



ANNUAL REPORT 2022 - 2023







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OUR STRATEGY

Our strategic framework highlights provides a line of sight between our vision, our mission, our values, our eight strategic priorities, that best position the Ministry for strategic impact. Underpinning this these are our values that reflect how we work within, across Government, and with our stakeholders and other entities and institutions.

VISION - What we want to achieve.
Transformed iTaukei Family for a better Fiji.

MISSION - what we want to pursue.

- We will strive to create a prosperous Vanua for a better Fiji through the following:
- Build strong leadership for the vanua
- Develop relevant policies, programs, and legislation.
- Develop smart partnerships.
- Coordinate capacity building initiatives
- Empower the iTaukei through appropriate institutional framework of governance.

VALUES - what we hold sentimental.

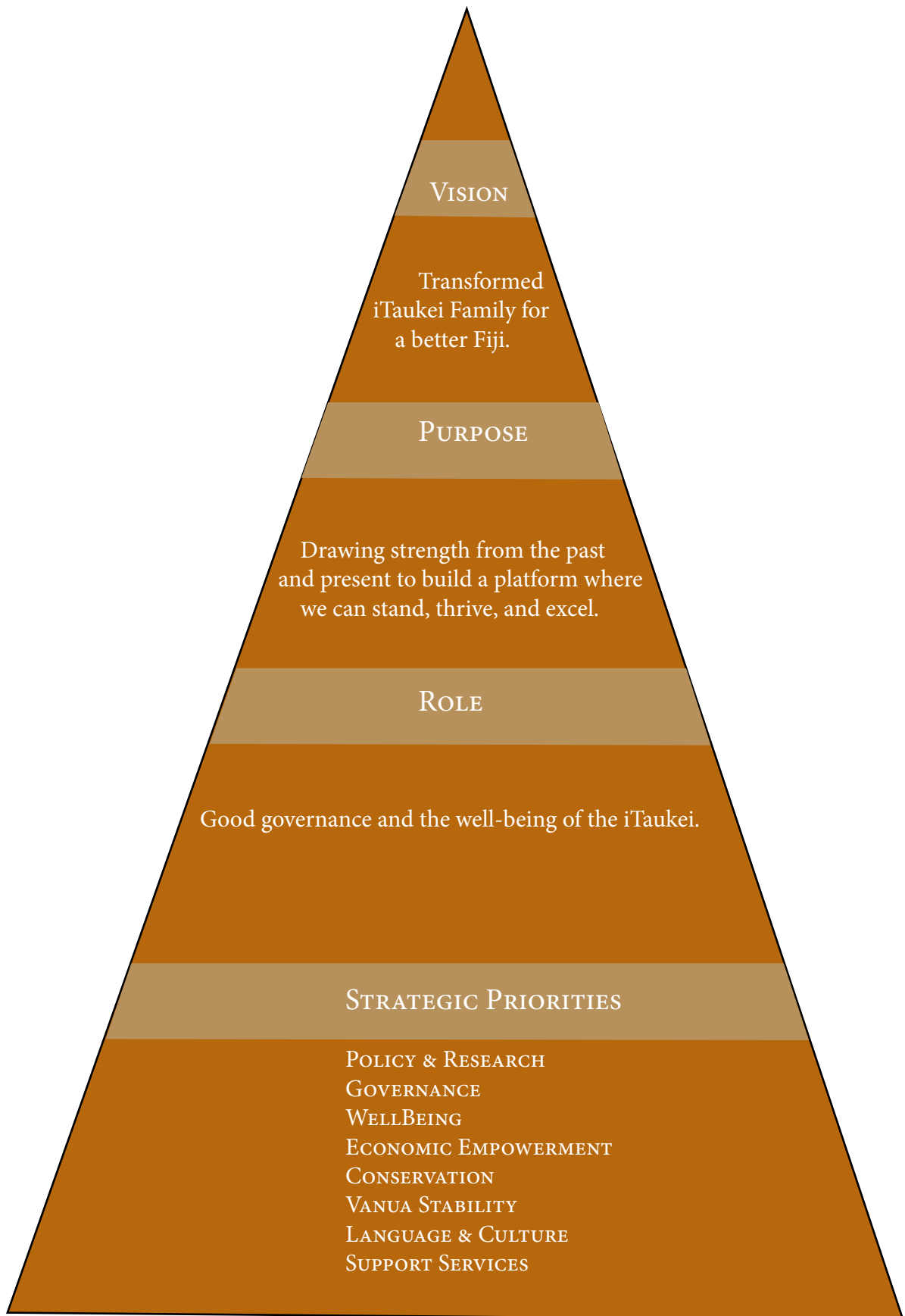
- We will uphold and promote the integrity of iTaukei customs and tradition.
- We will be transparent and accountable in the conduct of our business.
- We will free ourselves from all forms of discrimination.
- We will promote respect within the Ministry.
- We will maintain the highest standards of professional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

OUR ROLE – what we do

Good governance and the well-being of the iTaukei

OUR PURPOSE – WHY WE EXIST

Drawing strength from the past and present to build a platform where we can stand, thrive, and excel.





LETTER TO MINISTER

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

Dear Sir,

I am pleased to present to you the Ministry of iTaukei Affairs, Culture, Heritage & Arts Annual Report for the financial year ended 2022 – 2023.

The report has been formulated in alignment with the Financial Management Act 2004, encompassing adherence to subsection 49 (1), mandating the presentation of the report in Parliament.

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

Yours sincerely

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



FROM THE PERMANENT SECRETARY OF ITAUKEI AFFAIRS CULTURE HERITAGE & ARTS

In our Annual Report of 2019 to 2022 I highlighted our focus and agenda is to promote Vanua Governance and build Robust Entrepreneurship using our resources

With this Annual Report I believe we should continue with the two agenda stated above; however we should adopt approaches that is iTaukei centered and locally led, shifting the delivery of services to the community.

It is only through willingness to work alongside the entities that are known and trusted by the communities that we can meaningfully address disadvantages.

We have appreciated the willingness of our partner agencies to engage with us on this essential work. We look forward to that continuing in the years to come, and to the significant contribution of our shared vision for the future.

Pita Tagicakirewa

Permanent Secretary for iTaukei Affairs, Culture, Heritage & Arts

MINISTRY OVERVIEW

CORPORATE PROFILE

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



LEGISLATIONS

Our responsibilities are entrenched in the following legislations:

- iTaukei Affairs Act (Cap 120)
- iTaukei Lands Act (133)
- iTaukei Lands Trust Act (Cap 134)
- iTaukei Development Fund Act (Cap 121)
- iTaukei Trust Fund Act 2004
- National Trust of Fiji (Amendment) Act 1998 National Trust for Fiji Act [Cap 265]
- Fiji Museum Act
- Preservation of Objects of Archaeological and Palaeontological Interest Act.

DIVISIONAL RESPONSIBILITIES

EXECUTIVE SUPPORT UNIT

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

iTAUKEI LANDS & FISHERIES COMMISSION

The iTaukei Lands & Fisheries Commission is tasked with the resolution of disputes regarding land ownership, fishing rights and customary chiefly positions. This role is entrenched in the iTaukei Lands Act;

iTaukei Lands and Fisheries Commission (TLFC) is constituted under the iTaukei Lands Act and the Fisheries Act Cap 158. The Commission adjudicates on disputes of lands; fishing grounds and the customary leadership titles. TLFC is custodian to various culturally significant registers which are maintained and updated from time to time. These Registers facilitate the resolution of disputes.

iTAUKEI LANDS APPEALS TRIBUNAL

iTaukei Lands Appeals Tribunal (TLAT) – the Tribunal makes rulings over Appeal cases that challenge the decision of the TLFC on land ownership, boundary, fishing rights and customary chiefly titles.

iTAUKEI INSTITUTE OF LANGUAGE & CULTURE

Responsible for safeguarding iTaukei culture and heritage. In that regard, it updates and edits entries into the iTaukei monolingual Dictionary. It is also custodian of significant iTaukei records such as iTaukei dialects from the fourteen (14) provinces. The Institute facilitates the study and development of iTaukei Language and Culture. These are continuously addressed through the formulation of appropriate policies and programs for the researching, documenting, preserving, promoting, and disseminating information on all facets of iTaukei Language & Culture.

DEPARTMENT OF CULTURE HERITAGE & ARTS

The Department was established in 2000 to facilitate safeguarding, preservation of Fijians rich cultural diversity and promotes culture as a vector of generating income and employment for sustainable living.

