

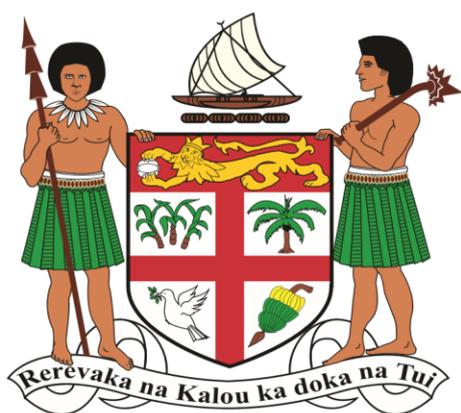


MINISTRY OF JUSTICE

2018 - 2019 ANNUAL REPORT

THE MINISTRY OF JUSTICE IS RESPONSIBLE TO ADMINISTER JUSTICE AND DELIVER SERVICES THROUGH ITS MAIN LEGAL REGISTRIES FOR REGISTRATION OF DOCUMENTS, MAINTAINING OFFICIAL RECORDS AND LEGAL DOCUMENTS.

PARLIAMENTARY PAPER NO. OF 36/24



MINISTRY OF JUSTICE

2018-2019
ANNUAL REPORT

REFERRAL LETTER FROM THE PERMANENT SECRETARY

27 February 2024

Hon. Siromi Dokonivalu Turaga
The Attorney General and Minister for Justice
Attorney Generals Chambers
Level 7
Suvavou House
Suva

Dear Sir,

1. It is with pleasure that I submit for your information and presentation to Parliament, the Annual Report for Ministry of Justice for the period 1 August 2018 – 31st July 2019.
2. This report highlights the Ministry's performance and achievement in delivering service to our valued stakeholders.
3. This report has been prepared in accordance with the provision of the Financial Management Act 2004. The report further encapsulates the commitment and diligence of all staff within the Ministry.
4. The Ministry, at this juncture acknowledge your kind support and leadership in steering the Ministry to achieve its goal.

Yours Sincerely



Mr Ropate Green Lomavatu
Permanent Secretary for Justice



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ACRONYMS

Acronym	Description
BDM	Birth, Death and Marriages
CRVS	Civil Registration and Vital Statistics
CSD	Corporate Service Division
JP	Justice of Peace
MOJ	Ministry of Justice
OR	Official Receiver
PAPP	Parental Assistance Payment Program
PS	Permanent Secretary
ROC	Registrar of Companies
ROT	Registrar of Titles

PERMANENT SECRETARY'S STATEMENT



It is with great pleasure that I present the Ministry of Justice Annual Report for the Financial Year 2018-2019 and share our achievements with you.

The Ministry of Justice is responsible to administer justice and deliver services through its main legal registries for registration of documents, maintaining official records and legal documents. It encompasses the Registrar of Titles, Registrar of Companies, Registrar-General and Official Receivers office and further administers the Justice of the Peace services.

Some highlights of 2018-2019 include:

- Introduction of Parental Assistance Payment Program ('PAAP') to assist low-income earners with costs associated with young children.
- Launched of Birth Registration Mobile Application under the 'digitalFiji' application.
- Opened of Birth, Deaths and Marriages offices in Nasinu, Lakeba and Rotuma.

These achievements and many more listed in this report reflects our ongoing efforts to further improve service delivery for the Government and the community. We appreciate the support and the dedication of our employees who have driven our success throughout the year and will maintained consistency of our operations to achieve set outcomes and financial results delegated to the Ministry by the Government of Fiji to deliver the required services.

Mr Ropate Green Lomavatu
Permanent Secretary for Justice

OVERVIEW OF THE MINISTRY

CORPORATE PROFILE

Vision:

Ensuring Transparency, accountability and credible system of good governance in Fiji.

Mission:

Excellence in service delivery and transparency to meet public expectation.

Our Values

- **Good Governance**
An accountable and responsible workforce
- **Equity**
Equal treatment, impartiality and fairness
- **Professionalism**
Integrity, treatment, honesty, courtesy and commitment.
- **Excellent Customer Service**
Responsive on time service delivery
- **People Development**
Capacity building as per the Ministry's needs.

Roles and Responsibilities/Services

The Ministry of Justice is responsible to administer justice and deliver services through its main legal registries for registration of documents, maintaining official records and legal documents. It encompasses the Office of the Administrator General, Office of the Registrar of Titles, Registrar of Companies, Births Deaths and Marriage Office and Office of the Official Receiver.

Office of the Administrator General

- Oversees the Ministry of Justice Legal registries
- Administers the Justice of Peace services in Fiji

Officer of the Registrar of Titles

- Deal with Land Titles and Deed Registration in Fiji
- Sole custodian of all land titles and Deeds

Registrar of Companies

- Registration of Business and Companies in Fiji
- Effective and Efficient Administration for the Companies Act 2015

