



MINISTRY OF JUSTICE

2021 - 2022 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 39/24



MINISTRY OF JUSTICE

2021-2022 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 2021 – 31st July 2022.
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

CONTENTS

REFERRAL LETTER FROM THE PERMANENT SECRETARY	2
ACRONYMS	4
PERMANENT SECRETARY’S STATEMENT	5
OVERVIEW OF THE MINISTRY	6
ORGANISATION STRUCTURE	7
DEPARTMENTAL REPORTS	8
1. Office of the Administrator General	8
1.1 Justice of Peace Services	8
2. Registrar of Births, Deaths and Marriages Office	11
2.1 BDM Statistics	11
2.2 Civil Registration and Vital Statistics ('CRVS') Committee.....	12
2.3 CRVS Statistics	13
3. Registrar of Titles	14
4. Registrar of Companies.....	15
5. Official Receivers Office	16
5.1 Bankruptcy and Liquidation Statistics 2019-2022	17
6. Accounts Section.....	18
6.1 Roles and Responsibilities	18
6.2 Financial Reports and Utilization	19
6.2.2 Expenditure for the year	19
6.2.3 Total Revenue collected	20
6.2.4 Bankruptcy and Liquidation Receipt and Payments Analysis.....	21
AUDITED FINANCIAL REPORTS	22

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 2021-2022 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 reflect 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