DEVELOPMENT SERVICES DIVISION

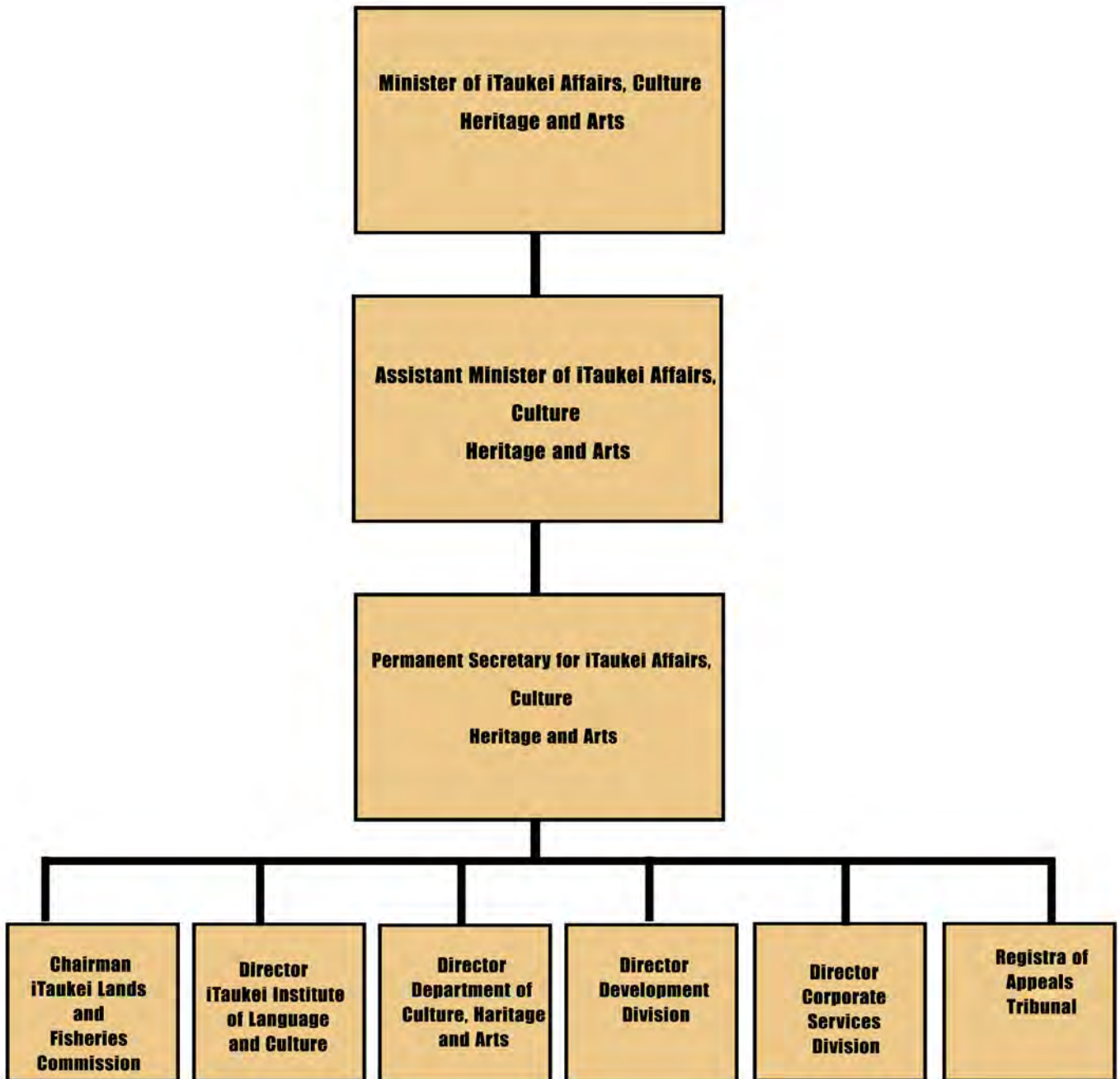
Development Services Division provides policy advice on the social, economic, and environmental matters that affect the good governance and wellbeing of the iTaukei. Through its Research and Policy Unit, the Division engages in consultative forums with other iTaukei Institutions, government agencies,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

CORPORATE SERVICES DIVISIONS

Corporate Services Division is responsible for the provision of corporate services, products and advice including human resource management; asset management; financial management; training and development; information management and technology services.

ORGANISATION STRUCTURE

MINISTRY OF ITAUKEI AFFAIRS CULTURE HERITAGE & ARTS ORGANISATION STRUCTURE



MINISTRY'S DIVISIONAL ACHIEVEMENTS

ITAUKEI LANDS & FISHERIES COMMISSION

VANUA UNIT

A mandated role of the TLFC is the filling of customary titles in the 14 Province. The Vanua Unit shoulders this responsibility.

Below is a table outlining the various Customary Titles that has been confirmed by the Commission. The total number of Turaga Vanua (TV) is 7 while the Turaga ni Yavusa (TY) is at 56 and Turaga ni Mataqali (TM) at 240.

Table 1: Customary Title by Province – 2022 to 2023

PROVINCE	TURAGA NI VANUA	TURAGA NI YAVUSA	TURAGA NI MATAQALI
Ba	1	22	47
Bua	0	1	10
Cakaudrove	1	2	11
Kadavu	1	3	34
Lau	0	0	20
Lomaiviti	0	13	44
Macuata	1	1	6
Nadroga	0	2	6
Naitasiri	1	2	20
Namosi	0	1	6
Ra	1	3	8
Rewa	0	0	8
Serua	0	2	6
Tailevu	1	4	14
TOTAL	7	56	240

Dispute resolution is also part of this responsibility and in the table below outlines the number of disputes per Province that the Vanua Unit attended. A total of 81 informal sittings was conducted and one formal sitting.

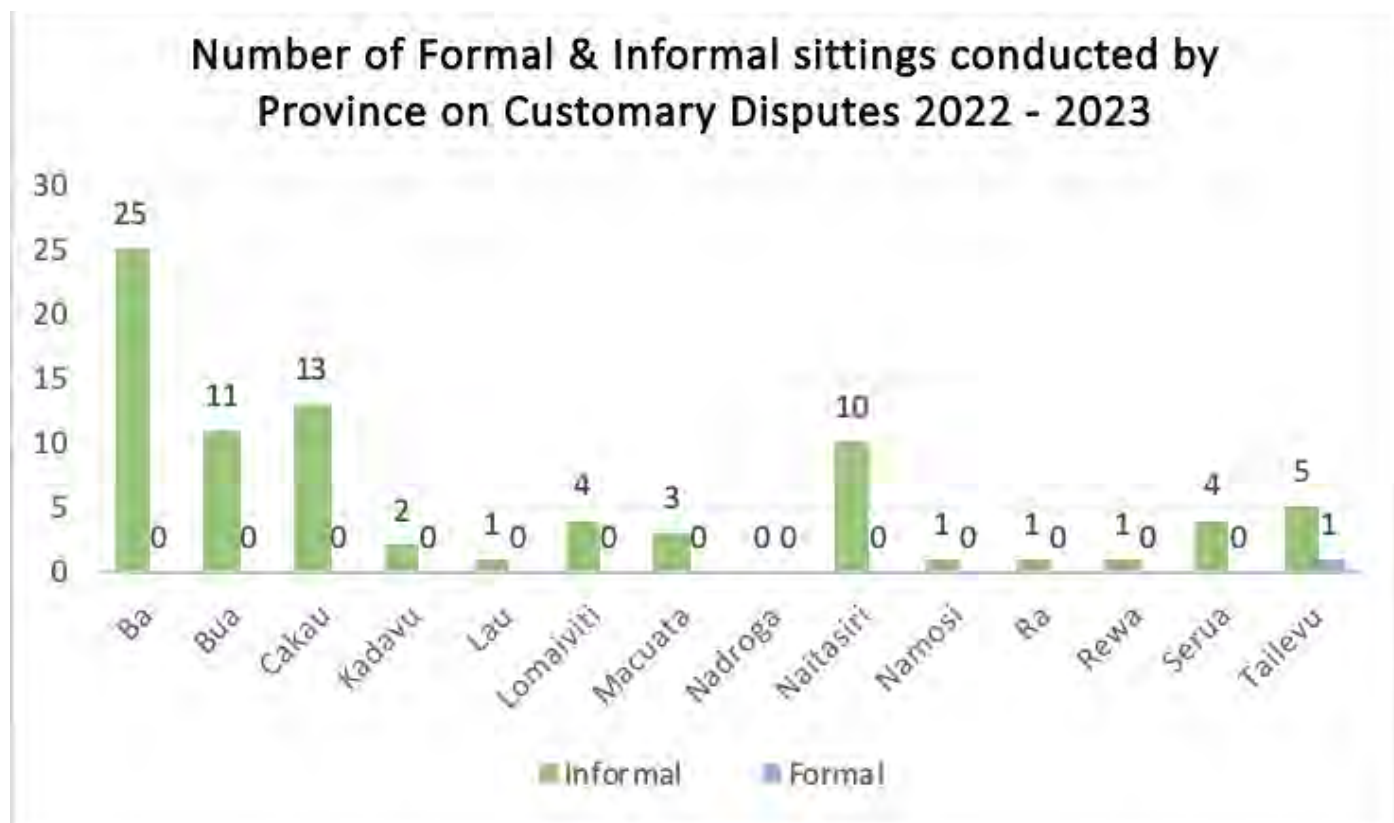
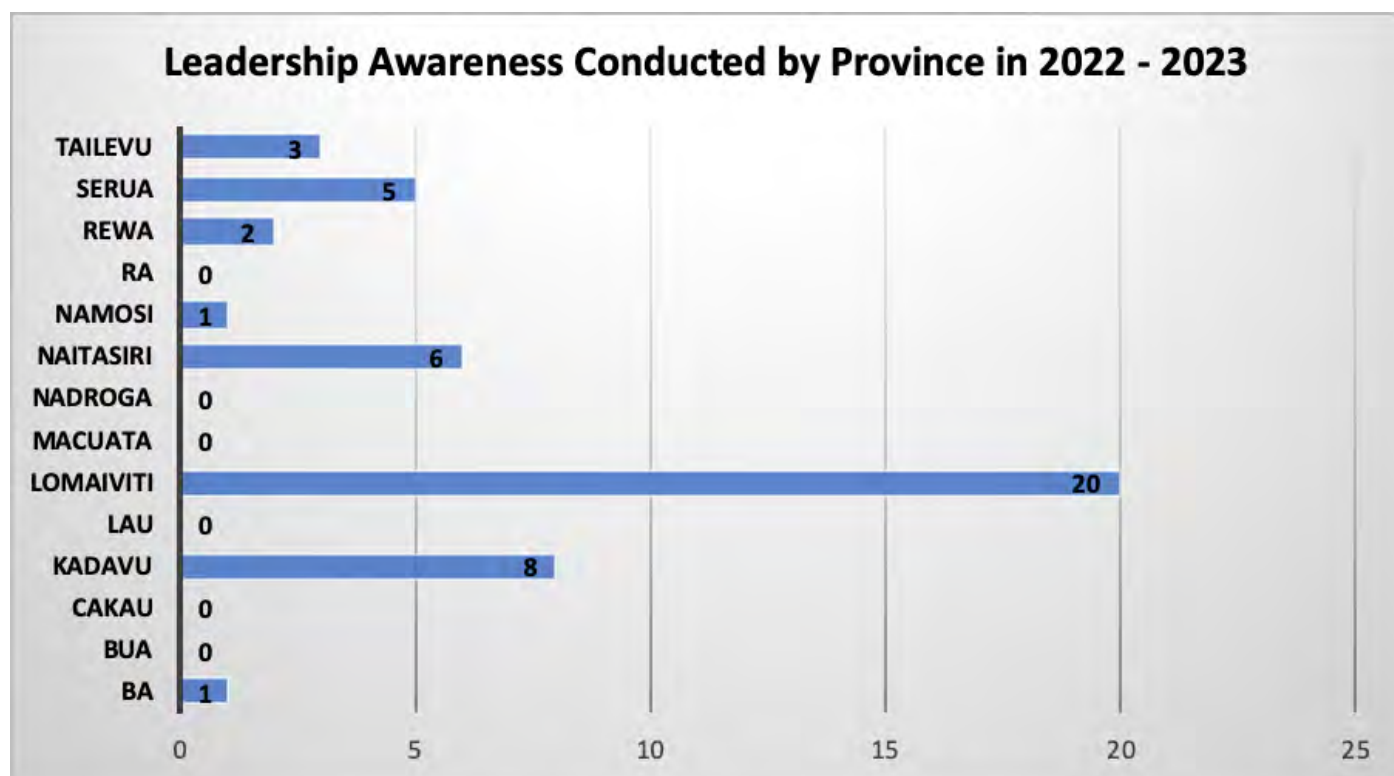


