



# FIJI TEACHERS REGISTRATION AUTHORITY



ANNUAL REPORT

**2022-2023**



## Contents

Acronyms .....	01
Acting Chairperson's Report .....	02
Acknowledgement .....	03
Letter to the Hon. Minister for Education .....	04
Executive Summary .....	05
About FTRA .....	06
Vision and Mission .....	07
Our Values .....	07
Registration Categories .....	08
Organisation Structure .....	09
FTRA Board Members .....	10
FTRA CEO's Report of Activities .....	11
1.0 FTRA Registration Process .....	11
2.0 FTRA New Registration Requirements .....	12
3.0 FTRA Renewal Process .....	13
4.0 Registration Fees Structure .....	16
5.0 Registration Fees 2022/2023 Period .....	17
6.0 Awareness .....	18
7.0 Orientation .....	21
8.0 Induction .....	22
9.0 Letter of Professional Standing .....	23
10.0 ID Cards .....	23
11.0 FTRA Practicum Approvals .....	24
12.0 The Governing Body of FTRA .....	25
13.0 Human Resources .....	25
14.0 Information & Communication Technology .....	26
15.0 Financial Highlights .....	26
15.1 Operating Grant & Surplus Comparison .....	26
15.2 Total Assets and Equity Comparison .....	26
16.0 Financial Report .....	28
17.0 Financial Ratio Analysis .....	29
17.1 Liquidity & Activity Analysis .....	29
17.2 Long-Term Debt and Solvency Analysis .....	30
18.0 Risk Management .....	30
19.0 Financial Statements .....	31-47

## Acronyms

<b>ACS:</b>	Adi Cakobau School
<b>CEO:</b>	Chief Executive Officer
<b>COL:</b>	Commonwealth of Learning
<b>ECE:</b>	Early Childhood Education
<b>A.C.E:</b>	Accelerated Christian Education
<b>FESA:</b>	Fiji Education Staffing Appointment
<b>FTR:</b>	Fiji Teachers Registration
<b>FTRA:</b>	Fiji Teachers Registration Authority
<b>FTRB:</b>	Fiji Teachers Registration Board
<b>HOS:</b>	Head of School
<b>HR:</b>	Human Resources
<b>HQ:</b>	Headquarters
<b>LAT:</b>	Limited Authority to Teach
<b>LPS:</b>	Letter of Professional Standing
<b>MoE:</b>	Ministry of Education
<b>NGO:</b>	Non-Government Organisation
<b>ODL:</b>	Online Distance Learning
<b>PACE:</b>	Packet of Accelerated Christian Education
<b>RKS:</b>	Ratu Kadavulevu School
<b>HEI:</b>	Higher Education Institutions
<b>UNCDP:</b>	United Nations Capital Development Fund

## Chairperson's Report



It is with great pride and enthusiasm that I, on behalf of the Board Members of the Fiji Teachers Registration Authority (FTRA), share with our valued stakeholders the annual report of the Authority for the fiscal year concluding on July 31, 2023. This year, some of the challenges faced included such as the reduction in the allocation of Grant, and the high demand by the Ministry of Education to register teachers due to shortages. To meet the demands of the Ministry of Education, a number of Induction Workshops were conducted in various centers so that teachers could be registered in a timely manner. Despite these challenges, FTRA has demonstrated a commendable performance in achieving its strategic goals.

### **Achievements**

For the financial year 2023, FTRA granted a total of 4,926 registrations out of which 2,039 were new registrations and 2,887 Renewal of registrations. The registration fees collected amounted to \$290,426.

Other notable services provided by FTRA were granting registrations to 55 Institutions, 15 Volunteers and 117 Individual speakers. Sixteen Orientation Workshops, fifteen Induction Workshops were conducted, twenty six Awareness Sessions around Fiji and 19 Professional Stakeholder Meetings and Workshops. In addition, ID cards, Practicum approvals and Letter of Professional Standing were also prepared and issued by FTRA.

### **Future Outlook**

FTRA has partnered with the Commonwealth of Learning (COL) to develop an Online Distance Learning (ODL) Policy for in service teachers. In addition, FTRA is collaborating with United Nations Capital Development Fund (UNCDF) to fund and assist in the development of Online Teacher Registration Portal. Looking forward, FTRA's focus remains on enhancing excellence in teacher registration through strategic partnerships and innovations.

### **Conclusion**

Furthermore, I wish to acknowledge the hard work done by the Board Members in initiating the much-needed changes within FTRA. On behalf of the Board Members, I wish to thank the Government of Fiji, all management, staff and stakeholders for their unwavering support and guidance which have been instrumental in the success of the operations and functions of the FTRA.

Professor Govinda Ishwar Lingam  
FTRA Acting Board Chairperson

## Acknowledgement



2023 has been a successful and an exciting year of growth opportunities for the Fiji Teachers Registration Authority (FTRA). This report reflects our continued work to promote the teaching profession by registering teachers and all related professional services. The strategic goals set for the financial year were achieved and it is therefore my absolute pleasure and a meaningful reflection opportunity to pen this report for the financial year ended 31<sup>st</sup> July 2023.

2023 also came with its fair share of challenges, with the conclusion of all Induction and Orientation Workshops in a timely manner so that the teacher registrations could be finalised and appointments done for the vacant positions in the Ministry of Education (MoE). The nation is facing shortage of teachers in many subject areas due to the migration of experienced teachers. The FTRA, in collaboration with the MoE continued to register teachers based on its required guidelines.

The FTRA has also partnered with the Commonwealth of Learning (COL) Canada to develop the National Online Distance Learning (ODL) policy whereby in-service teachers can continue to undertake Professional Development opportunities. The FTRA is also in discussions with the United Nations Capital Development Fund (UNCDF) to fund and assist the development of an Online Teacher Registration Portal.

The FTRA has shown in the past that despite the challenges it faces, it is very resilient and stays strong in delivering its services to the teachers and the relevant stakeholders.

The FTRA kept implementing its obligations to the teachers in managing the registration services with proper diligence to meet its vision and mission. We are confident in meeting our obligations in 2024.

On behalf of the Management Team, I express my sincere appreciation to the Chairperson and members of the Board for their insights, guidance, and support throughout the year. I also convey my gratitude to the FTRA staff for the spirit of cooperation and teamwork they have shown in undertaking their duties. To all applicants patiently waiting to be absorbed into our education system, I thank you for your support and understanding. We are also thankful to the Government for its steadfast and continuous support.

As we embark on another year, we assure you all that we will continue to sustain and strengthen the FTRA operational efficiencies.

Sangeeta Singh (Mrs.)  
**Chief Executive Officer**

## Letter to the Hon. Minister for Education



### FIJI TEACHERS REGISTRATION AUTHORITY

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09<sup>th</sup> May 2024

Honourable Aseri Radrodro  
 The Minister for Education  
 Private Mail Bag  
 Suva

Dear Minister

#### Re: 2022-2023 ANNUAL REPORT

Warm greetings from the FTRA Secretariat and the Board!

We have great pleasure in presenting the FTRA 2022-2023 Annual Report for your approval. This report covers the activities of the FTRA for the period 01<sup>st</sup> August 2022 – 31<sup>st</sup> July 2023.

The Report complies with the FTR Act 2008 and fulfils number 10 of the Board's KPI; specifically, "Approve FTRB Annual Report..." This report is compiled retrospectively by the current CEO of the FTRA, Mrs. Sangeeta Singh and the FTRA Board, following receipt of the Audited Accounts for the Financial Year 2022-2023 on 27<sup>th</sup> February 2024 from the Office of the Auditor General.

We appreciate the Government's commitment and unwavering support towards teacher registrations. We look forward to our ongoing partnership with the Government in providing the teachers with quality services. The FTRA looks forward to strengthening its partnership with the Government in regulating the entry of teachers into the teaching profession.

Yours faithfully

  
 Sangeeta Singh (Mrs.)  
 Chief Executive Officer

  
 Professor Govinda Lingam (Mr.)  
 Acting Chairperson

## Executive Summary

This Annual Report covers the progress of the financial year from 01<sup>st</sup> August 2022 – 31<sup>st</sup> July 2023 of the Fiji Teachers Registration Authority (FTRA). During this Financial Year, the following outcomes were achieved:

### Teacher Registration

The FTRA registered a total of 5,253 teachers as follows:

- New Registrations: 2,039
- Renewals: 2,887
- Institutional Registrations: 55
- Volunteer Registrations: 15
- Individual Speakers: 117

### Awareness

The FTRA conducted 26 Awareness sessions which included the District Education offices, Higher Education Institutions and Private Schools on the registration processes, qualifications register and awareness of other essential work carried out by the FTRA. A total of 19 stakeholder workshops, qualifications register meetings and donor funding project meetings were undertaken by the FTRA for the financial year 2022/2023.

### Orientation

The FTRA introduced Orientation Workshops in 2017 for all first-year Teacher Trainees. Sixteen Orientation Workshops were conducted consecutively for a total of 1,310 students from six Teacher Training Institutions for the financial year 2022/2023.

### Induction

The FTRA introduced mandatory Induction Workshops in 2015 for all graduating teacher training students giving them an overview of the expected outcomes of a teacher. There were 15 Induction Workshops (Face-to-Face) conducted for a total of 761 students from six teacher training institutions and Private School Teachers for the financial year 2022/2023.

### Finances

The CEO's Report provides details on grants received and the expenditure for the reporting period. The Total Grant allocated for the reporting period was \$680,251 and the expenditure was \$641,882.



## About FTRA

FTRA is a Statutory Body mandated to regulate entry into the teaching profession in Fiji. The FTRA is responsible for registering qualified teachers, teacher educators and teacher administrators in Fiji. Initially known as Fiji Teacher Registration Board (FTRB), a special project unit of the Ministry of Education in 2009 through the FTRB Promulgation 2008 and now converted to Fiji Teachers Registration Act 2008. After the Parliament approved FTRB's divestment in 2013, the name was changed to FTRA, and a restructure of the secretariat was executed by the Board. The FTRA is governed by a Board comprising members with the skills and expertise on the teaching professions, education standards and related strategic matters. The Board is directly appointed by the Honourable Minister for Education to provide advice and guidance on policy revisions and developments, and strategic matters.

The CEO of FTRA is the Secretary to the Fiji Teachers Registration Board. The primary responsibilities of the CEO include making executive decisions, managing the overall operations and resources of the Authority and acting as the focal point of communication between the Board and MOE. The FTRA employs a total of 12 full-time staff members.

### FTRA Functions

1. Registration of teachers intending to teach in Kindergarten, Primary and Secondary schools in Fiji.
2. Registration of teacher educators in training institutions intending to teach Kindergarten, Primary and Secondary teachers.
3. Registration of teacher administrators at the MOE and private schools.
4. Registration of training institutions for undertaking practicum in schools (Practicums).
5. Working with employers, Teacher Training Institutions and other relevant stakeholders on Teacher Education programmes.
6. Undertaking appropriate review of activities and projects for the improvement of Teacher Registration in Fiji.
7. Conducting necessary professional standards development and induction programmes for teachers.

## Vision and Mission<sup>1</sup>



Quality Teachers for Quality Education.



Develop a Competent, Vibrant and Qualified Teaching Cadre.

## Our Values



As an organisation we value:

### Quality Customer Service

- Our teachers are foremost in our minds.
- We strive for the highest professional standards, delivering our products and services that satisfy our customers.

### Duty of Care

- We respect each other and show concern for one another's well-being.
- We have trust and confidence in each other's ability.
- We value and appreciate each other as corporate citizens caring for the welfare of the community.

### Learning

- We believe in lifelong learning.
- We upgrade our skills and knowledge so that we can give our best to FTRA.

### Innovation

- We seek new and creative ideas to improve our products and services.
- We consciously implement productivity improvements in all areas of our work.

