

ANNUAL
2022
REPORT

ACCCF

Accident Compensation Commission, Fiji

PARLIAMENTARY PAPER NO: 93 OF 2023

Accident Compensation Commission, Fiji

**Motor Vehicle
Accidents**

**School
Accidents**

**Employment
Accidents**

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MESSAGE FROM THE CHAIRPERSON

As Chairman of Accident Compensation Commission Fiji (ACCF) Board, it gives me great pleasure to report on behalf of my fellow board members of another successful year of operations. It is our strong belief collectively that the organisation has achieved the purpose of its establishment since the commencement of the Accident Compensation scheme on 1st January 2018 through the Accident Compensation Act (2017). That is, to provide greater and easier access to compensation on a no-fault basis for serious injuries and deaths arising out of motor vehicle, employment, and school accidents. The scheme ensures that victims of these accidents no longer have to fight bureaucracy, do not need to engage lawyers or wait for years for court cases to decide their fate.

As a Board we have continued to support ACCF management in building and sustaining the strong foundations required for the effective administration of such a worthy scheme. The expansion of the scheme's coverage to include employment and school accidents has been transformational and brought great relief to victims and families of victims of these accidents. It is pleasing to see ACCF living its values of One Team, People First, Honesty, Integrity & Transparency and Efficiency. This has no doubt contributed to ACCF remaining an effective and excellent organisation.

During this financial year, people were still experiencing the economic impacts' of COVID-19 and to assist the owners of registered motor vehicle in Fiji, ACCF supported a 100% exemption of the Motor Vehicle Accident Levy (MVAL) for the year commencing 01st August 2021 to 31st July 2022. The announcement provided relief to motor vehicle owners for a period of one year as the nation continued to cope with the significant impacts of COVID-19.

The budget also provided other motor vehicle related relief in that year. Notwithstanding the impact that COVID-19 had on the economy and the nation as a whole, ACCF continued to receive and process applications for compensation.

Between 01 August 2021 to 31st July 2022 ACCF received a total of 840 applications, 335 being for motor vehicle accidents, 472 for employment accidents and 33 for school accidents. A total sum of approximately \$12.86 million in compensation was approved during this reporting period, approximately \$7.16 million being for motor vehicle accidents, approximately \$5.35 million for employment accidents and approximately \$0.35 million for school accidents. As at 31 July 2022, the total compensation paid under the Scheme was approximately \$34.85 million to more than 1700 recipients.

I am pleased to report once again there were no outstanding issues and no adverse findings in the Financial Statements for the 2021/2022 financial year. In this regard, I acknowledge the management and entire team for their contribution towards the success of the scheme. My fellow Board members are also deserving of acknowledgement for their continued support throughout the year, ensuring ACCF's decisions, governance, strategic direction and performance operated at an optimal level.

The Board will continue to provide support and guidance to management on governance, finance, risk and policy, and looks forward to another successful year in supporting victims of motor vehicle, employment and school accidents.



Mr Ariff Ali
Chairperson ACCF

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

It is a privilege to be presenting the 2022 Annual Report of the Accident Compensation Commission, Fiji (ACCF). Since 01 January 2018 ACCF has been receiving and processing applications for compensation for personal injuries and deaths arising from motor vehicle accidents in Fiji. From 01 January 2019 ACCF started compensating for personal injuries and deaths from employment and school accidents. The scheme is designed to remove the unreasonable hurdles that victims of accidents previously faced in pursuit of compensation. This included lengthy and costly legal battles, the burden of proving fault, unreasonable exclusions and uncertainty of outcomes.

The team at ACCF feel privileged to be able to serve victims of these accidents through a scheme that removes the hurdles from the past. Applications for compensation are able to be made without worrying about proving fault. The benefits of the no-fault aspect of the scheme have been realised from its very inception. An analysis undertaken by the team established that approximately 80% of the compensation payments made to victims of motor vehicle and employment accidents would not have been made under the old law where proving fault was required. More people now have greater access to compensation for injuries and deaths arising out of motor vehicle and employment accidents.

Parents and legal guardians of students expressed their gratitude for the inclusion of school accidents within the scope of ACCF's coverage. Compensation is payable for serious injuries and deaths as a result of an accident occurring on any school premises during school hours, or during a school event or activity.

Prevention of injuries and deaths has been front of mind for ACCF, and the team continued to engage with key stakeholders to create awareness about safety on our roads, at workplaces and in schools. Apart from its own awareness campaigns, ACCF teamed up with Land Transport Authority (LTA) and Fiji Police Force (FPF) in respect of road safety. The teams carried out highway community awareness, distributed safety message bumper stickers, schoolbook labels, safety message flyers, calendars, ACCF tote bags and held awareness sessions in schools, communities and public areas. Apart from 'on the road campaigns', ACCF has adopted various other methods of creating awareness with members of the public. This includes social media, presentations, billboards, media statements, radio and television.

ACCF has a Facebook and Instagram page. The pages continue to increase its reach and information is posted on a daily basis to ensure awareness of the Commission's work, as well as provide useful information to the public. The team are very active on it. The Facebook page receives excellent feedback from members of the public and there is a high level of engagement. The team also responds to a number of queries via Facebook messenger on a daily basis. The team have also delivered a number of presentations to organisations, companies and educational institutions to promote safety in workplaces and schools.

ACCF remains motivated to serve victims of motor vehicle, employment and school accidents, and in doing so are committed to the success of ACCF as an entity.

I thank the Board, key stakeholders and the entire ACCF team for their ongoing support and dedication in ensuring victims of motor vehicle, employment and school accidents are assisted with their application for compensations.



Mr Parvez Akbar

CEO ACCF

THE ACCF BOARD



Mr. Ariff Ali
Chairperson



Mr. Ashok Patel
Deputy Chairperson



Dr. Sravaniya Dasi
Member



Mr. Vilash Chand
Member



Ms. Lyanne Vaurasi
Member

MEET TEAM ACCF



From Left to Right : Anjeet Charan (Accountant), Farheen Khan (Support Officer) , Parvez Akbar (Chief Executive Officer), Fazlin Nisha (Case Manager—Employment & School Accidents), Fehrin Ali (Case Manager—Motor Vehicle Accidents), Eseta Duvaga (Support Officer).

ABOUT ACCF

OUR PURPOSE

The purpose of the introduction of the Accident Compensation Act 2017 (the Act) was to establish the Accident Compensation Commission, Fiji and to make provision for compensation in respect of persons who suffer personal injury or death as a result of an accident in Fiji.

While no amount of money can undo permanent incapacity or replace the loss of a loved one from an accident, fair and timely compensation can provide support and security during such a time of difficulty and need. The Compensation provides solace to victims of accidents and their families during the period of grief. The first payment of compensation under the Act marked the start of a new chapter in Fijian history: a chapter that is marked by properly recognising tragedy when it occurs by doing what is right and just.

For all of Fijian history up until 01 January 2018, victims of accidents and their families faced a number of hurdles in their pursuit of compensation for injuries or deaths as a result of an accident. Many were unlikely to ever receive compensation in any form to help them recover from the devastating loss of a loved one. However, because past legislation has been repealed, ACCF can pay out compensation to affected families much more quickly, rather than have grieving families be stuck in a seemingly endless cycle of waiting and disappointment.

All those who are facing tragic circumstances in the aftermath of an accident can rely on ACCF to help. The following features of the new scheme ensures the payment of fair and timely compensation to victims of an accident or their families:

- The Act provides for a no-fault compensation scheme through which victims of accidents can apply for compensation without having to prove fault or negligence.

- Coverage of the no-fault scheme is broader than the previous law, as it extends beyond third parties. Any personal injury or death suffered by any person as a result of an accident in Fiji will be compensated for, subject to meeting the Act's requirements
- It allows for an application to be made without any fee and without having to engage lawyers or commence legal proceedings
- Applications are processed efficiently and once all information is available payments are quickly made to qualifying applicants.

OUR VISION

We strive to provide excellent support to all victims of motor vehicle, employment and school accidents. The Accident Compensation Commission Fiji (ACCF) does this by efficiently processing applications for compensation in a manner that is customer centric and in accordance with the applicable legislation and regulations, and ACCF's policies and procedures.

OUR VALUES

Our values reflect the importance we place on our people and our customers. Everyone is treated with respect and it is the responsibility of all ACCF employees to live the ACCF Core

Values which are:

People first

We will put our team, our customers, and our stakeholders first to ensure the success of the Accident Compensation Scheme.

Honesty, Integrity & Transparency

We act with honesty, integrity and accountability.

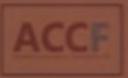
Efficiency

We properly use time, effort and resources in carrying out ACCF's core function.

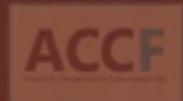
One Team

Our success comes from working together across teams and roles towards staying focused on the big picture. We are a team that not only works together but also trusts each other.

"YALOVINAKA NI QAQARAUNI ENA NODA GAUNISALA. E VAKAMOSI YALO NI DA RAICA NA YALUMA LEVU ERA SOTAVA NA WEKADRA KA SA MAI KACIVI NA NODRA BULA".



Jo driver driving licence ke sabhi sharto ka paalan nahi karega toh usse harjana nahi milega.



DRIVER FATIGUE

DRIVING DROWSY IS JUST AS DANGEROUS AS DRIVING DRUNK.

STOP. REVIVE. SURVIVE.



KEYWORD DRIVING
SAFETY IS EVERYONE'S RESPONSIBILITY
DRIVER DROWSY IS JUST AS DANGEROUS AS DRIVING DRUNK
SLOW DOWN!
SAVE LIVES.



SAFETY IS EVERYONE'S RESPONSIBILITY

MOTOR VEHICLE ACCIDENTS

DRIVE SOBER!
DON'T LET THIS BE YOU

WATCH OUT FOR BYSTANDER

A bystander suffered serious injuries being hit by a vehicle.



BE ALERT. DRIVE SAFE



WHEN SPEEDS A CRASH, THE OUTCOME DEPENDS ON SPEED



Beware Of Your Surroundings Watch Out For Hazards

ROAD SAFETY IS EVERYONE'S RESPONSIBILITY

"YALOVINAKA NI QAQARAUNI ENA NODA GAUNISALA. E VAKAMOSI YALO NI DA RAICA NA YALUMA LEVU ERA SOTAVA NA WEKADRA KA SA MAI KACIVI NA NODRA BULA".

"KRIPYA RAASTE KA ISTEMAAL KARTE SAMAY DHYAN RAKKHE. KITNA DUKH HOTA HAI JAB KOI KISI APNE KO SADAK DURGHATNA ME KHO DETA HAI".



SLOW DOWN!

Since 01 January 2018, ACCF has been compensating victims of motor vehicle accidents on a no-fault basis.

Under the scheme passengers, drivers (inside registered motor vehicles), and pedestrians involved in an accident are entitled to apply for compensation for serious injuries if they qualify, provided no exclusions apply.