Table 2: Formal & Informal sitting of Customary Titles by Province – 2022 to 2023

In fostering traditional leadership model, the TLFC conducted leadership awareness by Province from 2022 – 2023. This exercise is determined by the number of requests received from each Province as indicated in the table below

Table 3: Leadership Awareness by Province – 2022 to 2023



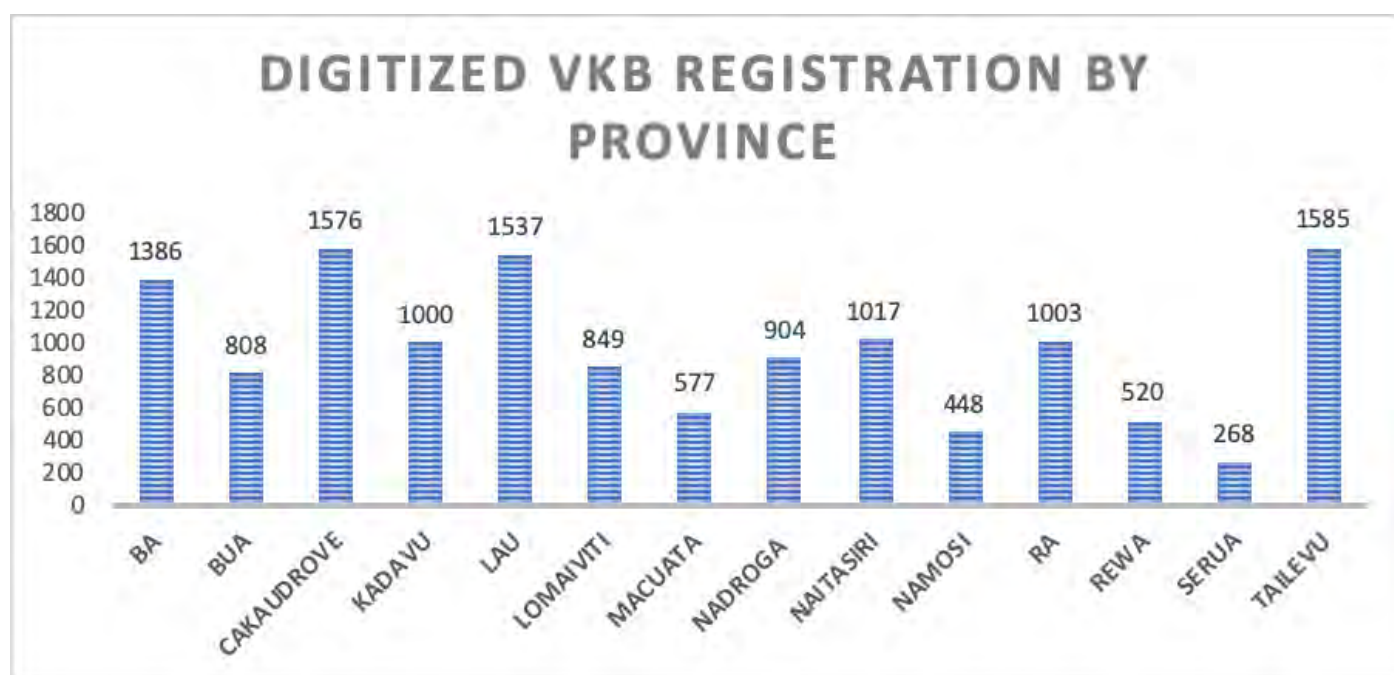
TLFC is also mandated to maintain and preserve the records to ensure its longevity for future use and viewing. The TLFC Records are the main source of information for their work so these must be well kept and maintain.

VOLA NI KAWA BULA UNIT (VKB UNIT)

The Commission is the guardian and custodian to several iTaukei records and registers, which are periodically updated and maintained to assist in dispute resolution. The Vola ni Kawa Bula is the [VKB], the most important of these registers, was digitalized in 2014 to enhance service delivery and the upkeep of these records, which had been manually maintained and updated since the Native Lands Commission's.

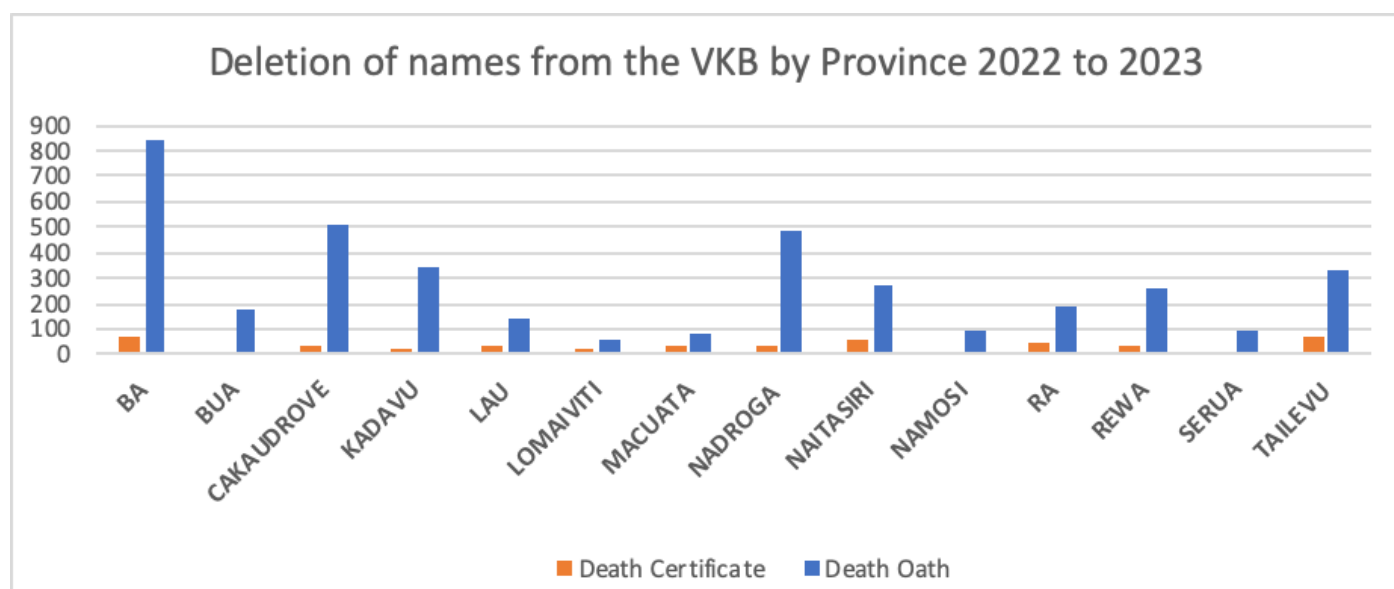
Entry into the VKB is either through provision of Birth Certificate (local & overseas) and through Oath. In the table below are the list VKB entries by Province in the Financial Year 2022 to 2023 where we had a total of 13,478 new entries.