### Teamwork

- We believe in working as a team and helping each other to overcome challenges and achieve common goals.

<sup>1</sup> The Vision and Mission was approved by the Board in 2014.

## Registration Categories

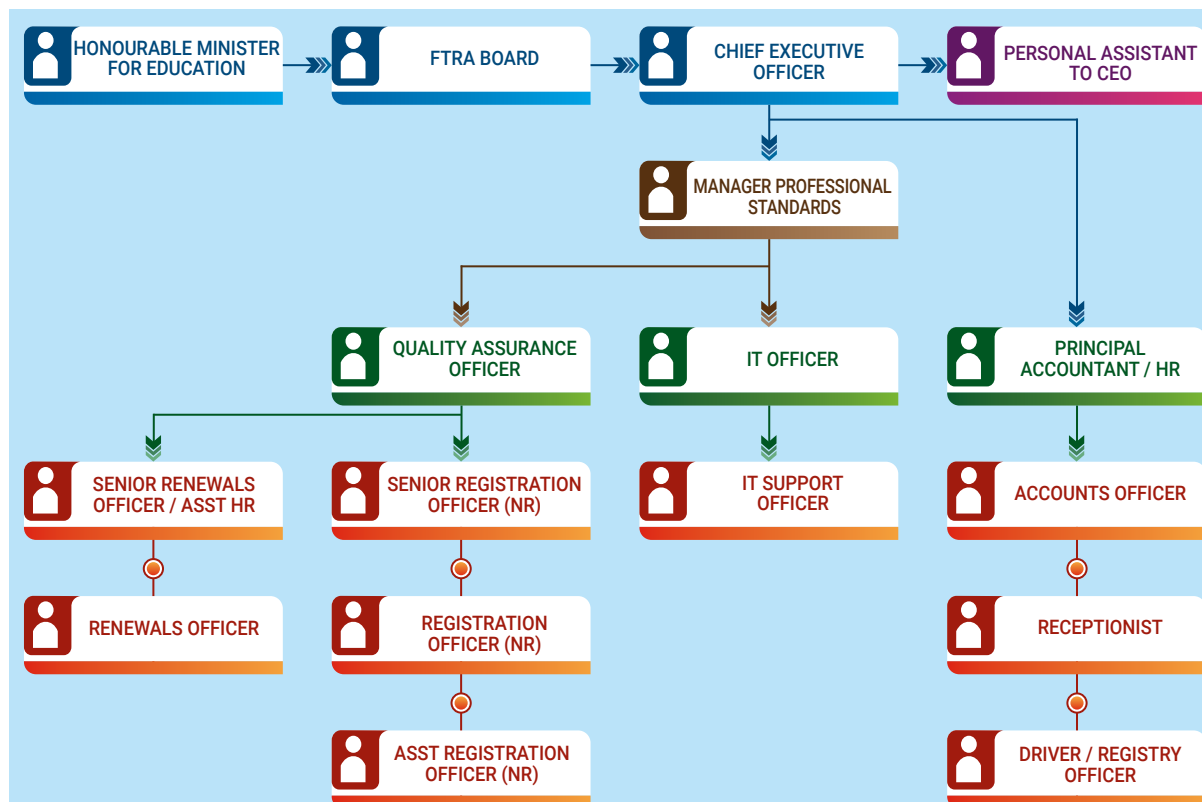
All teachers are registered as per the following:

- Practicing Teachers
- Teacher Educators
- Teacher Administrators

**Table 1.0: Teacher Registration Categories**

Registration Categories	Description
Provisional Registration	Any new applicant who has attained teacher training from a recognised and accredited teacher training programme can apply to register for Provisional Registration. Provisional registration initially granted is for a one-year period to the fully qualified teachers.
Full Registration	Applicants holding Provisional Registration must complete at least one year of full-time classroom teaching before applying for Full Registration. A favourable report from the Head of School (HOS) is required for consideration for the Full Registration category. Full registration is granted for a three-year period except for the retirees.
Limited Authority to Teach (LAT)	Any applicant who does not have a recognised teacher training qualification, but whose services are needed in schools for either teaching or assisting in teaching can apply to register for the LAT Registration. LAT registration is only granted with appropriate justification from the HOS or employing authorities. The FTRA reserves the right to award registration in this category. LAT registration is granted for a fixed period of two years and may be extended for a further period of up to 2 years.

## Organisation Structure



## FTRA Board Members

On 31<sup>st</sup> January 2022, the Honorable Minister for Education announced the appointment of the FTRA Board. The new members were as follows:

### Chairperson - Ms. Anuleshni Neelta

#### University of the South Pacific

Acting Director Professional Legal Training Programmes

### Deputy Chairperson - Professor Govinda Ishwar Lingam

#### University of the South Pacific Representative

Professor in Education: School of Education  
Faculty of Arts, Law & Education

### Member – Dr. Victor Alasa

#### Fiji National University Representative

Head of School of Education  
Fiji National University

### Member – Dr. Wahab Ali

#### University of Fiji Representative

Head of Department (Education)  
University of Fiji

### Member - Ms. Kalara Liku

#### Corpus Christi Teachers College Representative

Dean of Studies  
Corpus Christi Teachers College

### Member - Ms. Akanisi Lanyon

#### Fulton Adventist University College Representative

Head of Education  
Fulton Adventist University College

### Member - Mr. Filipe Jitoko

#### Independent Member

Co-ordinator of Pac-REF  
University of the South Pacific

### Member –Mr. Nilesh Goundar

#### Independent Member

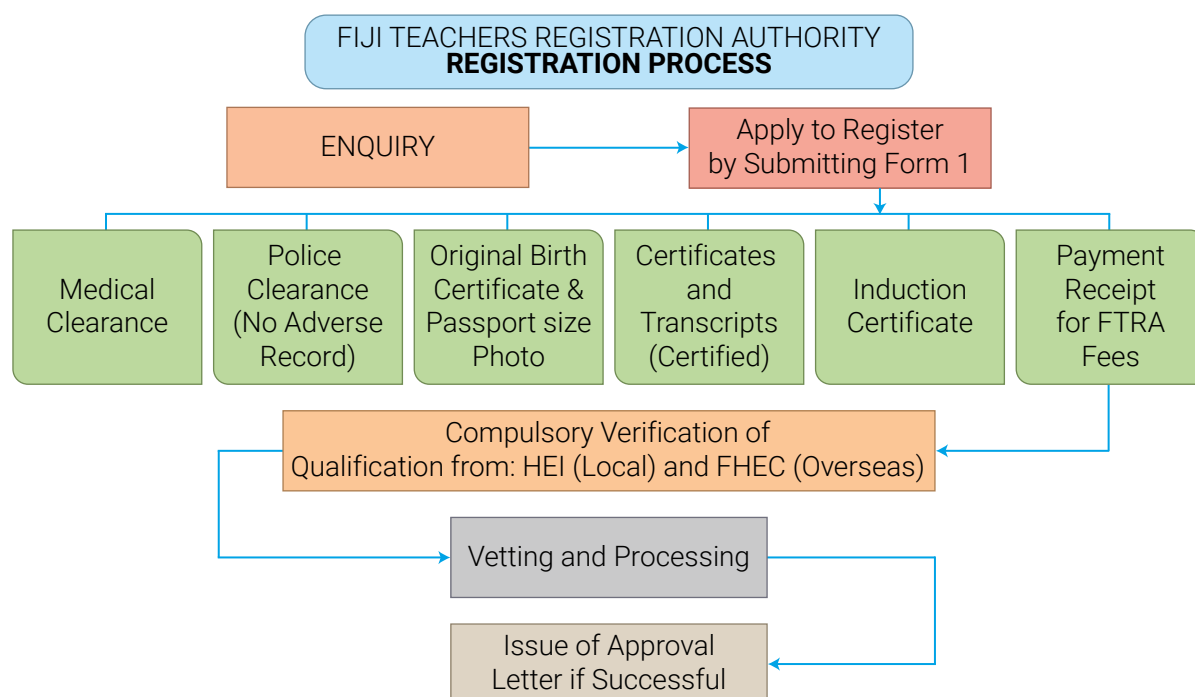
Manager –Programmes, Human Rights and Social Development Division (HRSD)  
The Pacific Community (01<sup>st</sup> August 2022 to 31<sup>st</sup> December 2022)

Social Development Practitioner  
INSPIRE Project Manager  
Birdlife International  
(01<sup>st</sup> January 2023 to 31<sup>st</sup> July 2023)



## FTRA CEO's Report of Activities

### 1.0 FTRA Registration Process



The above flow chart illustrates the process for acquiring a Teacher Registration from the FTRA. It demonstrates the specific documents and the due diligence process before an applicant can be granted Teacher Registration /or Licence.



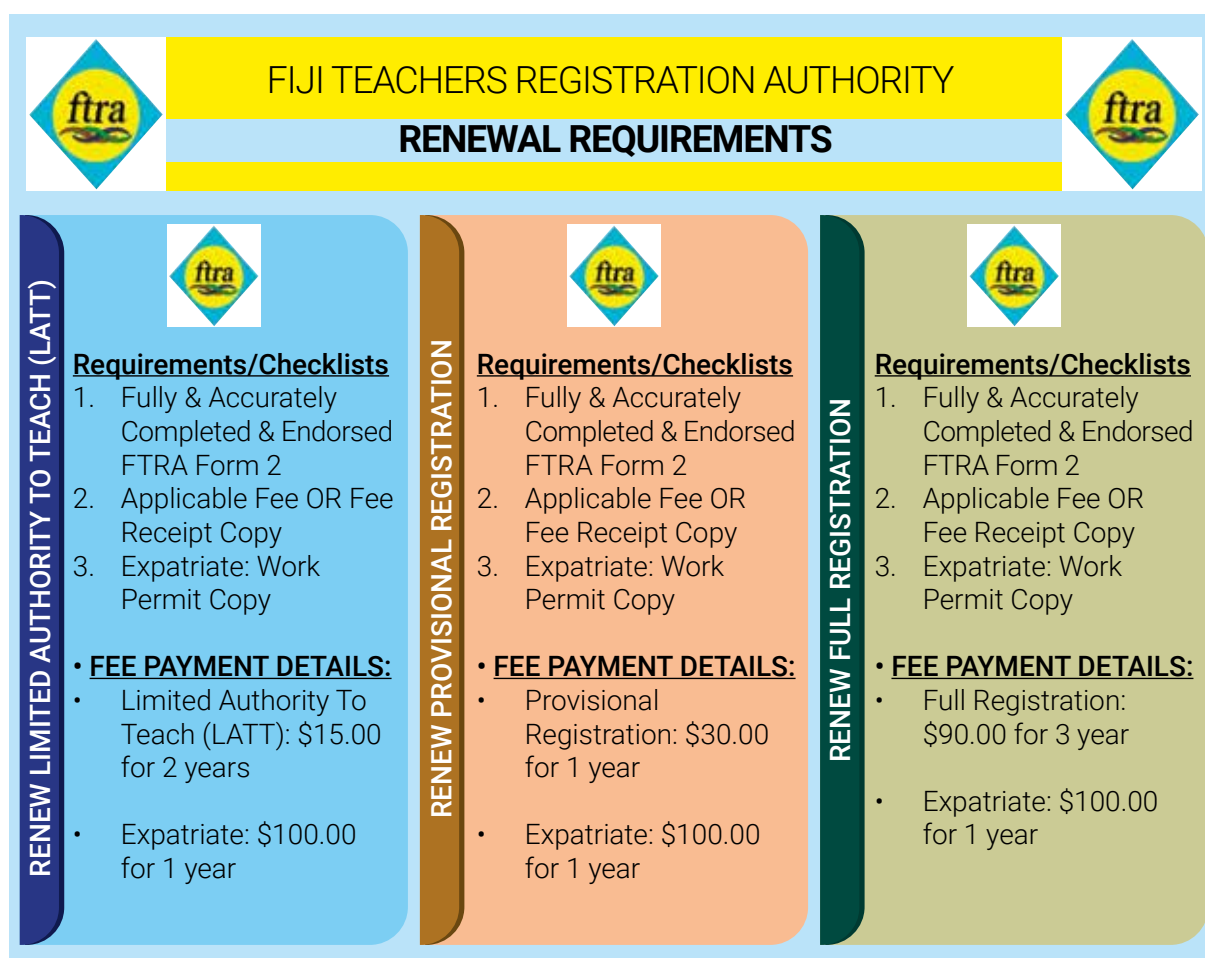
## 2.0 FTRA New Registration Requirements