Applications can also be made for deaths arising from motor vehicle accidents.

Figure 1: Illustrates total number of applications paid as at 31st July 2022 for motor vehicle accidents.

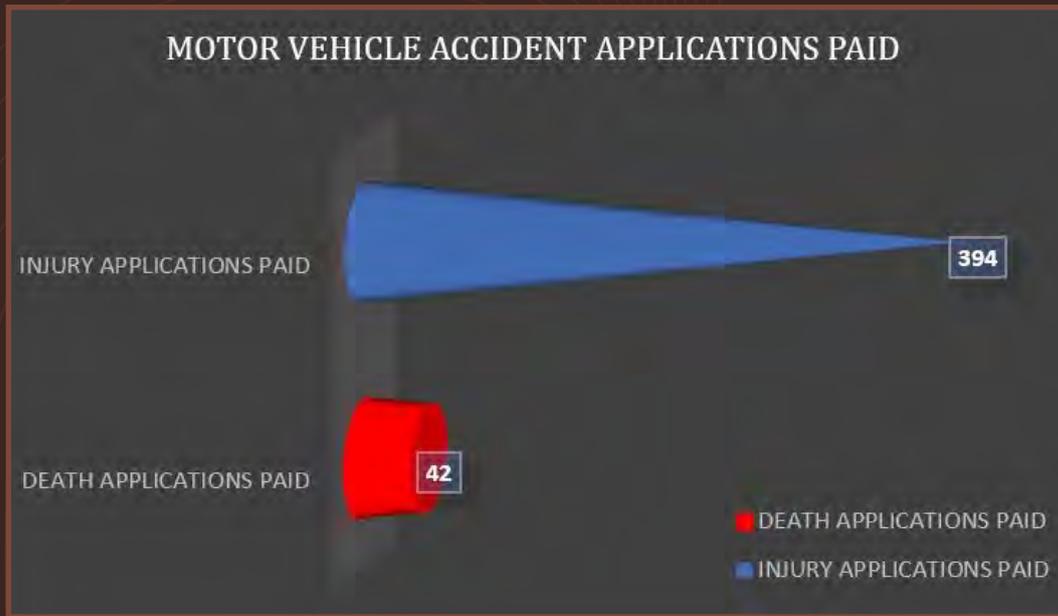


Figure 2: Illustrates the main causes of motor vehicle accidents on our roads.



Working At Heights



SAFETY TIPS

- Know your fall distance.
- Comply with all Regulations.
- Have danger and warning signs.
- Use a safety harness and lifeline.
- Use railings and ladders correctly.

HEALTH AND SAFETY AT WORK

Any business that installs machinery or equipment in any workplace must ensure its use does not pose a risk to the health and safety of their workers



BE SAFE AT WORK

BE CAREFUL WHEN HANDLING MACHINES

An employee suffered injuries when his left thumb got caught in a meat slicing machine

BE MINDFUL OF YOUR SURROUNDINGS!

A worker got electrocuted when the

EMPLOYMENT ACCIDENTS

BE CAREFUL WHEN WORKING AT HEIGHTS

A construction worker sustained injuries when he fell from a scaffold while working on a multi-storey

POWERLINES

Locate and Identify Hazards



- Look for overhead power lines.
- Select safe job site locations with appropriate clearances for equipment and materials.

A HEALTHY AND SAFE WORKPLACE IS A PRODUCTIVE WORKPLACE

SLIPS, TRIPS, AND FALLS



BE ALERT

SAFETY WHILE WORKING AROUND POWERLINES

Wear appropriate personal protective equipment (PPE)



Employers must ensure employees are provided with

BE SAFE AT WORK

BE AWARE OF YOUR SURROUNDINGS

An employee suffered injuries when he fell while climbing down the roof of a building

BE CAREFUL WHEN HANDLING MACHINES

Follow these tips for safe operation of a meat slicer

- Wear cut-resistant gloves.
- Keep the work area free of clutter.
- Focus on the task.
- Never push meat with bare hands.
- Never reach across the slicer.
- Lock the blade when not in use.
- Clean with caution.
- Never tamper with the safety switch.

Since 01 January 2019 ACCF has been compensating victims of employment accidents on a no-fault basis.

An employment accident is an accident arising out of and in the course of employment, including any incident that causes a prescribed disease.

Applications can also be made for deaths arising from an employment accidents.

Figure 3: Illustrates total applications paid as at 31st July 2022 for employment accidents.

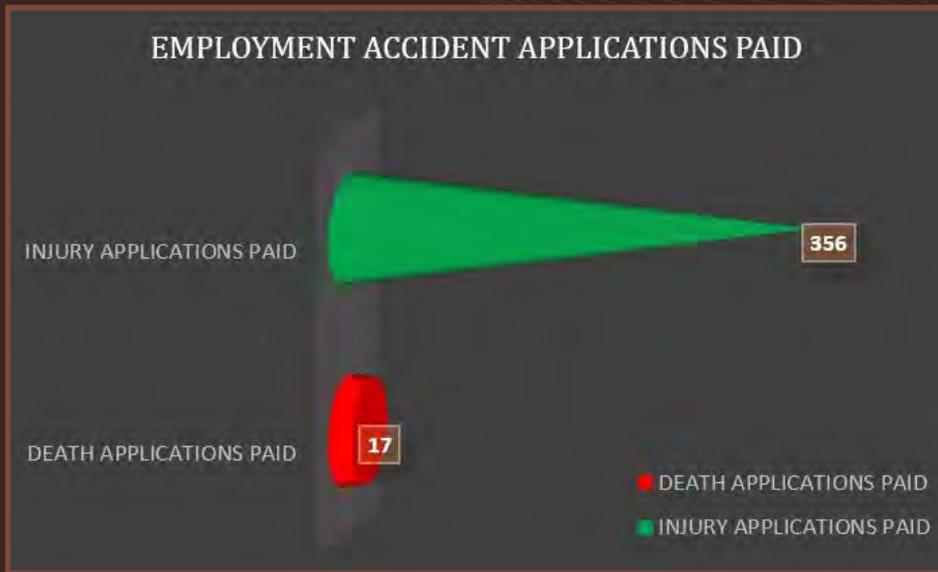
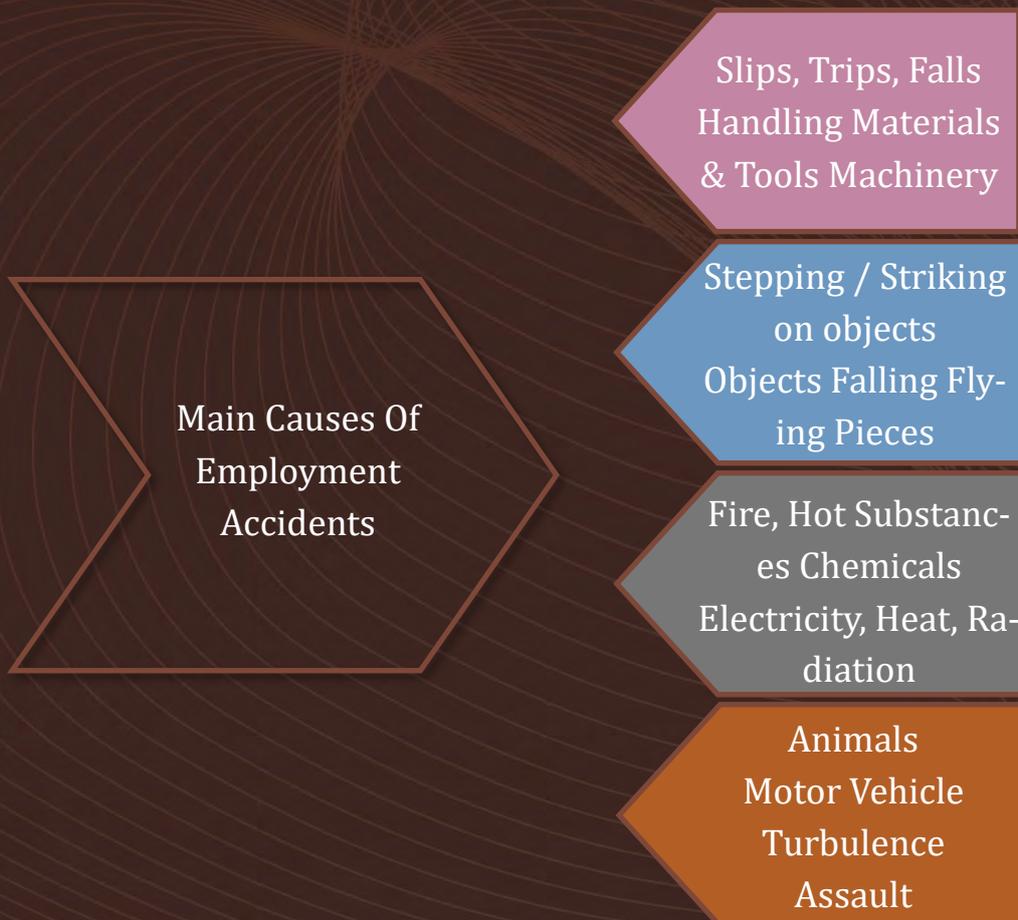


Figure 4: Illustrates the main causes of employment accidents.



ACCF *Vakasala Ni Sisili E Wai*

- Me ra kakua ni dau vakaweleweletaki se me ra sega ni vakaraici na luveda ni ra lai sisili e wai.
- Me dau lesi e dua e qase cake, me dau vakaraici ira na gone ni ra dua lai sisili e wai.
- Kakua ni dau gole taudua na lai sisili e wai, se mo dau yawaki ira na nomui tokani ko ni sisili vata tiko e wai, mo dau raica me so mera sili vei volekati toka kei iko, baleta ni ra na rawa ni rogoci iko ena nomu kaci veivuke, ke ma ni yaco e dua na vakalacaka.

TAQOMAKI NA BULA NI

BULLYING - LOOK BEYOND THE INDIVIDUAL

ACCF

Bullying should be viewed as a socio-ecological phenomenon and not just an interpersonal interaction between the bully and the target.

We need to look beyond the individual and explore how the community around students may influence their behaviour.

SCHOOL BUS SAFETY TIPS

ACCF

- DON'T RUSH AND RUN INSIDE THE BUS
- SIT WITH YOUR LEGS FACING FORWARD
- KEEP YOUR HEAD AND HANDS INSIDE THE BUS



- KEEP THE AISLES CLEAR
- OBEY THE DRIVER'S SAFETY INSTRUCTIONS
- GET ON AND OFF THE BUS SLOWLY AND SAFELY
- REMAIN SEATED WHILE THE BUS IS MOVING

SAFETY ON SCHOOL BUS IS EVERYONES RESPONSIBILITY INCLUDING:

- PARENTS
- TEACHERS



ACCF

SCHOOL SAFETY TIPS

PLEASE ENSURE YOUR CHILDREN ARE AWARE OF THE FOLLOWING:

- THEY ALWAYS LOOK FOR SIGNALS AND USE

SCHOOL ACCIDENTS

...levels become too low to be safe



ACCF

Talk to someone about the online bullying

Block and report offending users to the social media platforms

Report the bullying to a Teacher, Police Officer or the Online Safety Commission

Have strong privacy settings

ACCF

- Only enter the bus through the
- Do not rush and run inside the
- Obey the driver's safety instru
- Keep your hands and legs insid

ain seated while the bus is
ot sit on the window ledges

A student sustained injuries while digging when his thumb got caught between a spade handle and a post.