Table 5: Digitized VKB Registration by Province – 2022 to 2023



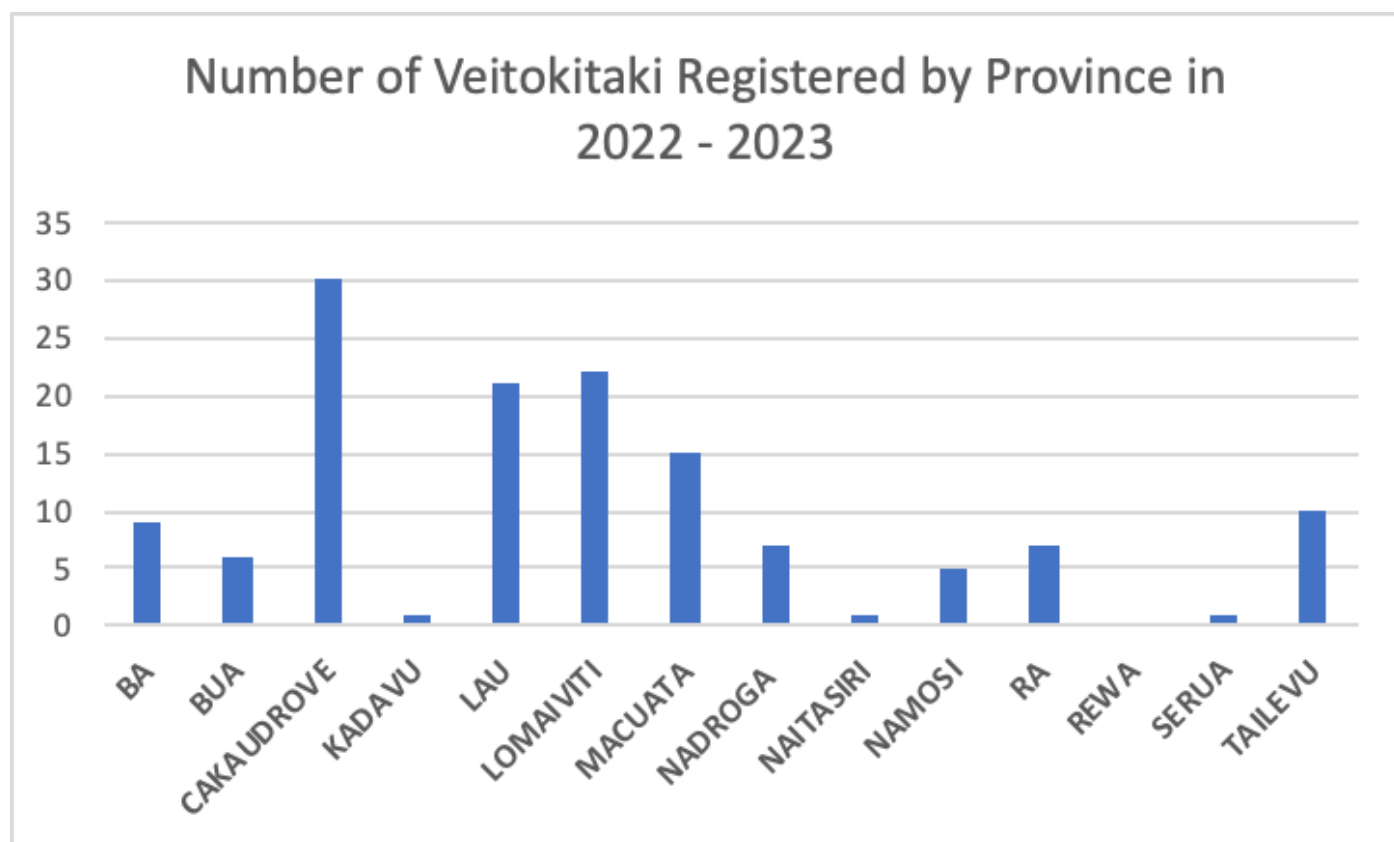
Names are also de-registered from the VKB through death in the form of provision of Death Certificates and through Oaths. In the table below are the list of names that has been deleted from the VKB by Province with a total of 4339. From the graph below it can be noted that the high number of names de-registered from the VKB are through Death Oath.

Table 6: Deletion of names from VKB by Province – 2022 to 2023



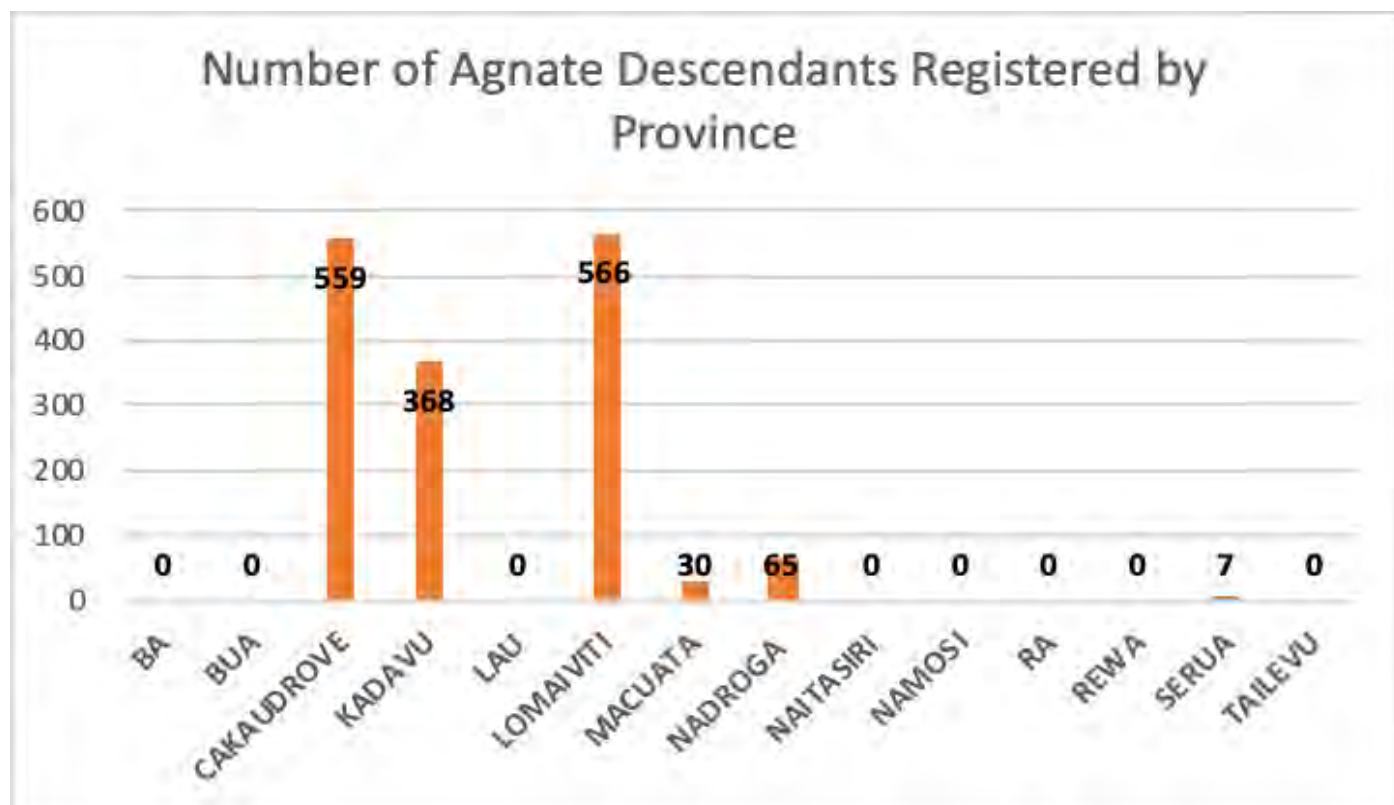
Transference of Registration or Veitokitaki is a process of de-registering from a Tokatoka and re-registering in another Tokatoka. In the financial year of 2022 to 2023 we had a total number of 135 Veitokitaki cases were recorded.

Table 7: Number of Transference of Registration or Veitokitaki



Agnate Descendants register is also kept, maintained, and updated by the VKB Unit. The table below shows the number of agnate descendants registered.

Table 8: Agnate Descendants Registered by Province in 2022 - 2023.



For development purposes names registered on the VKB are to be verified and validated.

Table 9 – Verification of Names in the VKB for Development Purposes

Province	EFL	Housing Authority	Land Use	Housing Assistance FNPF	Waiver of Fishing Rights
Ba	37	0	7	12	22
Bua	11	0	0	17	3
Cakaudrove	11	0	0	9	5
Kadavu	24	0	9	5	0
Lau	4	13	0	8	0
Lomaiviti	23	0	0	2	0
Macuata	12	0	0	3	5
Nadroga	4	2	8	6	6
Naitasiri	12	0	0	19	8
Namosi	4	0	0	2	2
Ra	12	0	12	3	4
Rewa	11	0	0	11	1
Serua	12	0	0	3	0
Tailevu	19	0	10	39	2

TECHNICAL UNIT

The primary goal of the Technical Unit is to fully demarcate and survey the unsurveyed iTaukei lands. This process, which is carried out in collaboration with landowners, gives communities the ability to get more acquainted with their boundaries.

In addition, the unit oversees demarcating and conducting a GPS survey of every iTaukei village. The purpose of this activity is to support village growth and the supply of essential infrastructure and utility development. The Technical Unit concentrated their activities to the following programs which are bulleted below and described in table 10.

The Technical Unit concentrated their activities to the following programs which are bulleted below and described in table 10.

- Consultation for unsurveyed iTaukei Land
- Survey of unsurveyed for iTaukei Lands (km)
- Survey Plan approved by Surveyor General
- Survey Instructions issued.
- Redefinition Survey
- Redefinition on plans lodged.
- Demarcation of un-surveyed iTaukei Lands(km)
- Endorsement of Register of iTaukei Land
- Consultation conducted on demarcation & survey of Village Boundary
- Endorsement of Register of iTaukei Village
- Plotting & capture of village boundaries into GIS system

Table 10: Breakdown of the Technical Unit activities stated above by Province in 2022 to 2023 Financial Year.

Province	Consultation for unsurveyed iTaukei Land	Survey of unsurveyed for iTaukei Lands (km)	Survey Plan approved by GS	Survey Instructions issued	Redefinition Survey	Redefinition Plans Lodged	Demarcation of un-surveyed iTaukei Lands(km)	Endorsement of RTL	Consultation conducted on demarcation & survey of Village Boundary	Endorsement of Register of iTaukei Village	Plotting & capture of village boundaries into GIS system
Ba	1	20.91km	6	7	6	5	20.91 km	7	19	22	19
Bua											
Cakaudrove				1							
Kadavu	1	5.6km			4				41		35
Lau								1			
Lomaiviti					5				6	28	
Macuata								5			
Nadroga				1				5			
Naitasiri					9						
Namosi											
Ra					2				20	35	20
Rewa	2		3	2	1						
Serua		7.85 km					7.85				
Tailevu	1		1	7	3						
TOTAL	5	34.36km	10	18	30	5	28.76km	18	86	85	74

iTaukei Appeals Tribunal

Regulated in the iTaukei Lands Act 1905, (Appeals Tribunal) renders decisions in appeal cases contesting the TLFC judgments regarding customary chiefly titles, fishing rights, and land ownership.

In the Financial Year 2022 – 2023 TLAT had a single case challenging TLFC's ruling, proper protocols and procedures were followed. TLAT's investigations and findings led to their final decision to upholding of the decision TLFC made earlier.

iTAUKEI INSTITUTE OF LANGUAGE & CULTURE

Verification of Data from Cultural mapping program.

The Cultural Verification Program had completed 27 villages within the province of Ra and Naitasiri. Also completed 95 Districts for the Data Arrangements exercise in the province of Rewa and Tailevu.

