

# ANNUAL REPORT

2019-2022



Ministry of iTaukei  
Affairs

Parliamentary Paper Number—155/23



# STRATEGIC DIRECTION

## VISION

A Transformed iTaukei Family for a Better Fiji

## MISSION

We will strive to create a prosperous Vanua for a better Fiji through the following:

- Build strong leadership for the Vanua;
- Develop relevant policies, programmes and legislations;
- Develop smart partnerships;
- Coordinate capacity building initiatives; and
- Empower the iTaukei through appropriate institutional framework of governance.

## VALUES

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



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## LETTER TO MINISTER

Hon. Iferemi Vasu  
Minister for iTaukei Affairs, Culture, Heritage and Arts  
Government Buildings  
Suva

Dear Sir,

It is my pleasure to present to you the Ministry of iTaukei Affairs Annual Report for the 2019– 2020 financial year.

This report has been prepared in accordance with all applicable obligations of the Financial Management Act 2004, including subsection 49(1) which requires that you table the report in Parliament.

The report also includes the Ministry's audited financial statements as required under section 50(2) of the Financial Management Act 2004.

Yours sincerely

Pita Tagicakirewa  
Permanent Secretary for iTaukei Affairs, Culture, Heritage and Arts





## REVIEW BY THE PERMANENT SECRETARY

I am pleased to present the Annual Report of the Ministry of iTaukei Affairs for the period 2019 to 2022. This report outlines the Ministry's achievements in implementing our government's vision of a prosperous and inclusive Fiji, where all Fijians, including the iTaukei people, can reach their full potential.

Our focus and agenda are clear which is to promote vanua governance and build entrepreneurship. With these two main agenda we will be concentrating and continue bridging relationships with our stakeholders and creation of friendships. Entrepreneurship will involve creation of wealth that involves financial intelligence, resilience, and the ability to navigate and leverage opportunities.

The Ministry of iTaukei Affairs is committed to working with iTaukei communities and stakeholders to achieve a brighter future for all iTaukei people. We are confident that, with the continued support of the Fijian government and the iTaukei people, we can overcome the challenges we face and build a prosperous and inclusive Fiji.

Pita Tagicakirewa  
Permanent Secretary for iTaukei Affairs, Culture, Heritage & Arts



# 1.

# MINISTRY OVERVIEW

## CORPORATE PROFILE

The ministry is responsible for developing, implementing and monitoring government programmes focused on the Good Governance and well-being of the iTaukei people. The ministry aims to align itself to its mandated role, which evolves to the environmental changes through the provision of policy advice and the implementation of policies and programmes that will expedite sustainable development.

The Ministry of iTaukei Affairs, Culture, Heritage and Arts is the government agency that administers programs and services provided by the following divisions:

1. EXECUTIVE SUPPORT UNIT

2. ITAUKEI LANDS AND FISHERIES COMMISSION

3. ITAUKEI LANDS APPEALS TRIBUNAL

4. ITAUKEI INSTITUTE OF LANGUAGE AND CULTURE

5. DEVELOPMENT SERVICES DIVISION

7. CORPORATE SERVICES DIVISION



## LEGISLATIONS

Our responsibilities are entrenched in the following legislations:

- iTaukei Affairs Act 1944
- iTaukei Lands Act 1905
- iTaukei Lands Trust Act 1940
- iTaukei Development Fund Act 1965
- iTaukei Trust Fund Act 2004

## 2. DIVISIONAL RESPONSIBILITIES

### 2.1 I<sup>T</sup>AUKEI LANDS AND FISHERIES COMMISSION

The Ministry is tasked with the resolution of disputes regarding land ownership, fishing rights and customary chiefly positions. This role is entrenched in the i<sup>T</sup>aukei Lands Act 1905;

- i<sup>T</sup>aukei Lands and Fisheries Commission (TLFC) is constituted under the i<sup>T</sup>aukei Lands Act and the Fisheries Act Cap 158. The Commission adjudicates on disputes of lands; fishing grounds and the customary leadership titles. TLFC is custodian to various culturally significant registers which are maintained and updated from time to time. These Registers facilitate the resolution of disputes.
- i<sup>T</sup>aukei Lands Appeals Tribunal (TLAT) – the Tribunal makes rulings over Appeal cases that challenge the decision of the Commissions on land ownership, boundary, fishing rights and customary chiefly titles.

### 2.2 I<sup>T</sup>AUKEI INSTITUTE OF LANGUAGE AND CULTURE

The i<sup>T</sup>aukei Institute of Language and Culture (TILC) was established under a Cabinet Decision, for the collation of an i<sup>T</sup>aukei Dictionary and for the cultural mapping of i<sup>T</sup>aukei communities. The Institute is responsible for the provision of policy advice on safeguarding the i<sup>T</sup>aukei Language and Culture which includes its study, development, promotion and protection.

### 2.3 DEVELOPMENT DIVISION

The Development Services Division provides policy advice on the social, economic and environmental matters that affect the good governance and wellbeing of the i<sup>T</sup>aukei. Through its Research and Policy Unit, the Division engages in consultative forums with other i<sup>T</sup>aukei Institutions, government agencies, CSOs, NGOs and other key stakeholders to ensure that i<sup>T</sup>aukei interests are considered in key policy issues and programmes that support their overall development.

The Division oversees the following programmes; Village Bylaws (VBL); i<sup>T</sup>aukei Leadership Curriculum, National i<sup>T</sup>aukei Resource Owners Committee (NTROC) and the development of an i<sup>T</sup>aukei Contextualized Child Protection programme. The Division is Secretariat to both internal and external forums that oversee development within i<sup>T</sup>aukei communities.

### 2.4 CORPORATE SERVICES

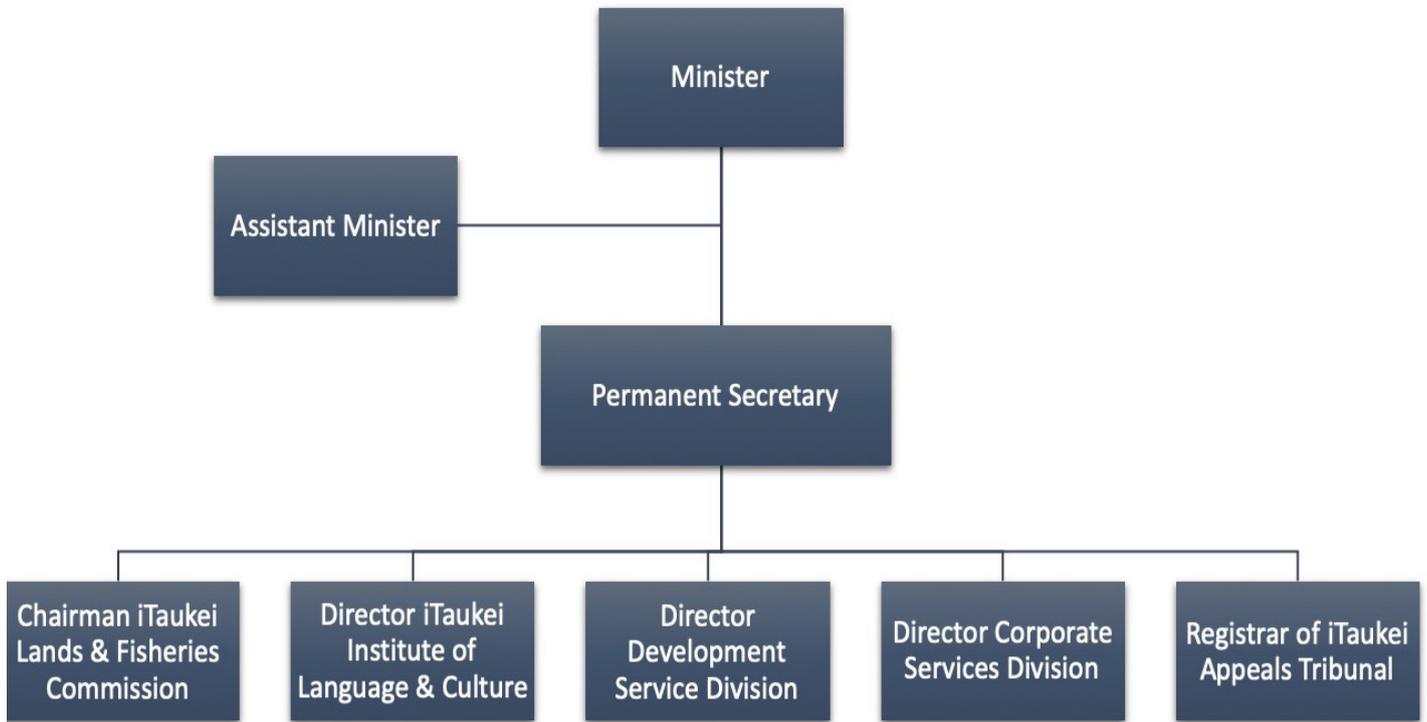
The Corporate Services Division (CSD) is charged with developing and implementing the Ministry's key objectives of responsible corporate governance that is well grounded on the Public Service Code of Conduct. The Division is also assigned the critical task of prudently managing public resources at the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

