOTICES LODGED AND AWAITING APPROVAL	15	15

Valuation Division

The Valuation Division targeted outcomes for the year is aligned to Pillar 5; Achieving Higher Economic Growth while Ensuring Sustainability and Pillar 6; Making More Land Available for Productive and Social Purposes, of the PCCPP. Activities and strategies under this program include:

- iTaukei Land Leases to State;
- State Land Valuation;
- Land Acquisition for public purposes and Special Valuation; and
- Statistical Information and Property Research




PROJECT		TARGET	ACHIEVEMENT	A C H I E V E M E N T S
	FINALIZATION OF LEASE REQUESTS FOR ITAUKEI LAND LEASES TO STATE <small>REQUESTS COMPRISE OF NEW LEASES, RENEWALS, RENTAL REASSESSMENT AND RENEWAL OF LEASE FOR NON- GOVERNMENT SCHOOLS.</small>	86	86	
	GROUND RENTAL ASSESSMENTS & REASSESSMENTS FOR STATE LEASES <small>STATE LAND VALUATION - NUMBER OF LEASE RENTALS ASSESSED AND REASSESSED BY THE END OF 2015</small>	247	355	
	PROPERTIES ACQUIRED FOR PUBLIC PURPOSES AND SPECIAL VALUATION <small>LAND ACQUISITION FOR PUBLIC PURPOSES AND SPECIAL VALUATION</small>	85	60	
	PROPERTY SALES INFORMATION COLLATED <small>STATISTICAL INFORMATION AND PROPERTY RESEARCH</small>	1600	1750	

Geospatial Information Management Division

The Geospatial Information Management Division targeted outcomes for the year is aligned to Pillar 5; Achieving Higher Economic Growth while Ensuring Sustainability and Pillar 6; Making More Land Available for Productive and Social Purposes, of the PCCPP.

Activities and strategies under this program include:

- Production & upgrading of maps and plans;
- Development & Updating of National Land Register; and
- Development & updating of National LandUse Master Plan [NLUMP]



	PROJECT	TARGET	ACHIEVEMENT
	CUSTOMIZED MAPS PRODUCED <small>NUMBER OF CUSTOMIZED MAPS FOR THE PRODUCTION AND UPGRADE OF MAPS AND PLANS.</small>	600	652
	SURVEY PLANS EXAMINED <small>NUMBER OF PLANS EXAMINED FOR THE PRODUCTION AND UPGRADE OF MAPS AND PLANS</small>	180	180
	ONGOING DEVELOPMENT/UPDATE OF LANDUSE/ DEVELOPMENTS DEVELOPMENT AND UPDATE OF NATIONAL LANDUSE MASTER PLAN		
	PHASE 2 OF THE NATIONAL LAND REGISTER - COMPLETE DEVELOPMENT AND UPDATING OF THE NATIONAL LAND REGISTER		

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Land Administration Division

Lands Administration Division targeted outcomes for the year is aligned to Pillar 5; Achieving Higher Economic Growth while Ensuring Sustainability and Pillar 6; Making More Land Available for Productive and Social Purposes, of the Peoples Charter for Change Peace and Progress. Activities and strategies under this program include:


- Issue of Leases & Licenses & other related legal documents;
- Development of identified, underutilized, underdeveloped state land/leases;
- Administration if State Leases on iTaukei Land; and
- Identification of un/under-utilized land including 'Tenancy At Will state lands

			A C H I E V E M E N T S
PROJECT	TARGET	ACHIEVEMENT	
 <div>LEASES, LICENSES AND LEGAL DOCUMENTS ISSUED ISSUE OF LEASES, LICENSES AND OTHER RELATED LEGAL DOCUMENTS</div>	4000	4869	
<div>LOTS DEVELOPED DEVELOPMENT OF IDENTIFIED, UNDERUTILIZED, UNDER DEVELOPED STATE LAND / LEASES</div>	100	103	
 <div>IDENTIFICATION OF UN/UNDERUTILIZED STATE LAND</div>	100	103	

Land Use Division

The Land Use Division targeted outcomes for the year was aligned to Pillar 5; Achieving Higher Economic Growth while Ensuring Sustainability and Pillar 6; Making More Land Available for Productive and Social Purposes, of the PCCPP.