**Formal Accredited Teacher Training Qualification from a Recognised & Accredited Institution is a Mandatory Requirement.**

 <b>FIJI TEACHERS REGISTRATION AUTHORITY</b> <b>REGISTRATION REQUIREMENTS</b> 		
<b>PROVISIONAL REGISTRATION/LATT</b>	<b>INSTITUTIONAL REGISTRATION</b>	<b>VOLUNTEER REGISTRATION (LOCAL/OVERSEAS)</b>
<b>• Requirements:</b> <ol style="list-style-type: none"> <li>1. Completed FTRA Form 1</li> <li>2. Original Birth Certificate</li> <li>3. Certified Passport size photo</li> <li>4. FTRA Payment Receipt (<i>Applications lodged at other Centres</i>)</li> <li>5. Certified true copies of Academic Transcripts/Certificates</li> <li>6. Full Medical Report</li> <li>7. Police Clearance Payment Receipt Copy</li> <li>8. FTRA Induction Certificate Copy (<i>for Teachers only</i>)</li> </ol>	<b>• Requirements:</b> <ol style="list-style-type: none"> <li>1. Fully &amp; Accurately Completed &amp; Endorsed FTRA Form 4</li> <li>2. Approval from PS MEHA</li> <li>3. Programme Brief / Proposal/plan</li> <li>• <b>Government Department</b></li> <li>4. Letter from their Department/Ministry</li> <li>• <b>Statutory Bodies/ NGO's/ Volunteer Organisations</b></li> <li>4. Written details of the Project</li> <li>5. Passport Size Photo</li> <li>6. Academic Qualification Certificates</li> <li>7. Police Clearance</li> <li>8. Medical Report</li> <li>9. Passport Copy</li> <li>10. Work Permit/Volunteer Visa (<i>if applicable</i>)</li> <li>11. Programme Brief/ Proposal/Plan</li> <li>• <b>Teacher Training Institution</b></li> <li>4. Fully &amp; Accurately Completed &amp; Endorsed FTRA Form 4</li> <li>5. List of Practicum Students (With Full Names as per BC)</li> <li>6. Police Clearance Report for Practicum Students</li> </ol>	<b>• Requirements:</b> <ol style="list-style-type: none"> <li>1. Approval letter from Permanent Secretary (MEHA)</li> <li>2. Completed FTRA Form 5</li> <li>3. Certified Passport size photo</li> <li>4. Certified Copies of Certificates of Qualification</li> <li>5. Approval letter from School</li> <li>6. Original Birth Certificate</li> <li>7. Full Medical Report</li> <li>8. Police Clearance Payment Receipt Copy</li> <li>• <b>Additional Requirements for Overseas Volunteers:</b></li> <li>9. Copy of Passport</li> <li>10. Letter from Recruiting Embassy / Agency</li> <li>11. Police Clearance from Country of Origin</li> <li>12. Work Permit</li> </ol>

The above chart illustrates the mandatory requirements for the new registrations in different categories for teachers, institutions and volunteers both local and overseas.

### 3.0 FTRA Renewal Process



The above chart illustrates the mandatory requirements for the renewal of Teacher Registrations in the categories of Limited Authority to Teach (LAT), Provisional Registration and Full Registration.

#### Registration summary for 2022/2023 compared to 2021/2022

**Table 2.0: New Registration**

Registration Type	Number of New Registrations							
	ECE		Primary		Secondary		Total	
	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022
Limited Authority to Teach (LAT)	26	8	32	28	111	23	169	59
Provisional Registration	553	575	455	381	659	466	1,667	1,422
Full Registration	26	20	44	97	133	143	203	260
<b>TOTAL</b>							<b>2,039</b>	<b>1,741</b>



For the 2022/2023 Financial Year, 2,039 new registrations were granted in comparison to 1,741 in 2021/2022. Two Hundred and three (203) teachers were upgraded from Provisional Registration to Full Registration as they had completed their one-year classroom teaching services or attained the required qualification for the Full Registration category. The data reflects that 26 ECE teachers were given LAT registration as the minimum qualification requirements were not met but their services were required in the classrooms whereas 553 ECE teachers were granted Provisional registrations and 26 Full Registrations as they met the minimum qualification requirements under the ECE formal teacher program. As expected, secondary teachers got the maximum number of registrations totaling 903 within the three categories for the FY 2022/2023 compared to 632 in 2021/2022.

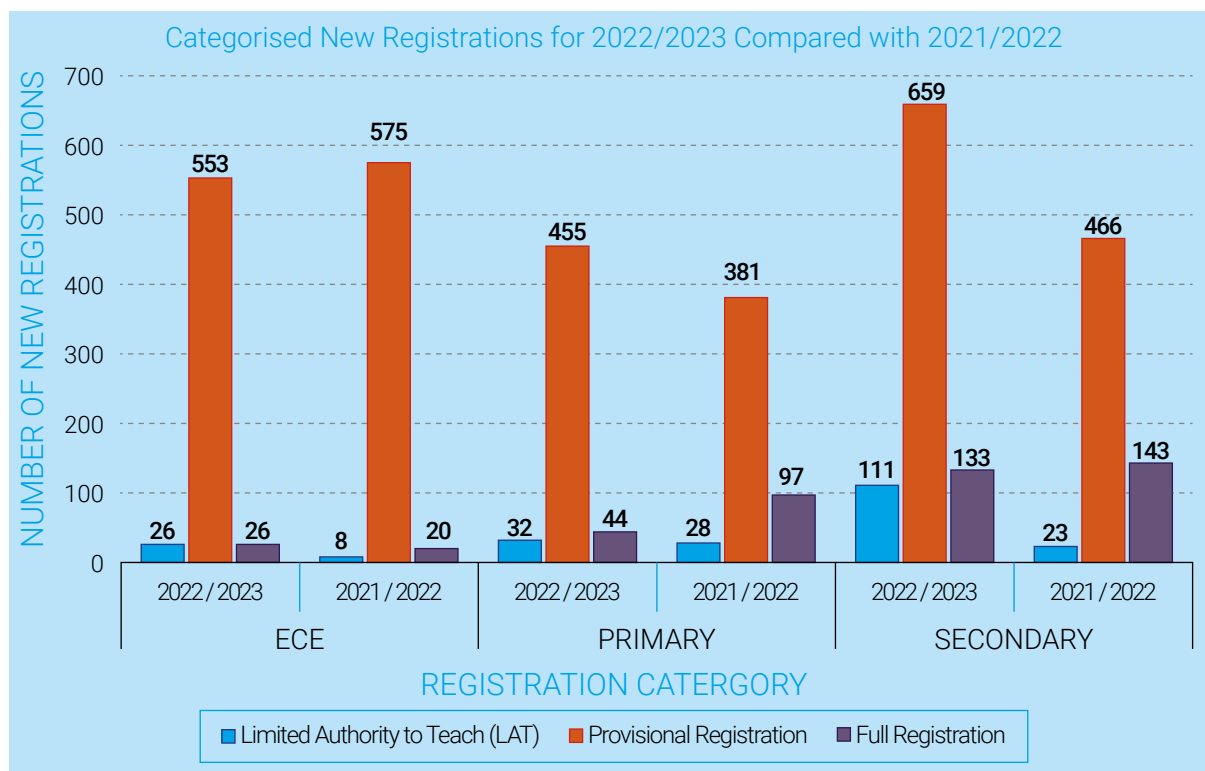
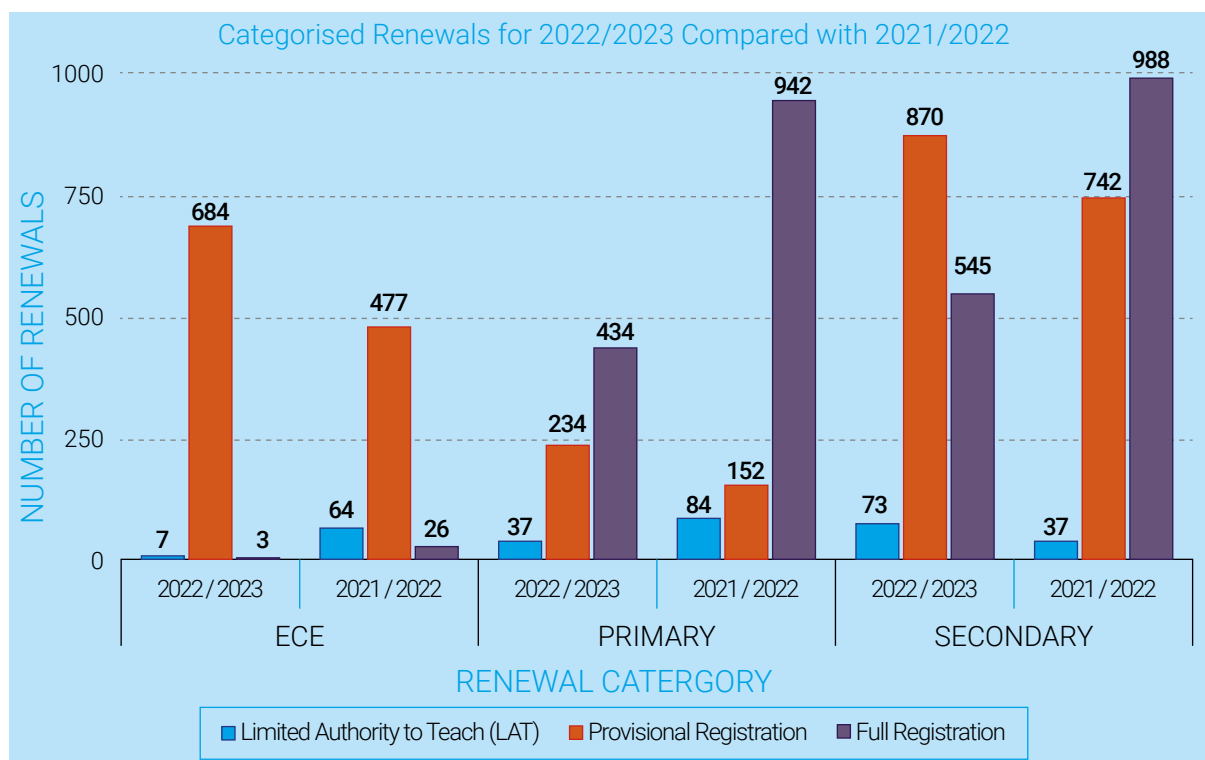
**Table 3.0: Renewals**

Registration Type	Number of Rewals							
	ECE		Primary		Secondary		Total	
	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022
Limited Authority to Teach (LAT)	7	64	37	84	73	37	117	185
Provisional Registration	684	477	234	152	870	742	1,788	1,371
Full Registration	3	26	434	942	545	988	982	1,956
<b>TOTAL</b>							<b>2,887</b>	<b>3,512</b>

For the 2022/2023 Financial Year, 2,887 renewals were granted to teachers compared to 3,512 in 2021/2022. The decrease in the number of renewals was due to the completion of the third-year cycle for the teachers who were provided teacher registrations in 2009 for the first time under FTRA during the 2020/2021 FY. Renewals granted to Secondary Teachers, totaled 1,488 and Primary Teachers, totaled 705 under the three renewal categories. ECE renewals under the LAT category were 694 as most of these teachers are basic certificate level graduates who are required to upgrade the qualification to be promoted to the Provisional Registration category followed by Full Registration.