## 2.5 MONITORING AND EXECUTIVE UNIT

The Monitoring and executive Unit monitors and evaluates the implementation and coordination of Ministry programmes and policies aligned to national objectives; including the establishment of targets in the Costed Operational Plan and the MTA Strategic Development Plan. To monitor government programs and Ministry's performance focused on the Good Governance and well-being of the iTaukei People.



### 3. ORGANISATION STRUCTURE



## 4. PERFORMANCE HIGHLIGHTS BY DIVISIONS

### 4.1 EXECUTIVE SUPPORT UNIT

The ESU supported the Minister for iTaukei Affairs through the Permanent Secretary in the following areas:

1. Supporting the Minister and Permanent Secretary carry out their functions
2. Ensuring efficient provision of policy papers, briefs, cabinet papers and Parliamentary Responses
3. Advancing iTaukei's interest through enhanced engagements with stakeholders
4. Speeches' and message's
5. Monitoring of Costed Operational Plan and Divisional Business Plans
6. Facilitating formation of organizational planning documents
7. Facilitating Media administration for the organization
8. Other Responsibilities.



*Costed Operational planning workshop*



*Divisional discussion during planning workshop*



*Collaboration with Partners*

## 4.2 ITAUKEI LANDS AND FISHERIES COMMISSION

The iTaukei Lands & Fisheries Commission is a statutory body constituted under the iTaukei Lands Act-1905 and the Fisheries Act-1941 to adjudicate on disputes regarding land ownership, fishing rights and customary chiefly positions. The Commission is the custodian to various culturally significant registers for the iTaukei which are maintained and updated from time to time and these registers facilitate the resolution of disputes. The most significant of these registers is the Vola ni Kawa Bula [VKB] which was digitized in 2014 to improve service delivery and the maintenance of these records that have been manually kept and updated since the first sitting of the Native Lands Commission in the early 1900.

1. Vanua Unit

2. Vola ni Kawabula Unit

3. Technical Unit

### 4.2.1 VANUA UNIT

#### DISPUTE RESOLUTION

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

##### INFORMAL SITTING:

The number of Decisions for formal enquiries made by the Commission is reflected in the table below:

**Table 1: Informal Sitting 2019-2022**

INFORMAL SITTING	2019-2020	2020-2021	2021-2022
	57	29	59

Improved processes and encouraging the Vanua to solve their own dispute has resulted in an immense decrease in the number of disputes registered.

**Table 2: Formal Sitting 2019-2022**

FORMAL SITTING	2019-2020	2020-2021	2021-2022
Disputes Resolved	1	2	2

## Leadership Training & Awareness

Strengthening the existing traditional leadership model to build visionary leaders was primary focus of the leadership training and awareness that was conducted.

**Table 3: Leadership Awareness 2019-2022**

LEADERSHIP AWARENESS	2019-2020	2020-2021	2021-2022
Training/Awareness Conducted	46	45	57



*Chairman NLC*



*Leadership Awareness*

## CUSTOMARY TITLES

Filling vacant customary positions creates an enabling environment of ownership and the stability amongst villages. The iTaukei indigenous society is very communal with great importance attached to the family unit, the village and the vanua (land).



*TLFC commission during dispute hearing*

The table tabulates breakdown of customary positions from 2019-2022 by Provinces.

**Table 4: Breakdown of Customary Titles by Province**

Yasana	Total Customary Title Positions	No. of Customary Title Filled	No. of Customary Title Vacant	% Customary Titles Filled	% Customary Title Vacant
Tailevu	880	405	475	46%	54%
Naitasiri	105	51	54	48%	52%
Ra	666	342	342	49%	51%
Lomaiviti	493	140	353	28%	72%
Rewa	343	118	225	34%	66%
Nadroga	445	230	215	52%	48%
Ba	533	375	158	70%	30%
Namosi	105	51	54	49%	51%
Serua	81	33	48	41%	59%
Kadavu	384	153	231	40%	60%
Cakaudrove	500	229	271	54%	46%
Macuata	468	249	219	53%	47%
Bua	391	206	185	53%	47%
Lau	316	103	213	33%	67%

## Management and Preservation of Records

The Commission is the custodian to various culturally significant registers for the iTaukei which are maintained and updated from time to time. The goal of managing and preserving the records is to ensure longevity and that the records of iTaukei heritage will be appropriately preserved for the future generations.

**Table 5: Preservation and Management of Records 2019-2022**

Funcions	2019 -2020	2020 -2021	2021 - 2022
Records Renewed	12	12	160
Tribal Statement & Evidence Books	81	63 pages	93 pages
Records Indexed	20	12	12



*Maintenance and Preservation of Customary Registers*



## 4.2.2 VOLA NI KAWA BULA RECORDS

The Commission is the custodian to various culturally significant registers for the iTaukei which are maintained and updated from time to time and these registers facilitate the resolution of disputes. The most significant of these registers is the Vola ni Kawa Bula [VKB] which was digitized in 2014 to improve service delivery and the maintenance of these records that have been manually kept and updated since the first sitting of the Native Lands Commission in the early 1900.

**Table 6: VKB registration digitized 2019-2022**

VKB Records	2019 - 2020	2020 - 2021	2021 - 2022
VKB registration digitized	8370	7006	11790



*Marist Brother High School students during the visit to the Vola ni Kawabula unit*



*TLFC commission facilitating "Bubului" for deletion from Vola ni Kawa Bula*

## VALIDATION OF DEVELOPMENT PURPOSED

Verification of LOU names are conducted for verification of development purposes.

**Table 7: Validation for development purposes 2019-2022**

	2019 - 2020	2020 - 2021	2021 - 2022
EFL: iTaukei names verified for EFL purposes	616	421	717
TLTB: Names verified for Land Lease purposes	324	198	303
Housing Authority	24	0	47
FNPF: Names verified for Housing Loan	473	175	225
Waiver Fishing Rights	60	41	77

## Customer Services 2019-2022

A key responsibility of TLFC was providing customer services on a daily basis. The Table Line Graph below shows the number of customer served respectively as well as those referred to the Chairman TLFC, considering the sensitivity of issue(s) raised and discussed.

**Table 8: TLFC Customer Service 2019-2022**

	2019 - 2020	2020 - 2021	2021 - 2022
Customer Service	12,786	7312	13,707

### 4.2.3 DEMARCATION AND SURVEY OF UN-SURVEYED iTAUKEI LANDS

The key objective of the Technical unit is to completely demarcate and survey the unsurveyed iTaukei lands, which is a statutory requirement, entrusted upon the TLFC under the iTaukei Lands Act (1905). This process is done in partnership with landowners; and is a form of empowering the communities to familiarise themselves with their land boundaries.

The unit is also responsible for the demarcation and GPS survey of all iTaukei villages; the objective of this exercise is to assist with development and the provision of necessary infrastructure and utility development within villages. The Village GPS team suffered a major challenge of the purchase of equipment's and pandemic covid – 19 in March 2020. The crisis had a drawback in terms of the travelling restriction to respective villages.

Redefinition surveys of iTaukei Boundaries was also a major challenge for the Survey unit due to boundary disputes, lack of knowledge of Land owning units of this current generations and funding. Consequently most disputes were solved amicably through awareness and field work.

However any confirmation and verification of iTaukei land boundaries by law is the core responsibility and obligation of the Commission.