Activities under this program mainly focuses on ‘Land Reform’ in particular the acquiring and designation of land to the land bank for sustainable productive use.

PROJECT		TARGET	ACHIEVEMENT	ACHIEVEMENTS
	TOTAL ACREAGE ACQUIRE AND DESIGNATE LAND TO THE LAND BANK FOR SUSTAINABLE PRODUCTIVE USE	1,800 HA	4,377.8095 HA	
	TOTAL NUMBER OF LOU/PUBLIC AWARENESS	20	26	
	TOTAL NUMBER OF LAND PARCELS DEPOSITED INTO LANDBANK	20	24	
	NUMBER OF LEASES ON DESIGNATED LAND	10	6	

Challenges & Way Forward

Adverse weather conditions and changing weather patterns



- Set up fly camps
- Teams given relevant equipment and camp items

Valuation processes require approvals and decisions from other stakeholders and these have impacted the achievement of certain targets



- Improve networking and relationship with stakeholders

Delays in processing of land dealings



- Development of Customer Service Charter
- Internal training

Documentation of internal processes






- Development of Standard Operating Procedures

Department of Mineral Resources

Geological Services Division




The division works towards providing access to available groundwater resources that is present for human consumption and development through, properly conducted hydrogeological investigation and assessment with quality boreholes. In addition, manage groundwater resources to ensure sustainability with minimum impact on the environment.

PROJECT		TARGET	ACHIEVEMENT	A C H I E V E M E N T S
	GROUNDWATER ASSESSMENT AND INVESTIGATION CONDUCTED CONSULTING SERVICES – GROUNDWATER BOREHOLE & DEVELOPMENT. GROUNDWATER ASSESSMENT AND INVESTIGATION	24	24	
	QUARTERLY REPORT SUBMISSIONS OF SEISMIC EVENT MONITORING MONITORING OF SEISMIC EVENTS AND TIMELY DISSEMINATION OF EARTHQUAKES & TSUNAMI WARNING	4 REPORTS	4 REPORTS	
	PUBLIC AWARENESS CONDUCTED EMPOWERING THE RESILIENCE OF THE NATION THROUGH PUBLIC AWARENESS OF THE NATURE	82	82	
GROUNDWATER BOREHOLES DEVELOPED PROVIDING ACCESS TO CLEAN WATER FOR COMMUNITIES - 14 SUCCESSFUL				

No.	BH #'s	LOCATION	Status	Division	Comments
1.	14/01	Lomaivuna, Naitasiri	Completed/successful	Naitasiri	Community Project
2.	14/02	Nasavu, Naitasiri	Failed	Naitasiri	Community Project- insufficient quantity to meet the daily demand for the Village
3.	14/03	Malamala, Nadi	Completed/successful	Nadi	Community Project- report already submitted to WAF but work no is conducted at the moment
4.	14/04	Vunikodi, Udu	abandoned	Macuata	Small Island- Project saline- intrusion (water quality Above WHO permissible drinking guideline).
5.	14/05	Malamala, Nadi	Completed/successful	Nadi	Report submitted to WAF-no ground is conducted
6.	14/06	Vunikodi, Udu	abandoned	Macuata	Small Island- Project saline- intrusion (water quality Above WHO permissible drinking guideline).
7.	14/07	Nalovo,Nadi	Completed/successful	Nadi	Report submitted to WAF-no ground is conducted
8.	14/08	Vatunilose	Completed/successful	Naitasiri	Community project-
9.	14/09	Naqali, Naitasiri	Completed/successful	Naitasiri	Community project-
10.	14/10	Malamala, Nadi	Completed/successful	Nadi	Report submitted to WAF-no ground is conducted
11.	14/11	Gusuisavu, Naitasiri	Completed/successful	Naitasiri	Community project
12.	14/12	Dakadaka, Nadi	Completed/successful	Nadi	Report submitted to WAF-no ground is conducted
13.	14/13	Gusuisavu, Naitasiri	Completed/successful	Naitasiri	Community project
14.	14/14	Dakadaka, Nadi	Completed/successful	Nadi	Report submitted to WAF-no ground is conducted
15.	14/15	Grace Food Farm,Navua	Abandoned	Namosi	Borehole collapsed, deteriorated water quality(BH close to shoreline)
16.	14/16	Grace Food Farm,Navua	Abandoned	Namosi	Borehole collapsed, deteriorated water quality(BH close to shoreline)
17.	14/17	Vunikodi, Udu	Abandoned	Macuata	Small Island- Project saline- intrusion (water quality Above WHO permissible drinking guideline). saline- intrusion
18.	14/18	Nakorosogo,Nana nu	Completed/successful	Tavua	Commercial project
19.	14/19	Delaikamaya,Naita siri	Completed/successful	Naitasiri	Community project
20.	14/20	Uluibau, Macuata	Abandoned	Macuata	Very low yield BH couldn't meet the daily demand for Uluibau Pri. Sch.
21.	14/21	Dobuilevu, Rakiraki	Completed/successful	Ra	Used by Agriculture Research Station