Office of the Official Receiver

- Effective solvency services by enforcement of Bankruptcy and Winding up orders

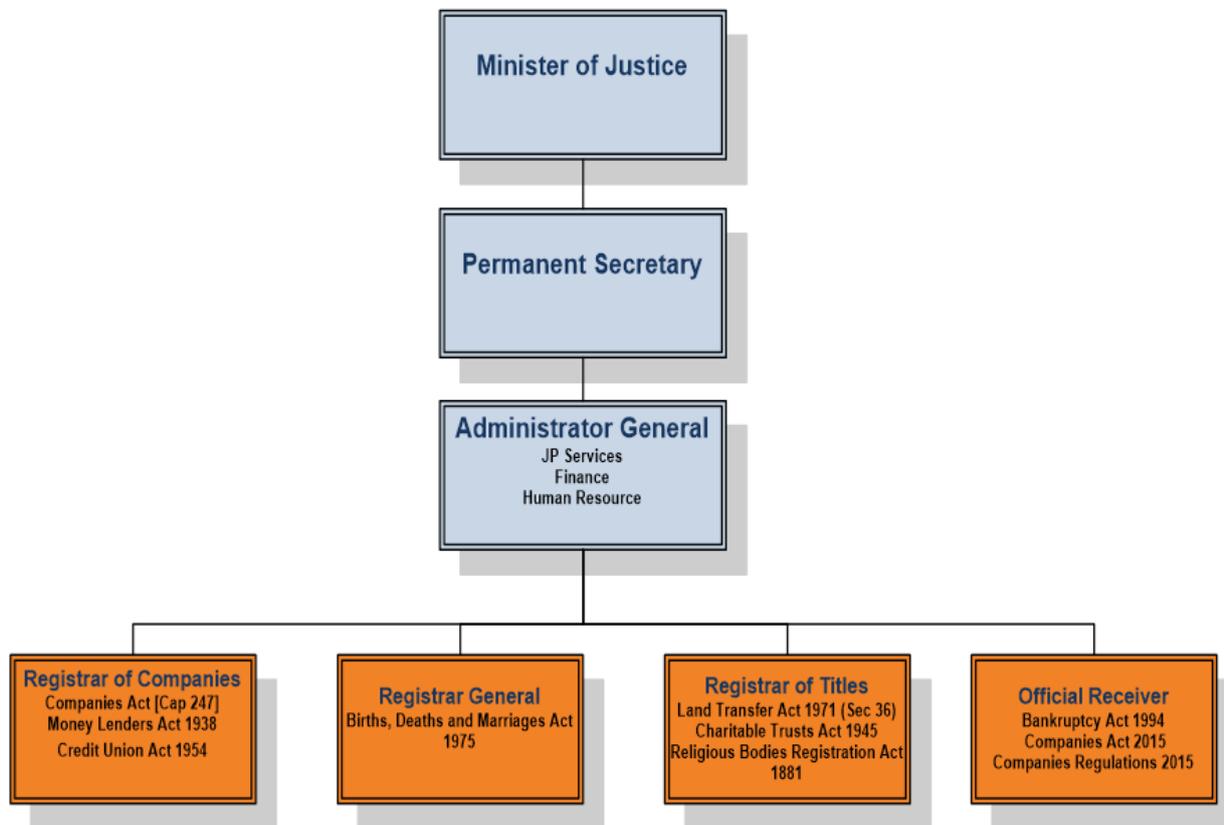
Births, Deaths and Marriages Office

- Registration of Births and Deaths
- Marriage Solemnization

Administration & Accounts

- Human Resources management and administration
- Oversees the Ministry's overall financials

ORGANISATION STRUCTURE





DEPARTMENTAL REPORTS

1. Office of the Administrator General

The Administrator General is responsible for:

- overall administration of the legal registries within the Ministry.
- overseeing the effective management of all human resource related activities, issues and monitoring human resource activities such as recruitment, transfer, leave administration, training programs and occupational health safety training.
- overseeing the recruitment and renewal of Justice of Peace and
- Implementation of capital projects for the Ministry such as decentralization of Births, Deaths and Marriage office ('**BDM**'),
- Implementation of digitization project for legal registries.

1.1 Corporate Services Division

The Corporate Services Division (CSD) is the Ministry's think-tank on strategic planning and policy frameworks supporting the initiatives of the Ministry. It is responsible for preparing, designing and producing the Ministry business plans, strategic and annual reports. CSD plays a lead role in the provision of skilled workers through recruitment and selection of human resources.

The Department for the year 2018-2019 was able to process a total of 50 positions which includes Driver (1), Messenger (1), Technical Assistant (1), Clerical officers (35), Executive officer (8), Senior administrative officer (1), Senior Accounts officer (1), Principal Accounts officer (1) and Technical officer (1).

1.2 Justice of Peace Services

This report provides an account of the work of the Administration Team with regards to Justices of the Peace (JPs) applications and processes in the year 2018 and 2019 respectively.

A JP is a person who is appointed by the law to serve the community or individuals and assist in witnessing documents (there are limitations for the documents they can witness).



The Ministry of Justice provides supervision for the various processes involved in the appointment of JP and ensures that records are accurately maintained.

In Order to become a Justice of Peace they are required to fill in the JP application form and submit documents such as Police Clearance, Curriculum Vitae, Certified passport size photos, tin ID, birth certificate and two references letters from the referees stated in the application form. The applications are verified, registered and submitted for interviews to the Administrator General. Upon completion of the interviews, submissions are made to the Permanent Secretary for Justice and Minister for approval. Once approval is obtained, concurrence letter is written to the Chief Justice for the confirmation of the swearing in date.

The Justice of Peace are required to update the JP Logbook provided to them as and when they serve the public and are required to submit the logbook report to the Ministry Semiannually.

The following information details the work done in **2018**:

JP Applications

Total number of Applications Received and processed	Applications received from the Public	Applications received from Ministry of Rural & Maritime	Incomplete Application	Pending Document	Pending Police Clearance	Applicants interviewed	Successful applicants from interviewed	Unsuccessful applicants
68	39	29	32	12	20	36	29	7



JP Induction Workshop

In 2018, a total of 2 induction workshop conducted by the Ministry to newly elected JP's. The workshop is carried out to assist newly members understand their roles and responsibilities as a Justice of Peace.

Total number of Participant sworn in	Venue	Date
163	Grand Pacific hotel	26 June 2018
56	Grand Pacific Hotel	22 August 2018



Swearing-In

A total of 244 new Justice of Peace attended the swearing in ceremony in 2018.

Total Number of Participant to Be Sworn In	Total Number of Applicants That Did Not Attend Due to Health Reason and Are Out of The Country	Total Number Of Participant Sworn In	Venue	Date
163	27	136	Grand Pacific Hotel	27 June 2018
115	7	108	Grand Pacific Hotel	22 August 2018



JP Workshops

In 2018, the JP services conducted 3 workshops at the three (3) divisions with a total of 472 participants.

Central Division



3 days' workshop held at Suva Holiday Inn with 228 participants

Western Division



Workshop held on the 7th to 9th November 2018 at the Tanoa Waterfront Hotel, Lautoka

Northern Division



Workshop held at Takia Hotel, Labasa

2019



There was no JP(s) swearing-in done in 2019; however, the following information details the work done in **2019** for the financial year:

JP Application:

Total number of Applications Received and processed	Applications received from the Public	Applications received from Ministry of Rural & Maritime	Incomplete Application	Pending Police Clearance	Applicants interviewed	Successful applicants from interviewed	Unsuccessful applicants
89	75	14	8	2	75	33	10

JP Workshop

A total of 442 JP attended the workshop in 2019.