The achievements for the Technical unit are tabulated below

**Table 9: Technical Unit Achievement 2019-2020**

	2019 - 2020	2020 -2021	2021-2022
Protocols of demarcation & survey of un-surveyed iTaukei Land (Consultation)	9	19	29
Demarcation of Un-surveyed iTaukei Land Boundaries surveyed/ demarcated	58	35.84 km	33.25 km
Survey of Un- surveyed iTaukei Land	36	45.6 km	56.64 km
Lodgment of new survey plans	16	8	24
Preparation of new RTL	58	24	22
GPS village boundary	50	104	108
Endorsement of RTV	50	166	98
Redefinition of boundaries	10	12	34



TLFC survey and demarcation team during field work.



Plotting of iTaukei village boundaries.

### 4.3 iTAUKEI APPEALS TRIBUNAL

The iTaukei Lands Appeal Tribunal is regulated under the iTaukei Lands Act 1905, iTaukei Lands (Amendment) (Appeals Tribunal) Act 1998 to inquire and make final ruling over appeal cases from the decision of the Commission.

These appeal cases include land ownership, boundary, fishing rights and customary chiefly titles. The iTaukei Lands (Amendment) (Appeal Tribunal) Act, 1998 stated that the decision of the Appeals Tribunal are to be final and conclusive and cannot be challenged in a court of law.

**Table 10: Appeal Cases**

2019 -2020	2020 -2021	2021-2022
-	-	1

### 4.4 iTAUKEI INSTITUTE OF LANGUAGE AND CULTURE

The institution is mandated to carry out the exercise for the cultural mapping, which involves the collection, recording and documentation of indigenous tangible and intangible cultural heritage in all 14 provinces in Fiji and to produce the iTaukei monolingual dictionary. Whilst implementing the cultural mapping programme, researchers concede that there was a need to safeguard the skills and knowledge required to perform arts, thus the initiative to record Living Human Treasures (LHT). Promotes preservation of culture and language through the weekly Radio Programs, Lialiaci Quarterly Publications, judging during Provincial Councils Festival, community and organizational awareness.

## CULTURAL MAPPING PROGRAMME

The Ministry was able to complete mapping the province of Ba consisting of 21 districts and 106 villages. Completion of Cultural Mapping Exercise was undertaken in the village Ucunivanu, Verata, Tailevu. The Cultural Mapping exercise and the activities had made a great impact on the revival of some intangible cultural heritage in the vanua of Ba. An example is the traditional culinary of icara in Dratabu village in the district of Nadi. This exercise has also brought people to work together (solesolevaki) for a week in trying to discuss and confirm their cultural heritage.



*Cultural Mapping Exercise at Ucunivanua, Verata Tailevu*



*Cultural Mapping Exercise at Ucunivanua, Verata Tailevu*

## CULTURAL MAPPING VERIFICATION EXERCISE

Validation exercise on information gathered in the Cultural Mapping Program were undertaken completing 14 Districts in the province of Ra.

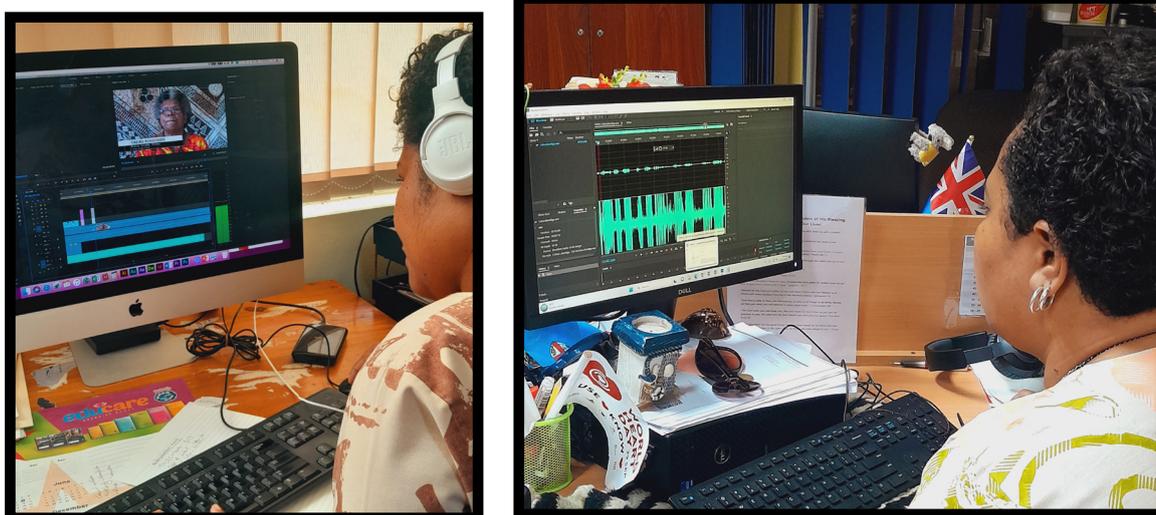


*Cultural Mapping Verification Exercise at Nailuva, Ra*

## CULTURAL MAPPING DATA MANAGEMENT

Field Data captured was edited, analyzed and digitized. Final arrangement of data has been on-going and the division is working on launching of the Traditional Knowledge and Expression of Culture [TKEC] database where all cultural resources will be stored.

The Division has commenced the process of data management of cultural mapping information from Namosi, Serua, and Lomaiviti provinces.



*Cultural Mapping Data Verification Exercise*

## CULTURAL REVITALIZATION PROGRAMME

Data collected during the Cultural Mapping Program, numerous traditional knowledge and expression of culture were at risk of becoming extinct as the older generations pass on. Formalizing recognitions of Living Human Treasures and Heritage sites were identified during the CMP needed to be done urgently. The Special Revitalization program complements the Cultural Mapping by ensuring the continuity of the iTaukei Culture and tradition through transferring knowledge to owners of the knowledge; instead of limiting the process with the confines of documentation.

## CULTURAL REVITALIZATION PROGRAMS UNDERTAKEN IN 2019 – 2022

**Table 11: Cultural Revitalization Program 2019-2022**

2019 -2020	2020 -2021	2021-2022
4	2	2



*Cultural Revitalization program - “tali ikata”*



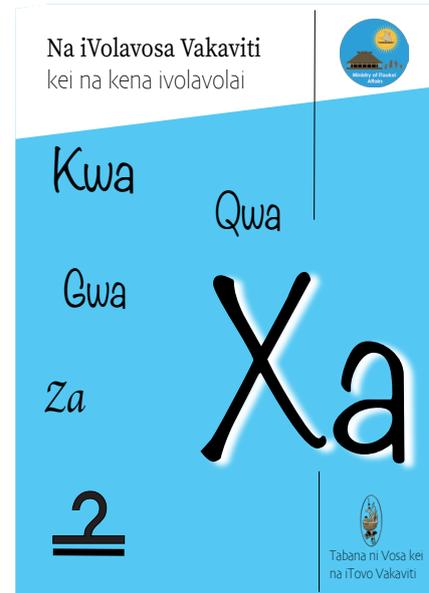
*Cultural Revitalization program - “tara vale cokotu”*

## MAINTENANCE OF LIBRARY

The institution is also a resource center for iTaukei literatures, books, and photographs of traditional events, audio and visual tapes with detailed indexes on computer in both iTaukei and English vernacular to ensure materials are easily accessible.

The maintenance of TILC library involved the following activities:

- Digitization of Documents
- Purchase of new books and materials
- Research/visitations



**Table 12: Maintenance of Library 2019-2022**

	2019 -2020	2020-2021	2021-2022
Documents Digitized	780	88	47
Books Purchased	41	6	18
Research/ Visitations	112	72	124

## REVIEW OF THE I VOLAVOSA OR FIJIAN MONOLINGUAL DICTIONARY

The Review of the Monolingual Dictionary included researching and formalizing of coined words.

**Table 13: Research words 2019-2022**

	2019 -2020	2020-2021	2021-2022
No. of words	760	518	418

## I TAUKEI FESTIVALS

The concept of the National iTaukei Festivals was initiated in 2010 and was established on the premise that it would encourage the communities to actively safeguard their language and culture. The iTaukei Festivals were conducted to revitalize and showcase cultural uniqueness at the Provincial, District and Village levels. Despite the COVID 19 restrictions, cultural festivals were facilitated with partnership with the iTaukei communities and Provincial Council aiming to promote and safeguarding of important cultural identities such as veisisivi vosavanua, meke, cakacakaniliga, sulusulu, buiniga, serenivanua and ukutaki ni vatunuloa.