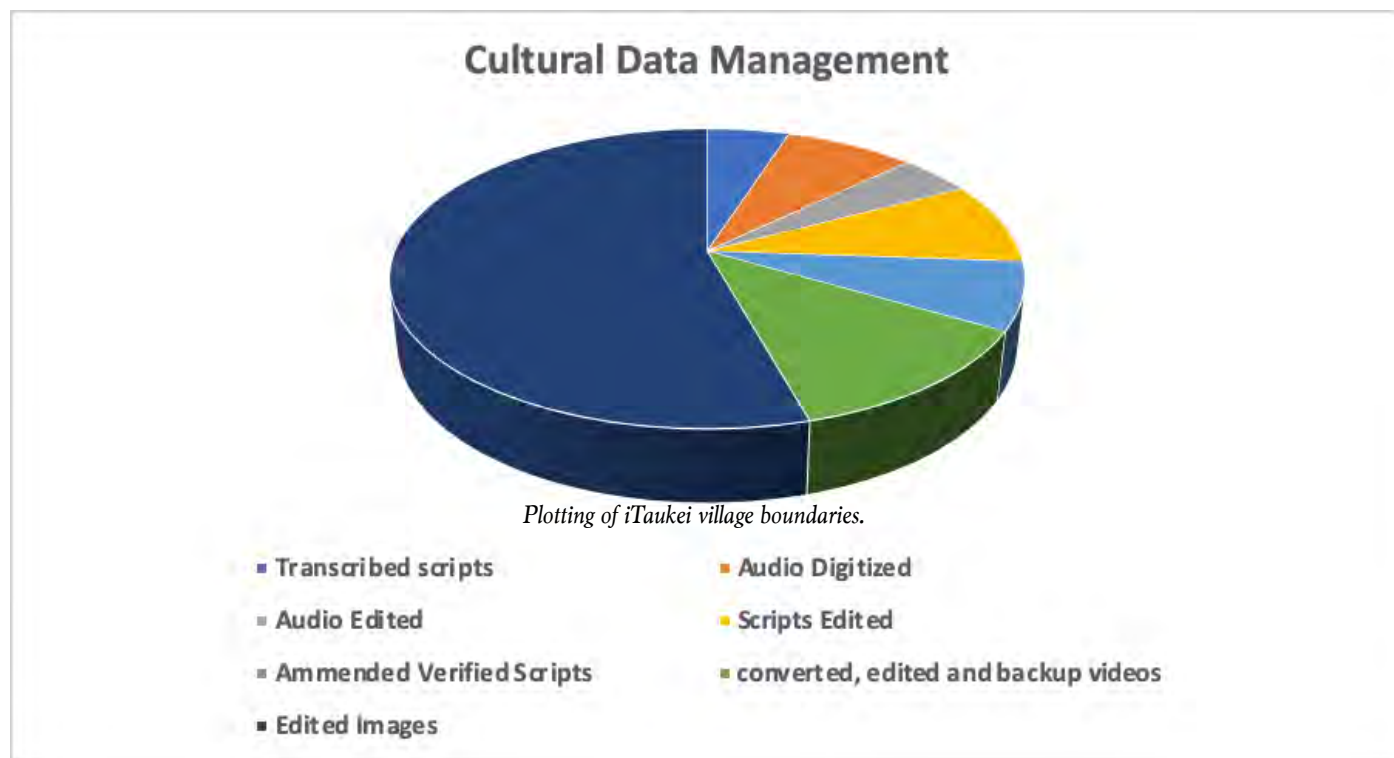
Table 11 - Cultural Verification Program:

No.	Province	District	Village
1.	Ra	Rakiraki	Malake
2.	Ra	Rakiraki	Navuavua
3.	Ra	Rakiraki	Navutulevu
4.	Ra	Rakiraki	Vatusekiyasawa
5.	Ra	Raviravi	Vitawa
6.	Ra	Raviravi	Naivuvuni
7.	Ra	Raviravi	Narewa
8.	Ra	Raviravi	Vunitogoloa
9.	Ra	Naiyalayala	Rabulu
10.	Ra	Naiyalayala	Naseyani
11.	Ra	Naiyalayala	Navunitivi
12.	Ra	Naiyalayala	Nananu
13.	Ra	Naiyalayala	Drauniivi
14.	Ra	Naiyalayala	Togovere
15.	Ra	Naroko	Draunivau
16.	Ra	Naroko	Naboutolu
17.	Ra	Naroko	Narara
18.	Ra	Naroko	Naokonoko
19.	Ra	Naroko	Rewasa
20.	Ra	Naroko	Vaidoko
21.	Ra	Naroko	Vatukacevaceva
22.	Naitasiri	Waima	Nakorovatu
23.	Naitasiri	Waima	Naqara
24.	Naitasiri	Waima	Vuisiga
25.	Naitasiri	Rara	Naluwai
26.	Naitasiri	Rara	Waidracia
27.	Naitasiri	Rara	Nasavu

CULTURAL DATA MANAGEMENT PROGRAM FOR TK&EC DATABASE

Data management on gathered information from the Cultural Mapping programme also completed 152 transcripts, 240 audio digitized, 135 audio edited, 270 scripts edited, 222 amended verified scripts, converted, edited and backup of 374 videos and 1658 images were edited.

Pie Graph 1 – Cultural Data Management



Cultural Revitalization Program

The Cultural Revitalization Program aims to revive endangered ICH [Intangible Cultural Heritage]. There were 4 cultural revitalization programs conducted, 3 monitoring & Evaluation site visit and 4 pre-assessment report submitted.

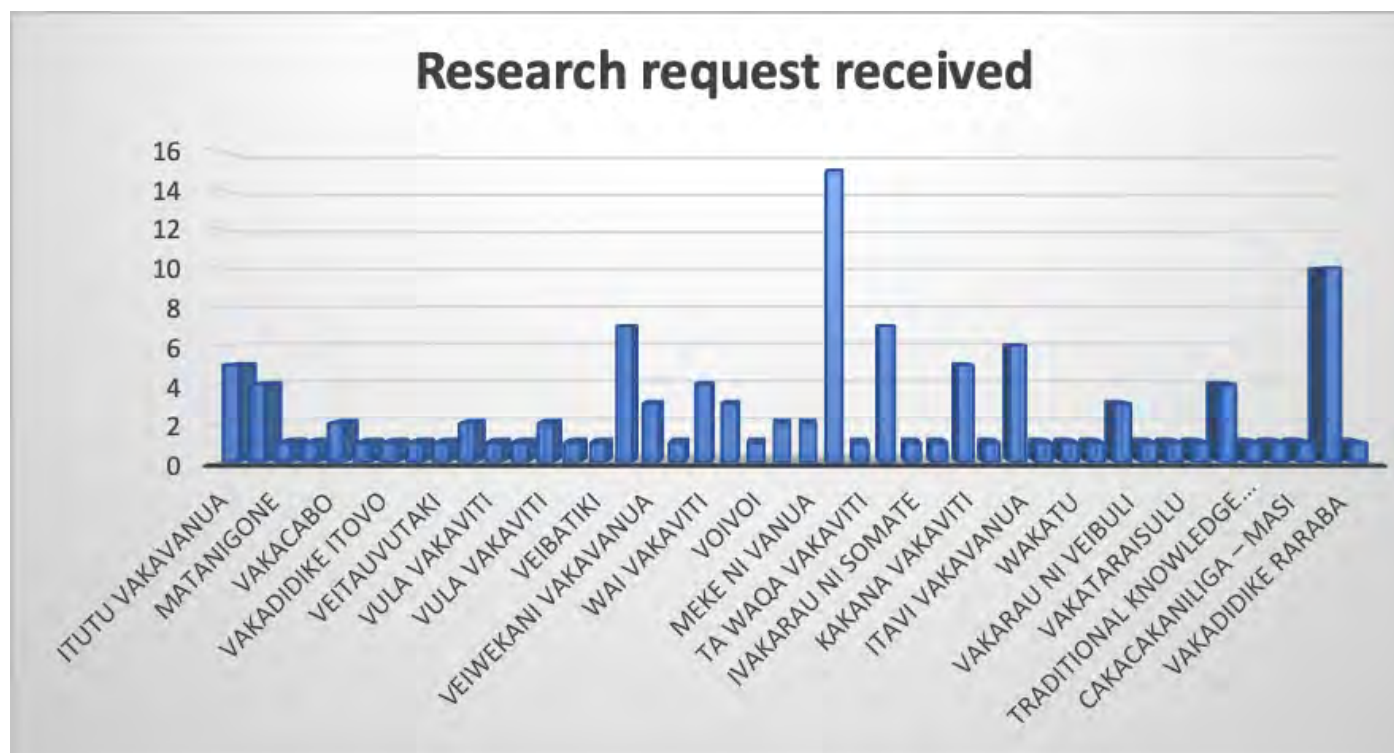
Table 12 – Cultural Revitalization Program

CRP Programm	Pre-assessment
Tali Ibe Kula Voivoi – Nasesara, Moturiki, Lomaviti	Qiriqiri Lali – Nageledamu, Dawasamu, Tailevu
Tali Visavisa – Nadakuni, Nawaidina, Naitasiri	Tara vale Vakaviti - Wainawaqa, Nawaidina, Naitairi
Qiriqiri Lali – Nageledamu, Dawasamu, Tailevu	Tali Ibe Kula Voivoi – Nasesara, Moturiki, Lomaiviti
	Tali Visavisa – Nadakuni, Naitasiri

iTaukei Cultural Resource Centre

The iTaukei Cultural Resource center is also considered important, completed 154 digitalization of old rare books and received 113 research requests.

Table 13 – Research Requests Received



REVIEWING MONOLINGUAL DICTIONARY

The Review of the Monolingual Dictionary included researching and formalizing of coined words, completed 117 words.

Two (2) Editorial committee and four (4) Language Committee meetings were conducted.

Table 14 – 81 words Researched.