**Table 4.0: COMPARISON SUMMARY - New Registration & Renewals**

Particulars	ECE		Primary		Secondary		Total	
	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022	2022/ 2023	2021/ 2022
<b>Total New Registration &amp; Renewals</b>	1,299	1,170	1,236	1,684	2,391	2,399	4,926	5,253

**Graph 1.0: New Registrations for 2022/2023 compared to 2021/2022****Graph 2.0: Renewals for 2022/2023 compared to 2021/2022**

A total of 4,926 teachers were provided registration services for the financial year 2022/2023 compared to 5,253 in 2021/2022. Renewals were granted to 2,887 under one of the three registration categories and 2,039 teachers were registered for the first time under the three registration categories. New Registrations: a total of 1,836 teachers were granted LAT and Provisional Registration in 2022/2023. This was an increase of 23.97% from the previous financial year. The increase was due to the LAT registrations granted to Librarians, School Chaplains, Deaconesses and Religious Teachers, as most of these teachers were given LAT registrations in 2022 for two years. FTRA also granted registrations for the following categories:

#### **Institutional Registration**

Institutions can register with FTRA under three categories:

- (i) *LAT- Teacher Training Institutions*
- (ii) *LAT- Statutory Bodies /NGO's/Volunteers Organisations/ Business Houses/ HEI marketing and awareness teams*
- (iii) *LAT- Government Departments and Statutory Bodies*

**For the 2022/2023 financial year, 55 institutions were provided registrations. The registration fee collected was \$13,940.00.**

#### **Individual Volunteer Registration**

Individual volunteers and attachés are registered under this category. The volunteers and attachés however need to demonstrate their long-term purpose and services in schools. Those who want to be in MOE schools need to seek MOE's approval through their volunteer Policy before registration is granted. Similarly, volunteers who intend to go to private schools need to provide a support letter from the Head of the School. This registration is given for a maximum of one year and may be renewed after expiration and on a need basis. Successful applicants are given approval letters. Registration fee is not applicable under this category.

**For the 2022/2023 financial year, 15 applicants were granted Volunteer registrations. 10 were local volunteers and 5 overseas volunteers.**

#### **Individual Speaker Registration**

This registration is meant for special guests who will not be in a school for more than half a day. It is a one-off approval for one event only where the Divisional Education officers are authorised to issue approvals on behalf of the FTRA CEO; for schools within their District or Division. After approval is given, a copy needs to be sent to FTRA for record-keeping by the district office. Registration fee is not applicable under this category.

**For the 2022/2023 financial year, 117 applicants were granted Individual Speaker registrations.**

## **4.0 Registration Fees Structure**

Approved Registration fees are charged as listed below. The fee is collected at all Government schools and District Offices around Fiji and is deposited in the Government Consolidated Funds account.

**Table 5.0: Registration Fee Structure**

Registration Categories	Registration Fees	Administration Fees	Validity
New Registration – Provisional	\$ 30.00	\$ 10.00	1 calendar year
New Registration – Limited Authority to Teach (LAT)	\$ 15.00	\$ 10.00	2 calendar years
Full Registration	\$ 90.00	Nil	3 calendar years
Limited Authority to Teach – Renewal	\$ 15.00	Nil	2 calendar years
Institutional Registration – New	\$ 250.00	\$ 10.00	1 calendar year
Institutional Registration – Renewal	\$ 250.00	Nil	1 calendar year
Expatriates – New	\$ 100.00	\$ 10.00	1 calendar year
Expatriates – Renewals	\$ 100.00	Nil	1 calendar year

## 5.0 Registration Fees 2022/2023 Period

The following table reflects the Registration Fees paid at the different locations in Fiji. The total fees comprise New Registrations and Renewals. The total registration fee collected for the financial year 2022/2023 was \$290,426 in comparison to \$345,516 for the financial year 2021/2022.

**Table 6.0: Registration Fees Summary**

Collection Centres	2022/2023	2021/2022
Nadroga /Navosa	\$ 8,055.00	\$ 12,675.00
Lautoka Yasawa	\$ 51,443.00	\$ 44,579.00
Ba/Tavua	\$ 14,641.00	\$ 15,123.00
FTRA HQ	\$ 149,687.00	\$ 197,509.00
Macuata /Bua	\$ 29,480.00	\$ 28,329.00
Ra	\$ -	\$ 7,795.00
Bucalevu Secondary	\$ 5,610.00	\$ 7,610.00
Savusavu Education Office	\$ -	\$ 6,611.00
Levuka Public	\$ 2,640.00	\$ 3,295.00
Suva Grammar School	\$ -	\$ 60.00
Labasa College	\$ 14,525.00	\$ 11,200.00
RKS	\$ -	\$ 3,950.00
ACS	\$ 3,190.00	\$ 600.00
Delainamasi Govt School	\$ 130.00	\$ 240.00
Nasinu Secondary	\$ 60.00	\$ 180.00
Sila Central High School	\$ 795.00	\$ 630.00
Natabua Secondary	\$ 495.00	\$ -
Vunisea Secondary	\$ 9,075.00	\$ 660.00
QVS	\$ 600.00	\$ 4,470.00
	<b>\$ 290,426.00</b>	<b>\$ 345,516.00</b>

The registration fee collection for the 2022/2023 FY decreased by 15.94%. The reason for the decrease was due to the third-year cycle renewals completion in 2020 and the reduction in the number of Full Registrations expiring in this Financial Year. The next third-year cycle will be in December 2023.

This financial year, 2,887 Registrations were renewed and 2,039 new registrations were granted. On average, the FTRA collects \$250,000 in registration fees per financial year. The teachers with expired registrations were reminded via phone calls and e-mail to honor their registration fee payment. The FTRA management also visited schools to collect dues and provide awareness of the importance of the registration and renewal process.

The Table also shows that the largest number of teacher registrations were provided by the FTRA HQ which is 51.54% of total registrations. The remaining 48.46% were served by the respective Education offices across Fiji, thereby assisting the Authority. As the FTRA is Headquartered in Suva, it is expected that the largest number of registrations will be processed by the FTRA headquarters. Also, teachers tend to renew their registrations during the school break in December-January when they are visiting Suva at that time.

One of the major challenges faced by the authority was the unavailability of data to register all employed teachers in Fiji. Also, the registered teachers situated in the remote or maritime locations were unaware of their registration expiry dates, thus, leading to teachers teaching with expired registrations.

## 6.0 Awareness

The tables below shows the various Awareness sessions, stakeholder workshops, qualifications register meeting and donor funding project meeting undertaken by FTRA for the financial year 2022/2023.

**Table 7.0: FTRA Awareness Sessions in the FY 2022/2023**

Venue/Location	Subject	Date
Fiji Muslim League	Registration requirements meeting for all the Language Teachers under Fiji Muslim League to get registered with FTRA	02 August 2022
Fiji Swimming Club	Meeting with Swimming Club Members in regards to the granting Institutional Registration	22 August 2022
FACE Schools -Suva	FTRA Registration for FACE Schools and the Registration Requirements	23 August 2022
Fiji Agape Mission School	Meeting regarding Qualifications, Institutional Registration & Renewal	20 September 2022
Free Bird Institute	Meeting regarding Qualifications, Individual Registration & Institutional Registration	30 September 2022
Labasa College	FTRA Awareness Meeting- Registration processes, requirements and meeting with the Retired Teachers	10 November 2022
Northern Christian Training Centre	Awareness Meeting- Registration Processes and Requirements	10 November 2022
Labasa District Education Office	Meeting regarding Qualifications, Institutional Registration & Renewals	10 November 2022
Tom & Tina Early Learning Day-care	Awareness Meeting- Registration Processes, Requirements and Renewals and Complaints from parents regarding teachers	20 January 2023
Jerry's Day-care	Awareness Meeting- Registration Processes, Requirements and Renewals and Complaints from parents regarding teachers	20 January 2023

Venue/Location	Subject	Date
Fiji Teachers Union	Awareness Meeting – Expiry Report & Renewal of Registrations	24 January 2023
Fijian Teachers Association	Awareness Meeting – Expiry Report & Renewal of Registrations	24 January 2023
Divine Healer School	Awareness Meeting on the processes of New Registrations for FTRA	01 February 2023
International School Nadi	Voluntary Group Registration Processes awareness	03 February 2023
Free Bird Institution	New Registration for local teachers who take English Language for Japanese students under special MOU	03 February 2023
Suva Christian Community School	Meeting with the Director of SCCS Mr. Bower for Teacher Registration for the teachers with A.C.E qualification (PACE Programme)	06 March 2023

**Table 8.0: FTRA Stakeholder Workshops, Qualifications Register and Donor Funded Project Meetings in the FY 2022/2023**

Suva Christian Community School	Meeting with Director of SCCS Mr. Bower for FTRA registration for FACE Teachers	06 March 2023
University of the South Pacific -Laucala	FTRA Awareness meeting- Registration Processes and Requirements. Meeting on Practicum registration.	20 March 2023
Corpus Christi Teachers College, Suva	FTRA Awareness meeting- Registration Processes and Requirements.	21 March 2023
USP PTAFE- Suva	FTRA Awareness meeting- Registration Processes and Requirements. Meeting on the review of the ECE courses	21 March 2023
Fulton Adventist University College	FTRA Awareness meeting- Registration Processes and Requirements.	08 May 2023
University of the South Pacific-Laucala	FTRA Awareness meeting- Registration Processes and Requirements. Meeting with the Certificate Level Teachers	09 May 2023
Divine Healer	Awareness meeting with Mr. Paul Morell in regards to the New Registration Processes for FTRA	10 May 2023
Lautoka Education Office	Awareness meeting with the Lautoka Education Office - New Processes of Registration/Renewals/ Upgrade requirements/New Forms	26 May 2023
Free Bird Institute	Awareness meeting with the Free Bird Institute - New Management - FTRA Registration Processes and Requirements	26 May 2023
Sky English School	Awareness Meeting on the requirements for Teacher Registration, Fees and the FTR Act 2008	26 May 2023
Fiji Agape	Awareness meeting with Fiji Agape A.C.E / Orientation/FTRA registration processes	27 May 2023

Venue/Location	Subject	Date
FTRA Boardroom	Advisory Support for Pacific Island Region in Education: to introduce and discuss the regional research and intervention program called "Pacific Secondary School Program" (PSSP), which is led by the World Bank in close collaboration with Department of Foreign Affairs and Trade (DFAT), and Educational Quality and Assessment Programme (EQAP).	06 September 2022
Fiji Agape Mission School	Meeting regarding the Qualifications & Curriculum offered by Fiji Agape Mission School	27 September 2022
TSLS - Level 1 Garden City Complex	HQ Opening & Mega Launch of ICT Initiatives	28 October 2022
Fulton College, Nadi	Graduation Ceremony	27 November 2022
Latter Day Saints College (LDS)	Graduation Ceremony	10 December 2022
Priti Preschool and Day-care Centre	Graduation Ceremony	26 January 2023
Holiday Inn	CEO as the panel moderator – organised by Consumer Council of Fiji	01 February 2023
Tanoa Plaza Hotel	Discuss current and desired policies and practices related to Open and Distance Learning (ODL) and technology-enabled learning in teacher training and professional development in Fiji and contribute to a broader plan of action for Commonwealth of Learning (COL) support in Professional Development for Teachers in Fiji.	27 March 2023
Fiji National University(FNU) Lautoka	Meeting with FNU for the GCED Primary Qualifications	31 March 2023
University of Fiji (UoF)	Invitation from the UOF – Itaukei Programme	07 April 2023
International School Nadi (ISN)	A.C.E meeting – ISN & Private Schools	08 April 2023
Fiji Agape Mission School	Meeting with A.C.E programme coordinators	15 April 2023
Greenhouse Co-Working Space	Fiji Country Coordinator Ms. Yenlin De Silva, Pacific Digital Economy Programme UNCDF & Team; Online Teacher Registration Software Development Project (Face to Face)	11 May 2023
Tanoa Rakiraki Hotel	Workshop by Ministry of Education - Strategic Plan Development Workshop	07 July 2023
FTRA CEO's Office	Fiji Country Coordinator Ms. Yenlin De Silva, Pacific Digital Economy Programme UNCDF & Team; Online Teacher Registration Software Development Project (Zoom)	12 July 2023