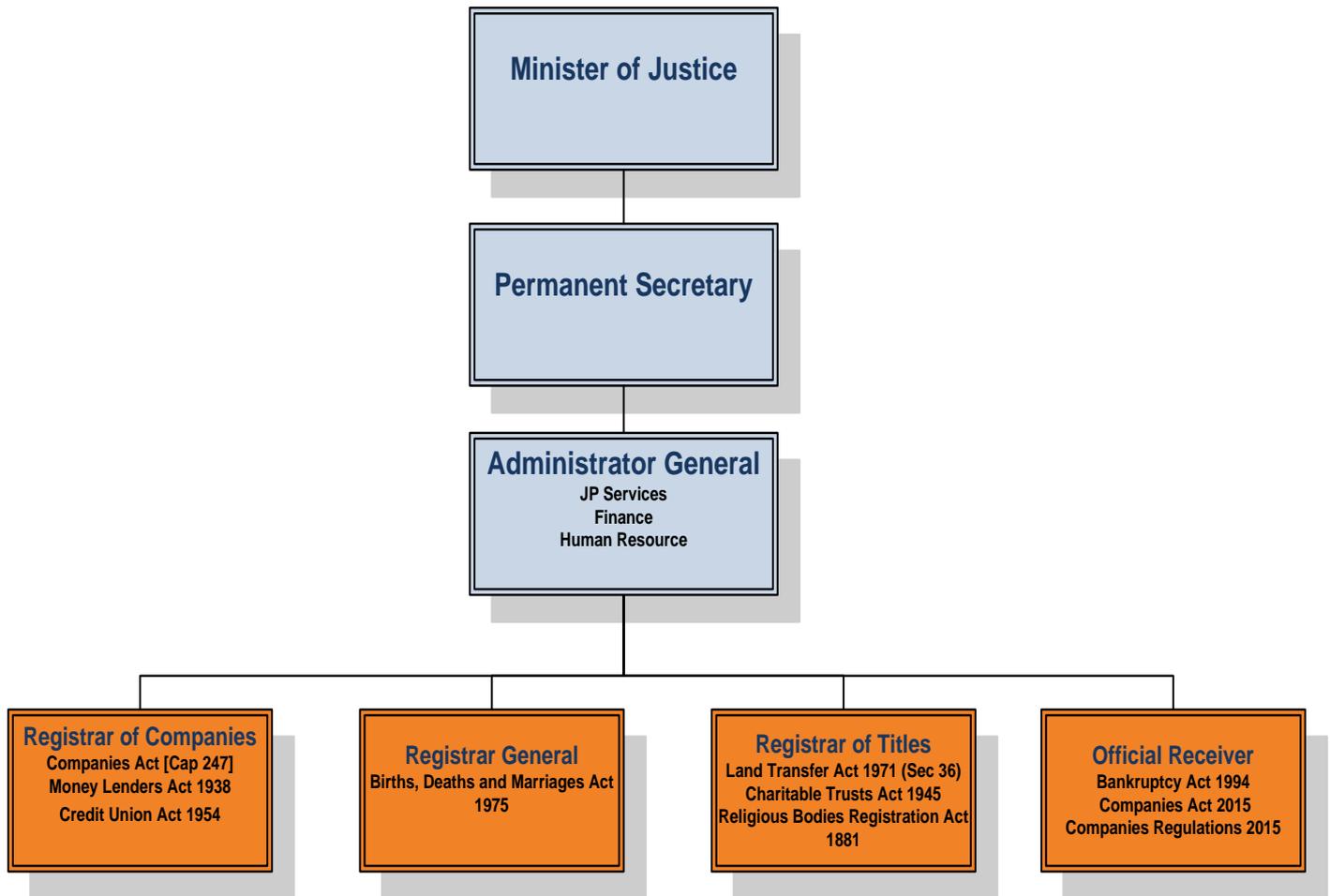
Births, Deaths and Marriages Office

- 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 2021 and 2022 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 2021-2022

The following information details the work done in 2021-2022:

a) JP Application

Total Applications Received and processed – 71

Total Applicants Interviewed	Total Successful Applications from Interview	Total Unsuccessful Applications from Interview	Pending Police Clearance	Total Applicants to be Interviewed	Total Incomplete Applications Received
35	30	5	13	16	7

b) JP Induction

Total number of Participants	Venue	Date
4	Level 1 Suvavou House	12 November 2021
20	Virtual Induction due to COVID – 19 restrictions	18 November 2021
34	Virtual Induction due to COVID – 19 restrictions	25 November 2021
4	Level 1 Suvavou House	25 November 2021
3	Level 1 Suvavou House	03 December 2021
5	Level 1 Suvavou House	07 December 2021

c) Swearing – In Ceremony

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
20	-	20	High Court Room # 1	23 November 2021
20	-	20	High Court Room # 1	01 December 2021

d) Photos



Fig: 1



Fig: 2



Fig: 3

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 2021

REGISTRATIONS					RE-PRINTS		
MONTH	NBR	LBR	D/REG	MARRIAGE	BC	MC	DC
AUG	665	126	737	341	32840	1172	1619
SEP	797	175	738	424	26495	1396	2989
OCT	839	254	541	496	33464	1538	1359
NOV	940	495	569	523	29323	1839	1415
DEC	778	363	539	611	24380	1540	1320
TOTAL	4019	1413	3124	2395	146502	7485	8702

JAN- JUL 2022

REGISTRATIONS					RE-PRINTS		
MONTH	NBR	LBR	D/REG	MARRIAGE	BC	MC	DC
JAN	546	348	561	324	18911	1455	1223
FEB	705	668	629	336	25424	1789	1547
MAR	840	968	659	377	29880	2175	1763
APR	724	1478	533	400	22789	1827	1277
MAY	835	882	675	386	23586	2377	1960
JUN	813	497	587	461	24269	2351	1616
JUL	897	534	537	497	25264	2178	1452
TOTAL	5360	5375	4181	2781	170123	14152	10838

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 (MoJ0 – 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

2.3 CRVS Statistics

Category	2022
Number of births registered after 1 year of occurrence	13931
Number of births registered after the legally stipulated time period but within 1 year of occurrence	9353
Number of births registered within the legally stipulated time period	3742
Number of deaths registered after 1 year of occurrence	898
Number of deaths registered after the legally stipulated time period but within 1 year of occurrence	4942
Number of deaths registered within the legally stipulated time period	829

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 2021-2022.

(August 2021 - July 2022)

INSTRUMENT TYPE	21-Aug	21-Sep	21-Oct	21-Nov	21-Dec	22-Jan	22-Feb	22-Mar	22-Apr	22-May	22-Jun	22-Jul	TOTAL
Titles documents received	1460	1429	1506	1482	1655	1233	1646	1961	1604	1653	1911	1647	19187
Deeds documents received	500	536	511	540	583	462	552	679	583	642	720	684	6992
Charitable documents received	2	12	9	7	10	15	9	11	7	10	7	12	111
Religious Documents received	6	4	6	2	3	4	4	13	7	10	8	7	74
Searches conducted													
(i) Business	4520	4906	4666	4554	4770	4309	4677	4222	3980	4325	4125	3866	52920
(ii) Public	1236	1222	1396	1509	1362	1540	1528	1009	1325	1528	1233	1623	16511
(iii) District	123	120	111	126	130	132	167	135	109	120	96	129	1498
(iv) Emails	1163	1321	1296	1220	1123	1263	1305	1254	1306	1452	1440	1603	15746

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.