ACCF



Legal Adoption



'Vei kemuni na dau ni veisusu ka sega ni volai tiko vei kemuni na gone o ni susuga, kerea mo ni taro isala ena kena vakalawataki na nodra volai na gone vei kemuni.'

ACCF BE CAREFUL WHEN USING TOOLS

ACCF

SAFETY IN SCHOOL IS EVERYONE'S RESPONSIBILITY

- TEACHERS AND PUPILS ARE ENCOURAGED TO TAKE PERSONAL RESPONSIBILITY AND ALL NECESSARY STEPS TO PREVENT SCHOOL ACCIDENTS.
- PARENTS AND LEGAL GUARDIANS SHOULD ALSO EDUCATE THEIR CHILDREN ABOUT




Since 01 January 2019, ACCF has been compensating victims of school accidents on a no-fault basis.

An school accident is an accident occurring on any school premises or during a school event or activity.

Applications can also be made for deaths arising from school accidents.

Figure 5: Illustrates total applications paid as at 31st July 2022 for school accidents.

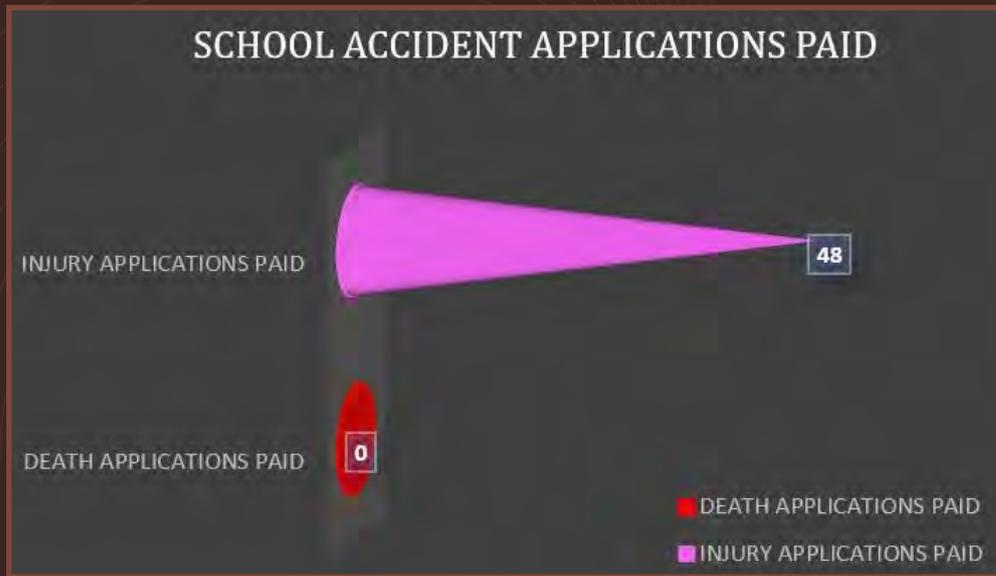
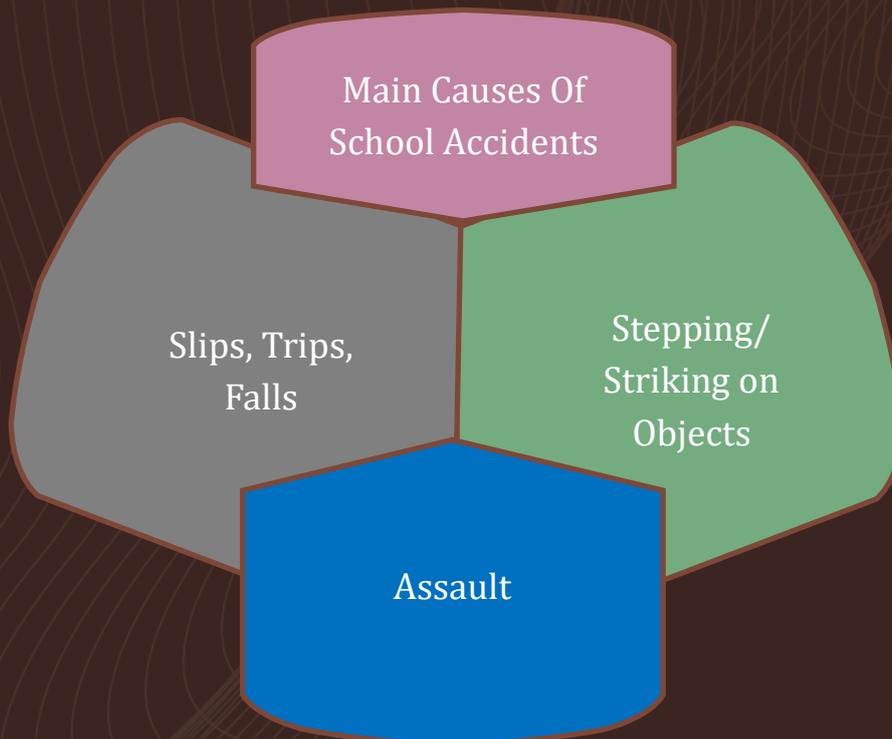


Figure 6: Illustrates the main causes of school accidents.



OUR STATISTICS

TOTAL COMPENSATION PAYMENTS

⇒ **Statistics To Date for Motor Vehicle,
Employment & School Accidents**

Statistics as at 31st July 2022

Figure 7: Reflects total compensation paid for injuries as at 31st July 2022 for motor vehicle, employment and school accidents.



Figure 8: Reflects total compensation paid for death as at 31st July 2022 for motor vehicle, employment and school accidents.

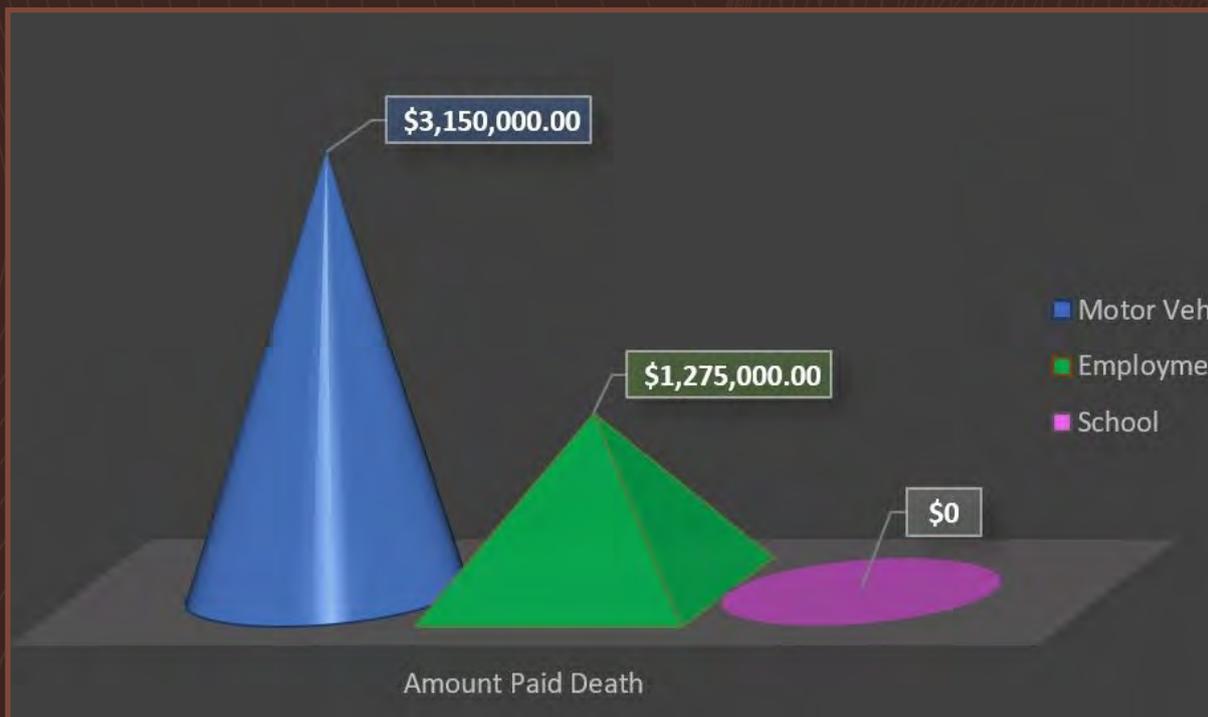


Figure 9: Reflects the Breakdown of Total Compensation Paid for Motor Vehicle , Employment and School accidents .

Accident Type	Amount Paid Death	Amount Paid Injury	Total Compensation Paid
Motor Vehicle	\$ 3,150,000.00	\$ 4,007,000.00	\$ 7,157,000.00
Employment	\$ 1,275,000.00	\$ 4,077,000.00	\$ 5,352,000.00
School	\$ -	\$ 352,500.00	\$ 352,500.00
Total	\$ 4,425,000.00	\$ 8,436,500.00	\$ 12,861,500.00

Total Compensation Paid: 12,861,500.00

COVID -19 SUPPORT

To enable payment of compensation to qualifying applicants ACCF relies on two sources of funding, the Motor Vehicle Accident Levy (MVAL) paid by motor vehicle owners and 40% of the Fiji National University Levy (FNU Levy) paid by employers.

Motor Vehicle Accident Levy

The payment of MVAL is provided for in the Accident Compensation (Levies) Regulations 2017, specifically regulation 3 which requires the owner of a motor vehicle, upon the registration or renewal of registration of a motor vehicle, to pay to the Land Transport Authority (LTA) the annual MVAL as set out in the Schedule of the regulations.

The LTA must collect the annual Motor Vehicle Accident Levy upon the registration or renewal of registration of a motor vehicle with LTA and remit the MVAL to the Accident Compensation Fund established under section 30 of the Accident Compensation Act 2017.

However, there was a complete exemption of the annual Motor Vehicle Accident Levy for the period commencing on and from 1st August 2021 to 31st July 2022. This is in recognition of the severe impacts of COVID-19 on Fiji's economy and on families in Fiji.

The announcement provided relief to motor vehicle owners for a period of one year as the nation coped with the significant impacts of COVID-19. The owner of a motor vehicle is, upon the registration or renewal of registration of the motor vehicle with the Authority, exempted from payment of the annual Motor Vehicle Accident Levy. The exemption was unanimously supported by the Board.