Fiji National University (FNU) Natabua	Meeting with the School of Education regarding the GCED Primary Programme	18 July 2023
Higher Education Commission Fiji Office (HECF)	Invitation-Launch of the Commissions Rebranding	19 July 2023
Tanoa Plaza, Suva	UNCDF meeting 1. TOR for engaging a consultant to conduct the digitization of the teacher registration process 2. Planning deployment of Digital Financial literacy for new and existing teachers	27 July 2023

## 7.0 Orientation

The Orientation workshop was introduced in 2017 for the first-year students enrolled in Teacher Training/Education Programmes. Orientation gives a pathway to the students on the expectations of a teacher after completing his/her studies. For the 2022/2023 financial year, Orientation was carried out at the six Teacher Training Institutions as follows:

**Table 9.0: FTRA Orientation Workshops in the FY 2022/2023**

Institution	Location	No. of Orientations	Orientation Dates	No. of students
University of the South Pacific (USP)	Suva	1	20 March 2023	36
Corpus Christi Teachers College (CCTC)	Suva	1	20 March 2023	71
Fiji National University (FNU)	Nasinu	3	21 March 2023 28 July 2023	329
USP-Pacific TAFE (PTAFE)	Suva	1	21 March 2023	24
University of Fiji (UoF)	Nadi	1	29 March 2023	10
Fiji National University (FNU)	Lautoka	3	30 March 2023 -31 March 2023	551
Fulton Adventist University College (FAUC)	Nadi	1	08 May 2023	99
USP-Pacific TAFE (PTAFE)	Labasa	1	17 April 2023	24
University of the South Pacific (USP)	Labasa	1	18 April 2023	42
Fiji National University (FNU)	Labasa	1	18 April 2023	81
USP-Pacific TAFE (PTAFE)	Lautoka	1	06 April 2023	30
University of the South Pacific (USP)	Lautoka	1	09 May 2023	13
<b>TOTAL</b>		<b>16</b>		<b>1,310</b>

The objectives of the Orientation Workshops were to enable student teachers to:

- Follow the processes of Teacher Registration for Practicum purposes.
- Recognise the importance of the Teacher Registration processes.
- Pursue the correct channel of communication regarding registration.
- Explain the importance of formal teacher training qualification for the Teaching profession.
- Become well-versed with the roles & functions of the FTRA and the Professional Standards for Teachers.



## 8.0 Induction

Education is generally agreed to be the development of the total person to reach his or her full potential. This includes intellectual, social, emotional, spiritual, and physical development. Induction programmes help new teachers develop skills, attitudes and the right knowledge for teaching. Induction programmes as such are vital in guiding teachers that remain in the profession. For the 2022/2023 financial year, the Induction workshops were carried out for final-year students of the six Teacher Training Institutions and Private Schools as follows:

**Table 10.0: Induction Sessions/ Workshops for the FY 2022/2023**

Institution	Location	No. of Inductions	Mode of Induction	Date	No. of Students
USP- Pacific TAFE (PTAFE)	Lautoka	1	Face to Face	02 September 2022	35
Fiji National University (FNU)	Lautoka	3	Face to Face	21 to 23 September 2022	227
University of Fiji (UoF)	Lautoka	1	Face to Face	28 September 2022	19
University of the South Pacific(USP)					
USP- Pacific TAFE (PTAFE)	Suva	1	Face to Face	04 October 2022	24
University of the South Pacific(USP)	Suva	1	Face to Face	05 October 2022	70
Fulton Adventist University College(FAUC)	Nadi	1	Face to Face	10 October 2022	13
Corpus Christi Teachers College (CCTC)	Suva	1	Face to Face	31 October 2022	48
USP- Pacific TAFE (PTAFE)	Labasa	1	Face to Face	09 November 2022	45
University of the South Pacific(USP)					
Fiji National University(FNU)	Labasa	1	Face to Face	11 November 2022	23
Fiji National University(FNU)	Nasinu	1	Face to Face	12 December 2022	125
Arya Pratinidhi Sabha	Suva	1	Face to Face	31 January 2023	5
International School Suva	Suva	1	Face to Face	03 March 2023	82
International School Nadi	Nadi	1	Face to Face	19 July 2023	45
<b>TOTAL</b>		<b>15</b>			<b>761</b>

Final-year students were selected by the respective teacher training institutions to attend the induction workshops. The induction workshops were made mandatory in this financial year together with the introduction of the online Assessment. The inductees attendance and succeeding the online assessment were made a compulsory criterion to progress with the FTFA Registration.

The Induction Workshop introduces all prospective teachers to:

- Teach in Fiji: challenges, uniqueness, contextualization
- Professional Standards for Teachers in Fiji
- MoE Policies
- Child Protection in Schools
- Curriculum in Fiji
- Code of Professional Conduct
- Professional Development requirements

## 9.0 Letter of Professional Standing

A statement of Professional Standing (LPS) is a letter issued by FTRA confirming the Teacher Registration details in Fiji and/or the right to teach has never been suspended, revoked or cancelled. This statement provides information regarding the professional practice in relation to Teacher Registration in Fiji.

A total of **562** Letters of Professional Standing were issued for the period being 01<sup>st</sup> August 2022 to 31<sup>st</sup> July 2023. Of these **12** were for Early Childhood Education, **169** for Primary and **381** for Secondary teachers. All Professional Standing letters were requested by teachers as it is one of the requirements for migration assessment and/or employment in Australia, New Zealand and the USA in the teaching profession.

**Table 11.0: FTRA Letter of Professional Standing FY 2022/2023**

Month	Teacher Type			Monthly Total
	ECE	PRIMARY	SECONDARY	
August 2022	-	4	6	10
September 2022	-	3	9	12
October 2022	-	11	18	29
November 2022	1	19	18	38
December 2022	-	7	20	27
January 2023	1	21	55	77
February 2023	1	15	56	72
March 2023	-	12	26	38
April 2023	3	20	32	55
May 2023	1	26	64	91
June 2023	5	14	55	74
July 2023	-	17	22	39
<b>TOTAL</b>	<b>12</b>	<b>69</b>	<b>381</b>	<b>562</b>

## 10.0 ID Cards

The ID Card Issued report depicts a total of 306 ID Cards were issued to the Full Registered teachers between 01<sup>st</sup> August 2022 to 31<sup>st</sup> July 2023.

**Table 12.0: ID Cards Issued to Full Registered Teachers FY 2022/2023**

Month	Number of ID Cards Issued
August 2022	32
September 2022	6
October 2022	12
November 2022	54
December 2022	83
January 2023	57
February 2023	23
March 2023	8
April 2023	5
May 2023	7
June 2023	12
July 2023	7
<b>TOTAL</b>	<b>306</b>

### 11.0 FTRA Practicum Approvals

Practicum is a course of study designed specifically for the preparation of teachers that involves the supervised practical application of previously studied theory. The table below depicts the total number of practicum approvals provided to the Teacher Training Institutions from 01<sup>st</sup> August 2022 to 31<sup>st</sup> July 2023. A total number of 1,656 practicum approvals were granted for trained teachers from the six teacher training institutions and also the Methodist Lay Training College. A total of 49 students from institutions abroad were granted practicum approvals.

**Table 13.0: FTRA Local Practicum Approvals FY 2022/2023**

SUMMARY OF FTRA PRACTICUM APPROVALS-LOCAL	
INSTITUTION	Total
Corpus Christi Teachers College -Suva	203
Fiji National University	696
Fulton Adventist University College	181
USP –Pacific TAFE	202
University of Fiji	7
University of the South Pacific	340
Methodist Lay Training College	27
<b>TOTAL</b>	<b>1,656</b>

**Table 14.0: FTRA Overseas Practicum Approvals FY 2022/2023**

SUMMARY OF FTRA PRACTICUM APPROVALS-OVERSEAS	
INSTITUTION	Total
Monash University	30
University of Newcastle (Cross-cultural Encounters)	8
Australian Catholic University La Salle Academy	11
<b>TOTAL</b>	<b>49</b>

## 12.0 The Governing Body of FTRA

The Board members are responsible for upholding standards of integrity and transparency in the functioning of the FTRA.

### Role of the Board

The Board is accountable for the governance of Fiji Teachers Registration Authority and provides guidance and advice to the organisation to meet the objective of enhancing stakeholder value.

### The Board

The Board Members are appointed by the Honourable Minister for Education, under the FTR Act 2008 for an initial term of three (3) years. They may be eligible for re-appointment for another term.

### Meetings of the Board

The FTRA Board meetings are held quarterly. The agenda of the Board during its meetings covers business and strategic matters, governance and compliance, the Chief Executive Officer's report, financial reports and outputs of FTRA.

Members' attendance at Board meetings during the financial year under review is tabled below:

Board Members	Number of meetings attended	Apologies Received
Ms. Anuleshni Neelta	5	0
Professor Govind Ishwar Lingam	5	0
Dr. Victor Alasa	5	0
Dr. Wahab Ali	5	0
Ms. Kalara Liku	4	1
Ms. Akanisi Lanyon	5	0
Mr. Filipe Jitoko	4	1
Mr. Nilesh Goundar	4	1

The Board met four times during the year under review and one special meeting on May 2023.

## 13.0 Human Resources

The FTRA comprises twelve (12) personnel. Staff costs comprise approximately 65.92% of the total expenses for the current financial year. The staff breakdown is shown in the table below:

**Table 15.0: FTRA Staffing**

Division	No. of Staff
Executive	1
Finance and Administration/ IT	6
Professional Standards	1
Registration Services	4
<b>Total</b>	<b>12</b>

For the 2022/2023 FY, there were 12 employees compared to 11 in the 2021/2022 FY.

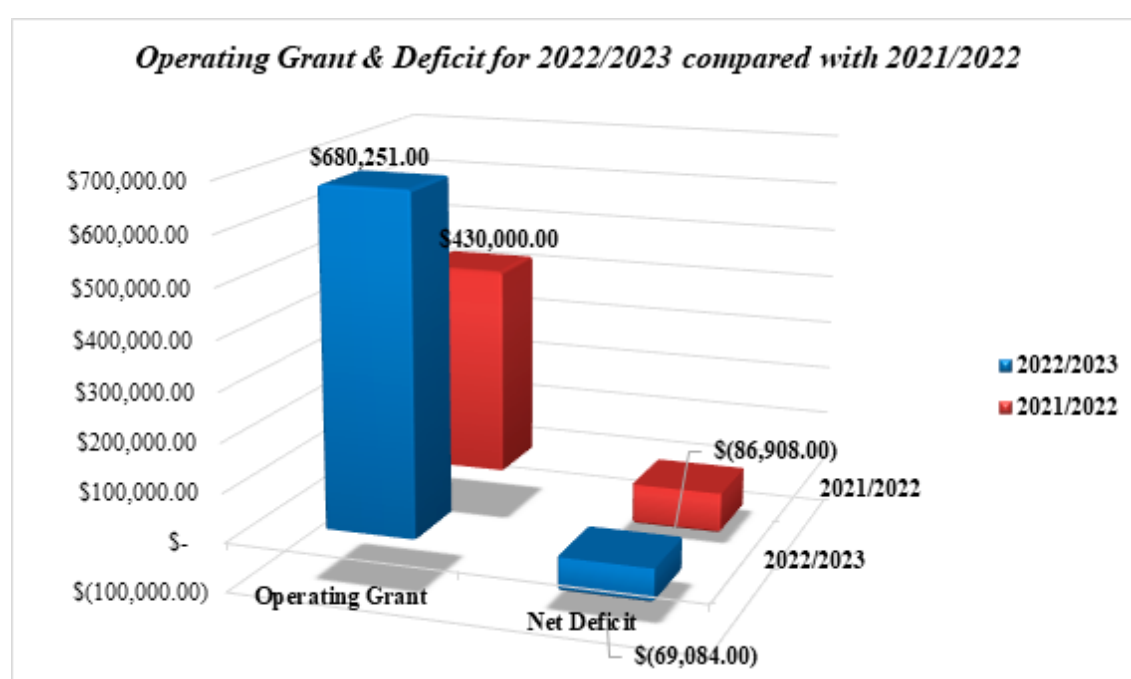
## 14.0 Information & Communication Technology

The use of the Fiji Education Staffing Appointment System (FESA) as the main integrated database for teacher registration has enhanced operations by providing accurate and timely information for better decision-making. GCT Payroll is used for staff salary payments whereas financials are currently maintained in MS excel workbook.