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.

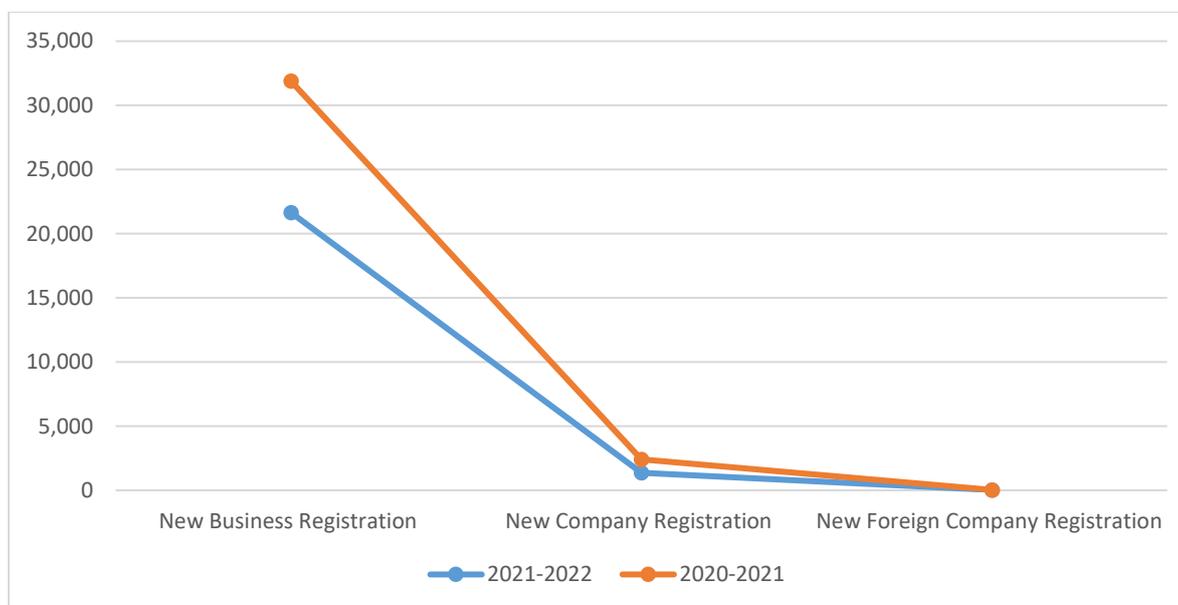
The ROC register has a fully automated system which came into effect in June 2019 and all registration and lodgment for any business and companies are done online using the ROC portal. The office is continuously trying to enhance the ROC portal and works closely with the system designers and developers to improve certain aspects of the portal to make it user friendly as much as it can. One such major enhancement that the office was able to achieve is make the renewal of application automated, whereby any client who has lodged a renewal application for their businesses or companies now receive their renewal certificate instantaneously upon payment.

The ROC office saw a significant increase in new registrations being lodged on the ROC portal due to loans and grants being offered to small and medium businesses around the country by relevant agencies which affected the turn-around time for processing of applications, however, with proper planning and staff dedication, the ROC office had managed to bring down the turnover time to match that of previous years as tabulated below;

	Foreign Companies	Local Companies	Business Registration	Others
2021	3- 5 days	3- 5 days	3- 5 days	3– 10 days
2022	3- 5 days	3- 5 days	3- 5 days	3– 10 days

STATISTICS OF NEW REGISTRATIONS FOR THE 2021-2022 FINANCIAL YEAR

Registration Data	2021-2022	2020-2021
New Business Registration	21,647	10,239
New Company Registration	1,356	1,047
New Foreign Company Registration	24	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.