Central Division



Workshop held at Level 9, Suvavou House, Suva with 200 participants

Northern Division



62 participants attended 2 days' workshop at Takia Hotel on 1-2 November 2019



1. Births, Death and Marriages Office

The Births, Deaths and Marriages ('BDM') Office is primarily responsible for all registration of births, deaths & marriages in Fiji and related changes and updates. We have 21 BDM offices across Fiji.

The registration of births and deaths in Fiji is governed by the Births, Deaths and Marriages Act of 1975. Current legislation stipulates those births should be registered within 2 months. After this 2-month, registration is considered late, but a late fee is only charged for birth registered after 1 year or more after birth.

Registration of birth is an essential tool to prevent stateless and protect human rights. At an individual level, civil registration facilitates the legal right of a child to participate and be counted in society. This may include health care, attendance to school, the right to travel, to open a bank account, eligible for social benefits and ultimately to vote.

2.1 Parental Assistance Payment Program ('PAPP')

On August 1, 2018, the Fijian government introduced a Parental Assistance Payment Program ('PAPP') to assist low-income earners with costs associated with young children born on or after this date. The payment was administered in such a way as to encourage birth registration.

The purpose of the program was to ensure that no Fijian child starts life without a financial foundation. For eligible children, a bank account was opened in the child's name at a commercial bank and the Government deposited \$1,000 into the bank account. Birth certificate was required to open a bank account in the child's name.

The mother is the signatory to the bank account and the first \$500 was available immediately to the applicant, and those funds can go towards the purchase of whatever is required for the rearing of the child. The other \$500 stays in the bank account, where it will earn interest, and can be accessed when the child is enrolled in year 1 of school. Accordingly, a minimum operating balance of \$500 needs to be maintained in the bank account until the child is enrolled in year 1 of school.

Given the incentive from the Government, Fiji had anticipated approximately 99% of on timely registration. That is within 12 months of the date of birth of the child. The birth registration increased since the implementation of this program and the full positive impact was seen in 2019.

2.2 Birth Registration Mobile Application: e-Services

In April 2019, the Fijian Government launched a birth registration mobile application called e-services, under the 'digitalFiji' application which enables the public to register births online. This process involves downloading the Birth Registration Application, following instructions on the screen and submission of the registration electronically. Parents still need to be present to the BDM office to collect the birth certificates. The normal fee for a copy of the first birth certificate was waived for any birth registration initiated electronically through this application for a period of 2 years with effect from 12 April 2019.

2.3 BDM Statistics 2018 - 2019

MONTH	REGISTRATIONS			MARRIAGE	BC	RE-PRINTS	
	NBR	LBR	D/REG			MC	DC
AUG	1243	507	342	556	22976	3393	1366
SEP	1236	528	271	385	18333	2679	1246
OCT	1641	677	331	425	25732	3439	1614
NOV	1450	739	392	420	22833	2556	1309
DEC	1261	552	443	538	16473	2384	1096
TOTAL	6831	3003	1779	2324	106347	14451	6631
	REGISTRATIONS						
MONTH	NBR	LBR	D/REG	MARRIAGE	BC	DC	
JAN	1788	1805	515	435	35326	1740	
FEB	1800	814	412	454	23163	1574	
MAR	1759	575	506	464	24047	1639	
APR	1939	439	489	512	19813	1522	
MAY	2009	491	477	442	22661	1701	
JUN	1906	365	437	442	20710	2715	
JUL	1064	253	325	268	17237	927	
TOTAL	12265	4742	3161	3017	162957	11818	

2.4 BDM Awareness Events

Moreover, the BDM office is committed to provide awareness to the public who are mostly residing in the interior parts of Fiji on importance of civil registration. In this regard, we associate with other stakeholders and provide our services through roadshows. Please refer to the table below:

BDM Awareness 2018 - 2019

Year	No.	Date	Place	NBR	LBR	Court Marriage	Certificate Requests	Revenue	Hosted By
2018	1	15-Jan-18	Tavuki Kadavu	4	14	1	17	\$229.50	REACH
	2	Jan-18	Nabobuco Naitasiri	0	0	3	0	\$65.40	REACH
	3	21-28 Mar 18	Levuka	8	13	2	5	\$124.50	REACH
	4	04-05 Apr 18	Natalaira Dawasamu	4	9	3	136	\$554.65	Government Roadshow
	5	01-Sep-18	Kiuva	1	1	0	11	\$35.10	REACH
	6	05-Oct-18	Naivicula	2	14	3	7	\$251.00	REACH
	7	25-Oct-18	Vatukoula	0	0	0	0	\$0.00	REACH
	8	06-10 Nov 18	Tikina Savatu	4	15	4	35	\$317.00	REACH
Total				23	66	16	211	\$1,577.15	
2019	No.	Date	Place	NBR	LBR	Court Marriage	Certificate Requests	Revenue	Hosted By
	1	15-26 Jul 2019	Kadavu	0	9	1	19	\$163.90	REACH
	2	07-12 Mar 2019	Makosoi Lapanoni	1	0	0	2	\$12.05	REACH
	3	09-10 Apr 2019	Keiyasi	1	5	0	29	\$292.70	Government Roadshow
	4	25-27 Apr 2019	Lakeba Tubou	1	0	0	40	\$82.10	Government Roadshow
	5	28-29 Jul 2019	Vaturova	1	12	0	122	\$418.70	Government Expo
Total				4	26	1	212	\$969.45	

Fig 1 (Awareness Programs)

2.5 Civil Registration and Vital Statistics ('CRVS') Committee

Civil Registration in Fiji is conducted in accordance with the Births, Deaths and Marriages Registration Act of 1975. The Act requires that the register provides free of charge registration for events of births, deaths and marriages that are solemnized under the Act within the prescribed timelines. The fee is charged for the printing of the certificates when requested.