No.	Vosa	No.	Vosa	No.	
1.	Evu	27.	Culanigatu	54.	Serevua
2.	Uasivi	28.	Vakatubudredre	55.	Domovata
3.	Vaya	29.	Koroniqele	56.	sikavi ka nona weli
4.	vuci	30.	Icecemuri	57.	Icavicavilaki
5.	Muana	31.	Cavuya	58.	vaceva
3.	Damanu	32.	Kukucē	59.	Ka ni cevaceva
7.	Kabuta	33.	Tagimuri	60.	icibicibi
8.	Korokoro	34.	Vakautu	61.	motosā
9.	Delanikoro	35.	Vakabirikodu-kodu	62.	votoqā

10.	Cavuka 3	36.	Soke	63.	Titorobu
11.	Vakacadrava	37.	Odou	64.	durabu
12.	Navuloa	38.	Vakatatalo 1	65.	vukileca
13.	Meke iwau	39.	Vakatatalo 2	66.	vukirabu
14.	Buke	41.	Vakatatalo 3	67.	vakabirikodu-kodu
15.	Veidrutiya	42.	veiqoliyaki	68.	vakadonugusu
16.	Valeniwalesi	43.	tubuqu	69.	Vulusiviti
17.	Drekedreke-vuata	44.	icanucanu	70.	Vakautu
18.	Wavereilagi	45.	icaucadre	71.	Vakatubudredre
19.	Isululaca	46.	Yavutu	72.	icibicibini
20.	Pareid	47.	Vakadede	73.	icibini
21.	Vakautu	48.	Cikinovu	74.	Cicikoso
22.	Vakabirikodu-kodu	49.	iCulanigatu	75.	ilago
23.	Drotaka	50.	Butukosova	76.	Veivutuni
24.	Yace	51.	Malaria.	77.	Vakadonugusu
25.	Laudrudru	52.	Tuaida	78.	Manafa
26.	Vakcudrudrudru	53.	Vakadinamati	79.	Manafau
				80.	Soka
				81.	Wansut

Table 15 - 23 New Coined words

No.	English Lexicon	Malanivosa Vakaviti
1.	Cyber	Isōlivaliva Vosa sema me vakaibalebaletaki ina kompiuta (monalivaliva),
2.	Origin: extracted from cybernetics	Yavunivosa Isō – na qaravatu, toevu se tani me maroroi kina na wainigunu. Livaliva – kaukaua qaqi ena waiwai, wai &s, se vu main a batirī, drodrova na kena waya, katikati nida tara se veivakamatei sara, solia na katakata, rarama, rorogo, yavala ni idini &s. Sikabotea – kabata vakasauri me valuta
3.	Cy·ber·at·tack	Sikabotēi isolivaliva (n) Na sasaga se itovo me veivakacacani, veivakataotaki se curumi botolaki ni dua na monalivaliva, gacagaca vakamonalivaliva se veilawa vakalivaliva
4.	Article	Yavusau – (vou, vosanilawa) m malanivosa se parakaravu ena lawa se veidinadinati vakaivola, umani kina na usutū ni vakasama se ivakarō; mv e vakatabui ena ikatolu ni Yavusau ni Veidinadinati na vakalutucakacaka. “Article” – ivakadewa vou vakatututaki: a) yavusau – vosa vou, semati kina e 2 na vakasama, /yavu/ & /sau/. Yavu 3 – vakasama se itukutuku e tekivu yani kina. Sau – dua na ka e mana
5.	Hazard	Coqo-ma, v. to run on the point of the spear, to run into danger.1 icoqo n dua na ka e rawa ni vakavu leqa kecaka e sega ni qarauni
6.	Institution	Mataveiqaravi (n)

7.	Point	Power point - MATANILIVALIVA
8.	safeguard	urgent safeguarding: Me Sauvi Vakusakusa
9.	Act	Yavunivakavulewa
10.	Regulation	Lawasau
11.	Colony	Qelenioni
12.	Hive	burenione
13.	Cell/honeycomb	bola niwainioni
14.	Honey	wainioni
15.	Wax	uronioni
16.	Glue	dreganioni
17.	Pollen	senikau
18.	Honeybee	oni
19.	Queen bee	Tinanioni
20.	Drone	Drone (onitagane)
21.	Worker bee	Oni daucakacaka, dauveiqaravi
22.	Fertile egg	Yaloka yalewa
23.	Unfertilised egg	Yaloka tagane

Cultural iTaukei Festivals

- Celebration of World Indigenous Peoples Day
- Facilitate Ratu Sukuna Week Festival: Leadership Village at RSMS ground and Fiji Museum.
- International Mother Language Day
- Eight cultural festivals were facilitated with partnership with the iTaukei communities and Provincial Council aiming to promote and safeguarding of important cultural identities such as veisisivi vosavanua, meke, cakacakaniliga, sulusulu, buiniga, serenivanua and ukutaki ni vatunulua.

Table 16 – Cultural Festivals

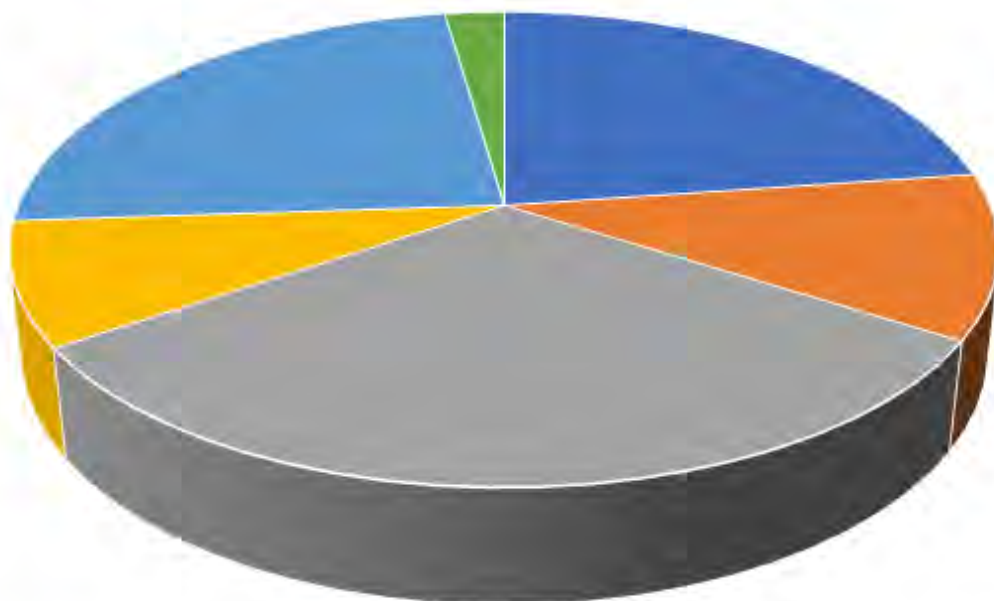
No	Province/District/Village	Date
1	Tubou Day	08/10/2022
2	Vanuavatu Day	10/10/2022
3	Dreketi iYaubula Day	15-16/09/2022
4	Vatoa Womens Craft Show	12/11/2022
5	Nawaidina Day	18-19/11/2022
6	Ono Womens Craft Show	24/11/2022
7	Ra Day	25/11/2022
8	Cakaudrove Day	24-25/11/2022

Cultural Empowerment Programs

The Cultural Empowerment Programs involved the promotion of iTaukei Language & Culture including the completion of 49 Noda Vosa programs, 24 cultural awareness, 68 articles put up on social media platform, 18 podcast, 51 translations, 3 Lialiaci publications, 2 short publications.

Pie Graph 2 – Cultural Empowerment Program

Cultural Empowerment Program



■ Noda Vosa

■ Cultural Awareness

■ Social Media Articles

■ Podcast

■ Translation

■ Publication

Cultural Protection



The Fiji Heritage Bill was read in Parliament resulting in recommendation for another round of consultation at the national level by the Standing Committee on Justice Law and Human Rights. The Department also completed another round of consultation with the Solicitor General's Office. The new Fiji National Cultural Policy was approved by Fijian Cabinet resulting in its subsequent launching by the Assistant Minister for iTaukei Affairs, the Hon. Ratu Isikeli Tuiwailevu at the Grand Pacific Hotel. The Policy is a giant leap setting the basis for work towards leveraging the culture sector at the national level. The onus now is on the Department of Culture together with cultural institutions to collaborate and seeing through the implementation of the national policy with relevant sectorial stakeholders. Discussions with the Fiji Museum have also begun focusing on the review of their Fiji Museum Act and the Preservation of Objects of Archaeological and Paleontological Interest Act. Its Board had approved that review proceed following consultations with the Solicitor General's Office. This will continue as it is pertinent that expertise of a legal consultant sort in this regard.



The Department is Government's focal point for cultural conventions ratified and potential international treaties that would enhance development of our culture sector including enjoyment of our heritage and arts by humanity. The Department in collaboration with UNESCO Pacific States office was able to hold a capacity building workshop with relevant stakeholders on the 2001 UNESCO Underwater Heritage Convention in Suva. Facilitated by Professor Graig Forest of the University of Queensland, Australia, the workshop culminated with a field tour and dive at the Syria Shipwreck at Nasilai.



Safeguarding Fiji's Intangible Cultural Heritage

As the focal point for the 2003 Convention for the Safeguarding of Intangible Cultural Heritage, which Fiji ratified in 2010, the Department rolled out major activities including mapping awareness and other relevant works. The team completed Phases 1 & 2 (awareness, training and mapping) of cultural mapping at Rabi and Kioa Island respectively. The final draft of the Fiji National ICH Framework was peer reviewed by the Culture Team at the Pacific Community (SPC). The Unit also submitted a funding proposal to UNESCO to aid in the implementation of a workshop on ICH in emergencies in Fiji.

In February 2023, the Department participated in the World Hindi Conference including the display of a cultural dance feature for our visiting delegates. Similarly, the Department coordinated the participation of performing arts group from various minority groups to display their traditional dances at the Blue Pacific Village (Thurston Gardens, Suva) during the Pacific Island Forum Heads of Govt. meeting in 2022.

Preservation of our tangible heritage legacies

The Department is also focal point for the 1972 Convention concerning the Protection of the World Cultural and Natural Heritage which Fiji ratified in 1990. Fiji currently has 3 sites on the Tentative World Heritage List – the (1) Sigatoka Sand Dunes, Nadroga; (2) Sovi Basin, Naitasiri; and (3) Yaduataba Crested Iguana Sanctuary,

Bua. Our fourth site in the same list is now inscribed as a world heritage site, the Historical Port Town of Levuka, in 2013. Various works carried out relating to the World Heritage site included:

- Deed of Cession Site Beautification Site Project – Department provided \$50,000 to the Levuka Town Council to assist in the restoration of the cession site in Levuka. Architect – Mr. Setoki



Tuiteci completed drawings and awaiting appointment of contractors to roll out the project.