## 15.0 Financial Highlights

### 15.1 Operating Grant & Surplus Comparison

**Graph 3.0: Operating Grant & Deficit for 2022/2023 compared to 2021/2022**

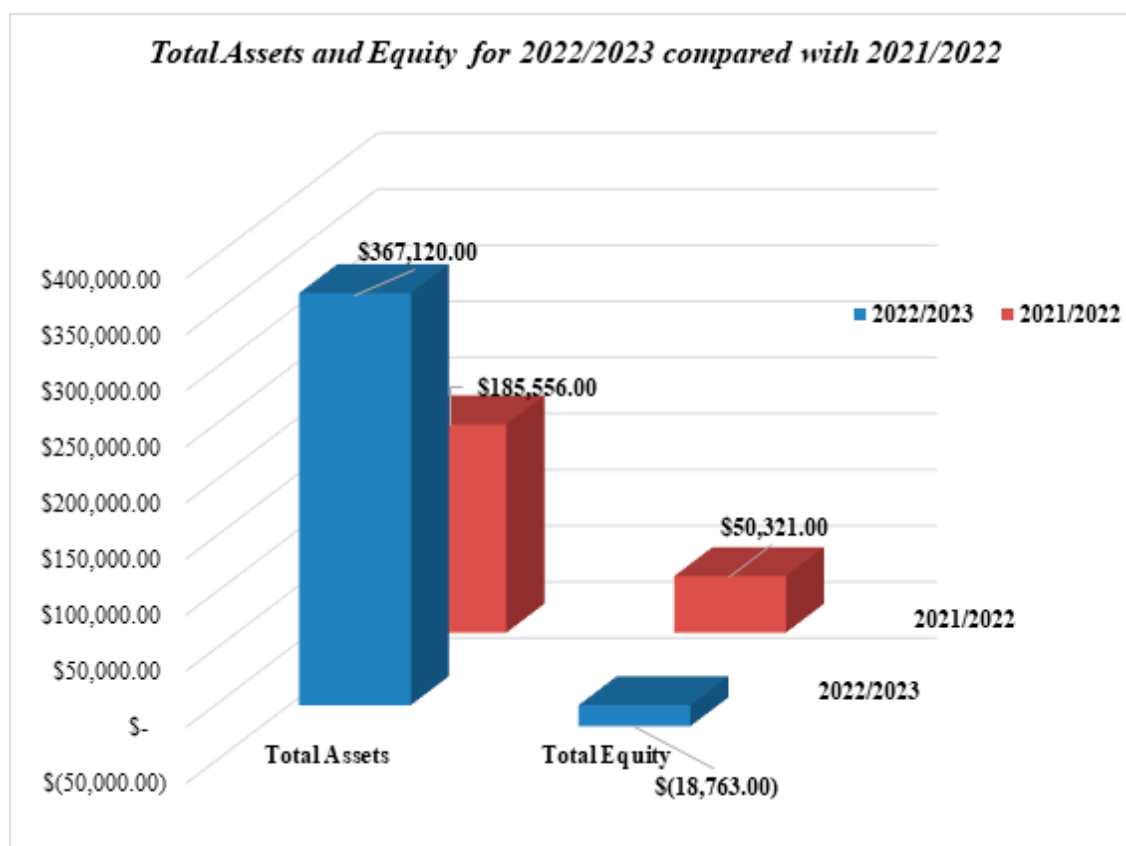


The FTRA is fully funded through Government Grants. The Registration Fees collected are deposited in the Government Consolidated Funds Account. The operating grant allocated to the FTRA for the financial year 2022/2023 was \$680,251, of which \$176,332 was utilised to purchase capital assets, namely motor vehicle, computer and office equipment (2021/2022- \$430,000 of which \$37,913 was utilised to purchase computer and office equipment).

Respective **Net Loss** for the year 2022/2023 was \$69,084 (2021/2022 –\$86,908). This loss was due to an increase in employee benefit expenses as staff were appointed on a new approved structure and the increased administrative costs related to registration services. (Induction, Orientation and Awareness).

### 15.2 Total Assets and Equity Comparison

**Equity** represents the value that would be returned to a company's shareholders if all the assets were liquidated and all of the company's debts were paid off whereas **Total Assets** refer to the total amount of assets owned by a person or entity.

**Graph 4.0: Total Assets & Equity for 2022/2023 compared to 2021/2022**

Total Assets for the financial year 2022/2023 were recorded at \$367,120 (2021/2022: \$185,556) in comparison to the Equity of (\$18,763) for 2022/2023 (2021/2022: \$50,321).

The FTRA procurement for fixed assets increased by 132.25% due to the purchase of new motor vehicles and IT equipment of \$176,332. The value of fixed assets increased by 132.25% reflecting a net value of \$249,593 in the 2022/2023 FY compared to \$107,469 in the 2021/2022 FY. An increase of 97.85% was noted in the Total Assets due to an increase in non-current assets balance.

Equity for the 2022/2023 financial year decreased by 137.29% as a loss of \$69,084 was recorded. The decrease was attributed to the increase in operating loss due to the increased costs related to Induction, Orientation and Awareness for FTRA.

$$\text{Equity to Asset Ratio} = \frac{\text{Total Equity}}{\text{Total Assets}} = \frac{\$(18,763)}{\$367,120}$$

The ratio is **-0.05** for the 2022/2023 (2021/2022 – 0.27) financial year. The higher the equity-to-asset ratio, the less debt and risk the Authority reflects. A low equity to asset ratio means the Authority has more debt leading to an increased risk factor. The FTRA reflects a decreased equity ratio for the 2022/2023 financial period in comparison to 2021/2022.

## 16.0 Financial Report

**Table 16.0: Statement of Income and Expenditure for 2022/2023 compared to 2021/2022**

Statement of Income and Expenditure (Extract)		
	12 Months period ending	12 Months period ending
	31.07.2023	31.07.2022
Total Income	\$ 572,798	\$ 415,275
Total Expenses	\$ (637,462)	\$ (502,183)
Loss from Operations	\$ (64,664)	\$ (86,908)
<i>Operating Loss % to Total Income</i>	<i>-11.29%</i>	<i>-20.93%</i>
Interest Expenses	\$ (4,420)	-
Net Loss for the year	\$ (69,084)	\$ (86,908)
<i>Net Loss % to Total Income</i>	<i>-12.06%</i>	<i>-20.93%</i>

**Total Income** recorded as at 31<sup>st</sup> July 2023 was \$572,798, an increase of 37.93% in comparison to \$415,275 as at 31<sup>st</sup> July 2022. The increase in the Total Income was due to an increase in the Government Grant allocated to FTRA for the financial year 2022/2023.

**Table 17.0: Summary of FTRA Income for 2022/2023 compared to 2021/2022**

Income Breakdown	2022/2023	2021/2022
Government Grant	\$ 503,919	\$ 392,087
Amortization ( <i>Deferred Revenue</i> )	\$ 43,679	\$ 23,088
Other Income	\$ 25,200	\$ 100
	<b>\$ 572,798</b>	<b>\$ 415,275</b>

**Total Expenses** recorded as at 31<sup>st</sup> July 2023 were \$641,882 in comparison to \$502,183 for the 2021/2022 period. The breakdown below shows the respective areas of expenses. Administrative costs increased by 61.59% due to the increase in the costs relating to Induction, Orientation and other office administrative costs. Overall, the total expenses increased by 27.82% due to an escalation in administrative costs by 61.59% and the depreciation costs by 102.72% as the value of assets purchased increased.

**Table 18.0: Summary of FTRA Expenses for 2022/2023 compared to 2021/2022**

Expenses Breakdown	2022/2023	2021/2022
Depreciation Expense	\$ 41,433	\$ 20,438
Amortisation	\$ 2,957	\$ 2,650
Employee Benefit Expense	\$ 420,190	\$ 372,108
Administration Expense	\$ 172,882	\$ 106,987
Interest Expenses	\$ 4,420	\$ 0
	<b>\$ 641,882</b>	<b>\$ 502,183</b>

**Total Loss** for the year 2022/2023 was \$69,084 in comparison to a loss of \$86,908 for the 2021/2022 financial year. The decrease in loss was due to the increase in Government Grant and other income recorded by the FTRA.

**Table 19.0: Statement of Financial Position for 2022/2023 compared to 2021/2022**

Statement of Financial Position (Extract)		
	12 Months period ending	12 Months period ending
	31.07.2023	31.07.2022
Non-Current Asset <sup>2</sup>	\$ 257,703	\$ 118,536
Current Asset <sup>3</sup>	\$ 109,417	\$ 67,019
<b>Total Assets</b>	<b>\$ 367,120</b>	<b>\$ 185,555</b>
Total Equity	\$ (18,763)	\$ 50,321
Non-Current Liabilities	\$ 82,716	\$ -
Current Liabilities	\$ 303,167	\$ 135,234
<b>Total Liabilities</b>	<b>\$ 385,883</b>	<b>\$ 135,234</b>
<b>Total Equity and Liabilities</b>	<b>\$ 367,120</b>	<b>\$ 185,555</b>

- i. The financial position of FTRA as at 31<sup>st</sup> July 2023 recorded a net asset value of (\$18,763) compared to \$50,321 as at 31<sup>st</sup> July 2022. (*Total Assets minus Total Liabilities*).
- ii. The Total Assets recorded as at 31<sup>st</sup> July 2023 were \$367,120 (31<sup>st</sup> July 2022- \$185,555). The reason for the upward trend is the increase in the value of non-current assets and cash at bank as at 31<sup>st</sup> July 2023.
- iii. The Total Liabilities recorded as at 31<sup>st</sup> July 2023 were \$385,883 (31<sup>st</sup> July 2022- \$135,234), and included:
  - Deferred Revenue \$230,812
  - Loan from Merchant Finance \$82,716
  - Creditors and Employee Entitlements \$72,355

Deferred Revenue increased as major fixed assets and intangible assets were acquired for the financial year, and this included a motor vehicle and IT equipment.

- iv. The Net cash flow for the financial year ending 31<sup>st</sup> July 2023 was managed efficiently. The cash and cash equivalent balance as at the end of the financial year was \$103,445 (31<sup>st</sup> July 2022 - \$63,226).

## 17.0 Financial Ratio Analysis

### 17.1 Liquidity & Activity Analysis

Liquidity analysis measures the adequacy of the Authority's cash resources to meet its near-term cash obligations. Activity analysis evaluates revenue and output generated by the Authority's assets.

<sup>2</sup> **Non-current assets** - also known as fixed assets, are assets that your business holds for longer than 12 months and uses as a source of long-term revenue generation. They usually have a high value, benefit the business for long periods, and cannot quickly be turned into cash.

