



MINISTRY OF JUSTICE

2020 - 2021 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 38/24



MINISTRY OF JUSTICE

2020-2021
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 2020 – 31st July 2021.
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 2020-2021 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.

The impact of the COVID-19 pandemic provided unique operational challenges which had the potential to affect almost every area of the Ministry. The Ministry provides a number of essential frontline services for the Government and the community, including: the Registry of Births, Deaths and Marriages, Registry of Companies and businesses, Registrar of Titles and Official receivers. The expectation was that we would continue to provide these services; and I am pleased to say that the Ministry responded positively and we were able to maintain the delivery of most services, although sometimes in a modified form.

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

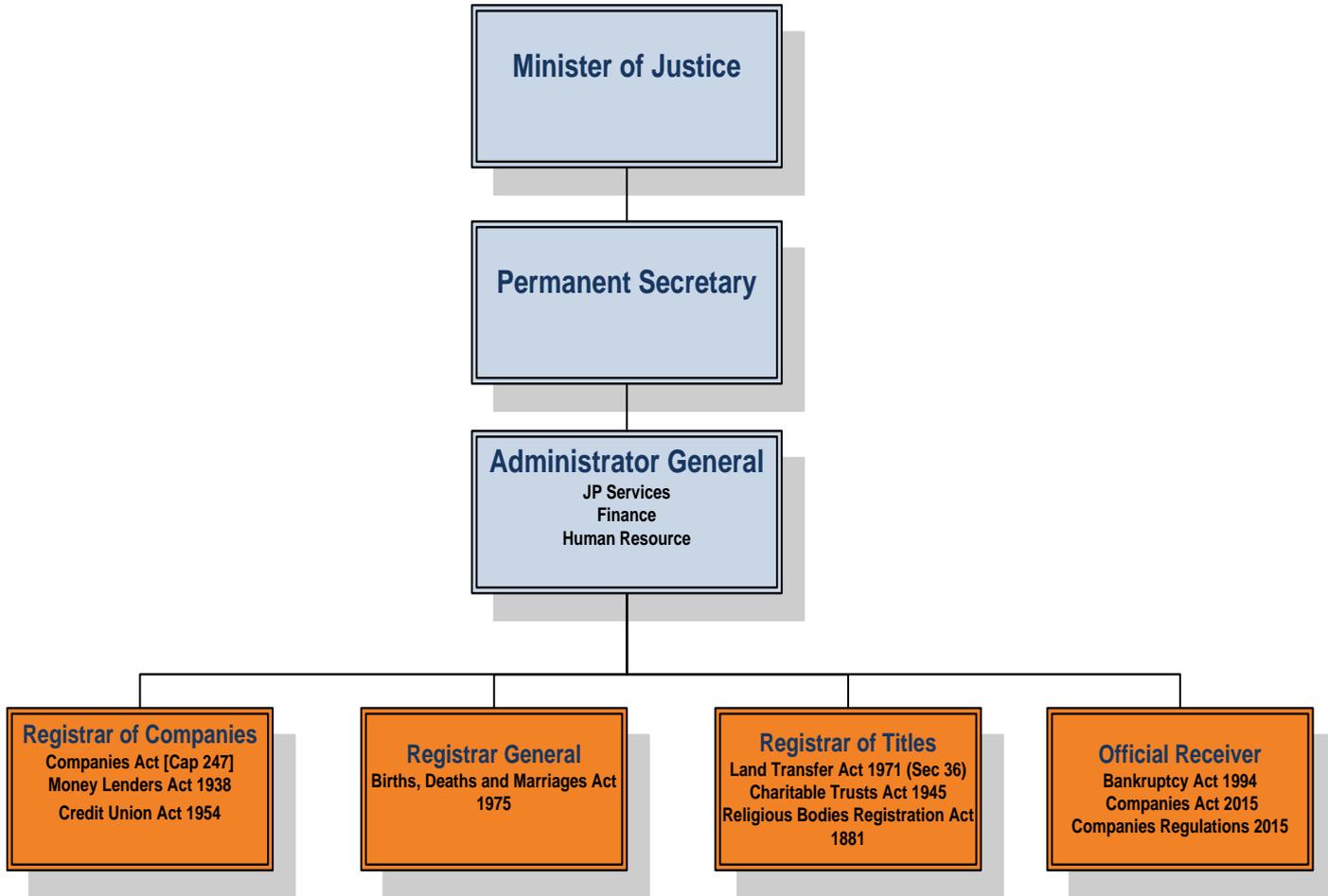
Births, Deaths and Marriages Office

- 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.

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.

1.1 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 2020 and 2021 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.

Justice of the peace report 2020-2021

There was no JP(s) swearing-in done in 2020-2021 due to COVID 19 restrictions that was in place. The following information details the work done in 2020-2021:

JP Application

Total Applications Received and processed –

Total Applicants Interviewed	Total Successful Applications from Interview	Total Unsuccessful Applications from Interview
60	36	24

2. Registrar of Births, Deaths 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 that 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 BDM Statistics

AUG- DEC 2020

REGISTRATIONS					RE-PRINTS		
MONTH	NBR	LBR	D/REG	MARRIAGE	BC	MC	DC
AUG	529	196	500	367	9195	1319	1183
SEP	500	150	471	333	9070	1376	1043
OCT	532	287	458	360	9048	1255	1002
NOV	527	358	428	358	8459	1112	945
DEC	408	460	492	409	8078	968	903
TOTAL	2496	1451	2349	1827	43850	6030	5076

JAN- JUL 2021

REGISTRATIONS					RE-PRINTS		
MONTH	NBR	LBR	D/REG	MARRIAGE	BC	MC	DC