Fiji National University Levy

The payment of the Fiji National University Levy (FNU Levy) is provided for in the Fiji National Training Levy Order 1988. Regulation 4B (b) requires 40% of the levy collected to be paid into the Accident Compensation Fund.

Fiji National University collects the FNU Levy from employers every six months and remits the levy to the Accident Compensation Fund.

The sum of \$9,434,386 million in FNU Levy for the 2021/2022 financial year was paid into the Accident Compensation Fund.

In the 2021/2022 financial year, the Commission noted an increase of 18% in the levy collected compared to the previous financial year. This was mainly due to many organisations hiring new staff.

OUR PARTNERS

Legal Aid Commission

Ministry of Health & Medical Services

Fiji Police Force

Land Transport Authority

Veritas

**Ministry of Employment, Productivity &
Industrial Relations**

Ministry of Education, Heritage and Arts

The success of the Accident Compensation scheme is dependent on positive and constructive engagement with our partners.

Legal Aid Commission

The Legal Aid Commission (LAC) is the largest provider of legal services in Fiji to those who are unable to afford it.

LAC is a key partner for ACCF.

ACCF regularly engages with LAC to ensure applicants' legal needs are attended to efficiently to facilitate application for compensation.

To ensure applications are processed in a timely manner and any entitlement to compensation is not delayed, ACCF engages regularly with the Ministry of Health and Medical Services (MOHMS) Medical Practitioners regarding assessments of injuries and confirmation of deaths.

Ministry of Health & Medical Services

Fiji Police Force

The Fiji Police Force (FPF) plays a crucial role in verifying the facts relating to motor vehicle accidents, as well as determining whether any exclusions apply.

ACCF continues to maintain a positive and constructive relationship with FPF.

The Land Transport Authority (LTA) maintains its role as a Service Provider to ACCF to support the provision of ACCF's services in a timely, effective and efficient manner, and supporting ACCF's awareness initiatives.

Land Transport Authority

Veritas

Veritas plays a critical role in the management of applications for compensation for injuries and deaths arising out of employment & school accidents.

They do this by supporting the initial stages of the application process.



**Ministry of
Employment,
Productivity and
Industrial
Relations**



ACCF works with the Ministry of Employment, Productivity & Industrial Relations (MEPIR) and continues to refer matters to the Occupational Health & Safety team of MEPIR where ACCF is of the view that the case may be of interest from a Health & Safety perspective.



ACCF works with the Ministry of Education, Heritage & Arts (MEHA) to ensure schools, parents, legal guardians and pupils are aware of their rights and obligations under the Accident Compensation Scheme.



**Ministry of
Education,
Heritage & Arts**

OUR AWARENESS

SOCIAL MEDIA

MEDIA STATEMENTS

BILLBOARD ADVERTISING

MEDIA CAMPAIGNS

- ◆ **Radio**
- ◆ **Television**

PRESENTATIONS & ROAD SAFETY

AWARENESS

ACCF has adopted various methods of creating awareness with members of the public.

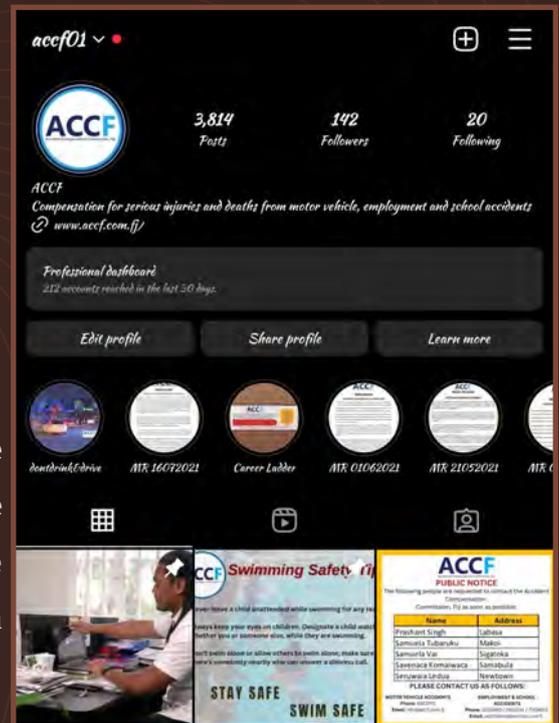
Social Media Engagement



ACCF Facebook Page

The team are very active on social media. The page receives excellent feedback from members of the public and there is a high level of engagement. The team also responds to a number of queries via Facebook messenger on a daily basis.

ACCF has a Facebook and Instagram page. The pages continue to increase its reach and information is posted on a daily basis to ensure the awareness of the Commission's work, as well as provides useful information to the public.



ACCF Instagram Page

Media Statements

ACCF regularly issues a number of media statements of its activities through all media outlets.

This includes Print Advertising in the three main languages, English, Hindi and iTaukei regarding the rights and obligations under the Accident Compensation Act and Regulations.



Media Release Snippets

29th November 2021

ACCF Accident Compensation Commission, Fiji MEDIA RELEASE

TOURISM INDUSTRY ENCOURAGED TO STAY FOCUSED ON HEALTH AND SAFETY

The Accident Compensation Commission of Fiji (ACCF) held its final Board meeting for the year on Monday, 29th November 2021. ACCF CEO Mr. Parvez Akbar's operational update confirms that a significant number of employment accidents occur in the Tourism industry.

ACCF has been processing applications for compensation for employment accidents since January 2019, and prior to the closure of Fiji's international borders the Tourism industry featured as one of the main industries where employment accidents occurred. ACCF has paid approximately \$180,000.00 to workers from the Tourism industry for injuries arising from employment accidents.

Some common causes of injuries in the Tourism industry include:

- Slips, trips, and falls
- Handling material and tools
- Burns from hot substances and fire
- Machinery

The health, safety and wellbeing of workers in the workplace is the responsibility of both employers and workers. Employers should provide a safe working environment, training and supervision, and protective personal equipment. Workers should follow all health and safety instructions, wear personal protective equipment and take reasonable care to ensure they do not cause harm to themselves or to others.

One of the most important factors in promoting health and safety in the workplace is leadership. The health and safety culture should be determined by leaders, and they should lead by example.

The ACCF Board acknowledged the payment of more than **\$23 million** in compensation to victims and families of victims of motor vehicle, employment and school accidents. Approximately 80% of this sum would not have been paid if the applications for compensation were made prior to the introduction of the Accident Compensation Scheme by the Fijian Government.

ACCF reiterates the importance of employers and employees complying with COVID-19 safety protocols.

28th February 2022

ACCF Accident Compensation Commission, Fiji MEDIA RELEASE

ACCF BOARD NOTES PROGRESS

The Accident Compensation Commission of Fiji (ACCF) held its first Board meeting for the year on Monday, 28th February 2022. As part of Management's update, the Board was informed of the progress made by ACCF since the last Board meeting. This included the following positive feedback received from victims of motor vehicle and employment accidents who recently received their compensation from ACCF:

1. "Thank you so much ACCF Team for your continuous support. This compensation will help my family grow and my daughter to undertake her degree programme. God bless the whole team."
2. "I would say great customer service by ACCF. This compensation will assist me in my daily living. Thanks to the team for everything."

The Board was also apprised of the Festive Season Road Safety Awareness Joint Campaign that ACCF participated in with the Land Transport Authority and Fiji Police Force. The campaign commenced on 08th December 2021 from the Central Division, then Western Division and concluded in the Northern Division on 04th February 2022. The teams carried out highway community awareness, distributed safety message bumper stickers, schoolbook labels, safety message flyers, calendars, ACCF tote bags and held awareness sessions in schools, communities and public areas.

The total number of people that the team was able to reach out to and impact was 46,373. The positive outcome of such a joint campaign and its success can be measured by the road toll. There were no road fatalities recorded over the Christmas and New Year period. This is a milestone achievement for the nation.

The ACCF Board acknowledged the payment of more than **\$27 million** in compensation to victims and families of motor vehicle, employment and school accidents. The Board noted the following:

- ACCF has paid a total of \$ \$27,770,000.00 million in compensation since January 2018.
- This total sum paid is made up as follows:

Motor Vehicle Accidents	\$20,457,500.00 (760 Applications)
Employment Accidents	\$ 6,873,000.00 (452 Applications)
School Accidents	\$ 439,500.00 (61 Applications)

ACCF continues to create awareness on the ACCF scheme, and recently ACCF ran a successful presentation with the Ministry of Forestry staff and stakeholders.



AAPKO ACCF KE SAATH HARJANA KE
LIYE APPLY KARNE KE LIYE WAKIL KI
ZAROORI NAHIN HAI



COMPENSATION FOR INJURIES AND DEATHS ARISING FROM
MOTOR VEHICLE, EMPLOYMENT AND SCHOOL ACCIDENTS.
(conditions apply)

Please contact us as follows:
Motor Vehicle: 8923770 Employment & School: 3235990
E: info@accf.com.fj E: accfclaims@veritas.com.fj
Facebook Page: Accident Compensation Commission, Fiji
Website: www.accf.com.fj

IF YOU NEED TO APPLY FOR COMPENSATION FOR
INJURIES OR DEATH FROM A MOTOR VEHICLE,
EMPLOYMENT OR SCHOOL ACCIDENT THEN
PLEASE NOTE THE FOLLOWING:



- YOU **DO NOT** NEED A LAWYER TO APPLY
- YOU **DO NOT** NEED TO PAY AN APPLICATION FEE
- YOU **DO NOT** NEED TO PAY ANYONE FOR THIS SERVICE

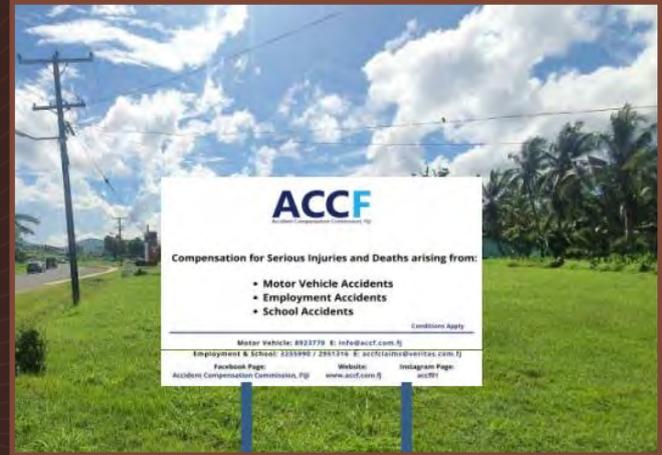
Please contact us as follows:
Motor Vehicle: 8923770 Employment & School: 3235990
E: info@accf.com.fj E: accfclaims@veritas.com.fj
Facebook Page: Accident Compensation Commission, Fiji
Website: www.accf.com.fj

Billboard & LED Advertising

ACCF has observed the benefits of using billboards for creating awareness for the general public. Therefore, various sites have been secured for standard and LED billboards throughout the country.