Geological Survey Division

Role of the division is to provide timely geoscience information to support the sustainable development of mineral (metalliferous and industrial), hydrocarbon and geothermal resources within Fiji and its EEZ and to provide advisories on geo-hazard, aggregate resources and geotechnical assessments for development.

Geological Survey Division			A C H I E V E M E N T S
PROJECT	TARGET	ACHIEVEMENT	
 GEOLOGICAL OR GEO- TECHNICAL ASSESSMENTS CONDUCTED CONDUCT GEOLOGICAL AND OR GEOTECHNICAL ASSESSMENT AND PROVIDE ADVICE (REQUEST FROM DTCP, LANDS DEPT. AND COMMUNITIES)	12	20	
 RESEARCH REPORTS ON GEOLOGY OR MINERAL FINDINGS UNDERTAKE RESEARCH GEOLOGICAL MAPPING, MINERAL INVESTIGATION AND CONSULTATION WITH RELEVANT STAKEHOLDERS	4	4	
 GEOLOGICAL MAP PRODUCED UNDERTAKE GEOLOGICAL MAPPING OF TWO MAP SHEETS ON THE VITI LEVU FOR SEAMLESS MAPPING SHEET	1	1	

Mines Division

Mining Division is one of the major divisions that generate revenue for Government.

The Mining Division is responsible for using best practice, stronger customer focus to promote, facilitate and maintain a competitive minerals sector for Fiji that is beneficial to all stakeholders through:

- Ensuring effective and efficient development of Fiji's mineral sector through regulatory framework that exists in the Mining Act, Explosives Act, Quarries Act, Environmental Management Act and Oil & Petroleum Act; and
- Responsible to formulate, review and offer advice on policies; administer mining tenement; environmental monitoring, protection and social impact assessment liaison.

PROJECT

TARGET

ACHIEVEMENT



QUARTERLY MONITORING REPORTS

PROVISION OF EXPLOSIVES,
SPL, MINING & QUARRY
LICENSES AND MONITORING
FOR COMPLIANCE

4

4



QUARTERLY REPORTS - PUBLIC AWARENESS ON MINING

CONDUCT PUBLIC
AWARENESS ON MINING
THROUGH COMMUNITY
VISITATIONS WITH RELEVANT
STAKEHOLDERS

4

4



QUARTERLY MONITORING REPORTS

ENSURE SPL, MINING QUARRY
LICENSE HOLDERS COMPLY WITH
THE RELEVANT ENVIRONMENTAL
LEGISLATIONS THROUGH CLOSE
MONITORING

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Challenges & Way Forward

Lack of technical equipment for field survey works



- Ensure this is included in the PSIP submission

Lack of skilled staff or officers



- Officers recommended for further studies and supported for scholarship application



Executive Support

Corporate Services Division

The Corporate Services Division provides policy and administrative management support to the ministry. It is also responsible for ensuring that all human resource management and financial services are aligned to the legislations and policies of government. These corporate functions are implemented through the following sub sections;

- The Human Resource Management/Development and Administration Section is responsible for the activities relating to recruitment and selection, employee relations, customer and secretariat services. OHS and training and registry functions; and
- The finance unit oversees all financial aspect of the ministry including all ministry projects ensuring compliant to the government's Financial Management system and related policies and guidelines.