- The Levuka Heritage Stories Project Phase 1 was completed with 10 videos documenting stories from Ovalau recorded and currently being edited before publicizing.

- The Pacific Tourism Organization (SPTO) with UNESCO organized a study on potential tourism initiatives that can be rolled out on the island using Levuka world heritage status

as impetus for foreseeable benefits accrued that will assist all people on the island – an inclusive approach. Mr. Simione Sevu-dredre was the local consultant accompanied by two international consultants and Mrs. Anaseini Kalougata from the Department of Culture. A report on the study is still being finalized and will be a valuable resource for work on world heritage in Levuka.

- The Minister for iTaukei Affairs, Culture, Heritage & Arts toured the Levuka town after attending the Bose ni Yasana o Lomaiviti held at Nasova, Levuka.

VALUING CULTURE – CULTURAL STATISTICS

The contribution of culture to national development – economic and social dimensions – has yet to be ascertained simply due to the lack of a statistical framework that will guide data collection, provision of clear cultural indicators and a comprehensive and inclusive methodology. Work on Fiji's cultural statistics framing is in its developmental stage including:

- ♦ Successful funding grant by the ACP-EU Cultural Grants for EURO12,000 to aid in the development of a cultural statistics framework for Fiji.
- ♦ Research work at unit level to ascertain indicators that would be appropriate including work with 3 cultural agencies to develop indicators that is appropriate to their institutional needs and can assist in data collection.
- ♦ The finalization of the Alternative Well-being Indicators Survey Pilot Report will begin proper in the next financial year.



The potential that Cultural sector can contribute towards livelihood, income generation and employment is immeasurable. A lot of creative industry actors in Fiji are still part of the informal sector and their contribution is not formally recorded. The unit was able to work with the Ministry of Women and the Fiji Arts Council to undertake a study on natural resource use and creation of cultural products using the women's expo as baseline for data collection:

- (a) Eastern Division Women's Expo
- (b) Western Division Women's Expo
- (c) Central Division Women's Expo
- (d) Rotuma Women's Expo
- (e) Kadavu Expo

The Fiji delegation to the 2023 Melanesian Festival of Arts & Culture in Vanuatu was part of the work of the unit including the facilitation of release of funds from Government to help the 30-member delegation prepare and participate fully.

MAINSTREAMING CULTURE IN THE EDUCATION CURRICULUM

The unit supported the Department's participation including that of diverse performers at the Girmit and Ratu Sukuna Day celebration. Assistance through grants allocation was fully (100%) disbursed to the five (5) multicultural centres including:

- (a) Ba Multicultural Centre
- (b) Labasa Multicultural Centre
- (c) Nausori Multicultural Centre
- (d) Savusavu Multicultural Centre
- (e) Suva Multicultural Centre

COMMUNICATIONS, PLANNING, OUTREACH

In as far as planning is concerned, the quarterly assessment of staff performance continues aligned also the review of the Department's Business Plan. The unit provides regular monthly update to the Ministry of tasks and activities achieved including those that continued to lag behind due to various factors that challenge its implementation.

The Department participated through exhibitions set-up at the Ratu Sukuna Day and International Mother Language Day.

All information feed is uploaded onto the Department's social media page.

DEVELOPMENT SERVICES DIVISION

The Development Services Division provides policy advice on, economic, social and environment matters that affect the well-being and good governance of the iTaukei. This is achieved through thorough research and engaging in consultative forums with the iTaukei, government agencies, financial institutions, civil society organisations to ensure that the interests of the iTaukei community are considered in key policy issues and programmes that support their overall development.

Advice and recommendations given through briefs and policy papers has enabled the Ministry to continue delivering in safeguarding the wellbeing and interests of the iTaukei people.

The division also provides secretariat support to the following internal and external forums to ensure the efficient and effective implementation of their functions.

Table 17 – Number of Forums

Internal Forum	External Forum
Senior Management Board	Internal Policy Committee
EEA Committee	iTaukei Executive Forum
BOS Committee	National Resource Owners Committee
Budget Committee	iTaukei Resource Owners Forum
Traditional leadership Sub Committee	Traditional Leadership
Customer Service Committee	
Child Protection Committee	
Village Guideline Committee	
Divisional Meetings	

Table 18 - Achievements

Sub – Output		Activity	Achievements
Output 1: A socially inclusive Fiji & empowered Fijians			
1.1	Portfolio Leadership & Policy Advice	Cabinet Paper	1
		Parliamentary Response	2
1.2	Policy & Research on iTaukei emerging issues	Policy papers endorsed	10
		Develop the MTA Research Framework	1
		Research request facilitated	56
Output 2: iTaukei institutions empowered			
2.1	Enabling Good Governance at Provincial, Tikina & Village Level	Village guideline completed and endorsed	1
Output 4: Environmental sustainability			
4.1	Integrated approach to effectively address climate change & disaster management	National Resource Owners Committee meeting	1
Output 5: Protection & promotion of unique cultural heritage			
5.1	Promote cultural heritage for sustainable Development	Develop the Tabua Buy Back Policy as per the establishment of the Tabua Shop	1

The division was involved in some of the major events run by the Ministry or had a major part in. These were:

i. Launching of the Tabua Business Hub

The Tabua Business Hub is a joint initiative between the Ministry of iTaukei Affairs and the iTaukei Trust Fund Board and has come into fruition after 5 years of planning and consultation. This hub is for trading Tabua at an affordable price (determined by a market feasibility study), with a monthly quota of 15 Tabua(s) to be sold per month. The hub was launched on 9 December 2022.

Picture 1 – Launch of Tabua Business Hub (GCC Lounge



ii. iTaukei Resource Owners Forum

The iTaukei Resource Owners Forum was conducted on 30 – 31 March 2023. To move on from the ‘resource rich, cash poor’ mindset, the iTaukei Executive Forum had convened the forum to connect resource owners to business owners. The outcomes of this forum were also in preparation for the National Economic Summit that was conducted in April, 2023. During the forum, the ‘Solesolevaki’ framework was launched, where the iTaukei institutions are to assist communities gain market accessibility and commercialise resources. The forum was focused solely on the economic benefit of utilizing natural resources.

Picture 2 – iTaukei Resource Owners Forum (Harbour Point Convention Center)



Picture 3 & 4 – iTaukei Resource Owners Forum (Harbour Point Convention Center)



iii. Secretariat to the National Resource Owners Committee

The National Resource Owners Committee, is convened every year. This financial year the meeting was conducted on 25 – 26 July, 2023, and focuses on strengthening local stewardship in areas of natural resource management in Fiji. The meeting boosted their active participation in the management of natural resources. The committee are the representatives from the 14 provinces and 14 provincial conservation officers.

Picture 5 – National Resources Owners Committee (Pearl Resort)



CORPORATE SERVICES DIVISION

These are notable achievements which the following Units under Corporate Services achieved during the financial year 2022-2023.

HUMAN RESOURCE MANAGEMENT UNIT

Continuation of the Ministry's commitment to have innovative and more flexible ways of work for a greater life career balance both the Flexi hour policy and the Recuperation policy were revised to bring about much needed changes.

Successfully rolling out the Leave e-portal enabling staff to access and view their leave details including applying for any leave eligible to the officer. This exercise began in March 2022 and has come into fruition.

Facilitating new Government policy relating to the extended retirement age for Civil Servants and Government wage earners from 55 to 60 years.

Coordinate training for the 14 VKB officers on the new VKB system by Digital Fiji

Whilst facilitating employment opportunities through our Work Attachment policy in support of the NEC decree, the Ministry was addressing the unemployment issue in Fiji which the Ministry contributed immensely. Facilitating approval to recruit with the engagement of a Senior Geospatial Officer & a Assistant Conservator for the newly established GIS Unit and the Preservation & Conservation Unit.

The internal Job Evaluation committee has committed itself in evaluating positions within the Ministry which were either traded off to create new ones or funded positions provided through our budget requests.

ASSET MANAGEMENT UNIT

Submission of the Ministry Annual Procurement Plan for the 2023-2024 budget year and the successful coordination of the Ministry Annual Board of Survey and compilation of the Ministry Asset Register.

Coordination of all transport movements and that of the GCC meeting and Ratu Sukuna Day celebration held in May 2023 as some of the highlights for the year.

In ensuring a safe and conducive environment for the staff, OHS complaints are addressed with landlord or fixed asap with proper processes followed.

FINANCE & ACCOUNTS UNIT

The Ministry Budget focus group in compiling the Ministry 2023-2024 budget with the inclusion of the Coalition Government budget.

Facilitation of Grants and funds for daily operations and capital expenditures with the provision of financial support for the successful convening of the GCC meeting and Ratu Sukuna Day celebration held in May 2023 as some of the highlights for the year.

MANAGEMENT INFORMATION UNIT & CPRU

Continuous provision of IT support and technical assistant.

Successful installation of Office 365 to computers/laptops for senior executives.

Successful coordination of the Yasawa Roadshow which was held from 31/10/22 to 4/11/2022. Coordination of consultations conducted at Tamusua, Nacula, Malevu, Naibalebale, Yalobi districts.

OTHER ACTIVITIES

Coordination of the traditional ceremonies for the Fiji 7s World Cup national celebration (Veiqaravi vakavanua)



**Cultural Revitalization workshop
for Visavisa basket**

Village: Nadakuni
District: Nawaidina
Province: Naitasiri



OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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Website: www.oag.gov.fj



File: 346

19 February 2024

The Honourable Ifereimi Vasu
Minister for iTaukei Affairs
87 Queen Elizabeth Drive
Taukei Trust Fund Complex
SUVA

Dear Sir

MINISTRY OF ITAUKEI AFFAIRS
AUDITED FINANCIAL STATEMENTS - 31 JULY 2023

The audited financial statements audit for the Ministry of iTaukei Affairs for the year ended 31 July 2023 together with my audit report on them are enclosed.