<sup>3</sup> **Current assets** - cash and other assets that are expected to be converted to cash within a year.



**Current Ratio**

The Current Ratio measures short-term debt obligations

	2022/2023	2021/2022
Current Asset / Current Liabilities	0.36	0.50

The current ratio indicates that approximately 36% of current liabilities for the financial year ending 2023 (2022:50%) would be paid off upon liquidating 100% of current assets. Under normal circumstances this ratio should be at least 2:1.

A more conservative measure of liquidity is as follows:

Quick Ratio	2022/2023	2021/2022
Cash + Accounts receivable / Current Liabilities	1.51	1.81

The quick ratio is an indicator of a company's short-term liquidity position and measures a company's ability to meet its short-term obligations. **A good quick ratio is any number greater than 1.0** and typically means the business is healthy and can pay its liabilities.

**17.2 Long-Term Debt and Solvency Analysis**

The ratio examines the Authority's capital structure, including the mix of financing sources and the ability of FTRA to meet its long-term debt and investment obligations.

**Debt to Equity Ratio (financial leverage)**

The debt-to-equity ratio measures the riskiness of a company's financial structure by comparing its total debt to its total equity.

	2022/2023	2021/2022
Total Debt / Total Equity	(20.57)	2.68

The debt-to-equity ratio for the financial year ending 2023 stands at (20.57) (2022:2.68). This is mainly due to the recording of the deferred revenue due to the increase in the purchase of fixed assets. The ratio indicates that FTRA has high debt in its balance sheet. Generally, a good debt-to-equity ratio should be between 1.00 to 1.50.

**18.0 Risk Management**

The strategies implemented to control and prevent fraud and risk mitigation measures are effective. There are no incidents of fraud, corruption, misconduct, and maladministration at the authority.

Category/Nature of Fraud	Number of Instances
There were no instances of fraud in this reporting period	Zero

**Strategies implemented to control and prevent fraud**

The risk of fraud, corruption and other criminal conduct, misconduct and maladministration within the Authority is systematically identified, analysed and evaluated regularly. The Authority tailors internal control systems that are appropriate for its operations and risk profile. The following is a summary of prevention activities currently in place:

- All employees have attended the 'Code of Ethics Awareness'.
- The Authority has created awareness on the FICAC regulations with FTRA employees.
- Implemented processes and awareness for staff development such as, registering for the 'Receipt of Gifts, Benefits and Favors'
- Recruitment due diligence is always adhered to.
- Employee exit procedures and checks.



## FIJI TEACHERS REGISTRATION AUTHORITY

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

Board's Report	32-33
Statement by Board Members of the Authority	34
Independent Audit Report	35-37
Statement of Comprehensive Income	38
Statement of Changes in Equity	39
Statement of Financial Position	40
Statement of Cash flows	41
Notes to and forming part of Financial Statements	42-47



**FIJI TEACHERS REGISTRATION AUTHORITY  
BOARDS' REPORT  
FOR THE YEAR ENDED 31 JULY 2023**

In accordance with a resolution of the Board, the Authority herewith submit the Statement of Financial Position of the Authority as at 31 July 2023, the related Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date and report as follows:

**Directors**

The names of the members of the Board for the Authority during the financial year and up until the date of this report are:

<b>Members</b>	<b>Appointed</b>	<b>Served Until</b>
Ms. Anuleshni Neelam Neelta -Chairperson	31 January 2022	-
Professor Govinda Ishwar Lingam -Deputy Chairperson	24 July 2020	-
Dr. Victor Alasa	31 January 2022	-
Dr. Wahab Ali	31 January 2022	-
Ms. Kalara Liku	31 January 2022	-
Ms. Akanisi Lanyon	31 January 2022	-
Dr. Valentine Hazleman	31 January 2022	21 July 2022
Mr. Filipe Jitoko	31 January 2022	-
Mr. Nilesh Goundar	31 January 2022	-

**Principal Activities**

The principal activities of the Authority during the course of the financial year were to register all teachers of Fiji and as well as registration of all educational institutions. There were no significant changes in the nature of activities of the Board during the year.

**Results**

The excess of expenditure over income(loss) for the financial year 2022/2023 was a deficit of \$69,084 (2021/2022 - deficit of \$86,908)

**Unusual Transactions**

Apart from these matters and other matters specifically referred to in the financial statements, in the opinion of the Board, the results of the operations of the Authority during the financial year were not substantially affected by any item, transaction or event of a material unusual nature, nor has there arisen between the end of the financial year and the date of this report any item, transaction or event of a material unusual nature likely, in the opinion of the Board, to affect substantially the results of the operations of the Authority in the current financial year, other than those reflected in the financial statements.

**Events Subsequent To Balance Date**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the members of the Authority, to affect significantly the operations of the Authority, the results of those operations, or the state of affairs of the Authority, in subsequent financial years.

**Other Circumstances**

As at the date of this report:

- (i) no charge on the assets of the Authority has been given since the end of the financial year to secure the liabilities of any other person;
- (ii) no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable; and
- (iii) no contingent liabilities or other liabilities of the Authority has become or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

As at the date of this report, the Board members are not aware of any circumstances that have arisen, not otherwise dealt with in this report or the Authority's financial statements, which would make adherence to the existing method of valuation of assets or liabilities of the Authority misleading or inappropriate.

As at the date of this report, the Board members are not aware of any circumstances that have arisen, not otherwise dealt with in this report or the Authority's financial statements, which would make adherence to the existing method of valuation of assets or liabilities of the Authority misleading or inappropriate.

**FIJI TEACHERS REGISTRATION AUTHORITY  
BOARDS' REPORT (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2023**

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**Board Member Benefits**

Since the inception of the Authority, no board member has received or become entitled to receive a benefit (other than those included in the aggregate amount of emoluments received or due and receivable by board members shown in the financial statements or received as the fixed salary of a full-time employee of the Authority or of a related corporation) by reason of a contract made by the Authority or by a related corporation with the board member or with a firm of which he is a member, or with a company in which he has a substantial financial interest.

For and on behalf of the Authority and in accordance with a resolution of the Board members.

Dated this **23rd** day of **February** 2024.



Chairperson



Chief Executive Officer



**FIJI TEACHERS REGISTRATION AUTHORITY**  
**STATEMENT BY BOARD MEMBERS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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In accordance with a resolution of the Board of Fiji Teachers Registration Authority, we state that in the opinion of the Board members:

- (i) the accompanying Statement of Comprehensive Income of the Authority is drawn up so as to give a true and fair view of the results of the Authority for the year ended 31 July 2023;
- (ii) the accompanying statement of Changes in Equity of the Authority is drawn up so as to give a true and fair view of the changes in equity of the Authority for the year ended 31 July 2023;
- (iii) the accompanying Statement of Financial Position of the Authority is drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31 July 2023;
- (iv) the accompanying Statement of Cash Flows of the Authority is drawn up so as to give a true and fair view of the cash flows of the Authority for the year ended 31 July 2023;
- (v) at the date of this statement there are reasonable grounds to believe the Authority will be able to pay its debts as and when they fall due; and
- (vi) all related party transactions have been adequately recorded in the books of the Authority.

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

Dated this 23<sup>rd</sup> day of February 2024.

  
 Chairperson

  
 Chief Executive Officer

## OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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Karsanji St. Vatuwaqa  
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## INDEPENDENT AUDITOR'S REPORT

## Fiji Teachers Registration Authority

## Report on the Audit of the Financial Statements

## Opinion

I have audited the financial statements of the Fiji Teachers Registration Authority ("*the Authority*"), which comprises the Statement of Financial Position as at 31 July 2023, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at 31 July 2023, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

## 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 Authority 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.

## Emphasis of Matter

I draw attention to the Statement of Comprehensive Income which reflect a net deficit of \$69,084 during the year ended 31 July 2023. This is the third consecutive year the Authority is operating at a deficit.

My opinion is not modified in respect of this matter.

## 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 the Management and Those Charged with Governance for Financial Statements**

The Management and Directors are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as the Management and Directors determine 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, the Management and Directors are responsible for assessing the Authority'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 either intend to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority'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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.



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

- Conclude on the appropriateness of the Management and Directors use of the 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 Authority's ability to continue as a going concern. If I conclude that 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 Authority 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 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.

**Report on Other Legal Regulatory Requirements**

In my opinion, the financial statements have been prepared in accordance with the requirement of the Fiji Teachers Registration Act 2008 in all material aspects, and;

- a) I have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) the Authority has kept financial records sufficient to enable the financial statements to be prepared and audited.



Sairusi Dukuno  
**ACTING AUDITOR-GENERAL**



Suva, Fiji  
27 February 2024



**FIJI TEACHERS REGISTRATION AUTHORITY  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>Revenue</b>			
Government Grant	2	503,919	392,087
Other Income	2	25,200	100
Amortisation	9	43,679	23,088
		<u>572,798</u>	<u>415,275</u>
<b>Expenses</b>			
Depreciation expense	6(a)	(41,433)	(20,438)
Amortisation	6(b)	(2,957)	(2,650)
Employee benefit expense	3	(420,190)	(372,108)
Administration expenses	4	(172,882)	(106,987)
		<u>(637,462)</u>	<u>(502,183)</u>
<b>Loss from operations</b>		<b>(64,664)</b>	<b>(86,908)</b>
Interest Expenses	5	(4,420)	-
<b>Net Deficit for the year</b>		<b><u>(69,084)</u></b>	<b><u>(86,908)</u></b>

*The accompanying notes form an integral part of this Statement of Comprehensive Income.*

**FIJI TEACHERS REGISTRATION AUTHORITY**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 JULY 2023**

	2023 \$	2022 \$
<b>Retained Surplus</b>		
Balance at the beginning of the year	50,321	137,229
Net (deficit) for the year	<u>(69,084)</u>	<u>(86,908)</u>
Balance at the end of the year	<u>(18,763)</u>	<u>50,321</u>

**FIJI TEACHERS REGISTRATION AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2023**

	Notes	2023 \$	2022 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7	103,445	63,226
Prepayments and other assets	8	5,972	3,793
		<u>109,417</u>	<u>67,019</u>
<b>Non - Current assets</b>			
Property, plant and equipment	6(a)	249,593	107,469
Intangible Assets	6(b)	8,110	11,067
		<u>257,703</u>	<u>118,536</u>
<b>TOTAL ASSETS</b>		<u><b>367,120</b></u>	<u><b>185,556</b></u>
<b>Current Liabilities</b>			
Trade payables and other accruals	12	39,118	25,027
Deferred revenue	9	230,812	98,159
Obligations under Finance Lease	10 & 11	28,424	-
Employee entitlements	13	4,813	12,048
		<u>303,167</u>	<u>135,234</u>
<b>Non-Current Liabilities</b>			
Obligations under Finance Lease	10 & 11	82,716	-
		<u>82,716</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u><b>385,883</b></u>	<u><b>135,234</b></u>
<b>NET ASSETS</b>		<u><b>(18,763)</b></u>	<u><b>50,321</b></u>
<b>EQUITY</b>			
Retained surplus		50,321	137,229
Net (deficit) for the year		(69,084)	(86,908)
<b>TOTAL EQUITY</b>		<u><b>(18,763)</b></u>	<u><b>50,321</b></u>

*The accompanying notes form an integral part of this Statement of Financial Position.*

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

  
 Chairperson

  
 Chief Executive Officer

Date

**23/02/2024**

**FIJI TEACHERS REGISTRATION AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JULY 2023**

	Note	2023 Inflows/ (Outflows) \$	2022 Inflows/ (Outflows) \$
<b>Operating Activities</b>			
Receipts from Government Grants & Others		529,119	392,187
Payments to suppliers and employees		(389,291)	(439,017)
<b>Cash Flows from Operating Activities</b>		<b>139,828</b>	<b>(46,830)</b>
<b>Investing Activities</b>			
Payments for property, plant and equipment		(95,189)	(58,291)
<b>Cash Flows from Investing Activities</b>		<b>(95,189)</b>	<b>(58,291)</b>
<b>Financing Activities</b>			
Interest paid		(4,420)	-
<b>Cash Flows from Financing Activities</b>		<b>(4,420)</b>	<b>-</b>
Net decrease in cash and cash equivalents		40,219	(105,121)
Cash and cash equivalents at the beginning of the year		63,226	168,347
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>103,445</b>	<b>63,226</b>

*The accompanying notes form an integral part of the Statement of Cash Flows.*

**FIJI TEACHERS REGISTRATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2023**

**1.0 Corporate Information**

The Fiji Teachers Registration Authority ("the Authority") is a fully owned Government of Fiji entity domiciled in Fiji. The financial statements were authorised for issue in accordance with a resolution of the Board Members on

**23/02/2024**

The principal activities of the Authority are described in Note 16.