Human Resource and Administration Management			
Human Resource & Administration Management			
1)	Recruitment and Selection Process;	2)	Corporate Planning Process;
3)	Staff Training and Development Process;	4)	Annual Reporting Activities to Parliament
5)	Grievance Management Process;	6)	Review of Organizational Structure;
7)	Human Resource Management System;	8)	Records Management;
9)	Performance Management System;	10)	Customer Services and Reception.
11)	Disciplinary Process;	12)	Fleet Management
13)	Personnel Management;	14)	Occupational Health & Safety
Finance Management			
15)	Planning & Management of Budget Compliance	16)	Asset Management & Board of Survey
17)	Financial Performance Compliance & Policy Development	18)	Compilation and Control of Ministry Budget
19)	Maintenance of Debtors Ledger	20)	Chart of Accounts
21)	Payments Processing using the FMIS	22)	Ensure Proper Payroll Management System
23)	Proper Finance Internal Control System	24)	Audit Facilitation
25)	Receipting and Safeguarding of all monies received.	26)	Noting in support of Land lease information record.
27)	Opening & Close of Accounts.	28)	Procurement best practices.


	PROJECT	TARGET	ACHIEVEMENT	A C H I E V E M E N T S
	STRUCTURAL REALIGNMENT STRENGTHENING THE SYSTEM & PROCESSES THROUGH STRUCTURAL RE-ALIGNMENT DECENTRALIZATION OF AUTHORITY TO DIVISIONAL HEADS	20	19	
	GENDER EQUALITY POLICY DEVELOPED GENDER EQUALITY POLICY DEVELOPED & COORDINATED INTO THE HUMAN RESOURCES POLICY IN CONSULTATION WITH PSC	2	8	
	AFS REPORT SUBMISSION ANNUAL REPORT SUBMISSION	1	1	
	QUARTERLY REPORT SUBMITTED TO MLMR	4	4	
	MONTHLY REPORT SUBMITTED TO MLMR	12	12	

A highlight of the division this year was the preliminary work facilitated on the review of the organizational restructure and the decentralization of authorities on finance and budget implementation. The division also set up a training unit to coordinate human resource management, and post processing unit to simultaneously review all Job Descriptions and advertised vacancies accordingly. The division continued to coordinate apart from its core functions on administrative, human resource management & development and finance management, support for ministry activities such as senior management meetings, staff forum, awareness/careers expos and public consultations.

Policy & Quality Assurance

The division provides support to the executive office through performing duties such as policy & research and report monitoring including the execution of 2 projects: Harmonization and State Land Rent Arrears Collection. In line with the Annual Corporate Plan 2014, the division is responsible for the following:

- Providing policy advice & research;
- Report monitoring; and
- Projects; Harmonization and State Land Rent Arrears Collection;

	PROJECT	TARGET	ACHIEVEMENT	A C H I E V E M E N T S
	CABINET PAPERS TABLED AND NOTED NATIONAL LAND REGISTER NATIONAL LAND USE DEVELOPMENT PLAN 2013 GROUNDWATER DEVELOPMENT PROJECT MINERAL INVESTIGATION REPORT CURRENT STATUS OF LAND REFORM PROGRAM CABINET DECISIONS IMPLEMENTATION UPDATE CABINET OFFICE	20	5	
	REPORT SUBMISSIONS SUBMITTED ALL SFCCO & QPPR REPORTS TO CENTRAL AGENCIES SUBMITTED BUDGET JUSTIFICATION TO MANAGER FINANCE FOR ONWARD SUBMITTED ANNUAL WORK PROGRAM FOR ALL BUDGETED PROJECTS SUBMITTED OPM REPORTS SUBMITTED PSIP TO CENTRAL AGENCIES SUBMITTED PEOPLE'S CHARTER FOR CHANGE UPDATE SUBMITTED RDSSED UPDATE	7	7	
	STATE LAND LEASES HARMONIZED HARMONIZATION OF STATE LAND DATABASE	4000	1,146	
	TOTAL OF STATE LAND RENT ARREARS COLLECTION	15,000,000	\$14,337,258.28	

Challenges & Way Forward

Lack of training on Cabinet submission, policy development and report monitoring



- Relevant training attended by staff

Projects – Outdated and absence/incomplete of relevant data



- Setting up of internal data storage
- Proper record keeping
- Periodic updating of data.