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

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

Yours sincerely

Sairusi Dukuno
ACTING AUDITOR-GENERAL

Cc: Permanent Secretary for iTaukei Affairs

Encl.

MINISTRY OF *i*-TAUKEI AFFAIRS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

**MINISTRY OF *i*-TAUKEI AFFAIRS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

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INDEPENDENT AUDITOR'S REPORT

Ministry of iTaukei Affairs

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Ministry of iTaukei Affairs ("the Ministry"), which comprises of the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses for the financial year ended 31 July 2023, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Other Information

The Management 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 that fact. I have nothing to report in this regard.

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

The Management are responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004 and Finance Instructions 2010, and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Sairusi Dukuno
ACTING AUDITOR-GENERAL

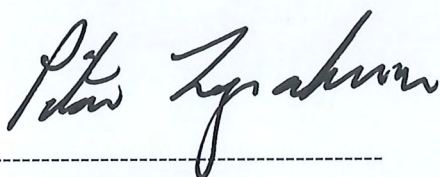


Suva, Fiji
19 February 2024

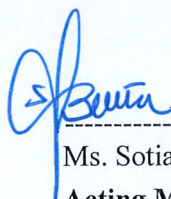
**MINISTRY OF *i*-TAUKEI AFFAIRS
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2023**

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of *i*-Taukei Affairs for the year ended 31 July 2023; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



Mr. Pita Tagicakirewa
Permanent Secretary



Ms. Sotia Benaca
Acting Manager Finance

Date: 

MINISTRY OF *i*-TAUKEI AFFAIRS
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 (\$)	2022 (\$)
RECEIPTS			
State Revenue			
Operating Revenue		12,245	7,053
Total State Revenue		12,245	7,053
Agency Revenue			
Other Revenue & Surplus		28,713	15,880
Total Agency Revenue		28,713	15,880
TOTAL RECEIPTS	3 (a)	40,958	22,933
EXPENDITURE			
Established Staff		3,050,756	3,051,961
Government Wage Earners	3 (b)	266,784	219,240
Travel & Communication	3 (c)	242,388	149,729
Maintenance & Operations	3 (d)	527,947	358,880
Purchase of Goods & Services	3 (e)	267,992	151,272
Operating Grants & Transfers	3 (f)	9,658,461	8,774,050
Special Expenditure	3 (g)	580,576	761,331
Total Operating Expenditure		14,594,904	13,466,463
Capital Grants & Transfers	3 (h)	535,179	442,865
Total Capital Expenditure		535,179	442,865
Value Added Tax	3 (i)	112,328	131,553
TOTAL EXPENDITURE		15,242,411	14,040,881

**MINISTRY OF I-TAUKEI AFFAIRS
APPROPRIATION STATEMENT
FOR THE YEAR ENDED 31 JULY 2023**

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$) Note 4	Revised Estimate (\$) (a)	Actual Expenditure (\$) (b)	Carry- Over (\$)	Lapsed Appropriation (\$) (a-b)
	Operating Expenditure						
1	Established Staff	3,496,737	(273,455)	3,223,282	3,050,756	---	172,526
2	Government Wage Earners	224,771	77,550	302,321	266,784	---	35,537
3	Travel & Communication	150,500	95,010	245,510	242,388	---	3,122
4	Maintenance & Operations	396,000	156,467	552,467	527,947	---	24,520
5	Purchase of Goods & Services	217,618	57,898	275,516	267,992	---	7,524
6	Operating Grants & Transfers	9,659,114	---	9,659,114	9,658,461	---	653
7	Special Expenditure	621,234	(32,365)	588,869	580,576	---	8,293
	Total Operating Expenditure	14,765,974	81,105	14,847,079	14,594,904	---	252,175
	Capital Expenditure						
10	Capital Grants & Transfers	546,000	---	546,000	535,179	---	10,821
	Total Capital Expenditure	546,000	---	546,000	535,179	---	10,821
13	Value Added Tax	124,610	17,870	142,480	112,328	---	30,152
	TOTAL EXPENDITURE	15,436,584	98,975	15,535,559	15,242,411	---	293,148

MINISTRY OF *i*-TAUKEI AFFAIRS
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 JULY 2023

Loss of Money

The Ministry of *i*Taukei Affairs did not record loss of money for the year ended 31 July 2023.

Loss of Revenue

The Ministry of *i*Taukei Affairs did not record loss of revenue for the year ended 31 July 2023.

Loss (other than money)

There was no loss of fixed assets recorded for the year ended 31 July 2023. However, following the Ministry's BOS items worth of \$11,749.00 approved by the Ministry of Finance to be written off. .

Assets	Amount (\$)
Office Equipment	295.00
Others	11,454.00
TOTAL	11,749.00

MINISTRY OF *i*-TAUKEI AFFAIRS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

NOTE 1: REPORTING ENTITY

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

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting / Presentation

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

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

(b) Accounting for Value Added Tax (VAT)

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

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

(c) Comparative Figures

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

(d) Revenue Recognition

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

MINISTRY OF *i*-TAUKEI AFFAIRS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2023

NOTE 3: SIGNIFICANT VARIATIONS

- a) The revenue recorded an increase of \$18,025 (79%) simply depicted the increasing number of inflow of fees and charges, reflecting a mass demand of the services that is provided by Ministry of *i*-Taukei Affairs. The increased of the revenue consists of the followings:
- Board Member fees from August 2022-July 2023 (TLTB & TTFB)
 - Project Survey Redef Funds that was deposited by the stakeholder into the Consolidated Fund account during the closing of account, thus, adjustment occurred.
- b) Un-established staff cost recorded an increase of \$ 47,543 or 22% in 2023 compared to 2022. The increase was the result in accommodating the overtime payment for drivers engaged in official duties and the implementation of the FNPF contributions from 6% to 7% effective in January 2023.
- c) The Travel and Communications costs recorded an increase in 2023 by \$92,659 or 62% compared to 2022. The increase was due to the logistics preparation for official tours since the Ministry had two big events in this FY 2022-2-23 (Rt Sukuna Day Celebration & the GCC Review). Also, the overseas tour for the Ministers.
- d) The Maintenance and Operations costs noted an increase of \$169,067 or 47% in 2023 compared to 2022 due to the increase in repairs and maintenance to vehicles, increase in demand for stationeries, printing items. Secondly, the appointment of the GCC Review team through consultations that certainly boost the operations costs. As virement was in place to meet the costs of the team.
- e) The Purchase of Goods and Services costs increased of \$116,720 or 77% in 2023 compared to 2022 was due to the increased in purchasing of office equipment in the Ministry such as laptops (GCC Review Team), NTPC Levy payment to FNU, furniture for VKB unit (awaiting rooms), the purchasing of the blinds in the GCC Review team rooms. Lastly, in 2022, there was no budget allocated for the Office Equipment.
- f) The Operating Grants and Transfers recorded an increase of \$884,411 or 10% in 2023 compared to 2022. This was due to the budget allocated for the CATD (Nadave) had increased for the FY 22-23.
- g) The Special Expenditure costs highlighted a decrease by \$180,754 or 24% in 2023 compared to 2022. Reason being as for one and half weeks all planned activities for the Ministry had to withheld (stand down) due to two big events held in the month of May 2023 as in preparation of the Ratu Sukuna Day celebration & the opening of the GCC meeting in the island of Bau.
- h) The Capital Grants and Transfer noted an increase of \$92,313 or 21% in 2023 compared to 2022. This increased in operational costs related to Survey of Unsurvey lands and Demarcation of Village Boundaries that were requested by the Stakeholders/Itaukei landowners. The Survey & Unsurveyed land budget had an increased in the FY 22-23 budget of \$300,000 compared to FY 21-22 of \$125,000.
- i) There were less in Vat expenses due to the implementation of the 3 categories in vat consumption which are: Vat Zero rated; vat on 15% good & services; vat on 9%. These are all depends the types of goods and services the Ministry purchased.

MINISTRY OF iTAUKEI AFFAIRS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2023

NOTE 4: DETAILS OF APPROPRIATION CHANGES:

The categories of Virements approved was in accordance to the Virements authorities as stipulated in the Finance Act of 2011 and Finance Manual of 2017.

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

Virement No.	From	To	Amount (\$)
V05001/22-23	Various	Various	32,050
V05002/22-23	Various	Various	11,490
V05003/22-23	Various	Various	15,107
TOTAL			58,647

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

Virement No.	From	To	Amount (\$)
DV0501	Various	Various	118,200
DV0502	Various	Various	59,500
DV0503	Various	Various	139,300
DV0504	Various	Various	19,075
DV0505	Various	Various	73,224
DV0506	Various	Various	40,330
DV0507	Various	Various	37,990
DV0508	Various	Various	20,270
TOTAL			507,889

The Cabinet approved the re-deployment of funds from Head 7 via Cabinet Decision CP (23) 264.

Redeployment No.	Transfer From	Transfer To	Amount (\$)	Reason for redeployment
REDY02	HEAD 07	HEAD 05	98,975	To meet the shortfall in the budget for expenditure.

NOTE 5: OPERATING TRUST

The Ministry's trust fund account comprises of all payroll deductions including Fiji National Provident contribution of employees. As at 31 July 2023, a credit balance of \$111,020 is held in the Operating Trust Fund Account.

MINISTRY OF I-TAUKEI AFFAIRS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2023

NOTE 6: REVOLVING FUND ACCOUNT - MISCELLANEOUS

The revolving fund account comprises of advances made to staff for official travel. As at 31 July 2023, a total of \$251 was held in the revolving fund account as outstanding.

NOTE 7: DRAWINGS ACCOUNT

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

NOTE 8: SIGNIFICANT SAVINGS

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

- Redeployment of Funds for the sum of \$98,975 to meet the unbudgeted salaries & FNPF for Honorable Minister of Ministry of i Taukei Affairs (cabinet decision).
- Vacant positions in the Ministry due to promotion of officer, retirement, resignations from the Ministry.



iTaga ni Balolo

Village: Ravitaki

District: Ravitaki

Province: Kadavu