**Table 14: iTaukei Festivals Judging 2019-2022**

	2019 -2020	2020-2021	2021-2022
No. of Festivals	13	6	5



## **CULTURAL AWARENESS & ADVOCACY**

The Cultural advocacy Programs involved the promotion of iTaukei Language & Culture including the Noda Vosa programs, cultural awareness, articles on social media platform, livestreaming recording, translations, Lialiaci publications, short publications.

The division also carry out Cultural Awareness advocacy program that is customized to suit the requirements of each respective institution that made the request. The commonality in all these sessions is that they request basic knowledge on the iTaukei Culture to enhance their understanding of the complexities of the iTaukei world view and ways of doing things. The iTaukei Institute of Language and Culture conducts sessions based on invitations.

The division has engaged to carry out a sustained implementation of Cultural session with the Centre for Appropriate Technology & Development in Nadave for the Trade students enrolled in it. The sessions carried out throughout the financial year which afforded the TILC development of structured pedagogical approaches to culture and language. As part of cultural awareness, TILC received request from MoE to provide educational audio doc for Vosa Vakaviti (Cultural Activities).

## 4.5 DEVELOPMENT SERVICES DIVISION

The role of the division is to provide policy advice to the Permanent Secretary on Economic, Environment and Social matters that affects the welfare and wellbeing of the iTaukeis.

Advice and recommendations given through briefs and Policy Papers has enabled the Ministry to continue delivering in safeguarding the wellbeing and interests of the iTaukei people. In strengthening partnership with stakeholders, in particular government and Non- Government agencies, the ministry was engaged in consultative forums with relevant stakeholders and represents the ministry in meetings, workshops and conferences.

**Table 15: Policy Advice 2019-2020**

Policy Advice	2019 -2020	2020-2021	2021 -2022
Cabinet Paper	1	1	1
Parliamentary response	5	4	2
New Policies Papers	14	15	10

## SECRETARIAT SUPPORT

The division also facilitates Secretariat Support services provided through the following internal & external forums in ensuring efficient and effective implementations of their roles and functions;

**Table 16: Forums 2019-2022**

Internal Forum	External Forum
Traditional leadership Sub Committee	Internal Policy Committee
Tabua Hub Committee	iTaukei Executive Forum
Child Protection Committee	National Resource Owners Forum
Village Guideline Committee	Traditional Leadership
iTaukei Executive Forum Working committee	

**Table 17: Research Approval facilitated 2019-2022**

	2019 -2020	2020-2021	2021-2022
Research Approval endorsed	33	21	56

## 4.6 CORPORATE SERVICES DIVISION

Corporate Services Division (CSD) ensures that the Ministry's core arms are provided with the necessary tools to ensure maximum productivity and to continuously improve the wellbeing of the iTaukei people. The division is responsible for the administration of the Constitutional Function in compliance with the Civil Service policies and guidelines through the following unit:

## I) HUMAN RESOURCES MANAGEMENT & DEVELOPMENT

Human Resource Management through the recruitment and selection process, facilitate and conduct training, annual performance assessment, leave management, management of vehicle and transport and other logistics support.

**Table 18: Staff Establishment**

STAFF ESTABLISHMENT	2019 - 2020	2020-2021	2021-2022
Permanent	141	141	141
GWE	14	14	14
Project	27	27	27
NEC Attachee	1	6	4
Industrial Attachment	1	2	2

Appointments were made last year to fill permanent and temporary posts. The details for the period 2019 – 2020 are highlighted in Table 19.

**Table 19: Breakdown of Appointments**

Appointments	2019 - 2020	2020-2021	2021-2022
New	2	2	5
Acting	10	11	8
Temporary	9	7	7
Promotion	1	1	3
Retirement	1	2	1
Resignation	6	3	2
Re-Engagements	1	2	1
Renewal of Contracts	5	15	17
Internal Posting	2	5	2
Transfers	3	0	0
Disciplinary Cases	15	8	6

## LEARNING AND DEVELOPMENT - TRAINING

To ensure staff development and improvement of service delivery, various training programs was provided.

**Table 20: Training completed**

Trainings	2019 - 2020	2020-2021	2021-2022
	34	20	20

## II) MANAGEMENT INFORMATION SYSTEM (MIS) UNIT

The primary responsibility of the MIS unit is to provide effective delivery and support of essential information and technology services to other divisions.

The Unit was asked to carry out some new tasks in addition to the normal ICT tasks that the officers attended to over the years

**Table 21: MIS Work Progress 2019-2022**

No.	TASK	REMARKS
1	Live streaming of events	Unit facilitated MTA Events that were live streamed in media platforms
2	Cabling works	Installation of ports for voice and data and also the laying of cables and ducts were completed.
3	Upgrade of Operating System (OS)	<ul style="list-style-type: none"> <li>An upgrade to Windows 8.1 was carried out on all machines that had the Windows 7 OS as required by ITC.</li> <li>Microsoft no longer supports Win 7 OS hence the need for the upgrade.</li> <li>About 60% of the upgrade had been completed.</li> </ul>
4	Network Inventory Software	<ul style="list-style-type: none"> <li>This software monitors the status of the consumables items like toners and drum units for copiers and printer.</li> <li>The alerts from the application informs' to when to change the toner therefore enabling order for stocks in advance.</li> <li>This is only for the equipment that are connected to the network.</li> </ul>
5	Provision of IT support for roadshows	<ul style="list-style-type: none"> <li>Provision of IT technical support during the roadshows that were carried out.</li> </ul>
6	Eservices	<ul style="list-style-type: none"> <li>Provided technical support for the VKB officers in the Provincial offices</li> </ul>
7	HR Database	<ul style="list-style-type: none"> <li>Development of database.</li> <li>Uploading of bio-data for all staff</li> <li>Later shelved because Ministry of Civil Services were going to "roll out" the new HR system of Ministries.</li> </ul>
8	IT complaints	<ul style="list-style-type: none"> <li>Resolution of faults on complaints received.</li> </ul>

## PUBLIC RELATIONS & COMMUNITY ENGAGEMENTS

Information and services are disseminated through public outreach programs, and roadshows.

Public participation is encouraged through consultation with communities where proper advice is given and issues clarified to them.

**Table 22: Summary of Public Consultations and Roadshows undertaken in 2019 – 2020**

Roadshows/Public Consultations	2019 - 2020	2020 -2021	2021-2022
Public Consultation	<ol style="list-style-type: none"> <li>1. Tikina Batiwai</li> <li>2. Tikina Deuba</li> <li>3. Black Roack camp</li> </ol>	<b>Koro Island</b> <ol style="list-style-type: none"> <li>1. Mudu Village</li> <li>2. Namacu village</li> <li>3. Vatulele Village</li> <li>4. Kade village</li> <li>5. Nasau village</li> <li>6. Naqaidamu village</li> <li>7. Nabuna village</li> <li>8. Nabasovi village</li> <li>9. Tuatua village</li> <li>10. Nacamaki village</li> <li>11. Gau Island</li> <li>12. Batiki island</li> <li>13. Nairai Island</li> <li>14. Moturiki Island</li> </ol>	<ol style="list-style-type: none"> <li>1. Yasawa Island</li> </ol>
iTaukei Institutions Roadshow	<ol style="list-style-type: none"> <li>1. Tikina Naboubuco</li> <li>2. Black Rock Mini roadshow</li> <li>3. Cakaudrove Roadshow</li> </ol>	<ol style="list-style-type: none"> <li>1. Koro Island</li> <li>2. Gau Island</li> <li>3. Batiki Island</li> <li>4. Moturiki Island</li> <li>5. Nairai Island</li> </ol>	<ol style="list-style-type: none"> <li>1. Yasawa Island</li> </ol>



*iTaukei Institutions Roadshow at Koro Island.*



5. AUDITED FINANCIAL STATEMENTS  
2019 - 2022



# OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File: 346

01 July 2022

The Honourable Josaia Voreqe Bainimarama  
Minister for iTaukei Affairs  
Government Building, New Wing  
**SUVA**

Dear Sir

**MINISTRY OF ITAUKEI AFFAIRS**  
AUDITED FINANCIAL STATEMENTS - 31 JULY 2020 AND 31 JULY 2021

The audited financial statements audit for the Ministry of iTaukei Affairs for the years ended 31 July 2020 and 31 July 2021 together with my audit report on them are enclosed.