Absence of standard operating procedures




- Formulation of standard operating procedures.

Audited Financial Statement


OFFICE OF THE AUDITOR GENERAL
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File: 486

29 May 2015

Honorable Minister for Lands and Mineral Resources
Ministry of Lands and Mineral Resources
P.O. Box 2222
Government Buildings
SUVA


Dear Madam

MINISTRY OF LANDS AND MINERAL RESOURCES
AUDITED AGENCY FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

The audited financial statements of the Ministry of Lands and Mineral Resources for the year ended 31 December 2014 together with my audit report on them are enclosed.

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

Yours sincerely


Aturaise Nadakuitavuki
for AUDITOR GENERAL

cc Permanent Secretary for Lands and Mineral Resources

encl. SAR ACCOUNTS OFFICER

MINISTRY OF LANDS AND MINERAL RESOURCES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

NOTE 1 REPORTING ENTITY

The Department of Lands & Survey is responsible for the administration, development and management of all State land property. Activities include Land Valuation, Surveys & Mapping, Development and Maintenance of State Land, Land Use and Geographical Information System.

The Department of Mineral Resources undertakes studies in relation to geological hazards, mineral prospects and ground water development and manage the development of the Mining and Quarrying sector with a mandate under the Mining, Petroleum (Exploration and Exploitation) Quarries, Explosives and Continental Shelf Acts.

NOTE 2 STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

In accordance with Government accounting policies, the special purpose financial statements of the Ministry of Lands and Mineral Resources is prepared on 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 and the requirements of Section 71(1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies.

b) Revenue Recognition

Revenues are recognized when funds are received by the Ministry of Lands and Mineral Resources.

c) Accounting for Value Added Tax (VAT)

All income and 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 consolidated statement of receipts and expenditure relates to the VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred and VAT payments to FRCA. Actual amount paid to FRCA during the year represent the difference between VAT Output and VAT Input.

d) Comparative Figures

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

MINISTRY OF LANDS AND MINERAL RESOURCES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

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INDEPENDENT AUDITOR'S REPORT

MINISTRY OF LANDS AND MINERAL RESOURCES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

Scope

I have audited the special purpose financial statements which have been prepared under the cash basis of accounting and Notes 1 to 5 thereon of the Ministry of Lands and Mineral Resources for the year ended 31 December 2014. The financial statements comprise the following:

- (i) Statement of Receipts and Expenditures;
- (ii) Appropriation Statement;
- (iii) Statement of Losses; and
- (iv) Trust Account Statement of Receipts and Payments.

The management of the Ministry of Lands and Mineral Resources 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 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 Lands and Mineral Resources for the year ended 31 December 2014.

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

Audit Opinion

In my opinion,

- a) the financial statements present fairly, in accordance with the accounting policies stated in Note 2, the financial performance of the Ministry of Lands and Mineral Resources for the year ended 31 December 2014.
- b) the financial statements give the information required by the Financial Management Act 2004 in the manner so required.



Atunaisa Nadakuitavuki

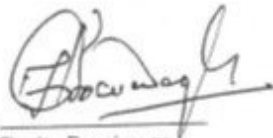
Atunaisa Nadakuitavuki
for AUDITOR GENERAL

Suva, Fiji
29 May 2015

MINISTRY OF LANDS AND MINERAL RESOURCES
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 DECEMBER 2014

We certify that the financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of Lands and Mineral Resources and its financial position for the year ended 31 December 2014; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004, the Finance Instructions 2010 and Finance Circular 16/2006.