LED and Billboard Sites



Media Campaigns

ACCF uses mass media such as television, radio and newspaper as a means for creating awareness for the services we provide. This has included featuring on the following programmes, stations and newspapers;

⇒ Fiji TV Interview

ACCF CEO was interviewed by Fiji TV regarding the ACCF Zoom Session with Fiji Commerce and Employers Federation (FCEF). The following questions were being addressed:

- Elaborate on the awareness session carried out by ACCF with FCEF members.
- How significant and important are awareness sessions like this.
- What were some specific areas of focus discussed during the session?
- Is ACCF planning to have more awareness sessions, and with other parties?
- Elaborate on employment compensation, the particular fields where most payment been made to.



Snippet of ACCF CEO
Interviewed by Fiji TV

⇒ Fijian Broadcasting Corporation (FBC)

The ACCF team participated in the FBC Radio Talkback Show on Radio Fiji One in conjunction with the Department of Information. The show is an initiative by the Honourable Prime Minister to create awareness on Government services to the general public.



ACCF Team Members at the FBC Radio Talk Back Show

FBC TV interviewed ACCF CEO in relation to the number of applications received for accidents that occur during festive season. The CEO addressed the following questions:



- Since your inception, what percentage of the application received were for accidents (general) that occurred during the festive season?
- How has the pandemic affected your service?
- How many applications have you received so far this year?
- How many victims have you assisted in 2021?
- What are the top 3 most compensated accidents and why?

ACCF CEO and Team Members with Kirisitiana Uluwai of FBC after the interview

ACCF team participated in another FBC Radio Talkback Show on Radio Fiji One and Radio Fiji Two in conjunction with the Department of Information.



ACCF Team Members at the FBC Radio Talk Back Show

The team addressed the following questions related to school accidents;



- Who is entitled compensation for school accidents?
- Define school accident?
- What areas are included in school premises?
- If a pupil is injured in school, does the school need to inform anyone?
- If a pupil is injured in school, who can apply for compensation?
- How many school accident claims has ACCF received so far?
- What Is the total amount of compensation paid for school accidents so far?
- How long does it take to process an application?
- What has been the highest payment so far for a school accident and what was the scenario?
- Has ACCF declined any school accident applications for compensation? If so, what was the reason for declining the application?
- What are the main causes of school accidents?
- Type of injuries from school accidents?
- If a pupil deliberately harms himself or herself, is there any entitlement to compensation?
- If a pupil tries to commit suicide and gets injured, or actually commits suicide and dies as a result, is that covered?

ACCF team participated in various FBC Radio Talkback Show on Radio Fiji One and Radio Fiji Two in conjunction with the Department of Information. The team also were interviewed in the iTaukei language on the 'Na Vakekeli' Radio Fiji One program.



The team addressed all aspects of the Accident Compensation scheme, including the rights and obligations under the Accident Compensation Act. The team also took calls on air from listeners of the show.

The ACCF CEO was interviewed on the 'Aaina Show' (FBC) and addressed questions concerning the Accident Compensation Commission Scheme.



ACCF CEO, Mr Parvez Akbar with Aaina Show Host

Presentations & Road Safety Awareness

The ACCF CEO, Mr Akbar and the team had a meeting with the officers from Valelevu and Nasinu Police Stations to discuss joint campaigns between ACCF and the Fiji Police Force to address road safety. The meeting included a summary of all aspects of ACCF's work including motor vehicle, employment and school accidents.



ACCF CEO , Mr Akbar and Fiji Police Force Team Members after the Presentation

The CEO assured the officers that the Fiji Police Force (FPF) plays a vital role for ACCF because no compensation is payable to a victim of a motor vehicle accident unless there is a police report which verifies the circumstances surrounding the accident. In this regard the CEO emphasised the importance of close collaboration between ACCF and the Fiji Police Force and expressed his gratitude for the support provided by the FPF.



ACCF Team and Fiji Police Force Team Members creating Road Safety Awareness

ACCF Team together with Officers from Fiji Police Force distributed safety awareness material to drivers and passengers travelling along the Suva-Nausori corridor to create awareness on road safety. The joint operation was carried out at various check points and the team managed to reach approximately 4000 drivers.

The campaign was successful, and the team received a lot of positive feedback. The success of the campaign has resulted in Fiji Police Force approaching ACCF to undertake further campaigns.

ACCF had Festive Season Road Safety Awareness Joint Campaign with LTA and Fiji Police Force . The campaign commenced on 08th December 2021 from the Central Division and concluded in Labasa on 04th February 2022 and was launched at the LTA office in Valelevu, Nasinu by the Commissioner of Police Brigadier-General Sitiveni Qiliho on 06th December 2021.



ACCF CEO, Mr Akbar with LTA Staff at the Festive Season Road Safety Awareness Joint Campaign Launch

The teams carried out highway community awareness, distributed safety message bumper stickers, schoolbook labels, safety message flyers, calendars, ACCF tote bags and held awareness sessions in schools, communities and public areas.



The other districts that the team visited include Navua, Sigatoka, Nadi, Ba, Tavua, Rakiraki, Bua, Seaqqa, Savusavu and Labasa. The total number of people that the team was able to reach out to and impact was 46,373.

The importance of such a joint campaign with our stakeholders has been highlighted as 2021 had the lowest number of fatalities in Fiji in over 40 years,

with 25 deaths recorded compared with 45 for 2020.

There were no road fatalities recorded over the Christmas and New Year period. This is a milestone achievement for the nation. This would not have been possible without the efforts of the joint campaign team and cooperation from the public adherence to road rules and regulations. There was a need for the joint campaign between these entities as for years the messages have gone out, but fact remains that we continue to need such campaigns goes to show that the message by many road users is not being heard and has fallen on deaf ears but that itself was encouragement for the teams to persevere and continue with these campaigns and continue to spread the message as much possible.

As at December 2021, 25 lives had been lost on the roads, those are 25 individuals 25 families affected. The ripple effect of these tragedies is not just deaths but serious injuries which we get to see on a daily basis, the ripple effect on the families, communities, colleagues, the health system, the economy is unacceptable. ACCF will continue to engage with key stakeholders to play a proactive role in the prevention of motor vehicle, employment and school accidents.

⇒ ACCF, LTA & Nescafe Road Safety Campaign

The ACCF team together with Officers from the Land Transport Authority and Nescafe collectively ran an awareness campaign to address driver fatigue. They distributed coffee and ACCF brochures to drivers and passengers travelling along the Nausori to Korovou corridor.

The main purpose of the awareness was to inform all the drivers to take a break and revive and reach there destination safely.



ACCF Team with LTA and Fiji Police Force Team Members carrying out Joint Road Safety Campaign

The team together with Officers from LTA collectively ran an excellent and engaging awareness session of the Accident Compensation scheme and road safety at Naveicovatu Village in Wainibuka. The team also engaged with the teachers during their Personal Development session on the rights and obligations under the Accident Compensation Act.



ACCF Team and LTA Road Safety Team Members with Naveicovatu Village members in Wainibuka.

⇒ Taveuni Benefits From ACCF Visit

The ACCF team carried out community awareness and assessments in Taveuni and engaged with members of the public regarding the Accident Compensation scheme. The team distributed safety message flyers, bumper stickers, safety posters and tote bags. The team also held awareness sessions in schools, communities and public areas.

Some of the places that the team visited in Taveuni included Somosomo Village, Navakawau Village, Ura Village, and they engaged with key stakeholders such as Taveuni Hospital, Taveuni Police Station, Matei Community Post and local resorts. Benefits to Taveuni residents from ACCF's visit included:

- Knowledge about the no fault Accident Compensation scheme.
- Victims of accidents having direct access to the team and application forms.
- Assessments of victims of accidents who have already applied for compensation.

ACCF would like to acknowledge and thank the Roko Tui Taveuni, Mr. Aloesi Rasaciva for his support in facilitating the team's visit. ACCF also acknowledges the support from the Taveuni Police Station and Taveuni Hospital.



ACCF Team with Taveuni Police and Taveuni Hospital creating awareness on ACCF Scheme.

ACCF Team ran an excellent and engaging awareness session of the Accident Compensation scheme at the Republic of The Fiji Military Forces (RFMF). The team also had an engaging session with the officers on the rights and obligations under the Accident Compensation Act.



ACCF Team with The Republic of The Fiji Military Forces Team Members

⇒ Presentation at the Legal Aid Commission Fiji

The ACCF CEO attended a meeting with the Director of the Legal Aid Commission Fiji, Shahin Ali and discussed about the program and topics of the two days Civil Law Workshop hosted by Legal Aid. In March 2022, the CEO and the team attended the Civil Law Workshop hosted by Legal Aid where the CEO was a guest speaker. The CEO ran an excellent and engaging awareness session of the Accident Compensation scheme with the members of the Leg Aid Commission Fiji.



ACCF CEO, Mr Akbar and Team with Legal Aid Commission Members

The Accident Compensation Commission of Fiji (ACCF) held its Team Development Day on 11th June 2022. The Commission invited guest speakers from key stakeholders as follows:

- Legal Aid Commission – Head of Litigation, Ms Namrata Mishra (accompanied by Director, Shahin Ali).



ACCF CEO, Mr Akbar and Team with Legal Aid Commission Members

- Fiji Police Force traffic team, ASP Mosese Waqalevu- OC /NTCC, ASP Patemosi Wate DTO/ Southern, A/SGT Asenaca Seroma, WPC Mereoni Senikavika and WPC Wata.



ACCF CEO, Mr Akbar and Team with Fiji Police Traffic Team



ACCF CEO, Mr Akbar and Team with Dr Netani Koroi from Koroi's Surgery

- Mr Ashfaq Khan, Microcomp Services



ACCF CEO, Mr Akbar and Team with Graphic Design & ICT Team from Microcomp Services

The team was given an opportunity to engage with stakeholders and broaden their knowledge on the following topics to assist in the day-to-day function of the Commission:

- The requirements for Wills, obtaining Letters of Administration/Probate and how compensation should be distributed when there is no Will.
- The police investigation process when there is a motor vehicle accident, and what are the main causes of motor vehicle accidents.
- How are whole person impairment assessments undertaken by medical practitioners.
- Digital marketing, cyber security, graphics, information sharing, and ethics in ICT.

⇒ Presentation at the Fiji National University

The Accident Compensation Commission, Fiji (ACCF) CEO, Mr. Parvez Akbar and team undertook an awareness session with the Occupational Health and Safety lecturers and students at the Fiji National University, Samabula Campus on 19th May 2022.

Students from the FNU Namaka, Ba and Labasa Campuses also joined via Zoom. More than 300 students participated in the session.