JAN	518	1146	483	210	11788	1195	1005
FEB	578	620	479	266	9048	1276	1033
MAR	601	384	526	309	9085	1371	1196
APR	214	69	214	177	3178	570	519
MAY	87	12	310	105	2085	399	510
JUN	329	13	503	202	4779	783	894
JUL	310	52	495	350	5490	744	878
TOTAL	2637	2296	3010	1619	45453	6338	6035

2.2 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 Asiana 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 SRVS 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 (MoJO – 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

CRVS Statistics

Category	2021
Number of births registered after 1 year of occurrence	3812
Number of births registered after the legally stipulated time period but within 1 year of occurrence	4599
Number of births registered within the legally stipulated time period	2178
Number of deaths registered after 1 year of occurrence	524
Number of deaths registered after the legally stipulated time period but within 1 year of occurrence	4833
Number of deaths registered within the legally stipulated time period	809

3. Registrar of Titles

The Office of the Registrar of Titles is responsible for:

- registration of titles, leases, dealings, deeds, charitable trusts and religious bodies.
- registration of deposited plans.
- updating changes made to the public register.
- maintenance of public registers and
- Issuing public searches.
-

Tabulated below are the statistics on the documents received by the office for the year 2020 – 2021.

(August 2020 - July 2021)

INSTRUMENT TYPE	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	21-Jul	TOTAL
Titles documents received	1244	1361	1508	1171	1310	1289	1262	1470	899	282	935	866	13597
Deeds documents received	450	460	603	542	365	472	449	537	299	155	395	269	4996
Charitable documents received	5	5	7	5	7	14	8	7	5	1	2	7	73
Religious Documents received	4	7	5	3	4	9	4	3	5	-	5	2	51
Searches conducted													
Business	1231	1254	1254	1440	1306	1263	1629	1126	1164	1205	1196	1363	15431
Public	123	128	132	126	139	128	113	42	36	53	65	109	1194
District	130	136	85	76	123	163	36	63	70	132	106	88	1208
Emails	2362	2452	2226	2365	1253	1254	1253	985	926	804	1245	1366	18491

In Addition, there was an in-house training conducted in March 2021 which the officers have attended.