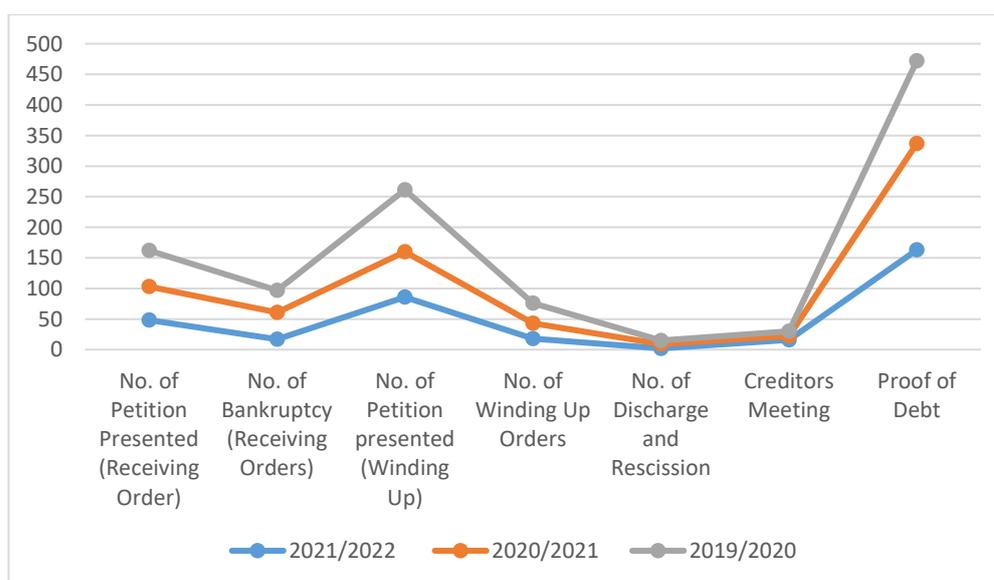
The Official Receiver also ensures that the provisions of the Bankruptcy Act 1944 and Companies Act 2015 are properly and efficiently addressed.

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 ensure that at all times, there is transparency and accountability in the conduct of its officers.

5.1 Bankruptcy and Liquidation Statistics 2019-2022

	2021/2022	2020/2021	2019/2020
No. of Petition Presented (Receiving Order)	48	55	59
No. of Bankruptcy (Receiving Orders)	17	44	36
No. of Petition presented (Winding Up)	86	74	101
No. of Winding Up Orders	18	25	33
No. of Discharge and Rescission	2	7	6
Creditors Meeting	16	6	8
Proof of Debt	163	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 2021-2022 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.

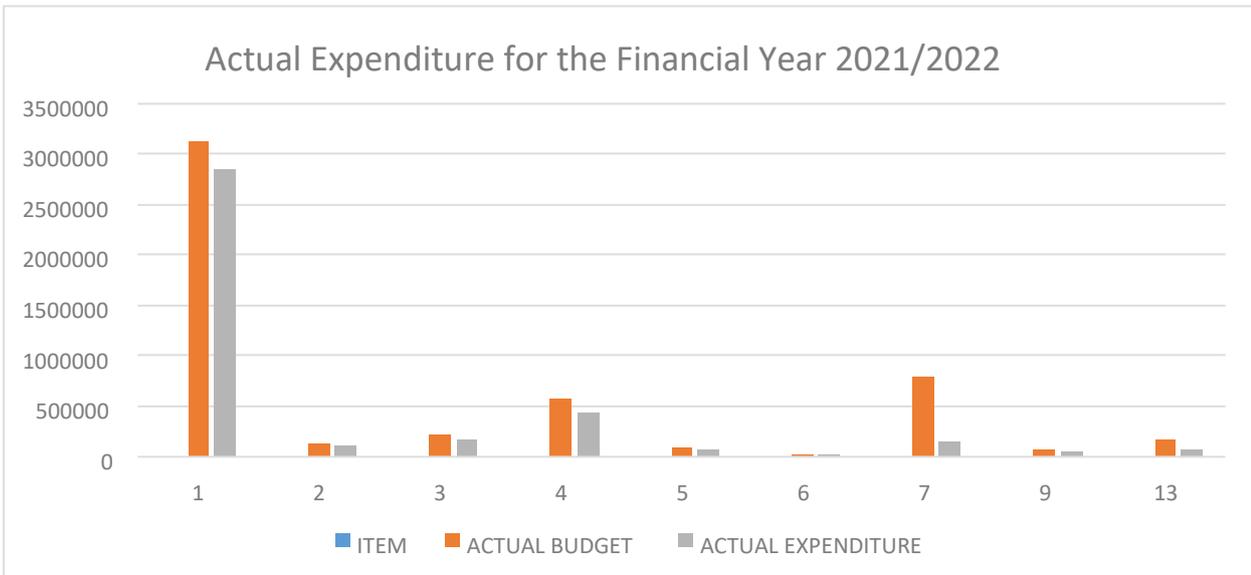
6.2 Financial Reports and Utilization

6.2.1 Ministry Appropriation and Actual Expenditure

The Ministry's Budget for the Financial Year 2021/2022 was \$5,1million. In the revised budget, the Ministry was allocated operating budget of \$782,014 for the Fijian Vaccine Pass project.