The session covered Fiji's Accident Compensation Scheme which has been a transformation for victims of motor vehicle, employment and school accidents. The session was very interactive and engaging, with excellent participation from the students and academic staff who asked a number of questions in relation to the

scheme and its benefits.

A broad range of topics were covered by Mr. Akbar during the session such as the types of accidents covered, the no-fault aspect of the scheme, who can apply, how to apply, and the COVID-19 relief that has been provided by the Government to help motor vehicle owners. The students were provided statistics, including the number of applications received, the amount of compensation paid and scenarios from accidents.



The ACCF Team with Fiji National University Students

ACCF has paid approximately **\$30.2 million** in compensation since 01st January 2018, of which approximately \$22.1 million is for motor vehicle accidents, \$7.6 million for employment accidents and \$0.5 million for school accidents. Only a fraction of this amount would have been paid in compensation if these applications were processed under the laws and policies in place prior to the introduction of the Accident Compensation Scheme by Government.



**ACCF CEO, Mr Akbar and Case Managers
with FNU OHS Team**

Significantly more victims of accidents are now entitled to compensation than ever before due to the no-fault nature of the scheme and the removal of unreasonable exclusions and hurdles. Mr Akbar confirmed that the scheme extended to tertiary students as well.

The ACCF team regularly engages with the FNU Levy and Grants department to discuss matters of mutual interests. This includes exempt employers, exempt roles and compliance.



**ACCF Accountant & Case Managers with Ms Gurmindar Singh –
Team Leader, FNU Levy and Grants Department at FNU**

⇒ Fiji Rental Car Association (FRCA)

The CEO was a guest speaker during the FRCA 2021 Annual General Meeting. The CEO elaborated on the following:

- The historical roots of rental cars dated back to Germany (1906)
- The key important role that rental car industry played in society by providing transportation alternatives for both tourists as well as local travellers.
- COVID-19 impacts towards the rental car industry and its flow on effect on the economy.

- The importance of Road Safety and collective efforts from all stakeholders in the prevention of serious injuries and deaths as a result of motor vehicle accidents.
- The total payout made by ACCF for Motor Vehicle Accidents and approximately \$937,000.00 has been paid for serious injuries and death directly occurring because of rental car accidents.



ACCF CEO, Mr Akbar and Team with Honorable Minister for Transport, Mr Koya and Fiji Rental Car Association Team

OUR FINANCIALS

Accident Compensation

Commission Fiji

Financial Statements

For The Year Ended 31

July 2022

**ACCIDENT COMPENSATION COMMISSION FIJI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

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**ACCIDENT COMPENSATION COMMISSION FIJI
DIRECTORS' REPORT
FOR THE ENDED 31 JULY 2022**

DIRECTORS' REPORT

In accordance with a resolution of the Board of Directors, the Directors herewith submit the statement of financial position as at 31 July 2022 and the related statements of profit and loss and other comprehensive income, changes in equity and cash flows for the year ended 31 July 2022, and report as follows:

1 DIRECTORS

The following were Directors of the Commission at any time during the financial year and up to the date of this report:

Mr Ariff Ali (Chairman) – Re-appointed on 16 September 2020
Mr Ashok Patel (Deputy Chairman) – Re-appointed on 16 September 2020
Dr Sravaniya Dasi – appointed on 16 September 2020
Ms Lyanne Vaurasi – appointed on 16 September 2020 / resigned on 01 April 2022
Mr Vilash Chand – appointed on 16 September 2020

2 PRINCIPAL BUSINESS ACTIVITY

The principal business activity of the Commission is to make provisions for compensation in respect of persons who suffer personal injury or death as a result of a motor vehicle, employment, and school accident in Fiji.

3 OPERATING RESULTS

The deficit in expenditure over income for the financial year ended was (\$228,478) compared to (\$41,134) for the year ended 31 July 2021.

4 CURRENT ASSETS

The Directors took reasonable steps before the Commission's financial statements were made out to ascertain that the current assets of the Commission were shown in the accounting records at a value equal to or below the value that would be expected to be realised in the ordinary course of the operations.

At the date of this report, the Directors are not aware of any circumstances, which would render the values attributable to the current assets in the Commission's financial statements misleading.

5 BASIS OF ACCOUNTING

The Directors believe the basis of preparation of the Commission's financial statements is appropriate and the Commission will be able to continue in operation for at least twelve months from the date of this report. Accordingly, the Directors believe the classification and carrying amounts of assets and liabilities as stated in these financial statements to be appropriate.

The Directors believe that at the date of this report there are reasonable grounds to believe the Commission will be able to pay their debts as and when they fall due.

6 RELATED PARTY TRANSACTIONS

In the opinion of the Directors all related party transactions have been adequately recorded in the books of the Commission.

**ACCIDENT COMPENSATION COMMISSION FIJI
DIRECTORS REPORT
FOR THE YEAR ENDED 31 JULY 2022**

DIRECTORS' REPORT - continued

7 OTHER CIRCUMSTANCES

As at the date of this report:

- (i) no charge on the assets of the Commission has arisen since the end of the financial period to the date of this report to secure the liabilities of any other person;
- (ii) no contingent liability has arisen since the end of the financial period for which the Commission could become liable;
- (iii) no contingent or other liability has become enforceable or is likely to become enforceable within a period of twelve months after the end of the financial period which, in the opinion of the directors, will or may affect the ability of the Commission to meet their obligations as and when they fall due; and
- (iv) the Directors are not aware of any circumstances not otherwise dealt with in this report or financial statements, which would render any amounts stated in the financial statements misleading.

8 DIRECTORS' INTERESTS

No Director of the Commission have, received or become entitled to receive a benefit (other than a benefit included in the total amount of emoluments received or due and receivable by Directors as shown in the financial statements) by reason of contract made by the Commission with the Director or with a firm of which he is a member, or with a company in which he has substantial financial interest.

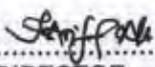
9 SIGNIFICANT TRANSACTIONS

Apart from the matters specifically referred to in the financial statements, in the opinion of the Directors, the results of the operations of the Commission during the financial period were not substantially affected by any item, transaction or event of an abnormal nature likely, in the opinion of the Directors, to affect substantially the results of the operations or disclosures noted therein in the Commission in the current financial year.

10 COMPLIANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS

In the opinion of the Directors, the financial statements of the Commission for the financial period ended 31 July 2022 comply with International Financial Reporting Standards and give a true and fair view of the financial position of the Commission as at 31 July 2022 and the performance and cash flows of the Commission for the period ended 31 July 2022.

For and on behalf of the board in accordance with a resolution of the directors.


.....
DIRECTOR


.....
DIRECTOR

05/07/2023
.....
DATE

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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INDEPENDENT AUDITOR'S REPORT

ACCIDENT COMPENSATION COMMISSION FIJI

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Accident Compensation Commission Fiji which comprise the Statement of Financial Position as at 31 July 2022, Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year ended and notes to and forming part of the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2022 and of its financial performance and its cash flows for the year ended in accordance with International Financial Reporting Standards ("IFRS").

Basis of Opinion

I 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 Commission 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.

Other Information

The Management and Directors are responsible for the other information. The other information comprises the Annual Report but does not include the financial statements and the auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report the fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management and Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS) and for such internal control as the Management and Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management and Directors is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management and Directors intend to cease operations, or have no realistic alternative but to do so. The Management and Directors are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Management and Directors use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements, or if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with Management and Directors 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.

Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the Accident Compensation Act 2017 in all material respects, and:

- a) Proper books of account have been kept by the Commission, so far as it appears from my examination of those books,
- b) the accompanying financial statements which have been prepared in accordance with International Financial Reporting Standards;
 - are in agreement with the books of account; and
 - to the best of my information and according to the explanation given to me, give the information required by the Accident Compensation Act 2017 in the manner so required.



Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
07 July 2023

**ACCIDENT COMPENSATION COMMISSION FIJI
STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	Year ended 31 July 2022	Year ended 31 July 2021
INCOME		\$	\$
Grant income	6	2,018,107	2,039,363
Interest income	6	232	1,981
Amortisation of deferred revenue	13	26,285	26,893
TOTAL INCOME		2,044,624	2,068,237
EXPENSES			
Staff costs		473,853	477,443
Depreciation & Amortisation	9 & 10	26,285	26,893
Operating expenses	7	1,724,962	1,557,033
Depreciation – ROU	14	48,002	48,002
TOTAL EXPENSES		2,273,102	2,109,370
Net Deficit		(228,478)	(41,134)
Other comprehensive income		-	-
Comprehensive (loss)		(228,478)	(41,134)

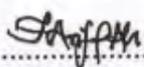
The above statement of profit and loss and comprehensive revenue and expense should be read in conjunction with the accompanying notes to the financial statements.

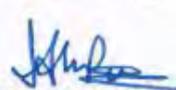
ACCIDENT COMPENSATION COMMISSION FIJI
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2022

	Notes	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
Current Assets			
Cash and cash equivalents	8	79,812	344,671
Prepayments		6,208	1,907
VAT Receivable		84,598	40,856
		<u>170,618</u>	<u>387,434</u>
Non-Current Assets			
Intangible asset	9	385	880
Plant and equipment	10	22,763	48,552
Right-of-Use-Asset	14	-	48,003
		<u>23,148</u>	<u>97,435</u>
TOTAL ASSETS		193,766	484,869
Current Liabilities			
Other Payables	11	135,951	106,272
Employee entitlements	12	19,155	32,808
Deferred revenue	13	23,147	49,432
Lease Liability	14	-	43,769
		<u>178,253</u>	<u>232,281</u>
Non-Current Liabilities			
Lease Liability	14	-	8,597
		<u>-</u>	<u>8,597</u>
TOTAL LIABILITES		178,253	240,878
NET ASSETS		15,513	243,991

The above statement of financial position should be read in conjunction with the accompanying notes.

The financial statements were authorised for issue by the board of directors' on 05th July 2023 and were signed on its behalf.


.....
DIRECTOR


.....
DIRECTOR

05/07/2023
.....
DATE

**ACCIDENT COMPENSATION COMMISSION FIJI
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JULY 2022**

	2022 Accumulated Surplus \$	2021 Accumulated Surplus \$
Balance as at 01 August 2021	243,991	285,125
Net (Deficit) for the year	<u>(228,478)</u>	<u>(41,134)</u>
Balance as at 31 July 2022	<u>15,513</u>	<u>243,991</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**ACCIDENT COMPENSATION COMMISSION FIJI
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
Cash flows from operating activities			
Grant received		2,018,107	2,039,363
Interest received		232	1,981
Payments to suppliers and employees		<u>(2,283,198)</u>	<u>(2,051,789)</u>
Net cash used in operating activities		(264,859)	(10,446)
Cash flows from investing activities			
Acquisition for purchase of intangible assets		-	-
Acquisition of plant and equipment		<u>-</u>	<u>(4,045)</u>
Net cash used in investing activities		-	(4,045)
Net decrease in cash		(264,859)	(14,490)
Cash and cash equivalent at beginning of the year	8	<u>344,671</u>	<u>359,161</u>
Cash and cash equivalent at end of the year		<u>79,812</u>	<u>344,671</u>

The above statement of cash flows should be read in conjunction with the accompanying notes.