4. Registrar of Companies

The Registrar of Companies Office (“ROC”) registers companies, businesses, credit unions and moneylenders. 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 main objective of the ROC office is to assist the private sector on the registration of Business and Companies. The Office receives over 61 different types of applications. It maintains a proper record of all the registration mentioned above. Whilst doing so, the office carries out several other functions which include, but are not limited to, providing Business and Company searches to members of the public/relevant stakeholders, conducting meetings with stakeholders, attending to court matters, keeping proper account of financial received on companies and registering liquidators.

The ROC register has a fully automated system which came into effect in June 2019 and all registration and lodgment for any business and companies are done online using the ROC portal. The system has significantly reduced the turn -around time for registrations as tabulated below:

	Foreign Companies	Local Companies	Business Registration	Others
2020	5-7days	7 days	7 days	7 – 15 days
2021	3- 5 days	3- 5 days	3- 5 days	3– 10 days

The Office has reduced the 5-7 working days turn-around time on Business and Company registration from 2020 to 3-5 working days in 2021. This has improved ROC office’s service delivery. This has been achieved through the dedication the ROC team has put forward in assisting the members of public. Going online had been the change the Office required. It is through the online system the office has been able to manage its workload and maintain optimum standards on service delivery.

STATISTICS OF NEW REGISTRATION FOR THE 2020-2021 FINANCIAL YEAR

Registration Data for August 2020 to July 2021	
New Business Registration	10,239
New Company Registration	1,047
New Foreign Company Registration	8

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.

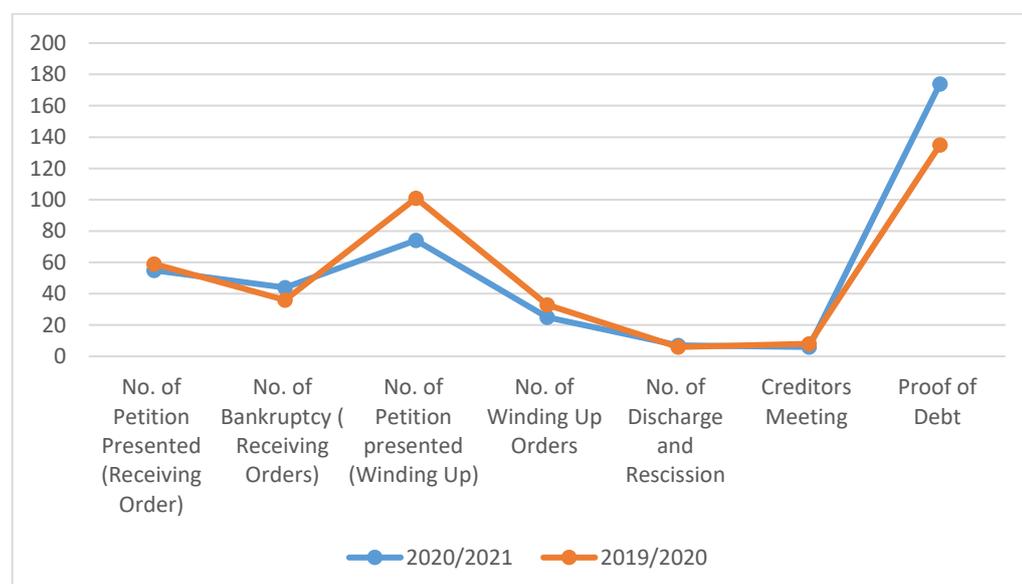
The Official Receiver also ensures that the provisions of the Bankruptcy Act 1944 and Companies Act 2015 are properly and efficiently addressed.

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 2020-2021

	2020/2021	2019/2020
No. of Petition Presented (Receiving Order)	55	59
No. of Bankruptcy (Receiving Orders)	44	36
No. of Petition presented (Winding Up)	74	101
No. of Winding Up Orders	25	33
No. of Discharge and Rescission	7	6
Creditors Meeting	6	8
Proof of Debt	174	135





6. Accounts Section

6.1 Roles and Responsibilities

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 2020-2021 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.