The responsibility for reporting the events for registration is primarily a duty of a parent or occupier of the residence where an event occurs, or the person in charge of the institution for events occurring within a public institution. The Births, Deaths and Marriages Registration Act is implemented under the general oversight of the Registrar-General with the support of district and divisional registrars, who are appointed under the Act to perform functions on behalf of the Registrar-General.

Fiji operates a centralized administration system of civil registration. Under this arrangement, the office headquarters, which is in the capital, Suva, takes



responsibility for directing, coordinating and monitoring civil registration activities nationwide. This office not only plays an administrative and legal role but also exercises a technical function in relation to the network of subnational and local civil registration offices, it establishes all local registration offices, provides written materials and standard operating procedures to local registrars, coordinates the registration procedures throughout the system, and supervises and evaluates the registration work of the local offices. MOJ works with other government agencies that support civil registration functions, such as MoHMS, for the notification of births and deaths, and FBOS, for the compilation and publication of vital statistics.

Civil Registration is defined as the continuous, permanent, compulsory and universal recording of the occurrence and characteristics of vital events pertaining to the population, as provided through the Acts or regulation in accordance with legal requirements in each country, with full respect for the rules regulating the protection and privacy of individual information.

In recognition of the importance of civil registration systems and their prevailing status of performance, at a ministerial conference held in Bangkok in August 2014, the Fijian Government along with other countries in the Asia and the Pacific region, committed to the Asia and the Pacific Civil Registration and Vital Statistics (CRVS) Decade (2015-2024) and to the Regional Action Framework (RAF) on CRVS in Asia and the Pacific. As an initial step towards implementing the RAF, it was recommended that all countries undertake an assessment of the status of their CRVS systems and develop a national action plan to guide systematic improvements. The RAF further strongly recommends a multi-sectoral approach to the improvement of CRVS systems, including formation of a national CRVS coordination committee to oversee implementation of the national action plan and overall development of the CRVS system.

The National CRVS Action Plan was developed as a collaborative effort of the national CRVS Committee. The purpose of the plan is to ensure that the Committee has a coordinated and targeted approach towards the development of the national.

CRVS system. Representatives of the following Ministries/ National offices are involved in the CRVS Committee:

- Ministry of Justice (MOJ – Births, Deaths and Marriages Office)
- Ministry of Health and Medical Services (MoHMS)
- Fiji Bureau of Statistics (FBOS)
- Ministry of Women, Children and Social Protection
- Ministry of Education, Heritage and Arts
- Ministry of iTaukei Affairs
- Ministry of Communication
- Department of Police



Participants at the CRVS Workshop

CRVS Statistics

Category	2019
Number of births registered after 1 year of occurrence	7302
Number of births registered after the legally stipulated time period but within 1 year of occurrence	5325
Number of births registered within the legally stipulated time period	14386
Number of deaths registered after 1 year of occurrence	424
Number of deaths registered after the legally stipulated time period but within 1 year of occurrence	4342
Number of deaths registered within the legally stipulated time period	1083

3. Office of the Registrar of Titles and Deeds

The Registrar of Titles Office is responsible for the registration of land, titles and deeds, providing searches to the members of the public, law firms, businesses, banks and other stakeholders. The office is also responsible for registration of Charitable Trusts under the provisions of Charitable Trusts Act 1945 and Religious Bodies under the provisions of the Religious Bodies Registration Act 1881. The Registrar of Titles office makes copies of documents filed in the Registry available to the public upon payment of prescribed fees in accordance with Section 36 of the Land Transfer Act, 1971.

The processing time for Titles, Deeds, Charitable and Religious application takes one week, however processing times are extended if the documents provided in the application are incorrect or additional documents such as a police clearance are required to assess the application. The office is working on streamlining their business processes in line with the standard operating procedures of the office and will continue to deliver its services as prescribed in the relevant legislations.

August 2018 - July 2019

Tabulated below are the statistics on the documents received by the office for the year 2019:

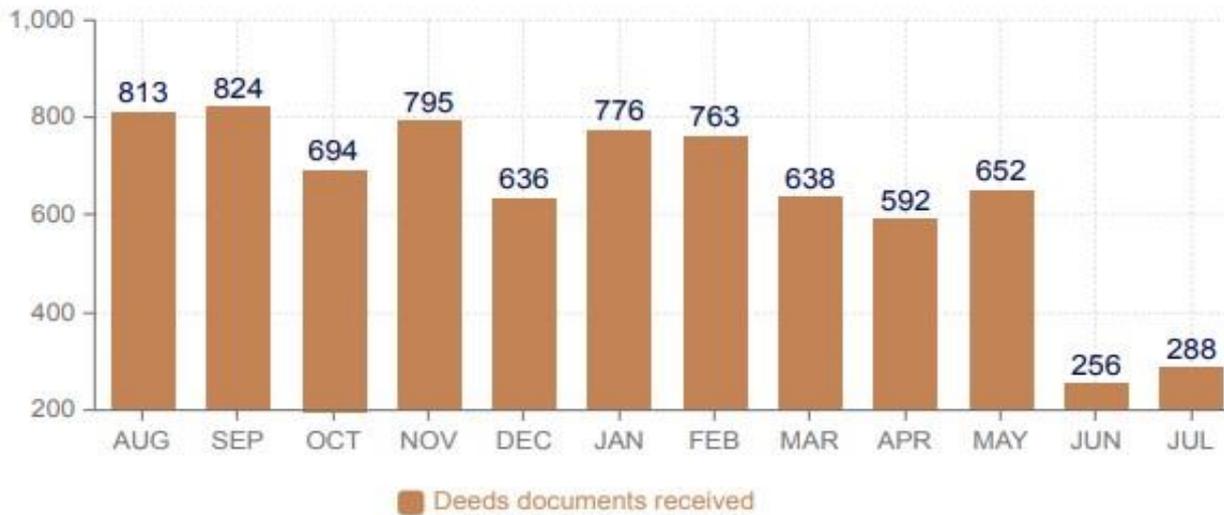
Titles documents received (August 2018 - July 2019)