**ACCIDENT COMPENSATION COMMISSION FIJI
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

1. GENERAL

The Accident Compensation Commission Fiji ("Commission") is a body corporate established under the Accident Compensation Act 2017 with a ministerially appointed board and is domiciled in Fiji.

These financial statements have been authorised for issue by the Board of Directors on the 05th day of July 2023. The directors do not have the power to amend the financial statements after issue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below.

2.1 Basis of preparation

These general-purpose financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS). These financial statements cover the Commission as an individual reporting entity for the period from 1 August 2021 to 31 July 2022.

The financial statements have been prepared on a historical costs basis unless otherwise stated.

Going concern

The going concern assumption has been applied in the preparation of these financial statements as the Commission will continue to be funded in accordance with section 12 of the Accident Compensation Act 2017.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Commissions accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3. ACCF has worked on actuals and minor provisioning of staff entitlements according to their contracts hence did not utilise this discretion of making any judgement, assumption or estimate of any significant numbers.

2.2 Standards, amendments, and interpretations

a) Standards, amendments & interpretations issued but not yet effective and have not been early adopted by the Commission

A number of new standards and amendments to standards and interpretations are effective for annual periods beginning after 1 January 2022 and have not been applied in preparing these financial statements. The Commission is yet to assess the impact of the below standards and intends to adopt these standards no later than the accounting period in which they become effective. None of these are expected to be relevant to the Commission, except the following set out below:

Topic	Key Requirements	Effective Date
IFRS 17 Insurance contracts	This standard will replace the current guidance in IFRS 4 and is a far-reaching change in accounting for insurance contracts.	Annual periods beginning on or after 1 January 2022.

**ACCIDENT COMPENSATION COMMISSION FIJI
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 Standards, amendments, and interpretations (continued)

b) No New Standards Adopted

The Commission has not adopted any new standards in the annual financial statements for the year ended 31 July 2022.

2.3 Foreign currency translation

a) Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Commission operates (the 'functional currency').

The statements are presented in Fijian dollars, which is the Commission's presentation currency.

b) Transactions and balances

Foreign currency transactions are translated into the functional currency (Fijian dollars) using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive revenue and expense.

At the balance date, amounts payable and receivable in foreign currencies are translated at the rates of exchange prevailing at that date.

2.4 Plant and Equipment

Plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Commission and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive revenue and expense during the financial period in which they are incurred.

Depreciation is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives of the assets concerned.

Principal rates in use are:

Office equipment	33.33%
Motor vehicles	20%
Furniture	10%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount. These are included in the statement of comprehensive revenue and expense.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

2.5 Financial Instruments

a) *Financial assets*

Financial assets are classified as financial assets at amortised cost, fair value in profit and loss (FVPL) or fair value through other comprehensive income (FVOCI), as appropriate. The Commission determines the classification of its financial assets at initial recognition.

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Commission commits to purchase or sell the asset.

The financial assets are recognised initially at cost plus, transaction costs that are directly attributable to their acquisition.

Financial assets are derecognised only when the contractual rights to the cash flows from the financial asset expire or the Commission transfers substantially all risks and rewards of ownership.

The Commission's financial assets consist of cash and cash equivalents (refer note 2.7) and other receivables (refer note 2.10).

b) *Financial liabilities*

Debt Instruments are subsequently measured at fair value through profit and loss, amortise cost, or fair value through Other Comprehensive Income (OCI). The classification is based on two criteria: the Commission's business model for managing assets; and whether the instruments contractual cash flows represent solely payments of principal and interest on the principal amount outstanding. The classification and measurement requirements of IFRS did not have a significant impact on the Commission.

- Impairment- The new impairment model applies to financial assets measured at amortised cost, contract assets, debt investments at fair value through other comprehensive income (FVOCI) and loan commitments issued, but not to investments in equity instruments. Under IFRS 9, credit losses are recognized earlier than under IAS 39.
- Hedge Accounting- An accounting method which allows Commission to recognize the gains and losses on the hedge instruments against the exposure of the derivative instruments, in the same financial period, to reduce the income volatility that would arise if both elements were accounted separately.

The Commission recognises financial liabilities at cost on the trade date at which it becomes a party to the contractual provisions of the instrument.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

The Commission's financial liabilities consist of other payables (refer Note 2.11)

2.6 Intangible assets

Intangible assets acquired are measured initially at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. The Commission's intangible assets comprise of the website. The website costs are recognised as assets and amortised over its estimated useful life.

**ACCIDENT COMPENSATION COMMISSION FIJI
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

2.7 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash at bank and on hand and deposits at call which are readily convertible to cash on hand and which are used in the cash management function on a day-to-day basis.

2.8 Income Tax

The Commission's income is exempted from income tax in accordance with the Fiji Income Tax Act.

2.9 Value Added Tax (VAT)

Revenue, expenses, assets and liabilities are recognised net of VAT, except:

- i. Where the amount of VAT incurred is not recoverable from the tax service, it is recognised as part of the cost of acquisition of the asset or as part of an item of expense; or
- ii. For receivable and payables which are recognised inclusive of VAT

The net amount of VAT payable to or receivable from the taxation service is included as part of payables or receivables.

2.10 Other Receivables

Receivables are recognised initially at cost. A provision for impairment is established when there is objective evidence that the Commission will not be able to collect all amounts due according to the original terms of the receivables. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of profit and loss and other comprehensive income. When a receivable is uncollectible, it is written off against the allowance account for receivables.

Subsequent recoveries of amounts previously written off are credited against the statement of profit and loss and other comprehensive income.

2.11 Other Payables

Other payables are recognised at cost which is the fair value. These amounts represent liabilities for goods and services provided to the Commission prior to balance date and which are unpaid.

2.12 Employee Entitlements

Liabilities for employee entitlement are recognised and are measured as the amount unpaid at the reporting date at current pay rates in respect of employee services to that date.

2.13 Funding

The Commission is funded by the government in accordance with section .12 of the Accident Compensation Act 2017. All operating costs of the Commission including obligations for employee and related costs are met through this funding arrangement.

2.14 Recognition of Expenses

All expenses are brought to account on an accrual basis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

2.15 Recognition of Revenues

IFRS 15 supersedes IAS 11 Construction Contracts, IAS 18 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with its customers for annual period beginning on or after 1 January 2018.

IFRS 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognized at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

IFRS 15 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

Based on Commissions assessment, there is no impact from IFRS in the Statement of Financial Position as at 01st August 2021 and no impact to the Financial Statements for the year ended 31st July 2022.

2.16 Comparative Figures

There are comparative figures in the financial statements of the Commission. Where necessary comparative figures have been reclassified to facilitate comparison and achieve consistency in current year amounts.

2.17 Rounding

Amounts have been rounded to the nearest dollar except where otherwise noted.

2.18 Leases/ Right of Use Asset

This standard replaces the current guidance in IAS 17 and is a significant change in accounting by lessees. Under IAS 17, lessees were required to make a distinction between a finance lease (on balance sheet) and an operating lease (off balance sheet). IFRS16 now requires lessees to recognise a lease liability reflecting future lease payments and a 'right-of-use' asset for virtually all lease contracts for annual periods beginning on or after 1 January 2019.

At inception of a contract, the Commission assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for the period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the company assesses whether:

- The contract involves the use of an identified asset;
- The Commission has the right to obtain substantially all of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 January 2019. At inception or on reassessment of a contract that contains a lease component, the company allocated the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

The Commission recognises a right-of-use asset and a lease liability at lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the lease term.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

2.18 Leases/ Right of Use Asset (continued)

The lease liability is initially measured at present value of the lease payments that are not paid at the commencement date, discounted using the Commission's incremental borrowing rate and payments are made on a monthly basis. The lease liability is measured at amortised cost using the effective interest method.

The Commission presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in the statement of financial position (refer note 14)

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The Commission makes estimates and judgments in respect of the reported amounts of certain assets and liabilities. These estimates and judgments are determined by qualified and experienced employees with reference to historical data and reasoned expectations of future events that are believed to be reasonable under the circumstances, and are continually updated.

4. RISK MANAGEMENT

The Commission was established under the Accident Compensation Act 2017 to receive applications for compensation, assess the applications and make recommendations to the Accident Compensation Fund in relation to the application. The Accident Compensation Fund is responsible for receiving the levies, making claim payments and arranging reinsurance as applicable

5. FINANCIAL RISK MANAGEMENT

The Commission's activities may expose it to a variety of financial risks; market risk, credit risk and liquidity risk.

a) Market risk

This is the risk that the value of the Commission's portfolio will change due to movements in market factors like interest rates, currency, price and foreign exchange.

(i) *Price risk*
The Commission has no exposure to price risk as it does not hold any equity securities or commodities.

(ii) *Interest rate risk*
The Commission has no exposure to interest rate risk as it does not hold any financial instruments.

(iii) *Cash flow and fair value interest rate risk*
As the Commission has no significant interest-bearing assets, the Commission's income and operating cash flows are substantially independent of changes in market interest rates.

b) Credit Risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Commission. There is no significant concentration of credit risk with respect to cash and cash equivalents.

c) Liquidity Risk

Liquidity risk is the risk that cash may not be available to pay obligations when due at a reasonable cost. Overall, the Commission does not see liquidity risk as high — refer 2.1.

ACCIDENT COMPENSATION COMMISSION FIJI
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

6. REVENUE

	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
Grant from the government	2,018,107	2,039,363
Interest income	232	1,981
Total Revenue	<u>2,018,339</u>	<u>2,041,344</u>

7. OTHER OPERATING EXPENSES

Accounting fee	5,106	12,140
Bank fees	247	435
Insurance	4,177	4,420
IT services	447	101
LTA fees	445,871	365,049
Miscellaneous	4,619	3,117
Motor Vehicle expenses	5,178	3,686
Professional fees	3,220	1,768
Printing, postage and stationery	11,582	8,831
Telecommunication	34,569	30,477
Travelling	3,175	1,056
Awareness Campaign expenses	93,341	172,937
Training	4,487	1,737
Service Fees Veritas Pte Ltd	900,000	900,000
Repair and Maintenance	2,124	938
Accommodation	4,519	927
FRCS Payments	2,750	2,628
Interest Expense-ROU	2,588	7,859
Office Cleaning	2,141	1,164
Printing of Application	17,359	5,007
Website Expenses	890	890
Medical Costs	55,983	11,067
Legal Costs	120,589	20,799
Total Expenses	<u>1,724,962</u>	<u>1,557,033</u>

LTA fees represent service fee of \$2.58 per transaction paid to LTA for the services provided under the service agreement between the parties.