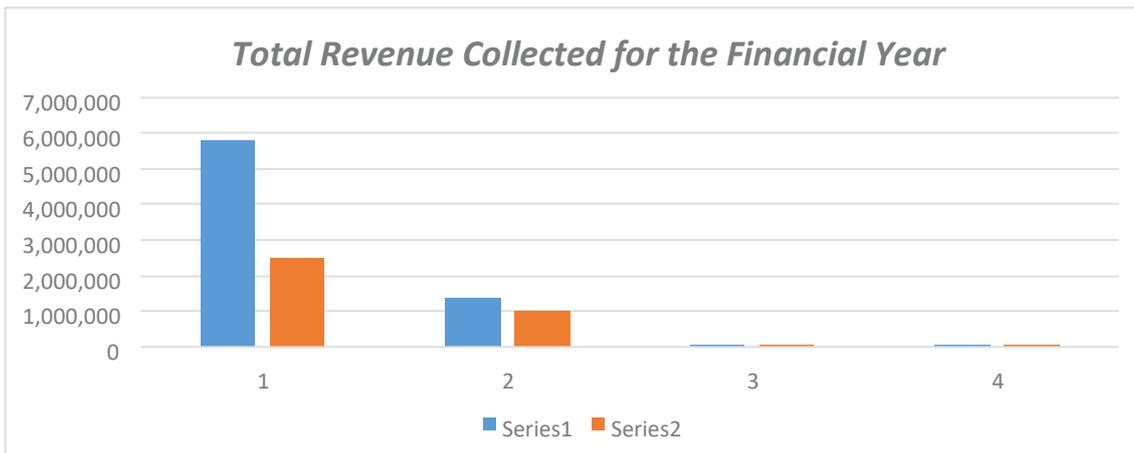
6.2.2 Expenditure for the year

SEG	ITEM	BUDGET ESTIMATE (\$)	ACTUAL EXPENDITURE (\$)
1	Established staff	3,127,866	2,847,157
2	Government Wage Earners	136,415	116,391
3	Travel & Communication	230,000	161,686
4	Maintenance & Operations	578,000	440,099
5	Purchase of Goods & Services	86,965	73,726
6	Operating Grants and Transfers	17,000	17,000
7	Special Expenditure	788,014	153,222
Total Operating Expenses		4,964,260	3,809,281
9	Capital Purchase	60,000	54,141
Total Capital Expenditure		50,000	54,141
13	Value Added Tax	161,400	73,145
Total Expenditure for the Year		5,185,660	3,936,567



6.2.3 Total Revenue collected

Type of Revenue	2022 (\$)	2021 (\$)
Miscellaneous Fees	5,802,300	2,505,205
Registration Fees	1,355,619	999,581
License Money Lenders	1,350	16,555
Other State Revenue	6,912	1,513
Total Revenue for the Year	7,166,181	3,522,854



6.2.4 Bankruptcy and Liquidation Receipt and Payments Analysis

Description	Liquidation (\$)	Bankruptcy (\$)
Receipts		
Debt Collected	400,678	224,346
Petition	48,069	2,835
Search Fees	8,251	32,253
Proof of Debt	6,976	12
Fees & Costs	45,718	-----
Total Receipts	<u>509,692</u>	<u>259,446</u>
Payments		
Debt Payment	1,304,655	75,152
Debtor Refund	96,445	35,206
Petition Refund	3,315	-----
Reversal of Dishonored Chq	-----	-----
Publication Costs	1,606	370
Bank Fees & Charges	568	429
Payment to CFA	12,749	28,443
Accounting Fees	-----	-----
Total Payments	<u>1,419,338</u>	<u>139,600</u>

AUDITED FINANCIAL REPORTS

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
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P. O. Box 2214, Government Buildings
Suva, Fiji



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File Ref: 611

19 July 2023

The Honourable Siromi Dokonivalu Turaga
Attorney General and Minister for Justice
Suvavou House
SUVA.