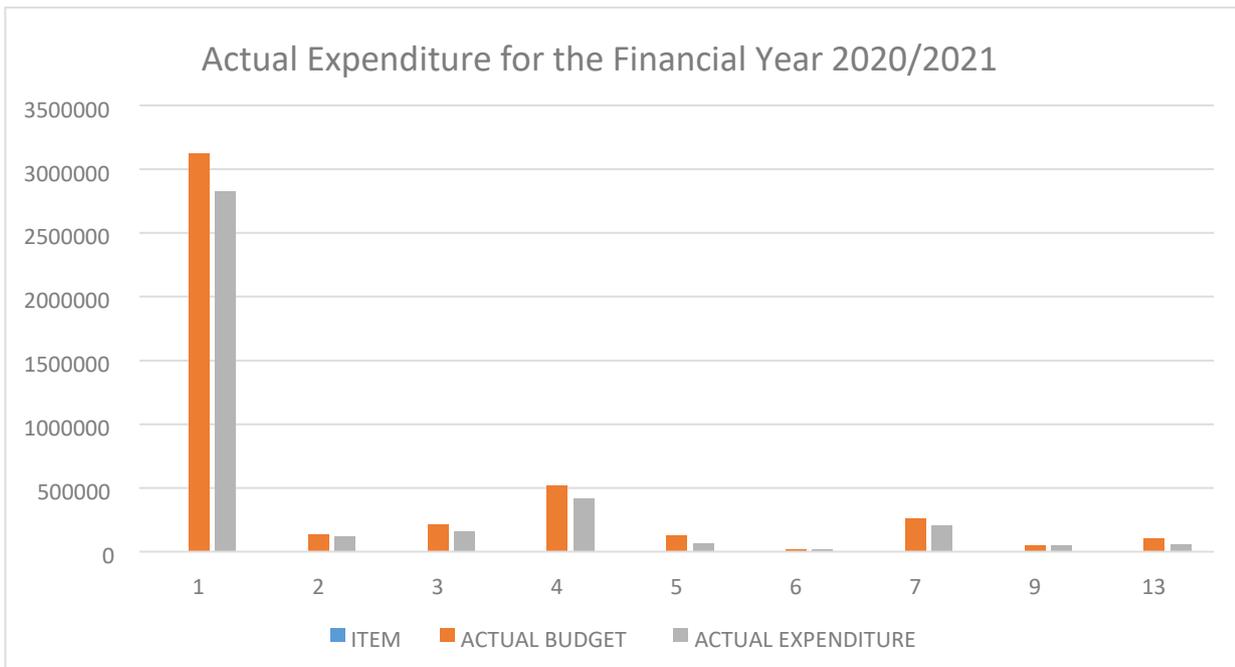
6.2 Financial Reports and Utilization

6.2.1 Ministry Appropriation and Actual Expenditure

The Ministry's Budget for the Financial Year 2020/2021 was **\$4.5million**.