Tevita Boseiwaqa
Permanent Secretary

Date: 20/5/15



Timoci Samisoni
Manager Finance

Date: 27/05/2015

MINISTRY OF LANDS AND MINERAL RESOURCES
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 \$	2013 \$
Revenue			
Land and Property Rent	3 (a)	13,851,038	12,816,448
Rental for Quarters		958	370
Fees Charges, Fine and Penalties	3 (b)	4,693,637	715,575
Hire of Plants & Vehicles	3 (c)	10,209	1,586
License	3 (d)	142,058	71,877
Sale of Publications		0	1,423
Mining Fees	3 (e)	619,932	523,165
Chemical		7,309	11,823
Stamp Duty	3 (f)	113,181	243,197
Commission		9,481	4,244
Miscellaneous		650,293	813,878
Total Revenue		20,098,096	15,203,586
Expenditure			
Established staff		8,418,047	7,060,204
Government wage earners		741,926	854,201
Travel and communications	3 (g)	709,995	495,603
Maintenance & operations	3 (h)	5,542,051	7,885,794
Purchase of goods and services		1,000,860	1,159,126
Operating grants and transfers		32,100	32,100
Special expenditures		131,748	136,150
Total Operating Expenditure		16,576,727	17,623,178
Capital Construction	3 (i)	4,583,570	1,488,848
Capital purchases		352,268	237,915
Capital grants and transfers	3 (j)	971,376	429,593
Total Capital Expenditure		5,907,214	2,156,356
Value Added Tax	3 (k)	1,843,361	1,415,420
Total Expenditure		24,327,302	21,194,954

MINISTRY OF LANDS AND MINERAL RESOURCES
APPROPRIATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2014

SEG	Item	Budget Estimate \$	Changes (Note 4) \$	Revised Estimate \$	Actual Expenditure \$	Lapsed Appropriation \$
1	Established Staff	8,866,694	(60,000)	8,806,694	8,418,047	388,647
2	Government Wage Earner	915,289	-	915,289	741,926	173,363
3	Travel and Communications	659,079	69,000	728,079	709,995	18,084
4	Maintenance & Operations	6,679,405	(27,604)	6,651,801	5,542,051	1,109,750
5	Purchase of Goods & Services	1,114,650	(65,840)	1,048,810	1,000,860	47,950
6	Operating Grants & Transfers	32,100	-	32,100	32,100	-
7	Special Expenditures	148,955	-	148,955	131,748	17,207
	Total Operating Expenditure	18,416,172	(84,444)	18,331,728	16,576,727	1,755,001
8	Capital Construction	3,935,000	1,547,002	5,482,002	4,583,570	898,432
9	Capital Purchases	2,880,000	43,444	2,923,444	352,268	2,571,176
10	Capital Grants and Transfers	5,150,000	(1,506,002)	3,643,998	971,376	2,672,622
	Total Capital Expenditure	11,965,000	84,444	12,049,444	5,907,214	6,142,230
13	Value Added Tax	2,312,600	-	2,312,600	1,843,361	469,239
	Total Expenditure	32,693,772	-	32,693,772	24,327,302	8,366,470

MINISTRY OF LANDS AND MINERAL RESOURCES
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 DECEMBER 2014

There was a short lodgement of Revenue of \$300 in March 2014 and was later made good in August 2014 however the case has been investigated by FICAC and taken up to Court. The decision on the case is still pending with the Court.

MINISTRY OF LANDS AND MINERAL RESOURCES
TRUST ACCOUNT STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 \$	2013 \$
Receipts			
Lands	5(b)	3,090,751	4,045,933
Minerals - Mining Trust	5(c)	1,538,239	523,469
Minerals - Non Mining Trust	5(d)	314,724	205,152
Total Receipts		<u>4,943,714</u>	<u>4,774,554</u>
Payments			
Lands	5(e)	1,700,590	2,947,138
Minerals - Mining Trust	5(f)	579,990	348,666
Minerals - Non Mining Trust	5(g)	400,241	327,800
Total Payments		<u>2,680,821</u>	<u>3,623,604</u>
Net Surplus		2,262,893	1,150,950
Balance as at 1 January		<u>5,934,266</u>	<u>4,783,316</u>
Closing Balance as at 31 December 2014		<u>8,197,159</u>	<u>5,934,266</u>