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

Should you require any clarification, please do not hesitate to contact us.

Yours sincerely

Sairusi Dukuno  
**ACTING AUDITOR-GENERAL**

✓  
Cc: Permanent Secretary for iTaukei Affairs

Encl.

**MINISTRY OF *i*-TAUKEI AFFAIRS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2020**

MINISTRY OF *i*-TAUKEI AFFAIRS

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2020

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# OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements of the Ministry of iTaukei Affairs

#### Opinion

I have audited the financial statements of Ministry of iTaukei Affairs ("the Ministry"), which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses 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 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 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 Management and those charged with governance for the 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'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.

## Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

As part of an audit in accordance with ISA, I exercise professional judgement 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 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  
01 July 2022

MINISTRY OF *i*-TAUKEI AFFAIRS

MANAGEMENT CERTIFICATE  
FOR THE YEAR ENDED 31 JULY 2020

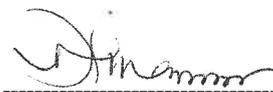
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We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of *i*-Taukei Affairs for the year ended 31 July 2020; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Mr. Pita Tagicakirewa  
Permanent Secretary



Ms. Finau Niumataiwalu  
Manager Finance

Date: 28/06/2022

MINISTRY OF *i*-TAUKEI AFFAIRS

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 (\$)	2019 (\$)
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Operating Revenue		9,159	5,518
<b>Total State Revenue</b>		<b>9,159</b>	<b>5,518</b>
<b>Agency Revenue</b>			
Other Revenue & Surplus		6,664	4,377
<b>Total Agency Revenue</b>		<b>6,664</b>	<b>4,377</b>
<b>TOTAL RECEIPTS</b>	3 (a)	<b>15,823</b>	<b>9,895</b>
<b>EXPENDITURE</b>			
Established Staff	3 (b)	3,249,481	3,585,006
Government Wage Earners	3 (c)	273,193	309,126
Travel & Communication	3 (d)	175,066	189,777
Maintenance & Operations	3 (e)	419,176	404,572
Purchase of Goods & Services	3 (f)	206,835	342,800
Operating Grants & Transfers	3 (g)	8,332,293	9,100,557
Special Expenditure	3 (h)	851,387	1,117,357
<b>Total Operating Expenditure</b>		<b>13,507,431</b>	<b>15,049,195</b>
Capital Grants & Transfers	3 (i)	448,763	573,922
<b>Total Capital Expenditure</b>		<b>448,763</b>	<b>573,922</b>
Value Added Tax	3 (j)	137,566	121,640
<b>TOTAL EXPENDITURE</b>		<b>14,093,760</b>	<b>15,744,757</b>

MINISTRY OF *i*-TAUKEI AFFAIRS

APPROPRIATION STATEMENT  
FOR THE YEAR ENDED 31 JULY 2020

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 4	Revised Estimate (\$) (a)	Actual Expenditure (\$) (b)	Lapsed Appropriation (\$) (a-b)
	<b>Operating Expenditure</b>					
1	Established Staff	3,175,037	74,475	3,249,512	3,249,481	31
2	Government Wage Earners	281,350	(8,146)	273,204	273,193	11
3	Travel & Communication	189,833	(14,767)	175,066	175,066	---
4	Maintenance & Operations	339,807	79,382	419,189	419,176	13
5	Purchase of Goods & Services	236,921	(30,085)	206,836	206,835	1
6	Operating Grants & Transfers	8,332,293	---	8,332,293	8,332,293	---
7	Special Expenditure	874,834	(23,447)	851,387	851,387	---
	<b>Total Operating Expenditure</b>	<b>13,430,075</b>	<b>77,412</b>	<b>13,507,487</b>	<b>13,507,431</b>	<b>56</b>
	<b>Capital Expenditure</b>					
10	Capital Grants & Transfers	500,000	(51,237)	448,763	448,763	---
	<b>Total Capital Expenditure</b>	<b>500,000</b>	<b>(51,237)</b>	<b>448,763</b>	<b>448,763</b>	<b>---</b>
13	Value Added Tax	147,702	(10,136)	137,566	137,566	---
	<b>TOTAL EXPENDITURE</b>	<b>14,077,777</b>	<b>16,039</b>	<b>14,093,816</b>	<b>14,093,760</b>	<b>56</b>

MINISTRY OF *i*-TAUKEI AFFAIRS

STATEMENT OF LOSSES  
FOR THE YEAR ENDED 31 JULY 2020

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**Loss of Money**

The Ministry of *i*Taukei Affairs did not record loss of money for the year ended 31 July 2020.

**Loss of Revenue**

The Ministry of *i*Taukei Affairs did not record loss of revenue for the year ended 31 July 2020.

**Loss (other than money)**

During the period, the Ministry of *i*Taukei Affairs recorded a loss through a damaged official phone amounting to \$69. The recovery measure was levied upon the officer through an official surcharge memo from Ministry of Economy.

Furthermore, assets worth \$122,713 was approved by the Ministry of Economy to be disposed of, following the Board of Survey conducted for the Ministry of *i*Taukei Affairs during the year.

<b>Assets</b>	<b>Amount (\$)</b>
Furniture, fixtures and fittings	80,769
Office equipment	30,828
Others	11,116
<b>Total</b>	<b>122,713</b>

## MINISTRY OF *i*-TAUKEI AFFAIRS

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

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#### NOTE 1: REPORTING ENTITY

The Ministry of *i*-Taukei Affairs is responsible for good governance and wellbeing of the *i*-Taukei which includes the preservation of the *i*-Taukei culture. It is also responsible for *i*-Taukei land administration to *i*-Taukei and Rotumans. The legal frameworks that cover the operations of this Ministry are the *i*-Taukei Affairs Act, the *i*-Taukei Lands Act, the *i*-Taukei Land Trust Act and the *i*-Taukei Trust Fund Act.

#### NOTE 2: STATEMENT OF ACCOUNTING POLICIES

##### (a) Basis of Accounting/Presentation

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

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71(1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trade and Manufacturing Accounts.

##### (b) Accounting for Value Added Tax (VAT)

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

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

##### (c) Comparative Figures

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

##### (d) Revenue Recognition

Revenue is recognised when actual cash are received by the Ministry and receipts issued. All money receipted were lodged to the bank, and reconciled through the Bank Lodgement Clearance (BLC).

#### NOTE 3: SIGNIFICANT VARIATIONS

- (a) The revenue recorded an increase of \$5,928 (60%) which indicated an increase in the fees/charges received from the services rendered such as issuance of VKB copies, issuance of Green certificate and Maps.

MINISTRY OF *i*-TAUKEI AFFAIRS

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 JULY 2020

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NOTE 3: SIGNIFICANT VARIATIONS (continued...)