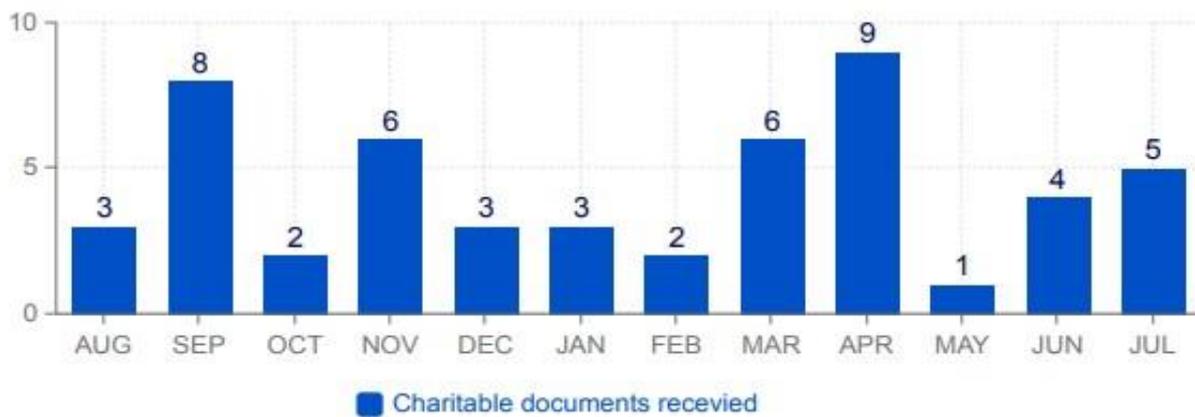
Religious Documents received (August 2018 - July 2019)



Deeds documents received (August 2018 - July 2019)



Charitable documents received (August 2018 - July 2019)



4. Registrar of Companies Office

The Registrar of Companies Office (“**ROC**”) registers companies, businesses, credit unions and moneylenders. The office was initially established under the Companies Act [Cap 247]. The Office is responsible for the efficient and effective administration of all the Business and Company registrations. The office has 3 branches in Fiji located in Suva, Lautoka and Labasa. There are 20 staff members who are responsible for the effective service delivery of the ROC office. However, apart from Suva it is the Registrar General’s staff who assist the ROC office in the other branches.

The legislation which governs the registration processes of the Business and Companies include:

- i. The Companies Act 2015
- ii. The Money Lenders Act 1938
- iii. The Credit Union Act 1954

The function of the ROC office is to assist the private sector on the registration of Business and Companies. The Office processes over 61 different types of applications. The functions of the ROC office are crucial as it is the only office in Fiji which maintains records of all Business and Company registrations. The Office operates manually and there is no online system currently in-place to assist the Officers in their day-to-day functions. However, the manual system will soon be replaced by an ROC system. The Office is currently working with Crimson Logic team from Singapore to design the launch the ROC system by 2019.

The online system will vastly improve the ROC services and it will be available to the public 24/7. Some of the key transformations the online system will bring about is:

- It will significantly reduce the turnaround time of processing applications.
- For business/company registration, there are mandatory fields which are not being filled out by applicants, the online system will flag this and will not enable the applicant to submit the application for processing.
- Records will be readily available and easier for the members of public to access.
- Searching for entity number and records is now much faster because this information is available online. Officers do not have to go through the manual files/registers.

- 
- Statistics will also be available on the database which will assist in planning and managing of the office.

Thus, the aim of the ROC office now is to go online and provide its services through the online platform.

5. Official Receivers Office

The Office of the Official Receiver is governed by the Bankruptcy Act 1944, Companies Act 2015 and the Companies Regulations 2015. The Office of the Official Receiver is pledged to provide an effective insolvency service to the creditors and the public. The duties are to establish whether persons against whom Receiving Orders and Winding up Orders have been made, are in fact insolvent and take steps accordingly.

The primary purpose of the Official Receiver is to discharge its statutory functions and duties in accordance with the provisions of the Bankruptcy Act 1944, Companies Act 2015 and Companies (Winding Up) Rules 2015. Under the Companies Act 2015. The Official Receiver acts as provisional liquidator of the affairs of the Companies against which winding Up Orders are issued.

The Official Receiver also ensures that the provisions of the Bankruptcy Act 1944 and Companies Act 2015 are properly and efficiently addressed. The responsibilities also include the administration of the office, Court attendance, calling of meetings of debtors and creditors, publication of official notices, keeping of accounts relating to bankrupt estates and companies in liquidation, marshalling of assets, reception of claims by creditors and distribution of liquidated assets to creditors and contributories.

To improve the capacity to carry out investigative and distributive roles, the Official Receiver must always ensure that, there is transparency and accountability in the conduct of its officers.

Bankruptcy and Liquidation Statistics 2018/2019

Items	Total
No. of Petition Presented (Receiving Order)	26
No. of Bankruptcy (Receiving Orders)	21
No. of Petition presented (Winding Up)	53
No. of Winding Up Orders	15
No. of Discharge and Rescission	12
Creditors Meeting	26
Proof of Debt	129

6. Accounts Section

The Accounts Section is responsible for:

- Allocation of approved funding in Budget Estimates to all Vote Controllers, monitors and controls expenditure in compliance with Financial Regulations and procedures.
- Ensures availability of cash flow to meet the Ministry's financial commitments in accordance with the 2018-2019 Budget Estimates.
- Ensuring all payments of accounts owing, salaries and wages done in a timely basis.
- Carries out reconciliations (drawings, IDC, salaries, wages, Revolving Fund, True Trust Accounts, Imprest, Bankruptcy, Liquidation) to ensure all expenditures are recorded against a budgetary allocation reflecting the true status of the Ministry's expenditure.
- Provides accurate monthly financial reports to the Senior Staff for accurate decision making and assess the performance of projects against the budgetary allocations.
- Assists and coordinates the preparation of the Ministry's Budget from submissions from all sections and compiles these submissions for Ministry of Economy after consultations with the Permanent Secretary for Justice.
- Prepares responses to Audit (Internal and External) and Public Accounts Committee (PAC) queries.
- Ensures effective internal control measures are in place in all areas to reduce possible fraudulent activities and safeguard Government assets.