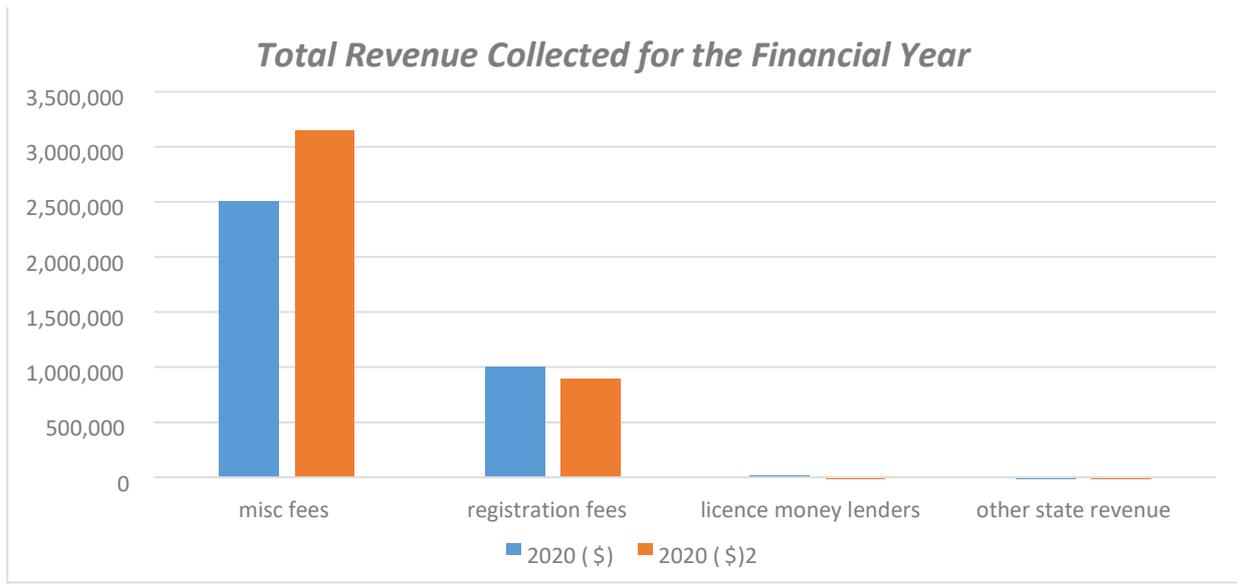
6.2.2 Expenditure for the year

SEG	ITEM	BUDGET ESTIMATE (\$)	ACTUAL EXPENDITURE (\$)
1	Established staff	3,128,226	2,829,104
2	Government Wage Earners	138,279	117,841
3	Travel & Communication	218,000	160,508
4	Maintenance & Operations	519,000	422,311
5	Purchase of Goods & Services	127,000	65,347
6	Operating Grants and Transfers	17,000	17,000
7	Special Expenditure	258,924	205,795
Total Operating Expenses		4,406,429	3,817,906
9	Capital Purchase	50,000	47,154
Total Capital Expenditure		50,000	47,154
13	Value Added Tax	104,660	62,871
Total Expenditure for the Year		4,561,089	3,927,931



Total Revenue collected.

Type of Revenue	2021 (\$)	2020 (\$)
Miscellaneous Fees	2,505,205	3,149,877
Registration Fees	999,581	888,491
License Money Lenders	16,555	624
Other State Revenue	1,513	2,470
Total Revenue for the Year	3,522,854	4,041,462



Bankruptcy and Liquidation Receipt and Payments Analysis

<u>Description</u>	<u>Liquidation (\$)</u>	<u>Bankruptcy (\$)</u>
<u>Receipts</u>		
Debt Collected	2,837,099	136,167
Petition	58,751	5287
Search Fees	4,600	21,616
Proof of Debt	7,512	20
Fees & Costs	-----	269
<u>Total Receipts</u>	<u>2,907,962</u>	<u>163,359</u>
<u>Payments</u>		
Debt Payment	1,289,232	39,888
Debtor Refund	-----	6,028
Petition Refund	4,578	422
Reversal of Dishonored Chq	7,640	-----
Publication Costs	1,331	130
Bank Fees & Charges	540	402
Payment to CFA	9,960	21,241
Accounting Fees	40,485	-----
<u>Total Payments</u>	<u>1,353,766</u>	<u>68,111</u>

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
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Website: www.oag.gov.fj



File: 611

23 September 2022

The Honourable Aiyaz Sayed-Khaiyum
Attorney-General and Minister for Economy, Civil Service, Communications, Housing and
Community Development
Suvavou House
SUVA

Dear Honourable Sayed-Khaiyum

MINISTRY OF JUSTICE
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

The audited financial Statements of the Ministry of Justice for the year ended 31 July 2021
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