- (b) The Established Staff costs showed a decrease of \$335,525 (9%) in 2020 compared to 2019. The reduction derived from withholding the processing of 22 vacant positions and freezing the salary component due to the revised Covid 19 budget.
- (c) The Un-established staff cost recorded a decrease of \$ 35,933 or 12% in 2020 compared to 2019. Basically, this was the result of freezing the process of vacancies and withdrawing of the corresponding budget.
- (d) The Travel and Communications costs recorded a reduction in 2020 by \$14,712 or 8% compared to 2019. The reductions was the impact of COVID 19 revised budget. The Ministry's needs were identified and prioritized, thus increasing of the telecommunication and Subsistence, while the travel allocation was reduced.
- (e) The Maintenance and Operations costs noted an increase by \$14,604 or 4% in 2020 compared to 2019. It was confirmed that Power Supplies was the only budgeted item increased in SEG 4 There were reductions with some budgeted items; such as fuel and oil, spare parts/ maintenance & maintenance of office equipment.
- (f) The Purchase of Goods and Services decreased by \$135,965 or 40% in 2020 compared to 2019. The reduction was basically due to the decrease emanated from the revised Covid 19 budget. The budgeted programmes affected included; Training, iTaukei Roadshow, OHS, Tabua Shop, and Books, Periodicals & publications for Activity 3.
- (g) The Operating Grants and Transfers recorded a decrease by \$768,264 or 8% in 2020 compared to 2019. The budget reduction resulted from the removal of the Provincial Council operational budget. The remaining component was directed towards the Salary of the PC officers in the 14 Provincial Office.
- (h) The Special Expenditure costs highlighted a reduction of \$265,970 or 24% in 2020 compared to 2019. The reduced budget was the result of reduced provisions for almost all the budgeted items such as the transfer of NTROC to Ministry of Environment, and no provisions for Village by Law. The other items affected included Leadership Awareness, Maintenance & Preservation of records, Review of iTaukei Dictionary, Special Revitalisation, Cultural Awareness, Library records and Cultural Mapping Programme.
- (i) The Capital Grants and Transfer noted a reduction by \$125,159 or 22% in 2020 compared to 2019. The decrease was a result of the reduction in approved budget for the Survey and Unsurveyed allocation.
- (j) The Value Added Tax increased by \$15,926 or 13% in 2020 compared to 2019 was due to the increase in vat inclusive items through purchase and receipting revenue incurred during the year.

MINISTRY OF *i*-TAUKEI AFFAIRS

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)  
FOR THE YEAR ENDED 31 JULY 2020

NOTE 4: DETAILS OF APPROPRIATION CHANGES

The categories of Virements approved was in accordance to the Virements authorities as stipulated in the Finance Instructions of 2010 and Finance Manual of 2017.

- The Ministry of Economy approved the following transfer of funds during the period:

Virement No.	Transfer From	Transfer To	Amount (\$)
V05001/19-20	1-05103-05501-010101	1-05103-05501-010201	2,645
	1-05101-05101-020101	1-05101-05101-010101	2,322
V05002/19-20	Various	Various	70,946
			75,913

- The Permanent Secretary of *i*-Taukei Affairs approved the following Virements under the delegation from the Minister of Economy.

Virement No.	Transfer From	Transfer To	Amount (\$)
DV0501	VARIOUS	1-05101-05101-040216	44,792
DV0502	VARIOUS	VARIOUS	33,584
DV0503	VARIOUS	VARIOUS	21,135
DV0504	VARIOUS	VARIOUS	19,160
DV0505	1-05103-05501-040361	VARIOUS	3
<b>TOTAL</b>			<b>118,664</b>

- The Cabinet approved the re-deployment of funds from Head 50 via Cabinet Decision CP (20)185

Redeployment No.	Transfer From	Transfer To	Amount (\$)	Reason for redeployment
REDY02	HEAD 50	HEAD 5	16,039	To meet the shortfall in the budget for expenditure

NOTE 5: OPERATING TRUST

The Ministry's trust fund account comprises of all payroll deductions including Fiji National Provident contribution of employees. As at 31 July 2020, a credit balance of \$46,342 is held in the Operating Trust Fund Account.

NOTE 6: REVOLVING FUND ACCOUNT - MISCELLANEOUS

The revolving fund account comprises of advances made to staff for official travel. As at 31 July 2020, a total of \$12,550 was held in the revolving fund account as outstanding.

NOTE 7: DRAWINGS ACCOUNT

At balance date, there were funds amounting to \$38,235 under Drawings Account. These monies relate to cheques written by Ministry that are yet to be presented to the bank.

**MINISTRY OF *i*-TAUKEI AFFAIRS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2021**

MINISTRY OF *i*-TAUKEI AFFAIRS

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021

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# OFFICE OF THE AUDITOR GENERAL

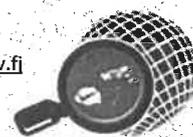
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## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements of the Ministry of iTaukei Affairs

#### Opinion

I have audited the financial statements of Ministry of iTaukei Affairs ("the Ministry"), which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses for the financial year ended 31 July 2020, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the Ministry 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 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 Management and those charged with governance for the 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'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.

MINISTRY OF *i*-TAUKEI AFFAIRS

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 *i*-Taukei Affairs 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.



Mr. Pita Tagicakirewa  
Permanent Secretary



Ms. Finau Niumataiwalu  
Manager Finance

Date: 28/06/2022

MINISTRY OF *i*-TAUKEI AFFAIRS

STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31 JULY 2021

	Notes	2021 (\$)	2020 (\$)
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Operating Revenue		10,389	9,159
<b>Total State Revenue</b>		<b>10,389</b>	<b>9,159</b>
<b>Agency Revenue</b>			
Other Revenue & Surplus		16,777	6,664
<b>Total Agency Revenue</b>		<b>16,777</b>	<b>6,664</b>
<b>TOTAL RECEIPTS</b>	3 (a)	<b>27,166</b>	<b>15,823</b>
<b>EXPENDITURE</b>			
Established Staff	3 (b)	3,125,916	3,249,481
Government Wage Earners	3 (c)	194,408	273,193
Travel & Communication	3 (d)	129,365	175,066
Maintenance & Operations	3 (e)	455,083	419,176
Purchase of Goods & Services	3 (f)	101,463	206,835
Operating Grants & Transfers	3 (g)	8,271,085	8,332,293
Special Expenditure	3 (h)	723,672	851,387
<b>Total Operating Expenditure</b>		<b>13,000,992</b>	<b>13,507,431</b>
Capital Grants & Transfers	3 (i)	371,514	448,763
<b>Total Capital Expenditure</b>		<b>371,514</b>	<b>448,763</b>
Value Added Tax	3 (j)	114,024	137,566
<b>TOTAL EXPENDITURE</b>		<b>13,486,530</b>	<b>14,093,760</b>

MINISTRY OF *i*-TAUKEI AFFAIRS

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 (\$) (a-b)
	<b>Operating Expenditure</b>						
1	Established Staff	3,373,442	(173,895)	3,199,547	3,125,916	---	73,631
2	Government Wage Earners	239,107	(2,701)	236,406	194,408	---	41,998
3	Travel & Communication	141,990	27,984	169,974	129,365	---	40,609
4	Maintenance & Operations	315,995	220,205	536,200	455,083	---	81,117
5	Purchase of Goods & Services	198,618	258	198,876	101,463	---	97,413
6	Operating Grants & Transfers	8,274,114	---	8,274,114	8,271,085	---	3,029
7	Special Expenditure	887,429	(71,851)	815,578	723,672	---	91,906
	<b>Total Operating Expenditure</b>	<b>13,430,695</b>	<b>---</b>	<b>13,430,695</b>	<b>13,000,992</b>	<b>---</b>	<b>429,703</b>
	<b>Capital Expenditure</b>						
10	Capital Grants & Transfers	500,000	---	500,000	371,514	---	128,486
	<b>Total Capital Expenditure</b>	<b>500,000</b>	<b>---</b>	<b>500,000</b>	<b>371,514</b>	<b>---</b>	<b>128,486</b>
13	Value Added Tax	138,860	---	138,860	114,024	---	24,836
	<b>TOTAL EXPENDITURE</b>	<b>14,069,555</b>	<b>---</b>	<b>14,069,555</b>	<b>13,486,530</b>	<b>---</b>	<b>583,025</b>

**MINISTRY OF *i*-TAUKEI AFFAIRS**

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

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**Loss of Money**

The Ministry of *i*Taukei Affairs did not record loss of money for the year ended 31 July 2021.

**Loss of Revenue**

The Ministry of *i*Taukei Affairs did not record loss of revenue for the year ended 31 July 2021.

**Loss (other than money)**

The Ministry has yet to receive approval from the Ministry of Economy on the reported damaged item. A reported damage of mobile phone (Samsung 8+) at the cost of \$840 was lodged with the Ministry of Economy for the period ended 31 July 2021.

## MINISTRY OF *i*-TAUKEI AFFAIRS

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

---

#### NOTE 1: REPORTING ENTITY

The Ministry of *i*-Taukei Affairs is responsible for good governance and wellbeing of the *i*-Taukei which includes the preservation of the *i*-Taukei culture. It is also responsible for *i*-Taukei land administration to *i*-Taukeis. The legal frameworks that cover the operations of this Ministry are the *i*-Taukei Affairs Act, the *i*-Taukei Lands Act, the *i*-Taukei Land Trust Act and the *i*-Taukei Trust Fund Act.