6.1 Financial Reports and Utilization

6.1.1 Ministry Appropriation and Actual Expenditure

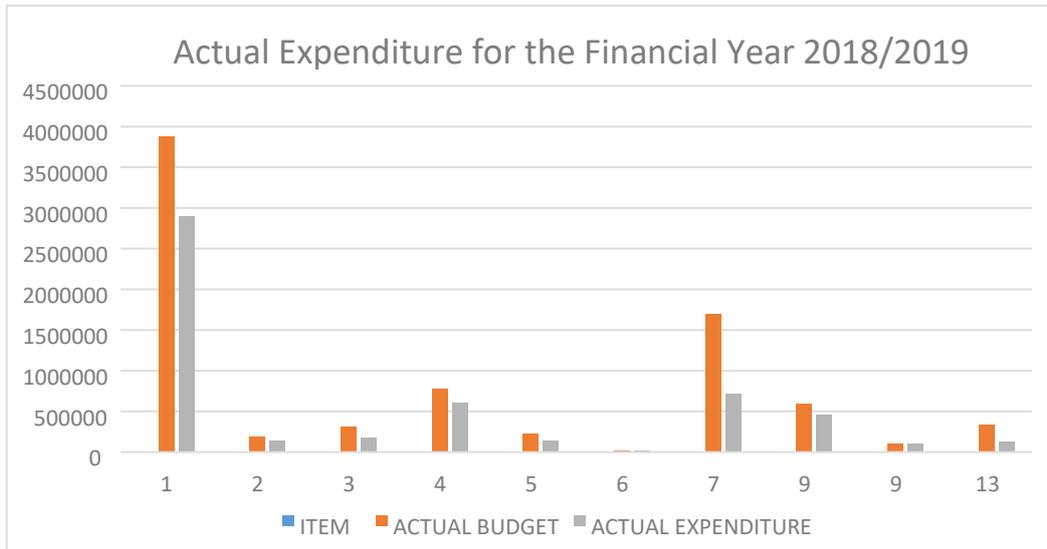
The Ministry's Budget for the Financial Year 2018/2019 was \$8.1million. \$300,000 was provided for the refurbishment at Registrar of Titles Office and \$300,000 was provided for decentralization for Births, Deaths and Marriages services by opening new offices to give Fijians from all areas of the country greater access to these services.

Following Births, Deaths and Marriages offices were opened during the financial year:

1. Nasinu
2. Lakeba
3. Rotuma

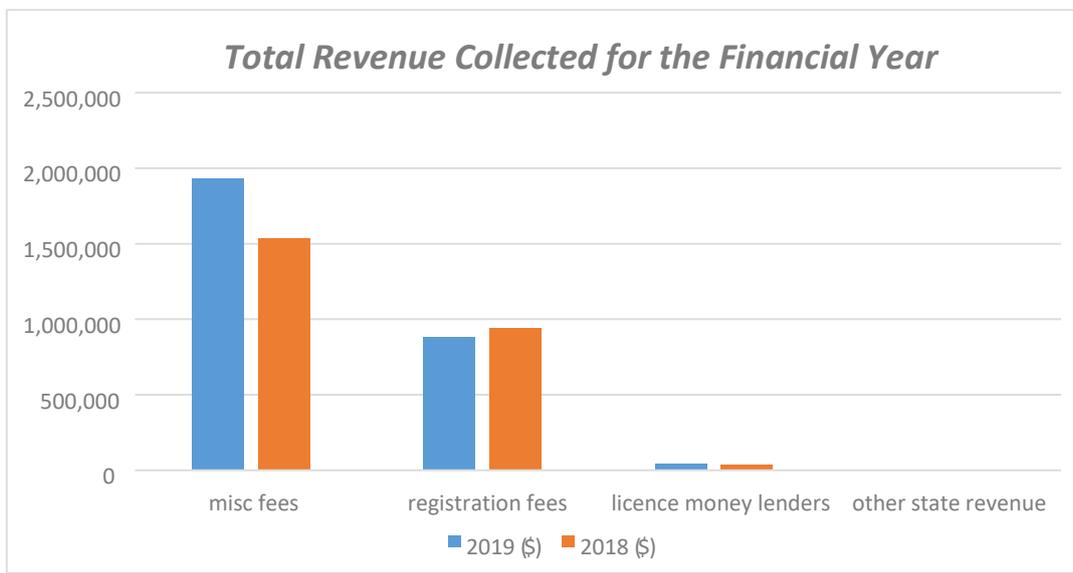
6.1.2 Expenditure for the year

SEG	ITEM	BUDGET ESTIMATE (\$)	ACTUAL EXPENDITURE (\$)
1	Established staff	3,885,069	2,904,081
2	Government Wage Earners	193,685	142,227
3	Travel & Communication	308,000	171,111
4	Maintenance & Operations	770,968	609,258
5	Purchase of Goods & Services	223,538	138,160
6	Operating Grants and Transfers	21,500	11,500
7	Special Expenditure	1,703,318	714,368
Total Operating Expenses		7,106,078	4,690,705
8	Capital Construction	600,000	462,523
9	Capital Purchase	100,000	96,621
Total Capital Expenditure		700,000	559,144
13	Value Added Tax	331,222	134,736
Total Expenditure for the Year		8,137,300	5,384,585



6.1.3 Total Revenue Collected

Type of Revenue	2019 (\$)	2018 (\$)
Miscellaneous Fees	1,934,094	1,536,791
Registration Fees	882,024	939,427
License Money Lenders	46,244	39,028
Other State Revenue	3,063	142,476
Total Revenue for the Year	2,865,425	2,657,722



6.1.4 Bankruptcy and Liquidation Receipt and Payments Analysis

Description	Liquidation (\$)	Bankruptcy (\$)
Receipts		
Debt Collected	742,115	133,124
Petition	64,092	2,848
Search Fees	8,044	34,401
Proof of Debt	3,870	1,241
Fees & Costs	67,137	8,319
Total Receipts	<u>885,258</u>	<u>179,933</u>
Payments		
Debt Payment	654,790	99,609
Company Operational Expenses	----	----
Debtor Refund	----	24,279
Petition Refund	3,052	-----
Valuation Costs	----	-----
Publication Costs	4,518	501
Bank Fees & Charges	233	294
Payment to CFA	112,925	39,538
Accounting Fees	60	----
Total Payments	<u>775,578</u>	<u>164,221</u>