8. CASH AND CASH EQUIVALENTS

Cash on hand	23	211
Cash at bank	79,789	344,460
Total Cash	<u>79,812</u>	<u>344,671</u>

ACCIDENT COMPENSATION COMMISSION FIJI
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 JULY 2022

	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
9. INTANGIBLE ASSETS		
Cost		
Opening	2,477	2,477
Additions	-	-
Closing	<u>2,477</u>	<u>2,477</u>
Accumulated Amortisation		
Opening	1,597	1,102
Amortisation charge	495	495
Closing	<u>2,092</u>	<u>1,597</u>
Opening WDV	880	1,375
Closing WDV	<u>385</u>	<u>880</u>

Currently, the Commission maintains the Website on a yearly basis without any major enhancement.

10. PLANT AND EQUIPMENT

Plant and equipment are included in the financial statements on the following bases:

Year ended 31 July 2022	Office Equipment \$	Motor Vehicle \$	Total \$
Cost			
Opening	38,411	95,413	133,824
Additions	-	-	-
Closing	<u>38,411</u>	<u>95,413</u>	<u>133,824</u>
Accumulated Depreciation			
Opening	18,510	66,763	85,273
Depreciation Charge	6,707	19,082	25,789
Closing	<u>25,217</u>	<u>85,845</u>	<u>111,062</u>
Opening WDV	19,901	28,650	48,551
Closing WDV	<u>13,194</u>	<u>9,568</u>	<u>22,762</u>

ACCIDENT COMPENSATION COMMISSION FIJI
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 JULY 2022

11. TRADE AND OTHER PAYABLES	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
LTA Fees payable	34,541	29,102
Other payables	101,410	77,170
Total payables	<u>135,951</u>	<u>106,272</u>

Includes output VAT yet to be remitted on portion of grant monies received offset by input VAT yet to be claimed on certain expenditure.

12. EMPLOYEE ENTITLEMENTS

Balance as at 01 August 2021	32,808	31,942
Arising during the period	19,155	32,808
Utilised	(32,808)	(31,941)
Balance as at 31 July 2022	<u>19,155</u>	<u>32,808</u>

The Commission currently employees 7 staff

13. DEFERRED REVENUE

Balance as at 01 August 2021	49,432	72,280
Add: Grant received for the purchase of laptops and office equipment	-	4,045
Less benefits realised during the year	(26,285)	(26,893)
Balance as at 31 July 2022	<u>23,147</u>	<u>49,432</u>

Annual depreciation is charged directly to the plant and equipment costs and a corresponding transfer from deferred revenue to income is made each year to provide for amortisation of the grant.

14. RIGHT-OF-USE ASSET

The Commission leases office space from 01st January 2019, hence, both years information about leases for which the Commission is a lessee is presented below:

Balance as at 01 st August 2021	-	-
Additions	144,009	144,009
Depreciation charge	(144,009)	(96,006)
Balance as at 31st July 2022	<u>-</u>	<u>48,003</u>

Lease Liabilities

Maturity analysis – contractual undiscounted Cash flows

Less than one year	-	54,953
One to two years	-	-
More than five years	-	-
Total undiscounted lease liabilities as at 31st July 2022	<u>-</u>	<u>54,953</u>

ACCIDENT COMPENSATION COMMISSION FIJI
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 JULY 2022

14. RIGHT OF-USE ASSET (continued)	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
Lease Liabilities		
Statement of financial position as at 31st July 2022		
As at 01 st August 2021	144,009	144,009
Accretion of interest	20,852	18,264
Payments	(164,861)	(109,906)
Total as at 31st July 2022	-	52,366
Current	43,769	43,769
Non-current	(43,769)	8,597
Total Lease Liabilities	-	52,366
Amounts recognised in profit and loss		
Depreciation expense of right-of-use assets	48,002	48,002
Interest expense on lease liabilities	2,588	10,405
Total amount recognised in profit or loss	50,590	58,407

15. RELATED PARTIES

a) *Directors*

The following were directors of the Commission at any time during the financial year and up to the date of this report:

Mr Ariff Ali (Chairman) – Re-appointed on 16 September 2020
 Mr Ashok Patel (Deputy Chairman) – Re-appointed on 16 September 2020
 Dr Sravaniya Dasi – Appointed on 16 September 2020
 Ms Lyanne Vaurasi – Appointed on 16 September 2020 / 01 April 2022
 Mr Vilash Chand – Appointed on 16 September 2020

b) *Key management compensation*

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

During the period the Chief Executive Officer, Accountant and Case Managers were identified as key management personnel, with the greatest authority and responsibility for the planning, directing and controlling the activities of the Commission.

The compensation paid or payable to key management personnel for current period:

	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
Salary and other benefits	441,100	458,428

**ACCIDENT COMPENSATION COMMISSION FIJI
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 JULY 2022**

16. COMMITMENTS

Claims Management Service Fees Commitments	Year ended 31 July 2022 \$	Year ended 31 July 2021 \$
Total commitments for future service fees are as follows:		
Not later than 1 year	900,000	900,000
Later than 1 years but not later than 5 years	375,000	1,275,000
Greater than 5 years	-	-

In addition, as per the Act, effective from 01 January 2018, all motor vehicle accident levy are now being collected by LTA and remitted to an Accident Compensation Fund. As such, the service provided by LTA on behalf of the Commission would mean the Commission to incur service fee (LTA Fee) for every transaction. The Approved Service fee agreed by both ACCF & LTA is \$2.58 (VIP) for each transaction.

17. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

The Commission had no contingent assets or contingent liabilities at the reporting date.

18. EVENTS SUBSEQUENT TO REPORTING PERIOD

The Tenancy Agreement for the ACCF head office has been renewed on 31st October 2022 at a monthly rental of \$4,579.43. The nature of the agreement is that the landlord (Land Transport Authority) agreed to let the tenant (Accident Compensation Commission Fiji) take the premises without any interruption or disturbance from the landlord or any other person, for a period of three years commencing from the date of execution of the Tenancy Agreement, being 31st October 2023.

Apart from the matter noted above, there are no other matters or circumstances that have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the Commission, the results of those operations, or the state of affairs of the Commission in future financial years.

19. ACCIDENT COMPENSATION FUND

The Accident Compensation Fund (ACF) which is administered and managed by the Ministry of Finance (MOF) receives Motor Vehicle Accident Levies (MVAL) collected by Lands Transport Authority (LTA) upon the registration or renewal of registration of the motor vehicle effective 01st January 2018. The ACF collected a sum of \$9,434,386 as at 31st July 2022 as 40% of 1% FNU Levy, collected by Grants and Levies Department of FNU to compensate for employment and school accidents from 01st January 2019. Further to announcement in respect of the full waiver Motor Vehicle Accident Levy (MVAL), ACCF did not received any MVA for this period. The total number of motor vehicle accident injury applications received for the financial period 31st July 2022 were 287, and total number of death applications received were 48, a sum of 394 and 42 applications were paid respectively, amounting to \$7,157,000. The total number of Employment Accident Injury applications received for the financial period 31st July 2022 were 433, and total number of death of applications received were 39, a sum of 356 and 17 applications were paid respectively, amounting to \$5,352,000. The total number of School Accident Injury applications received for the financial period 31st July 2022 were 33, and no death application was received, the number of injury applications paid were 48 amounting to \$352,500.

Upon receiving the completed application from the applicant, ACCF checks if any of the exclusions noted under regulation 4 of the Accident Compensation Regulations 2017 apply. If none of the exclusions apply, then an amount for compensation is determined. \$75,000 is compensated for any death case.

For all injury cases the amount is determined by the Whole Person Impairment percentage awarded by a medical practitioner trained to undertake impairment assessments. This percentage is multiplied by the maximum of the permanent total incapacity of \$150,000 under regulation 6(1)(b) of the Accident Compensation Regulations 2017. Once the amount of compensation payable is established, the following steps must take place:

**ACCIDENT COMPENSATION COMMISSION FIJI
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

19. ACCIDENT COMPENSATION FUND (continued)

Where any payment is required to be made for any personal injury or death as a result of an accident in Fiji, the Commission notifies the Permanent Secretary for Economy (PSE) in writing of the details of the payment that is required to be made, and the PSE, upon receiving the notification from the Commission, makes the necessary payment out of the Accident Compensation Fund as per section 30(5) of the Accident Compensation Act, 2017.

The ACCF as an Independent Commission has a number of claims in Court made by victims of accidents under common law for injuries arising out of motor vehicle and employment accidents. These matters are currently before the Courts and are not wholly within the control of the Commission therefore may or may not give rise to an obligation. The contingent liability for each case varies, however the Commission has an obligation to appear in these cases in court to defend its position. As at 31 July 2022, there has been no successful claims or payout made under common law.

VINAKA ACCF

Au taura na gauna vinaka oqo meu vaka vinavinaka taki kemudou na ACCF ena kena qaravi na nona vakacalaka e koronivuli na luvequ. Au na vakayagataka nai sausaumi vakailavo oqo ena kena qaravi na nona vuli na luvequ.

POSITIVE FEEDBACK

Au cakacaka tiko ena tabana ni sara vanua, e vei sotavi saraga na sausaumi vakai lavo oqo vei au ena gauna dredre oqo kau rawa ni sauma kece kina noqu dinau . Vakabibi ni da sega ni kila na gauna cava tale ena dola kina na veitosoyaki vei ira na saravanua.



VINAKA ACCF

"I would like to take this opportunity to thank ACCF for a wonderful job that they have done during the time when my daughter had an accident in school. I would like to thank ACCF for their hard work, efficient and friendly service. I will use the compensation payment for her education".

VINAKA ACCF

Thanks to ACCF and the Government for this assistance after the death of my young daughter in a motor vehicle accident. This money will be used to buy a piece of land for my family.

POSITIVE FEEDBACK

Na i lavo keitou ciqoma mai vei ratou na ACCF me baleta na vacalaka yacovi neirau goneyalewa, sa keitou rawa ni volia kina e so na ka mei vakananumi ni neirau goneyalewa. Nai lavo ciqomi e sa vukea talega na kena vakatorocake taki kina neitou bula vaka vuvale, vaka kina na qaravi ni vuli nei tuakana keina nona bula na ganena me na yabaki 2 tiko na vula jiulai oqo.



VINAKA ACCF

Vinaka vakalevu ACCF, au dau taleitaka na nomudou dau vakasalataki au me baleta na noqu kisi. Na sausaumi vakailavo qo e vukea sara vakalevu na neitou matavuvale me vaka ni sa toro cake tikoga na sau ni bula

SAFETY TIPS

MOTOR VEHICLE ACCIDENT

Whatever causes a crash, the outcome depends on speed.

Driving within the speed limit and to the conditions reduces deaths and serious injuries on our roads.

EMPLOYMENT ACCIDENT

No job is so important or so urgent that it cannot be done safely safely.

SCHOOL ACCIDENT

**Think safe.
Study safe.
Play safe.**