Sairusi Dukuno
ACTING AUDITOR-GENERAL



MINISTRY OF JUSTICE
FINANCIAL
STATEMENTS FOR THE
YEAR ENDED 31ST
JULY 2021



**MINISTRY OF JUSTICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

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OFFICE OF THE AUDITOR GENERAL

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INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements of the Ministry of Justice

Opinion

I have audited the financial statements of Ministry of Justice which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses and Main Trust Fund Account Statement of Receipts and Payments for the financial year ended 31 July 2021, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the Ministry of Justice are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Ministry of Justice in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Management and those charged with governance for financial statements

The Management are responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004 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 of Justice'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 judgment and maintain professional scepticism 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.



Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
23 September 2022

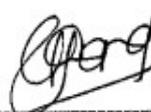
**MINISTRY OF JUSTICE
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2021**

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 2021; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Ms. Susan Kiran
**Acting Permanent Secretary for
Justice**



Ms. Jessica Chand
Principal Accounts Officer

Date: 9/9/21

MINISTRY OF JUSTICE
 APPROPRIATION STATEMENT
 FOR THE YEAR ENDED 31 JULY 2021

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	3,138,226	(10,000)	3,128,226	2,829,104	---	299,122
2	Government Wage Earners	138,279	---	138,279	117,841	---	20,438
3	Travel & Communications	150,000	68,000	218,000	160,508	---	57,492
4	Maintenance & Operations	657,000	(138,000)	519,000	422,311	---	96,689
5	Purchase of Goods & Services	162,000	(35,000)	127,000	65,347	---	61,653
6	Operating Grants & Transfers	17,000	---	17,000	17,000	---	---
7	Special Expenditure	143,924	115,000	258,924	205,795	---	53,129
	Total Operating Expenditure	4,406,429	---	4,406,429	3,817,906	---	588,523
	Capital Expenditure						
8	Capital Construction	---	---	---	---	---	---
9	Capital Purchase	50,000	---	50,000	47,154	---	2,846
	Total Capital Expenditure	50,000	---	50,000	47,154	---	2,846
13	Value Added Tax	104,660	---	104,660	62,871	---	41,789
	TOTAL EXPENDITURE	4,561,089	---	4,561,089	3,927,931	---	633,158



**MINISTRY OF JUSTICE
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 JULY 2021**

Loss of Money

There was no loss of money recorded for the financial year ended 31 July 2021.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2021.

Losses of Assets

There was no loss of assets recorded for the year ended 31 July 2021. However, the Board of Survey for the financial year 2020-2021 was not carried out due to COVID 19 travel restrictions.

MINISTRY OF JUSTICE
OFFICIAL RECEIVER LIQUIDATION TRUST FUND ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

	Note	2021 (\$)	2020 (\$)
RECEIPTS			
Debt Collected		2,837,099	597,505
Petition		58,751	77,064
Search Fees		4,600	6,475
Proof of Debt		7,512	49,185
Fees and Costs		---	90,446
Total Receipts		2,907,962	820,675
PAYMENTS			
Company operational expenditures		40,485	---
Debt Payment		1,289,232	344,833
Debtor Refund		---	3,052
Petition Refund		4,578	9,269
Reversal of Dishonoured Cheque		6,900	88,769
Publication Costs		1,331	7,407
Bank Fees & Charges		540	455
Payment to CFA		9,960	54,665
Reversal to Bank Account		740	2,250
Total Payments		1,353,766	510,700
Surplus		1,554,196	309,975
Opening balance as at 1 August		1,009,308	699,333
Closing Balance as at 31 July	6	2,563,504	1,009,308