**1.1 Basis of preparation of the Financial Statements**

The financial statements have been prepared on a historical cost basis. The financial statements are presented in Fijian dollars and all values are rounded to the nearest dollar except when otherwise indicated.

**Statement of compliance**

The financial statements of Fiji Teachers Registration Authority have been prepared in accordance with International Financial Reporting Standards ("IFRS") for SME's.

**Going concern**

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

Accordingly, the financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the classification of liabilities that may be necessary if the Authority's is unable to continue as a going concern.

*IAS 1 Presentation of Financial Statements*

This standard requires the Authority to make new disclosures to enable users of the financial statements to evaluate the Authority's objectives, policies and processes for managing capital.

**1.2 Significant accounting judgments, estimates and assumptions**

The preparation of the Authority's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

**Judgments**

In the process of applying the Authority's accounting policies, management has made the following judgment, apart from those involving estimations, which has the most significant effect on the amounts recognised in the financial statements:

**Estimations and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant task of causing a material adjustments to the carrying amount of assets and liabilities within the next financial year are discussed below:

**a) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and cash on hand. For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

**b) Property, plant and equipment**

Property, plant and equipment is stated at cost less accumulated depreciation and accumulated impairment losses. Such cost includes the cost of replacing part of the plant and equipment when that cost is incurred, if the recognition criteria is met. All other repair and maintenance costs are recognized in profit or loss as incurred.

**FIJI TEACHERS REGISTRATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2023**

**1.2 Significant accounting judgments, estimates and assumptions (cont'd)**

**b) Property, plant and equipment (cont'd)**

Depreciation is calculated on a straight line basis over the useful life of the asset as follows:

Furniture, fittings and equipment	15%
Motor vehicles	20%
Computer Equipment	20%

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the profit or loss in the year the asset is recognised.

**f) Trade and other payables**

Liabilities for trade creditors and other amounts are carried at cost (inclusive of VAT where applicable) which is the fair value of the consideration to be paid in the future for goods and services received whether or not billed to the entity.

**g) Government Grant**

The Authority receives operating grant from the Government. Operating grants that compensate the Authority for expenses incurred are recognised as revenue in the income statement on a systematic basis in the same period in which the expenses are incurred. Operating grants that are used to compensate the cost of an asset are recognised in the income statement as revenue on a systematic basis over the useful life of the asset.

**h) Revenue recognition**

Registration Fees

Registration Fees represents all income from teacher and registration fees which is transferred to Government consolidated funds. The total registration fees collected for the financial year 31 July 2023 amounts to **\$290,426** (2021/2022 - \$345,516)

**i) Deferred Revenue**

Government grant used to acquire assets at no cost to the Authority are capitalised and systematically recognised as other income on the basis of the expected lives of the assets to which the grant relates.

**j) Net financing cost**

Net financing costs comprise of bank charges, interest received and interest paid and payable on borrowings and are recognised in the profit or loss.

**k) Value Added Tax (VAT)**

All the revenue, expenses, assets and liabilities are recorded at VAT inclusive prices. The Authority is basically providing funding and development of the teaching profession in Fiji and this is done through Government Grant funding. With such setup and with no taxable/business activities, the Authority is not registered for VAT. Any expenses incurred for which the Authority is charged, the VAT portion will be the cost to the Authority.

**l) Income Tax**

The Fiji Teachers Registration Authority is exempt from income tax in accordance with the provisions of Section 17 of the Fiji Incomes Tax Act.



**FIJI TEACHERS REGISTRATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 JULY 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>2. Government Grant &amp; Other Income</b>		
Government Grant	503,919	392,087
Other Income	25,200	100
	<u>529,119</u>	<u>392,187</u>
<b>3. Employee benefit expense</b>		
Salaries and wages	380,943	341,125
FNPF employer contributions	24,004	19,649
Trainee Allowance	-	876
FNU levy	3,844	3,373
Travel & Subsistence & Meal Allowances	1,584	623
Others	9,815	6,462
	<u>420,190</u>	<u>372,108</u>
The number of employees at the end of the financial year was 12 (2021/2022: 11 employees)		
<b>4. Administration Expenses</b>		
Auditors' remuneration	8,000	8,085
Insurance	8,725	5,396
Professional Services	50,839	22,139
Office & Vehicle Repairs & Maintenance	11,201	6,640
Utilities	10,312	9,867
Computer Expenses	8,435	13,717
Printing, Postage & Stationery	16,433	5,814
Board Allowance	14,070	5,965
Meeting Logistics	14,717	9,978
Bank Charges	1,118	1,304
Others	29,032	18,082
	<u>172,882</u>	<u>106,987</u>
<b>5. Net financing cost</b>		
Interest expense	4,420	-
Total costs	<u>4,420</u>	<u>-</u>

**6(a) Plant & Equipment**

	<b>Computer Equipment</b>	<b>Motor Vehicles</b>	<b>Furniture &amp; Fittings</b>	<b>Work in Progress</b>	<b>Total</b>
<i>Cost:</i>					
At 1 August 2022	92,050	-	67,981	20,377	180,408
Additions	18,077	165,900	14,355	6,014	204,346
Transfers				(20,377)	(20,377)
At 31 July 2023	110,127	165,900	82,336	6,014	364,377
<i>Depreciation and Impairment</i>					
At 1 August 2022	48,010	-	24,929	-	72,939
Depreciation charge for the year	14,318	15,613	11,502	-	41,433
Disposals	(412)	-	-	-	(412)
At 31 July 2023	62,740	15,613	36,431	-	114,784
Net Book Value	<u>47,387</u>	<u>150,287</u>	<u>45,905</u>	<u>6,014</u>	<u>249,593</u>

**FIJI TEACHERS REGISTRATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 JULY 2023**

	2023 \$	2022 \$
<b>6(a) Intangible Assets</b>		
<i>Cost:</i>		
At 1 August	15,985	6,750
Additions		9,235
At 31 July 2023	<u>15,985</u>	<u>15,985</u>
<i>Amortisation:</i>		
At 1 August	4,918	2,268
Amortisation for the year	2,957	2,650
At 31 July 2023	<u>7,875</u>	<u>4,918</u>
Net Book Value	<u>8,110</u>	<u>11,067</u>
<b>7. Cash and Cash Equivalents</b>		
For the purposes of the Statement of Cash Flows, Cash and Cash Equivalents includes Cash on Hand and in Banks. Cash and cash equivalents at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash	102,945	63,076
Cash on hand	500	150
	<u>103,445</u>	<u>63,226</u>
<b>8. Prepayments and other assets</b>		
Prepayments	2,832	1,840
Receivable	2,890	1,703
Refundable Deposit	250	250
	<u>5,972</u>	<u>3,793</u>
<b>9. Deferred Revenue</b>		
Opening Balance	98,159	83,333
Add: Grant utilised to finance property, plant & equipment	176,332	37,914
Less: provision for amortisation	(43,679)	(23,088)
Closing Balance - 31 July 2023	<u>230,812</u>	<u>98,159</u>
The Authority utilised \$176,332 out of the \$680,251 (2021/2022: \$37,913 out of \$430,000) received as operating grant to purchase computer equipment and office equipment during the financial period. Annual depreciation is charged directly to the property, plant and equipment costs and a corresponding transfer from deferred revenue to income is made each year to provide for amortisation of the grant.		
<b>10. Finance Lease</b>		
Opening Balance	129,510	-
Less: Principle repayment	(18,370)	-
Closing Balance - 31 July	<u>111,140</u>	<u>-</u>
<i>Represented by</i>		
Current	28,424	-
Non -Current	82,716	-



**FIJI TEACHERS REGISTRATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 JULY 2023**

**10. Finance Lease (cont'd)**

The Authority entered into a finance lease agreement with Merchant Finance Limited to finance the purchase of the Authority's motor vehicle. The lease term is for five years until then the lease liabilities are effectively secured as the rights to the motor vehicle to the lessor in the event of default. The loan from Merchant Finance is a car loan which attracts an interest rate of 5.85% with an monthly instalments of \$2,789.86. The loan is payable by 26th January 2028.

**11. Finance Lease Commitments**

To meet the transportation needs of the Authority entered into a finance lease agreement with Merchant Finance Limited. Even though the obligations are not recognised on the statement of financial position, they do contain credit risk and are therefore part of the overall risk of the Authority. The total finance lease commitments are as follows:

Future finance lease repayment not provided for in the financial statements and payable are as follows:

Not later than one year	28,424	-
Later than one year but not later than two years	28,424	-
Later than two years but not later than five years	54,292	-

The lease typically run for a period of five years. The annual interest payment recognised as an expense in the income statement amounts to \$4,420.

**12. Trade payables and accruals**

Trade creditors and accruals	39,118	25,027
	<u>39,118</u>	<u>25,027</u>

**13. Provisions**

At 1 August	12,048	8,085
Arising during the year	26,065	25,677
Utilised	(33,300)	(21,714)
At 31 July	<u>4,813</u>	<u>12,048</u>

**14 Related parties**

**(a) Identity of related parties**

The Authority has a related party disclosure with its Board Members. The members of the Board during the financial year and up until the date of this report are:

	<i>Appointed</i>	<i>Served Until</i>
Ms. Anuleshni Neelam Neelta -Chairperson	31 January 2022	-
Professor Govinda Ishwar Lingam -Deputy Chairperson	24 July 2020	-
Dr. Victor Alasa	31 January 2022	-
Dr. Wahab Ali	31 January 2022	-
Ms. Kalara Liku	31 January 2022	-
Ms. Akanisi Lanyon	31 January 2022	-
Dr. Valentine Hazleman	31 January 2022	21-Jul-2022
Mr. Filipe Jitoko	31 January 2022	-
Mr. Nilesh Goundar	31 January 2022	-

**(b)**

Transactions with related parties during the year ended 31 July 2023 with approximate transaction value are summarised as follows:

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Board expenses and allowances	14,070	5,965
Government grant received to fund operations	680,251	430,000

**(c) Compensation of key management personnel**

Short term employee benefits - Salary	194,241	209,707
	<u>194,241</u>	<u>209,707</u>

**FIJI TEACHERS REGISTRATION AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2023**

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**15 Commitments and contingent liabilities**

The Authority did not have any capital expenditure commitments or contingent liabilities arising as at 31 July 2023(2022: Nil)

**16 Principal activities**

The principal activities of the Authority during the course of the financial year were to register all teachers, knowledge providers and skills trainers.

**17 Registered office**

The Authority's head office is located at Level 2 Harbour Front Building Rodwell Road Suva.

**18 Subsequent Events**

There has not arisen in the interval between the end of the financial period and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Board to affect significantly the operations of the Authority, the results of those operations or the state of affairs of the Authority in the subsequent financial period.





## **FIJI TEACHERS REGISTRATION AUTHORITY**

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