#### NOTE 2: STATEMENT OF ACCOUNTING POLICIES

##### (a) Basis of Accounting/ Presentation

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

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71(1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trade and Manufacturing Accounts.

##### (b) Accounting for Value Added Tax (VAT)

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

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

##### (c) Comparative Figures

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

##### (d) Revenue Recognition

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

#### NOTE 3: SIGNIFICANT VARIATIONS

- a) The revenue recorded an increase of \$11,343 (72%) simply depicted the increasing no of inflow of fees and charges, reflecting a mass demand of the services that is provided by Ministry of *i*-Taukei Affairs.

MINISTRY OF *i*-TAUKEI AFFAIRS

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

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NOTE 3: SIGNIFICANT VARIATIONS (continued...)

- b) The Established Staff costs showed a decrease of \$123,565 (4%) in 2021 compared to 2020. This was basically caused by the no of vacant positions pending the post processing.
- c) Un-established staff cost recorded a decrease of \$ 78,785 or 29% in 2021 compared to 2020. The decrease was the result of the vacant position that existed, however, delayed in the post processing. This was merely due to the impact of Covid 19 lockdown and restrictions.
- d) The Travel and Communications costs recorded a reduction in 2021 by \$45,701 or 26% compared to 2020. This was due to the Covid 19 restrictions and lock down, which saw the reduced engagement in our planned activities for 3rd and 4th quarters.
- e) The Maintenance and Operations costs noted an increase by \$35,907 or 9% in 2021 compared to 2020. The increase was merely due to the increase no of repairs/maintenance and fuel expenses emanating from our vehicles that were deployed to the Ministry of Health during the midst of Covid 19 period. The deployed fleet included the iTAB and CATD vehicles noting the importance of MOH's engagement in combating this deadly disease. Rather was prioritized across all government agencies.
- f) The Purchase of Goods and Services costs decreased by \$105,372 or 51% in 2021 compared to 2020 was due to the reduced requests for purchases, less engagement towards roadshow, trainings and tabua expenses. The major cause of the low utilization was partly caused by reduced budget and the effect of Covid 19.
- g) The Operating Grants and Transfers recorded a decrease by \$61,208 or 1% in 2021 compared to 2020. The reduction was caused by the non-acquitted amounts duly resulting from the Covid 19 restrictions that has affected most of the planned activities for 3rd and 4th quarters.
- h) The Special Expenditure costs highlighted a decrease by \$127,715 or 15% in 2021 compared to 2020. The reduction merely confirmed the impact of the pandemic, which affected the roll out of most planned activities that was beyond control.
- i) The Capital Grants and Transfer noted a reduction by \$77,249 or 17% in 2021 compared to 2020. The decrease was a result of low expenditures as all projects were put on hold and officers recalled.
- j) The Value Added Tax reduced by \$23,542 or 17% in 2021 compared to 2020 was due to the reduction in expenditure incurred due to the impact of the pandemic.

## MINISTRY OF *i*-TAUKEI AFFAIRS

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

#### NOTE 4: DETAILS OF APPROPRIATION CHANGES

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

- The categories of Virements approved was in accordance to the Virements authorities as stipulated in the Finance Act of 2011 and Finance Manual of 2017.
- The Ministry of Economy approved the following transfer of funds during the period:

Virement No.	From	To	Amount (\$)
V05001/20-21	Various	Various	32,674
			32,674

The Permanent Secretary of *i*Taukei Affairs approved the following Virements under the delegation from the Minister of Economy.

Virement No.	From	To	Amount (\$)
DV0501	VARIOUS	VARIOUS	169,319
DV0502	VARIOUS	VARIOUS	36,157
DV0503	ACT 2 SEG 1	ACT 2 SEG 4	43,318
	TOTAL		248,794

#### NOTE 5: OPERATING TRUST

The Ministry's trust fund account comprises of all payroll deductions including Fiji National Provident contribution of employees. As at 31 July 2021, a credit balance of \$73,483 is held in the Operating Trust Fund Account.

#### NOTE 6: REVOLVING FUND ACCOUNT - MISCELLANEOUS

The revolving fund account comprises of advances made to staff for official travel. As at 31 July 2021, a total of \$718 was held in the revolving fund account as outstanding.

#### NOTE 7: DRAWINGS ACCOUNT

At balance date, the Drawings Account recorded a NIL balance.

# OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File: 346

10 August 2023

Mr. Pita Tagicakirewa  
Permanent Secretary  
Ministry of i-Taukei Affairs  
87 Queen Elizabeth Drive  
**SUVA**

*for 11/8*

*a/MP*

Dear Mr. Tagicakirewa

## **MINISTRY OF I-TAUKEI AFFAIRS**

**AGENCY FINANCIAL STATEMENTS – 31 JULY 2022**

The audited financial statements for the Ministry of i-Taukei Affairs 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 Department of ITC Services for their necessary action.

Yours sincerely

Sairusi Dukuno  
**ACTING AUDITOR-GENERAL**

Encl.

# 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 i-Taukei Affairs

#### Opinion

I have audited the financial statements of Ministry of i-Taukei Affairs ("the Ministry"), which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses 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 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 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 Management and those charged with governance for the 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's financial reporting process.

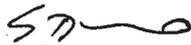
#### Auditor's Responsibilities for the Audit of the Financial Statements

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 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**  
**10 August 2023**

**MINISTRY OF *i*-TAUKEI AFFAIRS**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2022**

MINISTRY OF *i*-TAUKEI AFFAIRS  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022

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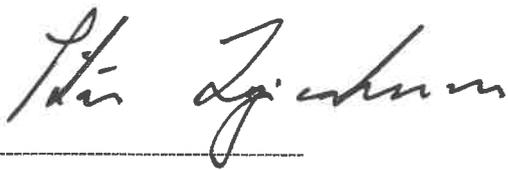
MINISTRY OF *i*-TAUKEI AFFAIRS

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 *i*-Taukei Affairs 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.



Mr. Pita Tagicakirewa  
Permanent Secretary



Ms. Finau Niumataiwalu  
Manager Finance

Date: 2.8.23

MINISTRY OF *i*-TAUKEI AFFAIRS

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

	Notes	2022 (\$)	2021 (\$)
<b>RECEIPTS</b>			
<b>State Revenue</b>			
Operating Revenue		5,039	10,389
<b>Total State Revenue</b>		<b>5,039</b>	<b>10,389</b>
<b>Agency Revenue</b>			
Other Revenue & Surplus		17,824	16,777
<b>Total Agency Revenue</b>		<b>17,824</b>	<b>16,777</b>
<b>TOTAL RECEIPTS</b>	3 (a)	<b>22,863</b>	<b>27,166</b>
<b>EXPENDITURE</b>			
Established Staff	3 (b)	3,051,961	3,125,916
Government Wage Earners	3 (c)	219,240	194,408
Travel & Communication	3 (d)	149,729	129,365
Maintenance & Operations	3 (e)	358,880	455,083
Purchase of Goods & Services	3 (f)	151,272	101,463
Operating Grants & Transfers	3 (g)	8,774,050	8,271,085
Special Expenditure	3 (h)	761,331	723,672
<b>Total Operating Expenditure</b>		<b>13,466,463</b>	<b>13,000,992</b>
Capital Grants & Transfers	3 (i)	442,865	371,514
<b>Total Capital Expenditure</b>		<b>442,865</b>	<b>371,514</b>
Value Added Tax	3 (j)	131,553	114,024
<b>TOTAL EXPENDITURE</b>		<b>14,040,881</b>	<b>13,486,530</b>

MINISTRY OF *i*-TAUKEI AFFAIRS

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 (\$) (a-b)
	<b>Operating Expenditure</b>						
1	Established Staff	3,372,988	(249,043)	3,123,946	3,051,961	---	71,985
2	Government Wage Earners	221,697	26,778	248,475	219,240	---	29,235
3	Travel & Communication	135,500	30,000	165,500	149,729	---	15,771
4	Maintenance & Operations	307,000	85,786	392,786	358,880	---	33,906
5	Purchase of Goods & Services	157,618	20,000	177,618	151,272	---	26,346
6	Operating Grants & Transfers	8,780,950	---	8,780,950	8,774,050	---	6,900
7	Special Expenditure	831,234	---	831,234	761,331	---	69,903
	<b>Total Operating Expenditure</b>	<b>13,806,987</b>	<b>(86,479)</b>	<b>13,720,509</b>	<b>13,466,463</b>	<b>---</b>	<b>254,046</b>
	<b>Capital Expenditure</b>						
10	Capital Grants & Transfers	380,000	63,479	443,479	442,865	---	614
	<b>Total Capital Expenditure</b>	<b>380,000</b>	<b>63,479</b>	<b>443,479</b>	<b>442,865</b>	<b>---</b>	<b>614</b>
13	Value Added Tax	128,752	23,000	151,752	131,553	---	20,199
	<b>TOTAL EXPENDITURE</b>	<b>14,315,739</b>	<b>---</b>	<b>14,315,740</b>	<b>14,040,881</b>	<b>---</b>	<b>274,859</b>

## MINISTRY OF *i*-TAUKEI AFFAIRS

### STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2022

---

#### Loss of Money

The Ministry of *i*Taukei Affairs did not record loss of money for the year ended 31 July 2022.