MINISTRY OF JUSTICE
OFFICIAL RECEIVER BANKRUPTCY TRUST FUND ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2021

	Note	2021 (\$)	2020 (\$)
RECEIPTS			
Debt Collected		136,167	73,008
Search Fees		21,616	25,048
OR Fees & Costs		269	61,615
Petition		5,287	6,472
Proof of Debt		20	29
Total Receipts		163,359	166,172
PAYMENTS			
Debt Payment		39,888	74,090
Debtor Refund		6,028	2,700
Petition Refund		422	761
Publication Costs		130	594
Bank Fees & Charges		402	459
Payment to CFA		21,241	70,133
Total Payments		68,111	148,737
Surplus		95,248	17,435
Opening balance as at 1 August		307,407	289,972
Closing Balance as at 31 July	6	402,655	307,407

**MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

NOTE 1: REPORTING ENTITY

The Ministry of Justice is responsible for the administration of law and justice in Fiji. The Ministry delivers 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 2004, 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. Actual amount paid to FRCS during the year represent the difference between VAT Output and VAT Input.

(c) Revenue Recognition

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

MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....)
FOR THE YEAR ENDED 31 JULY 2021

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Miscellaneous fees revenue decreased by \$644,672 or 20% compared to 2020 due to decrease in the services provided by the Registrar of Companies, the reason for the decrease is the COVID 19 pandemic.
- (b) License fees received form money lenders revenue increased by \$15,931 or 2,553% in 2021 compared to 2020 due to increase in registration for money lenders.
- (c) Travel and communication expenditure decreased by \$49,318 or 24% in 2021 compared to 2020 due to decrease in overseas travel, subsistence and meal claim expenditure.
- (d) Maintenance and operation expenditure decreased by \$79,443 or 16% in 2021 compared to 2020 due to decrease in the expenses for repair and maintenance of office equipment.
- (e) Purchase of goods and services expenditure decreased by \$83,579 or 56% in 2021 compared to 2020 due to decrease in training, awareness and administration of Justice of Peace expenditure.
- (f) Special expenditure decreased by \$124,832 or 74% in 2021 compared to 2020 due to decrease in Digitization and Anti-Corruption expenditure.
- (g) Capital expenditure decreased by \$60,312 or 56% in 2021 compared to 2020 due to less funding provided for the financial year 2021.

MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....)
FOR THE YEAR ENDED 31 JULY 2021

NOTE 4: DETAILS OF APPROPRIATION CHANGES

The following virements were approved in line with Section 10 of Financial Instructions 2010 by the Ministry of Economy for 2020-2021 to incur further expenditure on critical areas of Ministry of Justice.

The Acting Permanent Secretary approved the following virements under delegation from the Minister for Economy:

Virement No.	From	To	Amount (\$)	Approval
DV1501	SEG 1	SEG 7	10,000	Permanent Secretary for Justice
			40,000	
	SEG 4		20,000	
			20,000	
	SEG 5		10,000	
	SEG 5		15,000	
	SEG 7	20,000		
DV1502	SEG 3	SEG 3	5,000	Permanent Secretary for Justice
			3,000	
			2,500	
	SEG 4		5,000	
			12,000	
			23,500	
			10,000	
	SEG 5		5,000	
	5,000			

MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....)
FOR THE YEAR ENDED 31 JULY 2021

NOTE 5: SIGNIFICANT SAVINGS

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a)	Travel & Communication	218,000	160,508	57,492	26%
b)	Maintenance & Operations	519,000	422,311	96,689	19%
c)	Purchase of Goods & Services	127,000	65,347	61,653	49%
d)	Special Expenditure	258,924	205,795	53,129	21%

- (a) The savings in Travel and Communications is due to decrease in overseas travel, subsistence and meal claim expenditure.
- (b) The savings in Maintenance and Operation is due to decrease in repair and maintenance of office equipment expenditure.
- (c) The savings in purchase of goods and services is mainly due to decrease in expenditure for training, public relations, awareness and administration of Justice of Peace allowance.
- (d) The savings in special expenditure budget is due to decrease in Anti-Corruption and Digitization expenditure.

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.