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014 *(continued)*

NOTE 3 SIGNIFICANT VARIATIONS

- a. Land and Property Rent collections increased by \$1,034,590 or 8% due to the vigorous measures taken by the Ministry to collect the revenue and the arrears due to Government. Public Consultations held around the Country with Lessees in the last quarter and also encouraging payment to be facilitated through other Government agencies and Post Fiji also contributed to the increase.
- b. Fees Charges, Fines and Penalties increased by \$3,978,062 or 556% were mainly due to the increase in Lands & Survey Fees collected. The increase was also due to the increase in revenue collected such as Valuation Registration fees, Surveyor Registration fees, Royalties, Sand & Gravel fees and court fines.
- c. The Hire of Plant and Vehicles increased by \$8,623 or 544% was due to the increase in the hire of water & mineral drilling plants and machinery.
- d. License fees increased by \$70,181 or 98% due to increase in licenses issued by the Ministry during the year.
- e. Mining fees increased by \$96,767 or 18 % due to increase in new mining license issued by the Ministry and increase in renewal of mining license during the year.
- f. Stamp Duty fees decreased by \$130,016 or 53% as collection has been transferred to FRCA.
- g. Travel & Communication increased by \$214,392 or 43% due to the increase in cost involved in telecommunication, internal travelling of officers and allowances paid out.
- h. Maintenance and Operations decreased by \$2,343,743 or 30% due to the appropriate measures taken by the Ministry to ensure that budgetary provisions are utilised reasonably considering the best practices to procurement and expenditure is in proportion to output achieved.
- i. Capital Construction increased by \$3,094,722 or 208% due to the increase in provision for budgetary appropriation for SEG 8 and the increase in the number of projects executed during the period.
- j. Capital Grants and Transfers increased by \$541,783 or 126% due to the increase in payments executed for expenditures assigned under SEG 10.
- k. The increase in VAT payment by 30% was in proportion to the increase in the Ministry's overall payments executed for the period.

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014 (continued)

NOTE 4 DETAILS OF APPROPRIATION CHANGES

a.) The Permanent Secretary for Lands and Mineral Resources and the Minister for Finance approved the following virements for the Ministry:

Virement No.	From		To	
	Expenditure Group	Amount (\$)	Expenditure Group	Amount (\$)
Lands 01/14	Seg 01	23,400	Seg 01	23,400
Lands 02/14	Seg 04	43,444	Seg 09	43,444
Lands 03/14	Seg 05	40,000	Seg 08	40,000
	Seg 13	6,000	Seg 13	6,000
Lands 04/14	Seg 01	20,000	Seg 05	10,000
			Seg 04	10,000
Lands 05/14	Seg 03	12,000	Seg 04	12,000
Lands 06/14	Seg 03	7,000	Seg 04	7,000
Lands 07/14	Seg 04	16,000	Seg 04	15,000
			Seg 10	1,000
	Seg 13	2,250	Seg 13	2,250
Lands 08/14	Seg 03	4,000	Seg 03	13,000
	Seg 04	9,000		
Lands 09/14	Seg 08	889,565	Seg 08	2,376,566.50
	Seg 10	1,507,001.50		
Lands 10/14	Seg 01	10,000	Seg 04	30,000
	Seg 04	20,000		
Lands 12/14	Seg 01	30,000	Seg 03	30,000
Lands 13/14	Seg 03	5,000	Seg 04	12,500
	Seg 04	7,500	Seg 13	9,000
	Seg 13	9,000		
Lands 14/14	Seg 05	7,500	Seg 04	7,500
Lands 15/14	Seg 05	6,340	Seg 04	6,340
Lands 16/14	Seg 04	150,000	Seg 03	39,000
	Seg 13	1,650	Seg 04	111,000
			Seg 13	1,650
Lands 17/14	Seg 04	1,000	Seg 03	20,000
	Seg 05	21,000	Seg 04	1,000
			Seg 05	1,000
Lands 18/14	Seg 04	42,400	Seg 04	42,400
Lands 19/14	Not Approved			
Lands 20/14	Seg 03	5,000	Seg 04	7,000
	Seg 05	2,000		
Total		\$2,878,050.50	Total	\$2,878,050.50

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014 (continued)

NOTE 5 STATEMENT OF TRUST ACCOUNT

a.) The balance brought forward figure \$5,934,266 was the closing balance for Lands main Trust and both the Mining and Non-Mining Trust for the year ending December 2013.

b.) The details of the Lands Trust collected by monthly during the year is tabled below:

Receipts		
Month	2014 Amount (\$)	2013 Amount (\$)
January	387,928	1,350,111
February	222,659	867,692
March	210,105	114,144
April	121,193	242,159
May	498,235	391,913
June	171,336	57,079
July	309,154	91,173
August	81,121	79,372
September	92,691	45,843
October	117,156	86,885
November	725,199	310,476
December	153,974	409,086
Total	3,090,751	4,045,933

c.) The details of the Mining Trust collected by monthly during the year is tabled below:

Receipts		
Month	2014 Amount (\$)	2013 Amount (\$)
January	23,620	6,457
February	6,225	22,415
March	61,493	-
April	8,721	176,452
May	100,277	122,262
June	113,215	51,483
July	14,561	8,571
August	-	35,654
September	36,300	30,577
October	1,073,132	3,973
November	39,765	2,250
December	60,930	63,375
Total	1,538,239	523,469

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014 (continued)

NOTE 5 STATEMENT OF TRUST ACCOUNT (continued)

d.) The details of the Non-Mining Trust collected by monthly during the year is tabled below:

Receipts		
Month	2014 Amount (\$)	2013 Amount (\$)
January	-	-
February	-	977
March	31,069	-
April	879	-
May	35,133	61,197
June	7,386	4,500
July	61,268	21,666
August	65,822	-
September	13,947	18,161
October	18,907	27,816
November	57,304	14,195
December	23,009	56,640
Total	314,724	205,152

e.) The details of payments from the Lands Trust during the year is tabled below:

Payments		
Month	2014 Amount (\$)	2013 Amount (\$)
January	53,868	161,808
February	133,170	328,821
March	41,745	27,960
April	179,328	337,267
May	384,750	438,853
June	132,187	147,443
July	256,503	183,462
August	186,693	266,833
September	3,088	127,613
October	81,251	39,676
November	193,479	734,567
December	54,528	152,835
Total	1,700,590	2,947,138

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014 (continued)

NOTE 5 STATEMENT OF TRUST ACCOUNT (continued)

f.) The details of Mining Trust Payments by monthly during the year is tabled below:

Payments		
Month	2014 Amount \$	2013 Amount \$
January	341,431	295
February	-	58,797
March	7,740	798
April	2,555	0
May	19,587	198,257
June	31,401	34,866
July	7,515	0
August	2,492	93
September	167,061	23,662
October	-	2,140
November	151	8,096
December	57	21,662
Total	579,990	348,666

g.) The details of Non-Mining Trust Payments by monthly during the year is tabled below:

Payments		
Month	2014 Amount (\$)	2013 Amount (\$)
January	321	200
February	1,487	4,143
March	47,180	1,140
April	7,443	1,980
May	19,050	465
June	77,794	11,157
July	14,071	12,198
August	33,223	13,330
September	56,843	36,424
October	25,440	17,640
November	22,082	194,800
December	95,307	34,323
Total	400,241	327,800

MINISTRY OF LANDS AND MINERAL RESOURCES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014 (continued)

NOTE 6 ARREARS OF REVENUE

At balance date, the Arrears of Revenue Account for the Department of Lands and Survey had the following balances:

Account	2014 (\$)	2013 (\$) (re-stated)
Arrears of Revenue - Lands and Survey	25,250,168	25,228,161

NOTE 7 DRAWINGS ACCOUNT

At balance date, the Drawings Account for the Ministry had the following balances:

Drawings Account	2014 (\$)	2013 (\$)
Department of Lands and Survey	488,760	329,180
Department of Mineral Resources	163,641	132,306

NOTE 8 REVOLVING FUND ACCOUNT

At balance date, the revolving fund account for the Ministry had the following balances:

Revolving Fund Account	2014 (\$)	2013 (\$)
Department of Lands and Survey	39,202	974,127
Department of Mineral Resources	-	-

A sum of \$798,484 was written off at the balance date.

All other imprest and inter-departmental accounts of the Ministry were cleared at year end.

NOTE 9 OPERATING TRUST ACCOUNT

At balance date, the operating trust account for the Ministry had the following balances:

Operating Trust Account	2014 (\$)	2013 (\$)
Department of Lands and Survey	(1,442,700)	(1,269,158)
Department of Mineral Resources	264	-