#### Loss of Revenue

The Ministry of *i*Taukei Affairs did not record loss of revenue for the year ended 31 July 2022.

#### Loss (other than money)

The Ministry has yet to receive approval from the Ministry of Economy on the reported damaged item. A reported damage of survey equipment at the cost of \$4,474 was lodged with the Ministry of Economy for the period ended 31 July 2022.

#### Loss of Assets

The following fixed assets were recorded as losses for the financial year ended 31 July 2022 by the Ministry of *i*Taukei Affairs. The loss of \$93,100 was approved by the Ministry of Finance on 21 December, 2021<sup>1</sup>.

Category	Department	Amount (\$)
Office Equipments	<i>i</i> Taukei Institute of Language & Culture	12,228
	<i>i</i> Taukei Lands Fisheries & Commission	19,705
	TLFC Computerization/TLFC Project Unit	6,037
	MTA Policy & Administration	9,749
	MTA Sports & Social Committee	300
	Human Resources Management & Registry	3,508
	Finance Unit	1,229
	Development Division	1,936
Computer Equipments	North Wing of <i>i</i> Taukei Trust Fund Buildings	38,408
<b>Total</b>		<b>93,100</b>

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<sup>1</sup> File reference 21/6/33, Ministry of Finance.

## MINISTRY OF *i*-TAUKEI AFFAIRS

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

---

#### NOTE 1: REPORTING ENTITY

The Ministry of *i*-Taukei Affairs is responsible for good governance and wellbeing of the *i*-Taukei which includes the preservation of the *i*-Taukei culture. It is also responsible for *i*-Taukei land administration to *i*-Taukeis. The legal frameworks that cover the operations of this Ministry are the *i*-Taukei Affairs Act, the *i*-Taukei Lands Act, the *i*-Taukei Land Trust Act and the *i*-Taukei Trust Fund Act.

#### NOTE 2: STATEMENT OF ACCOUNTING POLICIES

##### (a) Basis of Accounting / Presentation

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

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71(1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trade and Manufacturing Accounts.

##### (b) Accounting for Value Added Tax (VAT)

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

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

##### (c) Comparative Figures

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

##### (d) Revenue Recognition

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

#### NOTE 3: SIGNIFICANT VARIATIONS

- a) The revenue recorded a decrease of \$4,303 or 16% simply depicted the decreasing no of inflow of fees and charges, reflecting a reduced demand of the services that is provided by Ministry of *i*-Taukei Affairs.

MINISTRY OF *i*-TAUKEI AFFAIRS

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

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NOTE 3: SIGNIFICANT VARIATIONS (continued...)

- b) The Established Staff costs showed a decrease of \$73,955 or 2% in 2022 compared to 2021. This was basically caused by the number of vacant positions pending the post processing.
- c) Un-established staff cost recorded an increase of \$24,832 or 13% in 2022 compared to 2021. The increase was the result of the filled drivers' position that existed and accommodating of overtime payments.
- d) The Travel and Communications costs recorded an increase in 2022 by \$20,364 or 16% compared to 2021. This was due to the increase in EFL bills and the costs associated with the travels of the Assistant Minister and Executives of the Ministry.
- e) The Maintenance and Operations costs noted a decrease by \$96,203 or 21% in 2022 compared to 2021. The decrease was merely due to the reduction in the budget hence the control of the utilization to avoid overspending.
- f) The Purchase of Goods and Services costs increase by \$49,809 or 49% in 2022 compared to 2021 was due to the increased in the demand for our services and the dues with the NTPC levy.
- g) The Operating Grants and Transfers recorded an increase by \$502,965 or 6% in 2022 compared to 2021. The increase was due to the result of the deployment of the budget for Centre for Appropriate Technology and Development [CATD] budget from Fiji Higher Education Commission to the Ministry.
- h) The Special Expenditure costs highlighted an increase by \$37,659 or 5% in 2022 compared to 2021. The increase simply confirmed the increase in the demand for the services rendered and the increase budget for VKB rollout.
- i) The Capital Grants and Transfer noted an increase of \$71,351 or 19% in 2022 compared to 2021. The increase was a result of clearing pending allowances due to project officers, purchase of equipment's and payment of renewal of license fees.
- j) The Value Added Tax increased by \$17,529 or 15% in 2022 compared to 2021 was due to the increase in the total expenditure incurred from the vatable allocation.

MINISTRY OF *i*-TAUKEI AFFAIRS

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

**NOTE 4: DETAILS OF APPROPRIATION CHANGES**

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

- The categories of Virements approved was in accordance to the Virements authorities as stipulated in the Finance Act of 2011 and Finance Manual of 2017.
- The Ministry of Economy approved the following transfer of funds during the period:

Virement No.	From	To	Amount (\$)
V05001/21-22	Various	Various	36,062
V05002/21-22	Various	Various	23,000
			59,062

The Permanent Secretary of iTaukei Affairs approved the following Virements under the delegation from the Minister of Economy.

Virement No.	From	To	Amount (\$)
DV0501	VARIOUS	VARIOUS	147,265
DV0502	VARIOUS	VARIOUS	75,000
	<b>TOTAL</b>		<b>222,265</b>

**NOTE 5: OPERATING TRUST**

The Ministry's trust fund account comprises of all payroll deductions including Fiji National Provident contribution of employees. As at 31 July 2022, a credit balance of \$100,939 is held in the Operating Trust Fund Account.

**NOTE 6: REVOLVING FUND ACCOUNT - MISCELLANEOUS**

The revolving fund account comprises of advances made to staff for official travel. As at 31 July 2022, a total of \$5,098 was held in the revolving fund account as outstanding.

**NOTE 7: DRAWINGS ACCOUNT**

At balance date, the Drawings Account recorded a NIL balance.

**NOTE 8: SIGNIFICANT SAVINGS**

Significant savings for the financial year ended 31 July 2022 are as follows:

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
a)	Established staff	3,123,946	3,051,961	71,985	2
	Government wage earners	248,475	219,240	29,235	12
b)	Travel and communication	165,500	149,729	15,771	10
c)	Maintenance and operations	392,786	358,880	33,906	9

d)	Purchase of goods and services	177,618	151,272	26,346	15
e)	Operating grants and transfers	8,780,950	8,774,050	6,900	0
f)	Special expenditure	831,234	761,331	69,903	8
g)	Capital Purchase	-	-	-	-
h)	Capital grants & transfers	443,479	442,865	614	0

The savings from the respective Standard Expenditure Groups (SEGs) due to the following reasons:

- Vacant positions due to resignation/ retirement of officers in SEGs 1 and 2 PE votes. These officers resigned from the Ministry for a good positions and salaries offered in other government Ministry and Statutory body such as iTab, NGO's.
- Staff been charged with OPR from their salary due to late arrival or leave without obtaining approval, such this deduction from source is returned into the PE votes (credits). This is stated in our GL salaries reconciliation.
- From the savings being identified in SEG 1 and 2 (PE votes) the Ministry had to do some virements into the Operational SEGs in the travelling, subsistence, maintenance and operations vote and many more to cover and meet the over expenditure allocations.