AUDITED FINANCIAL REPORTS

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



6-8th Floor, Ratu Sukuna House
2-10 McArthur St
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 330 9032
Fax: (679) 330 3812
E-mail: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



File: 611

01 March 2021

The Honourable Aiyaz Sayed-Khaiyum
Minister for Justice
Level 7 Suvavou House
SUVA

Dear Honourable Sayed-Khaiyum

MINISTRY OF JUSTICE

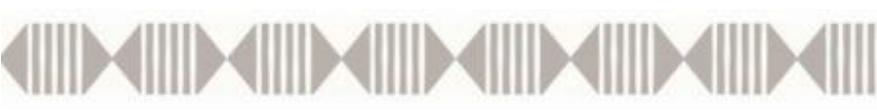
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019

The audited financial statements for the Ministry of Justice for the year ended 31 July 2019 together with my audit report on them are enclosed.

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

Yours sincerely

Ajay Nand
AUDITOR-GENERAL



**MINISTRY OF
JUSTICE FINANCIAL
STATEMENTS FOR
THE YEAR ENDED
31ST JULY 2019**

MINISTRY OF JUSTICE

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019

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statements

The management are responsible for the preparation of the financial statements in accordance with the Financial Management Act and Finance Instructions 2010, and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

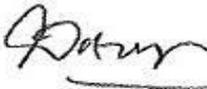
Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management of the Ministry.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.


Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
01 March 2021

MINISTRY OF JUSTICE

STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2019

Loss of Money

There was no loss of money recorded for the financial year ended 31 July 2019.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2019.

Losses of Assets

There was no loss of assets recorded for the year ended 31 July 2019. The Board of Survey was conducted by the Ministry and the following items worth \$21,585 were recommended for write off which was approved by the Permanent Secretary of the Ministry of Economy.

Category	Amount (\$)
Office Equipment	21,585
Total	21,585

MINISTRY OF JUSTICE

APPROPRIATION STATEMENT
FOR THE YEAR ENDED 31 JULY 2019

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) (Note 4)	Revised Estimate (\$) (a)	Actual Expenditure (\$) (b)	Carry-Over (\$)	Lapsed Appropriation (\$) (Note 5) (a-b)
	Operating Expenditure						
1	Established Staff	3,914,169	(29,100)	3,885,069	2,904,081	---	980,988
2	Government Wage Earners	193,685	---	193,685	142,227	---	51,458
3	Travel & Communications	343,000	(35,000)	308,000	171,111	---	136,889
4	Maintenance & Operations	713,000	57,968	770,968	609,258	---	161,710
5	Purchase of Goods & Services	227,406	(3,868)	223,538	138,160	---	85,378
6	Operating Grants & Transfers	11,500	10,000	21,500	11,500	---	10,000
7	Special Expenditure	1,703,318	---	1,703,318	714,368	---	988,950
	Total Operating Expenditure	7,106,078	---	7,106,078	4,690,705	---	2,415,373
	Capital Expenditure						
8	Capital Construction	600,000	---	600,000	462,523	---	137,477
9	Capital Purchase	100,000	---	100,000	96,621	---	3,379
	Total Capital Expenditure	700,000	---	700,000	559,144	---	140,856
13	Value Added Tax	331,222	---	331,222	134,736	---	196,486
	TOTAL EXPENDITURE	8,137,300	---	8,137,300	5,384,585	---	2,752,715

MINISTRY OF JUSTICE

MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2019

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of Justice for the year ended 31 July 2019; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.



Sharvada Sharma
Permanent Secretary for
Justice

Date:

23/02/2021



Jessica Chand
Principal Accounts Officer

Date:

23/02/2021

MINISTRY OF JUSTICE

OFFICIAL RECEIVER BANKRUPTCY TRUST FUND ACCOUNT STATEMENT OF RECEIPTS
AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
RECEIPTS			
Debt Collected		133,124	105,501
Search Fees		34,401	37,475
OR Fees & Costs	3(j)	8,319	-
Petition		2,848	4,456
Proof of Debt		1,241	18
Total Receipts		<u>179,933</u>	<u>147,450</u>
PAYMENTS			
Debt Payment		99,609	59,788
Debtor Refund		24,279	673
Publication Costs		501	4,733
Petition Refund		---	---
Bank Fees & Charges		294	513
Payment to CFA		39,538	63,086
Total Payments		<u>164,221</u>	<u>128,793</u>
Surplus		15,712	18,657
Opening balance as at 1 August		274,260	255,603
Closing Balance as at 31 July	6	<u>289,972</u>	<u>274,260</u>

MINISTRY OF JUSTICE

OFFICIAL RECEIVER LIQUIDATION TRUST FUND ACCOUNT STATEMENT OF RECEIPTS
AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
RECEIPTS			
Debt Collected		742,115	1,281,951
Petition		64,092	38,213
Search Fees		8,044	6,714
Proof of Debt		3,870	2,453
Fees and Costs	3(j)	67,137	-
Total Receipts		<u>885,258</u>	<u>1,329,331</u>
PAYMENTS			
Debt Payment		654,790	834,767
Company Operational Expenditures		-	55,116
Debtor Refund		-	291,088
Petition Refund		3,052	5,604
Valuation Costs		-	1,500
Publication Costs		4,518	3,664
Bank Fees & Charges		233	336
Payment to CFA		112,925	108,840
Accounting Fee		60	26,200
Total Payments		<u>775,578</u>	<u>1,327,115</u>
Surplus		109,680	2,216
Opening balance as at 1 August		589,653	587,437
Closing Balance as at 31 July	6	<u><u>699,333</u></u>	<u><u>589,653</u></u>

MINISTRY OF JUSTICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

NOTE 1: REPORTING ENTITY

The Ministry of Justice is responsible for the administration of law and justice in Fiji. The Ministry delivers judicial services through registries established by the law to maintain official records of legal documents.