Dear Sir

MINISTRY OF JUSTICE
AGENCY FINANCIAL STATEMENT - 31 JULY 2022

The audited financial statements for the Ministry of Justice for the year ended 31 July 2022 together with my audit report on them are enclosed.

Particulars of errors and omissions arising from the audit has been forwarded to the Management of the Ministry of Justice for their necessary action.

Yours sincerely

Sairusi Dukuno
ACTING AUDITOR-GENERAL



MINISTRY OF JUSTICE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

**MINISTRY OF JUSTICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	3
MANAGEMENT CERTIFICATE	5
STATEMENT OF RECEIPTS AND EXPENDITURE	6
APPROPRIATION STATEMENT	7
STATEMENT OF LOSSES	8
OFFICIAL RECEIVER LIQUIDATION TRUST FUND ACCOUNT	9
OFFICIAL RECEIVER BANKRUPTCY TRUST FUND ACCOUNT	10
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS	11

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 2022, 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 Accountants' 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 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.



Sairusi Dukuno
ACTING AUDITOR-GENERAL

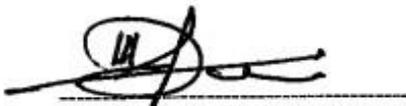


Suva, Fiji
19 July 2023

**MINISTRY OF JUSTICE
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2022**

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 2022; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Ropate Green Lomavatu
**Permanent Secretary for
Justice**



Ms. Jessica Chand
Principal Accounts Officer

Date: 12/7/2023

MINISTRY OF JUSTICE
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 (\$)	2021 (\$)
RECEIPTS			
State Revenue			
Miscellaneous Fees	3(a)	5,802,300	2,505,205
Registration Fees	3(b)	1,355,619	999,581
Licence Money Lenders	3(c)	1,350	16,555
Other State Revenue		6,912	1,513
TOTAL REVENUE		7,166,181	3,522,854
EXPENDITURE			
Operating Expenditure			
Established Staff	3(d)	2,847,157	2,829,104
Government Wage Earners		116,391	117,841
Travel & Communications		161,686	160,508
Maintenance & Operations		440,099	422,311
Purchase of Goods & Services		73,726	65,347
Operating Grants and Transfers		17,000	17,000
Special Expenditure	3(e)	153,222	205,795
Total Operating Expenditure		3,809,281	3,817,906
Capital Expenditure			
Capital Construction		—	—
Capital Purchase		54,141	47,154
Total Capital Expenditure		54,141	47,154
Value Added Tax		73,145	62,871
TOTAL EXPENDITURE		3,936,567	3,927,931

MINISTRY OF JUSTICE
 APPROPRIATION STATEMENT
 FOR THE YEAR ENDED 31 JULY 2022

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	3,077,866	50,000	3,127,866	2,847,157		280,709
2	Government Wage Earners	136,415	0	136,415	116,391		20,024
3	Travel & Communications	145,000	85,000	230,000	161,686		68,314
4	Maintenance & Operations	638,000	(60,000)	578,000	440,099		137,900
5	Purchase of Goods & Services	135,965	(49,000)	86,965	73,726		13,239
6	Operating Grants & Transfers	17,000	0	17,000	17,000		0
7	Special Expenditure	824,014	(36,000)	788,014	153,222		634,793
	Total Operating Expenditure	4,974,260	(10,000)	4,964,260	3,809,281		1,154,979
	Capital Expenditure						
8	Capital Construction	---	---	---	---		---
9	Capital Purchase	50,000	10,000	60,000	54,141		5,859
	Total Capital Expenditure	50,000	10,000	60,000	54,141		5,859
13	Value Added Tax	161,400	0	161,400	73,145		88,255
	TOTAL EXPENDITURE	5,185,660	0	5,185,660	3,936,567		1,249,093



**MINISTRY OF JUSTICE
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 JULY 2022**

Loss of Money

There was no loss of money recorded for the financial year ended 31 July 2022.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2022.

Losses of Assets

There was no loss of assets recorded for the year ended 31 July 2022. The Board of Survey for the financial year 2021-2022 was carried out and a report submitted to the Ministry of Economy, as required.

**MINISTRY OF JUSTICE
OFFICIAL RECEIVER LIQUIDATION TRUST FUND ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

	Note	2022 (\$)	2021 (\$)
RECEIPTS			
Debt Collected		400,678	2,837,099
Petition		48,069	58,751
Search Fees		8,251	4,600
Proof of Debt		6,976	7,512
Fees and Costs		45,718	---
Total Receipts		509,692	2,907,962
PAYMENTS			
Company operational expenditures		---	40,485
Debt Payment		1,304,655	1,289,232
Debtor Refund		96,445	---
Petition Refund		3,315	4,578
Reversal of Dishonoured Cheque		---	6,900
Publication Costs		1,606	1,331
Bank Fees & Charges		568	540
Payment to CFA		12,749	9,960
Reversal to Bank Account		---	740
Total Payments		1,419,338	1,353,766
Deficit/Surplus		909,646	1,554,196
Opening balance as at 1 August		2,563,504	1,009,308
Closing Balance as at 31 July	6	1,653,858	2,563,504

MINISTRY OF JUSTICE
OFFICIAL RECEIVER BANKRUPTCY TRUST FUND ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

	Note	2022 (\$)	2021 (\$)
RECEIPTS			
Debt Collected		224,346	136,167
Search Fees		32,253	21,616
OR Fees & Costs		—	269
Petition		2,835	5,287
Proof of Debt		12	20
Total Receipts		259,446	163,359
PAYMENTS			
Debt Payment		75,152	39,888
Debtor Refund		35,206	6,028
Petition Refund		—	422
Publication Costs		370	130
Bank Fees & Charges		429	402
Payment to CFA		28,443	21,241
Total Payments		139,600	68,111
Surplus		119,846	95,248
Opening balance as at 1 August		402,655	307,407
Closing Balance as at 31 July	6	522,501	402,655

MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

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 2022

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Miscellaneous fees revenue increased by \$3,297,095 or 132% compare to 2021 due to the free Birth Certificates and Death Certificates initiatives announced in the 2021/2022 budget, as such the revenue increased due to free services, the cost for free Birth Certificates and Death Certificates was paid by Ministry of Economy.
- (b) Registration revenue increased by \$356,038 or 36% due to increase in the number of business registration. As part of COVID recovery, different types of loans and assistances were provided by the Government to small and medium enterprises, hence the business registration increased.
- (c) The revenue for money lenders decreased by \$15,205 or 92% compared to 2021 because less new applications were received for the money lenders, only the application for renewals were received.
- (d) The established staff expenditure increased by \$18,053 or 6% compared to 2021 due to overtime budget provided in the revised budget.
- (e) Special expenditure decreased by \$52,573 or 26% in 2022 compared to 2021, since the Ministry was not provided the Digitization funding for the financial year 2021/2022.

MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....)
FOR THE YEAR ENDED 31 JULY 2022

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 2021-2022 to incur further expenditure on critical areas of Ministry of Justice.

Virement No.	From	To	Amount (\$)	Approval
V15001/ 21-22	SEG 5	SEG 1	14,000	Minister for Economy
	SEG 7		36,000	

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

Virement No.	From	To	Amount (\$)	Approval
Jus 01/22	SEG 5	SEG 3	35,000	Acting Permanent Secretary for Justice
Jus 02/22	SEG 5	SEG 5	10,000	Acting Permanent Secretary for Justice
Jus 03/22	SEG 4	SEG 3	50,000	Acting Permanent Secretary for Justice
Jus 04/22	SEG 4	SEG 4	5,000	Acting Permanent Secretary for Justice
		SEG 9	10,000	

MINISTRY OF JUSTICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued....)
FOR THE YEAR ENDED 31 JULY 2022

NOTE 5: SIGNIFICANT SAVINGS

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a)	Travel & Communication	230,000	161,686	68,314	30%
b)	Maintenance & Operations	578,000	440,099	137,901	24%
c)	Special Expenditure	788,014	153,222	634,793	81%

- (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 printing and stationery expenditure.
- (c) The savings in special expenditure budget is because of the Vax Pass Project budget which was allocated to the Ministry in the revised budget. The Ministry was allocated \$788,014, however the Ministry only utilised \$153,222 due to the duration and closing of accounts since LPO issuance for normal operation closed on 31 May 2022, the project is continued for the financial year 2022/2023.

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.