The Office of the Registrar of Companies registers companies, businesses, credit unions and money lenders. The Office of the Registrar of Titles registers titles and deeds. The Office of the Registrar-General registers births, deaths and marriages.

The Office of the Official Receiver is responsible for the administration of the winding-up of companies and bankruptcy matters, whereas the Office of the Administrator General is responsible for the administration of the Justices of the Peace.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting

In accordance with Government accounting policies, the financial statements of the Ministry of Justice 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, the requirements of Section 71 (1) of the Finance Instruction 2010 and the Finance (Amendment) Instructions 2016. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies.

(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 Economy. VAT input on the other hand is claimed on payments made to the suppliers and the sub-contractors for expenses incurred.

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

MINISTRY OF JUSTICE

NOTES TO THE FINANCIAL STATEMENTS (continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

NOTE 2: STATEMENT OF ACCOUNTING POLICIES (continued...)

(c) Comparative Figures

The financial year end for Government was changed from 31 December to 31 July in accordance with the Financial Management (Amendment) Act 2016.

The financial statements for the year ended 2018 and the financial statements for the year ended 2019 are both for a twelve months period.

(d) Revenue Recognition

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

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Miscellaneous fees revenue increased by \$397,303 or 26% in 2019 compared to 2018 due to the increase in services provided for reprints, photocopy and search fees for Birth, Deaths and Marriages.
- (b) License money lenders revenue increased by \$7,216 or 18% in 2019 compared to 2018 due to increase in registration of money lenders.
- (c) Other state revenue decreased by \$139,413 or 98% in 2019 compared to 2018 due to the reclassification of bankruptcy and liquidation fees deposited in the Consolidated Fund Account to miscellaneous fees.
- (d) Travel and Communication expenditure decreased by \$36,645 or 18% in 2019 compared to 2018 due to decrease in travel and subsistence claim.
- (e) Maintenance and Operations expenditure increased by \$72,699 or 14% in 2019 compared to 2018 due to the increase in the expenditure for Office Stationery and Printing.
- (f) Purchase of Goods and Services expenditure increased by \$45,718 or 49% in 2019 compared to 2018 due to increase in the expenditure for books, periodical and publication and the public relations and awareness budget was fully utilized.
- (g) Operating Grants and Transfers fund increased by \$11,500 or 100% in 2019 compared to 2018 due to the fully utilization of funds given in 2019 whereas no payment was done in 2018.
- (h) Special Expenditure decreased by \$504,229 or 41% in 2019 compared to 2018 due to decrease in digitization and anti-corruption expenses.
- (i) Capital Purchase expenditure increased by \$26,459 or 38% in 2019 compared to 2018 due to increase in the purchases of office equipment for BDM registry for customer service purpose.

MINISTRY OF JUSTICE

NOTES TO THE FINANCIAL STATEMENTS (continued...)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

NOTE 3: SIGNIFICANT VARIATIONS (continued...)

- (j) The Official Receiver fees and costs of \$75,456 relates to the fees and cost charged on final settlement of debts.

NOTE 4: DETAILS OF APPROPRIATION CHANGES

There was no redeployment of the Ministry's funds during the year. Other movements were made through virements as approved by the Permanent Secretary.

Virement No.	From	To	Amount (\$)
DV1503	SEG 1	SEG 5	29,100
DV1506	SEG 5	SEG 1	45,000
		SEG 5	10,000
	SEG 3	SEG 5	15,000
		SEG 6	10,000
D1515	SEG 3	SEG 5	14,172
	SEG 4	SEG 4	3,726
		SEG 5	1,794
	SEG 5	SEG 4	50,426

NOTE 5: SIGNIFICANT SAVINGS

Significant Savings for the financial year ended 31 July 2019 are as follows:

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a)	Established staff	3,885,069	2,904,081	980,988	25
b)	Government wage earners	193,685	142,227	51,458	27
c)	Travel and communication	308,000	171,111	136,889	44
d)	Maintenance and operations	770,968	609,258	161,710	21
e)	Purchase of goods and services	223,538	138,160	85,378	38
f)	Operating grants and transfers	21,500	11,500	10,000	47
g)	Special expenditure	1,703,318	714,368	988,950	58
h)	Capital construction	600,000	462,523	137,477	23

- (a) The savings in Established Staff and Government Wage Earners is due to the 42 vacant positions existing in the Ministry that were not filled as a result of budget constraint.
- (b) The savings in Travel and Communication is due to decrease in travel and subsistence claim.

MINISTRY OF JUSTICE

NOTES TO THE FINANCIAL STATEMENTS (continued...) FOR THE FINANCIAL YEAR ENDED 31 JULY 2019

NOTE 5: SIGNIFICANT SAVINGS (continued...)

- (c) The savings in Maintenance and Operations is due to decrease in the expenses for office pest control and repair and maintenance.
- (d) The savings in Purchase of Goods and Services is attributed to decrease in the expenses for OHS and meeting expenses.
- (e) The savings in Operating Grants and Transfers is due to the less payment made for the annual subscription fees.
- (f) The savings in Special Expenditure is due to the non-utilization of the official receiver budget as no claim was made for payment.
- (g) The savings in Capital Construction is due to the strict monitoring of expenses incurred for refurbishment for titles office.

NOTE 6: MAIN TRUST FUND ACCOUNT

The Official Receiver administers Liquidation and Bankruptcy Accounts in accordance to the Companies Act 2015 and Bankruptcy Act 1944, respectively.

The creditor files the petition against the debtor by paying a sum of \$109 for individual debtors and \$763 for Companies.

The petitions are then lodged with the Magistrates' Court or High Court who then appoints the Official Receiver as the Official Receiver of a debtor's estate for individuals or as the Provisional Liquidator for a company.

The Official Receiver then would have to take necessary steps as required under the Companies Act 2015 and the Bankruptcy Act 1944 to ensure recoveries are made from the debtors to pay off the creditors.

Money received from Liquidated Companies on the other hand is deposited into the Liquidation Trust Bank Account for payment to creditors.